Monday, January 13, 2025
Board of Education Meeting

APPLETON AREA SCHOOL DISTRICT
BOARD OF EDUCATION MEETING
Scullen Leadership Center-Community Room
131 E. Washington Street, Suite 1A
Appleton, WI 54911
Time: 6:00 PM

Some participants may join remotely, and both members of the media and the public can attend the meeting in person or watch the live stream on the Appleton Area School District YouTube Channel:https://www.youtube.com/channel/UCHo-l09YGgt4uKnCWYvt8Pw
Any special needs or any requests for accommodations related to accessing the meeting should be sent to Kayla Malott, at malottkayla@aasd.k12.wi.us or (920) 852-5300 ext.60111, at least 24-hours in advance of the meeting.

1. Meeting Opening

Subject	**A. Roll Call**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	1. Meeting Opening
Type	Procedural

Subject	**B. Pledge of Allegiance**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	1. Meeting Opening
Type	Procedural

2. Approval of Agenda (GC-2: Governing Commitments)

Subject	**A. Board Member Request to Remove Consent Agenda Item(s) for Separate Consideration**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	2. Approval of Agenda (GC-2: Governing Commitments)
Type	Procedural

Subject	**B. Approval of Agenda**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	2. Approval of Agenda (GC-2: Governing Commitments)
Type	Action, Procedural

3. Special Presentation

Subject	**A. Student School Board Representative Report**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	3. Special Presentation
Type	Discussion, Information, Report

Student School Board Representative, Aubrey Detert, will provide updates from West High School.

File Attachments
School Board Meeting 1_13_25.pdf (6,667 KB)

Subject	**B. Drawing of Lots for Ballot Order for the April 1, 2025 AASD School Board Member Spring Election**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	3. Special Presentation
Type	Discussion, Information

Names of School Board Candidates will be drawn to determine the ballot order for the April 1, 2025, AASD School Board Member Spring Election.

Following the Ballot-Eligibility Deadline of 5:00 p.m. on Tuesday, January 7, 2025, the following candidates have qualified and will appear on the ballot for the AASD School Board Spring Election (listed by paperwork order received):

1. Oliver Zornow
2. Christina Codner
3. Pheng Thao **(incumbent)**

Additional information regarding the School Board Election can be found on our website, at https://www.aasd.k12.wi.us/district/leadership/board-of-education/board-member-elections

Subject	**C. 2023-2024 Annual Financial Report (Audit) Presentation**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	3. Special Presentation

Type	Discussion, Information, Presentation

Executive Director of Finance, Holly Burr, and Leah Lasecki of CliftonLarsonAllen LLP will present the District's 2023-2024 Annual Financial Report (audit).

File Attachments
2024 Signed Final Report and Financial Statements Appleton Area School District.pdf (804 KB)
AASD - Audit Presentation Slides 2024.pdf (1,826 KB)

4. Public Input (GC-3.3: Initiate and maintain effective communication with the citizens.)

Subject	**A. Public Input**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	4. Public Input (GC-3.3: Initiate and maintain effective communication with the citizens.)
Type	Procedural

Public Input:

Members of the public wishing to address the Board may speak during public input or provide written comments in accordance with the procedures posted on the District's website and state law. The Wisconsin Open Meetings Law requires that Board of Education members do not discuss topics or respond to questions that are not listed on the agenda. The practice of the Board is to not respond to public comments during the meeting; however, when appropriate the Board may request the administration to reach out to a citizen regarding a concern they may have. Speakers will be bound by the guidelines and responsibilities outlined on the District's website and established in policy. The Board reserves the right to terminate remarks of any individual who does not adhere to established rules, whose comments are unduly repetitive of previous comments, who makes comments that are obscene, threatening, harassing, or defamatory, or whose conduct is otherwise disorderly. Comments that introduce complaints or concerns that are directed toward and that identify individual staff members or individual students are not permissible.

The Board reserves the right to amend and adjust processes and procedures relating to public input as necessary to accomplish the business of the Board, which includes the ability of the Board to limit (in a viewpoint-neutral manner) the total time allotted for public input or the amount of time allotted to individual topics.

Policy References:

Board Policy and Rule 187 - Public Input at School Board and Board Subcommittee Meetings

Board Policy 188 - Virtual Board Meetings in Emergency Situations

5. Board Development (GC-2.2: The Board will assure that its members are provided with training and professional support necessary to govern effectively.)

Subject	**A. None**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	5. Board Development (GC-2.2: The Board will assure that its members are provided with training and professional support necessary to govern effectively.)
Type	Discussion, Information, Presentation

6. Information for Board Decision Preparation (OE-8.4: Assure that the Board has adequate information from a variety of internal and external viewpoints to assure informed Board decisions.)

Subject	**A. Business Services Update(s): AP Check Register-December 2024; Gifts/Donations and Grants to the District (September-December 2024)**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	6. Information for Board Decision Preparation (OE-8.4: Assure that the Board has adequate information from a variety of internal and external viewpoints to assure informed Board decisions.)
Type	Discussion, Information, Report

Executive Director of Finance, Holly Burr, will report on the Business Services items for consideration.

File Attachments
IFC- Gifts_Donations Sept-Dec 24.pdf (34 KB)
Donations Sept-Dec 2024 .pdf (59 KB)

Subject	**B. School/Student Services Update(s): ELA 12th grade Materials Purchase(1260/1270), Technology & Engineering Materials Adoption and Standards; 8th grade Art & Exploratory Music Electives; Middle Level CTE Encore Courses**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	6. Information for Board Decision Preparation (OE-8.4: Assure that the Board has adequate information from a variety of internal and external viewpoints to assure informed Board decisions.)
Type	Discussion, Information, Report

Assistant Superintendent, Mark McQuade, will report on the School/Student Services items for consideration.

File Attachments
IFC- ELA 12 (1260_1270) Materials Purchase.pdf (74 KB)
KWKT- ELA 1260_1270 (1).pdf (119 KB)
Public Input Received - ELA 1260_1270.pdf (63 KB)

IFC- Technology & Engineering 1-13-2025 (1).pdf (70 KB)
KWKT Transportation, Distribution & Logistics Pathways (1).pdf (120 KB)
Public Input Received - Auto Mechanics and Auto Service (1).pdf (73 KB)
IFC- Art & Exploratory Music Electives -1-13-25.pdf (67 KB)
KWKT 8th grade art and music elective courses (1).pdf (133 KB)
IFC- Middle Level CTE Encore Electives-1-13-25.pdf (57 KB)
KWKT CTE Middle Level Electives (2).pdf (124 KB)

Subject	**C. Personnel Services Update(s): Professional Educator New Hire(s), Contract Change(s), and Resignation(s); Administrative Resignation(s); Internship(s)**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	6. Information for Board Decision Preparation (OE-8.4: Assure that the Board has adequate information from a variety of internal and external viewpoints to assure informed Board decisions.)
Type	Discussion, Information, Report

Chief Human Resources Officer, Julie King, will report on the Personnel Services items for consideration.

File Attachments
IFC Professional Educator New Hires 1-13-25.pdf (160 KB)
IFC Professional Educator Contract Changes 1-13-25.pdf (135 KB)
IFC Professional Educator Resignations 1-13-25.pdf (107 KB)
IFC-Administrative Resignation(s) 1.13.25.pdf (100 KB)
IFC-Internship(s) (1).pdf (149 KB)
IFC-Internship(s)_REVISED.pdf (149 KB)

7. Board's Consent Agenda (GC-2.4: The Board will use a consent agenda as a means to expedite the disposition of routine matters and dispose of other items of business it chooses not to discuss.)

Subject	**A. Board Meeting Minutes from December 9, 2024**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	7. Board's Consent Agenda (GC-2.4: The Board will use a consent agenda as a means to expedite the disposition of routine matters and dispose of other items of business it chooses not to discuss.)
Type	Action, Minutes
Recommended Action	Motion to approve the Board Meeting Minutes of December 9, 2024 as presented.
Minutes	View Minutes for Dec 9, 2024 - Board of Education Meeting

Minutes aren't official until they are approved at the Board meeting.

Motion & Voting

Motion to approve the Board Meeting Minutes of December 9, 2024 as presented.

Motion by James Bacon, second by Kristine Sauter.

Final Resolution: Motion Carried
Aye: Kay Eggert, Kristine Sauter, Edward Ruffolo, James Bacon, Pheng Thao, Jason Kolpack, Nick Ross

8. Superintendent's Consent Agenda (OE-8.10: Provide for the Board adequate information about all administrative actions and decisions that are delegated to the Superintendent but required by law to be approved by the Board.)

Subject	**A. Gifts/Donations and Grants to the District (September-December 2024)**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	8. Superintendent's Consent Agenda (OE-8.10: Provide for the Board adequate information about all administrative actions and decisions that are delegated to the Superintendent but required by law to be approved by the Board.)
Type	Action

File Attachments
IFC- Gifts_Donations Sept-Dec 24.pdf (34 KB)
Donations Sept-Dec 2024 .pdf (59 KB)

Subject	**B. ELA 12th grade Materials Purchase (1260/1270)**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	8. Superintendent's Consent Agenda (OE-8.10: Provide for the Board adequate information about all administrative actions and decisions that are delegated to the Superintendent but required by law to be approved by the Board.)
Type	Action

File Attachments
IFC- ELA 12 (1260_1270) Materials Purchase.pdf (74 KB)
KWKT- ELA 1260_1270 (1).pdf (119 KB)
Public Input Received - ELA 1260_1270.pdf (63 KB)

Subject	**C. Technology & Engineering Materials Adoption and Standards**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	8. Superintendent's Consent Agenda (OE-8.10: Provide for the Board adequate information about all administrative actions and decisions that are delegated to the Superintendent but required by law to be approved by the Board.)
Type	Action

File Attachments
IFC- Technology & Engineering 1-13-2025.pdf (70 KB)
_KWKT Transportation, Distribution & Logistics Pathways (1).pdf (120 KB)
_Public Input Received - Auto Mechanics and Auto Service (1).pdf (73 KB)

Subject	**D. 8th grade Art & Exploratory Music Electives**

Meeting	Jan 13, 2025 - Board of Education Meeting
Category	8. Superintendent's Consent Agenda (OE-8.10: Provide for the Board adequate information about all administrative actions and decisions that are delegated to the Superintendent but required by law to be approved by the Board.)
Type	Action

File Attachments
IFC- Art & Exploratory Music Electives -1-13-25.pdf (67 KB)
KWKT 8th grade art and music elective courses (1).pdf (133 KB)

Subject	**E. Middle-Level CTE Encore Course Electives**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	8. Superintendent's Consent Agenda (OE-8.10: Provide for the Board adequate information about all administrative actions and decisions that are delegated to the Superintendent but required by law to be approved by the Board.)
Type	Action

File Attachments
IFC- Middle Level CTE Encore Electives-1-13-25.pdf (57 KB)
KWKT CTE Middle Level Electives (2).pdf (124 KB)

Subject	**F. Professional Educator New Hire(s)**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	8. Superintendent's Consent Agenda (OE-8.10: Provide for the Board adequate information about all administrative actions and decisions that are delegated to the Superintendent but required by law to be approved by the Board.)
Type	Action

File Attachments
IFC Professional Educator New Hires 1-13-25.pdf (160 KB)

Subject	**G. Professional Educator Contract Change(s)**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	8. Superintendent's Consent Agenda (OE-8.10: Provide for the Board adequate information about all administrative actions and decisions that are delegated to the Superintendent but required by law to be approved by the Board.)
Type	Action

File Attachments
IFC Professional Educator Contract Changes 1-13-25.pdf (135 KB)

Subject	**H. Professional Educator Resignation(s)**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	8. Superintendent's Consent Agenda (OE-8.10: Provide for the Board adequate information about all administrative actions and decisions that are delegated to the Superintendent but required by law to be approved by the Board.)
Type	Action

File Attachments
IFC Professional Educator Resignations 1-13-25.pdf (107 KB)

Subject	**I. Administrator Resignation(s)**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	8. Superintendent's Consent Agenda (OE-8.10: Provide for the Board adequate information about all administrative actions and decisions that are delegated to the Superintendent but required by law to be approved by the Board.)
Type	Action

File Attachments
IFC-Administrative Resignation(s).pdf (100 KB)

Subject	**J. Internship(s)**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	8. Superintendent's Consent Agenda (OE-8.10: Provide for the Board adequate information about all administrative actions and decisions that are delegated to the Superintendent but required by law to be approved by the Board.)
Type	Action
Recommended Action	Motion to approve the Internship(s) as presented.

File Attachments
IFC-Internship(s).pdf (149 KB)
IFC-Internship(s)_REVISED.pdf (149 KB)

Motion & Voting

Motion to approve the Internship(s) as presented.

Motion by Kay Eggert, second by James Bacon.
Final Resolution: Motion Carried
Aye: Kay Eggert, Kristine Sauter, Edward Ruffolo, James Bacon, Pheng Thao, Jason Kolpack, Nick Ross

9. Reports (OE-8.2: Provide for the Board, in a timely manner, information about trends, facts and other information relevant to the Board's work.)

Subject	**A. Business Services Report: None**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	9. Reports (OE-8.2: Provide for the Board, in a timely manner, information about trends, facts and other information relevant to the Board's work.)
Type	Discussion, Information, Presentation, Report

Subject	**B. School/Student Services Report: Spanish 4 (2610) World Language Materials Review**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	9. Reports (OE-8.2: Provide for the Board, in a timely manner, information about trends, facts and other information relevant to the Board's work.)
Type	Discussion, Information, Presentation, Report

Assistant Superintendent Mark McQuade and Director of ELA/SS Kelly Leopold will present Spanish 4 (2610) World Language Materials Review.

File Attachments
IOI - Spanish 4 (2610) Materials Purchase (1).pdf (74 KB)
KWKT- Spanish 4 (2610).pdf (130 KB)
Public Input Received - Spanish 4 (2610) (1_10_24).pdf (73 KB)

Subject	**C. Personnel Services Report: None**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	9. Reports (OE-8.2: Provide for the Board, in a timely manner, information about trends, facts and other information relevant to the Board's work.)
Type	Discussion, Information, Presentation, Report

10. Board Business

Subject	**A. WASB Resolutions**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	10. Board Business
Type	Discussion, Information

Superintendent, Greg Hartjes, and members of the Board of Education will present and discuss the WASB Resolutions.

File Attachments
2025-Report-to-the-Membership-on-Proposed-Resolutions.pdf (73 KB)

Subject	**B. Policy Adoption: Policy 166-Board Member Electronic Communication**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	10. Board Business
Type	Discussion, Information, Presentation

Members of the Board Policy Committee will present and discuss the potential adoption of Policy 166-Board Member Electronic Communication.

File Attachments
_IOI - Policy 166 - Board Member Electronic Communication.pdf (36 KB)
BOARD MEMBER USE OF ELECTRONIC COMMUNICATIONS-Policy 166.docx.pdf (50 KB)

Subject	**C. AP Check Register-December 2024**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	10. Board Business
Type	Action
Recommended Action	Motion to approve AP Check Register-December 2024 as presented.

Motion & Voting

Motion to approve AP Check Register-December 2024 as presented.

Motion by James Bacon, second by Kristine Sauter.
Final Resolution: Motion Carried
Aye: Kay Eggert, Kristine Sauter, James Bacon, Pheng Thao, Jason Kolpack, Nick Ross
Abstain: Edward Ruffolo

Subject	**D. Monitoring Report: OE-6 Financial Administration**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	10. Board Business
Type	Action
Recommended Action	Motion to approve Monitoring Report: OE-6 Financial Administration as presented.

File Attachments
FINAL OE-6 Financial Administration 24_25.pdf (657 KB)

Motion & Voting

Motion to approve Monitoring Report: OE-6 Financial Administration as presented.

Motion by Edward Ruffolo, second by Pheng Thao.
Final Resolution: Motion Carried
Aye: Kay Eggert, Kristine Sauter, Edward Ruffolo, James Bacon, Pheng Thao, Jason Kolpack, Nick Ross

Subject	**E. Monitoring Report: OE-12 Facilities**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	10. Board Business
Type	Action
Recommended Action	Motion to approve Monitoring Report: OE-12 Facilities as presented.

File Attachments
FINAL-Monitoring Report _ OE-12 Facilities 24_25.docx.pdf (504 KB)

Motion & Voting

Motion to approve Monitoring Report: OE-12 Facilities as presented.

Motion by Jason Kolpack, second by James Bacon.
Final Resolution: Motion Carried
Aye: Kay Eggert, Kristine Sauter, Edward Ruffolo, James Bacon, Pheng Thao, Jason Kolpack, Nick Ross

Subject	**F. Results Monitoring: R2.1.1 English Language Art**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	10. Board Business
Type	Action
Recommended Action	Motion to approve Results Monitoring: R2.1.1 English Language Art as presented.

File Attachments
FINAL Monitoring Report _ 2024-25 R-2.1.1 ELA Results Monitoring Report--AASD.pdf (1,409 KB)

Motion & Voting

Motion to approve Results Monitoring: R2.1.1 English Language Art as presented.

Motion by Pheng Thao, second by James Bacon.
Final Resolution: Motion Carried
Aye: Kay Eggert, Kristine Sauter, Edward Ruffolo, James Bacon, Pheng Thao, Jason Kolpack, Nick Ross

Subject	**G. Results Monitoring: R2.1.2 Mathematics**
Meeting	Jan 13, 2025 - Board of Education Meeting

Category	10. Board Business
Type	Action
Recommended Action	Motion to approve Results Monitoring: R2.1.2 Mathematics as presented.

File Attachments
FINAL Monitoring Report 2024-25_ R-2.1.2 Mathematics Results--AASD.pdf (1,260 KB)

Motion & Voting

Motion to approve Results Monitoring: R2.1.2 Mathematics as presented.

Motion by Pheng Thao, second by Kristine Sauter.
Final Resolution: Motion Carried
Aye: Kay Eggert, Kristine Sauter, Edward Ruffolo, James Bacon, Pheng Thao, Jason Kolpack, Nick Ross

Subject	**H. Repurposing of Columbus Elementary**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	10. Board Business
Type	Action
Recommended Action	Motion to approve the Repurposing of Columbus Elementary School as presented.

File Attachments
IFC - Repurposing of Columbus.docx.pdf (60 KB)

Motion & Voting

Motion to approve the Repurposing of Columbus Elementary School as presented.

Motion by Edward Ruffolo, second by Kay Eggert.
Final Resolution: Motion Carried
Aye: Kay Eggert, Edward Ruffolo, Pheng Thao, Jason Kolpack, Nick Ross
No: Kristine Sauter, James Bacon

Subject	**I. Attendance Boundary Changes by potential Repurposing of Columbus Elementary**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	10. Board Business
Type	Discussion, Information, Presentation

Superintendent Greg Hartjes will provide an overview of the proposed attendance boundary adjustments contingent upon the approval of the Columbus Elementary repurposing plan.

File Attachments

IOI - Attendance Boundary Changes by potential Repurposing of Columbus Elementary.docx.pdf (94 KB)

Subject	**J. Consent Agenda Item(s) Removed for Separate Consideration**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	10. Board Business
Type	Action, Discussion

11. Items of Information

Subject	**A. 2025 Wisconsin State Education Convention, January 22-24, 2025**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	11. Items of Information
Type	Information

12. Future Meetings

Subject	**A. Board Meeting: Monday, January 27, 2025 6:00PM**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	12. Future Meetings
Type	Information

Subject	**B. Board Meeting: Monday, February 10, 2025 6:00PM**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	12. Future Meetings
Type	Information

Subject	**C. Board Work Session: Wednesday, February 19, 2025 7:30AM**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	12. Future Meetings
Type	Information

13. Adjourn

Subject	**A. Motion to Adjourn the Meeting**
Meeting	Jan 13, 2025 - Board of Education Meeting
Category	13. Adjourn
Type	Action,Procedural

Recommended Action: Motion to adjourn the meeting.

Motion & Voting

Motion to adjourn the meeting.

Motion by Kristine Sauter, second by James Bacon.
Final Resolution: Motion Carried
Aye: Kay Eggert, Kristine Sauter, Edward Ruffolo, James Bacon, Pheng Thao, Jason Kolpack, Nick Ross

1/13/25

School Board Meeting

By: Aubrey Detert

Representing Appleton West

Holiday Break

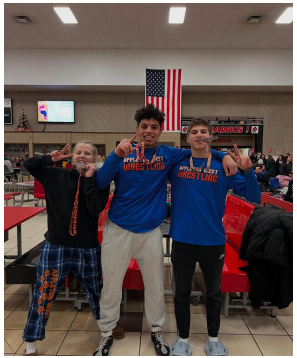
- Wood burning fireplace
- Holiday parade
- Spirit week
  - Pajama day
  - Holiday character day
  - Holiday colors
  - Festive socks and headgear
  - Ugly sweater day

Aussies

- 10 Australian boys
  - From Boys' Brigade
  - Perth, Australia
  - Jordun Lun
    - Leader
- Shadowed students
- Presentation
  - Sharing Australia
  - Vocabulary quiz
  - Games

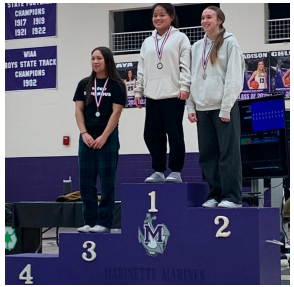
Athletics

- Winter athletics
  - Basketball
    - "Pink Night"
    - Proceeds went towards cancer awareness
  - Wrestling
    - Girls wrestling
  - Swim and Dive
    - Appleton West & Kimberly
    - Callee and Luciana qualified for state



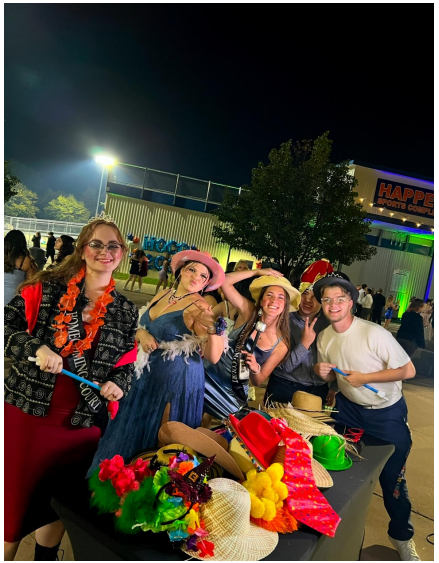
Athletics Continued

- Winter athletics
  - Appleton United Hockey
    - West, North, and East
  - Powerlifting
    - Madison Milhaupt and Lydia Barry qualify for state
  - Dance
    - Kaukauna Dance Classic
  - Cheer
    - Appleton North Lightning Bolt Explosion
      - First place



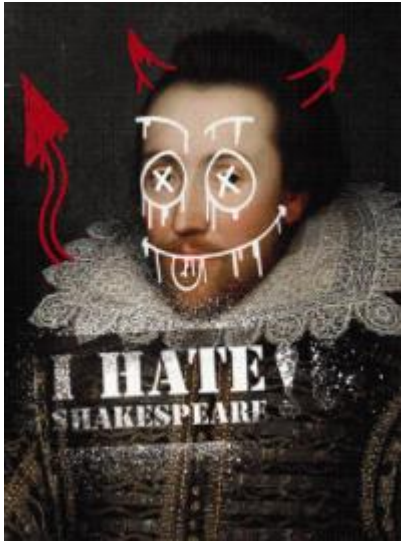
Spring Dance

- March 15th
- Student council x DECA
- All grade levels
- No outside schools
- Inside with DJ



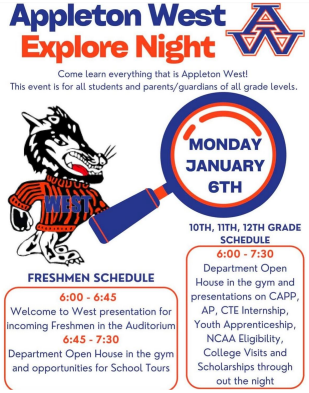
Theater

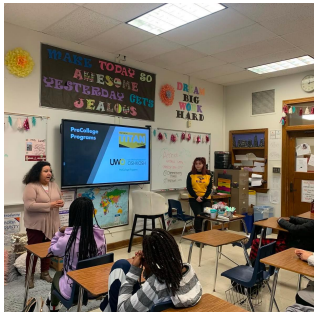
- Radium Girls
  - 11/22/24
- Something Rotten
  - Vocal auditions: 1/21, 1/22
  - Dance auditions: 1/23



Academics

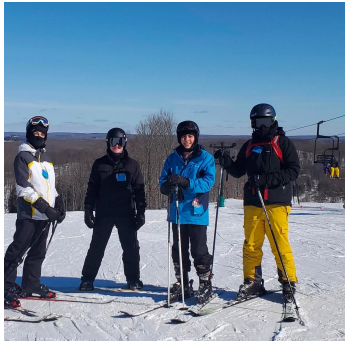
- NHS Induction
- Student of the month
- UWO PreCollege Program
- AP Scholars
- Spectrum News
  - Gwenyth Konkle
- Explore Night
  - 1/6/25





Student Organizations/Co-Curriculars

- Ski & Snowboard Club
  - 1/25, 2/8, 2/22
- Pickleball Club
  - Field trip
- DECA
  - 10 total state qualifiers



Finals Week

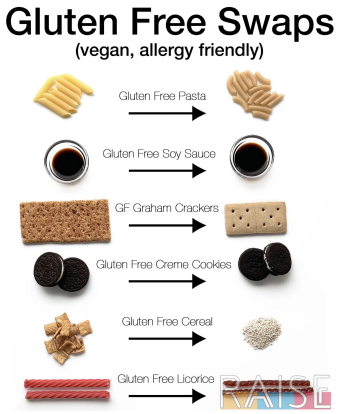
- Wednesday
  - 1-4 periods
- Thursday
  - 5-8 periods
- Make ups/re-takes time
- Friday
  - Off

Wednesday, January 15th	
7:55 - 9:10	**Period 1**
9:10-9:20	Break
9:20 - 10:35	**Period 2**
10:35-10:45	Break
10:45 - 12:00	**Period 3**
12:00 - 1:00	LUNCH
1:00- 2:15	**Period 4**
2:15 - 3:30	Make Ups/Re-Takes
Bus Pick Up	

Thursday, January 16th	
7:55 - 9:10	**Period 6**
9:10-9:20	Break
9:20 - 10:35	**Period 7**
10:35-10:45	Break
10:45 - 12:00	**Period 8**
12:00 - 1:00	LUNCH
1:00- 2:15	**Period 5**
2:15 - 3:30	Make Ups/Re-Takes
Bus Pick Up	

Requests/Recommendations

- Gluten free options
  - Cafeteria
- Block scheduling
  - AP classes
  - More time



Neenah High School
2 - Day Bell Schedule
2023-2024 School Year

		Day 1		Day 2	
MOD 1		Champion	8:00 AM - 8:45 AM	8:00 AM - 9:35 AM	
		STAR	8:50 AM - 9:35 AM		
MOD 2		9:45 AM - 11:20 AM		9:45 AM - 11:20 AM	
MOD 3	A Lunch	Lunch	11:20 AM - 11:50 AM	Lunch	11:20 AM - 11:50 AM
		Class	12:00 PM - 1:35 PM	Class	12:00 PM - 1:35 PM
	B Lunch	Class	11:30 AM - 12:15 PM	Class	11:30 AM - 12:15 PM
		Lunch	12:15 PM - 12:45 PM	Lunch	12:15 PM- 12:45 PM
		Class	12:50 PM- 1:35 PM	Class	12:50 PM- 1:35 PM
	C Lunch	Class	11:30 AM - 1:05 PM	Class	11:30 AM - 1:05 PM
		Lunch	1:05 PM - 1:35 - PM	Lunch	1:05 PM - 1:35 - PM
MOD 4		1:45 PM - 3:20 PM		1:45 PM - 3:20 PM	

Thank You!

APPLETON AREA SCHOOL DISTRICT

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2024

CPAs | CONSULTANTS | WEALTH ADVISORS

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APPLETON AREA SCHOOL DISTRICT
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INDEPENDENT AUDITORS' REPORT

Board of Education
Appleton Area School District
Appleton, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Appleton Area School District, Appleton, Wisconsin (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2024, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

Prior Period Adjustments

As described in Note 4, the District recorded a prior period adjustment to correct an error due to not accounting for the District's supplemental pension liability, which resulted in a decrease in beginning net position of governmental activities. Additionally, the District recorded a prior period adjustment to correct an error in other postemployment benefit liability and deferred outflow of resources, which resulted in a decrease in beginning net position of governmental activities. Our opinions are not modified with respect to these matters.

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Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining nonmajor governmental fund financial statements, schedule of charter school authorizer costs, schedule of expenditures of federal awards and schedule of expenditures of state awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and *State Single Audit Guidelines* issued by the Wisconsin Department of Administration, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining nonmajor governmental fund financial statements, schedule of charter school authorizer costs, schedule of expenditures of federal awards, and schedule of expenditures of state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Board of Education
Appleton Area School District

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Green Bay, Wisconsin
December 6, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Appleton Area School District offers readers of the District's basic financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2024. Readers should consider the information presented in the Management Discussion and Analysis in conjunction with the basic financial statements and the notes to the financial statements, which follow this narrative.

Financial Highlights

- Staffing was increased in the areas supported by the 2022 operational referendum related to a reduction in K-2 class sizes, STEM classes in grades K - 5, and additional staffing needed for 6th grade to move to our middle schools will be added for 2024-2025.

- The 2023-2024 fiscal year finished with an overall deficit of approximately $12.7 million in the general fund. This includes $5.9 million in unbudgeted costs for self-funded health care, increase in staffing and compensation, purchase of space for Valley New School at City Center East and part of the purchase for the new reading curriculum (ELA materials and teacher training).

- A new reading curriculum was approved in spring 2024 and purchases began soon after. The new curriculum is on the State's approved list of reading instructional materials, so there is a potential for some of these costs to be reimbursed in the future.

- The 2023-24 budget included the final funds available from the Federal government through the American Rescue Plan (often referred to as ESSER funding). Some expenses have been transitioned to the general budget to continue essential programs.

- Fund Balance in the general fund at 6/30/2024 was $49,805,515 with $34,834,744 Restricted or Assigned and $14,970,771 Unassigned.

- The District issued part two of the approved referendum debt in 2023-24 with an issue of $14.8 million in notes. The final $25 million is expected to be issued in the summer of 2025. Outstanding debt at the end of 2023-2024 was $79,775,000.

Overview of the Financial Statements

This annual report consists of three parts: Management's Discussion and Analysis, the Basic Financial Statements, and Required Supplementary Information. The basic financial statements include two types of statements that present different financial perspectives of the District:

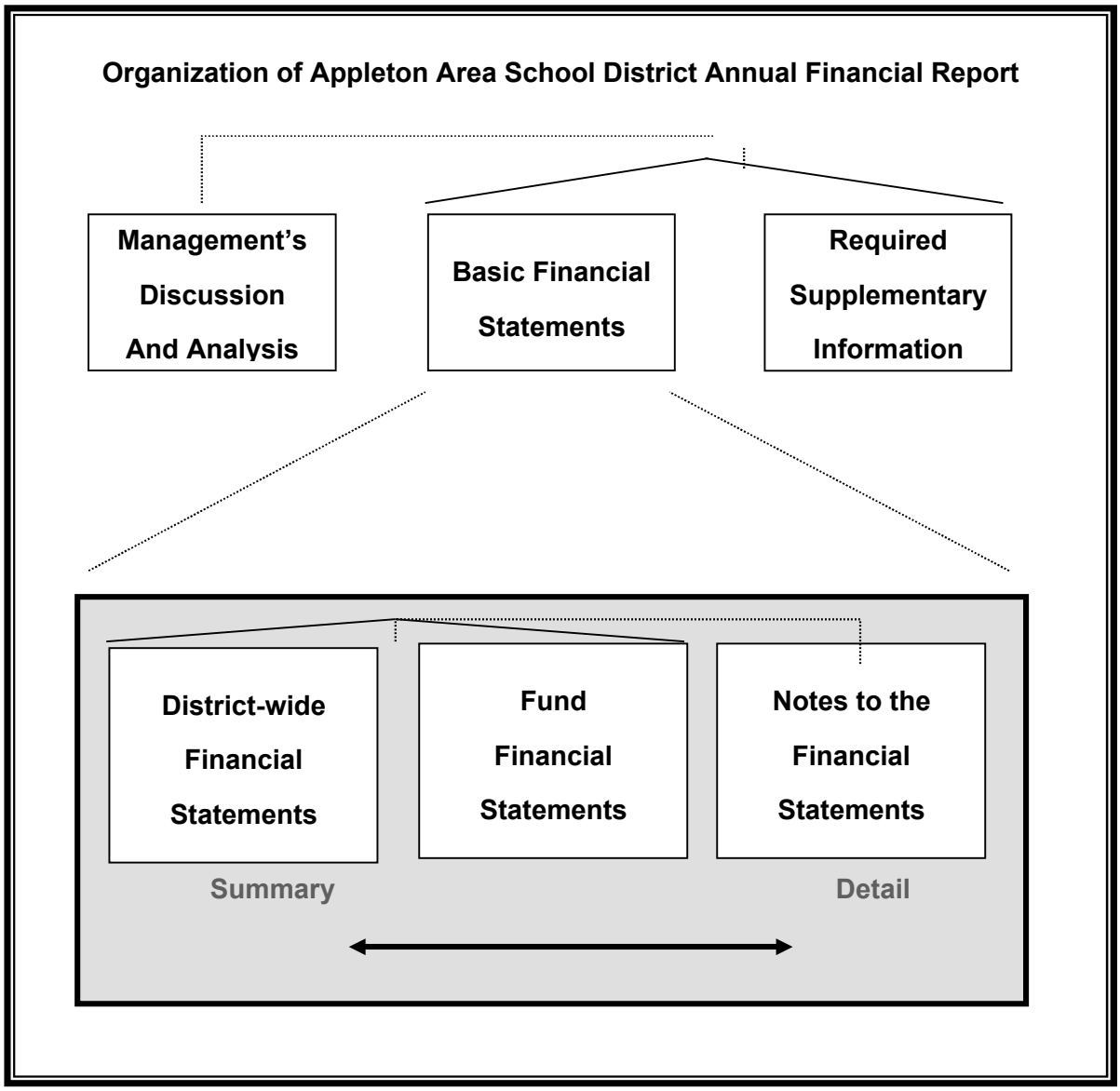
- The first two statements are district-wide financial statements that provide both short-term and long-term information about the district's overall financial status.

- The remaining statements are fund financial statements that focus on individual parts of the district, reporting the district's operations in more detail than district-wide statements.

- The governmental funds statements tell how basic services such as regular and special education were financed in the short-term as well as what remains for future spending.

- Fiduciary funds statements provide information about the financial relationships in which the district acts solely as a trustee or agent for the benefit of others.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the district's budget for the year. The following chart shows how the parts of this annual report are arranged and relate to one another.



District-Wide Statements

The district-wide statements report information about the district as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the district's assets, deferred outflows of resources, liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when the related cash is received or paid.

- The district-wide statements report the district's net position and how it has changed. Governmental activities are financed mostly with property taxes and state formula aid. The net position, which is the difference between district assets and deferred outflows of resources compared to liabilities and deferred inflows, is one way to measure the districts' financial position.

- Over time, increases or decreases in the district's net position are an indicator of whether its financial position is improving or declining, respectively.

- To assess the districts overall financial position, you also need to consider additional nonfinancial factors such as changes in the property tax base and condition of school district facilities.

Fund Financial Statements

The fund financial statements provide more detailed information about the district's funds, focusing on its most significant or "major" funds, not the district as a whole. Funds are accounting devices the district uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and by bond covenants.

- The district establishes other funds to control and manage money for particular purposes (such as repaying its long-term debts) or to show that it is properly using certain revenues (such as federal grants).

The district has two kinds of funds:

Governmental funds: Most of the district's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the district's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, additional information at the bottom of the governmental funds statements explains the relationship (or differences) between them.

Fiduciary funds: The district is the trustee, or fiduciary, for assets that belong to others, such as the scholarship fund. The district is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The district excludes these activities from the district-wide financial statements because it cannot use these assets to finance its operations.

Major Features of the District-Wide and Fund Financial Statements

	District-wide Statements	Fund Financial Statements	
		Governmental Funds	Fiduciary Funds
Scope	Entire district (except fiduciary funds)	The activities of the district that are not proprietary or fiduciary, such as special education and building maintenance	Instances in which the district administers resources on behalf of someone else, such as scholarship programs and student activities monies
Required Financial Statements	• Statement of net position • Statement of activities	• Balance Sheet • Statement of revenues, expenditures, and changes in fund balances	• Statement of fiduciary net position • Statement of changes in fiduciary net position
Accounting Basis and Measurement Focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of Asset/ Liability Information	All assets and liabilities, both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can
Type of Inflow/Out flow Information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	ALL ADDITIONS AND DEDUCTIONS DURING THE YEAR, REGARDLESS OF WHEN CASH IS RECEIVED OR PAID

Financial Analysis of the District as a Whole

Net Position. The District's combined net position as of 6/30/2024 was $159,546,443. This is a decrease of $24,688,441 from the prior year.

Figure A-1
Condensed Statement of Net Position

	2024 Governmental Activities	2023 Governmental Activities
Current and Other Assets	$ 176,691,240	$ 203,642,846
Capital Assets	134,524,382	94,825,710
Total Assets	311,215,622	298,468,556
Deferred Outflows of Resources:		
Loss on Advance Refunding	99,908	171,031
Pension Related Amounts	71,605,868	111,035,793
Other Postemployment Related Amounts	9,353,314	7,657,651
	81,059,090	118,864,475
Long-Term Obligations	133,228,047	132,267,486
Other Liabilities	41,387,395	29,333,604
Total Liabilities	174,615,442	161,601,090
Deferred Inflows of Resources:		
Pension Related Amounts	45,776,177	64,277,814
Other Postemployment Related Amounts	12,068,170	6,881,184
Leases	268,480	338,059
	58,112,827	71,497,057
Net Position:		
Net Investment in Capital Assets	97,460,812	72,886,714
Restricted	29,175,718	41,853,748
Unrestricted	32,909,913	69,494,422
Total Net Position	$ 159,546,443	$ 184,234,884

Figure A-2
Changes in Net Position from Operating Results

	2024 Governmental Activities	2023 Governmental Activities
Revenues		
Program Revenues:		
Charges for Services	$ 16,277,703	$ 17,091,482
Operating Grants and Contributions	37,676,631	39,612,163
General Revenues:		
Property Taxes	78,169,931	74,490,616
State Formula Aid	116,627,925	111,053,226
Other	12,400,391	8,327,434
Total Revenues	261,152,581	250,574,921
Expenses		
Instruction	130,933,615	126,013,264
Support Services	94,695,898	84,045,166
Community Services	2,561,169	2,555,030
Nonprogram	18,388,646	15,621,693
Interest on Debt	3,193,841	2,888,399
Depreciation/Amortization - Unallocated	9,471,077	9,240,911
Total Expenses	259,244,246	240,364,463
Change in Net Position (before adjustment)	$ 1,908,335	$ 10,210,458
Prior Period Adjustments	(26,596,776)	-
Increase (Decrease) in Net Position	$ (24,688,441)	$ 10,210,458

Total revenues for 2023-2024 were $261,152,581, an increase of $10,577,660, primarily due to increases in interest income, state aid, and the tax levy. The total cost of programs and services of $259,244,246 was an increase of $18,879,783 over the prior year.

The District's expenses are predominantly related to instructing, caring for (pupil services), transporting students, and building maintenance. The district's administrative, transportation, facilities operations and business activities accounted for less than 25% of total costs.

The change in net position for the current year was an increase of $1,908,355. There is also a prior period adjustment relating to the post employment benefit and supplemental pension plan that was recorded this year totaling $26,596,776. This brought the overall change in net position to a decrease of $24,688,441.

Governmental Activities

The continued good health of the district's finances can be credited to conservative budgeting, innovative management changes, effective use of grant funds, savings in expense, sound investment strategies and effective use of fund balance:

- The cost of all governmental activities this year was $259,244,246.
- The users of the district's programs financed some of the cost. (6.3%).
- Certain programs were subsidized with grants and contributions from the federal and state governments (14.5%) of total budget was grant funded.
- The remaining portion of governmental activities was financed with $78,169,931 in property taxes and $116,627,925 of unrestricted state aid based on the statewide equalization aid formula.

Financial Analysis of the District's Funds

The financial status of the district as a whole remains strong and is reflected in its general fund balance of $49,805,515 which is included in the total fund balance of all governmental funds of $136,092,447.

General Fund Budgetary Highlights

2023-2024 fiscal year included the following:

- First year of the biennial State budget
  - Increase in revenue limit to $11,000 per member
  - State aid and tax levy up from the prior year
- Increase in levy for private vouchers
- Increase in interest income over prior year and over budgeted amount
- ESSER related expenses totaling $2.6 million
- Compensation and staffing increases totaling $7.3 million including increases for referendum approved positions to reduce class sizes in grades K-2 and add elementary STEM teachers.
- Employee Health plan costs totaling $5.9 million compared to budget

Capital Asset and Debt Administration

Capital Assets. By the end of the 2023-2024 fiscal year, the district had invested in a broad range of capital assets including land, buildings, athletic facilities, computer and audio-visual equipment, and other instructional or support equipment. (More detailed information about capital assets can be found in Note 2.B to the financial statements.) Total depreciation expense for the year for governmental activities was $9,471,077, of which $3,181,864 relates to amortization of right-to-use assets accounted for in accordance with GASB Statement 87.

Figure A-3
Capital Assets

	2024 Governmental Activities	2023 Governmental Activities
Construction Work in Progress	$ 50,867,117	$ 5,698,589
Land	7,840,341	7,840,341
Buildings and Improvements	162,489,490	159,447,994
Machinery and Equipment	15,005,424	14,206,260
Right-to-Use Assets (Implemented GASB 87 Effective July 1, 2021)	12,344,990	13,269,054
Accumulated Depreciation	(114,022,980)	(105,636,528)
Total	$ 134,524,382	$ 94,825,710

Long-Term Obligations

At year-end, the District had $79,775,000 in general obligation bonds and notes as well as $5,070,459 in lease liabilities, and $9,278,773 in other long-term liabilities and retirement obligations outstanding. A total of $11,470,229 in principal payments is due within one year. (More detailed information about the District's long-term liabilities is presented in Note 2.D to the financial statements.)

Figure A-4
Outstanding Long-Term Obligations

	2024 Total District	2023 Total District
General Obligation Debt	$ 79,775,000	$ 75,202,000
Lease Liabilities (Implemented GASB 87 Effective July 1, 2021)	5,070,459	7,355,409
Other	9,278,773	10,256,799
Total	$ 94,124,232	$ 92,814,208

Contacting the District's Financial Management

The financial report is designed to provide the District's citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. It you have questions about this report or need additional financial information, contact the Executive Director of Finance of the Appleton Area School District at 131 E. Washington Street, Suite 1A, Appleton, WI or by calling (920) 852-5305.

BASIC FINANCIAL STATEMENTS

APPLETON AREA SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2024

	Governmental Activities
ASSETS	
Cash and Investments	$ 152,343,523
Receivables:	
Taxes	16,807,927
Accounts	548,608
Leases	268,480
Due from Other Governments	6,722,702
Capital Assets:	
Nondepreciable	58,707,458
Depreciable/Amortizable, Net	75,816,924
Total Assets	311,215,622
DEFERRED OUTFLOWS OF RESOURCES	
Loss on Advance Refunding	99,908
Pension Related Amounts	71,605,868
Other Postemployment Related Amounts	9,353,314
Total Deferred Outflows of Resources	81,059,090
LIABILITIES	
Accounts Payable	13,105,090
Accrued and Other Current Liabilities	21,562,484
Accrued Interest Payable	1,057,082
Deposits Payable	113,204
Health and Dental Claims Payable	5,549,535
Long-Term Obligations:	
Due in One Year	11,470,229
Due in More Than One Year	82,654,003
Due in One Year - Other Postemployment Benefits Liability	676,429
Due in More than One Year - Other Postemployment Benefits Liability	12,186,735
Net Pension Liability	26,240,651
Total Liabilities	174,615,442
DEFERRED INFLOWS OF RESOURCES	
Pension Related Amounts	45,776,177
Other Postemployment Related Amounts	12,068,170
Leases	268,480
Total Deferred Inflows of Resources	58,112,827
NET POSITION	
Net Investment in Capital Assets	97,460,812
Restricted:	
Donations	3,969,074
Food Service	6,416,664
Community Service	602,308
Debt Service	3,785,544
Capital Projects	14,402,128
Unrestricted	32,909,913
Total Net Position	$ 159,546,443

See accompanying Notes to Basic Financial Statements.

APPLETON AREA SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total
GOVERNMENTAL ACTIVITIES				
Instruction	$ 130,933,615	$ 16,269,558	$ 19,363,333	$ (95,300,724)
Support Services	94,695,898	-	15,740,738	(78,955,160)
Community Services	2,561,169	8,145	-	(2,553,024)
Nonprogram	18,388,646	-	2,572,560	(15,816,086)
Interest and Fiscal Charges	3,193,841	-	-	(3,193,841)
Depreciation/Amortization - Unallocated	9,471,077	-	-	(9,471,077)
Total Governmental Activities	$ 259,244,246	$ 16,277,703	$ 37,676,631	(205,289,912)

GENERAL REVENUES	
Property Taxes	78,169,931
Other Taxes	15,107
State and Federal Aids Not Restricted to Specific Functions	116,627,925
Interest and Investment Earnings	6,042,161
Gain on Disposal of Capital Assets	25,935
Gifts and Donations	5,018,534
Miscellaneous	1,298,654
Total General Revenues	207,198,247
CHANGE IN NET POSITION	1,908,335
Net Position - Beginning of Year, as Originally Reported	184,234,884
Prior Period Adjustments	(26,596,776)
Net Position - Beginning of Year, as Restated	157,638,108
NET POSITION - END OF YEAR	$ 159,546,443

See accompanying Notes to Basic Financial Statements.

APPLETON AREA SCHOOL DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2024

	General	Referendum Debt Service	Capital Projects	Other Governmental Funds	Total
ASSETS					
Cash and Investments	$ 65,798,723	$ 4,845,076	$ 71,703,068	$ 9,996,656	$ 152,343,523
Receivables:					
Taxes	16,807,927	-	-	-	16,807,927
Accounts	535,638	-	-	12,970	548,608
Leases	268,480	-	-	-	268,480
Due from Other Funds	-	-	59,853	10,312,746	10,372,599
Due from Other Governments	5,800,575	-	-	922,127	6,722,702
Total Assets	$ 89,211,343	$ 4,845,076	$ 71,762,921	$ 21,244,499	$ 187,063,839
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts Payable	$ 2,345,753	$ -	$ 9,581,457	$ 1,177,880	$ 13,105,090
Accrued and Other Current Liabilities	21,534,105	-	-	28,379	21,562,484
Due to Other Funds	9,707,955	2,451	641,276	20,917	10,372,599
Deposits Payable	-	-	-	113,204	113,204
Health and Dental Claims Payable	5,549,535	-	-	-	5,549,535
Total Liabilities	39,137,348	2,451	10,222,733	1,340,380	50,702,912
DEFERRED INFLOWS OF RESOURCES					
Leases	268,480	-	-	-	268,480
FUND BALANCES					
Nonspendable	-	-	-	34,345	34,345
Restricted	8,248	4,842,625	61,540,188	19,869,774	86,260,835
Assigned	34,826,496	-	-	-	34,826,496
Unassigned	14,970,771	-	-	-	14,970,771
Total Fund Balances	49,805,515	4,842,625	61,540,188	19,904,119	136,092,447
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 89,211,343	$ 4,845,076	$ 71,762,921	$ 21,244,499	$ 187,063,839

See accompanying Notes to Basic Financial Statements.

APPLETON AREA SCHOOL DISTRICT
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

Total Fund Balances as Shown on Previous Page	$ 136,092,447
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	134,524,382
Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.	
Loss on Advance Refunding	99,908
Deferred Outflows Related to Pensions	71,605,868
Deferred Inflows Related to Pensions	(45,776,177)
Deferred Outflows Related to Other Postemployment Benefits	9,353,314
Deferred Inflows Related to Other Postemployment Benefits	(12,068,170)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Bonds and Notes Payable	(79,775,000)
Lease Liability	(5,070,459)
Premium on Debt	(8,346,054)
Compensated Absences	(932,719)
Other Postemployment Benefits Liability	(12,863,164)
Net Pension Liability	(26,240,651)
Accrued Interest on Long-Term Obligations	(1,057,082)
Net Position of Governmental Activities as Reported on the Statement of Net Position	$ 159,546,443

See accompanying Notes to Basic Financial Statements.

APPLETON AREA SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024

	General	Referendum Debt Service	Capital Projects	Other Governmental Funds	Total
REVENUES					
Property Taxes	$ 60,301,508	$ 12,768,252	$ -	$ 5,115,278	$ 78,185,038
Other Local Sources	4,073,539	192,034	3,928,739	5,375,860	13,570,172
Interdistrict Sources	15,219,299	-	-	-	15,219,299
Intermediate Sources	98,744	-	-	-	98,744
State Sources	131,818,081	-	-	123,014	131,941,095
Federal Sources	13,653,564	-	-	6,385,618	20,039,182
Other Sources	1,318,936	-	-	750,013	2,068,949
Total Revenues	226,483,671	12,960,286	3,928,739	17,749,783	261,122,479
EXPENDITURES					
Instruction:					
Regular Instruction	77,760,118	-	542,904	540,594	78,843,616
Vocational Instruction	4,030,128	-	-	-	4,030,128
Special Education Instruction	32,838,071	-	-	-	32,838,071
Other Instruction	15,207,543	-	960	1,889,049	17,097,552
Total Instruction	129,835,860	-	543,864	2,429,643	132,809,367
Support Services:					
Pupil Services	16,476,948	-	-	124,438	16,601,386
Instructional Staff Services	14,178,979	-	75,241	112,704	14,366,924
General Administration Services	2,019,603	-	-	6,002	2,025,605
School Administration Services	11,401,972	-	-	1,288,920	12,690,892
Business Services	996,053	-	-	-	996,053
Operations and Maintenance of Plant	20,707,526	-	44,837,321	2,225,637	67,770,484
Pupil Transportation Services	7,213,222	-	-	403,312	7,616,534
Food Services	-	-	-	8,880,701	8,880,701
Central Services	6,817,187	-	-	75,760	6,892,947
Insurance	1,112,238	-	-	-	1,112,238
Other Support Services	7,526,722	-	-	2,857	7,529,579
Total Support Services	88,450,450	-	44,912,562	13,120,331	146,483,343
Debt Service:					
Principal	2,438,860	10,227,000	-	1,587	12,667,447
Interest and Fiscal Charges	293,179	3,687,874	-	-	3,981,053
Total Debt Service	2,732,039	13,914,874	-	1,587	16,648,500
Community Service	-	-	-	1,378,513	1,378,513
Nonprogram:					
General Tuition Payments	9,112,097	-	-	-	9,112,097
Special Education Tuition Payments	1,791,915	-	-	-	1,791,915
Adjustments and Refunds	36,664	-	-	-	36,664
Voucher Payments	7,437,805	-	-	-	7,437,805
Total Nonprogram	18,378,481	-	-	-	18,378,481
Total Expenditures	239,396,830	13,914,874	45,456,426	16,930,074	315,698,204
EXCESS OF REVENUES OVER EXPENDITURES	(12,913,159)	(954,588)	(41,527,687)	819,709	(54,575,725)
OTHER FINANCING SOURCES					
Long-Term Debt Issued	-	-	14,800,000	-	14,800,000
Proceeds from Right-to-Use Leases	153,910	-	-	-	153,910
Premium on Bonds Issued	-	361,877	-	-	361,877
Proceeds from Sale of Capital Assets	25,935	-	-	-	25,935
Total Other Financing Sources	179,845	361,877	14,800,000	-	15,341,722
NET CHANGES IN FUND BALANCES	(12,733,314)	(592,711)	(26,727,687)	819,709	(39,234,003)
Fund Balances - Beginning of Year	62,538,829	5,435,336	88,267,875	19,084,410	175,326,450
FUND BALANCES - END OF YEAR	$ 49,805,515	$ 4,842,625	$ 61,540,188	$ 19,904,119	$ 136,092,447

See accompanying Notes to Basic Financial Statements.

APPLETON AREA SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024

Net Change in Fund Balances as Shown on Previous Page	$ (39,234,003)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense.	
Capital Assets Reported as Capital Outlay Reported in Governmental Fund Statements	49,169,749
Depreciation/Amortization Expense Reported in the Statement of Activities	(9,471,077)
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Bonds Issued	(14,800,000)
Leases Issued	(153,910)
Premium on Bonds Issued	(361,877)
Principal Payments on Bonds	10,227,000
Principal Payments on Leases	2,438,860
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:	
Accrued Interest on Long-Term Debt	298,185
Amortization of Debt Premium and Loss on Advance Refunding	1,075,923
Compensated Absences	192,857
Net Pension Liability	23,422,041
Deferred Outflows of Resources Related to Pensions	(39,429,925)
Deferred Inflows of Resources Related to Pensions	18,501,637
Other Postemployment Benefits	1,699,093
Deferred Outflows of Resources Related to Other Postemployment Benefits	3,520,768
Deferred Inflows of Resources Related to Other Postemployment Benefits	(5,186,986)
Change in Net Position of Governmental Activities as Reported in the Statement of Activities	$ 1,908,335

See accompanying Notes to Basic Financial Statements.

APPLETON AREA SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION – PRIVATE PURPOSE TRUST FUND
JUNE 30, 2024

	Scholarships
ASSETS	
Cash and Investments	$ 309,714
Accounts Receivable	6,013
Total Assets	315,727
LIABILITIES	
Due to Primary Government	12
NET POSITION	
Nonspendable	272,372
Restricted for Scholarships	43,343
Total Net Position	$ 315,715

See accompanying Notes to Basic Financial Statements.

APPLETON AREA SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – PRIVATE PURPOSE TRUST FUND
YEAR ENDED JUNE 30, 2024

	Scholarships
ADDITIONS	
Investment Earnings	$ 2,798
DEDUCTIONS	
Trust Fund Disbursements	512
CHANGE IN NET POSITION	2,286
Net Position - Beginning of Year	313,429
NET POSITION - END OF YEAR	$ 315,715

See accompanying Notes to Basic Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

The District is organized as a unified school district. The District, governed by an elected seven-member board, operates grades K through 12 and is comprised of all or parts of seven taxing districts. In accordance with GAAP, the basic financial statements are required to include the District and any separate component units that have a significant operational or financial relationship with the District. The District has not identified any component units that are required to be included in the basic financial statements in accordance with standards.

B. District-Wide and Fund Financial Statements

The district-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the district-wide financial statements. Governmental funds include general, special revenue, debt service and capital projects funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The District reports the following major governmental funds:

General Fund

This is the District's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. District-Wide and Fund Financial Statements (Continued)

Referendum Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds.

Capital Projects Fund

The Capital Projects Fund accounts for the acquisition and construction of the District's major capital facilities and equipment.

Additionally, the District reports the following fiduciary fund type:

- The *private purpose trust fund* is used to account for resources legally held in trust for scholarship awards. Only earnings on the invested resources may be used to support the scholarships.

C. Measurement Focus and Basis of Accounting

The district-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental Funds – Financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to employee benefit programs (compensated absences) and claims and judgments, are recorded only when payment is due.

Property taxes are recognized as revenue in the fiscal year for which taxes have been levied. Tuition, grants, fees and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when the cash is received by the District.

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance

1. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date.

2. Property Taxes

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

Property taxes are recognized as revenue in the fiscal year levied as they are considered due as of January 1, the date from which interest and penalties accrue for nonpayment of a scheduled installment, and full receipt of the entire levy is assured within 60 days of fiscal year-end, meeting the availability criteria necessary for property tax revenue recognition by accounting principles generally accepted in the United States of America.

3. Accounts Receivable

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

4. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

5. Inventories

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

Inventories of governmental funds in the fund financial statements are classified as nonspendable fund balance to indicate that they do not represent spendable available financial resources.

6. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are expensed in the periods benefitted.

Prepaid items of governmental funds in the fund financial statements are classified as nonspendable fund balance to indicate that they do not represent spendable available financial resources.

7. Capital Assets

Capital assets, which include property, plant and equipment, are reported in the district-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of $5,000 or higher and an estimated useful life in excess of a year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the District are depreciated/amortized using the straight-line method over the following estimated useful lives:

Assets	Governmental Activities
Land Improvements	20 to 50 Years
Buildings and Improvements	20 to 50 Years
Machinery and Equipment	5 to 20 Years

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

8. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with employee handbook policies and/or bargaining unit agreements. All vacation and sick leave is accrued when incurred in the district-wide statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

9. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses or expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable.

10. Long-Term Obligations

In the district-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

11. Leases

The District is a lessee and lessor for various pieces of equipment and space usage.

<u>Lessee</u>

The District recognizes a lease liability and an intangible right-to-use lease asset in the district-wide financial statements based on the criteria dictated in accounting standards.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

11. Leases (Continued)

Lessee (Continued)

At the commencement of a lease, the District determines based on the criteria accounting standards, if the lease is a financed purchased or a lease liability. Then the District initially measures the lease liability at the present value of payments expected to be made during the lease term.

Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease liabilities are reported with the long-term obligations on the statement of net position.

An intangible right-to use lease asset is initially measured as the initial amount of the lease liability adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. The intangible right-to use lease asset is amortized on a straight-line basis over the life of the lease. The intangible right-to use lease asset is reported with the District capital assets in its own category called Leased Assets (Right-to-Use).

The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District has elected to recognize payments for short-term leases with a lease term of twelve months or less as expenses as incurred, and these leases are not included as lease liabilities or right-to-use lease assets on the statements of net position.

The District monitors changes in circumstances that would require a re-measurement of its lease and will re-measure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

11. Leases (Continued)

Lessor

The District determines if an arrangement is a lease at inception. Leases are included in lease receivables and deferred inflows of resources in the statement of net position and fund financial statements.

Lease receivables represent the District's claim to receive lease payments over the lease term, as specified in the contract, in an exchange or exchange-like transaction. Lease receivables are recognized at commencement date based on the present value of expected lease payments over the lease term. Interest revenue is recognized ratably over the contract term.

Deferred inflows of resources related to leases are recognized at the commencement date based on the initial measurement of the lease receivable, plus any payments received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The deferred inflows related to leases are recognized as lease revenue in a systematic and rational manner over the lease term.

Amounts to be received under residual value guarantees that are not fixed in substance are recognized as a receivable and an inflow of resources if (a) a guarantee payment is required and (b) the amount can be reasonably estimated. Amounts received for the exercise price of a purchase option or penalty for lease termination are recognized as a receivable and an inflow of resources when those options are exercised.

The District recognizes payments received for short-term leases with a lease term of twelve months or less, including options to extend, as revenue as the payments are received. These leases are not included as lease receivables or deferred inflows on the statements of net position and fund financial statements.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the District has elected to use their incremental borrowing rate to calculate the present value of expected lease payments.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

12. Pensions

Wisconsin Retirement System

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

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

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Supplemental Pension Plan

Qualifying teachers and administrators are provided with a supplemental pension. The supplemental pension is a single employer defined benefit plan administered by the District. For purposes of measuring the supplemental pension liability, related deferred outflows and inflows and pension expense, the District has used values provided by its actuary. Benefit payments are recognized when due and payable in accordance with the benefit terms.

13. Other Postemployment Benefits Other Than Pensions (OPEB)

Qualifying retired employees are provided with other postemployment benefits. The OPEB is a single-employer defined benefit plan administered by the District. For purposes of measuring the OPEB liability, related deferred outflows and inflows and OPEB expense, the District has used values provided by their actuary. Benefit payments are recognized when due and payable in accordance with the benefit terms.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

14. Deferred Compensation Plan

The District offers its employees a deferred compensation plan through the Wisconsin Deferred Compensation Program created in accordance with the Internal Revenue Code Section 457. The Plan, available to all District employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Contributions to this plan are entirely from employee voluntary contributions. The District makes no employer contributions to this plan.

15. Fund Equity

Governmental Fund Financial Statements

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable Fund Balance. Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.

Restricted Fund Balance. Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.

Committed Fund Balance. Amounts that are constrained for specific purposes by action of the Board of Education. These constraints can only be removed or changed by the Board of Education using the same action that was used to create them.

Assigned Fund Balance. Amounts that are constrained for specific purposes by action of District management. The Board of Education has authorized a specific employee to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.

Unassigned Fund Balance. Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The District has adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. Where applicable, the policy requires restricted funds to be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

15. Fund Equity (Continued)

District-Wide Statements

Equity is classified as net position and displayed in three components:

Net Investment in Capital Assets. Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.

Restricted Net Position. Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position. Net position that is neither classified as restricted nor as net investment in capital assets.

E. Use of Estimates

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

NOTE 2 DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The debt service and capital project funds account for their transactions through separate and distinct bank and investment accounts as required by State Statutes. In addition, the fiduciary fund uses separate and distinct accounts. All other funds share in common bank and investment accounts.

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

> Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool. Investments in the private-purpose trust fund may be invested in other types of investments as authorized user Wisconsin Statute 881.01, “Uniform Prudent Investor Act”.

The carrying amount of the District’s cash and investments totaled $152,653,237 on June 30, 2024 as summarized below:

Petty Cash and Cash on Hand	$ 8,815
Deposits with Financial Institutions	49,093,814
Investments:	
Wisconsin Investment Series Cooperative	103,550,608
Total	$ 152,653,237

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position:	
Cash and Investments	$ 152,343,523
Fiduciary Fund Statement of Net Position:	
Private Purpose Trust Fund	309,714
Total	$ 152,653,237

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The District does not currently have any investments subject to to fair value measurements as of June 30, 2024.

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Deposits and investments of the District are subject to various risks. Presented below is a discussion of the District's deposits and investments and the related risks.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The District does not have an additional custodial credit policy.

Deposits with financial institutions within the state of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of $250,000 for the combined amount of all time and savings deposits and $250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the state of Wisconsin are insured by the FDIC in the amount of $250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Deposits with credit unions are insured by the National Credit Union Share Insurance Fund (NCUSIF) in the amount of $250,000 per credit union member. Also, the state of Wisconsin has a State Guarantee Fund which provides a maximum of $1,000,000 per public depository above the amount provided by an agency of the U.S. government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

As of June 30, 2024, $34,107,124 of the District's deposits with financial institutions were in excess of federal and state depository insurance limits. No amounts were collateralized.

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investment in securities to the top two ratings assigned by nationally recognized statistical rating organizations.

Presented below is the actual rating as of the year-end for each investment type.

Investment Type	Amount	Exempt from Disclosure	AAA	AA	Not Rated
Wisconsin Investment Series Cooperative:					
Cash Management Series	$ 15,207,402	$ -	$ 15,207,402	$ -	$ -
Investment Series	13,824,476	-	13,824,476	-	-
Long-Term Duration Series	2,006,783	-	-	2,006,783	-
Term Series	29,250,000	-	29,250,000	-	-
Totals	$ 60,288,661	$ -	$ 58,281,878	$ 2,006,783	$ -

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer. At June 30, 2024, the District had no investments in any one issuer (other than external investment pools) that represent 5% or more of total District investments.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

		Remaining Maturity (in Months)			
Investment Type	Amount	12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Wisconsin Investment Series Cooperative:					
Cash Management Series	$ 15,207,402	$ 15,207,402	$ -	$ -	$ -
Investment Series	13,824,476	13,824,476	-	-	-
Long-Term Duration Series	2,006,783	2,006,783	-	-	-
Term Series	29,250,000	29,250,000	-	-	-
Totals	$ 60,288,661	$ 60,288,661	$ -	$ -	$ -

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Investment in Wisconsin Investment Series Cooperative

The District has investments in the Wisconsin Investment Series Cooperative (WISC) of $103,550,608 at year-end consisting of $43,261,947 of deposits with financial institutions, $15,207,402 in Cash Management Series, $13,824,476 in Investment Series, $2,006,783 in Long-Term Duration Series, and $29,250,000 in Term Series. The Cash Management Series has no minimum investment period, allows check writing privileges, and the average dollar weighted maturity is 90 days or less. The Investment Series requires a 14-day minimum investment period and one business day withdrawal notice, and the average weighted maturity is 120 days or less. The Long-Term Duration Series has no minimum investment period, requires a 14-day withdrawal notice, no more than quarterly withdrawals, and the average weighted maturity of 9 months or less. The Term Series has no minimum investment period, requires a 14-day withdrawal notice, no more than quarterly withdrawals, and the average weighted maturity of 12 months or less.

WISC is organized by and operated exclusively for Wisconsin public schools, technical colleges, and municipal entities. WISC is not registered with the Securities and Exchange Commission, but operates under Wisconsin International Cooperate Statute, Wisconsin Statute, Section 66.031. WISC is governed by the Wisconsin Investment Series Cooperative Commission in accordance with the terms of the Intergovernmental Cooperation Agreement. WISC invests District funds in accordance with Wisconsin law. WISC investments are valued at amortized cost, which approximates market value.

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Capital Assets

Capital asset activity for the year ended June 30, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Nondepreciable:				
Land	$ 7,840,341	$ -	$ -	$ 7,840,341
Construction in Progress	5,698,589	46,879,807	1,711,279	50,867,117
Total Capital Assets, Nondepreciable	13,538,930	46,879,807	1,711,279	58,707,458
Capital Assets, Depreciable/Amortizable:				
Land Improvements	9,428,694	1,454,238	-	10,882,932
Buildings and Improvements	150,019,300	1,587,258	-	151,606,558
Machinery and Equipment	14,206,260	805,815	6,651	15,005,424
Right-to-Use Assets	13,269,054	153,910	1,077,974	12,344,990
Subtotals	186,923,308	4,001,221	1,084,625	189,839,904
Less Accumulated Depreciation/ Amortization for:				
Land Improvements	4,552,796	577,444	-	5,130,240
Buildings and Improvements	85,540,241	3,949,027	-	89,489,268
Machinery and Equipment	10,119,062	1,762,742	6,651	11,875,153
Right-to-Use Assets	5,424,429	3,181,864	1,077,974	7,528,319
Subtotals	105,636,528	9,471,077	1,084,625	114,022,980
Total Capital Assets, Depreciable/ Amortizable, Net	81,286,780	(5,469,856)	-	75,816,924
Governmental Activities Capital Assets, Net	$ 94,825,710	$ 41,409,951	$ 1,711,279	134,524,382
Less: Capital Related Debt, Less Unspent Bond Proceeds				(14,134,471)
Less: Debt Premium				(8,346,054)
Less: Construction Related Accounts Payable and Retainage				(9,612,494)
Less: Lease Liabilities				(5,070,459)
Add: Loss on Advance Refunding (Capital Related Portion)				99,908
Net Investment in Capital Assets				$ 97,460,812

The District's capital assets are shared by many governmental functions. Accordingly, it was not considered practical to allocate depreciation/amortization expense.

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Interfund Receivables and Payables

Interfund receivables and payables between individual funds of the District, as reported in the fund financial statements, as of June 30, 2024 are detailed below:

	Interfund Receivables	Interfund Payables
To Account for Expenditures Paid and Receipts Received by Other Funds:		
Governmental Funds:		
General	$ -	$ 9,707,955
Special Revenue Funds:		
Donations	1,371,218	3,000
Indian Education	8,246	14,605
Food Service	2,502,700	-
General Community Service	1,232,838	3,312
Debt Service Funds:		
Referendum	-	2,451
Capital Project Funds:		
Other Capital Projects	59,853	641,276
Capital Expansion	5,197,744	-
Totals	$ 10,372,599	$ 10,372,599

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

D. Long-Term Obligations

The following is a summary of changes in long-term obligations of the District for the year ended June 30, 2024:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Debt:					
Bonds	$ 75,202,000	$ -	$ 10,227,000	$ 64,975,000	$ 3,000,000
Notes	-	14,800,000	-	14,800,000	6,250,000
Total General Obligation Debt	75,202,000	14,800,000	10,227,000	79,775,000	9,250,000
Debt Premium	9,131,224	361,876	1,147,046	8,346,054	-
Lease Liabilities	7,355,409	153,910	2,438,860	5,070,459	1,957,580
Compensated Absences	1,125,575	261,637	454,493	932,719	262,649
Governmental Activities Long-Term Obligations	$ 92,814,208	$ 15,577,423	$ 14,267,399	$ 94,124,232	$ 11,470,229

Total interest paid during the year on long-term debt totaled $3,981,053.

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Long-Term Obligations (Continued)

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 6/30/24
General Obligation Bond	1/25/21	9/1/25	0.80% - 3.89%	$ 4,585,000	$ 1,137,000
General Obligation Bond	2/25/21	9/1/26	0.94% - 1.58%	7,636,000	1,313,000
General Obligation Bond	3/1/23	9/1/43	3.625% - 5.00%	70,750,000	62,525,000
General Obligation Note	6/3/24	3/1/28	5%	14,800,000	14,800,000
Total Outstanding General Obligation Debt					$ 79,775,000

Annual principal and interest maturities of the outstanding general obligation debt of $79,775,000 on June 30, 2024 are detailed below:

	Governmental Activities		
Year Ended June 30,	Principal	Interest	Total
2025	$ 9,250,000	$ 3,598,891	$ 12,848,891
2026	8,250,000	3,408,121	11,658,121
2027	2,750,000	3,013,531	5,763,531
2028	1,000,000	2,876,031	3,876,031
2029	2,255,000	2,826,031	5,081,031
2030-2034	48,485,000	7,743,655	56,228,655
2035-2039	4,000,000	1,181,768	5,181,768
2040-2043	3,785,000	370,122	4,155,122
Total	$ 79,775,000	$ 25,018,150	$ 104,793,150

For governmental activities, the other long-term liabilities are generally funded by the General Fund.

Prior Year Advance Refunding

In prior years, the District defeased and advance refunded portions of multiple general obligation bond issues. As a result, the refunded bonds are also considered to be defeased and the liability has been removed from the financial statements. At June 30, 2024, $19,105,000 of outstanding general obligation bonds are considered defeased.

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Long-Term Obligations (Continued)

Legal Margin for New Debt

The District's legal margin for creation of additional general obligation debt on June 30, 2024 was $1,195,718,376 as follows:

Equalized Valuation of the District	$ 12,754,933,761
Statutory Limitation Percentage	(x) 10%
General Obligation Debt Limitation, per Section 67.03 of the Wisconsin Statutes	1,275,493,376
Total Outstanding General Obligation Debt Applicable to Debt Limitation	79,775,000
Legal Margin for New Debt	$ 1,195,718,376

E. Leases Payable

The District leases various pieces of machinery and equipment and space usage for various terms under long-term, noncancelable lease agreements. The leases expire at various dates through 2033.

Total principal and interest costs for such leases for governmental funds were $2,732,039 for the year ended June 30, 2024. The future minimum lease payments for these agreements are as follows:

	Governmental Activities		
Year Ending June 30,	Principal	Interest	Total
2025	$ 1,957,580	$ 201,590	$ 2,159,170
2026	1,465,277	133,300	1,598,577
2027	244,649	67,966	312,615
2028	233,302	58,094	291,396
2029	227,283	48,105	275,388
2030 - 2033	942,368	83,420	1,025,788
Total Minimum Payments Required	$ 5,070,459	$ 592,475	$ 5,662,934

Right-to-use assets acquired through outstanding leases are as follows:

Buildings and Improvements	$ 2,332,463
Machinery and Equipment	10,012,527
Subtotal	12,344,990
Less Accumulated Depreciation for:	
Buildings and Improvements	331,398
Machinery and Equipment	7,196,921
Total Right-to-Use Lease Assets, Net	$ 4,816,671

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plans

The District reports pension related balances at June 30, 2024, as summarized below:

	Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense (Revenue)
Wisconsin Retirement System (WRS)	$ (8,467,887)	$ 71,605,868	$ (45,274,192)	$ 5,900,262
Stipend Pension Plan	(17,772,764)	-	(501,985)	1,452,319
Total Pension Liability	$ (26,240,651)	$ 71,605,868	$ (45,776,177)	$ 7,352,581

1. WRS Pension Plan

Plan Description

The WRS is a cost-sharing, multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

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

Vesting

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

Benefits Provided

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

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plans (Continued)

1. WRS Pension Plan (Continued)

Benefits Provided (Continued)

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

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

The WRS also provides death and disability benefits for employees.

Postretirement Adjustments

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

Year Ending June 30,	Core Fund Adjustment %	Variable Fund Adjustment %
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17
2019	0.0	(10)
2020	1.7	21
2021	5.1	13
2022	7.4	15
2023	1.6	-21

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plans (Continued)

1. WRS Pension Plan (Continued)

Contributions

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

During the reporting period ending June 30, 2024, the WRS recognized $7,731,749 in contributions from the District.

Contribution rates for the reporting period are:

Employee Category	Employee	Employer
General (Including Teachers, Executives, and Elected Officials)	6.90 %	6.90 %

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

At June 30, 2024, the District reported a liability of $8,467,887 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the District's proportion was 0.56953545%, which was a decrease of 0.912789% from its proportion measured as of December 31, 2022.

For the year ended June 30, 2024, the District recognized pension expense of $5,900,262.

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plans (Continued)

1. WRS Pension Plan (Continued)

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

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 34,142,437	$ 45,221,868
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	29,509,211	-
Changes in Assumptions	3,690,909	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	316,445	52,324
Employer Contributions Subsequent to the Measurement Date	3,946,866	-
Total	$ 71,605,868	$ 45,274,192

$3,946,866 reported as deferred outflows related to pension resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending June 30,	Expense
2025	$ 4,620,196
2026	4,878,462
2027	18,570,006
2028	(5,683,854)
Total	$ 22,384,810

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plans (Continued)

1. WRS Pension Plan (Continued)

Actuarial Assumptions

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

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

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

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

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

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plans (Continued)

1. WRS Pension Plan (Continued)

Actuarial Assumptions (Continued)

	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Core Fund Asset Class:			
Public Equities	40.0 %	7.3 %	4.5 %
Public Fixed Income	27.0	5.8	3.0
Inflation Sensitive Assets	19.0	4.4	1.7
Real Estate	8.0	5.8	3.0
Private Equity/Debt	18.0	9.6	6.7
Leverage	(12.0)	3.7	1.0
Total Core Fund	100.0 %	7.4	4.6
Variable Fund Asset Class:			
U.S. Equities	70.0 %	6.8	4.0
International Equities	30.0	7.6	4.8
Total Variable Fund	100.0 %	7.3	4.5

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 7.0%

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

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

Single Discount Rate. A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 3.77 % (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax exempt securities.) Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan members contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members.

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plans (Continued)

1. WRS Pension Plan (Continued)

Actuarial Assumptions (Continued)

Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.8%, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.8%) or one-percentage-point higher (7.8%) than the current rate:

	One Percent Decrease to Discount Rate (5.8%)	Current Discount Rate (6.8%)	One Percent Increase to Discount Rate (7.8%)
District's Proportionate Share of the Net Pension Liability (Asset)	$ 81,846,220	$ 8,467,887	$ (42,878,037)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at https://etf.wi.gov/about-etf/reports-andstudies/financial-reports-and-statements.

Payable to the Pension Plan

The District reported a payable of $1,977,656 for the outstanding amount of contributions to the pension plan for the year ended June 30, 2024.

2. Supplemental Pension (Stipend) Plan

Plan Description

The plan, a single employer pension plan, is a defined benefit pension plan established to provide a cash stipend to some retirees. The plan is administered by the District.

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plans (Continued)

2. Supplemental Pension (Stipend) Plan (Continued)

Benefits Provided

A summary of eligibility requirements and plan benefits are as follows:

Group	Attained Age	Employee Classification	Service	District Contribution
All Employees	58	All	10	Upon retirement, the District will provide defined contributions for all eligible retirees in the form of a 403(b) contribution. The monthly contribution amount is frozen at the 2015/16 premium share amounts. Retirees will receive credit for the number of years worked based on length of service as follows for each classification:
		Administrators		1 year benefit for 5 years worked with no maximum duration.
		Educators		1 year benefit for 5 years worked with no maximum duration.
		Administrative Support Unit		1 year benefit for 6 years worked with maximum duration of 6 years.
		Maintenance		1 year benefit for 8 years worked with maximum duration of 3 years.
		Administrative Assistants		1 year benefit for 8 years worked with maximum duration of 3 years.
		Paraprofessionals		1 year benefit for 12 years worked with maximum duration of 2 years.
				Additional benefit information: The benefit will not accumulate beyond the age of 65 for years worked beyond 2012/13 school year.
				Retirees will receive benefits based on coverage they are eligible for at the time of retirement.

Employees Covered by Benefit Terms

As of the June 30, 2023 actuarial study, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	177
Active Employees	1,975
Total	2,152

Funding Policy

The entire cost of these benefits is paid by the District. Benefits are currently funded on a pay-as-you-go basis and no assets are accumulated in a trust.

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plans (Continued)

2. Supplemental Pension (Stipend) Plan (Continued)

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

Component	Amount
Total Pension Liability at July 1, 2023	$ 19,006,823
Changes for the Year:	
Service Cost	732,884
Interest	769,633
Changes of Assumptions or Other Inputs	(552,183)
Benefit Payments	(2,184,393)
Net Changes	(1,234,059)
Total Pension Liability at June 30, 2024	$ 17,772,764

For the year ended June 30, 2024, the District recognized pension expense of $1,452,319.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in Assumptions or Other Input	$ -	$ 501,985

Amounts reported as deferred outflows of resources related to pension will be recognized in pension expense as follows:

Year Ended June 30,	Expense
2025	$ (50,198)
2026	(50,198)
2027	(50,198)
2028	(50,198)
2029	(50,198)
Thereafter	(250,995)
Total	$ (501,985)

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plans (Continued)

2. Supplemental Pension (Stipend) Plan (Continued)

Actuarial Assumptions

The District's total pension liability was measured as of June 30, 2024.

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal - Level % of Salary
Actuarial Assumptions:	
Discount Rate	4.21%
Inflation	2.50%
Salary Increases	0.1-5.6% Based on Years of Service
Average Expected Remaining Service Lives	11 Years

Single Discount Rate

A single discount rate of 4.21% was used to measure the total pension liability. The single discount rate was based on the S&P Municipal Bond 20 Year High Grade Index.

Sensitivity of the District's Total Pension Liability to Changes in the Discount Rate

The following presents the District's total pension liability at June 30, 2024 calculated using the discount rate of 4.21%, as well as what the District's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.21%) or 1-percentage-point higher (5.21%) than the current rate.

	1% Decrease to Discount Rate (3.21%)	Current Discount Rate (4.21%)	1% Increase to Discount Rate (5.21%)
Total Pension Liability	$ 18,609,024	$ 17,772,764	$ 16,958,063

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Other Postemployment Benefits

Plan Description

The Plan is a single-employer defined benefit postemployment health plan that covers retired employees of the District. Eligible retired employees have access to group medical coverage through the District's group plan. District paid medical benefits are paid for as indicated below. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. Separate financial statements are not issued by the plan. All employees of the District are eligible for the Plan if they meet the following age and service requirements below.

Benefits Provided

Union/Group	Attained Age	Retirees on or before Applicable Date	Service	District Contribution
Teachers/ Administrators	55 56 57 58	6/30/2014 6/30/2016 6/30/2018 After 6/30/2018	10	For retirees prior to July 1, 2015, the District shall pay 88% of the group health insurance premium and any increases occurring during the first 96 months of premium payments for the plan (single or family) in which the teacher was enrolled at the time of retirement at a ratio of one year's premium for each five years of service (one year's premium for each three years of service for service prior to July 1, 2015) in the District, to a maximum premium payment of service prior to July 1, 2015) in the District, 120 months or to age 65, whichever is sooner. Retirees may continue in the plan by paying 100% of the premium. For retirees prior to June 30, 2007, the District shall pay health insurance premiums for up to 10 years or age 65, whichever is sooner, for any teacher who voluntarily retires pursuant to the Teacher Emeritus Program, in addition to the benefits above. Retirees may continue in the plan by paying 100% of the premium. For retirees after July 1, 2015, retirees may continue in the plan by paying 100% of the premium.
Secretary/ Clerical	55 56 57 58	6/30/2014 6/30/2016 6/30/2018 After 6/30/2018	10	For retirees prior to July 1, 2015, the District shall pay 91% of the premium for one year for every eight years of continuous service, up to three years after 24 years of continuous service. Retirees may continue in the plan by paying 100% of the premium. For retirees after July 1, 2015, retirees may continue in the plan by paying 100% of the premium.

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Other Postemployment Benefits (Continued)

Benefits Provided (Continued)

Union/Group	Attained Age	Retirees on or before Applicable Date	Service	District Contribution
Maintenance	55 56 57 58	6/30/2014 6/30/2016 6/30/2018 After 6/30/2018	10	For retirees prior to July 1, 2015, the District shall pay 88% of the premium for one year for every eight years of continuous service, up to three years after 24 years of continuous service. Retirees may continue in the plan by paying 100% of the premium. For retirees after July 1, 2015, retirees may continue in the plan by paying 100% of the premium.
Para-Professionals	55 56 57 58	6/30/2014 6/30/2016 6/30/2018 After 6/30/2018	10	For retirees prior to July 1, 2015, the District shall pay 91% of the premium for one year for every 12 years of continuous service, up to two years after 24 years of continuous service. Retirees may continue in the plan by paying 100% of the premium. For retirees after July 1, 2015, retirees may continue in the plan by paying 100% of the premium.
Administrative Support Unit	55 56 57 58	6/30/2014 6/30/2016 6/30/2018 After 6/30/2018	10	For retirees prior to July 1, 2015, the District shall pay pay 88% of the premium for one year for every six years of continuous service up to six years after 36 years of continuous service. Retirees may continue in the plan by paying 100% of the premium. For retirees after July 1, 2015, retirees may continue in the plan by paying 100% of the premium.

Employees Covered by Benefit Terms

At July 1, 2023, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	91
Active Employees	1,975
Total	2,066

Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2024 and was determined by an actuarial valuation as of June 30, 2023.

Actuarial Assumptions. The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Other Postemployment Benefits (Continued)

Total OPEB Liability (Continued)

Actuarial Cost Method:	Entry Age Normal
Salary Increases:	0.1% to 5.6% (based on longevity)
Discount Rate:	4.21%
Healthcare Cost Trend Rates:	2023 - 7.0%
	2024 - 6.50%
	2025 - 6.40%
	2026 - 6.30%
	Ultimate - 4.50%

Mortality rates are the same as those used in the December 2020 Wisconsin Retirement System's annual report.

The actuarial assumptions used in the June 30, 2023 valuation were based on the "Wisconsin Retirement System 2018 - 2020 Experience Study".

Discount Rate. The discount rate used to measure the total OPEB liability was 4.21% as opposed to a discount rate of 3.54% in prior year. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates.

Changes in the Total OPEB Liability

	Increase (Decrease) Total OPEB Liability
Balance at July 1, 2023, as Previously Reported	$ 8,797,409
Prior Period Adjustment (See Note 4), Net	4,775,310
Changes for the Year:	
Service Cost	740,955
Interest	477,728
Effect of Liability Gains or Losses	5,604,869
Effect of Assumptions Changes or Inputs	(6,636,995)
Benefit Payments	(896,112)
Net Changes	(709,555)
Balance at June 30, 2024	$ 12,863,164

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (3.21%) or one-percentage-point higher (5.21%) than the current rate:

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Other Postemployment Benefits (Continued)

Changes in the Total OPEB Liability (Continued)

	One Percent Decrease to Discount Rate (3.21%)	Current Discount Rate (4.21%)	One Percent Increase to Discount Rate (5.21%)
Total OPEB Liability	$ 13,639,418	$ 12,863,164	$ 12,121,415

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one-percentage-point lower or one-percentage-point higher than the current healthcare cost trend rates:

	One Percent Decrease	Healthcare Cost Trend Rates	One Percent Increase
Total OPEB Liability	$ 11,986,096	$ 12,863,164	$ 13,891,939

Funding Policy

The entire cost of these benefits is paid by the District. Benefits are currently funded on a pay-as-you-go basis and no assets exist to prefund retiree benefits.

OPEB Expense and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the District recognized OPEB expense of $863,237.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 7,476,665	$ 4,811,518
Changes in Assumptions	1,876,649	7,256,652
Total	$ 9,353,314	$ 12,068,170

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Other Postemployment Benefits (Continued)

OPEB Expense and Deferred Inflows of Resources Related to OPEB (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in other postemployment benefits expense as follows:

Year Ending June 30,	Expense
2025	$ (355,446)
2026	(355,446)
2027	(355,446)
2028	(309,160)
2029	(244,915)
Thereafter	(1,094,443)
Total	$ (2,714,856)

Payable to the OPEB Plan

At June 30, 2024, the District reported no outstanding contribution to the Plan required for the year ended June 30, 2024.

H. Fund Equity

Nonspendable Fund Balance

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At June 30, 2024, nonspendable fund balance was as follows:

	Donations
Nonspendable:	
Legally Required to Remain Intact	$ 34,345

Nonspendable Fiduciary Net Position

In the fiduciary financial statements, portions of the fiduciary fund net position are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At June 30, 2024, nonspendable fiduciary fund net position was as follows:

	Fiduciary Fund
Nonspendable:	
Legally Required to Remain Intact	$ 272,372

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Fund Equity (Continued)

Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At June 30, 2024, fund balance was restricted as follows:

General Fund:	
Common School Grant Funds	$ 8,248
Special Revenue Funds:	
Restricted for:	
Scholarships	3,960,826
Food Service	6,416,664
Community Service	602,309
Total Special Revenue Fund Restricted Fund Balance	10,979,799
Debt Service Funds:	
Restricted for:	
Referendum Long-Term Debt Retirement	4,842,625
Capital Project Funds:	
Restricted for:	
Other Capital Projects	61,540,188
Long-Term Capital Improvement	3,946,825
Capital Expansion	4,943,150
Total Capital Projects Fund Restricted Fund Balance	70,430,163
Total Restricted Fund Balance	$ 86,260,835

Assigned Fund Balance

Portions of governmental fund balances have been assigned to represent tentative management plans that are subject to change. At June 30, 2024, fund balance was assigned as follows:

General Fund:	
Assigned for:	
Retiree Health Insurance	$ 161,949
Building Carryover	654,062
Health Reimbursement Accounts Carryover	203,552
Cash Flows Assigned for Subsequent Year	25,986,231
Post Retirement Defined Contribution	2,105,801
Technology Services RLE Carryover	292,304
Self-funded Health Plan Reserve	4,911,817
Self-funded Dental Plan Reserve	510,780
Total	$ 34,826,496

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Fund Equity (Continued)

Restricted Fiduciary Fund Net Position

In the fund financial statements, portions of fiduciary fund net position are not available for appropriation or are legally restricted for use for a specific purpose. At June 30, 2024, fiduciary fund net position was restricted as follows:

Fiduciary Funds:	
Restricted for Scholarships	$ 43,343

NOTE 3 OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The District completes an annual review of its insurance coverage to ensure adequate coverage. The amount of actual settlements has not exceeded the insurance coverage amounts in any of the three most recent years.

In addition to the above, the District accounts for the following risk management program in the General Fund:

Self-Funded Insurance Programs

The District has a self-insured health and dental benefit plans for its employees. The Plan administrators are responsible for the approval, processing, and payment of claims, after which they bill the District's trustee for reimbursement. The District is also responsible for a monthly administrative fee. The Plans report on a fiscal year ending June 30, 2024.

As part of the health care coverage of the plan, the District purchases stop-loss coverage, which pays claims in excess of $100,000 per individual or 125% of the annual estimated claims as provided by the administrator. The District has no stop-loss coverage of dental care coverage of the plan.

Accounting and budgeting requirements for the Plan are established by the Wisconsin Department of Public Instruction. Currently, the Plan is accounted for in the General Fund of the District.

NOTE 3 OTHER INFORMATION (CONTINUED)

A. Risk Management (Continued)

Self-Funded Insurance Programs (Continued)

Dental Plan

At June 30, 2024, the District has reported a dental claim liability of $161,032 which represents reported and unreported claims which were incurred on or before June 30, 2024, but were not paid by the District as of that date. The amounts not reported to the District were determined by the Plan administrator. Changes in the claims liability for the years ended June 30, 2023 and June 30, 2024 are as follows:

	Liability July 1	Current Year Claims and Changes in Estimates	Claims Payments	Liability June 30
2024	$ 147,328	$ 2,642,141	$ 2,628,437	$ 161,032
2023	247,627	2,261,580	2,361,879	147,328
2022	132,773	2,561,575	2,446,721	247,627

Health Plan

The District's self funded health plan was established as of January 1, 2023. At June 30, 2024, the District has reported a health claim liability of $5,388,503 which represents reported and unreported claims which were incurred on or before June 30, 2024, but were not paid by the District as of that date. The amounts not reported to the District were determined by the Plan administrator. Changes in the claims liability for the year ended June 30, 2024 is as follows:

	Liability July 1	Current Year Claims and Changes in Estimates	Claims Payments	Liability June 30
2024	$ 3,362,017	$ 36,145,951	$ 34,119,465	$ 5,388,503
2023	-	15,246,294	11,884,277	3,362,017

B. Contingencies

The District participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the District's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

From time-to-time, the District is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, management is unaware of any such claims or proceedings that will have a material adverse effect on the District's financial position or results of operations.

NOTE 3 OTHER INFORMATION (CONTINUED)

C. Limitation on School District Revenues

Wisconsin Statutes limit the amount of revenues a school district may derive from general school aids and property taxes unless a higher amount is approved by a referendum.

This limitation does not apply to revenue needed for payment of any general obligation debt service (including refinanced debt) authorized by either of the following:

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

NOTE 4 RESTATEMENT OF BEGINNING NET POSITION

Correction of Errors in Previously Issued Financial Statements

During fiscal year 2024, the District identified errors related to other postemployment benefits and pension as described to follow.

Supplemental pension liability in the prior year was not valued, accounted for and reported. Therefore, the governmental activities liabilities were understated by $19,006,823 for the year ended June 30, 2023 and net position was overstated by the same amount as of June 30, 2023.

Other postemployment benefit liability previously reported was understated by $4,775,310 for the year ended June 30, 2023 due to the actuarial study omitting the HRA benefit valuation. Related deferred outflow of resources previously reported was overstated by $2,814,643 for the year ended June 30, 2023 due to the improper determination of contributions subsequent to the measurement date. These errors also overstated net position of the governmental activities by the same amount as of June 30, 2023.

NOTE 4 RESTATEMENT OF BEGINNING NET POSITION (CONTINUED)

The effect of correcting these errors is explained in the following table.

	District-Wide Governmental Activities Net Position
June 30, 2023, as Previously Reported	$ 184,234,884
OPEB Actuarial Study Omitted HRA Benefit Valuation	(4,775,310)
Supplemental Pension Not Valued in Prior Years	(19,006,823)
OPEB Related Deferred Outflow in Prior Year Included Contributions Subsequent to the Measurement Date that has been Restated for a Current Year Measurement Date	(989,538)
OPEB Related Deferred Outflow Included Supplemental Pension as a Contribution Subsequent to the Measurement Date	(1,825,105)
June 30, 2023, as Restated	$ 157,638,108

REQUIRED SUPPLEMENTARY INFORMATION

APPLETON AREA SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND – BUDGETARY BASIS
YEAR ENDED JUNE 30, 2024

	Budget			Variance Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Property Taxes	$ 60,300,879	$ 60,300,879	$ 60,301,508	$ 629
Other Local Sources	1,866,800	3,223,300	4,016,515	793,215
Interdistrict Sources	14,514,200	14,514,200	14,854,223	340,023
Intermediate Sources	35,275	35,275	68,286	33,011
State Sources	119,421,627	120,002,081	120,714,307	712,226
Federal Sources	11,382,455	10,397,262	8,034,162	(2,363,100)
Other Sources	439,479	811,379	1,318,936	507,557
Total Revenues	207,960,715	209,284,376	209,307,937	23,561
EXPENDITURES				
Instruction:				
Regular Instruction	76,907,107	78,142,793	77,760,118	382,675
Vocational Instruction	3,906,400	4,012,509	4,030,128	(17,619)
Other Instruction	14,091,754	14,527,200	15,043,465	(516,265)
Total Instruction	94,905,261	96,682,502	96,833,711	(151,209)
Support Services:				
Pupil Services	9,808,617	10,531,438	11,796,627	(1,265,189)
Instructional Staff Services	9,695,077	11,350,031	11,777,587	(427,556)
General Administration Services	4,562,704	3,231,056	2,019,603	1,211,453
School Administration Services	11,135,426	11,439,147	11,401,892	37,255
Business Services	943,690	945,234	937,725	7,509
Operations and Maintenance of Plant	18,751,339	19,072,357	19,859,417	(787,060)
Pupil Transportation Services	4,995,758	4,237,957	4,344,240	(106,283)
Central Services	3,117,780	3,199,017	7,061,012	(3,861,995)
Insurance	1,020,000	1,262,307	1,112,238	150,069
Other Support Services	7,865,128	8,350,407	7,524,119	826,288
Total Support Services	71,895,519	73,618,951	77,834,460	(4,215,509)
Debt Service:				
Principal	2,869,617	2,920,742	3,304,867	(384,125)
Nonprogram:				
General Tuition Payments	9,141,705	9,224,663	9,112,097	112,566
Adjustments and Refunds	50,000	50,000	36,664	13,336
Voucher Payments	6,500,000	6,500,000	7,437,805	(937,805)
Total Nonprogram	15,691,705	15,774,663	16,586,566	(811,903)
Total Expenditures	185,362,102	188,996,858	194,559,604	(5,562,746)
EXCESS OF REVENUES OVER EXPENDITURES	22,598,613	20,287,518	14,748,333	(5,539,185)
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Capital Assets	10,000	28,657	25,935	(2,722)
Transfers Out	(25,871,949)	(25,871,949)	(27,661,492)	(1,789,543)
Total Other Financing Sources (Uses)	(25,861,949)	(25,843,292)	(27,481,647)	(1,638,355)
NET CHANGE IN FUND BALANCE	(3,263,336)	(5,555,774)	(12,733,314)	(7,177,540)
Fund Balance - Beginning of Year	62,538,829	62,538,829	62,538,829	-
FUND BALANCE - END OF YEAR	$ 59,275,493	$ 56,983,055	$ 49,805,515	$ (7,177,540)

See accompanying Notes to Required Supplementary Information.

APPLETON AREA SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – SPECIAL EDUCATION REVENUE FUND – BUDGETARY BASIS
YEAR ENDED JUNE 30, 2024

	Budget			Variance Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Other Local Sources	$ -	$ 85,115	$ 57,024	$ (28,091)
Interdistrict Sources	250,000	250,000	365,076	115,076
Intermediate Sources	18,000	18,000	30,458	12,458
State Sources	10,581,054	10,581,054	11,103,774	522,720
Federal Sources	4,446,242	5,385,318	5,619,402	234,084
Total Revenues	15,295,296	16,319,487	17,175,734	856,247
EXPENDITURES				
Instruction:				
Special Education Instruction	30,461,696	30,552,617	32,838,071	(2,285,454)
Other Instruction	101,529	101,894	164,078	(62,184)
Total Instruction	30,563,225	30,654,511	33,002,149	(2,347,638)
Support Services:				
Pupil Services	4,534,757	4,493,405	4,680,321	(186,916)
Instructional Staff Services	-	2,172,982	2,401,392	(228,410)
General Administration Services	777,899	-	-	-
School Administration Services	500	500	80	420
Business Services	-	-	58,328	(58,328)
Operations and Maintenance of Plant	500	31,560	12,385	19,175
Pupil Transportation Services	2,709,465	3,365,117	2,868,982	496,135
Central Services	3,100	10,754	9,388	1,366
Other Support Services	2,500	2,674	2,603	71
Total Support Services	8,028,721	10,076,991	10,033,479	43,512
Debt Service				
Principal	10,000	10,624	9,683	941
Nonprogram:				
Special Education Tuition Payments	1,027,406	1,449,310	1,791,915	(342,605)
Total Expenditures	39,629,352	42,191,436	44,837,226	(2,645,790)
DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	(24,334,056)	(25,871,949)	(27,661,492)	(1,789,543)
OTHER FINANCING SOURCES				
Transfers In	25,871,949	25,871,949	27,661,492	1,789,543
NET CHANGE IN FUND BALANCE	1,537,894	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
FUND BALANCE - END OF YEAR	$ 1,537,894	$ -	$ -	$ -

See accompanying Notes to Required Supplementary Information.

APPLETON AREA SCHOOL DISTRICT
SCHEDULE OF CHANGES IN PENSION LIABILITY AND RELATED RATIOS – SUPPLEMENTAL PENSION PLAN
LAST TEN FISCAL YEARS*

	2024
Total Supplemental Pension Liability:	
Service Cost	$ 732,884
Interest	769,633
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	-
Changes of Assumptions	(552,183)
Benefit Payments	(2,184,393)
Net Change in Total Pension Liability	(1,234,059)
Total Supplemental Pension Liability - Beginning of Year	19,006,823
Total Supplemental Pension Liability - End of Year	$ 17,772,764
Covered Employee Payroll	$ 112,710,394
District's Total Supplemental Pension Liability as a Percentage of Covered Employee Payroll	16%

* The amounts presented for each fiscal year were determined as of the current fiscal year-end. Amounts for prior years were not available.

See accompanying Notes to Required Supplementary Information.

APPLETON AREA SCHOOL DISTRICT
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS *

	2024	2023	2022	2021	2019	2018	2017
Total OPEB Liability:							
Service Cost	$ 740,955	$ 715,622	$ 921,170	$ 732,702	$ 1,339,310	$ 1,295,633	$ 1,402,339
Interest	477,728	191,340	342,480	525,063	867,258	854,123	748,236
Differences Between Expected and Actual Experience	5,604,869	2,178,033	(4,844,189)	933,795	(2,326,379)	-	-
Changes of Assumptions	(6,636,995)	(892,736)	155,225	1,127,766	1,998,670	(377,238)	(972,006)
Benefit Payments	(896,112)	(3,058,799)	(2,956,621)	(3,058,799)	(3,173,057)	(3,356,722)	(3,582,737)
Changes of Benefit Terms	-	-	-	-	(5,562,388)	-	-
Restatement of Beginning Liability	4,775,310	-	-	-	-	-	-
Net Change in Total OPEB Liability	4,065,755	(866,540)	(6,381,935)	260,527	(6,856,586)	(1,584,204)	(2,404,168)
Total OPEB Liability - Beginning of Year	8,797,409	9,663,949	16,045,884	15,785,357	22,641,943	24,226,147	24,226,147
Total OPEB Liability - End of Year	$ 12,863,164	$ 8,797,409	$ 9,663,949	$ 16,045,884	$ 15,785,357	$ 22,641,943	$ 21,821,979
Covered Employee Payroll	$ 112,710,394	$ 109,064,251	$ 109,064,251	$ 99,460,287	$ 98,938,195	$ 101,457,415	$ 95,813,152
District's Total OPEB Liability as a Percentage of Covered Employee Payroll	11%	8%	9%	16%	16%	22%	23%

* The amounts presented for each fiscal year were determined as of the current fiscal year-end. Amounts for prior years were not available.

See accompanying Notes to Required Supplementary Information.

APPLETON AREA SCHOOL DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) – WISCONSIN RETIREMENT SYSTEM
LAST TEN MEASUREMENT YEARS

Plan Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll (Plan Year)	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/14	0.63069221 %	$ (15,491,526)	$ 87,953,382	17.61 %	102.74 %
12/31/15	0.62692309	10,187,379	88,611,191	11.50	98.20
12/31/16	0.62549638	5,155,584	90,249,176	5.71	99.12
12/31/17	0.62525994	(18,564,709)	93,206,041	19.92	102.93
12/31/18	0.62830619	22,353,164	97,264,608	22.98	96.45
12/31/19	0.62502742	(20,153,737)	98,543,402	20.45	102.96
12/31/20	0.60913062	(38,028,869)	97,198,588	39.12	105.26
12/31/21	0.59448935	(47,916,935)	101,451,385	47.23	106.02
12/31/22	0.57866334	30,655,869	102,630,633	29.87	95.72
12/31/23	0.56953545	8,467,887	108,171,106	7.83	98.85

SCHEDULE OF CONTRIBUTIONS
WISCONSIN RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

District Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll (Fiscal Year)	Contributions as a Percentage of Covered Payroll
6/30/15	$ 6,073,215	$ 6,073,215	$ -	$ 88,362,345	6.87 %
6/30/16	5,933,997	5,933,997	-	88,923,093	6.67
6/30/17	6,242,053	6,242,053	-	92,790,864	6.73
6/30/18	6,453,759	6,453,759	-	95,813,152	6.74
6/30/19	6,697,786	6,697,786	-	101,457,415	6.60
6/30/20	6,588,227	6,588,227	-	98,938,195	6.66
6/30/21	6,607,175	6,607,175	-	99,460,287	6.64
6/30/22	6,660,119	6,660,119	-	109,064,251	6.11
6/30/23	7,050,008	7,050,008	-	105,422,929	6.68
6/30/24	7,731,749	7,731,749	-	112,710,394	5.25

See accompanying Notes to Required Supplementary Information.

NOTE 1 WISCONSIN RETIREMENT SYSTEM

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

Changes of assumptions:

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

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the postretirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

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

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the postretirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality table to the Wisconsin 2018 Mortality Table.

The amounts reported for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

NOTE 2 OTHER POSTEMPLOYMENT BENEFIT PLAN

There were no changes in benefit terms. The discount rate assumption used to develop the total OPEB liability changed from the prior year. Please refer to the actuarial assumptions section in the notes to the financial statements for additional information. The amounts reported for each fiscal year were determine as of June 30 of the prior fiscal year-end. No assets have been accumulated in an irrevocable trust.

The District is required to present the last 10 fiscal years of data; however, accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

NOTE 3 SUPPLEMENTAL PENSION PLAN

There were no changes in benefit terms. The discount rate assumption used to develop the pension liability changed from the prior year. Please refer to the actuarial assumptions section in the notes to the financial statements for additional information. The amounts reported for each fiscal year were determine as of June 30 of the prior fiscal year-end. No assets have been accumulated in an irrevocable trust.

The District is required to present the last 10 fiscal years of data; however, accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

NOTE 4 BUDGETS AND BUDGETARY ACCOUNTING

Operating budgets are adopted each fiscal year for all governmental funds in accordance with Section 65.90 of the Wisconsin Statutes. Budgetary expenditure control is exercised at the function level. Reported budget amounts are as originally adopted or as amended by Board of Education resolution.

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

- Based upon requests from District staff, District administration recommends budget proposals to the Board of Education.
- The Board of Education prepares a proposed budget including proposed expenditures and the means of financing them for the July 1 through June 30 fiscal year.
- A public notice is published containing a summary of the budget and identifying the time and place where a public hearing will be held on the proposed budget.
- Pursuant to the public budget hearing, the Board of Education may make alterations to the proposed budget.
- Once the Board of Education (following the public hearing) adopts the budget, no changes may be made in the amount of tax to be levied or in the amount of the various appropriations and the purposes of such appropriations unless authorized by a ⅔ vote of the entire Board of Education.
- Appropriations lapse at year-end unless authorized as a carryover by the Board of Education. The portion of fund balance representing carryover appropriations is reported as a committed or assigned fund balance in the fund financial statements.
- Encumbrance accounting is used by the District as an extension of formal budgetary control during the year.
- The DPI requires the District to separate special education revenues and expenditures from other General Fund amounts.

The District did not have any material violation of legal or contractual provisions for the fiscal year ended June 30, 2024.

NOTE 4 BUDGETS AND BUDGETARY ACCOUNTING (CONTINUED)

Excess of Expenditure Over Budget Appropriations

The following expenditure accounts of the governmental funds had actual expenditures in excess of budget appropriations for the year ended June 30, 2024.

Funds	Excess Expenditures
General Fund:	
Instruction:	
Vocational Instruction	$ 17,619
Other Instruction	516,265
Support Services:	
Pupil Services	1,265,189
Instructional Staff Services	427,556
Operations and Maintenance of Plant	787,060
Pupil Transportation Services	106,283
Central Services	3,861,995
Debt Service:	
Principal	384,125
Vouchers Payments	937,805
Proceeds from Sale of Capital Assets	2,722
Transfers Out	1,789,543
Special Education Fund:	
Instruction:	
Special Education Instruction	2,285,454
Other Instruction	62,184
Support Services:	
Pupil Services	186,916
Instructional Staff Services	228,410
Business Services	58,328
Nonprogram:	
Special Education Tuition Payments	342,605

Excess expenditures were funded with positive variances in other general and special education fund appropriation accounts.

NOTE 4 BUDGETS AND BUDGETARY ACCOUNTING (CONTINUED)

Budgetary Information

Budgetary information is derived from the annual operating budget and is presented in accordance with generally accepted accounting principles, except the District adopts a budget for the special education special revenue fund in accordance with requirements from the Wisconsin Department of Public Instruction. In accordance with generally accepted accounting principles, this fund is included as part of the general fund in these financial statements. An explanation of the differences between Revenues, Expenditures, and Other Financing Sources (Uses) for budgetary funds on budgetary fund basis and a GAAP General Fund basis is summarized below:

	General	Special Education Fund
Revenues:		
Actual Amounts (Budgetary Basis)	$ 209,307,937	$ 17,175,734
Reclassification of Special Education	17,175,734	(17,175,734)
Total Revenues	226,483,671	-
Expenditures:		
Actual Amounts (Budgetary Basis)	194,559,604	44,837,226
Reclassification of Special Education	44,837,226	(44,837,226)
Total Expenditures	239,396,830	-
Excess of Revenues Over (Under) Expenditures:		
Actual Amounts (Budgetary Basis)	14,748,333	(27,661,492)
Reclassification of Special Education	(27,661,492)	27,661,492
Excess of Revenues Over (Under) Expenditures	(12,913,159)	-
Other Financing Sources (Uses):		
Actual Amounts (Budgetary Basis)	(27,481,647)	27,661,492
Reclassification of Special Education	27,661,492	(27,661,492)
Total Other Financing Sources (Uses)	179,845	-
Net Change in Fund Balance:		
Actual Amounts (Budgetary Basis)	(12,733,314)	-
Fund Balance - Beginning of Year:		
Actual Amounts (Budgetary Basis)	62,538,829	-
Fund Balance - End of Year:		
Actual Amounts (Budgetary Basis)	$ 49,805,515	$ -

SUPPLEMENTARY INFORMATION

APPLETON AREA SCHOOL DISTRICT
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

	Special Revenue			
	Donations	Indian Education	Food Service	General Community Service
ASSETS				
Cash and Investments	$ 2,686,467	$ -	$ 3,361,708	$ -
Receivables:				
Accounts	4,311	-	8,399	260
Due from Other Funds	1,371,218	8,246	2,502,700	1,232,838
Due from Other Governments	-	6,359	915,768	-
Total Assets	$ 4,061,996	$ 14,605	$ 6,788,575	$ 1,233,098
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	$ 51,058	$ -	$ 255,405	$ 615,167
Accrued and Other Current Liabilities	12,767	-	3,302	12,310
Due to Other Funds	3,000	14,605	-	3,312
Deposits Payable	-	-	113,204	-
Total Liabilities	66,825	14,605	371,911	630,789
FUND BALANCES				
Nonspendable	34,345	-	-	-
Restricted	3,960,826	-	6,416,664	602,309
Total Fund Balances	3,995,171	-	6,416,664	602,309
Total Liabilities and Fund Balances	$ 4,061,996	$ 14,605	$ 6,788,575	$ 1,233,098

APPLETON AREA SCHOOL DISTRICT
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2024

	Capital Projects		
	Long-Term Capital Improvement	Capital Expansion	Total Nonmajor Governmental Funds
ASSETS			
Cash and Investments	$ 3,946,825	$ 1,656	$ 9,996,656
Receivables:			
Accounts	-	-	12,970
Due from Other Funds	-	5,197,744	10,312,746
Due from Other Governments	-	-	922,127
Total Assets	$ 3,946,825	$ 5,199,400	$ 21,244,499
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	$ -	$ 256,250	$ 1,177,880
Accrued and Other Current Liabilities	-	-	28,379
Due to Other Funds	-	-	20,917
Deposits Payable	-	-	113,204
Total Liabilities	-	256,250	1,340,380
FUND BALANCES			
Nonspendable	-	-	34,345
Restricted	3,946,825	4,943,150	19,869,774
Total Fund Balances	3,946,825	4,943,150	19,904,119
Total Liabilities and Fund Balances	$ 3,946,825	$ 5,199,400	$ 21,244,499

APPLETON AREA SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024

	Special Revenue			
	Donations	Indian Education	Food Service	General Community Service
REVENUES				
Property Taxes	$ -	$ -	$ -	$ 2,655,278
Other Local Sources	3,673,911	-	1,567,866	14,078
State Sources	-	-	123,014	-
Federal Sources	-	28,799	6,356,819	-
Other Sources	-	-	750,013	-
Total Revenues	3,673,911	28,799	8,797,712	2,669,356
EXPENDITURES				
Instruction:				
Regular Instruction	540,594	-	-	-
Other Instruction	1,889,049	-	-	-
Total Instruction	2,429,643	-	-	-
Support Services:				
Pupil Services	97,994	26,444	-	-
Instructional Staff Services	112,532	172	-	-
General Administration Services	3,819	2,183	-	-
School Administration Services	341,648	-	-	947,272
Operations and Maintenance of Plant	123,763	-	100,345	270,265
Pupil Transportation Services	403,312	-	-	-
Food Services	-	-	8,880,701	-
Central Services	681	-	-	75,079
Total Support Services	1,086,606	28,799	8,981,046	1,292,616
Debt Service:				
Principal	-	-	-	1,587
Total Debt Service	-	-	-	1,587
Community Service	-	-	-	1,378,513
Total Expenditures	3,516,249	28,799	8,981,046	2,672,716
NET CHANGE IN FUND BALANCES	157,662	-	(183,334)	(3,360)
Fund Balances - Beginning of Year	3,837,509	-	6,599,998	605,669
FUND BALANCES - END OF YEAR	$ 3,995,171	$ -	$ 6,416,664	$ 602,309

APPLETON AREA SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Capital Projects		
	Long-Term Capital Improvement	Capital Expansion	Total Nonmajor Governmental Funds
REVENUES			
Property Taxes	$ -	$ 2,460,000	$ 5,115,278
Other Local Sources	118,302	1,703	5,375,860
State Sources	-	-	123,014
Federal Sources	-	-	6,385,618
Other Sources	-	-	750,013
Total Revenues	118,302	2,461,703	17,749,783
EXPENDITURES			
Instruction:			
Regular Instruction	-	-	540,594
Other Instruction	-	-	1,889,049
Total Instruction	-	-	2,429,643
Support Services:			
Pupil Services	-	-	124,438
Instructional Staff Services	-	-	112,704
General Administration Services	-	-	6,002
School Administration Services	-	-	1,288,920
Operations and Maintenance of Plant	-	1,731,264	2,225,637
Pupil Transportation Services	-	-	403,312
Food Services	-	-	8,880,701
Central Services	-	-	75,760
Total Support Services	-	1,731,264	13,120,331
Debt Service:			
Principal	-	-	1,587
Total Debt Service	-	-	1,587
Community Service	-	-	1,378,513
Total Expenditures	-	1,731,264	16,930,074
NET CHANGE IN FUND BALANCES	118,302	730,439	819,709
Fund Balances - Beginning of Year	3,828,523	4,212,711	19,084,410
FUND BALANCES - END OF YEAR	$ 3,946,825	$ 4,943,150	$ 19,904,119

APPLETON AREA SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOL AUTHORIZER COSTS
YEAR ENDED JUNE 30, 2024

	Object	Appleton Bilingual	Appleton Eschool	Appleton Public Montessori	Appleton Technical Academy	Classical School
OPERATING ACTIVITY						
Employee Salaries	100	$ 1,890	$ 1,890	$ 1,890	$ 1,890	$ 1,890
Employee Benefits	200	284	284	284	284	284
Total		$ 2,174	$ 2,174	$ 2,174	$ 2,174	$ 2,174

APPLETON AREA SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOL AUTHORIZER COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2024

Fox Cities Leadership Academy	Fox River Academy	Kaleidoscope Academy	Renaissance School For the Arts	Stephen Foster Elementary	Tesla Engineering Charter School	Valley New School	Wisconsin Connections Academy
$ 1,890	$ 1,890	$ 1,890	$ 1,890	$ 1,890	$ 1,890	$ 1,890	$ 1,890
284	284	284	284	284	284	284	284
$ 2,174	$ 2,174	$ 2,174	$ 2,174	$ 2,174	$ 2,174	$ 2,174	$ 2,174

ADDITIONAL INDEPENDENT AUDITORS' REPORT FOR BASIC FINANCIAL STATEMENTS

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

Board of Education
Appleton Area School District
Appleton, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Appleton Area School District, Appleton, Wisconsin, (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 6, 2024.

Report on Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

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

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We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2024-002 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Appleton Area School District's Response to Findings

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

Purpose of This Report

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Green Bay, Wisconsin
December 6, 2024

FEDERAL AND STATE AWARDS

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE *STATE SINGLE AUDIT GUIDELINES*

Board of Education
Appleton Area School District
Appleton, Wisconsin

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

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

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

Basis for Opinion on Each Major Federal and State Program

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

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

Responsibilities of Management for Compliance

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

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Auditors' Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Green Bay, Wisconsin
December 6, 2024

APPLETON AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024

Grantor Agency/Federal Program Cluster or Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 7/1/2023	Cash Received	Accrued (Deferred) Revenue 6/30/2024	Total Federal Expenditures	Subrecipient Payments
U.S. DEPARTMENT OF AGRICULTURE								
Child Nutrition Cluster								
COVID-19 School Breakfast Program	10.553	WI DPI	2023-440147-DPI-SB-546	$ (14,400)	$ 1,316,433	$ 248,406	$ 1,550,439	$ -
COVID-19 National School Lunch Program	10.555	WI DPI	2023-440147-DPI-NSL-547	(14,909)	3,302,246	498,864	3,786,201	-
COVID-19 National School Lunch Snack Program	10.555	WI DPI	2023-440147-DPI-SK_NSLAE-566	(449)	92,053	13,297	104,901	-
Donated Commodities	10.555	WI DPI	2023-440147-DPI-NSL-547	-	611,647	-	611,647	-
Total National School Lunch Program				(29,758)	5,322,379	760,567	6,053,188	-
COVID-19 Summer Food Service Program for Children	10.559	WI DPI	2023-440147-DPI-SFSP-586	(88,199)	106,431	104,469	122,701	-
Fresh Fruit and Vegetable Program	10.582	WI DPI	2023-440147-DPI-FFVP-July-594	-	117,616	50,732	168,348	-
Fresh Fruit and Vegetable Program	10.582	WI DPI	2023-440147-DPI-FFVP-July-594	-	12,583	-	12,583	-
Total Child Nutrition Cluster and U.S. Department of Agriculture				(117,957)	5,559,009	915,768	6,356,820	-
U.S. DEPARTMENT OF EDUCATION								
Title I Grants to Local Educational Agencies	84.010	WI DPI	2023-440147-DPI-TI-A-141	(1,077,965)	2,411,881	989,103	2,323,019	-
Title I Grants to Local Educational Agencies-Private	84.010	WI DPI	2023-440147-DPI-TI-A-141	(40,584)	108,352	50,047	117,815	-
Title I Grants to Local Educational Agencies-Delinquent	84.010	WI DPI	2023-440147-DPI-TID-144	(3,977)	9,101	1,721	6,845	-
Total Title I Grants to Local Educational Agencies				(1,122,526)	2,529,334	1,040,871	2,447,679	-
Special Education Cluster (IDEA)								
Special Education Grants to States	84.027	WI DPI	2023-440147-DPI-FLOW-341	(2,957,402)	5,069,247	1,186,397	3,298,242	-
COVID-19 Special Education Grants to States	84.027	WI DPI	2023-440147-DPI-FLOW-341	(298,320)	544,981	360,617	607,278	-
Special Education Grants to States - IDEA - WISCCA	84.027A	WI DPI	Unknown	-	2,000	18,000	20,000	-
Special Education Preschool Grants	84.173	WI DPI	2023-440147-DPI-PRESCH-347	(117,582)	223,496	39,255	145,169	-
COVID-19 Special Education Preschool Grants	84.173	WI DPI	2023-440147-DPI-PRESCH-347	-	6,094	9,906	16,000	-
Total Special Education Cluster (IDEA)				(3,373,304)	5,845,818	1,614,175	4,086,689	-

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

APPLETON AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024

Grantor Agency/Federal Program Cluster or Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 7/1/2023	Cash Received	Accrued (Deferred) Revenue 6/30/2024	Total Federal Expenditures	Subrecipient Payments
U.S. DEPARTMENT OF EDUCATION (CONTINUED)								
Career and Technical Education - Basic Grants to States	84.048	WI DPI	2024-440147-DPI-CTE-400	$ (113,616)	$ 156,317	$ 96,966	$ 139,667	$ -
Indian Education - Grants to Local Educational Agencies	84.060a	Direct Program	N/A	(16,813)	39,253	6,359	28,799	-
School Based Mental Health Professionals	84.184	Direct Program	N/A	(56,313)	90,936	38,016	72,639	-
Education for Homeless Children and Youth	84.196	WI DPI	2024-440147-DPI-EHCY-335	(15,000)	15,000	-	-	-
Education for Homeless Children And Youth - Innovation	84.196A	WI DPI	Unknown	-	-	35,463	35,463	-
Twenty-First Century Community Learning Centers	84.287	WI DPI	2024-440147-DPI-TIVB-367	(508,772)	1,008,579	469,587	969,394	-
English Language Acquisition State Grants	84.365	WI DPI	2024-440147-DPI-TIIA-391	(79,411)	123,424	142,589	186,602	-
English Language Acquisition State Grants	84.365	WI DPI	2024-440147-DPI-TIIA-391	(3,270)	3,270	43,235	43,235	-
Total English Language Acquisition State Grants				(82,681)	126,694	185,824	229,837	-
Supporting Effective Instruction State Grants	84.367	WI DPI	2024-440147-DPI-TIIA-365	(169,302)	402,538	95,715	328,951	-
Supporting Effective Instruction State Grants	84.367	WI DPI	2024-440147-DPI-TIIA-365	(12,383)	46,202	22,151	55,970	-
Total Supporting Effective Instruction State Grants				(181,685)	448,740	117,866	384,921	-
Student Support and Academic Enrichment Program	84.424	WI DPI	2024-440147-DPI-TIVA-381	(83,528)	369,009	86,077	371,558	-
Student Support and Academic Enrichment Program	84.424	WI DPI	2024-440147-DPI-TIVA-381	(27,869)	31,592	22,268	25,991	-
Total Student Support and Academic Enrichment Program				(111,397)	400,601	108,345	397,549	-
COVID-19 Elementary and Secondary School Emergency Relief	84.425U	WI DPI	2022-440147-DPI-ESSERF-160	(2,917,643)	4,231,006	1,225,011	2,538,374	-
COVID-19 ARPA Homeless	84.425W	WI DPI	Unknown	(19,928)	25,721	-	5,793	-
COVID-19 Elementary and Secondary School Emergency Relief - Summer Enrichment Program	84.425U	WI DPI	Unknown	(17,046)	116,320	46,038	145,312	-
Total COVID-19 Elementary and Secondary School Emergency Relief				(2,954,617)	4,373,047	1,271,049	2,689,479	-
Total U.S. Department of Education				(8,536,724)	15,034,319	4,984,521	11,482,116	-

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

APPLETON AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024

Grantor Agency/Federal Program Cluster or Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 7/1/2023	Cash Received	Accrued (Deferred) Revenue 6/30/2024	Total Federal Expenditures	Subrecipient Payments
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Public Health Emergency Response: Cooperative Agreement	93.354	CESA 6	Unknown	$ (40,071)	$ 40,071	$ -	$ -	$ -
Refugee School Impact Grant	93.576	WI DPI	FY2024-440147-Refugee-538	(20,776)	98,026	56,470	133,720	-
Nurse Grant	93.354	CESA 6	Unknown	-	26,713	8,323	35,036	-
Medicaid Cluster								
Medical Assistance Program	93.778	WI DHS	Unknown	(44,488)	2,069,939	41,077	2,066,528	-
Total U.S. Department of Health and Human Services				(105,335)	2,234,749	105,870	2,235,284	-
Total Expenditures of Federal Awards				$ (8,760,016)	$ 22,828,077	$ 6,006,159	$ 20,074,220	$ -

Reconciliation to the Basic Financial Statements:	
Federal Sources	$ 20,039,182
Amount Reported in Intermediate Source	35,038
Total Expenditures of Federal Awards	$ 20,074,220

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

APPLETON AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED JUNE 30, 2024

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	State Identifying Number	(Accrued) Deferred Revenue 7/1/2023	Cash Received	Accrued (Deferred) Revenue 6/30/2024	Total Expenditures	Subrecipient Payments
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION								
Special Education and School Age Parents	255.101	Direct Program	440147-100	$ -	$ 10,674,317	$ -	$ 10,674,317	$ -
Special Education and School Age Parents	255.101	Brown County	440147-100	-	8,350	-	8,350	-
Special Education and School Age Parents	255.101	CESA 7	440147-100	-	22,108	-	22,108	-
State School Lunch Aid	255.102	Direct Program	440147-107	-	64,636	-	64,636	-
Common School Fund Library Aid	255.103	Direct Program	440147-104	-	1,089,593	-	1,089,593	-
Bilingual Bicultural Aid lea	255.106	Direct Program	440147-111	-	507,302	-	507,302	-
General Transportation Aid	255.107	Direct Program	440147-102	-	84,700	-	84,700	-
Equalization Aids	255.201	Direct Program	440147-116	-	104,558,048	-	104,558,048	-
High Cost Special Education Aid	255.210	Direct Program	440147-119	-	285,585	-	285,585	-
Peer to Peer Suicide Prevention	255.246	Direct Program	440147-183	(5,000)	5,000	-	-	-
School-Based Mental Health Services Grant	255.297	Direct Program	440147-177	(60,973)	525,073	-	464,100	-
Alcohol and Other Drug Abuse	255.306	Direct Program	440147-143	(13,865)	13,865	25,000	25,000	-
Transition Readiness	255.257	Direct Program	440147-174	-	70,863	18,191	89,054	-
AODA Program Grants	255.321	Direct Program	440147-142	(2,900)	2,900	3,524	3,524	-
State School Breakfast Aid	255.344	Direct Program	440147-108	-	58,378	-	58,378	-
Early College Credit Program	255.445	Direct Program	440147-178	(1,861)	1,861	-	-	-
Achievement Gap Reduction (AGR)	255.504	Direct Program	440147-160	-	2,192,293	-	2,192,293	-
Educator Effective Evaluation System	255.940	Direct Program	440147-154	-	100,640	-	100,640	-
Per Pupil Aid	255.945	Direct Program	440147-113	-	10,434,746	-	10,434,746	-
Career and Technical Education Incentive Grants	255.950	Direct Program	440147-171	-	72,798	-	72,798	-
Assessments of Reading Readiness	255.956	Direct Program	440147-166	-	28,025	-	28,025	-
Robotics League Participation Grants	255.959	Direct Program	440147-167	-	4,540	-	4,540	-
Aid for Special Ed Transition Grant BBL	255.960	Direct Program	440147-168	-	54,819	-	54,819	-
Total Wisconsin Department of Public Instruction				(84,599)	130,860,440	46,715	130,822,556	-
WISCONSIN DEPARTMENT OF JUSTICE								
OPIOID Prevention Grant	435.833	Direct Program	Unknown	-	2,294	14,100	16,394	-
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT								
Youth Apprenticeship	445.194	CESA 6	N/A	(21,115)	54,365	-	33,250	-
Total State Programs				$ (105,714)	$ 130,917,099	$ 60,815	$ 130,872,200	$ -

Reconciliation to the Basic Financial Statements:	
State Sources	$ 131,941,095
Intermediate Sources	63,709
Less: State Sources Not Considered State Financial Assistance	
State Tax Computer and Personal Property Aid	(1,132,604)
Total State Awards	$ 130,872,200

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

NOTE 1 BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards for the Appleton Area School District are presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

The schedules of expenditures of federal and state awards include all federal and state awards of the District. Because the schedules present only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

Revenues and expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the District's 2024 fund financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and the *State Single Audit Guidelines*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the District in the succeeding year while unearned revenue represents advances for federal and state programs that exceed recorded District expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances.

The District has not elected to charge a de minimis rate of 10% of indirect costs.

NOTE 3 FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule of expenditures of federal awards at the fair market value of the commodities received and disbursed.

NOTE 4 OVERSIGHT AGENCIES

The federal and state oversight agencies for the District are as follows:

Federal – U.S. Department of Education
State – Wisconsin Department of Public Instruction

APPLETON AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024

Section I – Summary of Auditors' Results

Basic Financial Statements

1. Type of auditor's report issued: Unmodified

2. Internal control over financial reporting:

   - Material weakness(es) identified? ____x____ yes _____ no

   - Significant deficiency(ies) identified? ____x____ yes _____ none reported

3. Noncompliance material to basic financial statements noted? _____ yes ____X____ no

Federal Awards

1. Internal control over major federal programs:

   - Material weakness(es) identified? _____ yes ____X____ no

   - Significant deficiency(ies) identified? _____ yes ____X____ none reported

2. Type of auditors' report issued on compliance for major federal programs: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance _____ yes ____X____ no

Identification of Major Federal Programs

Assistance Listing Number	Name of Federal Program
	Child Nutrition Cluster:
10.553	School Breakfast Program
10.555	National School Lunch Program
10.559	Summer Food Service Program
10.582	Fresh Fruit and Vegetable Program
84.010A	Title 1 Grants to Local Educational Agencies
84.425U/W	Elementary and Secondary School Emergency Relief Fund (ESSER)
84.287	Twenty-First Century Community Learning Centers

Audit threshold used to determine between Type A and Type B programs:

Federal Awards $ 750,000

Auditee qualified as low-risk auditee? ____X____ yes _____ no

Section I – Summary of Auditors' Results (Continued)

State Awards

1. Internal control over major state programs:

   - Material weakness(es) identified? _____ yes ____X____ no

   - Significant deficiency(ies) identified? _____ yes ____X____ none reported

2. Type of auditors' report issued on compliance for major state programs: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines* _____ yes ____X____ no

Identification of Major State Programs

State ID Number	Name of State Program
255.201	Equalization Aids
255.297	School Based Mental Health Services Grant

Audit threshold used to determine between Type A and Type B programs:

State Awards $1,000,000

Section II – Financial Statement Findings

Finding No.	**Control Deficiencies**
2024-001	**Preparation of Annual Financial Reporting**

Type of Finding: Significant deficiency in internal control over financial reporting.

Condition: Current District staff maintains accounting records which reflect the District's financial transactions; however, preparing the District's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The District contracts with us and our knowledge of applicable accounting principles, financial statement format, and note disclosures to assist in the preparation of the annual financial report in an efficient manner. However, as independent auditors, CLA cannot be considered part of the District's internal control system. As part of its internal control over preparation of its financial statements, including disclosures, the Village had implemented a comprehensive review procedure to ensure that the financial statements, including note disclosures, are complete and accurate.

Criteria or Specific Requirement: The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes or other required state financial reports.

Effect: Without CLA involvement, the District may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.

Cause: District management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.

Repeat Finding: Yes; 2023-001

Recommendation: We recommend the District continue reviewing the annual financial report. Such review procedures should be performed by an individual possessing a thorough understanding of accounting principles generally accepted in the United States of America and knowledge of the District's activities and operations. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the District is necessary to obtain a complete and adequate understanding of the District's annual financial report.

Section II – Financial Statement Findings (Continued)

Finding No.	**Control Deficiencies**
2024-001	**Preparation of Annual Financial Reporting (Continued)**
Views of Responsible Officials and Planned Corrective Actions:	Management continues to believe the cost to hire additional staff to eliminate the control deficiency outweigh the benefits to be received. Management reviews the financial report and the single audit report prepared by CLA prior to issuance.

Finding No.	**Control Deficiencies**
2024-002	**Adjustments to the District's Financial Records**
Type of Finding:	Material Weakness in Internal Control Over Financial Reporting
Condition:	As part of our audit, we proposed adjusting journal entries and prior period adjustments that were material to the District's financial statements.
Criteria or Specific Requirement:	Material adjusting journal entries proposed by auditors and a prior period adjustments are considered to be an internal control deficiency.
Effect:	Year-end financial records prepared by the District may contain material misstatements and prior period adjustments.
Cause:	While District staff maintains financial records which accurately report revenues and expenditures throughout the year, preparing year-end adjusting and closing entries requires additional expertise that would entail additional training and staff time to develop.
Repeat Finding:	No
Recommendation:	We recommend the District designate an individual to obtain additional training in order to prepare the adjusting and closing entries.
Views of Responsible Officials and Planned Corrective Actions:	There is no disagreement with the audit finding. Management will continue to review proposed entries and accept responsibility for them.

Section III – Federal and State Findings and Questioned Costs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a) and the *State Single Audit Guidelines*.

Section IV – Other Issues

1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? No

2. Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

   Department of Public Instruction No
   Department of Workforce Development No

3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? No

4. Name and signature of principal

   Leah J. Lasecki
   Leah Lasecki, CPA

5. Date of report December 6, 2024

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Appleton Area School District

2024 Audit Results and Report

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

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Create Opportunities

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Agenda

- Executive Summary
  - Services Provided to the District
  - Audit Results
  - Required Communications
  - MD&A and Financial Trends
- Current GASB Reporting Environment
  - New GASB Pronouncements Applicable to the District

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Services Provided to the District

- Audit of Financial Statements
- Federal/State Compliance Audit in Accordance with Federal Uniform Guidance and the State Single Audit Guidelines ("Single Audit")
- Examination of the District's DPI Aid Certification and Fund Balances

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Audit Results

Financial Statements – Audit Opinion

- Unmodified ("Clean")
  - In our opinion, the financial statements represent fairly, in all **material** respects, the financial position of the District in accordance with GAAP.

Internal Control Deficiencies Reported

- Finding **2024-001** Preparation of Annual Financial Report – Significant Deficiency
  - CLA prepares your report based on a cost/benefit decision by management to outsource its preparation.
- Finding **2024-002** Adjustments to the District's Financial Records – Material Weakness
  - Finding relates partly to the Supplemental Pension Plan Benefit not recorded in District-Wide financial statements in previous years. This does NOT impact the District's internal general ledger.
- There were no deficiencies in internal control over compliance reported.

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Audit Results (continued)

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Federal and State Single Audit Compliance Findings Reported

- There were no compliance findings reported.

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Audit Results (continued)

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Identification of Federal and State Major Programs

Assistance Listing Number	Name of Federal Program
	Child Nutrition Cluster:
10.553	School Breakfast Program
10.555	National School Lunch Program
10.559	Summer Food Service Program
10.582	Fresh Fruit and Vegetable Program
84.010A	Title 1 Grants to Local Educational Agencies
84.425U/W	Elementary and Secondary School Emergency Relief Fund (ESSER)
84.287	Twenty-First Century Community Learning Centers

State ID Number	Name of State Program
255.201	Equalization Aids
255.297	School Based Mental Health Services Grant

Federal and State programs are selected for audit based on risk and any requirements as imposed by the grantors. As an overall low risk auditee, Federal and State programs audited must be at least 20% of the respective Federal and State expenditures.

In 2023-24 the District administered $20M in total federal programs. The audit tested 62% of total Federal award dollars received.

State programs audited are either required by the State to audit annually (Equalization Aids) or are required based on risk rotation. In 2023-24 the District administered $131M in total state programs. The audit tested 80% of total State program dollars received.

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Required Communications

Topic	Communication
Our responsibility under Generally Accepted Auditing Standards, Uniform Guidance, and State Single Audit Guidelines	• Express an opinion on the fair presentation of the financial statements in conformity with GAAP • Plan and perform the audit to obtain reasonable, but not absolute assurance, that the financial statements are free of material misstatement • Evaluate internal control over financial reporting and compliance and overall compliance with Federal and State Major Programs • Utilize a risk based audit approach • Communicate significant matters to appropriate parties
Planned Scope and Timing of the Audit	• Performed the audit according to the planned scope and timing previously communicated. Required reports were timely issued to the DPI and the Federal government.
Other Information in Documents Containing the Audited Financial Statements	• Financial statements may only be used in their entirety • Our approval is required to use our audit report in a client prepared document • We have no responsibility to perform procedures beyond those related to the financial statements

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Required Communications (continued)

Topic	Communication
Significant Accounting Policies	• Management is responsible for the accounting policies of the organization • Accounting policies are outlined in Note 1 to the financial statements • No new accounting policies were adopted and the application of existing policies was not changed during 2023-24. • Accounting policies deemed appropriate • No unusual transactions occurred
Significant Accounting Estimates	• An area of focus under a risk based audit approach • Significant estimates include: a. Supplemental Pension liability and related deferred outflows\inflows of resources and expense b. Retiree health OPEB liability and related deferred outflows\inflows of resources and expense c. IBNR for the Self-Funded health and dental plans • Estimates determined by management based on their knowledge and experience • No management bias indicated • Estimates were deemed reasonable • Estimate uncertainty is disclosed in the financial statements

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Required Communications (continued)

Topic	Communication
Sensitive Financial Statement Disclosures	• None that are particularly sensitive.
Management Representation Letter	• Management provided signed representation letters prior to finalization of the audit reports
Other	• Correction to prior year issued financial statements – a restatement of beginning net position was recorded to account for the District's Supplemental Pension Benefit (403b option for post retirement benefits). Note 4 to the financial statements explains the corrections. This correction DOES NOT impact the District's general ledger or the fund financial statements. • No uncorrected misstatements, other than those that are clearly trivial, were identified except for subscription based IT arrangements that are not recorded in District-Wide financial statements ($337,526). This DOES NOT impact the District's general ledger or the fund financial statements. • Material misstatements were identified as part of audit procedures including recording additional Capital related AP, self-funded health and dental corrections, and record correction to prior issued financial statements. • No difficulties encountered in performing the audit • No issues discussed prior to retention as independent auditors • No disagreements with management regarding accounting, reporting, or other matters • No consultations with other independent auditors • No other findings or issues were discussed with, or communicated to, management

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MD&A and Financial Trends

- District Finance staff has prepared the Management's Discussion and Analysis (pages 6-13 in the report).
- Financial Trends are included in the Executive Summary as prepared by CLA.

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FINANCIAL TRENDS – DISTRICT FUND BALANCES

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Fund Balance is a "Key Performance Indicator" for Governments and is closely monitored by management.

The District is required to report fund balance in various categories based on the nature of any limitations requiring the use of the resources for specific purposes. These categories are:

Nonspendable – amounts not in spendable form (i.e. inventory or prepaids)
Restricted – Must be used for a specific purpose as restricted by an external party.
Committed – Must be used for a specific purpose as committed by the BOE.
Assigned – Must be used for a specific purpose as assigned by District management action. Page 56 in the report details management assignments by purpose.
Unassigned – Available for any purpose. Only present in the general fund and is the balance used to monitor minimum reserves.

Fund Balance does NOT equal cash. These balances represent assets less liabilities.

As of 6/30/24, the District has approximately $136M in fund balance, of which $35M is assigned by management for specific purposes and $15M is unassigned. The remaining $86M is restricted or nonspendable and for which management has no discretion as to how its used.

FINANCIAL TRENDS – DISTRICT FUND BALANCES (continued)

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District Governmental Fund Balances

Presented below is a summary of the District's governmental fund balances on June 30, 2024 including a comparison to the prior year. This information is provided for assisting management in assessing financial results for 2023 - 2024 and for indicating financial resources available at the start of the 2024 - 2025 budget year.

	6/30/24	6/30/23	Change
General Fund			
Nonspendable	$ -	$ 209,348	$ (209,348)
Restricted	8,248	-	8,248
Assigned	34,826,496	40,476,498	(5,650,002)
Unassigned	14,970,771	21,852,983	(6,882,212)
Total General Fund balance	49,805,515	62,538,829	(12,733,314)
Debt Service Fund			
Restricted for:			
Referendum Debt Service	4,842,625	5,435,336	(592,711)

FINANCIAL TRENDS – DISTRICT FUND BALANCES (continued)

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District Governmental Fund Balances

	6/30/24	6/30/23	Change
Special Revenue Funds			
Nonspendable for:			
Trust Fund - Donations	34,345	34,345	-
Restricted for			
Trust Fund - Donations	3,960,826	3,803,164	157,662
Food Service	6,416,664	6,599,998	(183,334)
Community Service	602,309	605,669	(3,360)
Total Special Revenue Funds	11,014,144	11,043,176	(29,032)
Capital Projects Funds			
Restricted for:			
Long-Term Capital Improvement	3,946,825	3,828,523	118,302
Capital Expansion	4,943,150	4,212,711	730,439
Other Capital Projects	61,540,188	88,267,875	(26,727,687)
Total Capital Projects Funds	70,430,163	96,309,109	(25,878,946)
Total Governmental Fund Balances	$ 136,092,447	$ 175,326,450	$ (39,234,003)

FINANCIAL TRENDS – SUFFICIENT GENERAL FUND BALANCE

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As indicated above, the District's unassigned and assigned General Fund balance totaled $49,797,267 on June 30, 2024. This amount essentially represents cash available for use during the next school year. Industry benchmarks indicate a reasonable amount of available cash at June 30, 2024 would be between 20 - 25% of a school district's General Fund operating expenditures. A need for working cash reserve of 20 - 25% is based on the following items that have a negative effect on cash flow:

1. The present payment schedule for state aids for school purposes results in approximately 83% of the total school aids due being received after December 1, more than five months after the school year has started. In addition, approximately 35% of aids are not received until June or July.

2. Property taxes levied to finance the school year budget are levied on January 1, six months after the school year has started. In addition, the collection method for property taxes results in a large portion of taxes not being received until August, approximately two months after the school year has ended.

Accordingly, based upon the District's 2023-2024 actual expenditures, a reasonable unassigned and assigned General Fund balance would be calculated as follows:

Actual 2023 - 2024 General and Special Education Funds Operating Expenditures	$	239,396,830
Reasonable Assigned/Unassigned Fund Balance %		x 20 - 25%
Reasonable Assigned/Unassigned Fund Balance Amount		$47,879,366 to $59,849,208

The District's current General Fund unassigned and assigned fund balance at $49,797,267 falls within the range of the calculation as shown above.

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Current Environment

New GASB Pronouncements

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor

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Upcoming Accounting Standards Applicable to the District

The following select upcoming GASB standard has been issued but is not yet effective. The standard will be effective for the District's 2024-25 reporting year. Management will continue to review the standard for implementation.

GASB Statement No. 101 – Compensated Absences
This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is *more likely than not*, likelihood of more than 50%, to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave.

As an example, under previous GAAP, sick leave is accrued only to the extent that it is probable that unused leave balances will be paid to employees upon separation, as the leave is considered contingent upon illness. This new standard will require the government to apply the new standard and will likely result in additional liability through the *more likely than not* (more than 50%) guidance. It's important for governments to understand their employment policies and have sufficient data to determine the valuation of the liability (i.e. hours or units available), and the historical usage trends of the benefits to determine probability.

Create Opportunities

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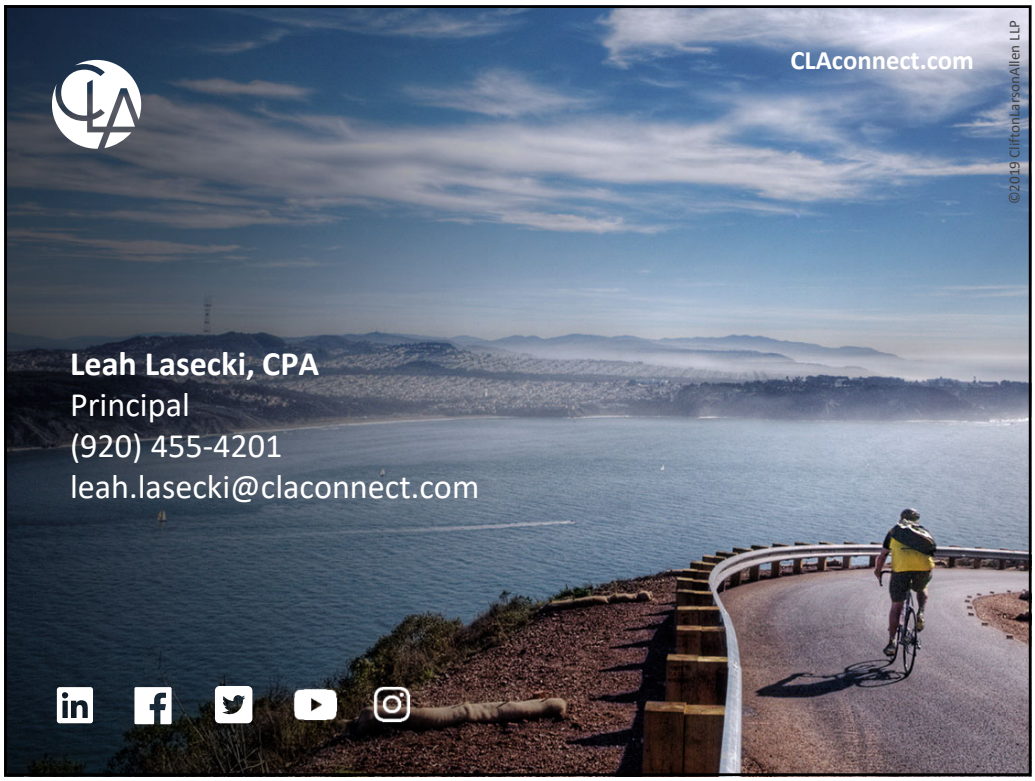
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PUBLIC INPUT AT SCHOOL BOARD AND BOARD SUBCOMMITTEE MEETINGS

The Board of Education encourages citizens of the Appleton Area School District to attend its meetings so that they may become better acquainted with the operations and programs of the schools and so that the Board may have an opportunity to hear the views and concerns of the public regarding educational issues.

A period of public input shall be noticed and scheduled at School Board meetings and Public Hearings, except as otherwise specifically directed by the Board.

Public input is also allowed at Board Subcommittee meetings with respect to items of business on the publicly-noticed agenda.

At other meetings of District governmental bodies that may be required by State Statute or held pursuant to District Policy, written input will be accepted.

Cross References: Policy 170, School Board Meetings
Policy 870, Public Concerns and Complaints

Legal References: Wisconsin State Statutes 19.81, 19.83(2), 19.84(2), 19.85, and 120.43

Adoption Date: September 14, 1987

Amended Dates: January 9, 2012 and March 12, 2018

PUBLIC INPUT AT SCHOOL BOARD AND BOARD SUBCOMMITTEE MEETINGS

Procedures

Meetings of the Board may receive information and comments from members of the public on issues or topics.

Please note the following in the Procedures below:

- ✓ School Board meetings are run by the Board President or other presiding officer if the President is absent.
- ✓ Board Subcommittee meetings are run by the Subcommittee Chair or other Subcommittee member if the Chair is absent.
- ✓ Public Hearings are run by the Board President or other presiding officer if the President is absent.
- ✓ Other meetings of District governmental bodies that may be required by State Statute or held pursuant to District Policy are run by a Lead Administrator or another administrator if Lead Administrator is absent.

I. School Board Meetings

A period for public input will be set aside during School Board meetings. No public input will be allowed during Closed Sessions.

Members of the public wishing to speak during the public input period are required to register to speak. Comments may address topics related to District operations and programs and are not limited exclusively to agenda items.

II. Board Subcommittee Meetings

Members of the public wishing to speak at Board Subcommittee meetings are required to register to speak and may only make comments related to items on the meeting agenda. Members of the public wishing to speak will be recognized by the Board Subcommittee Chair as that agenda item is reached.

III. Public Hearings

Members of the public wishing to speak at Public Hearings of the Board (e.g. annual budget discussions) are required to register to speak and may only make comments or request clarification related to specific items included on the agenda and during the public input portion of the hearing.

IV. Other Meetings of District governmental bodies that may be required by State Statute or held pursuant to District Policy

A designated period for public input will not be a part of the agenda for these meetings. Work completed at most of these meetings will ultimately be shared at Board Subcommittee and School Board meetings where public input is allowed. At any time, signed written communication is encouraged and will be accepted by the Lead Administrator of these meetings.

Guidelines for Speaking at School Board and Board Subcommittee Meetings

- Meeting agendas that are subject to the Open Meetings law are available on the District's website (via BoardDocs) before each meeting and hard copies are available at the meeting.
- Members of the public wishing to speak must complete and submit a registration form stating his/her name, address, and topic for comments prior to speaking. If a spokesperson is speaking on behalf of a group, he/she needs to indicate that on the registration form as well.
- The District respectfully requests that speakers refrain from presenting comments at public meetings that introduce complaints or concerns that are directed toward and that identify individual staff members or individual students. As such personnel-related and student-related matters implicate a variety of rights that require careful attention, the District has established a variety of alternative procedures for appropriately addressing such complaints. If a speaker persists in presenting a complaint about an individual staff member's conduct or an individual student's conduct or performance, the District officials who are present at the meeting will not attempt to resolve or respond to the speaker's complaint in that setting. Any person with such a complaint or concern may contact the Office of the Superintendent for information on the most appropriate means of raising or pursuing his/her complaint. Generally, such complaints or concerns should be channeled through the AASD Complaint Procedure (Policy 870 and 870-Rule).
- The Board President or Chair shall recognize all speakers who have registered to speak and will share the Public Input Disclaimer (see Appendix 1). The Board President, Chair, or the Board by motion, may limit (in a viewpoint-neutral manner) the total time allotted for public input or the amount of time allotted to individual topics.

Speaker Responsibilities at School Board and Board Subcommittee Meetings

- A speaker should be as brief as possible and only speak once during the period for public input. Unless additional time is granted, a speaker shall limit his/her presentation to a maximum of three minutes. A timer will be used.
- A group spokesperson may speak for up to five minutes on behalf of a group present at the meeting as indicated on the registration form. A timer will be used.
- Individuals or groups requiring greater length of time should communicate in writing. Written correspondence to Board members may be directed to the Board through its Executive Assistant or directly to their home addresses.
- A speaker's comments are limited to the public input period (e.g., either during the designated public input period during a School Board meeting or Public Hearing, or during a portion of the topic-specific discussion that occurs at a Board Subcommittee meeting).
- During periods of public input that are not limited to the meeting's agenda topics, a speaker's comments still must be reasonably germane to some aspect of the school district's policies, practices, programs, or operations.
- A speaker should not be unduly repetitious. For example, a speaker who attends multiple meetings should only sign up to speak if presenting new or additional information.
- A speaker retains all liability for his/her comments and conduct (i.e., the public input period does not offer any speaker any exemption from legal liability or from other lawful consequences that may result from the speaker's comments or conduct).

- A speaker shall avoid conduct that is disorderly or speech that is obscene, threatening, harassing, or defamatory.
- A speaker should avoid engaging in political advocacy with respect to candidates for any elected office. Political advocacy related to specific candidates for office is not sufficiently germane to the meetings or to the public responsibilities of the bodies.
- No individual may present his/her verbal public input by proxy except as permitted as a reasonable accommodation for an individual with special needs. A person who is unable to attend a meeting in person may submit written comments to the District.

Authority and Responsibility of the Board President or Chair

To promote the lawful, orderly, and efficient progress of each meeting, the Board President or Chair shall have the authority to enforce the requirements of this policy and he/she shall conduct any period of public input according to established procedures.

- The Board President or Chair may call any registrant (or other attendee) to order and direct the individual to cease conduct, which violates any applicable law, policy, or procedure.
- The Board President or Chair may terminate remarks of any individual who does not adhere to established rules, whose comments are unduly repetitive of previous comments, who makes comments that are obscene, threatening, harassing, or defamatory, or whose conduct is otherwise disorderly.
- If necessary, the Board President or Chair may contact law enforcement for assistance in maintaining order or safety.

School Board Meetings

When the School Board receives public input on topics/issues that are not part of the publicly-noticed meeting agenda, Board members shall not engage in any extensive discussion or debate on any such topic/issue, and shall not take any action addressing the merits of any such topic/issue. However, in exceptional cases, the Board President, a Board member who has been recognized by the Chair, or the Superintendent may briefly respond to the registrant (e.g., to ask a clarifying question or to provide a brief clarification or correction of information that was presented by the registrant). The Board President, Chair, or the Board by motion may refer an off-agenda topic/issue that is raised by a registrant to a future agenda or for follow-up by the administration.

Cross References: Policy 170, School Board Meetings
Policy 870, Public Concerns and Complaints

Legal References: Wisconsin State Statutes 19.81, 19.83(2), 19.84(2), 19.85, and 120.43

Adoption Date: September 14, 1987

Amended Dates: January 9, 2012 and March 12, 2018

Appendix 1

Public Input Disclaimer

The School Board welcomes public input. We thank you for being here. Your opinions and ideas are important to us. However, there are a few cautions we want to share with you.

The School Board respectfully requests that speakers refrain from presenting comments at public meetings that introduce complaints or concerns that are directed toward and that identify individual staff members or individual students. As such personnel-related and student-related matters implicate a variety of rights that require careful attention, the District has established a variety of alternative procedures for appropriately addressing such complaints. If a speaker persists in presenting a complaint about an individual staff member's conduct or an individual student's conduct or performance, the District officials who are present at the meeting will not attempt to resolve or respond to the speaker's complaint in that setting. Any person with such a complaint or concern may contact the Office of the Superintendent for information on the most appropriate means of raising or pursuing his/her complaint. Generally, such complaints or concerns should be channeled through the AASD Complaint Procedure (Policy 870 and 870-Rule). False statements or stigmatizing charges may subject the individual making such statements to legal repercussions, including, but not limited to, defamation claims. Conduct that is disorderly or any speech that is obscene, threatening, harassing, or defamatory is not permitted.

Again, we appreciate your input and support for our efforts to create the best learning environment for our students.

VIRTUAL MEETINGS AND BOARD MEMBER PARTICIPATION IN MEETINGS VIA TECHNOLOGY

REMOTE PARTICIPATION IN BOARD MEETINGS BY SCHOOL BOARD MEMBERS

The School Board strongly encourages all individual Board members to be physically present at all Board meetings in which they intend to participate in any capacity.

Pursuant to state law, no individual Board member may be excluded from any meeting of the Board. The Board implements the right of non-exclusion by directing that, unless a community, state, or national emergency situation requires otherwise, a physical meeting location that is sufficient to accommodate all Board members shall normally be designated for each regular and special meeting of the Board.

As a general rule, and assuming that a physical location sufficient to accommodate all Board members has been designated for a meeting, no individual member of the Board member has an enforceable legal right to insist upon the ability to attend or participate, in any capacity, in any Board meeting from a remote location via telephone conference, video conference, or another communications technology. This policy is not intended to independently create any such rights. However, as to any Board meeting for which a physical meeting location has been designated and which is not subject to the section of this policy, below, regarding virtual meetings during emergencies, the Board authorizes individual Board members to voluntarily elect to participate in certain Board meetings from a remote location under the following conditions and limitations:

1. Unless otherwise required by law or unless otherwise expressly provided under Board policy in specific circumstances, a Board member who chooses to participate (or to attempt to participate) in a meeting remotely via communications technology acknowledges all of the following:

    a. Such choice is the voluntary exercise of a privilege, and the Board reserves discretion to limit, suspend, or terminate such privilege for any lawful reason.

    b. The Board member assumes all risks of any unavailability, inadequacy, or failure of any communications technology that is intended to enable remote participation. Such risks include, but are not limited to, the possibility that the Board member's remote access and participation may become unavailable, limited, or disabled and that the meeting may continue without the Board member's participation.

    c. The inability to participate in a meeting remotely using communications technology does **not** constitute an unlawful exclusion from the meeting.

2. A Board member does not have a right to individually choose or dictate the method(s) of remote access that may be offered for or used at any meeting.

3. The privilege of remote participation by Board members in a Board meeting that is directly and affirmatively authorized by this policy extends only to **open sessions** of regular and special Board meetings. The privilege **includes** being counted in the quorum requirement for such meetings, participating in discussion on items of business, and making and voting upon motions. However, to the extent a Board member is not permitted to vote on a matter before the Board due to the Board member's status as a remote attendee of the meeting, then such Board member shall not be included in the quorum count for such meeting or for the applicable portion of the meeting.

4. Unless the Board takes additional formal action (i.e., via a vote, as further detailed in the Authorizing Additional Remote Participation by Board Members section of this policy) to grant further affirmative authorization for remote participation via communications technology, the privilege of remote participation in Board meetings shall <u>not</u> extend to remote participation in any of the following:

    a. A closed session portion of any meeting.

    b. Even if occurring in open session, due process hearings or similar evidentiary hearings, including those relating to employment matters, as well as any deliberations or decision-making based upon such hearings.

    c. The election of Board Officers by secret ballot. However, this limitation may be rendered moot by the Board either (1) choosing, at its discretion, not to use secret ballots for such an election; or (2) authorizing a Board member who is participating remotely to voluntarily cost a non-secret vote for the applicable Board Officer position(s) even though Board members who are physically present at the meeting are using secret ballots.

5. Any remote participation that is authorized at the discretion of the Board, whether by this policy or by additional formal action, is subject to express decisions of the Board that may deny, limit, or revoke the privilege as applied to specific meetings. In addition, upon an order of the presiding officer of the meeting, a Board member's remote participation may be limited (e.g., video feed turned off, microphone muted except when the Board member has obtained the floor, etc.) or terminated during a meeting if any of the following apply:

    a. The Board member's attempted remote participation in the meeting is unreasonably interfering with conducting an orderly and efficient meeting.

    b. The communications technology being used is not enabling appropriate participation, including, at a minimum, the sufficient opportunity for reliable, simultaneous aural communication among all participating Board members.

c. For a reason that is directly related to the remote participation, there is uncertainty regarding the Board's compliance with the Open Meetings Law, including the requirement that the meeting must be sufficiently accessible to public observers.

Any order of the presiding officer under this provision shall be announced and recorded in the minutes of the meeting and is subject to an appeal for a final decision by the Board. The appeal may be made by any Board member who is then participating in the meeting.

6. Unless otherwise required by law or unless otherwise expressly provided under Board policy in specific circumstances, no Board meeting needs to be delayed, cancelled, or rescheduled solely to accommodate a Board member's request or attempt to exercise the privilege of remote participation via communications technology.

7. The authorization for a Board member's voluntary remote participation in Board meetings does not obligate the Board to arrange for the communications technology that is necessary to enable such remote participation for each and every Board meeting.

AUTHORIZING ADDITIONAL REMOTE PARTICIPATION BY BOARD MEMBERS

Notwithstanding any contrary voting standard that may be called for under any parliamentary authority, a motion to authorize any Board member's remote participation, in any capacity, in a closed session or in any other portion of a meeting that is not already affirmatively authorized for remote participation under Board policy shall require a standard majority vote in order to be approved.

1. Any motion and vote to consider granting additional affirmative authorization for a Board member's remote participation shall be taken up only if consideration of the question is sufficiently included in the public notice of the meeting. Accordingly, a Board member may need to provide the chief presiding officer and Superintendent with reasonable advance notice of their desire to request consideration of such exceptional authorization.

2. If the chief presiding officer and Superintendent receive a Board member's request to include consideration of such additional authorization for remote participation on a meeting agenda prior to the posting or publication of the public notice of the meeting, then the item shall be included in the meeting notice in the absence of exceptional circumstances that the presiding officer determines constitute lawful and sufficient reason for denying the request.

3. The Board member(s) seeking such additional, exceptional authorization to participate in a meeting remotely shall be entitled to make or second the relevant motion and may participate in the discussion and the vote on the motion.

4. As to any motion and vote relating to authorizing remote participation in a **closed session,** the motion and vote shall be taken up **prior to** the Board's consideration of the motion to convene in the applicable closed session. Therefore, any decision to authorize a Board member's remote participation in a closed session shall be contingent on a subsequent decision to actually convene in the closed session.

5. Confidentiality concerns and potential legal barriers and legal risks to a Board member's remote participation in such additional situations are relevant to the consideration of granting such authorization.

VIRTUAL MEETINGS AND REMOTE PARTICIPATION IN EMERGENCIES

Subject to any superseding determination by the Board, the Board President (or other acting chief presiding officer) is authorized to make a determination that a community, state, or national emergency exists in connection with any Board meeting and, based on such determination, structure one or more Board meetings as emergency virtual Board meetings under this section.

For purposes of this section of this policy, an emergency means (1) a situation in which an applicable law, order, or formal decree or declaration of a governmental authority disallows the Board members' simultaneous in-person attendance at a designated physical meeting location; or (2) some other community-level emergency situation exists (i.e., not specific to any individual's unique personal circumstances) such that designating a physical meeting location and expecting Board members to attend at that physical location would substantially and unreasonably endanger the health and safety of the Board members or District employees.

The distinguishing characteristics of an emergency virtual Board meeting under this section are the following:

1. Unless the Board itself directed the holding of an emergency virtual Board meeting, the Board President or other chief presiding officer, or their designee, shall notify all Board members that the meeting will be held as an emergency virtual Board meeting.

2. Even if a physical meeting location is designated and offered as an option to some Board members and/or to any members of the public, the Board members' participation in an emergency virtual meeting from a remote location via communications technology **shall not** be considered to be voluntary.

3. The public notice of the emergency virtual meeting shall include applicable information about public access to the meeting.

4. The Board President or other acting chief presiding officer is responsible for determining whether it is necessary or appropriate to include information in the public notice of the meeting that addresses the virtual structure of the meeting and/or the nature of the emergency situation.

5. Notwithstanding any other Board policy that may address the Board's normal approach to public comment periods during Board meetings, and unless otherwise expressly directed by the Board in connection with the specific emergency, the Board President or other acting chief presiding officer is authorized to determine whether an emergency virtual meeting will include a public comment period and, if so, the scope of such public comment period and the method(s) by which the public may address the Board.

6. For an emergency virtual meeting, this policy authorizes the remote participation by Board members while the Board is convened in any **open session or closed session** portion of such a meeting, subject to the limitation that, upon a request by the Board President or any Board member, each Board member who is participating in such a meeting from a remote location must affirm that he/she is taking adequate steps to safeguard the confidentiality of any closed session. A Board member's failure or unwillingness to so affirm is grounds for the Board, by a majority vote, to revoke authorization to participate in the closed session.

7. If a Board member is attempting to participate in an emergency virtual meeting from a remote location and is having difficulty establishing or maintaining a sufficient connection to the communications platform, the Board may need to make a decision whether the meeting will continue without such Board member's participation. Before making a decision that would limit or terminate any Board member's remote access to an emergency virtual meeting or allow the meeting to continue without a Board member's participation:

    a. The presiding officer of the meeting may call, or any Board member may request, a temporary recess in the meeting to allow the Board member a reasonable opportunity to establish or restore his/her access and participation.

    b. The presiding officer or a designee may attempt to contact the Board member to determine whether the Board member is willing to consent to voluntary non-participation in the remainder of the meeting.

    c. The Board must evaluate whether, under the specific circumstances, a decision to continue the meeting without the Board member's participation would constitute an unlawful exclusion of the Board member.

REMOTE PUBLIC ACCESS TO BOARD MEETINGS

For any Board meeting for which sufficient public access to the meeting is provided at a specific physical location that is identified in the public notice of the meeting, this policy:

1. Neither requires the Board to offer nor prohibits the Board from offering the public any additional means of accessing and observing the meeting from remote locations using a communications technology platform. However, to the extent any such additional means of public access to a meeting is offered, it shall normally be

considered optional and supplemental such that any unavailability of such supplemental public access, or any lack of a complete or consistent transmission, shall not affect the Board's authority to proceed with the meeting.

2. Neither requires the Board to conduct nor prohibits the Board from conducting a public comment period or public hearing in a manner that permits members of the public to address the Board from a remote location using communications technology.

To the extent permitted by law, including in certain emergency situations where there is a health and safety danger to the in-person, physical attendance of members of the public at a Board meeting, the Board may arrange for lawful methods of remote public access to Board meetings using communications technology as a primary (i.e., not merely supplemental) means of complying with the public access requirements of the Open Meetings Law or other applicable legal obligations. In any such situation, the public notice of the meeting shall include adequate information regarding the applicable options for the public's remote access.

APPLICATION TO COMMITTEES AND OTHER GOVERNMENTAL BODIES

Subject to any superseding directive established by the Board, a committee created by a policy, resolution, rule, or order of the Board, as well as any other governmental body of the District, may hold virtual meetings and authorize remote access and remote participation in its meetings to the extent authorized for Board meetings under this policy. As applied to such committees and other governmental bodies of the District, references to individual Board members within this policy shall be understood to refer to the individual members of such bodies, and all duties and authority held by the Board and by the Board President under this policy shall be held by the relevant body and by its chief presiding officer. Likewise subject to any superseding directive established by the Board, a District governmental body may also vote to require all members of the body to be physically present at meetings in order to participate in the body's meetings.

Legal References:

Wisconsin Statutes

Subch. IV of Ch. 19	[open meetings of governmental bodies; including public accessibility requirements, closed session exemptions, and other provisions]
Section 19.81(2)	[public accessibility of board meetings]
Section 19.89	[no member of a governmental body may be excluded from any meeting of such body]
Section 120.11(1)	[school board meetings and definition of quorum in common and union high school districts] {Editor's Note: Unified school districts should delete this reference.}
Section 120.43	[school board meetings in unified school districts]

Adoption Date: August 22, 2022

ITEM FOR CONSIDERATION

Topic:	Gifts/Donations and Grants to the District (September to December 2024)
Background Information:	The attached list has been designated as Gifts/Donations and Grants to the District.
Fiscal Impact:	The total value of all Gifts/Donations and Grants to the District is $320,767.02.
Administrative Recommendation:	Acceptance of the Gifts/Donations and Grants with gratitude. Letters will be sent from the Board President expressing appreciation.
Contact Person(s):	Executive Director of Finance, Holly Burr, 920-852-5300, ext. 60061

BOE: January 13, 2025

Contributor	Recipient	Use	Value
3-2-1 Kiwanis Club of Appleton	Family & Community Engagement Dept.	School supplies	$600.00
Angel Nails Spa 4 U	West High School	Varsity Dance Team competition uniforms	$500.00
Anonymous	North High School	Purchase of trees for hitting background	$1,000.00
Anonymous	Family & Community Engagement Dept.	Food pantry, hygiene, and basic needs supplies	$500.00
Anonymous	Family & Community Engagement Dept.	Food pantry, hygiene, and basic needs supplies	$500.00
Anonymous	North High School	Purchase of various items for school needs	$5,000.00
Appleton Education Foundation (AEF)	Horizons Elementary	Speech sound cue cards	$300.00
Appleton Education Foundation (AEF)	Franklin Elementary	Generation Genius	$299.00
Appleton Education Foundation (AEF)	Richmond Elementary	Project Wubble	$500.00
Appleton Education Foundation (AEF)	Jefferson Elementary	Learning Social Strategies through Play	$485.00
Appleton Education Foundation (AEF)	Einstein Middle	Unrestricted	$200.00
Appleton Education Foundation (AEF)	Houdini Elementary	Growing foundational fine motor skills	$350.00
Appleton Education Foundation (AEF)	Appleton Central	Unrestricted	$200.00
Appleton Education Foundation (AEF)	Richmond Elementary	Making Learning Math-magical	$579.28
Appleton Education Foundation (AEF)	East High School	Stitching Together the Cast and Crew	$2,799.98
Appleton Education Foundation (AEF)	McKinley Elementary	Unrestricted	$150.00
Appleton Education Foundation (AEF)	East High School	The Will to Learn (Professional Development)	$2,000.00
Appleton Education Foundation (AEF)	West High School	Pickleball Club	$1,200.00
Appleton Education Foundation (AEF)	Appleton Bilingual School	Hands on Learning	$475.15
Appleton Education Foundation (AEF)	Classical Charter School	Gaga ball pit	$1,700.00
Appleton Education Foundation (AEF)	Ferber Elementary	Support for new Student Council	$600.00

Appleton Education Foundation (AEF)	Dunlap Elementary	Ivy's Garden Upgrades	$800.00
Appleton Education Foundation (AEF)	Berry Elementary	Together We Play	$2,980.00
Appleton Education Foundation (AEF)	Kaleidoscope Academy	Meeting in the Middle	$500.00
Appleton Education Foundation (AEF)	Selena Rzepiejewski Diversity Equity Inclusion Department	Unity Through Expression Art Showcase	$250.00
Appleton Education Foundation (AEF) - 2024 Knowledge Open	Berry Elementary	Unrestricted	$1,500.00
Appleton Education Foundation (AEF) - AEF Fund and Mielke Education Fund	Franklin Elementary	Math Family Night- Math Medley	$1,400.00
Appleton Education Foundation (AEF) - Ann Moe Fund	Ferber Elementary	Birdhouse Bonanza	$377.00
Appleton Education Foundation (AEF) - B. Woodbury Memorial	Appleton Community 4K/YMCA site	Field trips and classroom supplies	$2,703.37
Appleton Education Foundation (AEF) - Dianne Lang STEM Innovators/Girls Leadership Fund	District Wide	Offset fees for girls to attend Smart Girls Rock	$675.00
Appleton Education Foundation (AEF) - Dianne Lang STEM Innovators/Girls Leadership Fund & Thatcher Fund	District Wide	A Time Capsule of Light project	$1,000.00
Appleton Education Foundation (AEF) - Donor pass through	East High School	Support for band	$500.00
Appleton Education Foundation (AEF) - Erik Lang Fund	West High School	DECA Blazers	$500.00
Appleton Education Foundation (AEF) - Ferber Fund	Ferber Elementary	Support for new Student Council	$1,000.00
Appleton Education Foundation (AEF) - Gruner Fund	District Wide/North High School	Instruments for All project	$750.00
Appleton Education Foundation (AEF) - Gruner Fund	Kaleidoscope Academy	Walking for Wellness	$1,630.00

Appleton Education Foundation (AEF) - Melzer Fund	Huntley Elementary	Enhancing Access to Communication	$1,322.53
Appleton Education Foundation (AEF) - Melzer Fund	Madison Middle	Enhance makerspace for students with special education needs	$300.00
Appleton Education Foundation (AEF) - Melzer Fund	District Wide/Speech & Language	EveryDay Speech	$500.00
Appleton Education Foundation (AEF) - Mielke Education Fund	Foster Elementary	Kindergarten Weekend Bags	$1,800.00
Appleton Education Foundation (AEF) - North Theatre Fund	North High School	Theatre enhancements	$1,010.50
Appleton Education Foundation (AEF) - Rhoades Fund and ATEC Fund	Appleton Technical Academy (ATEC)	Welding supplies	$4,136.73
Appleton Education Foundation (AEF) - Sprowl Fund	Madison Middle	Filament for 3-D printers	$350.00
Appleton Education Foundation (AEF) - Stoner Fund	East High School	Human Rights Advocacy Project	$200.00
Appleton Education Foundation (AEF) - Stoner Fund	Kaleidoscope Academy	Outdoor Education	$1,070.56
Appleton Education Foundation (AEF) - Stoner Fund	Fox River Academy	Art Amazing Garage Door Murals	$500.00
Appleton Education Foundation (AEF) - Valley New School Fund	Valley New School	General support	$3,709.64
Appleton Education Foundation (AEF) - Wingren Fund	Madison Middle	Encouraging Creativity in Technology	$1,000.00
Appleton Education Foundation (AEF) - Wingren Fund	Madison Middle	Enhancing Education by Increasing Access	$914.00
Appvion	Family & Community Engagement Dept.	School supplies	$500.00
Baerenwald, Heather	Horizons Elementary	Communication device	$500.00
Belly River Corporation	Houdini Elementary	Gift purchases for Houdini Helping Hands	$250.00
Bradish, David &Lori	Houdini Elementary	Support for Houdini Helping hands	$250.00

Brown, Dan	Huntley Elementary	Special Education items to benefit students' academic, social/emotional, functional and sensory needs.	$1,000.00
Chicquette, Inez	Central High School	Winter coats	$500.00
Chicquette, Louis	Central High School	Grocery store gift cards to be distributed to students and families	$500.00
Clifton Larson Allen (CLA)	Family & Community Engagement Dept.	School supplies	$500.00
Community Clothes Closet	Family & Community Engagement Dept.	Clothing requests through schools for students and families	$10,850.00
Community First Credit Union	Family & Community Engagement Dept.	Donation for AASD Realtors Event	$1,000.00
Community Foundation for the Fox Valley Region	Diversity Equity Inclusion Department (DEI) -Title VI	Title VI overall programs, supplies	$500.00
Community Foundation for the Fox Valley Region	Berry Elementary	Playground equipment	$750.00
COSTCO	Family & Community Engagement Dept.	Backpacks	$1,200.00
COSTCO	Franklin Elementary	Backpacks & Gift Card	$1,000.00
Creaser, Jared	Therapy and Special Phy Ed	Feeding and positioning seat	$1,100.00
Denzin, Brian & Mary	Jefferson Elementary	4th and 5th grade field trips	$500.00
Dominos	Wilson Middle	Music programs	$5,083.00
Dutscher, Paul & Katherine	Odyssey/Magellan Magnet School	Unfundraiser Wish List	$200.00
Eagle Performance Plastics	Appleton Technical Academy (ATEC)	Engraved plastic sign for use in holiday parade downtown Appleton in conjunction with our ATECH parade float	$350.00
Edward Jones	Family & Community Engagement Dept.	Blankets, jewelry, games, books, and crayons	$1,500.00
Erickson, Nancy	Central High School	Student basic needs	$1,000.00
Feeding America - The Monthlies Project	Family & Community Engagement Dept.	Hygiene products	$37,394.00
Ferber PTO	Ferber Elementary	Student Council	$500.00
Festival Foods	District Wide	Food and water for Fox Valley Tough Kid Challenge	$400.00
First English Lutheran Men's Group	Columbus Elementary	Provided winter clothing, gas cards, & grocery gift cards	$1,200.00
First United Methodist Church-Appleton	McKinney Vento Program	Winter coats	$1,600.00
Fox Cities Marathon - Kids Fun Run	Edison Elementary	Specific teacher requests for classroom	$500.00

Fox Communities Credit Union	Family & Community Engagement Dept.	School Supplies	$500.00
Garvey, Brian & Judy	Houdini Elementary	Houdini helping hands gifts	$200.00
Gerard Machine LLC	Berry Elementary	Snacks for students	$336.40
Hallmark, Deedra	Therapy and Special Phy Ed Department	Rifton HTS Toileting System and 15 packs of Prevail Per-Fit Daily Briefs	$2,208.10
Hyman, Kathy	Jefferson Elementary & Fox River Academy	School supplies for a family	$350.00
Jack's Maintenance	West High School	Varsity Dance Team competition uniforms	$1,000.00
Jahnke, Jennifer	North High School	Purchase of 4 yearbooks	$200.00
James Michael DePaul TSTEE/GRNT	Huntley Elementary	C Rademaker lunch	$300.00
James, UPS Store Owner	Houdini Elementary	Birthday books for each student on his/her birthday	$500.00
Jesus Christ of Latter Day Saints	Highlands Elementary	School supplies for students in need	$300.00
Kayvan Gharabeighlou and Lachin Hajhosseini	Odyssey/Magellan Magnet School	Unfundraiser Wish List	$250.00
Kelly McCarthy Builders Inc.	West High School	Wrestling donation for teams discretion	$500.00
Kimberly Clark	Family & Community Engagement Dept.	10,000 Boxes of Kleenex	$23,000.00
Kolosso Toyota	West High School	Varsity Dance Team competition uniforms	$500.00
Krokowsky, Hank	Badger Elementary	Discretionary to school, particular emphasis on supporting the musical	$2,000.00
Kwik Trip	District Wide	Drinks for the Tough Kid Challenge participants	$833.00
Lawrence University	Family & Community Engagement Dept.	Robert Battle Book Donations	$1,600.00
Life Church	Columbus Elementary	Christmas toys for students	$1,200.00
Littman, Julie	Ferber Elementary	Student Council	$350.00
LUSH Cosmetics	Family & Community Engagement Dept.	Bath and body items	$500.00
Meijer	Central High School	Basic student needs/ resources for school	$5,000.00
Mission Church	Columbus Elementary	Winter clothing/gear for needy students	$500.00
Mullarkey, Tom & Kim	Odyssey/Magellan Magnet School	Unfundraiser Wish List	$500.00
Murphy, Patricia	Madison Middle	New Lectern for auditorium	$750.00
North Shore Foot & Ankle	Johnston Elementary	Johnston Carnival giveaway prize and paying for field trips	$250.00
Odegaard, Ronald D	East High School	Graphic Arts Program	$1,400.00

Olson, Leah	Edison Elementary	Wellness Room	$3,000.00
On the Fritz Concessions	Johnston Elementary	Gift certificate ($250 off a backyard BBQ) donated for our Mustang Mile raffle	$250.00
ORBIS Corporation	Foster Elementary	Supplies for classroom for Wit & Wisdom	$300.00
Pillars	Family & Community Engagement Dept.	Hygiene items, blankets, school supplies and winter gear	$500.00
Polfuss Family	Highlands Elementary	Various paper products for our staff and classrooms	$300.00
Premier Fitness	West High School	Powerlifting Club	$200.00
Prince of Peace Lutheran Church Mission Endowment Fund Grant Application	East High School	Funding to support the Alternative Education programs	$1,000.00
Rising Sun Child Care	West High School	Varsity Dance Team competition uniforms	$500.00
Rosenow	East High School	Grifton R140 - Adult Adaptive Tricycle	$2,100.00
Sacred Heart & St. Berdadette's Parish	Foster Elementary	School supplies	$200.00
Scherwinski, Joe and Michelle	North High School	Girl's tennis program	$250.00
SCP, Inc	Johnston Elementary	Mustang Mile and Carnival	$300.00
SD Wheel	West High School	Tire changing machine	$250.00
Singh, Virender	Berry Elementary	Music instruments and equipment	$1,000.00
St. John's United Church of Christ	Family & Community Engagement Dept.	School and hygiene supplies	$5,000.00
St. Joseph Food Program	Family & Community Engagement Dept.	19,758 student food backpacks	$118,548
St. Mary's Catholic Community	Family & Community Engagement Dept.	Food, toys, clothing, supplies, and hygiene products	$2,000.00
St. Mary's Church	Family & Community Engagement Dept.	School supplies, shoes, socks, and underwear	$2,500,00
St. Vincent de Paul- Appleton	Columbus Elementary	School supplies	$200.00
Straughan, Margie	Family and Community Engagement/Dunlap Community School	5 pairs of Nike Shoes	$400.00
Teagan Quella	Family & Community Engagement Dept.	Student holiday gifts	$200.00
The American Legion Auxilary Post 38	Family & Community Engagement Dept.	School supplies	$250.00
The Family's Help for the Homeless Hygiene Drive	McKinney Vento Program	Hygiene supplies	$1,560.00

Third Base Ventures LLC, Wisconsin Timber Rattlers	Berry Elementary	Instructional supplies	$468.00
Thrivent	Family & Community Engagement Dept.	School supplies	$900.00
Tom's Drive In	Edison Elementary	Specific teacher requests for classroom	$368.78
Trinity Lutheran Church	Columbus Elementary	Provided Adopt a Family Gifts and 40 bags of food	$1,200.00
Truck Country	Appleton Technical Academy (ATEC)	Thermal king diesel engine	$3,000.00
U.S. Energy	Edison Elementary	School supplies for multiple students, breakfast for staff and gift cards for staff	$1,000.00
Valley Kids Foundation	West High School	Alternative Education Department purchase food and school supplies, necessities for classroom, potential field trip funding, gift cards for incentives, clothing for students, etc.	$2,500.00
Varghese, Cherian & Linda	Odyssey/Magellan Magnet School	Unfundraiser Wish List	$500.00
VFW Auxiliary to Harvey Pierre Post 2778	Family & Community Engagement Dept.	School and hygiene supplies	$500.00
Wisconsin Timber Rattlers	Family & Community Engagement Dept.	Badger and Johnston Elementary Gaga ball pit	$2,800.00
Zinth, Samantha	Family & Community Engagement Dept.	Winter gear	$250.00
		Grand Total Donations/Gifts to the District	**$320,767.02**

ITEM FOR CONSIDERATION

Topic: English Language Arts: Materials Purchase- *The Alchemist* by Paulo Coelho; ELA 12 (1260/1270).

Background Information: The English Language Arts- grade 12 courses (1260/1270) are standards-based courses. As part of course instruction, students read a variety of texts to identify the key ideas and details, main idea, theme(s), event sequence(s), point of view, character development, and author's purpose. Additionally students articulate their ideas in collaborative discussions and independent written reflections and/or reviews. This title will be used in the novel study for literary argumentation.

Fiscal Note: The cost is $4.830.80, for 70 copies of the hard cover texts for each of the three high school's; World LIterature and Composition and AP English Literature and Composition instructors. The cost is within the dollars allocated in the 2024-2025 AC&I budget. All instructional materials will be implemented during the 2024-25 school year.

Instructional Impact: As the secondary English department focuses on high leverage strategies, there is great value in both full class read-alouds, as well as offering students a choice in literature circles. With either approach, the instruction will always incorporate reading and writing; however the speaking and listening are much easier to integrate in small group classroom discussions. It is a seamless method for text-to-text, text-to-research, and text-to-world connections that help to engage students in their text analysis and making inferences.

Administration Recommendation: Approve as submitted.

Contact Person(s): Kelly Leopold, 920-832-6157 x60172 , leopoldkelly@aasd.k12.wi.us
Mark McQuade, Ed.D., 920-852-5300 x60121, mcquademark@aasd.k12.wi.us

BOE: January 13, 2025

English Language Arts: Materials Purchase- *The Alchemist* by Paulo Coelho; ELA 12 (1260/1270).

WHY are two of the ELA 12 PLCs (World Literature & Composition and AP English Literature & Composition) looking for approval of an additional novel for the novel study for literary argumentation ?	The novel will allow students to: • Identify the evidence provided by the narrative of Santiago's journey for the claim about how to live one's life, reflect on choices made and pursue one's dream. • Think critically about literature and about the direction of their own lives. • Engage in a cultural literacy journey.
WHAT is important to know about this novel?	This novel: • Uses imagery, symbolism, and a hero's-journey structure to help explore the main message of following one's dream (in addition to finding oneself and learning how to be more self-confident). • Is a modern classic and an international best-seller. • Has been praised for its positive messages and life lessons. • Has varying themes that include identity, love, personal legends, nature, the danger of fear, and fulfilling one's dreams. • Has been used as an example of a complex text on the AP literature exam. • Is written from a third-person point of view in which the narrator focuses on the main character, Santiago (a young shepherd who travels to Egypt in search of buried treasure after having a recurring dream), but also gives voice to other characters in the novel.
HOW was public input solicited prior to making the administrative recommendation to the Board?	Copies of proposed instructional materials were made available to the public for over 30 days in order to submit written public input. Notification of requested feedback also publicized through the AASD website as well as through the superintendent's family communication letter.
HOW will instruction benefit ?	Instruction will benefit by: • Examining theme, point of view, main idea, argumentation, and character development. • Integrating the arts through the beauty and wonder of the natural world and human-created art. • Providing opportunities for feedback and to work and plan together through collaborative conversations. • Incorporating high leverage literacy strategies: close reading, engaging discussion, thoughtful analysis, and SWIRL (speaking, writing, interacting, reading, & listening).

English Language Arts: Materials Purchase- *The Alchemist* by Paulo Coelho; ELA 12 (1260/1270).

Time Period of Public Input
10/24/24 - 12/06/24
Number and Breakdown of Responses Received (Supportive/Unsupportive)
0 Total Responses: 0 Supportive Responses/ 0 Responders Unsupportive

ITEM FOR CONSIDERATION

Topic: Technology & Engineering Courses within the Transportation, Distribution & Logistics pathway: Materials adoption and Standards update.

Background Information: AASD offers four CTE courses within the Transportation, Distribution and Logistics pathway. The courses(7420 Small Engines & Transportation,7440 Auto ABC's, 7441 Auto Service, 7460 Auto Mechanics) support students in allowing for course sequencing and dual credit opportunities for our students. The courses were updated to be standards based using the new state standards.

Fiscal Note: Fiscal responsibility is $5,392 to purchase texts for the two courses.

Instructional Impact: AASD High School students will have updated standards that continue to connect to future careers and resources to support the instruction of the classes.

Administration Recommendation: Approve as submitted.

Contact Person(s): Kristin Comerford, 920-852-5320 x60171, comerfordkrist@aasd.k12.wi.us
Mark McQuade, Ed.D., 920-852-5320 x60121, mcquademark@aasd.k12.wi.us

BOE: January 13, 2025

Transportation, Distribution & Logistics Pathway:

WHY did we write a new curriculum for high school **Transportation, Distribution & Logistics Pathway?**	**The new and revised curriculum for High School Transportation, Distribution & Logistics Pathway:** ● Update to 2024 Wisconsin Technology and Engineering Standards ● Update text for Auto Mechanics, which is Dual Credit with FVTC and Auto Service.
WHAT does this new curriculum do for students and teachers?	**The new curriculum is:** ● Is standards based which allows for guaranteed and viable curriculum for students at all high schools ● Aligns with the Teacher Clarity framework which helps teachers be explicit in their instruction in order to meet all students' needs. ● Increases opportunity for earning industry recognized credentials and dual credit
HOW will this be done?	**The revised and new curriculum can be found here:** ● 7420 Small Engines & Transportation ● 7440 Auto ABC's ● 7441 Auto Service ● 7460 Auto Mechanics Teachers of these courses will also meet in content PLCs to write learning targets and success criteria for students based on the new curriculum as well as use common assessments to calibrate and make sure grade level expectations are being taught at all high schools.

Auto Mechanics and Auto Service: ***Automotive Service and Automotive Electricity & Electronics***

Time Period of Public Input
Monday, October 14, 2024 through **Friday, November 22, 2024**.
Number and Breakdown of Responses Received (Supportive/Unsupportive)
0 Total Responses: 0 Supportive Responses/ 0 Responders Unsupportive
Overall Themes Identified From Responses
Responses:

.

ITEM FOR CONSIDERATION

Topic: 8th Grade Art and Exploratory Music Electives

Background Information:

Renee Ulman, AASD Fine Arts Coordinator, has been working with AASD middle school fine arts staff to create new elective quarter classes for 8th graders in art and music.

Courses created are:

- 2-D Art 8(waiting on course number)
- 3-D Art 8 (waiting on course number)
- Strummed Strings 8(waiting on course number)
- Piano 8 (waiting on course number)
- Dynamic Drumming and Beats 8(waiting on course number)
- Everyone, Everything Ensemble 8 (waiting on course number)

Giving students voice and choice during their middle school experience is important for their academic and social emotional growth. These new courses will meet 8th graders' developmental needs and also prepare them for high school courses in art and music.

Friscal Note: N/A

Instructional Impact:

Meet the unique developmental needs of middle school students by offering them choice in their electives during their 8th grade year. Allow students to preview and/or prepare for future courses in these content areas.

Administration Recommendation: Approve as submitted.

Contact Person(s):

Renee Ulman, Fine Arts Coordinator, ulmanrenee@aasd.k12.wi.us
Mark McQuade, Ed.D., 920-852-53007 x60121
mcquademark@aasd.k12.wi.us

BOE: January 13, 2025

New 8th Grade Art and Exploratory Music Elective Courses

WHY did we create new 8th grade elective courses?	**The new 8th grade elective courses were created to….** • Align with the 8th Encore Elective Exploratory within Fences Selection Process. • Meet the unique developmental needs of middle school students by offering them choice in their electives during their 8th grade year. • Allow students to preview and/or prepare for future courses in these content areas.
WHAT does the new course curriculum do for students and teachers?	**The new 8th grade art and music course curriculum…..** • Is standards based which allows for guaranteed and viable curriculum for students at all middle schools. • Aligns with the Teacher Clarity framework which helps teachers be explicit in their instruction in order to meet all students' needs. • Communicates to students what success looks like in these courses, helping them to take ownership of their learning.
HOW will this be done?	**The new curriculum can be found here:** • **Art:** 2-D Art 8 (8528), 3-D Art 8 (8538) • **Exploratory Music:** Piano 8 (8155), Strummed Strings 8 (8150), Dynamic Drums and Beats 8 (8160), Everyone, Everything Ensemble 8 (8165) Teachers of these courses will also meet weekly in content PLCs to write learning targets and success criteria for students based on the new curriculum as well as use common assessments to calibrate and make sure grade level expectations are being taught at all middle schools.

ITEM FOR CONSIDERATION

Topic: Middle Level CTE Encore Course Elective

Background Information: This year we implemented the 6th and 7th grade electives, with the plan of adding the 8th grade electives for the 2025-26 school year. The Career and Technical Middle level staff created electives that will expand learning opportunities within different pathways and align to High School opportunities.

Fiscal Note: None at this time.

Instructional Impact: AASD middle school students will have a variety of electives to select and learn about during their 8th grade year. The additional CTE courses provide middle and high school experiences within Business & Marketing, FCS, Computer Science and Technology & Engineering.

Administration Recommendation: Approve as submitted.

Contact Person(s): Kristin Comerford, 920-852-5320 x60171, comerfordkrist@aasd.k12.wi.us
Mark McQuade, Ed.D., 920-852-5320 x60121, mcquademark@aasd.k12.wi.us

BOE: January 13, 2025

Career and Technical Education Middle Level Encore Electives:

WHY did we write a new curriculum for middle school CTE Courses?	**The new and revised curriculum for Middle Level CTE courses was** • Allow 8th grade students to make informed elective choices supported by family, teacher, and counselor guidance.
WHAT does this new curriculum do for students and teachers?	**The new curriculum is:** • Is standards based which allows for guaranteed and viable curriculum for students at all high schools • Aligns with the Teacher Clarity framework which helps teachers be explicit in their instruction in order to meet all students' needs. • Increases opportunity for earning industry recognized credentials and dual credit
HOW will this be done?	**The revised and new curriculum can be found here:**

Business & Marketing	Family Consumer Science	Technology & Engineering
8th Grade -Business & Marketing 8th Grade -Intro to Computer Science	8th Grade - Global Culinary 8th Grade -FCS Enterprise 8th Grade - Design FCS	8th STEM - Robotics 8th STEM -Engineering 8th - You can build it! 8th Graphic & Media Design

Teachers of these courses will also meet in content PLCs to write learning targets and success criteria for students based on the new curriculum as well as use common assessments to calibrate and make sure grade level expectations are being taught at all high schools.

ITEM FOR CONSIDERATION

Topic: Professional Educator New Hire(s)

Background Information: The Professional Educators listed below are recommended for a contractual position for the 2024-2025 school year:

Name	***Position***	***Location***	***FTE***	***Effective Date***
Anne M. Burmeister	Special Ed-I4K/Cross-Cat	Foster/ABS	100%	1/21/25
Kailee R. Choinski	Special Ed-Cross Cat	Richmond	100%	1/2/25
Siri K. Claybaugh	STEM	Classical	50%	2/3/25
Bryan W. Lemke	World Lang. French	EHS/Wilson	77%	1/21/25
Lauren G. Ludvigsen	Special Ed-Cross Cat	North	100%	1/21/25
Madyson T. Pearson	Special Ed-Cross Cat	Wilson	100%	1/21/25

Instructional Impact: The candidate listed above is recommended by the administrator to whom they will report as the best candidate for the position.

Fiscal Impact: Salary will be commensurate with education and experience.

Administrative Recommendation: Approval

Contact Person(s): Julie King, (920) 852-5302.

BOE: January 13, 2025

ITEM FOR CONSIDERATION

Topic: Professional Educator Contract Change(s)

Background Information: The following contract changes are recommended for the 2024-2025 school year:

Name	***Position***	***Location***	***FTE***	***Effective Date:***
Laura K. De Arteaga	Counselor	Kaleidoscope	90% to 100%	1/21/25
Corey W. Otis	English Language Arts	eSchool	100% to 120%	1/21-25-6/6/25

Fiscal Note: As indicated above.

Administrative Recommendation: Approval

Instructional Impact: These assignment adjustments will meet student needs.

Contact Person: Julie King, (920) 852-5302

BOE: January 13, 2025

ITEM FOR CONSIDERATION

Topic: Professional Educator Resignation(s)

Background Information: The following Professional Educators have submitted a letter of resignation effective at the close of the workday on Friday, December 20, 2024.

Devan L. Hohn has been with the District for two years, most recently as a Special Education Teacher at Einstein Elementary School. Devan's resignation is effective at the end of the workday on Friday, December 20, 2024.

Rachel L. O'Brien has been with the District for three and one-half years, most recently as a Special Education Teacher at Richmond Elementary School. Rachel's resignation is effective at the end of the workday on Friday, December 20, 2024.

Stacy L. Popp has been with the District for eight years, most recently as a Kindergarten Teacher at Houdini Elementary School. Stacy's resignation is effective at the end of the workday on Friday, January 10, 2025.

Instructional Impact: Qualified replacements will be procured.

Fiscal Impact: Dependent upon replacements

Administrative Recommendation: Approval

Contact Person(s): Julie King, (920) 852-5302

BOE: January 13, 2025

ITEM FOR CONSIDERATION

Topic: Administrative Resignation(s)

Background Information: The following administrator has submitted a letter of resignation effective 6/30/25:

Kelly C. Collins has been with the District for five years, and currently serves as the Principal of Ferber Elementary School.

Instructional Impact: A qualified replacement will be procured.

Fiscal Impact: Dependent upon replacement.

Administrative Recommendation: Approval

Contact Person(s): Julie King, (920) 852-5302

BOE: January 13, 2025

ITEM FOR CONSIDERATION

Topic: Internship(s)

Background Information: The Appleton Area School District has applied annually for multiple internship positions to the Department of Public Instruction (DPI). The Wisconsin Internship Program (WIP) governed by DPI is an effective strategy to develop talent for future positions. Interns are provided on-the-job training with cooperating teacher supervision and are compensated in the form of a stipend in accordance with DPI guidelines. The following internship is recommended for the second semester of the 2024-2025 school year effective January 21, 2025:

Name	***Position***	***Location***
Lindsay Bauer	Special Ed	Houdini

Instructional Impact: This intern will learn teaching skills while providing students with quality instruction.

Fiscal Impact: The total cost of the internship is $5,000, which includes a $4,500 compensation stipend to the intern and a $500 professional development fee to DPI.

Administrative Recommendation: It is recommended that this individual is approved for an internship position for the second semester of the 2024-2025 school year.

Contact Person(s): Julie King (920) 852-5302

BOE: January 13, 2025

ITEM FOR CONSIDERATION

Topic: Internship(s)

Background Information: The Appleton Area School District has applied annually for multiple internship positions to the Department of Public Instruction (DPI). The Wisconsin Internship Program (WIP) governed by DPI is an effective strategy to develop talent for future positions. Interns are provided on-the-job training with cooperating teacher supervision and are compensated in the form of a stipend in accordance with DPI guidelines. The following internship is recommended for the second semester of the 2024-2025 school year effective January 21, 2025:

Name	***Position***	***Location***
Lindsay Bauer	Special Ed	Ferber

Instructional Impact: This intern will learn teaching skills while providing students with quality instruction.

Fiscal Impact: The total cost of the internship is $5,000, which includes a $4,500 compensation stipend to the intern and a $500 professional development fee to DPI.

Administrative Recommendation: It is recommended that this individual is approved for an internship position for the second semester of the 2024-2025 school year.

Contact Person(s): Julie King (920) 852-5302

BOE: January 13, 2025

ITEM FOR CONSIDERATION

Topic:	Gifts/Donations and Grants to the District (September to December 2024)
Background Information:	The attached list has been designated as Gifts/Donations and Grants to the District.
Fiscal Impact:	The total value of all Gifts/Donations and Grants to the District is $320,767.02.
Administrative Recommendation:	Acceptance of the Gifts/Donations and Grants with gratitude. Letters will be sent from the Board President expressing appreciation.
Contact Person(s):	Executive Director of Finance, Holly Burr, 920-852-5300, ext. 60061

BOE: January 13, 2025

Contributor	Recipient	Use	Value
3-2-1 Kiwanis Club of Appleton	Family & Community Engagement Dept.	School supplies	$600.00
Angel Nails Spa 4 U	West High School	Varsity Dance Team competition uniforms	$500.00
Anonymous	North High School	Purchase of trees for hitting background	$1,000.00
Anonymous	Family & Community Engagement Dept.	Food pantry, hygiene, and basic needs supplies	$500.00
Anonymous	Family & Community Engagement Dept.	Food pantry, hygiene, and basic needs supplies	$500.00
Anonymous	North High School	Purchase of various items for school needs	$5,000.00
Appleton Education Foundation (AEF)	Horizons Elementary	Speech sound cue cards	$300.00
Appleton Education Foundation (AEF)	Franklin Elementary	Generation Genius	$299.00
Appleton Education Foundation (AEF)	Richmond Elementary	Project Wubble	$500.00
Appleton Education Foundation (AEF)	Jefferson Elementary	Learning Social Strategies through Play	$485.00
Appleton Education Foundation (AEF)	Einstein Middle	Unrestricted	$200.00
Appleton Education Foundation (AEF)	Houdini Elementary	Growing foundational fine motor skills	$350.00
Appleton Education Foundation (AEF)	Appleton Central	Unrestricted	$200.00
Appleton Education Foundation (AEF)	Richmond Elementary	Making Learning Math-magical	$579.28
Appleton Education Foundation (AEF)	East High School	Stitching Together the Cast and Crew	$2,799.98
Appleton Education Foundation (AEF)	McKinley Elementary	Unrestricted	$150.00
Appleton Education Foundation (AEF)	East High School	The Will to Learn (Professional Development)	$2,000.00
Appleton Education Foundation (AEF)	West High School	Pickleball Club	$1,200.00
Appleton Education Foundation (AEF)	Appleton Bilingual School	Hands on Learning	$475.15
Appleton Education Foundation (AEF)	Classical Charter School	Gaga ball pit	$1,700.00
Appleton Education Foundation (AEF)	Ferber Elementary	Support for new Student Council	$600.00

Appleton Education Foundation (AEF)	Dunlap Elementary	Ivy's Garden Upgrades	$800.00
Appleton Education Foundation (AEF)	Berry Elementary	Together We Play	$2,980.00
Appleton Education Foundation (AEF)	Kaleidoscope Academy	Meeting in the Middle	$500.00
Appleton Education Foundation (AEF)	Selena Rzepiejewski Diversity Equity Inclusion Department	Unity Through Expression Art Showcase	$250.00
Appleton Education Foundation (AEF) - 2024 Knowledge Open	Berry Elementary	Unrestricted	$1,500.00
Appleton Education Foundation (AEF) - AEF Fund and Mielke Education Fund	Franklin Elementary	Math Family Night- Math Medley	$1,400.00
Appleton Education Foundation (AEF) - Ann Moe Fund	Ferber Elementary	Birdhouse Bonanza	$377.00
Appleton Education Foundation (AEF) - B. Woodbury Memorial	Appleton Community 4K/YMCA site	Field trips and classroom supplies	$2,703.37
Appleton Education Foundation (AEF) - Dianne Lang STEM Innovators/Girls Leadership Fund	District Wide	Offset fees for girls to attend Smart Girls Rock	$675.00
Appleton Education Foundation (AEF) - Dianne Lang STEM Innovators/Girls Leadership Fund & Thatcher Fund	District Wide	A Time Capsule of Light project	$1,000.00
Appleton Education Foundation (AEF) - Donor pass through	East High School	Support for band	$500.00
Appleton Education Foundation (AEF) - Erik Lang Fund	West High School	DECA Blazers	$500.00
Appleton Education Foundation (AEF) - Ferber Fund	Ferber Elementary	Support for new Student Council	$1,000.00
Appleton Education Foundation (AEF) - Gruner Fund	District Wide/North High School	Instruments for All project	$750.00
Appleton Education Foundation (AEF) - Gruner Fund	Kaleidoscope Academy	Walking for Wellness	$1,630.00

Appleton Education Foundation (AEF) - Melzer Fund	Huntley Elementary	Enhancing Access to Communication	$1,322.53
Appleton Education Foundation (AEF) - Melzer Fund	Madison Middle	Enhance makerspace for students with special education needs	$300.00
Appleton Education Foundation (AEF) - Melzer Fund	District Wide/Speech & Language	EveryDay Speech	$500.00
Appleton Education Foundation (AEF) - Mielke Education Fund	Foster Elementary	Kindergarten Weekend Bags	$1,800.00
Appleton Education Foundation (AEF) - North Theatre Fund	North High School	Theatre enhancements	$1,010.50
Appleton Education Foundation (AEF) - Rhoades Fund and ATEC Fund	Appleton Technical Academy (ATEC)	Welding supplies	$4,136.73
Appleton Education Foundation (AEF) - Sprowl Fund	Madison Middle	Filament for 3-D printers	$350.00
Appleton Education Foundation (AEF) - Stoner Fund	East High School	Human Rights Advocacy Project	$200.00
Appleton Education Foundation (AEF) - Stoner Fund	Kaleidoscope Academy	Outdoor Education	$1,070.56
Appleton Education Foundation (AEF) - Stoner Fund	Fox River Academy	Art Amazing Garage Door Murals	$500.00
Appleton Education Foundation (AEF) - Valley New School Fund	Valley New School	General support	$3,709.64
Appleton Education Foundation (AEF) - Wingren Fund	Madison Middle	Encouraging Creativity in Technology	$1,000.00
Appleton Education Foundation (AEF) - Wingren Fund	Madison Middle	Enhancing Education by Increasing Access	$914.00
Appvion	Family & Community Engagement Dept.	School supplies	$500.00
Baerenwald, Heather	Horizons Elementary	Communication device	$500.00
Belly River Corporation	Houdini Elementary	Gift purchases for Houdini Helping Hands	$250.00
Bradish, David &Lori	Houdini Elementary	Support for Houdini Helping hands	$250.00

Brown, Dan	Huntley Elementary	Special Education items to benefit students' academic, social/emotional, functional and sensory needs.	$1,000.00
Chicquette, Inez	Central High School	Winter coats	$500.00
Chicquette, Louis	Central High School	Grocery store gift cards to be distributed to students and families	$500.00
Clifton Larson Allen (CLA)	Family & Community Engagement Dept.	School supplies	$500.00
Community Clothes Closet	Family & Community Engagement Dept.	Clothing requests through schools for students and families	$10,850.00
Community First Credit Union	Family & Community Engagement Dept.	Donation for AASD Realtors Event	$1,000.00
Community Foundation for the Fox Valley Region	Diversity Equity Inclusion Department (DEI) -Title VI	Title VI overall programs, supplies	$500.00
Community Foundation for the Fox Valley Region	Berry Elementary	Playground equipment	$750.00
COSTCO	Family & Community Engagement Dept.	Backpacks	$1,200.00
COSTCO	Franklin Elementary	Backpacks & Gift Card	$1,000.00
Creaser, Jared	Therapy and Special Phy Ed	Feeding and positioning seat	$1,100.00
Denzin, Brian & Mary	Jefferson Elementary	4th and 5th grade field trips	$500.00
Dominos	Wilson Middle	Music programs	$5,083.00
Dutscher, Paul & Katherine	Odyssey/Magellan Magnet School	Unfundraiser Wish List	$200.00
Eagle Performance Plastics	Appleton Technical Academy (ATEC)	Engraved plastic sign for use in holiday parade downtown Appleton in conjunction with our ATECH parade float	$350.00
Edward Jones	Family & Community Engagement Dept.	Blankets, jewelry, games, books, and crayons	$1,500.00
Erickson, Nancy	Central High School	Student basic needs	$1,000.00
Feeding America - The Monthlies Project	Family & Community Engagement Dept.	Hygiene products	$37,394.00
Ferber PTO	Ferber Elementary	Student Council	$500.00
Festival Foods	District Wide	Food and water for Fox Valley Tough Kid Challenge	$400.00
First English Lutheran Men's Group	Columbus Elementary	Provided winter clothing, gas cards, & grocery gift cards	$1,200.00
First United Methodist Church-Appleton	McKinney Vento Program	Winter coats	$1,600.00
Fox Cities Marathon - Kids Fun Run	Edison Elementary	Specific teacher requests for classroom	$500.00

Fox Communities Credit Union	Family & Community Engagement Dept.	School Supplies	$500.00
Garvey, Brian & Judy	Houdini Elementary	Houdini helping hands gifts	$200.00
Gerard Machine LLC	Berry Elementary	Snacks for students	$336.40
Hallmark, Deedra	Therapy and Special Phy Ed Department	Rifton HTS Toileting System and 15 packs of Prevail Per-Fit Daily Briefs	$2,208.10
Hyman, Kathy	Jefferson Elementary & Fox River Academy	School supplies for a family	$350.00
Jack's Maintenance	West High School	Varsity Dance Team competition uniforms	$1,000.00
Jahnke, Jennifer	North High School	Purchase of 4 yearbooks	$200.00
James Michael DePaul TSTEE/GRNT	Huntley Elementary	C Rademaker lunch	$300.00
James, UPS Store Owner	Houdini Elementary	Birthday books for each student on his/her birthday	$500.00
Jesus Christ of Latter Day Saints	Highlands Elementary	School supplies for students in need	$300.00
Kayvan Gharabeighlou and Lachin Hajhosseini	Odyssey/Magellan Magnet School	Unfundraiser Wish List	$250.00
Kelly McCarthy Builders Inc.	West High School	Wrestling donation for teams discretion	$500.00
Kimberly Clark	Family & Community Engagement Dept.	10,000 Boxes of Kleenex	$23,000.00
Kolosso Toyota	West High School	Varsity Dance Team competition uniforms	$500.00
Krokowsky, Hank	Badger Elementary	Discretionary to school, particular emphasis on supporting the musical	$2,000.00
Kwik Trip	District Wide	Drinks for the Tough Kid Challenge participants	$833.00
Lawrence University	Family & Community Engagement Dept.	Robert Battle Book Donations	$1,600.00
Life Church	Columbus Elementary	Christmas toys for students	$1,200.00
Littman, Julie	Ferber Elementary	Student Council	$350.00
LUSH Cosmetics	Family & Community Engagement Dept.	Bath and body items	$500.00
Meijer	Central High School	Basic student needs/ resources for school	$5,000.00
Mission Church	Columbus Elementary	Winter clothing/gear for needy students	$500.00
Mullarkey, Tom & Kim	Odyssey/Magellan Magnet School	Unfundraiser Wish List	$500.00
Murphy, Patricia	Madison Middle	New Lectern for auditorium	$750.00
North Shore Foot & Ankle	Johnston Elementary	Johnston Carnival giveaway prize and paying for field trips	$250.00
Odegaard, Ronald D	East High School	Graphic Arts Program	$1,400.00

Olson, Leah	Edison Elementary	Wellness Room	$3,000.00
On the Fritz Concessions	Johnston Elementary	Gift certificate ($250 off a backyard BBQ) donated for our Mustang Mile raffle	$250.00
ORBIS Corporation	Foster Elementary	Supplies for classroom for Wit & Wisdom	$300.00
Pillars	Family & Community Engagement Dept.	Hygiene items, blankets, school supplies and winter gear	$500.00
Polfuss Family	Highlands Elementary	Various paper products for our staff and classrooms	$300.00
Premier Fitness	West High School	Powerlifting Club	$200.00
Prince of Peace Lutheran Church Mission Endowment Fund Grant Application	East High School	Funding to support the Alternative Education programs	$1,000.00
Rising Sun Child Care	West High School	Varsity Dance Team competition uniforms	$500.00
Rosenow	East High School	Grifton R140 - Adult Adaptive Tricycle	$2,100.00
Sacred Heart & St. Berdadette's Parish	Foster Elementary	School supplies	$200.00
Scherwinski, Joe and Michelle	North High School	Girl's tennis program	$250.00
SCP, Inc	Johnston Elementary	Mustang Mile and Carnival	$300.00
SD Wheel	West High School	Tire changing machine	$250.00
Singh, Virender	Berry Elementary	Music instruments and equipment	$1,000.00
St. John's United Church of Christ	Family & Community Engagement Dept.	School and hygiene supplies	$5,000.00
St. Joseph Food Program	Family & Community Engagement Dept.	19,758 student food backpacks	$118,548
St. Mary's Catholic Community	Family & Community Engagement Dept.	Food, toys, clothing, supplies, and hygiene products	$2,000.00
St. Mary's Church	Family & Community Engagement Dept.	School supplies, shoes, socks, and underwear	$2,500,00
St. Vincent de Paul- Appleton	Columbus Elementary	School supplies	$200.00
Straughan, Margie	Family and Community Engagement/Dunlap Community School	5 pairs of Nike Shoes	$400.00
Teagan Quella	Family & Community Engagement Dept.	Student holiday gifts	$200.00
The American Legion Auxilary Post 38	Family & Community Engagement Dept.	School supplies	$250.00
The Family's Help for the Homeless Hygiene Drive	McKinney Vento Program	Hygiene supplies	$1,560.00

Third Base Ventures LLC, Wisconsin Timber Rattlers	Berry Elementary	Instructional supplies	$468.00
Thrivent	Family & Community Engagement Dept.	School supplies	$900.00
Tom's Drive In	Edison Elementary	Specific teacher requests for classroom	$368.78
Trinity Lutheran Church	Columbus Elementary	Provided Adopt a Family Gifts and 40 bags of food	$1,200.00
Truck Country	Appleton Technical Academy (ATEC)	Thermal king diesel engine	$3,000.00
U.S. Energy	Edison Elementary	School supplies for multiple students, breakfast for staff and gift cards for staff	$1,000.00
Valley Kids Foundation	West High School	Alternative Education Department purchase food and school supplies, necessities for classroom, potential field trip funding, gift cards for incentives, clothing for students, etc.	$2,500.00
Varghese, Cherian & Linda	Odyssey/Magellan Magnet School	Unfundraiser Wish List	$500.00
VFW Auxiliary to Harvey Pierre Post 2778	Family & Community Engagement Dept.	School and hygiene supplies	$500.00
Wisconsin Timber Rattlers	Family & Community Engagement Dept.	Badger and Johnston Elementary Gaga ball pit	$2,800.00
Zinth, Samantha	Family & Community Engagement Dept.	Winter gear	$250.00
		Grand Total Donations/Gifts to the District	**$320,767.02**

ITEM FOR CONSIDERATION

Topic: English Language Arts: Materials Purchase- *The Alchemist* by Paulo Coelho; ELA 12 (1260/1270).

Background Information: The English Language Arts- grade 12 courses (1260/1270) are standards-based courses. As part of course instruction, students read a variety of texts to identify the key ideas and details, main idea, theme(s), event sequence(s), point of view, character development, and author's purpose. Additionally students articulate their ideas in collaborative discussions and independent written reflections and/or reviews. This title will be used in the novel study for literary argumentation.

Fiscal Note: The cost is $4.830.80, for 70 copies of the hard cover texts for each of the three high school's; World LIterature and Composition and AP English Literature and Composition instructors. The cost is within the dollars allocated in the 2024-2025 AC&I budget. All instructional materials will be implemented during the 2024-25 school year.

Instructional Impact: As the secondary English department focuses on high leverage strategies, there is great value in both full class read-alouds, as well as offering students a choice in literature circles. With either approach, the instruction will always incorporate reading and writing; however the speaking and listening are much easier to integrate in small group classroom discussions. It is a seamless method for text-to-text, text-to-research, and text-to-world connections that help to engage students in their text analysis and making inferences.

Administration Recommendation: Approve as submitted.

Contact Person(s): Kelly Leopold, 920-832-6157 x60172 , leopoldkelly@aasd.k12.wi.us
Mark McQuade, Ed.D., 920-852-5300 x60121, mcquademark@aasd.k12.wi.us

BOE: January 13, 2025

English Language Arts: Materials Purchase- *The Alchemist* by Paulo Coelho; ELA 12 (1260/1270).

WHY are two of the ELA 12 PLCs (World Literature & Composition and AP English Literature & Composition) looking for approval of an additional novel for the novel study for literary argumentation ?	The novel will allow students to: • Identify the evidence provided by the narrative of Santiago's journey for the claim about how to live one's life, reflect on choices made and pursue one's dream. • Think critically about literature and about the direction of their own lives. • Engage in a cultural literacy journey.
WHAT is important to know about this novel?	This novel: • Uses imagery, symbolism, and a hero's-journey structure to help explore the main message of following one's dream (in addition to finding oneself and learning how to be more self-confident). • Is a modern classic and an international best-seller. • Has been praised for its positive messages and life lessons. • Has varying themes that include identity, love, personal legends, nature, the danger of fear, and fulfilling one's dreams. • Has been used as an example of a complex text on the AP literature exam. • Is written from a third-person point of view in which the narrator focuses on the main character, Santiago (a young shepherd who travels to Egypt in search of buried treasure after having a recurring dream), but also gives voice to other characters in the novel.
HOW was public input solicited prior to making the administrative recommendation to the Board?	Copies of proposed instructional materials were made available to the public for over 30 days in order to submit written public input. Notification of requested feedback also publicized through the AASD website as well as through the superintendent's family communication letter.
HOW will instruction benefit ?	Instruction will benefit by: • Examining theme, point of view, main idea, argumentation, and character development. • Integrating the arts through the beauty and wonder of the natural world and human-created art. • Providing opportunities for feedback and to work and plan together through collaborative conversations. • Incorporating high leverage literacy strategies: close reading, engaging discussion, thoughtful analysis, and SWIRL (speaking, writing, interacting, reading, & listening).

English Language Arts: Materials Purchase- *The Alchemist* by Paulo Coelho; ELA 12 (1260/1270).

Time Period of Public Input
10/24/24 - 12/06/24
Number and Breakdown of Responses Received (Supportive/Unsupportive)
0 Total Responses: 0 Supportive Responses/ 0 Responders Unsupportive

ITEM FOR CONSIDERATION

Topic: Technology & Engineering Courses within the Transportation, Distribution & Logistics pathway: Materials adoption and Standards update.

Background Information: AASD offers four CTE courses within the Transportation, Distribution and Logistics pathway. The courses(7420 Small Engines & Transportation,7440 Auto ABC's, 7441 Auto Service, 7460 Auto Mechanics) support students in allowing for course sequencing and dual credit opportunities for our students. The courses were updated to be standards based using the new state standards.

Fiscal Note: Fiscal responsibility is $5,392 to purchase texts for the two courses.

Instructional Impact: AASD High School students will have updated standards that continue to connect to future careers and resources to support the instruction of the classes.

Administration Recommendation: Approve as submitted.

Contact Person(s): Kristin Comerford, 920-852-5320 x60171, comerfordkrist@aasd.k12.wi.us
Mark McQuade, Ed.D., 920-852-5320 x60121, mcquademark@aasd.k12.wi.us

BOE: January 13, 2025

Transportation, Distribution & Logistics Pathway:

WHY did we write a new curriculum for high school **Transportation, Distribution & Logistics Pathway?**	**The new and revised curriculum for High School Transportation, Distribution & Logistics Pathway:** ● Update to 2024 Wisconsin Technology and Engineering Standards ● Update text for Auto Mechanics, which is Dual Credit with FVTC and Auto Service.
WHAT does this new curriculum do for students and teachers?	**The new curriculum is:** ● Is standards based which allows for guaranteed and viable curriculum for students at all high schools ● Aligns with the Teacher Clarity framework which helps teachers be explicit in their instruction in order to meet all students' needs. ● Increases opportunity for earning industry recognized credentials and dual credit
HOW will this be done?	**The revised and new curriculum can be found here:** ● 7420 Small Engines & Transportation ● 7440 Auto ABC's ● 7441 Auto Service ● 7460 Auto Mechanics Teachers of these courses will also meet in content PLCs to write learning targets and success criteria for students based on the new curriculum as well as use common assessments to calibrate and make sure grade level expectations are being taught at all high schools.

Auto Mechanics and Auto Service: ***Automotive Service and Automotive Electricity & Electronics***

Time Period of Public Input
Monday, October 14, 2024 through **Friday, November 22, 2024**.
Number and Breakdown of Responses Received (Supportive/Unsupportive)
0 Total Responses: 0 Supportive Responses/ 0 Responders Unsupportive
Overall Themes Identified From Responses
Responses:

.

ITEM FOR CONSIDERATION

Topic: 8th Grade Art and Exploratory Music Electives

Background Information:

Renee Ulman, AASD Fine Arts Coordinator, has been working with AASD middle school fine arts staff to create new elective quarter classes for 8th graders in art and music.

Courses created are:

- 2-D Art 8(waiting on course number)
- 3-D Art 8 (waiting on course number)
- Strummed Strings 8(waiting on course number)
- Piano 8 (waiting on course number)
- Dynamic Drumming and Beats 8(waiting on course number)
- Everyone, Everything Ensemble 8 (waiting on course number)

Giving students voice and choice during their middle school experience is important for their academic and social emotional growth. These new courses will meet 8th graders' developmental needs and also prepare them for high school courses in art and music.

Friscal Note: N/A

Instructional Impact:

Meet the unique developmental needs of middle school students by offering them choice in their electives during their 8th grade year. Allow students to preview and/or prepare for future courses in these content areas.

Administration Recommendation: Approve as submitted.

Contact Person(s):

Renee Ulman, Fine Arts Coordinator, ulmanrenee@aasd.k12.wi.us
Mark McQuade, Ed.D., 920-852-53007 x60121
mcquademark@aasd.k12.wi.us

BOE: January 13, 2025

New 8th Grade Art and Exploratory Music Elective Courses

WHY did we create new 8th grade elective courses?	**The new 8th grade elective courses were created to….** • Align with the 8th Encore Elective Exploratory within Fences Selection Process. • Meet the unique developmental needs of middle school students by offering them choice in their electives during their 8th grade year. • Allow students to preview and/or prepare for future courses in these content areas.
WHAT does the new course curriculum do for students and teachers?	**The new 8th grade art and music course curriculum…..** • Is standards based which allows for guaranteed and viable curriculum for students at all middle schools. • Aligns with the Teacher Clarity framework which helps teachers be explicit in their instruction in order to meet all students' needs. • Communicates to students what success looks like in these courses, helping them to take ownership of their learning.
HOW will this be done?	**The new curriculum can be found here:** • **Art:** 2-D Art 8 (8528), 3-D Art 8 (8538) • **Exploratory Music:** Piano 8 (8155), Strummed Strings 8 (8150), Dynamic Drums and Beats 8 (8160), Everyone, Everything Ensemble 8 (8165) Teachers of these courses will also meet weekly in content PLCs to write learning targets and success criteria for students based on the new curriculum as well as use common assessments to calibrate and make sure grade level expectations are being taught at all middle schools.

ITEM FOR CONSIDERATION

Topic: Middle Level CTE Encore Course Elective

Background Information: This year we implemented the 6th and 7th grade electives, with the plan of adding the 8th grade electives for the 2025-26 school year. The Career and Technical Middle level staff created electives that will expand learning opportunities within different pathways and align to High School opportunities.

Fiscal Note: None at this time.

Instructional Impact: AASD middle school students will have a variety of electives to select and learn about during their 8th grade year. The additional CTE courses provide middle and high school experiences within Business & Marketing, FCS, Computer Science and Technology & Engineering.

Administration Recommendation: Approve as submitted.

Contact Person(s): Kristin Comerford, 920-852-5320 x60171, comerfordkrist@aasd.k12.wi.us
Mark McQuade, Ed.D., 920-852-5320 x60121, mcquademark@aasd.k12.wi.us

BOE: January 13, 2025

Career and Technical Education Middle Level Encore Electives:

WHY did we write a new curriculum for middle school CTE Courses?	**The new and revised curriculum for Middle Level CTE courses was** • Allow 8th grade students to make informed elective choices supported by family, teacher, and counselor guidance.
WHAT does this new curriculum do for students and teachers?	**The new curriculum is:** • Is standards based which allows for guaranteed and viable curriculum for students at all high schools • Aligns with the Teacher Clarity framework which helps teachers be explicit in their instruction in order to meet all students' needs. • Increases opportunity for earning industry recognized credentials and dual credit
HOW will this be done?	**The revised and new curriculum can be found here:**

Business & Marketing	Family Consumer Science	Technology & Engineering
8th Grade -Business & Marketing 8th Grade -Intro to Computer Science	8th Grade - Global Culinary 8th Grade -FCS Enterprise 8th Grade - Design FCS	8th STEM - Robotics 8th STEM -Engineering 8th - You can build it! 8th Graphic & Media Design

Teachers of these courses will also meet in content PLCs to write learning targets and success criteria for students based on the new curriculum as well as use common assessments to calibrate and make sure grade level expectations are being taught at all high schools.

ITEM FOR CONSIDERATION

Topic: Professional Educator New Hire(s)

Background Information: The Professional Educators listed below are recommended for a contractual position for the 2024-2025 school year:

Name	***Position***	***Location***	***FTE***	***Effective Date***
Anne M. Burmeister	Special Ed-I4K/Cross-Cat	Foster/ABS	100%	1/21/25
Kailee R. Choinski	Special Ed-Cross Cat	Richmond	100%	1/2/25
Siri K. Claybaugh	STEM	Classical	50%	2/3/25
Bryan W. Lemke	World Lang. French	EHS/Wilson	77%	1/21/25
Lauren G. Ludvigsen	Special Ed-Cross Cat	North	100%	1/21/25
Madyson T. Pearson	Special Ed-Cross Cat	Wilson	100%	1/21/25

Instructional Impact: The candidate listed above is recommended by the administrator to whom they will report as the best candidate for the position.

Fiscal Impact: Salary will be commensurate with education and experience.

Administrative Recommendation: Approval

Contact Person(s): Julie King, (920) 852-5302.

BOE: January 13, 2025

ITEM FOR CONSIDERATION

Topic: Professional Educator Contract Change(s)

Background Information: The following contract changes are recommended for the 2024-2025 school year:

Name	***Position***	***Location***	***FTE***	***Effective Date:***
Laura K. De Arteaga	Counselor	Kaleidoscope	90% to 100%	1/21/25
Corey W. Otis	English Language Arts	eSchool	100% to 120%	1/21-25-6/6/25

Fiscal Note: As indicated above.

Administrative Recommendation: Approval

Instructional Impact: These assignment adjustments will meet student needs.

Contact Person: Julie King, (920) 852-5302

BOE: January 13, 2025

ITEM FOR CONSIDERATION

Topic: Professional Educator Resignation(s)

Background Information: The following Professional Educators have submitted a letter of resignation effective at the close of the workday on Friday, December 20, 2024.

Devan L. Hohn has been with the District for two years, most recently as a Special Education Teacher at Einstein Elementary School. Devan's resignation is effective at the end of the workday on Friday, December 20, 2024.

Rachel L. O'Brien has been with the District for three and one-half years, most recently as a Special Education Teacher at Richmond Elementary School. Rachel's resignation is effective at the end of the workday on Friday, December 20, 2024.

Stacy L. Popp has been with the District for eight years, most recently as a Kindergarten Teacher at Houdini Elementary School. Stacy's resignation is effective at the end of the workday on Friday, January 10, 2025.

Instructional Impact: Qualified replacements will be procured.

Fiscal Impact: Dependent upon replacements

Administrative Recommendation: Approval

Contact Person(s): Julie King, (920) 852-5302

BOE: January 13, 2025

ITEM FOR CONSIDERATION

Topic: Administrative Resignation(s)

Background Information: The following administrator has submitted a letter of resignation effective 6/30/25:

Kelly C. Collins has been with the District for five years, and currently serves as the Principal of Ferber Elementary School.

Instructional Impact: A qualified replacement will be procured.

Fiscal Impact: Dependent upon replacement.

Administrative Recommendation: Approval

Contact Person(s): Julie King, (920) 852-5302

BOE: January 13, 2025

ITEM FOR CONSIDERATION

Topic: Internship(s)

Background Information: The Appleton Area School District has applied annually for multiple internship positions to the Department of Public Instruction (DPI). The Wisconsin Internship Program (WIP) governed by DPI is an effective strategy to develop talent for future positions. Interns are provided on-the-job training with cooperating teacher supervision and are compensated in the form of a stipend in accordance with DPI guidelines. The following internship is recommended for the second semester of the 2024-2025 school year effective January 21, 2025:

Name	***Position***	***Location***
Lindsay Bauer	Special Ed	Houdini

Instructional Impact: This intern will learn teaching skills while providing students with quality instruction.

Fiscal Impact: The total cost of the internship is $5,000, which includes a $4,500 compensation stipend to the intern and a $500 professional development fee to DPI.

Administrative Recommendation: It is recommended that this individual is approved for an internship position for the second semester of the 2024-2025 school year.

Contact Person(s): Julie King (920) 852-5302

BOE: January 13, 2025

ITEM FOR CONSIDERATION

Topic: Internship(s)

Background Information: The Appleton Area School District has applied annually for multiple internship positions to the Department of Public Instruction (DPI). The Wisconsin Internship Program (WIP) governed by DPI is an effective strategy to develop talent for future positions. Interns are provided on-the-job training with cooperating teacher supervision and are compensated in the form of a stipend in accordance with DPI guidelines. The following internship is recommended for the second semester of the 2024-2025 school year effective January 21, 2025:

Name	***Position***	***Location***
Lindsay Bauer	Special Ed	Ferber

Instructional Impact: This intern will learn teaching skills while providing students with quality instruction.

Fiscal Impact: The total cost of the internship is $5,000, which includes a $4,500 compensation stipend to the intern and a $500 professional development fee to DPI.

Administrative Recommendation: It is recommended that this individual is approved for an internship position for the second semester of the 2024-2025 school year.

Contact Person(s): Julie King (920) 852-5302

BOE: January 13, 2025

ITEM OF INFORMATION

Topic: World Language: Materials Review- *Noches misteriosas en Granada* by Kristy Placido; Spanish 4 (2610).

Background Information: The World Language- Spanish 4 course (2610) is a standards-based course. As part of course instruction, students read a variety of texts to identify the key ideas and details, main idea, theme(s), event sequence(s), point of view, character development, and author's purpose. Additionally students articulate their ideas in collaborative discussions and independent written reflections and/or reviews. This title will be used in the unit 1B: Los jóvenes del pasado.

Fiscal Note: There is no cost because it was purchased within the 2021-22 school year AC&I budget.

Instructional Impact: As the World Language department focuses on high leverage strategies, there is great value in full class read-alouds. The instruction will incorporate reading, writing, and speaking. The novel will assist in language acquisition, cultural exploration, literary analysis, and historical context. It will help to engage students with an engaging plot, cultural richness, and a potential for deep analysis.

Contact Person(s): Kelly Leopold, 920-832-6157 x60172 , leopoldkelly@aasd.k12.wi.us
Mark McQuade, Ed.D., 920-852-5300 x60121, mcquademark@aasd.k12.wi.us

BOE: January 13, 2025

World Language: Materials Review- *Noches misteriosas en Granada* by Kristy Placido; Spanish 4 (2610).

WHY did the district Spanish 4 PLC select this novel as a full class read-aloud?	The novel will allow students to: ● **Access** the narration due to the simplified language ● Engage with the text as the main idea is centered around the mystery, blending elements of suspense, discovery, and historical intrigue ● **Argue** a claim using evidence from the text (using clues and logical reasoning to support the investigation) ● Study character development (personality, sense of purpose, and motivation) ● **Discuss** the themes and **reflect** on the cultural and historical context ● **Connect** to other disciplines linking language with knowledge from history, geography, art, and science classes

WHAT is important to know about this novel?	This novel:
	● Is a mystery fiction that is culturally rich, compelling, and suspenseful.
	● Measures on the ACTFL target language for students at the novice-mid to intermediate-low range.
	● Follows a linear narrative structure, common to mystery/thriller genres. (introducing the main character, developing the mystery, concluding with a resolution)
	● Incorporates character development and language practice through dialogue (personal and real-world connections)
	● Has several significant themes:
	  ○ Cultural heritage and history (city of Granada- Islamic/Christian/Jewish)
	  ○ Mystery and the search for historical truth (inquiry)
	  ○ Personal truth (exploration of hidden aspects & identities)
	  ○ Mystery as a metaphor (discovery- past and present)
	  ○ Identity and belonging (ethnic and national identity)
	  ○ Time and memory (remembering and interpreting the past)
	● Told in the 3rd person- él, ella, and ellos (he, she, they)

HOW was public input solicited prior to making the administrative recommendation to the Board?	Copies of proposed instructional materials were made available to the public for over 30 days in order to submit written public input. Notification of requested feedback also publicized through the AASD website as well as through the superintendent's family communication letter.
HOW will instruction benefit ?	Instruction will benefit by: ● Integrating the text to fine arts and social studies (arts, architecture, history) ● Offering opportunities for literary analysis while anchoring their new language skills to existing knowledge ● Communicating with all 3 modes of communication (interpretive, interpersonal and presentational) ● Incorporating cultural practices and perspectives ● Honoring student voice and critical reflection ● Collaborative conversations in planning, teaching and assessing

World Language: Materials Review- *Noches misteriosas en Granada* by Kristy Placido; Spanish 4 (2610).

Time Period of Public Input
11/15/24 - 1/10/25
Number and Breakdown of Responses Received (Supportive/Unsupportive)
1 Total Responses: 1 Supportive Responses/ 0 Responders Unsupportive

Staff Member:
This book is both challenging and entertaining for Spanish 4 students who are learning to apply preterite and imperfect (past tenses) in context, which this book utilizes throughout its 11 chapters. It is one of the first times that students are capable of reading and understanding a chapter book that includes significant cultural aspects in a more advanced linguistic setting.

WISCONSIN ASSOCIATION OF SCHOOL BOARDS, INC.
Madison, Wisconsin
December 1, 2024

REPORT TO THE MEMBERSHIP ON PROPOSED 2025 RESOLUTIONS
WASB Policy & Resolutions Committee
Andrew Maertz, Reedsville School Board, Chair

Resolution 25-01: ***Blue Ribbon Commission on School Funding***

Amend Existing Resolution 2.061: The WASB supports all twenty of the recommendations of the bipartisan Blue Ribbon Commission on School Funding, as published in January 2019 ~~that align with WASB resolutions~~. The WASB further calls upon the Legislature to provide an equal opportunity for every pupil to have a sound basic education.

Rationale: The current challenges facing school districts are numerous and growing. Declining enrollment, staffing shortages, high inflation, and lagging state support threaten to upend school finance and students' education across the state of Wisconsin. In 2018 the Legislature established a bipartisan Blue Ribbon Commission on School Funding that published 20 recommendations designed to help districts in critical areas.

Despite the bipartisan nature of their work and support from the public K-12 education community, the findings of the Commission have yet to be acted upon.

Resolution 25-02: ***Pathway to Licensure for Paraprofessionals***

Amend Existing Resolution 4.61 (a) as follows: The WASB supports reasonable efforts to provide pathways to licensure for teaching candidates in subject or content areas where there is a shortage of licensed teachers, provided that candidates have bachelor's degrees and**/or** are qualified to be in a classroom as demonstrated by appropriate experience, knowledge, and skills in the subject or content area, and rigorous training in pedagogy, assessment, and classroom management.

Rationale: In a time of staffing shortages in K-12 education, districts have been looking for alternative pathways to teacher licensure to provide opportunities for licensure to individuals who may struggle to overcome the barriers of entry in a traditional pathway to licensure. Last legislative session, a proposal was put forward to create a provisional license for paraprofessionals already working in a school district, to teach in that school district.

This new pathway would give districts the ability to sponsor qualified paraprofessionals in their districts to become licensed teachers in a time of great need.

Resolution 25-03: ***Early Literacy Assessments for English Learners***

Create: The WASB supports that early literacy assessments, screeners, and diagnostics required in state law be provided in an English Learner (EL) student's home language in accordance with current best practices in assessment and instruction for bilingual program students. EL students tested in English should not be labeled "at risk" without verification that the student also fails an early literacy test in their home language.

Rationale: 2023 Wisconsin Act 20 requires traditional public schools and independent charter schools to administer a universal screening assessment. A student that scores below the 25th percentile is identified as "at-risk," meaning the student must be given certain interventions. Students who are not English proficient may be labeled "at risk" by a reading screener in English even though they may not have reading difficulties but instead may have a language barrier that the reading interventions will not address.

Resolution 25-04: ***Decoupling Public and Private School Funding***

Create: The WASB supports separating state funding for voucher schools and independent charter schools from the school aid formula.

Rationale: Future school choice expansion (under current law) could increase local property taxes to the extent school boards increase their levy to make up for the deducted aid. Taxpayers would be protected from additional property tax increases if decoupling occurs as compared to the current funding system that would use further state aid reductions and higher property taxes to fund the program.

Removing voucher and independent charter school funding from the school aid formula would reduce the burden on local property taxpayers, who currently are facing increases in property taxes as a result of the current funding structure for the programs.

Resolution 25-05: ***Consistent Standards Across All Wisconsin Schools***

Amend Existing Resolution 2.70 (2nd paragraph): All publicly funded schools, including private schools receiving voucher funding, must have the exact same accountability, reporting, and transparency standards/~~and~~ requirements.

Rationale: Currently there is a disparity in the accounting, reporting, and adherence to state education statutes within Wisconsin public, private, and charter school districts and local education agencies who receive state funds. There exist differences in rules for public versus private schools in application of state education reporting requirements and participation in statutory mandates. The current statutory structure lacks transparency for state taxpayers by allowing random inequities in accountability and adherence to state statutes among like groups with no rational basis.

Resolution 25-06: ***Early Childhood Education Funding and Public-Private Partnerships***

Create: The WASB supports state funded public school 3K and full day 4K for all Wisconsin children. The WASB also supports collaboration between public schools and other public agencies and programs, private childcare providers, and Wisconsin institutions of higher learning. The WASB further supports district discretionary use of expanded Title I dollars to earlier grade levels by districts meeting the benchmarks for National School Lunch Program (NSLP) direct and categorical participation, and 3K and 4K student households meeting income eligibility for NSLP.

Rationale: There exist challenges with the cost and availability of high-quality childcare and early childhood education for many families. Additionally, many areas in Wisconsin are experiencing an increase in poverty and economic disadvantage, and childcare deserts exist in many areas.

Early interventions such as high-quality early childhood education and childcare, including early literacy and social skills development, that counteract poverty and student economic disadvantage have positive, lasting effects, and a high return on public investment, especially when applied early in a child's education.

Resolution 25-07: ***Staff Mental Health***

Create: The WASB supports legislation to fund statewide mental health initiatives for district staff in order to help improve staff mental health and increase retention rates.

Rationale: Many school staff members experience significant stress due to the unique demands of working in a school district. School staff are asked to support students' social, emotional, behavioral, physical, and academic needs in concert with the cooperation of families, the community, and an elected school board. This is due in no small part to the dedication, talents,

and perseverance of all school personnel. However, in some cases, school staff members find themselves feeling overwhelmed, exhausted, underappreciated, or may even be experiencing burnout.

In a time of great staff turnover in education, increasing access to mental health services for staff could help retain teachers in the profession.

Resolution 25-08: ***Accountability and School Report Card Standards***

Create: The WASB supports timely revision of the school accountability system to calculate school and district report card overall scores based on student achievement only. Other data may be included for informational purposes, but not used in calculating the overall score. Consistent grade bands should be used rather than school building configuration.

Rationale: This resolution aims to redefine the state school accountability system to provide greater simplicity and transparency by focusing on solely student achievement in calculating school and district report card scores. This redefinition additionally aims to establish consistent scoring metrics across grade bands (such as K-5, 6-8, 9-12) rather than individual school building configurations that may differ from district to district.

Resolution 25-09: ***Educational Objectives***

Amend Existing Resolution 3.05 Educational Objectives as follows: The WASB supports local initiatives that promote increased student academic achievement in key curricular areas including science, math, language arts, social studies, foreign language, and technology with the intent of ensuring college, career, and workforce readiness, in addition to supporting the development of critical thinking and problem-solving skills. The WASB affirms local school board responsibility to establish student course offerings and credit requirements that support the education mission as stated above.

Rationale: The original resolution is limited by listing a finite number of curricular areas. The goal of support for local district initiatives should be ensuring they have the resources necessary to provide course offerings that lead to college, workforce, and career readiness.

Resolution 25-10: ***Truancy***

Amend Existing Resolution 3.83 Truancy as follows: The WASB supports legislation which would clarify the responsibilities of school districts, parents, students, courts, and law enforcement agencies in the enforcement of truancy laws ~~and provide greater latitude in applying disciplinary measures to keep students in school~~ with the goal of keeping students in school by using strengths-based and evidence-based approaches that focus on families, schools, and community organizations.

Rationale: Amending the current resolution on Truancy will better align it with emerging research and data that suggest an increase of disciplinary measures may not produce positive outcomes in this regard. A strengths-based approach is a way of working that focuses on an individual's strengths, rather than their deficits.

Resolution 25-11: ***Funding for School Meal Debt***

Create: The WASB supports legislation that allocates money to reimburse districts for the cost of unpaid school meal debt if they are feeding all students without stigma.

Rationale: Communities continue to show that they are willing to bear the burden of paying for school meals if students are unable to do so by fundraising and donating money to cover unpaid school meal balances. Several districts within the state pay for school meals for all students. The state could alleviate that burden on districts, students, and families by allocating to a fund that districts can submit for reimbursement at the end of the year.

Resolution 25-12: ***Cybersecurity***

Create: The WASB calls upon the legislature to allocate funding to school districts for cybersecurity measures, including, but not limited to, cybersecurity software/hardware upgrades and trainings for personnel.

Furthermore, the WASB encourages school boards to develop a plan of action and/or a policy on how the district will respond in the event of a cyber-attack. This may include whether a ransom will be paid, how to operate in the event of a loss of power or data records, and determining authority structures and procedures for communicating with law enforcement.

Rationale: Ransom attacks and other such cybersecurity threats continue to be a growing problem for school districts. Often viewed by malicious actors as particularly vulnerable targets, schools unfortunately have very little funding and experience in cybersecurity matters to help resist cybersecurity threats. The proposed resolution language would aid schools by calling on the state for investment in key protections, as well as providing guidance on best practices that could help alleviate damage in the event of an attack.

(Note: Headings/Titles of resolutions and placement in the book are decided by WASB staff. The delegates need to approve resolution language changes and deletions. The numbers in parentheses indicate the year the original/existing language was adopted by delegates.)

ITEM OF INFORMATION

Topic: District Policy -166 and 166-Rule: Board Member Use of Electronic Communications

Background Information: Earlier last year, the Wisconsin Association of School Boards (WASB) was contracted to conduct a comprehensive policy audit. The audit identified policies that require creation or revision. Responsibility for this work is assigned to administrators overseeing the respective policy areas, with the board of education retaining the authority to revise policies as appropriate. These administrators rely on WASB's recommended sample policies, conduct research on practices in other districts, or seek legal counsel when necessary, depending on the complexity of the policy.

As policies are created or revised, they will be Items of Information at Board of Education meetings for discussion and then be scheduled for a future meeting as an Item for Consideration.

The District does not have a 166 Board Member Electronic Communication policy currently, therefore it is recommended to be considered for addition.

Instructional Impact: Accurate and current Board policies are critical to school operations, establishing a safe and welcoming school environment, and providing high-quality instruction for our staff and students.

Contact Person(s): Superintendent, Greg Hartjes, (920) 852-5300 ext. 60111

BOE: January 13, 2025

BOARD MEMBER USE OF ELECTRONIC COMMUNICATIONS

Each School Board member, as a public official, is a records authority for purposes of the Wisconsin Public Records Law. In addition, a Board member's electronic communications related to his/her office or to District matters are generally records that are subject to retention requirements and possible public disclosure. Accordingly, Board members have legal obligations to ensure that electronic communications that they send or receive related to their individual office or to District business are appropriately retained such that the communications can be retrieved, evaluated, and, where appropriate, disclosed pursuant to a lawful request.

Unless otherwise provided by Board policy or rule, when a Board member is communicating electronically as an individual Board member (e.g., when he/she writes a blog post that addresses school district matters or when he/she addresses school district matters through a non-District social media platform), the Board member is individually responsible for the retention of his/her individual electronic communications and for responding to any lawful requests for access to such records. Further, regardless of any otherwise applicable policy or rule, in no case will a District employee serve as the custodian of an individual Board member's electronic communications (or copies of such records) where either of the following are true: (1) the Board member has not, in the manner prescribed by the custodian of records, provided the records to the District for purposes of records management; or (2) the Board member has attempted to provide the records to the District in a format that the District's systems cannot reliably store or retrieve.

Each Board member also has an obligation to ensure that he/she does not violate the Wisconsin Open Meetings Law through his/her participation in electronic communications (or other technology-facilitated activities) that involve multiple members of the Board, a Board committee, or any other District-created governmental body on which the Board member serves. As an example of actions regulated under the Open Meetings Law, Board members must avoid creating a "walking quorum" through any series of communications among members of the Board who agree, tacitly or explicitly, to act uniformly in sufficient number to determine the Board's course of action on any matter.

As to any form of electronic communication that pertains to his/her office or to District business, a Board member should ask himself/herself the following questions:

1. Should I be using this method of electronic communication at all? (e.g., Will the content of my communication remain under my control or under the control of an appropriate custodian of records; and is the communication

being retained in a manner, and for a duration of time, such that it can be retrieved and produced if needed?); and

2. Should I be using this specific method of communication for this specific subject matter?

Electronic communications are generally an effective and efficient medium for activities such as addressing scheduling/availability for meetings, bringing potential agenda items to the attention of the District Administrator and Board President, and the one-way distribution of information (e.g., from the District Superintendent to all Board members). However, the Board strongly discourages (and, in some circumstances, applicable laws will directly prohibit) individual Board members from using email or other forms of electronic communication for any of the following:

1. Interactive discussion of substantive Board business among multiple Board members, due to Open Meetings Law concerns (e.g., potential walking quorums or illegal meetings) and due to the potential appearance of impropriety surrounding communications that are perceived to be inappropriately "secretive" even if not unlawful;

2. Communications regarding matters that involve individually identifiable students, due to potential violation of the laws surrounding student privacy and the confidentiality of student record information; or

3. Communications regarding District matters that are considered confidential or highly sensitive (e.g., closed session content, personnel matters, etc.), due to issues surrounding the security and possible improper disclosure of the information.

Unless the Board member is performing a legally-designated duty or responsibility, or unless he/she has been expressly authorized by the Board, an individual Board member shall not, in his/her electronic or other communications, either (1) purport to speak on behalf of the entire Board or for the District, or (2) speak in a manner that purports to obligate the Board or District to a particular course of action.

BOARD MEMBER USE OF ELECTRONIC MAIL

Upon being elected or appointed to the School Board, each Board member shall be provided with an email account on the District's email system, and the Board member may use the account to send and receive electronic communications in a manner that is consistent with this rule and related policies and procedures. Each District-provided email account will be managed by the District, including the archiving of messages that are sent and received through the District's system. The District Superintendent will serve as the legal custodian of such electronic records on behalf of each individual Board member.

Board members are strongly encouraged to use their District email account for all communications related to their public office, except for campaign and election matters. Official email communications from any District employee to any Board member(s) will be sent to the Board member's District-issued email account.

To the extent a Board member wishes to have the District Superintendent act as the legal custodian of records for any email messages that do <u>not</u> originate (as sent or received) at the Board member's District-provided email account, the Board member must send an unmodified copy of the message (complete with all file attachments and showing all recipients) to the Board member's District-provided email address such that the complete electronic copy is stored by and can be properly retrieved through the District's email system.

A Board member accepts increased personal responsibility for compliance with the Wisconsin Public Records Law (in terms of both retention of the records and production of the records in response to a public records or other lawful request) if the Board member (a) uses a non-District email account to send or receive messages that address any matter related to his/her elected office; and (b) does not provide a complete electronic copy of any such message to the District such that the copy is maintained on the District's email system. Further, all Board members are strongly discouraged from using their primary home/personal email address, the email system of an employer, or the email system of another public entity for any communications related to their public office or to District-related matters.

Each Board member who accesses and uses his/her District-provided email account does so under the following conditions:

1. The Board member shall not permit any other person to use his/her District-issued account.

2. No Board member may use his/her District-issued email account or the District's computer networks and systems in any manner that would violate

the law and/or the District's acceptable use of technology policies, rules, and regulations that are applicable to District employees.

3. The Board member may not use the District email system for the purpose of campaigning for election, soliciting political contributions, or advocating for or against any political candidate or referendum question.

4. The email system and all communications and attachments sent to or received via the system remain at all times subject to the District's ownership, care, and control.

5. No individual Board member has any expectation of personal privacy as to any messages or other information sent or received via the District's email system.

6. An individual Board member's use of his/her District-provided email account is subject to oversight and monitoring for legitimate purposes at the direction of the Board.

7. The content of messages sent or received via the District's email system may also be reviewed without advance notice by the District's custodian of records, or by an authorized deputy custodian, in order to fulfill their duties under the Public Records Law.

8. No Board member shall falsify, hide, or intentionally delete or destroy in a manner inconsistent with any legal obligation any records of his/her office or any District public records.

Unless otherwise directed by the Board, district legal counsel, or law enforcement, the District Superintendent or his/her designee will notify the affected Board member(s) any time (a) the content of the Board member's individual email account has been accessed by a District employee or by an authorized agent of the District; or (b) the District receives a request for the production or inspection of the email records associated with the email account of the individual Board member.

If a Board member uses his/her District-provided email account in violation of the law, Board policy, or this rule, the Board may take action to limit or eliminate the Board member's ability to use the District's email system.

Cross References: GC-2
GC-7
GC-9

Legal References: Wisconsin State Statutes 119
Wisconsin State Statutes 119 Subchapter II, V
Section 120.13(28), 943.70, 947.0125

Adoption Date: January 27, 2025

Success for Every Student, Every Day

APPLETON AREA SCHOOL DISTRICT

Appleton Area School District
Operational Expectations Monitoring Report
OE-6 Financial Administration

SUPERINTENDENT CERTIFICATION:

With respect to Operational Expectations Policy OE-6, Financial Administration, the Superintendent certifies that the following information is accurate and complete, and the District is:

____ Compliant

_X_ Compliant with the exceptions noted

____ Non-Compliant

Compliant Indicators	Noncompliant Indicators
20	1
Total Indicators: 21	

Executive Summary/Analysis:

The interpretations and indicators, as submitted below, will provide evidence to the Board that the District's assets are maintained and protected. The District's Business Services Department maintains a strict set of checks and balances for the District's finances. Evidence of some of these procedures will be provided in samples attached to this report.

The most significant indicator of compliance is the annual financial reports from the auditors (the audit). This report reflects that there are no material weaknesses in the operational procedures, indicates that reports were timely and accurate and that expenditures reported in accordance with legal requirements and established local policies and procedures.

Notes or exceptions, if any:

OE 6.11.1- "The external auditors find there to be no material internal control weaknesses inherent in the District's financial system" is not in compliance.

The audit includes one item considered a material weakness. Finding #2024-02 is due to the auditors needing to make some adjusting entries at the end of the audit including:

1) a restatement of the OPEB liability (AASD retirement plan) to separate the HRA portion from the 403(b) portion. Note 2,F (part 2) of the Financial Statements details this restatement.
2) an adjustment for the self-funded employee health plan. Timing for the payments associated with the summer payrolls were posted to the 2024-25 fiscal year. The audit adjustment moved these back to the 2023-24 fiscal year.

Consider combining 6.2.1 and 6.3.1 as they both deal with purchasing procedures and both only have one compliance factor. Recommend combining into one section 6.2 with the two existing compliance indicators, renumbered as 6.2.1 and 6.2.2 for the levels of purchasing.

Signed: _____ Date: _____
Superintendent

BOARD ACTION:

With respect to Operational Expectations Policy OE-6, Financial Administration, the Board finds that the district is:

____ **Compliant**

____ **Compliant with the exceptions noted**

____ **Non-Compliant**

Summary Statements of the Board, if any:

_____

_____

_____

Signed: _____ Date: _____
Board President

Document submitted: _____Re-submitted: _____

OE - 6: Financial Administration

The Superintendent shall not cause or allow any financial activity or condition that materially deviates from the budget adopted by the Board; cause or allow any fiscal condition that is inconsistent with achieving the Board's ***Results*** or meeting any ***Operational Expectations*** goals; or places the long-term financial health of the district in jeopardy.

SUPERINTENDENT Interpretation:

The Board values a well-managed, balanced budget with expenditures that are consistent with District goals and support the achievement of the Board's Results policies and Operational Expectations policies.

- **Financial activity** shall mean any action conducted by District employees that is conducted on behalf of the District and incurs a monetary cost.
- **Materially deviates** (greater than 5%) shall mean causing the District to expend more in a budget category than the annual appropriation resolution adopted by the Board of Education or as amended by the Board of Education through supplemental appropriations.
- **Fiscal condition** shall mean the cash flow position needed to meet financial obligations.
- **Long-term financial health** shall mean the ability of the District to meet its monetary obligations for the current fiscal year and preserving a fund balance that provides for monetary requirements for the ensuing fiscal year.

OE – 6.1 The Superintendent will assure that payroll and legitimate debts of the district are promptly paid when due.

SUPERINTENDENT Interpretation:

- **Payroll** shall mean monies owed to employees as a result of contracts with the District or services rendered.
- **Legitimate debts** shall mean legal obligations due for goods or services performed in compliance with terms and conditions outlined in district policy, contracts or agreements.
- **Promptly paid** shall mean covering District financial obligations within the time period noted in contracts, district policy and financing arrangements, and within a time period that maintains or improves the District's credit rating.

SUPERINTENDENT Indicators of Compliance:	**In Compliance**	**Not in Compliance**
We will know we are compliant when:		
6.1.1- 100% of employees are accurately and timely paid.	**X**	

6.1.2- 100% of payroll-related liabilities are accurately and timely paid in accordance with timeframes established by the IRS, WRS and Wisconsin Department of Revenue.	**X**	
6.1.3- 100% of invoices have been reviewed for completeness and appropriateness and judged to be accurate before a vendor is paid. Proof of receipt of materials or services is evident on the invoice.	**X**	
6.1.4- 100% of the District long-term debt General Obligation bonds are paid in accordance with the bond debt service schedules.	**X**	

SUPERINTENDENT Evidence of Compliance:

6.1.1- Payroll is run on a semi-monthly basis (15th and EOM) and processed the prior business day if the 15th or End-Of-Month falls on a weekend or banking holiday. Regular employees (both salary and hourly) are paid for their regular scheduled hours based on their assignment(s). Any additional pay or other adjustment is processed through the use of timesheets. Leave time is tracked through a separate software system. These adjustments are reconciled for each payroll. A sample of this reconciliation is attached here. If any timesheets are missed for a regular check run, an additional run is processed to be sure all are processed within 30 days of work being completed for the time-period on the sheet.

6.1.2- Payroll-related liabilities are paid either semi-monthly following the regular payroll or monthly in accordance with the requirements of the vendor or government agency. Liabilities are reconciled either monthly to invoices for vendors or quarterly with government reports. Minor adjustments for rounding or changes in employee status are made at the time of reconciliation. Liabilities are also reviewed as part of the annual fiscal audit. Attached is an example of the quarterly 941 report filed with the IRS. The 941 and the WRS (WI Retirement System) are the two largest payroll-related liabilities of the District.

6.1.3-Vendor invoices are reviewed at the site or department level. Each invoice is coded for accounting purposes and referencing a purchase order number (if applicable) once the items are received. These are approved by the appropriate administrator and submitted to Business Services. A few departments such as IT and F&O also enter the invoice information into Skyward. Invoices received by Business Services are reviewed for account coding and proper authorization. If not already in the Skyward system, the invoices are entered by the Accounts Payable Administrative Assistant (APAA). Each batch of invoices is reviewed by the APAA to verify; vendor name and address, invoice total and account codes. Batches are then reviewed by the Controller for accuracy. Checks or ACH payments are authorized to be made after the Controller's review. Attached here is a sample of the batch sheet generated during the review process signed off on by the Controller after review and an invoice in that batch.

If adjustments are required after an invoice is paid, there is an account change process requiring administrative approval. Any other changes or corrections are processed with the next regular check run or a special run if time sensative.

6.1.4-Long-Term debts (bonds and notes) are currently paid semi-annually. Interest only payments are due September 1st and principal and interest payments are due March 1st of each year. Debt schedules are attached here.

OE – 6.2 The Superintendent will assure that all micro and small purchases are made in accordance with Policy 672 - Purchasing Policy.

SUPERINTENDENT Interpretation:

- **Policy 672 - Purchasing Policy and 672-Rule - Purchasing Procedures** will be followed for all material and service purchases of the District.

SUPERINTENDENT Indicators of Compliance:	In Compliance	Not in Compliance
We will know we are compliant when: **6.2.1-** All purchases costing less than $10,000 and less than $250,000 respectively, will be completed in accordance with 672-Rule - Purchasing Procedures.	X	

SUPERINTENDENT Evidence of Compliance:

6.2.1- All purchasing in the District follows Policy 672 Purchasing and Rule-672 Purchasing Procedures. Small and micro purchases do not require pricing analysis but quotes are recommended whenever prudent and practical. A sample of a small purchase is attached here.

OE – 6.3 The Superintendent will assure that all large purchases, including the purchase of supplies, materials and equipment, and any contracted services except professional services, are completed in accordance with Policy 672 - Purchasing Policy.

SUPERINTENDENT Interpretation:

- **Contracted services** shall mean work that is completed by vendors (not AASD employees).
- **Professional services** shall mean architects, accountants, engineers, lawyers, teachers, etc.
- **Policy 672 - Purchasing Policy and 672-Rule - Purchasing Procedures** will be followed for all material and service purchases of the District.

SUPERINTENDENT Indicators of Compliance:	In Compliance	Not in Compliance
We will know we are compliant when: **6.3.1-** Purchases of supplies, materials, or equipment in the amount of $250,000 or more are awarded to the most reasonable and responsible bid submitted by a qualified supplier, taking into consideration the needs of the District, the quality of materials (services) desired, and their contribution to the District	X	

program/school in accordance with Policy 672-Rule - Purchasing Procedures. Compliance with purchasing procedures will be documented by the Business Services Department.		

SUPERINTENDENT Evidence of Compliance:

6.3.1- All purchasing in the District follows Policy 672 Purchasing and Rule-672 Purchasing Procedures. Large purchases can be done through one of three methods: competitive sealed bids, competitive proposals or noncompetitive proposals (sole source) under certain circumstances. Purchases are reviewed regularly by Business Services and are tested as part of the annual audit. We do not collect bid quotes for each purchase in the business office, each administrator is responsible to keep records of their bidding documents. A sample of a competitive proposal is attached here.

OE – 6.4 The Superintendent will coordinate and cooperate with the Board's appointed financial auditor for an annual audit of all district funds and accounts.

SUPERINTENDENT Interpretation:

- **Coordinate and cooperate with** shall mean to provide all information to the auditors as requested to enable the auditors complete an annual Comprehensive Annual Financial Report following the end of each fiscal year.
- **All district funds and accounts** shall mean all financial information and records contained in the accounting financial software.

SUPERINTENDENT Indicators of Compliance:	**In Compliance**	**Not in Compliance**
We will know we are compliant when: **6.4.1-** The District's appointed financial auditing firm completes the annual independent audit and presents an "Unmodified Opinion" report to the Board of Education prior to January 31st following the fiscal year-end.	**X**	

SUPERINTENDENT Evidence of Compliance:

6.4.1- An audit of the District financial records and operations is conducted annually in compliance with state and federal regulations. Attached is the completed audit Financial Reports and Executive Summary for the year ended 6/30/2024. A paper copy of the reports and letters will be provided to board members as soon as available but prior to the presentation of the audit results in January.

OE – 6.5 The Superintendent will make all reasonable efforts to collect any funds due the district from any source.

SUPERINTENDENT Interpretation:

- **Reasonable efforts** shall mean internal procedures and contracted external efforts to include a variety of methods depending on amounts of uncollected funds.
- **Source** shall mean funding mechanisms of state and federal government, students, employees, vendors and any other financially related party.

SUPERINTENDENT Indicators of Compliance: We will know we are compliant when:	**In Compliance**	**Not in Compliance**
6.5.1- Uncollected funds (non-student) have been processed through collection efforts including reminder letters, phone calls, penalties for late payments, collection agencies, liens and attorney involvement. The cost (either monetarily and/or time resources) of collection efforts has been weighed against the amount to be collected and a purposeful decision has been made about whether or not to write off a receivable. The District's Director of Auxiliary Services generates a report of outstanding balances for review by the Board.	**X**	
6.5.2- Uncollected student funds have been processed through collection efforts including reminder letters, phone calls, and individual conferences. A report will be generated, and reviewed by the Board, showing uncollected funds at the end of each year, and will indicate that reasonable efforts were made to collect funds.	**X**	

SUPERINTENDENT Evidence of Compliance:

6.5.1-Accounts Receivable are tracked in the Skyward financial software. Invoices are entered by a department Administrative Assistant and monitored by the Accounts Receivable Administrative Assistant in Business Services. Reminders and calls are sent if payments are not received timely. The list of outstanding receipts is reviewed as part of the annual audit. Attached here is the list as of 6/30/24.

6.5.2-Student receivables are entered and tracked in the Infinite Campus (IC) software system. Regular reminders go out to parents for amounts due on student accounts and student meal accounts. Annually Business Services reviews the list for students that have not attended the District for several years and for which collection efforts have not been successful. These accounts are written off in accordance with accepted accounting regulations and District procedures.

OE – 6.6 The Superintendent will keep complete and accurate financial records by funds and accounts in accordance with Generally Accepted Accounting Principles.

SUPERINTENDENT Interpretation:

- **Keep complete and accurate financial records** shall mean the District will account for all financial resources and expenditures per the Financial Policies and Procedures account structure and report to the public using Generally Accepted Accounting Principles.
- **Generally Accepted Accounting Principles** shall mean guidelines and standards for financial reporting promulgated by the Federal Accounting Standards Board.

SUPERINTENDENT Indicators of Compliance: We will know we are compliant when:	**In Compliance**	**Not in Compliance**
6.6.1- The independent financial auditors express an ***"unmodified opinion"*** on the basic financial statements and conformity with accounting principles generally accepted in the United States of America.	**X**	
6.6.2- The audit report contains a fiscal year report of receipts and expenditures of each fund with designated program reports in accordance with the Financial Policies and Wisconsin Uniform Financial Accounting Requirements. The supplemental Schedules for each fund will be in the format prescribed by the Wisconsin Department of Public Instruction and shall be in agreement with the audited financial statements of the school district.	**X**	
6.6.3- The independent financial auditors confirm in the audit report that the District is in conformity with the Financial Accreditation audit process required by the Department of Education to ensure compliance with budgetary, accounting and reporting requirements.	**X**	

SUPERINTENDENT Evidence of Compliance:

6.6.1, 6.6.2, & 6.6.3- A copy of the audit for the year ended 6/30/24 is attached here.

OE – 6.7 The Superintendent will publish a financial condition statement annually.

SUPERINTENDENT Interpretation:

- **Publish a financial condition statement annually** shall mean publishing an easily read complete audit report statement of net assets, statement of activities, balance sheet and reconciliation of the governmental funds consistent with generally accepted accounting principles and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.
- **Publishing** shall mean producing hard copy print for the Board of Education and for review by the public, and available on the District website.

SUPERINTENDENT Indicators of Compliance: We will know we are compliant when:	**In Compliance**	**Not in Compliance**
6.7.1- The District publishes a complete set of financial statements and a report consistent with generally accepted accounting principles and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.	**X**	
6.7.2- The statements and reports are published in print for the Board and copies made available to the public, and are posted for download on the District's website.	**X**	

SUPERINTENDENT Evidence of Compliance:

6.7.1- A complete set of financial statements is part of the annual audit report. A copy of the audit for the year ended 6/30/24 is attached here.

6.7.2- Hard copies and publishing on the District website will be made available to the general public on or about January 14, 2025 once the audit is presented at the Board meeting. We do not have a second meeting in the month of December to be able to present in December.

OE – 6.8 The Superintendent may not expend more funds than have been received in the fiscal year unless revenues are made available through other legal means, including the use of fund balances, the authorized transfer of funds from reserve funds or from tax anticipation notes.

SUPERINTENDENT Interpretation:

- **Expend more funds than made available** shall mean spend more money at the fund level than was budgeted and originally adopted by the Board or as amended by the Board of Education through supplemental appropriations.
- **Legal means** shall mean the use of appropriation resolution authorizing expenditures, use of fund balance, and transfers of interfund borrowing.

SUPERINTENDENT Indicators of Compliance: We will know we are compliant when:	In Compliance	Not in Compliance
6.8.1- As reported in the annual financial audit, expenditures at the fund level do not exceed appropriation amounts originally adopted, or as amended by the Board of Education through supplemental appropriations.	X	
6.8.2- There is no violation of state law or notification of a violation in connection with expenditures exceeding appropriations as determined by external auditors.	X	

SUPERINTENDENT Evidence of Compliance:

6.8.1 & 6.8.2- A copy of the audited Financial Statements and Executive Summary for the year ended 6/30/24 are attached.

OE – 6.9 The Superintendent may not indebt the District.

SUPERINTENDENT Interpretation:

- **Indebt the district** shall mean incurring short (within the current fiscal year) or long term (beyond the current year) financial obligations that are not planned for and approved by the Board or, in the case of a bond election or mill levy override, by the community.

SUPERINTENDENT Indicators of Compliance: We will know we are compliant when:	In Compliance	Not in Compliance
6.9.1- As reported in the annual financial audit, there are no short or long-term financial obligations or debts except those that have been approved by the Board.	X	
6.9.2- The external auditors make no reference to unapproved material obligations remaining unpaid 60 days after the close of the fiscal year.	X	
6.9.3- All payment registers are approved by the Board within 60 days of the close of a month.	X	

SUPERINTENDENT Evidence of Compliance:

6.9.1 & 6.9.2- A copy of the audit for the year ended 6/30/23 is attached here.

6.9.3-Monthly, at a regular board meeting, the board reviews payment registers for the previous month. Copies of these are available with board meeting agendas.

OE – 6.10 The Superintendent may not permanently transfer money from one dedicated fund to another.

SUPERINTENDENT Interpretation:

- **Dedicated funds** include the General fund, Grants fund, Trust/Special Revenue fund, Special Education fund, Non-Referendum Debt fund, Referendum Debt fund, Capital Projects fund, Food Service fund, and Community Service fund.

SUPERINTENDENT Indicators of Compliance: We will know we are compliant when:	**In Compliance**	**Not in Compliance**
6.10.1- As reported in the annual financial audit, no funds were permanently transferred from one dedicated fund to another without Board approval.	**X**	

SUPERINTENDENT Evidence of Compliance:

6.10.1- A copy of the audit for the year ended 6/30/24 is attached here.

OE – 6.11 The Superintendent may not allow any required reports to be overdue or inaccurately filed.

SUPERINTENDENT Interpretation:

- **Overdue or inaccurately filed** shall mean all deadlines will be met or an extension requested and reports will be filed as accurately as possible with the most current information and knowledge available.

SUPERINTENDENT Indicators of Compliance: We will know we are compliant when:	**In Compliance**	**Not in Compliance**
6.11.1- The external auditors find there to be no material internal control weaknesses inherent in the District's financial system.		

		X

SUPERINTENDENT Evidence of Compliance:

6.11.1- A copy of the audited Financial Statements and Executive Summary for the year ended 6/30/24 is attached. The audit opinion includes two findings this year. The first is the same as previous years and is due to the fact that we contract out for preparation of the annual Financial Statements. The second finding is due to the auditors needing to make some adjusting entries at the end of the audit including:

3) a restatement of the OPEB liability (AASD retirement plan) to separate the HRA portion from the 403(b) portion. Note 2,F (part 2) of the Financial Statements details this restatement.
4) an adjustment for the self-funded employee health plan. Timing for the payments associated with the summer payrolls were posted to the 2024-25 fiscal year. The audit adjustment moved these back to 2023-24 fiscal year.

Success for Every Student, Every Day

APPLETON AREA SCHOOL DISTRICT

Appleton Area School District
Operational Expectations Monitoring Report
OE-12 Facilities

SUPERINTENDENT CERTIFICATION:

With respect to Operational Expectations Policy OE-12, Facilities, the Superintendent certifies that the following information is accurate and complete and that the District is:

_____ Compliant

__X___ Compliant with the exceptions noted:

_____ Non-Compliant

Compliant Indicators	Noncompliant Indicators
20	1
Total Indicators: 21	

Executive Summary/Analysis:

This past year has brought significant changes to facilities operations, driven by the successful referendum and a transition in leadership. The increased workload required for planning and managing these initiatives resulted in one indicator falling into non-compliance. Despite this, we have kept the school board well-informed through regular updates on our progress. While some project costs have increased over the year, we have effectively maintained our budget. We were Non-compliant on indicator 12.2.1.

Notes or exceptions, if any:

_____

_____

_____

Signed: _____ Date: _____

Superintendent

BOARD ACTION:

With respect to Operational Expectations Policy OE-12, Facilities, the Board finds that the district is:

_____ **Compliant**

_____ **Compliant with the exceptions noted:**

_____ **Non-Compliant**

Summary Statements of the Board, if any:

_____

_____

_____

Signed: _____ Date: _____
Board President

Document submitted: _____Re-submitted: _____

OE -12: Facilities
The Superintendent shall assure that physical facilities support the accomplishment of the Board's ***Results*** policy.
SUPERINTENDENT Interpretation: The Board values physical facilities that ensure a safe, healthy and welcoming environment to support teaching, learning, efficiency and excellence. ● **Physical facilities** shall mean all buildings, grounds and infrastructure (excluding technology) throughout the district. ● **Support the accomplishment** shall mean to provide the opportunity to succeed by minimizing lost academic time and to provide a physically safe and clean learning environment. ● The Board's **Results** policy is defined in R-1, R-2, and R-3

OE – 12.1 The Superintendent will develop and execute a plan that establishes priorities for construction, renovation and maintenance projects that :

a. Assigns the highest priority to the correction of unsafe conditions;
b. Includes maintenance costs as necessary to enable facilities to reach their intended life cycles;
c. Plans for and schedules preventive maintenance;
d. Plans for and schedules system replacement when new schools open, schools are renovated or systems replaced;
e. Discloses assumptions on which the plan is based, including growth patterns and the financial and human impact individual projects will have on other parts of the district.

SUPERINTENDENT Interpretation:

- **Plan** shall mean a 5-year Capital Improvement Plan, coordinated with an annual Capital Project Plan.
- **Projects** shall mean major work identified in the Capital Improvement Plan and/or Capital Projects Plan.
- **Correction** shall mean bringing a condition into compliance with the applicable code or generally accepted industry standard for safety.
- **Unsafe condition** shall mean a condition that does not meet an applicable code or generally accepted industry standard or a condition that can reasonably be expected to cause physical harm.
- **Growth Patterns** shall mean trends in student population size.
- **The financial and human impact individual projects will have on other parts of the District** shall mean taking into consideration the budget implications, effect on the educational environment for students and staff, and costs to other departments of the District due to the scheduling and completion of projects.

SUPERINTENDENT Indicators of Compliance: We will know we are compliant when:	**In Compliance**	**Not in Compliance**
12.1.1- The Districts' schools lose no instructional days as a result of any system failure that could have reasonably been avoided through a preventive maintenance plan. Any lost time will be documented in a log and made available to the Board upon request.	**X**	
12.1.2- Any identified unsafe condition related to our facilities is addressed immediately, corrected as soon as possible, and remains a priority until fixed. No person is injured and no instructional time is lost as a result of an unaddressed unsafe condition of our facilities. Any injury will be recorded by the District's Safety Coordinator, and any lost time will be documented in a log, and both are made available to the Board upon request.	**X**	
12.1.3- Superintendent prioritizes projects and identifies unsafe conditions of our facilities during the Capital Projects planning	**X**	

process. The District's Capital Projects list will be presented to the Board in the spring of each year.		
12.1.4- Superintendent identifies, prioritizes, and adequately funds necessary repair and maintenance projects during the Facilities and Operations Budgeting process. The Facilities and Operations budget is available to the Board upon request.	X	
12.1.5- The district identifies, schedules and conducts required preventive maintenance using the Akitabox Facility Management Software system. Reports from the system are made available to the Board upon request.	X	
12.1.6- The district develops, and updates at least every five years, a Facility Capital Improvement Plan. The Plan will be presented to the Board for review in the spring of each year.	X	
12.1.7- Annually, the district develops a Facility Capital Projects Plan. The plan includes projects to be completed within the year and is presented to the Board for review in the spring. An updated plan that includes projects completed is presented to the Board for review in the fall of each year.	X	

SUPERINTENDENT Evidence of Compliance:

12.1.1 - No instructional days were lost as a result of these reasons, and therefore no log was created for this reason.

12.1.2 - No injury or educational time was lost as a result of an unaddressed unsafe condition of our facilities. All workplace injuries are recorded in an OSHA 300 log.

12.1.3 - Annual site visits are made to buildings to identify unsafe conditions and special considerations are made to any unsafe conditions while prioritizing projects.

12.1.4 - The facilities and operations budget is prioritized each year based on the anticipated needs of that particular year.

12.1.5 - The preventative maintenance is monitored throughout the district, and adjustments are made when we find it necessary to add more maintenance or inspection items. Preventative Maintenance

12.1.6 - The district capital improvement plan was created and was presented to the board.

12.1.7 - The district capital projects plan was created and projects were completed.This information was presented to the board in the spring and they were given an update in the fall.

OE - 12.2 The Superintendent will project life-cycle costs as capital decisions are made.

SUPERINTENDENT Interpretation:

- **Project** shall mean calculate using cost analysis methodology.
- **Life cycle costs** shall mean the total acquisition and operational costs of a system, piece of equipment, or facility based on the manufacturer's design life expectancy.
- **Capital decisions** shall mean decisions involving the expenditure of $100,000 or more.

SUPERINTENDENT Indicators of Compliance:	**In Compliance**	**Not in Compliance**
We will know we are compliant when:		
12.2.1- In a random sample of non-bond capital projects, the Superintendent will select 10% of projects to review the design alternatives for all system replacements, including life cycle cost analyses for all capital decisions that show schedule alternatives and design criteria.		**X**
12.2.2- If requested by the Board, for bond projects, the Board will be briefed on the designs chosen in developing the final scope specified in the construction documents design. The Facilities and Operations Department will use life cycle costs in the design of each project, choosing the design that is the best value given existing systems and cost and will explain the decisions when briefing the Board prior to starting the project, if requested by the Board.	**X**	

SUPERINTENDENT Evidence of Compliance:

12.2.1 - We did not review design alternatives for 10% of system replacement projects this year. However, we have developed a plan to address this in the future. As part of this plan, we will add a tab to our capital projects list specifically to document design alternatives for each project of $100,000 or more.

12.2.2 - No requests were received from the board this year. The board has been informed on the referendum project designs- including the four middle schools and Sandy Slope Elementary.

OE - 12.3 The Superintendent will assure that facilities are safe, clean and properly maintained.

SUPERINTENDENT Interpretation:

- **Safe** shall mean free from physical hazards or dangers to students, staff, and stakeholders.
- **Clean** shall mean relatively free of trash (except in approved receptacles) and dirt, and conforming to applicable health department standards.

- **Properly maintained** shall mean ensuring that the facilities are code compliant, are able to pass required inspections, and are reasonably preserved from failure or decline.

SUPERINTENDENT Indicators of Compliance: We will know we are compliant when:	**In Compliance**	**Not in Compliance**
12.3.1- The district passes all required annual inspections and construction inspections in accordance with applicable federal, state and local codes as documented in a log of completed inspections. The log will be made available to the Board upon request.	**X**	
12.3.2- The district completes 100% of reactive maintenance requests within an average of 20 days. Examples of reactive maintenance requests are; roof leaks, temperature/comfort complaints. Reports from the AkitaBox system are made available to the Board upon request.	**X**	
12.3.3- The district completes 100% of preventative maintenance within an average of 35 days. Examples of preventative maintenance requests are; HVAC filter changes, and equipment belt, grease, or oil maintenance. Reports from the AkitaBox system are made available to the Board upon request.	**X**	

SUPERINTENDENT Evidence of Compliance:

12.3.1 - All safety inspections were completed as listed on the Safety Inspections 23-24 log.

12.3.2 - Reactive Maintenance Requests were from July 1, 2023 through June 30, 2024 and were completed in under 20 days as shown in the Reactive Work Orders report. Service requests submitted by building staff from July 1, 2023 through June 30, 2024 were completed in under 13 days as shown in the Service Requests report.

12.3.3 - Preventative Maintenance work orders from July 1, 2023 through June 30, 2024 were completed within an average of 35 days as shown in the Preventative Maintenance report.

OE - 12.4 The Superintendent will inform the Board of construction schedules and change orders that significantly increase the cost or reduce quality of any capital project.

SUPERINTENDENT Interpretation:

- **Change orders** shall mean a change in the scope of a project that produces a corresponding change in the cost, schedule, or quality of the project.
- **Significantly increase the cost** shall mean a change greater than $250,000.
- **Reduce quality** shall mean changing approved design specifications to a lower standard or accepting work that does not meet the approved design specifications.

SUPERINTENDENT Indicators of Compliance: We will know we are compliant when:	**In Compliance**	**Not in Compliance**
12.4.1- The previous school year capital project budget closes out at or under budget. The Capital Projects budget will be presented annually to the Board.	X	
12.4.2- The Board is briefed on any schedule changes or change orders that significantly increase the cost or reduce quality prior to approval of the schedule change or change order.	X	
12.4.3- The Board is briefed on completed projects. The briefing will include final cost versus estimate and adherence to quality and schedule.	X	

SUPERINTENDENT Evidence of Compliance:

12.4.1 - The capital project budget was intentionally kept under budget as a result of the referendum.

12.4.2 - No change orders of this definition occurred.

12.4.3 - The board was briefed on the completed project from last year.

OE - 12.5 The Superintendent may not build or renovate buildings.

SUPERINTENDENT Interpretation:

- **Build** shall mean the initial construction of a facility or the addition to an existing facility.
- **Renovate** shall mean the restoration of a facility or system to “as new” condition.
- **Buildings** shall mean physical facilities over 400 square feet.

SUPERINTENDENT Indicators of Compliance: We will know we are compliant when:	**In Compliance**	**Not in Compliance**

12.5.1- The Board is briefed on all initial construction and renovation projects greater than $100,000, included in the Capital Projects Plan.	**X**	

SUPERINTENDENT Evidence of Compliance:

12.5.1 - The board was briefed on projects over $100,000 included in last year's capital project plan at the November 2024 School Board meeting.

OE- 12.6 The Superintendent may not recommend land acquisition without first determining growth patterns, comparative costs, construction and transportation factors and any extraordinary contingency costs due to potential natural and man-made risks.

SUPERINTENDENT Interpretation:

- **Land acquisition** shall mean obtaining a potential building site through purchase or developer dedication.
- **Growth patterns** shall mean trends in student population size.
- **Comparative costs** shall mean a total development cost analysis of potential sites.
- **Construction and transportation factors** shall mean potential issues regarding site selection pertaining to ability to build and to safely transport students.
- **Extraordinary contingency costs** shall mean unplanned and non-budgeted changes.
- **Potential natural and man-made risks** shall mean unforeseen issues that are naturally present on the site or that were previously introduced to the site by a previous owner.

SUPERINTENDENT Indicators of Compliance:	**In Compliance**	**Not in Compliance**
We will know we are compliant when: **12.6.1-** The Board is briefed on and approves all recommended land acquisition projects, including growth patterns, comparative costs, construction and transportation factors and any extraordinary contingency costs due to potential natural and man-made risks prior to the district entering into any agreement for the purchase or dedication of land.	**X**	

SUPERINTENDENT Evidence of Compliance:

12.6.1- No land was acquired during this period, but we did purchase space for Valley New School. The purchase was approved by the board.

OE - 12.7 The Superintendent may not unreasonably deny the public's use of facilities as long as student safety, student functions, and the instructional program are not compromised.

SUPERINTENDENT Interpretation:

- **Use of facilities** shall mean non-District individuals or groups accessing both indoor and outdoor facilities.
- **Student safety, student functions, and the instructional program are not compromised** shall mean that student safety, student functions, and the instructional program shall at all times take priority over the use of facilities by non-District individuals or groups.

SUPERINTENDENT Indicators of Compliance:	**In Compliance**	**Not in Compliance**
We will know we are compliant when:		
12.7.1- The District maintains "Community Use of School Facilities" Policy 830.	X	
12.7.2- Community groups that used District facilities paid the appropriate fee for usage on every occasion. A report of all District rentals is available to the Board upon request.	X	
12.7.3- Facility use was monitored and all events were conducted safely and appropriately in accordance with the policy. A log of any incidents of events that were not conducted safely and appropriately, along with details of how the incident was resolved, is kept by the District's Use of Building secretaries and is available to the Board upon request.	X	

SUPERINTENDENT Evidence of Compliance:

12.7.1 - Our use of buildings administrative assistants are trained in policy 830 and follow it.

12.7.2 - All use of facilities rentals are billed after the event based on the category in which that a particular organization falls. Use of Facility Fee Schedule

12.7.3 - No incidents related to use of buildings were recorded during this period.

OE - 12.8 The Superintendent may not name or rename any school or other major District facility.

SUPERINTENDENT Interpretation:

- **Other major District facilities** shall include, but is not limited to, buildings or property owned by the District.

SUPERINTENDENT Indicators of Compliance: We will know we are compliant when: **12.8.1-** No school or other major District facility is named or renamed except those that have been approved by the Board following procedures outlined in District Policy 940.	**In Compliance**	**Not in Compliance**
	X	

SUPERINTENDENT Evidence of Compliance:

12.8.1- Each time a facility is named or renamed, Policy 940 is followed. A recent example would be the naming of Sandy Slope Elementary School.

Success for Every Student, Every Day

APPLETON AREA SCHOOL DISTRICT

Appleton Area School District
Results Monitoring Report
R-2.1.1 English Language Arts

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SUPERINTENDENT CERTIFICATION:

With respect to Results Policy R-2.1.1 English Language Arts, the Superintendent certifies that the information is accurate and complete and that the District is:

_____ Making Reasonable Progress

__x__ Making Reasonable Progress with noted exception(s): See Executive Summary below

_____ Failing to make Reasonable Progress

Reasonable progress has been determined based on the preponderance of evidence, including a tabulation of all goals achieved, comparison to state average scores, and overall cohort growth over a four year period. Of note, our student performance has broken a 10 year trend of declining scores in ELA.

= indicator achieved

- **23 based on previous calculations**
- **37 including all sub groups as well as growth compared to state,**
- **42 including all sub groups, growth compared to the state, and 4 year cohort growth trends**

= indicator not achieved as outcome remained the same as the year before or improved but not to the desired level (5, 5, 5)

- **5 based on previous calculations**
- **5 including all sub groups as well as growth compared to state,**
- **5 including all sub groups, growth compared to the state, and 4 year cohort growth trends**

= indicator not achieved as the outcome was lower than the year before (22, 31, 38)

- **22 based on previous calculations**
- **31 including all sub groups as well as growth compared to state,**
- **38 including all sub groups, growth compared to the state, and 4 year cohort growth trends**

Executive Summary/Analysis:

The data in this report summarizes District progress in providing instructional programming that supports students in their personal growth and achievement in English Language Arts, providing the Board assurance that students are guaranteed a curriculum with increasingly challenging levels of complexity and allows student opportunities for demonstrating the higher-order thinking skills of knowledge, comprehension, application, analysis, synthesis, evaluation and creativity. In addition, the data monitored supports the District's Continuous School Improvement Process.

4K Summary/Analysis: 4K students in the Appleton Area School District continue to achieve at high levels in ELA according to TS Gold results. Results for two of the three objectives within the TS Gold assessment indicate over 90% of 4K students are meeting the widely held expectations for 4K students in ELA.

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5K-6 Summary/Analysis: At the program level, all grade levels (with the exception of fifth grade) experienced an increase in students scoring at the proficient/advanced levels on the WI Forward Assessment when compared to 2022 results. At the cohort level, only fourth-grade and sixth-grade students demonstrated an increase in the percentage of students scoring at the proficient/advanced levels when compared to the same group of students in 2022.

Middle School Summary/Analysis: At the program level, there was an increase in the percentage of students in seventh and eighth-grade scoring at the proficient/advanced levels on the WI Forward Assessment when compared to 2022 results. In contrast, when compared to how seventh and eighth-grade students did as a cohort during the 2022 school year, there was a decrease in the percentage of students scoring at the proficient/advanced levels.

High School Summary/Analysis: The PreACT replaced the ACT Aspire during the 2022-23 school year as the state assessment for students in grades 9-10 for ELA. At the program level, results for 9th-grade students illustrate an increase in students scoring proficient/advanced by approximately 5%. Between 2022 and 2023, there was a slight decrease in the percentage of 10th-grade students scoring proficient/advanced. AASD 9th and 10th-grade students both performed slightly above the state average in ELA during the 2023 school year. ACT scores for 11th-grade students in ELA were significantly higher for students scoring as proficient/advanced when compared to 2022 results and were also slightly above the state average.

Gap Analysis Summary/Analysis: Persistent score gaps continue to exist between students in focus demographic groups when compared to their peers (EL/non-EL, SWD/SWOD, Black/White, Hispanic/Not Hispanic). Among the four focus demographic groups, test score gaps continue to be most significant between EL and non-EL students in the AASD. *For information purposes only, gap areas have been added to this report for the following areas, which we will monitor in future years: Asian/ White, Two or More Ethnicities/ White, Economically Disadvantaged/ Non-Economically Disadvantaged.*

Notes or exceptions, if any*:*

_____

_____

_____

Signed: _____ Date: _____

Superintendent

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BOARD ACTION:

With respect to Results Policy 2.1.1 English Language Arts (ELA), the Board finds that the District is:

_____ **Making Reasonable Progress**

_____ **Making Reasonable Progress with noted exception(s):**

_____ **Failing to make Reasonable Progress**

Summary Statements of the Board, if any:

_____

_____

_____

Signed: _____ Date: _____
Board President

Document submitted: _____ Re-submitted: _____

R-2.1 Results Policy: Academic Performance
Each student will be literate, numerate, and able to integrate and apply the knowledge, skills, and competencies acquired across all academic disciplines. 2.1 Each student will demonstrate personal growth and achievement in increasingly challenging levels of complexity, demonstrating the higher-order thinking skills of knowledge, comprehension, application, analysis, synthesis, evaluation, and creativity when enrolled in disciplines, including: 2.1.1 English Language Arts

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SUPERINTENDENT Evidence of Reasonable Progress:

Teaching Strategies GOLD - English Language Arts (ELA)- Grade 4K (Program Analysis)

[1]**We will increase by 3% the percentage of 4K** students **Meeting** or **Exceeding** the widely held expectations of a 4K student in: **Demonstrates phonological awareness, phonics skills, and word recognition** (Objective #15)				
TS GOLD Objective	**Spring 2021**	**Spring 2022**	**Spring 2023**	**Spring 2024**
15a Notices and discriminates rhyme	82%	90%	89%	87.4%
15b Notices and discriminates alliteration	90%	90%	91%	91.8%
15c Notices and discriminates discrete units of sound	90%	90%	95%	93.9%

i-Ready Assessment - Reading - Grades 5K-8 (Cohort Analysis)

Additional Context for i-Ready Assessment: The i-Ready Assessment is administered to AASD students in grades 5K-8 three times throughout the school year (fall/winter/spring) and is used as a progress monitoring measure to support the district's continuous school improvement process. Full implementation of the i-Ready Assessment among all district elementary and middle schools began during the 2020-21 school year.

We will increase the percentage of students in grades 5K-8 on the i-Ready Diagnostic who reach their **Typical Growth** in Reading (growth expected within one or more year) by the end of the academic year by 1% (Cohort Analysis).					
	2020-21	**2021-22**	**2022-23**	**2023-24**	**4 Yr Growth**
5K	18%	46%	55%	57%	
Grade 1	26%	47%	57%	65%	
Grade 2	41%	57%	65%	66%	
Grade 3	50%	60%	68%	61%	+43
Grade 4	51%	61%	58%	63%	+37
Grade 5	50%	59%	57%	57%	+16
Grade 6	48%	59%	66%	64%	+14

[1] Cells are coded as follows: Green outline = overall 4 year growth at least 3%; Yellow outline = overall 4 year growth, less than 3%; Red outline = overall 4 year regression.

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Grade 7	48%	54%	58%	52%	+2
Grade 8	41%	47%	51%	47%	-3

i-Ready Assessment - Reading- Grades 5K-8 Typical Growth Gap Reduction (GRAPHS)

We will **reduce gaps** in students reaching **Typical Growth** in Reading within identified demographic groups in grades 5K-8 on the i-Ready Assessment by 3% (Program Analysis).

	2020-21	**2021-22**	**2022-23**	**2023-24**
SWOD	43%	56%	60%	60%
SWD	35%	49%	55%	53%
gap	**8%**	**7%**	**5%**	**7%**
Not EL	43%	40%	60%	60%
EL	33%	29%	54%	55%
gap	**10%**	**11%**	**6%**	**5%**
White	45%	57%	62%	61%
Black	33%	43%	54%	54%
gap	**12%**	**14%**	**8%**	**7%**
Not Hispanic	43%	55%	60%	55%
Hispanic	37%	51%	57%	60%
gap	**6%**	**4%**	**3%**	**-5%**
White	x	x	62%	61%
Asian	x	x	54%	57%
gap	**x**	**x**	**8%**	**4%**
White	x	x	62%	61%
Two or More	x	x	54%	57%
gap	**x**	**x**	**8%**	**4%**
Non EconD	x	x	63%	63%
Econ D	x	x	56%	55%
gap	**x**	**x**	**7%**	**8%**

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i-Ready Assessment - Reading - Grades 5K-8 “On or Above Grade Level” (Cohort Analysis)

We will increase the percentage of students scoring **On or Above Grade** Level in Reading in grades 5K-8 on the i-Ready Assessment by 1% (Cohort Analysis).					
	2020-21	**2021-22**	**2022-23**	**2023-24**	4 yr Growth
5K	57%	52%	53%	56%	
Grade 1	44%	44%	50%	51%	
Grade 2	39%	40%	43%	44%	
Grade 3	40%	40%	42%	40%	**-17**
Grade 4	33%	32%	34%	32%	**-12**
Grade 5	24%	24%	27%	27%	**-12**
Grade 6	32%	33%	38%	34%	**-6**
Grade 7	25%	29%	35%	33%	**0**
Grade 8	24%	25%	29%	29%	**+5**

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i-Ready Assessment - Reading- Grades 5K-8 “On or Above Grade Level” Gap Reduction

We will **reduce gaps** in students scoring **On or Above Grade** Level in Reading within identified demographic groups in grades 5K-8 on the i-Ready Assessment 3% (Program Analysis).				
	2020-21	**2021-22**	**2022-23**	**2023-24**
SWOD	38%	39%	42%	42%
SWD	14%	15%	18%	17%
gap	**24%**	**24%**	**24%**	**25%**
Not EL	38%	39%	42%	42%
EL	9%	8%	10%	10%
gap	**29%**	**31%**	**32%**	**32%**
White	42%	43%	46%	46%
Black	13%	14%	19%	16%
gap	**29%**	**29%**	**27%**	**30%**
Not Hispanic	36%	37%	41%	40%
Hispanic	19%	18%	23%	22%
gap	**17%**	**19%**	**18%**	**18%**
White	x	x	46%	46%
Asian	x	x	28%	27%
gap	**x**	**x**	**18%**	**19%**
White	x	x	46%	46%
Two or More	x	x	33%	38%
gap	**x**	**x**	**13%**	**8%**
Non-EconD	x	x	50%	51%
EconD	x	x	25%	25%
gap	**x**	**x**	**25%**	**26%**

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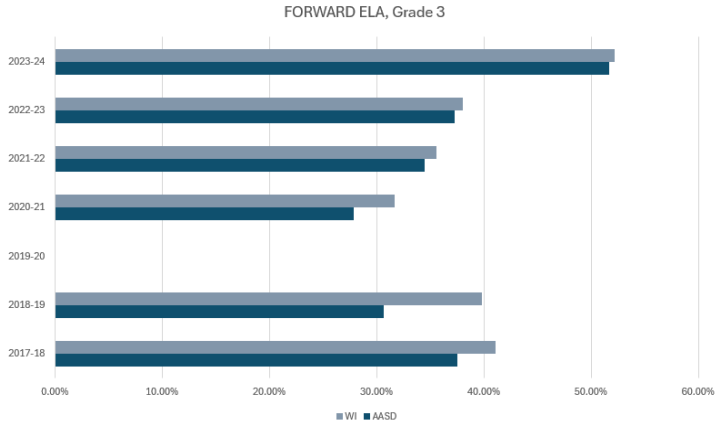
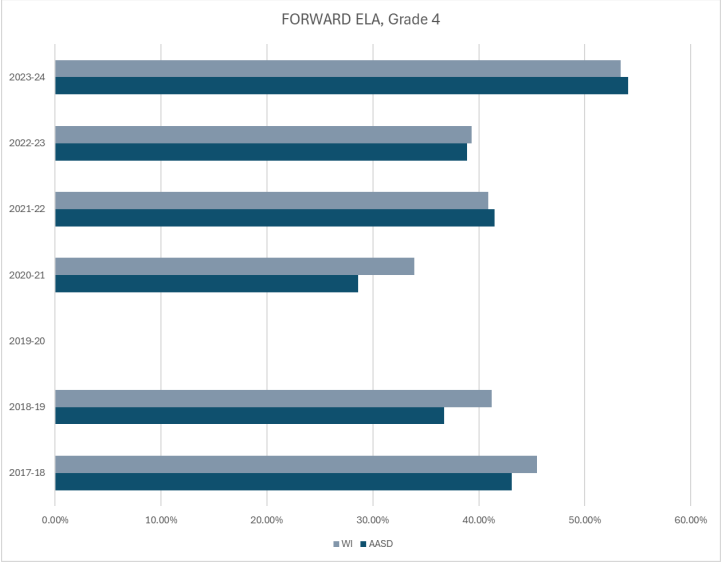
FORWARD ELA- Grades 3-8 (Program Analysis)



We will increase the percentage of 3rd Grade students scoring Proficient/Advanced on the WI Forward Exam in ELA by 1%.[2]							
	2017-18	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
AASD	37.5%	30.7%	NA	27.9%	34.5%	37.3%	51.7%
WI	41.1%	39.8%	NA	31.7%	35.6%	38.0%	52.2%



We will increase the percentage of 4th Grade students scoring Proficient/Advanced on the WI Forward Exam in ELA by 1%.							
	2017-18	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
AASD	39.1%	39.7%	NA	35.0%	41.2%	44.3%	54.1%
WI	45.3%	44.1%	NA	36.2%	42.2%	45.8%	53.4%

[2] Cells for Forward are coded as follows: Green outline = growth compared to State; Red outline = regressed compared to State.

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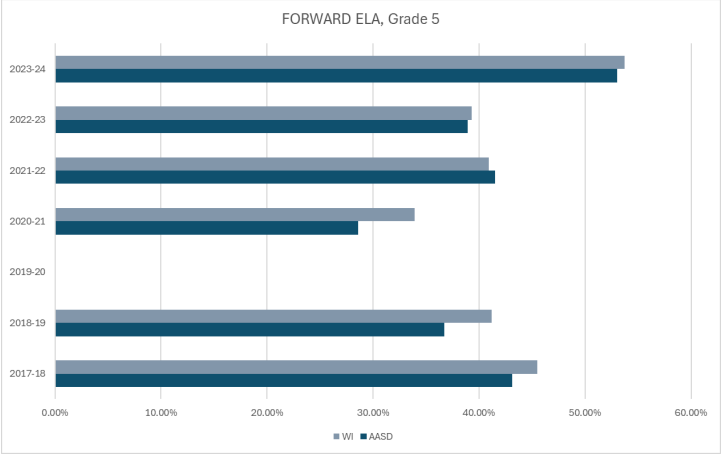
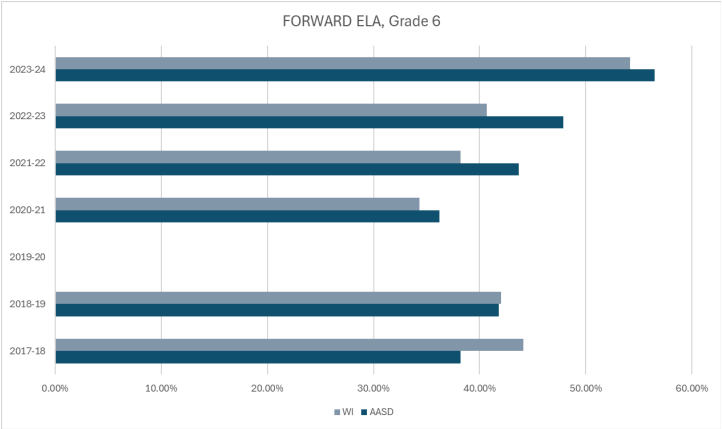


We will increase the percentage of 5th Grade students scoring Proficient/Advanced on the WI Forward Exam in ELA by 1%.							
	2017-18	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
AASD	43.1%	36.7%	NA	28.6%	41.5%	38.9%	53%
WI	45.5%	41.2%	NA	33.9%	40.9%	39.3%	53.7%



We will increase the percentage of 6th Grade students scoring Proficient/Advanced on the WI Forward Exam in ELA by 1%.							
% Prof.Adv.	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
AASD	38.2%	41.8%	NA	36.2%	43.7%	47.9%	56.5%
WI	44.1%	42.0%	NA	34.3%	38.2%	40.7%	54.2%

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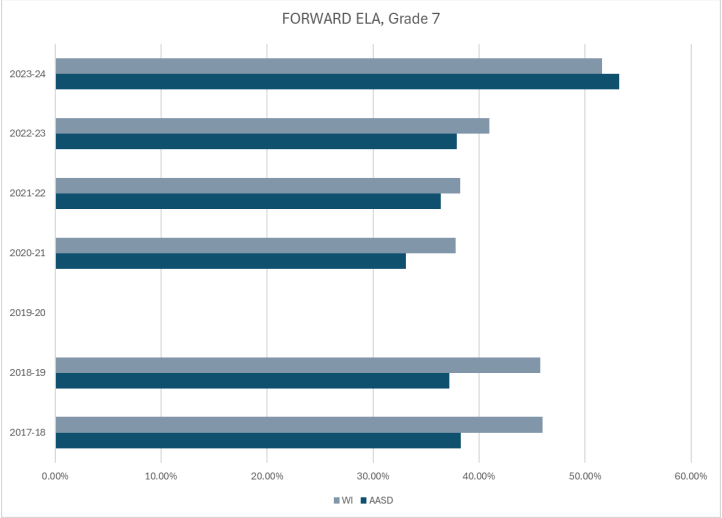
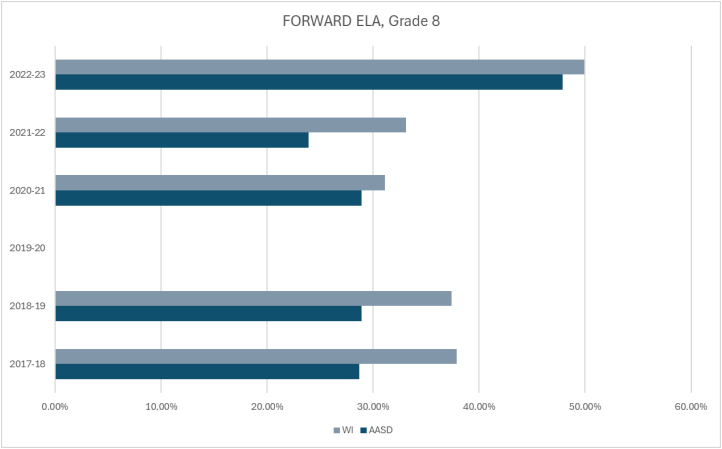


We will increase the percentage of 7th Grade students scoring Proficient/Advanced on the WI Forward Exam in ELA by 1%.							
% Prof.Adv.	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
AASD	38.3%	37.2%	NA	33.1%	36.4%	37.9%	53.2%
WI	46.0%	45.8%	NA	37.8%	38.2%	41.0%	51.6%



We will increase the percentage of 8th Grade students scoring Proficient/Advanced on the WI Forward Exam in ELA by 1%.						
% Prof.Adv.	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**
AASD	28.7%	28.9%	NA	28.9%	23.9%	47.9%
WI	37.9%	37.4%	NA	31.1%	33.1%	49.9%

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FORWARD ELA - Grades 3-8 (Cohort Analysis)

We will increase the percentage of students scoring Proficient/Advanced in grades 3-8 on the WI Forward Exam in ELA by 1%.[3]										
	2019-20 AASD	2019-20 WI	2020-21 AASD	2020-21 WI	2021-22 AASD	2021-22 WI	2022-23 AASD	2022-23 WI	2023-24 AASD	2023-24 WI
Class of 2033									60.4% (3rd grade)	57.1% (3rd grade)
Class of 2032							44.2% (3rd grade)	49.1% (3rd grade)	54.1% (4th grade)	55.1% (4th grade)
Class of 2031					44.8% (3rd grade)	48.4% (3rd grade)	43.4% (4th grade)	46.8% (4th grade)	51.3% (5th grade)	54.6% (5th grade)
Class of 2030			39.5% (3rd grade)	41.5% (3rd grade)	43.7% (4th grade)	45.0% (4th grade)	49.9% (5th grade)	48.6% (5th grade)	55.1% (6th grade)	54.1% (6th grade)
Class of 2029	NA (3rd grade)	NA (3rd grade)	34.8% 4th grade)	37.5% (4th grade)	47.1% (5th grade)	46.0% (5th grade)	51.1% (6th grade)	42.9% (6th grade)	56.4% (7th grade)	53.8% (7th grade)
Class of 2028	NA (4th grade)	NA (4th grade)	32.5% (5th grade)	38.0% (5th grade)	45.1% (6th grade	39.7% (6th grade)	32.9% (7th grade	35.8% (7th grade)	50.0% (8th grade)	53.3% (8th grade)

[3] Cells for FORWARD coded as follows: Green outline = grew compared to State; Red outline = regressed compared to State.

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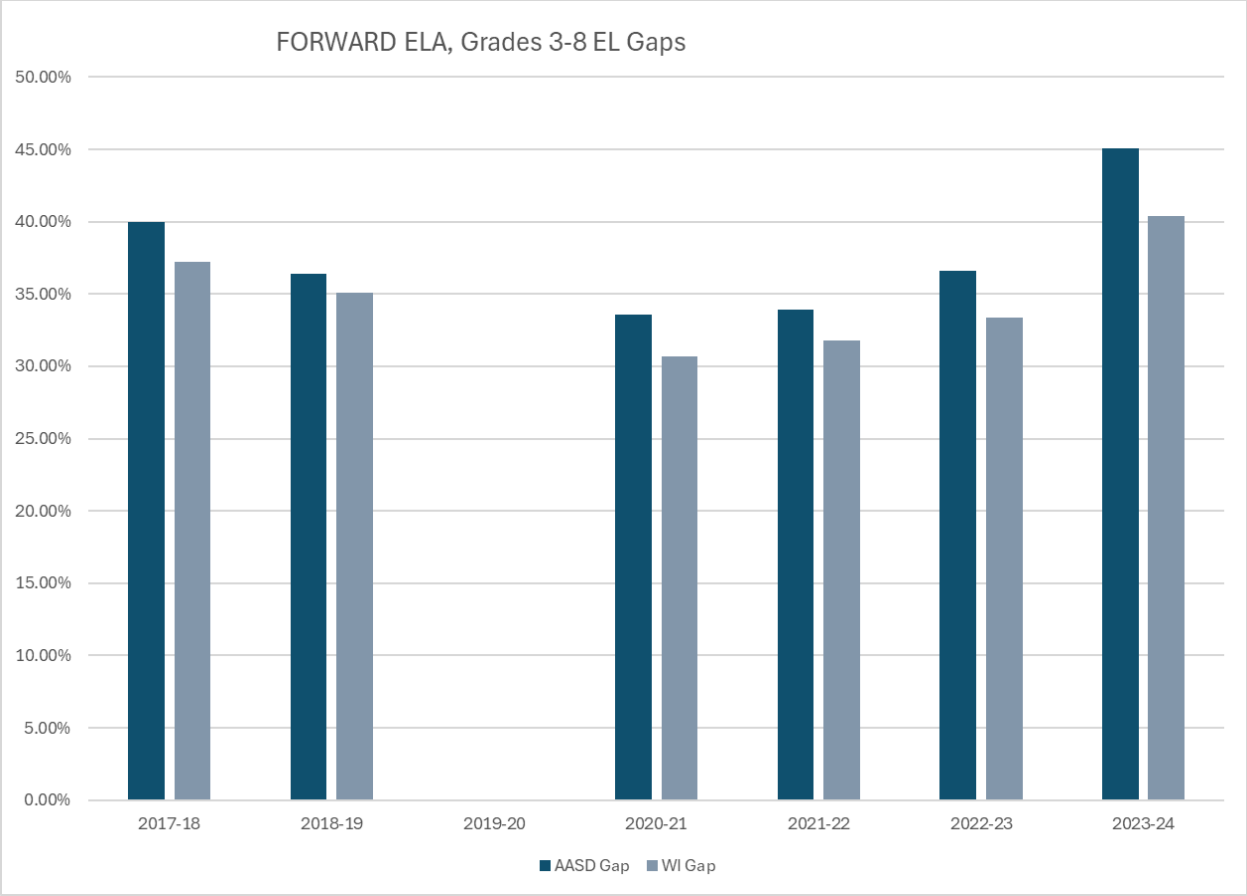
FORWARD ELA, Grades 3-8 GAP Reduction



FORWARD ELA - Grades 3-8 Gap Reduction - English Learners

We will reduce gaps between English Language Students (EL) and non-EL Students scoring Proficient and Advanced in grades 3-8 (combined) on the WI Forward Exam in MATH by 3%.[4]							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
AASD Non-EL	43.1%	41.2%	NA	36.7%	41.4%	45.5%	58.10%
AASD EL	3.1%	4.8%	NA	3.1%	7.5%	8.9%	13.00%
Gap	40.0%	36.4%	NA	33.6%	33.9%	36.6%	45.10%
WI Non-EL	45.5%	43.9%	NA	36.0%	39.9%	42.7%	55.40%
WI EL	8.3%	8.8%	NA	5.3%	8.1%	9.3%	15.00%
Gap	37.2%	35.1%	NA	30.7%	31.8%	33.4%	40.40%

[4] Cells for FORWARD Gap Reduction coded as follows: Green outline = gap lower than State gap; Red outline = gap greater than State gap.

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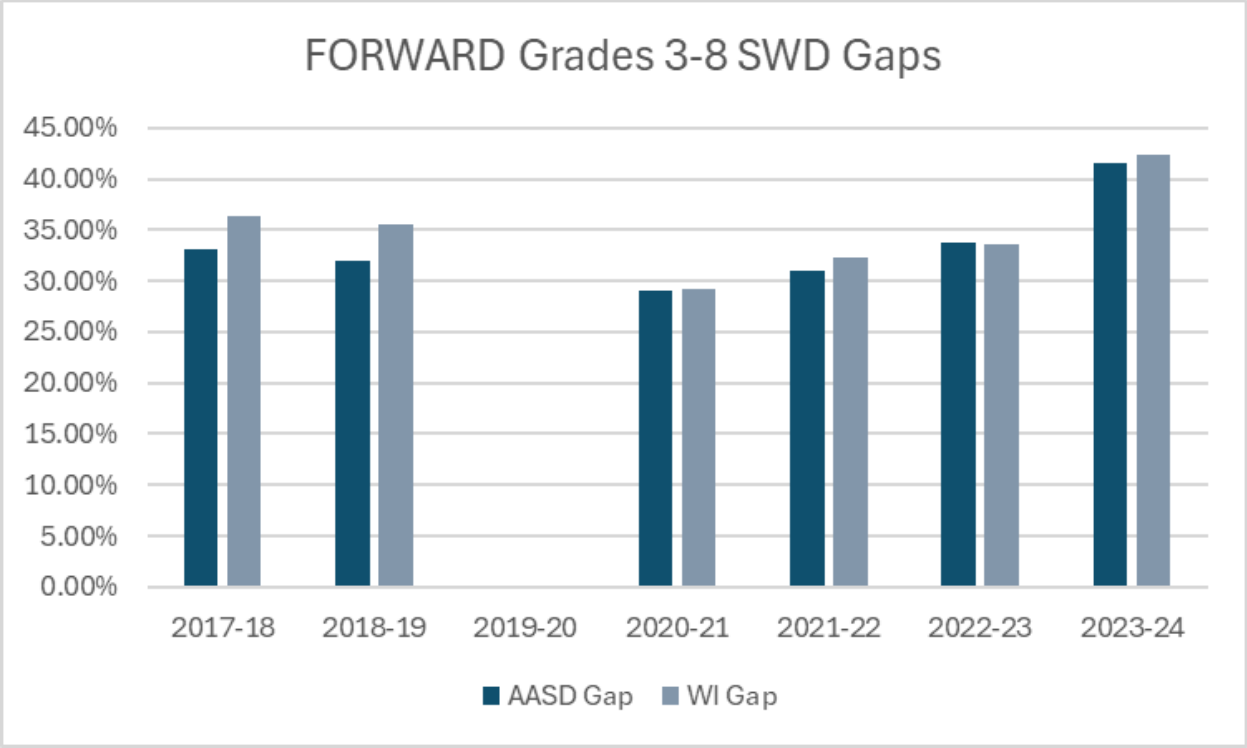

WI Forward - ELA- Grades 3-8 Gap Reduction - Students with Disabilities

We will reduce gaps between **Students With Disabilities (SWD) and Students Without Disabilities (SWOD)** scoring Proficient and Advanced in grades 3-8 (combined) on the WI Forward Exam in ELA by 3%.

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
AASD SWD	11.3%	10.6%	NA	8.7%	11.6%	12.3%	18%
AASD SWOD	44.4%	42.5%	NA	37.7%	42.6%	46.0%	59.6%
Gap	33.1%	31.9%	NA	29.0%	31.0%	33.7%	41.6%
WI SWD	11.6%	10.8%	NA	9.0%	10.1%	11.5%	16.2%
WI SWOD	47.9%	46.4%	NA	38.2%	38.2%	45.1%	58.6%
Gap	36.3%	35.6%	NA	29.2%	32.3%	33.6%	42.4%

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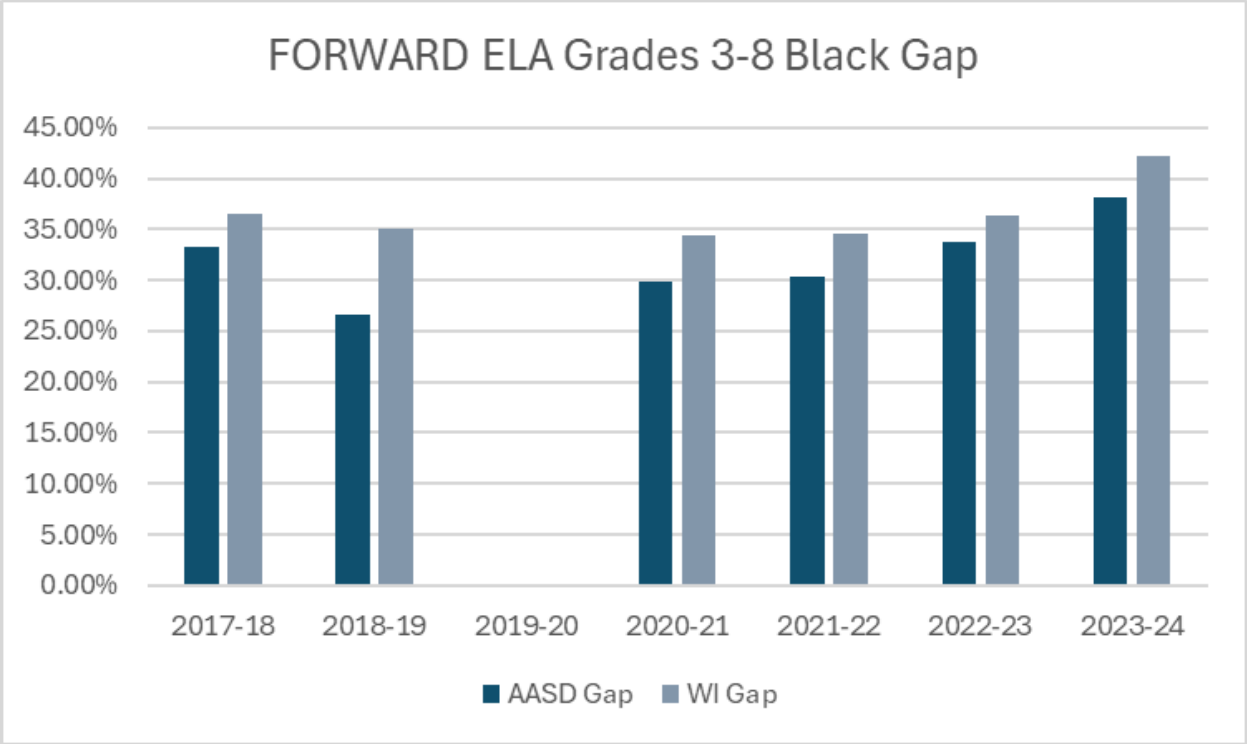

WI Forward - ELA- Grades 3-8 Gap Reduction - Black Students

We will reduce gaps between **Black and White Students** scoring Proficient and Advanced in grades 3-8 (combined) on the WI Forward Exam in ELA by 3%							
	2017-18	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
AASD Black	13.8%	17.2%	**NA**	10.3%	14.8%	14.0%	23.2%
AASD White	47.0%	43.8%	**NA**	40.1%	44.5%	47.8%	61.3%
Gap	**33.2%**	**26.6%**	**NA**	**29.8%**	**30.3%**	**33.8%**	**38.1%**
WI Black	13.9%	13.7%	**NA**	7.4%	10.5%	11.4%	18.9%
WI White	50.5%	48.7%	**NA**	41.8%	45.0%	47.8%	61.1%
Gap	**36.6%**	**35.0%**	**NA**	**34.4%**	**34.5%**	**36.4%**	**42.2%**

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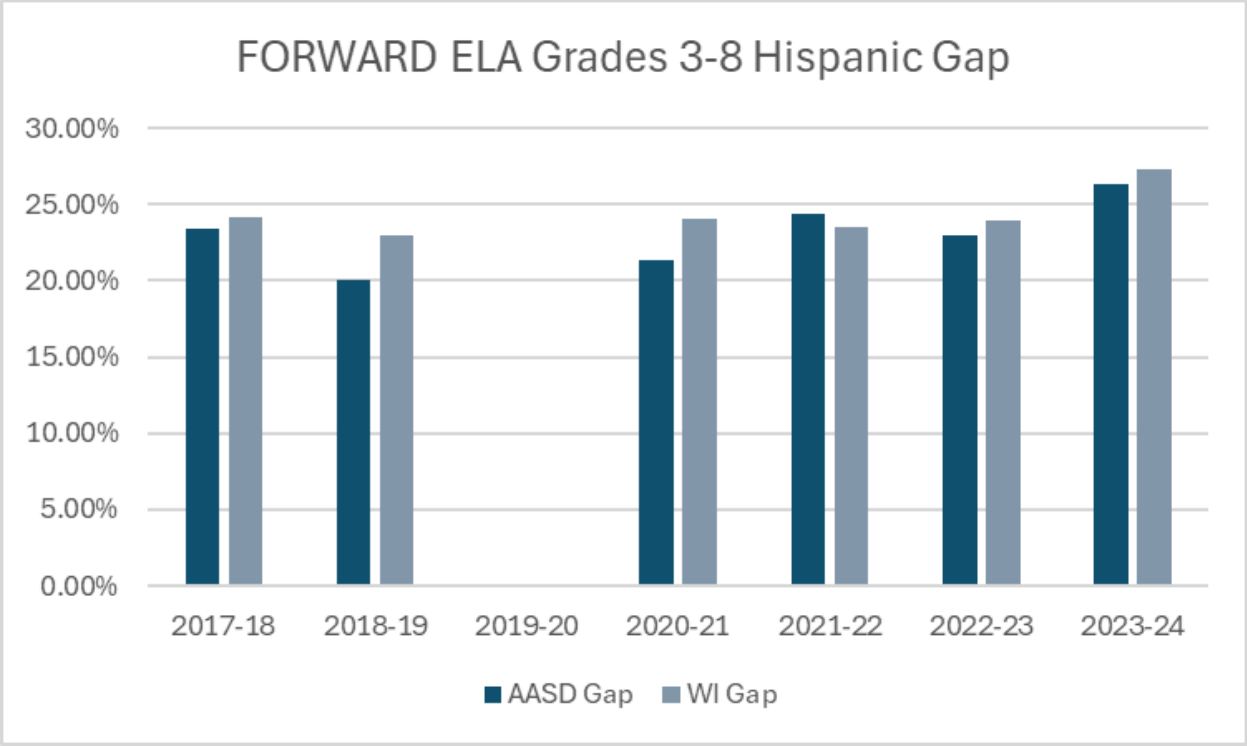

WI Forward - ELA- Grades 3-8 Gap Reduction - Hispanic Students

We will reduce gaps between **Hispanic and White/Non-Hispanic Students** scoring Proficient and Advanced in grades 3-8 (combined) on the WI Forward Exam in ELA by 3%							
	2017-18	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
AASD Hispanic	23.6%	23.8%	**NA**	18.7%	20.2%	24.8%	35%
AASD White/Non-Hispa	47.0%	43.8%	**NA**	40.1%	44.6%	47.8%	61.3%
Gap	**23.4%**	**20.0%**	**NA**	**21.4%**	**24.4%**	**23.0%**	**26.3%**
WI Hispanic	26.3%	25.7%	**NA**	17.7%	21.5%	23.7%	33.8%
WI White/Non-Hispanic	50.5%	48.7%	**NA**	41.8%	45.0%	47.8%	61.1%
Gap	**24.2%**	**23.0%**	**NA**	**24.1%**	**23.5%**	**24.0%**	**27.3%**

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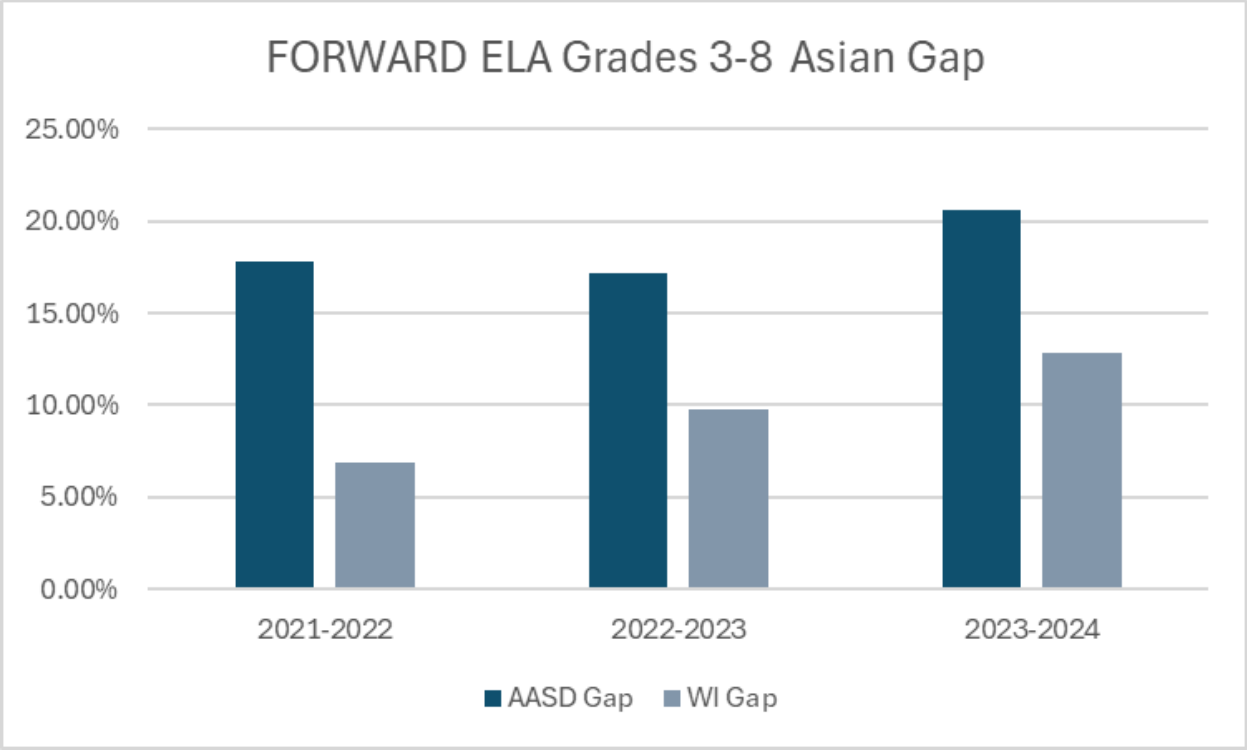

WI Forward - ELA- Grades 3-8 Gap Reduction - Asian Students

Future gap reduction between **Asian and White Students** scoring Proficient and Advanced in grades 3-8 (combined) on the WI Forward Exam in ELA.

	2021-2022	2022-2023	2023-2024
AASD Asian %Prof/Adv	26.8%	29.9%	40.7%
AASD White %Prof/Adv	44.6%	47.1%	61.3%
Gap	17.8%	17.2%	20.6%
WI Asian %Prof/Adv	38.1%	38.0%	48.3%
WI White %Prof/Adv	45.0%	47.8%	61.1%
Gap	6.9%	9.8%	12.8%

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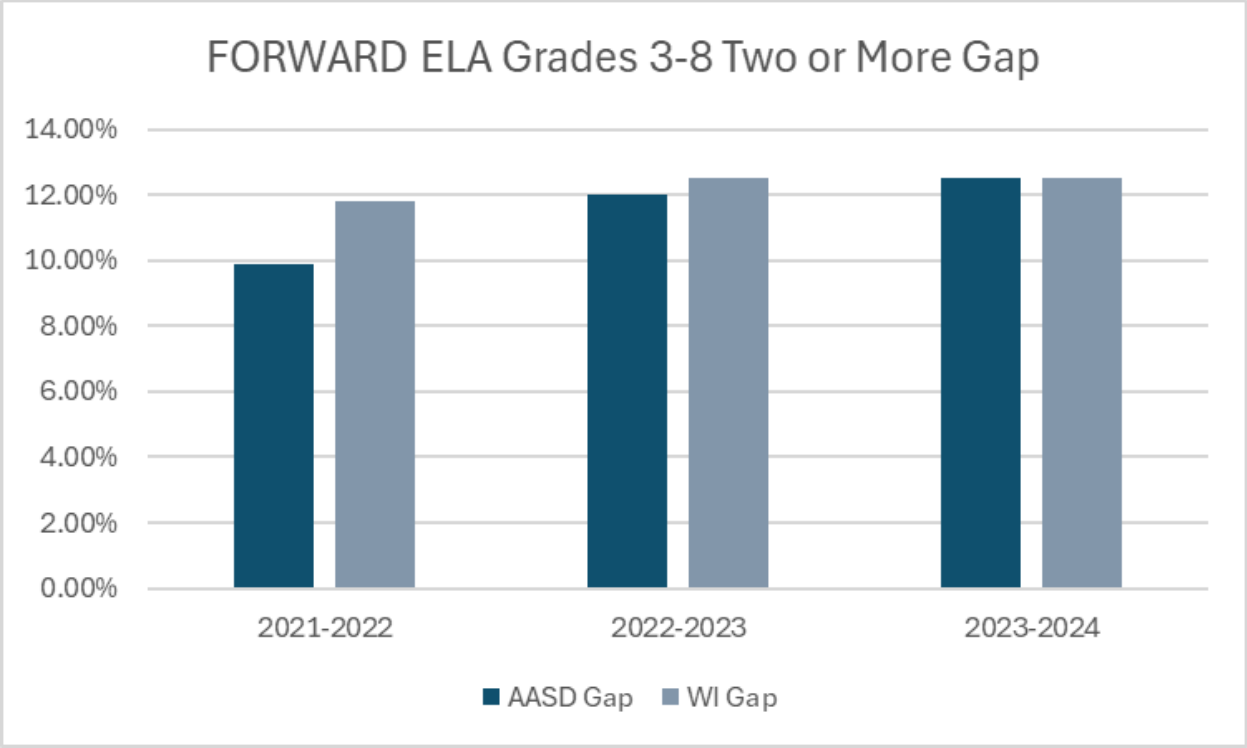

WI Forward - ELA- Grades 3-8 Gap Reduction - Two or More Ethnicities

Future gap reduction between **Two or More Ethnicities and White Students** scoring Proficient and Advanced in grades 3-8 (combined) on the WI Forward Exam in ELA.

	2021-2022	2022-2023	2023-2024
AASD Two or More %Prof/Adv	34.7%	35.1%	48.8%
AASD White %Prof/Adv	44.6%	47.1%	61.3%
Gap	9.9%	12.0%	12.5%
WI Two or More %Prof/Adv	33.2%	35.5%	48.6%
WI White %Prof/Adv	45.0%	47.8%	61.1%
Gap	11.8%	12.5%	12.5%

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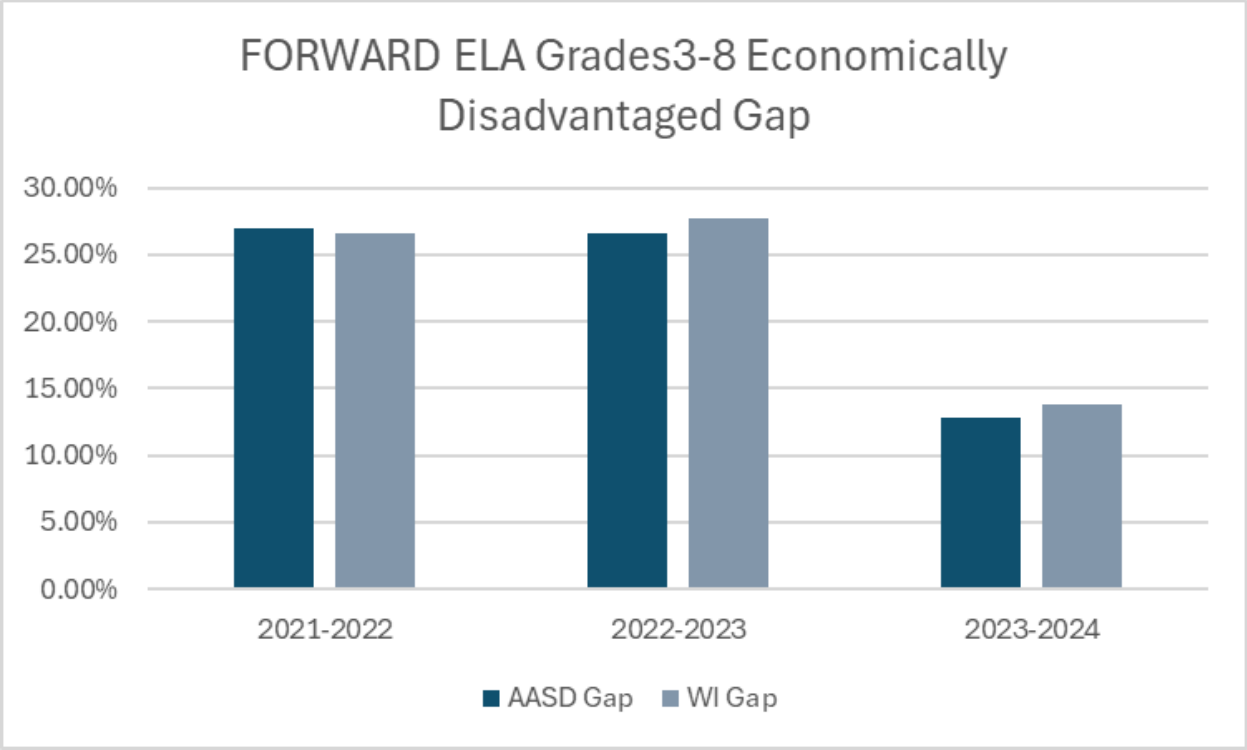

WI Forward - ELA- Grades 3-8 Gap Reduction - Economically Disadvantaged Students

Future gap reduction between **Economically Disadvantaged and Non-Economically Disadvantaged Students** scoring Proficient and Advanced in grades 3-8 (combined) on the WI Forward Exam in ELA.

	2021-2022	2022-2023	2023-2024
AASD EconD %Prof/Adv	**22.9%**	**25.4%**	**37.1%**
AASD NonEconD %Prof/Adv	**49.9%**	**52.0%**	**49.9%**
Gap	**27.0%**	**26.6%**	**12.8%**
WI EconD %Prof/Adv	**22.1%**	**23.9%**	**34.9%**
WI NonEconD %Prof/Adv	**48.7%**	**51.6%**	**48.7%**
Gap	**26.6%**	**27.7%**	**13.8%**

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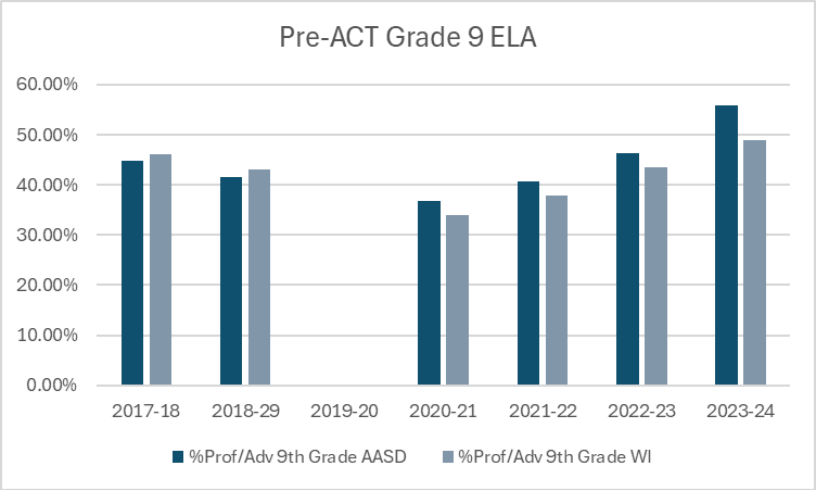
Statewide ACT, Grades 9-11[5]

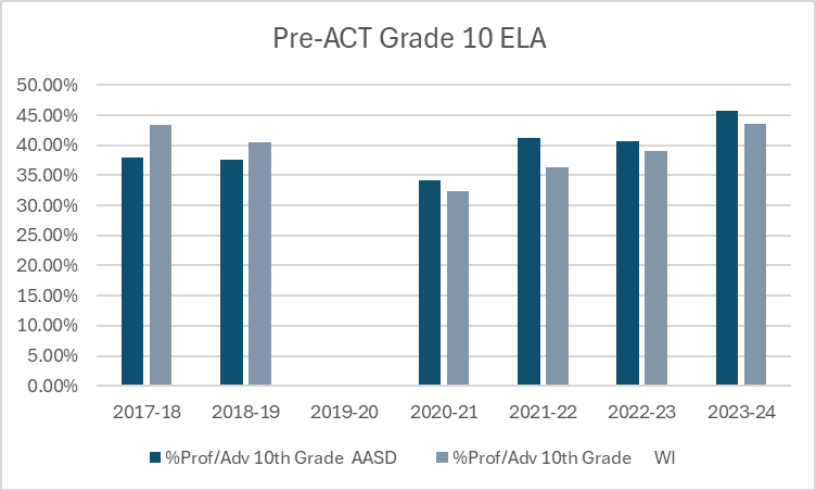
ACT Aspire and PreACT (2023+) - ELA- Grades 9-10 (Program Analysis)

Additional Context: During the 2022-23 school year, the ACT Aspire was replaced with the PreACT Secure.



Note: 2017-18 through 2021-22 (ACT Aspire); 2022-23+ (Pre-ACT)

We will increase the percentage of students scoring Proficient/Advanced in grade 9 on the ACT Aspire/PreACT Assessment in ELA by 1%.							
	2017-18	**2018-29**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
9th Grade AASD	44.8%	41.6%	NA	36.7%	40.7%	46.4%	55.8%
9th Grade WI	46.0%	43.1%	NA	34.0%	37.9%	43.5%	48.9%



We will increase the percentage of students scoring Proficient/Advanced in grade 10 on the ACT Aspire/PreACT Assessment in ELA by 1%.							
	2017-18	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
10th Grade AASD	38.0%	37.6%	NA	34.2%	41.2%	40.6%	45.7%%
0th Grade	43.3%	40.5%	NA	32.3%	36.3%	39.1%	43.6%

[5] ACT Coding: Cells Green outline = grew compared to State; Red outline = regressed compared to State.

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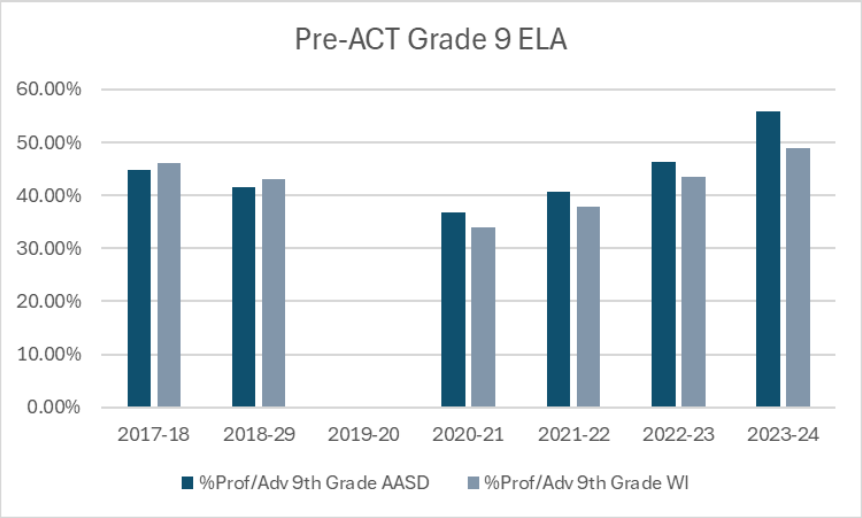
WI							

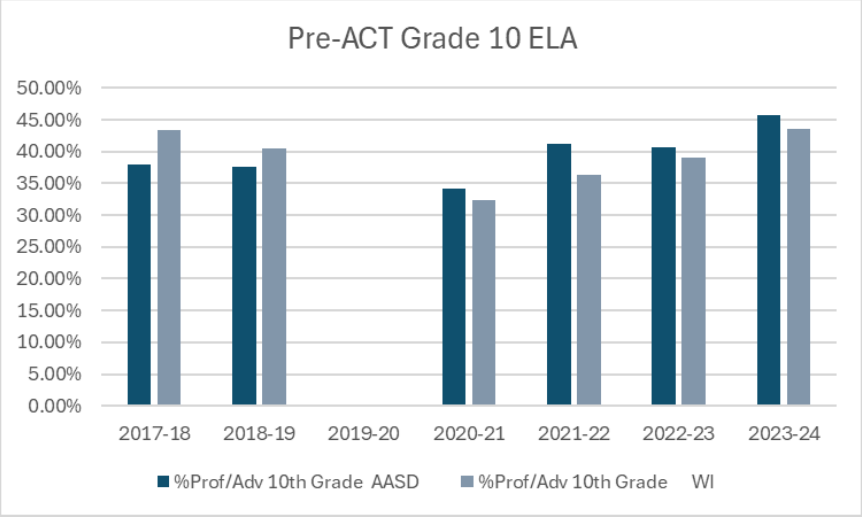
ACT Aspire and PreACT (2023+) - ELA- Grades 9-10 (Program Analysis)

Additional Context: During the 2022-23 school year, the ACT Aspire was replaced with the PreACT Secure.



Note: 2017-18 through 2021-22 (ACT Aspire); 2022-23+ (Pre-ACT)

We will increase the percentage of students scoring Proficient/Advanced in grade 9 on the ACT Aspire/PreACT Assessment in ELA by 1%.							
	2017-18	**2018-29**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
9th Grade AASD	44.8%	41.6%	NA	36.7%	40.7%	46.4%	55.8%
9th Grade WI	46.0%	43.1%	NA	34.0%	37.9%	43.5%	48.9%



We will increase the percentage of students scoring Proficient/Advanced in grade 10 on the PreACT Assessment in ELA by 1%.							
	2017-18	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
10th Grade AASD	38.0%	37.6%	NA	34.2%	41.2%	40.6%	45.7%%

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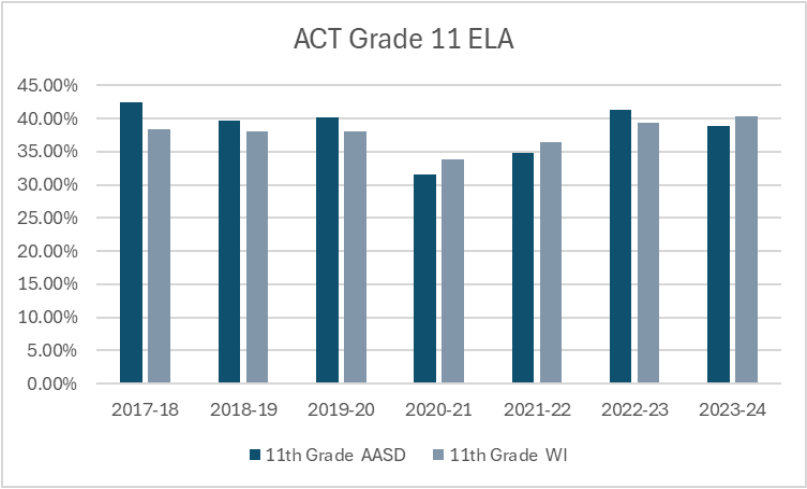
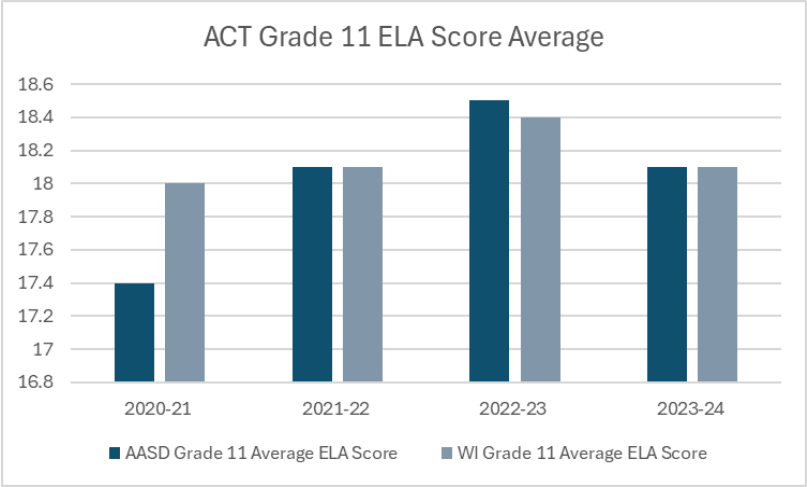
10th Grade WI	43.3%	40.5%	NA	32.3%	36.3%	39.1%	43.6%

ACT - ELA - Grade 11 (Program Analysis)



We will **increase the percentage** of students **scoring Proficient/Advanced** in **grade 11** on the **ACT Assessment in ELA by 1%**.

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
11th Grade AASD	42.4%	39.7%	40.2%	31.5%	34.8%	41.3%	38.8%
11th Grade WI	38.4%	38.0%	38.1%	33.9%	36.5%	39.3%	40.3%



Information Only - Average ELA Score on ACT				
	2020-21	**2021-22**	**2022-23**	**2023-24**

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AASD	17.4	18.1	18.5	18.1
Wisconsin	18.0	18.1	18.4	18.1

ACT Aspire and PreACT (2023+) - ELA- Grades 9-10 (Cohort Analysis)

We will **increase the percentage** of students **scoring Proficient/Advanced by GRADUATION COHORT** on the **ACT Assessment Suite in ELA by 1%**.

	2021-22 AASD	2021-22 WI	2022-23 AASD	2022-23 WI	2023-24 AASD	2023-24 WI
Class of 2027					55.6% (9th grade)	48.6% (9th grade)
Class of 2026			46.4% (Pre-ACT 9th grade)	43.5% (Pre-ACT 9th grade)	45.4% (10th grade)	43.4% (10th grade)
Class of 2025	40.7% (Aspire 9th grade)	37.9% (Aspire 9th grade)	40.6% (Pre-ACT 10th grade)	39.1% (Pre-ACT 10th grade)	41.9% (ACT 11th grade)	43.4% (ACT 11th grade)

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Appendix A: SUPERINTENDENT Interpretation

- **Each student** shall mean all Full Academic Year (FAY) students enrolled 5K-12 in the Appleton Area School District. Every Student, Every Day.
- **Literate** shall mean the ability to read, write, speak, and listen in ways that will allow us to communicate effectively to a variety of different audiences and to make sense of the world.
- **Numerate** shall mean the ability to access, use, interpret and communicate mathematical information and ideas, to engage in and manage the mathematical demands of various situations in adult years. To be able to numerate is to confidently and effectively use mathematics to meet the everyday demands of life.
- **Able to integrate and apply** shall mean to combine what is learned in the classroom, whether it's theory or technique, with a solution to real-world problems.
- **Skills** and **competencies** shall mean combinations of knowledge, skills, and attitudes that students develop and apply for successful learning, living and working. They emphasize aspects of learning that apply within and across all subject areas.
- **Academic disciplines** shall mean core academic subject areas. The content to be mastered by students in each of these areas is defined by the state and district learning standards.
- **Personal growth** shall mean how much academic progress a student has made between two points in time.
- **Personal achievement** shall mean individual performance based on the mastery of district-adopted grade-level academic standards or from grade-level expectations on identified measures/assessments.
- **Increasingly challenging levels of complexity** shall mean moving along the continuum of learning from acquisition to application.
- **Higher order thinking skills of:**
    - **Knowledge** shall mean recognizing and recalling facts.
    - **Comprehension** shall mean understanding what facts mean.
    - **Application** shall mean using the facts, rules, concepts, and ideas.
    - **Analysis** shall mean breaking down information into component parts.
    - **Synthesis** shall mean the ability to put parts together to form a new whole.
    - **Evaluation** shall mean justifying the value of information and ideas.
    - **Creativity** shall mean the ability to produce new and original ideas, connections, and solutions to problems.
- **English Language Arts (ELA)** shall mean English, Reading, Writing, Speaking and Listening.

Indicators to be Used:

- **Teaching Strategies (TS) Gold** - An observation-based assessment system for children from birth through kindergarten. The assessment blends ongoing observational assessment for all areas of development and learning with performance tasks for selected predictors of school success in the areas of literacy and numeracy. TS Gold is administered in the fall and spring to students in 4K.
- **i-Ready Diagnostic** - An adaptive, online, criterion-referenced assessment that measures students' grade-level foundational skills and progress in Mathematics:
    - Numbers & Operations,
    - Algebra & Algebraic Thinking
    - Measurement & Data
    - Geometry

    The **i-Ready** assessment is administered to students in grades 5K-8 in the fall, winter, and spring of each school year.
- **Forward Exam** – The Wisconsin state assessment for students in grades 3-8 in ELA and Mathematics; 4, 8, and 10 in Social Studies; and 4 and 8 in Science. The Mathematics portion of the WI Forward Exam measures proficiency within the following domains:
    - Geometry
    - Measurement & Data
    - Number & Operations in Base Ten
    - Number & Operations - Fractions
    - Operations & Algebraic Thinking

- **ACT Aspire** - nationally normed summative assessment that is used to highlight progress toward ACT College Readiness Standards and Benchmarks. ACT Aspire assesses student readiness in English, math, reading, science and writing. ACT is taken once a year each spring. Data from the ACT Aspire arrives several months after the assessment is taken, and is used to clarify school-based measures related to the AASD Scorecard. This assessment is administered to students in grades 9-10 and measures student ACT College Readiness within the following areas:
    - **Preparing for Higher Math**
        - Number & Quantity
        - Algebra
        - Functions
        - Geometry
        - Statistics & Probability
    - **Integrating Essential Skills**
    - **Modeling**
- **PreACT** - PreACT Secure is a summative assessment given to 9th and 10th grade students that is aligned to the ACT and the ACT College and Career Readiness Standards. Pre-ACT Secure measures what students have learned in the areas of English, Reading, Mathematics, and Science. The PreACT Secure closely mirrors the ACT in many ways, including implementation, test delivery, scoring, and reporting. PreACT Secure scores predict how students will perform on the ACT when they reach 11th grade and their readiness for college-level coursework.
- **ACT** - nationally normed summative assessment that consists of four multiple-choice tests: English, math, reading, and science; and a 30-minute essay test that measures writing skills. ACT results arrive several months after the assessment is taken, and are used to clarify school-based measures related to the AASD Scorecard. This assessment is administered to students in grade 11 and measures student ACT College Readiness within the following areas:
    - **Preparing for Higher Math**
        - Number & Quantity
        - Algebra
        - Functions
        - Geometry
        - Statistics & Probability
    - **Integrating Essential Skills**
    - **Modeling**
    - **Creativity** shall mean the ability to produce new and original ideas, connections, and solutions to problems.
- **Increasingly challenging levels of complexity** shall mean moving along the continuum of learning from acquisition to application.
- **Mathematics** shall mean the development of conceptual understanding and procedural fluency through the study of quantity (number operations), structure (algebra and algebraic thinking), space (geometry), and change (measurement and data).

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Appendix B: Definition of Terms

- **Norm-referenced** - Assessments that are used to compare students' progress to others in their peer group. This group may contain students in the same grade across the state or nation, or other categories such as special education, disability status, English learners, gifted students, and more. Most commonly, norm-referenced tests use a national peer group.
- **Criterion-referenced -** A criterion-referenced test is designed to measure a student's academic performance against some standard or criteria. This standard or criteria is predetermined before students begin the test. Schools or districts choose a standard, such as a percent of items answered correctly or a state test benchmark, as the criteria for the test. The student's score then shows the progress they have made toward the agreed-upon standard--if they fall short, they must continue to work toward the standard.
- **Targeted Growth -** Typical Growth is the average annual growth of students at each grade and placement level on the i-Ready Assessment. Typical Growth allows you to see how a student is growing compared to average student growth at the same grade and placement level.
- **On or above grade level** - Reflects understanding of skills and knowledge expected at each grade level based on the criteria established with the state academic standards for a particular content area.
- **Identified Demographic Groups**
    - EL (English Learners)
    - Not EL (All other students who are not English Learners)
    - SWD (Students with Disabilities)
    - SWOD (Students without Disabilities)
    - Black
    - White
    - Hispanic
    - White/Non-Hispanic
    - Future monitoring:
        - *Asian*
        - *Two or More Ethnicities*
        - *Economically Disadvantaged*

- **WI Forward Exam Ranges:**
    - **Advanced** – Student demonstrates thorough understanding of and ability to apply the knowledge and skills for their grade level that are associated with college content-readiness.
    - **Proficient** – Student demonstrates adequate understanding of and ability to apply the knowledge and skills for their grade level that are associated with college content-readiness.
    - **Basic** – Student demonstrates partial understanding of and ability to apply the knowledge and skills for their grade level that are associated with college content-readiness.
    - **Below Basic** – Student demonstrates minimal understanding of and ability to apply the knowledge and skills for their grade level that are associated with college content-readiness**.**
- **ACT Aspire Mathematics Score** - The averages of the scores from the Number and Quantity, Algebra, Functions, Geometry, Statistics and Probability, Integrating Essential Skills, Justification and Explanation, and Modeling portions of the ACT Aspire test
- **ACT Mathematics Score** - The averages of the scores from the Number and Quantity, Algebra, Functions, Geometry, Statistics and Probability, Integrating Essential Skills, Justification and Explanation, and Modeling portions of the ACT Aspire test
- **ACT Performance Level Scale Scores for ELA (Resource)**
    - **Developing** – 1-13
    - **Approaching** – 14-18
    - **Proficient** – 19-25
    - **Advanced** – 26-36

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- **Gaps** - The disparity in academic performance between groups of students
- **FAY -** Full academic year of enrollment. This is specific to students with "continuous enrollment beginning within the first ten days of the school year without an enrollment lapse of ten or more consecutive days.
- **Observation-based Assessment** - An assessment that involves obtaining evaluative information through direct observation of the learner's specific actions.

Cohort Analysis - Examines longitudinal data for the same group of students over a period of time.
Example: 2020-21 5K students compared to 2021-22 1st-grade students compared to 2022-23 2nd-grade students, etc.

	2020-21 % students meeting Typical Growth	**2021-22** % students meeting Typical Growth	**2022-23** % students meeting Typical Growth	**2023-24** % students meeting Typical Growth
5K	18%	46%	55%	57%
Grade 1	26%	47%	57%	58%
Grade 2	41%	57%	65%	54%
Grade 3	50%	60%	68%	54%
Grade 4	51%	61%	58%	52%
Grade 5	50%	59%	57%	60%
This table represents a cohort analysis.				

Program Analysis - Examines longitudinal data for the same grade level over a period of time.

Example: Examining the same grade level over multiple years allows us to make some conclusions about the overall strength of our programs.

	2020-21 % Students Scoring On or Above Grade Level (Mid-year or Above)	**2021-22** % Students Scoring On or Above Grade Level (Mid-year or Above)	**2022-23** % Students Scoring On or Above Grade Level (Mid-year or Above)	**202-24** % Students Scoring On or Above Grade Level (Mid-year or Above)
Grade 1	44%	44%	50%	51%
This table represents a program analysis.				

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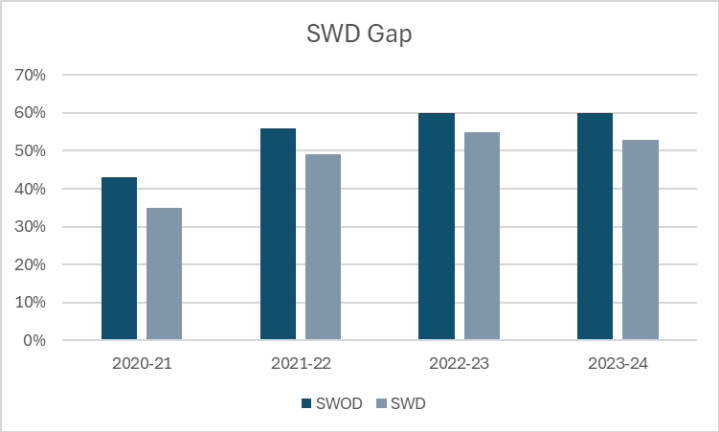
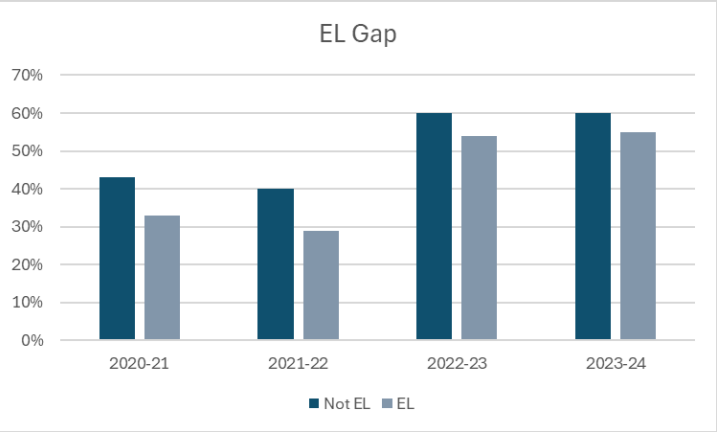
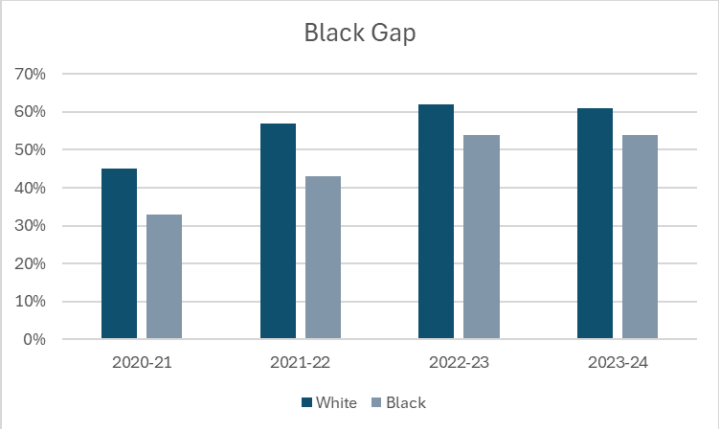
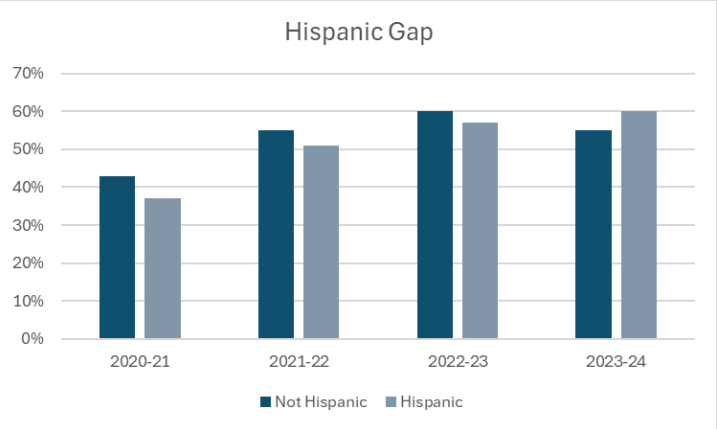
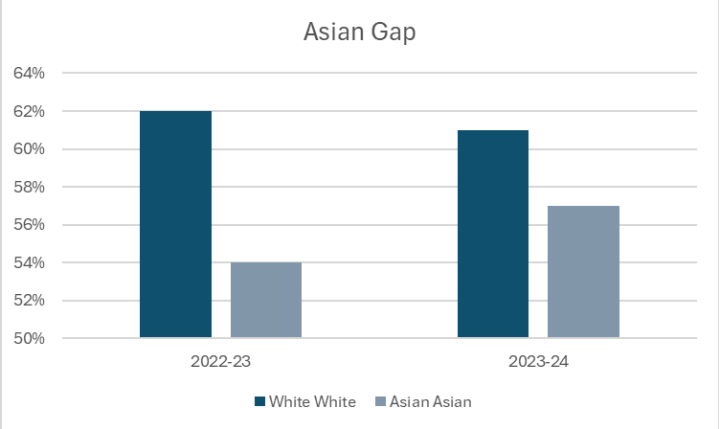
Appendix C: i-Ready Gap Reductions Typical Growth in ELA Graphics

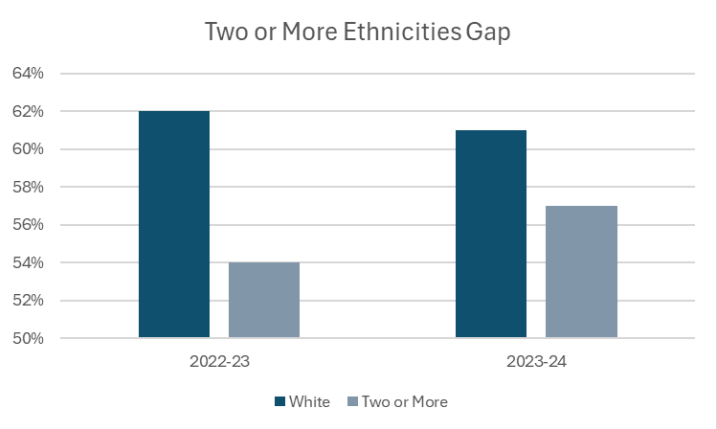


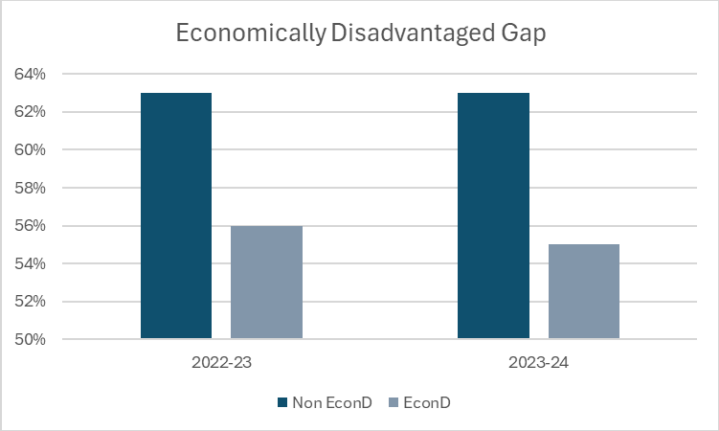












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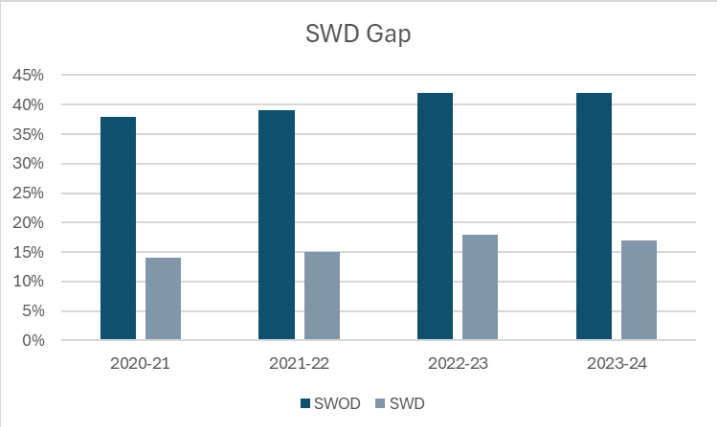
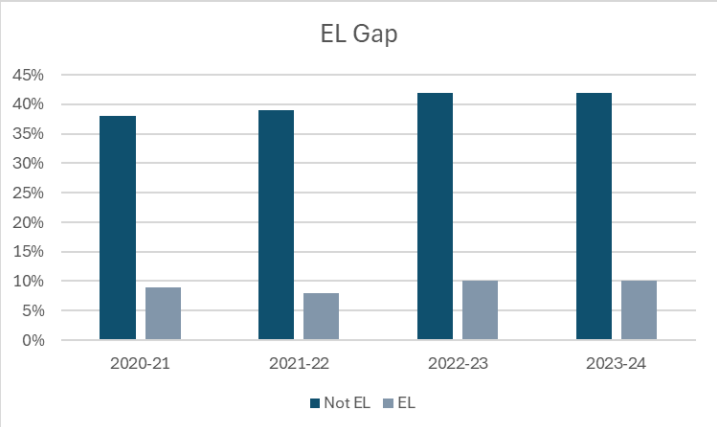
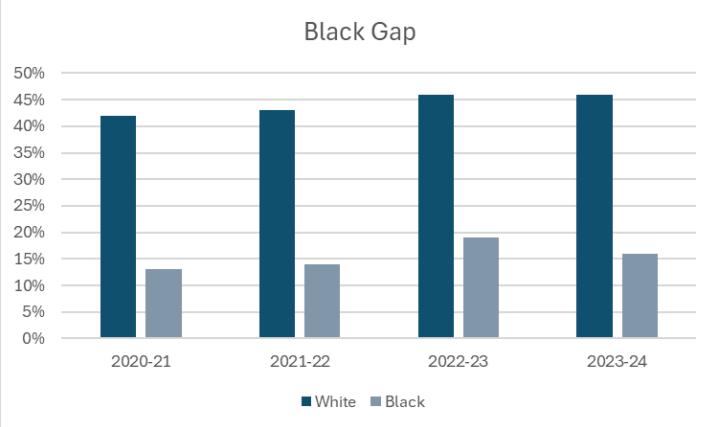
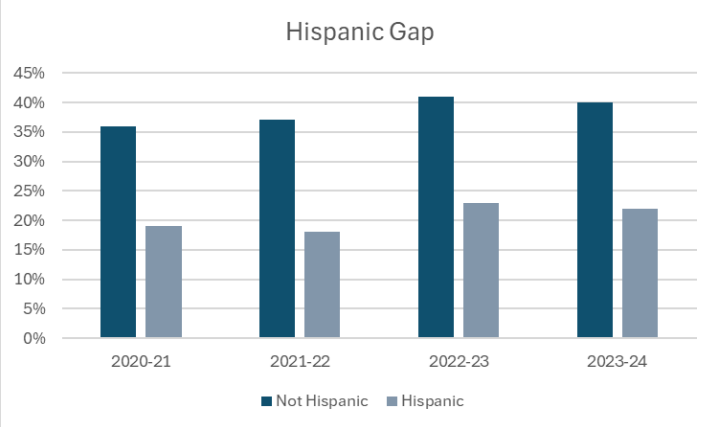
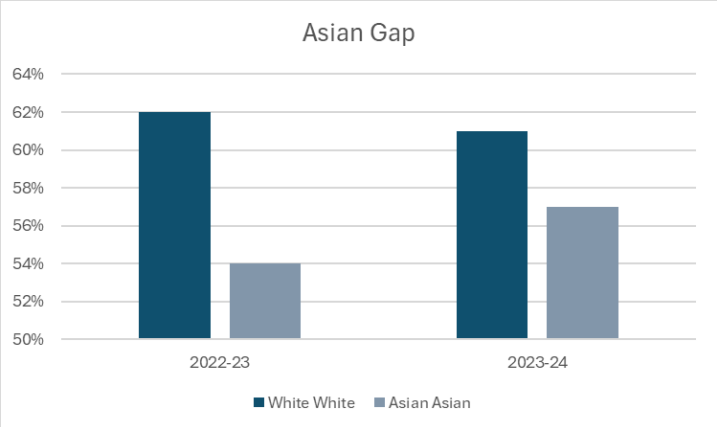
Appendix D: i-Ready Gap Reductions "On or above Grade Level" in MATH Graphics

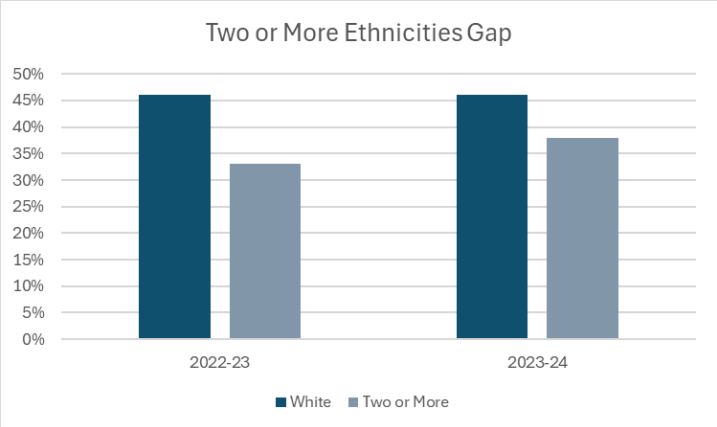


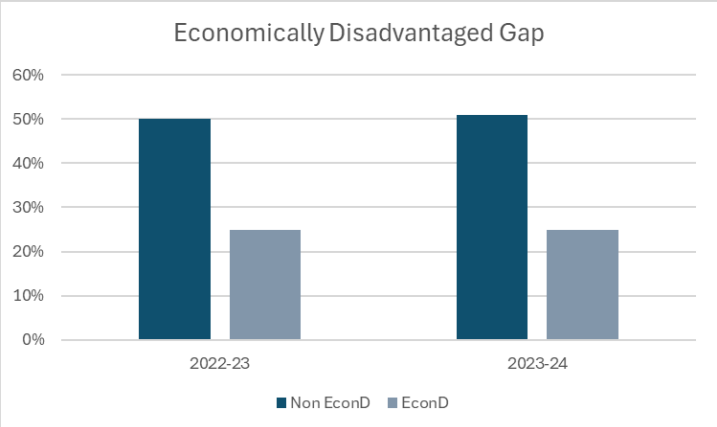












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Scoring Tabulation Summary:

ELA Tabulations:

	Red	Yellow	Green
Past Scoring	22	5	23
Adding comparisons to State (closing gap w/ state, exceeding state, increased gap w/ state)	31	5	37
Comparison to State & Looking at Program and Cohort growth over a 4 year period.	38	5	42

Success for Every Student, Every Day

APPLETON AREA SCHOOL DISTRICT

Appleton Area School District
Results Monitoring Report
R-2.1.2 Mathematics

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SUPERINTENDENT CERTIFICATION:

With respect to Results Policy 2.1.2 Mathematics, the Superintendent certifies that the information is accurate and complete and that the District is:

_____ Making Reasonable Progress

__x__ Making Reasonable Progress with noted exception(s): See Executive Summary below

_____ Failing to make Reasonable Progress

Reasonable progress has been determined based on the preponderance of evidence, including a tabulation of all goals achieved and goals where we are making progress; comparison to State average scores where we exceeded the state and/ or where we narrowed our gap with the State; and, overall cohort growth over a four year periods.

Key:

= indicator achieved (21, 35, 41)

- **20 based on previous calculations**
- **32 including all sub groups as well as growth compared to state,**
- **39 including all sub groups, growth compared to the state, and 4 year cohort growth trends**

= indicator not achieved as outcome remained the same as the year before or improved but not to the desired level (11, 11, 14)

- **6 based on previous calculations**
- **6 including all sub groups as well as growth compared to state,**
- **8 including all sub groups, growth compared to the state, and 4 year cohort growth trends**

= indicator not achieved as the outcome was lower than the year before (28, 40, 45)

- **26 based on previous calculations**
- **36 including all sub groups as well as growth compared to state,**
- **45 including all sub groups, growth compared to the state, and 4 year cohort growth trends**

Executive Summary/Analysis:

The data in this report summarizes district progress in providing instructional programming that supports students in their personal growth and achievement in Mathematics, providing the Board assurance that students are guaranteed a curriculum with increasingly challenging levels of complexity and allows student opportunities for demonstrating the higher-order thinking skills of knowledge, comprehension, application, analysis, synthesis, evaluation and creativity. In addition, the data monitored supports the District's Continuous School Improvement Process.

When observing this data, it is important to keep in mind that cut scores were adjusted down. As such, comparing program performance presents a challenge.

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4K Summary/Analysis: Results for each of the areas tested in Teaching Strategies Gold indicate that over 80% of 4k students are meeting expectations for 4K students in mathematics, and in two of those assessed areas, over 90% of our 4K students are meeting or above expectations. When our academic systems are functioning at over 80% at the universal instructional level, they are extremely healthy.

5K-6 Summary/Analysis: At the program level, all assessed grade levels (3-6) showed an increase in students scoring at the proficient/advanced levels on the WI Forward Assessment when compared to 2023 results for each grade level. Likewise, student groups at the cohort level demonstrated an increase in the percentage of students scoring at the proficient/advanced levels when compared to how they performed in 2023.

Middle School Summary/Analysis: At the program level, the percentage of students in seventh and eighth-grade scoring at the proficient/advanced levels on the WI Forward Assessment increased in comparison to 2023 results, and notably, our 7th grade outperformed the state average for the first time since we began monitoring this data. Additionally, when compared to how seventh and eighth-grade students performed the previous school year, there was an increase in the percentage of students scoring as proficient/advanced.

High School Summary/Analysis: At the program level, results for 9th-grade students improved to 52.3% of students scoring at the proficient/advanced levels. The 10th-grade students showed fewer students in 2023 at proficient/ advanced levels. We had an increase in proficient/ advanced students on ACT scores for 11th-grade students in mathematics; however, the gap between AASD students and the statewide percentage of students at proficient/ advanced levels increased.

Gap Analysis Summary/Analysis: Persistent score gaps continue to exist between students in focus demographic groups when compared to their peers (EL/non-EL, SWD/SWOD, Black/White, Hispanic/Not Hispanic). Among the four focus demographic groups, test score gaps continue to be most significant between EL and non-EL students in the AASD. *For information purposes only, gap areas have been added to this report for the following areas, which we will monitor in future years: Asian/ White, Two or More Ethnicities/ White, Economically Disadvantaged/ Non-Economically Disadvantaged.*

Notes or exceptions, if any:

_____

_____

_____

Signed: _____ Date: _____

Superintendent

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BOARD ACTION:

With respect to Results Policy 2.1.2 Mathematics, the Board finds that the District is:

_____ **Making Reasonable Progress**

_____ **Making Reasonable Progress with noted exception(s):**

_____ **Failing to make Reasonable Progress**

Summary Statements of the Board, if any:

_____

_____

_____

Signed: _____ Date: _____
Board President

Document submitted: _____ Re-submitted: _____

R-2.2 Results Policy: Academic Performance
Each student will be literate, numerate, and able to integrate and apply the knowledge, skills, and competencies acquired across all academic disciplines. 2.1 Each student will demonstrate personal growth and achievement in increasingly challenging levels of complexity, demonstrating the higher order thinking skills of knowledge, comprehension, application, analysis, synthesis, evaluation and creativity when enrolled in disciplines, including: 2.1.2 Mathematics

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SUPERINTENDENT Evidence of Reasonable Progress:

Teaching Strategies GOLD - Mathematics - Grade 4K (Program Analysis)

[1]**We will increase by 3% the percentage of 4K** students **Meeting** or **Exceeding** the widely held expectations of a 4K student in:

- **Uses number concepts and operations (Objective #20)**
- **Explores and describes spatial relationships and shapes (Objective #21)**
- **Compares and measures (Objective #22)**

TS GOLD Objective	Spring 2021	Spring 2022	Spring 2023	Spring 2024
20a Counts	83%	87%	91%	86.2%
20b Quantifies	78%	91%	85%	84.1%
20c Connects numerals with their quantities	88%	91%	90%	87.4%
21a Understands spatial relationships	89%	94%	97%	90.4%
21b Understands shapes	86%	92%	90%	82.2%
22a Measures objects	92%	96%	96%	88.9%
22b Measures time and money	96%	96%	97%	92.8%

i-Ready Assessment - Mathematics - Grades 5K-8 (Cohort Analysis)

Additional Context for i-Ready Assessment: The i-Ready Assessment is administered to AASD students in grades 5K-8 three times throughout the school year (fall/winter/spring) and is used as a progress monitoring measure to support the district's continuous school improvement process. Full implementation of the i-Ready Assessment among all district elementary and middle schools began during the 2020-21 school year.

We will **increase the percentage of students in grades 5K-8** on the **i-Ready Diagnostic** who **reach their typical growth** in **Mathematics** (growth expected within one or more years) by the end of the academic year **by 1%** (Cohort Analysis).

	2020-21	2021-22	2022-23	2023-24	4-year Growth
5K	31%	49%	54%	57%	
Grade 1	32%	49%	58%	58%	
Grade 2	36%	53%	52%	54%	
Grade 3	41%	48%	58%	54%	+23
Grade 4	43%	53%	52%	52%	+20
Grade 5	47%	62%	59%	60%	+24
Grade 6	50%	64%	67%	67%	+26
Grade 7	39%	51%	51%	50%	+17
Grade 8	33%	46%	51%	50%	-3

[1] Cells are coded as follows: Green outline = overall 4 year growth at least 3%; Yellow outline = overall 4 year growth, less than 3%; Red outline = overall 4 year regression.

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i-Ready Assessment - Mathematics - Grades 5K-8 Typical Growth Gap Reduction (GRAPHS)

We will **reduce gaps** in students reaching **Typical Growth** in Mathematics within identified demographic groups in grades 5K-8 on the i-Ready Assessment by 3%.				
	2020-21	**2021-22**	**2022-23**	**2023-24**
SWOD	40%	54%	57%	57%
SWD	33%	48%	50%	52%
gap	**7%**	**6%**	**7%**	**5%**
Not EL	40%	54%	57%	57%
EL	29%	47%	52%	51%
gap	**11%**	**7%**	**5%**	**6%**
White	42%	55%	59%	58%
Black	31%	45%	46%	47%
gap	**11%**	**10%**	**13%**	**11%**
Not Hispanic	40%	53%	57%	57%
Hispanic	31%	47%	51%	51%
gap	**9%**	**6%**	**6%**	**6%**
White	**x**	**x**	**58%**	**58%**
Asian	**x**	**x**	**55%**	**56%**
gap	**x**	**x**	**3%**	**2%**
White	**x**	**x**	**58%**	**58%**
Two or More	**x**	**x**	**51%**	**55%**
gap	**x**	**x**	**7%**	**3%**
Non-EconD	**x**	**x**	**60%**	**60%**
EconD	**x**	**x**	**51%**	**52%**
gap	**x**	**x**	**9%**	**8%**

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i-Ready - MATH - Grades 5K-8 “On or Above Grade Level” (Cohort Analysis)

We will increase the percentage of students scoring **On or Above Grade** Level in Mathematics in grades 5K-8 on the i-Ready Assessment by 1% **(Cohort Analysis).**					
	2020-21 (Mid-year or Above)	**2021-22 (Mid-year or Above)**	**2022-23 (Mid-year or Above)**	**2023-24 (Mid-year or Above)**	**4 yr Growth**
5K	65%	54%	57%	56%	
Grade 1	45%	47%	45%	41%	
Grade 2	33%	35%	37%	35%	
Grade 3	33%	32%	36%	35%	-35
Grade 4	31%	33%	34%	31%	-14
Grade 5	29%	36%	36%	35%	+2
Grade 6	26%	31%	35%	30%	-3
Grade 7	18%	21%	24%	23%	-8
Grade 8	20%	20%	23%	40%	+11

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i-Ready - MATH - Grades 5K-8 “On or Above Grade Level” Gap Reduction

We will **reduce gaps in students scoring On or Above Grade Level (mid-year or above) in Mathematics** within **identified demographic groups** in **grades 5K-8** on the **i-Ready Assessment of 3%.**				
	2020-21	**2021-22**	**2022-23**	**2023-24**
SWOD	37%	37%	39%	37%
SWD	16%	17%	19%	19%
gap	***21%***	***20%***	***20%***	***18%***
Not EL	37%	37%	39%	38%
EL	10%	8%	10%	10%
gap	***27%***	***29%***	***29%***	***28%***
White	41%	41%	43%	42%
Black	11%	12%	13%	11%
gap	***30%***	***29%***	***30%***	***31%***
Not Hispanic	35%	36%	38%	37%
Hispanic	18%	17%	20%	18%
gap	***17%***	***19%***	***18%***	***19%***
White	x	41%	43%	42%
Asian	x	23%	26%	24%
gap	***x***	***18%***	***17%***	***18%***
White	x	x	43%	42%
Two or More	x	x	31%	32%
gap	x	x	12%	10%
Non Econ Dis	x	45%	48%	47%
Econ Dis	x	21%	22%	21%
gap	***x***	***24%***	***26%***	***26%***

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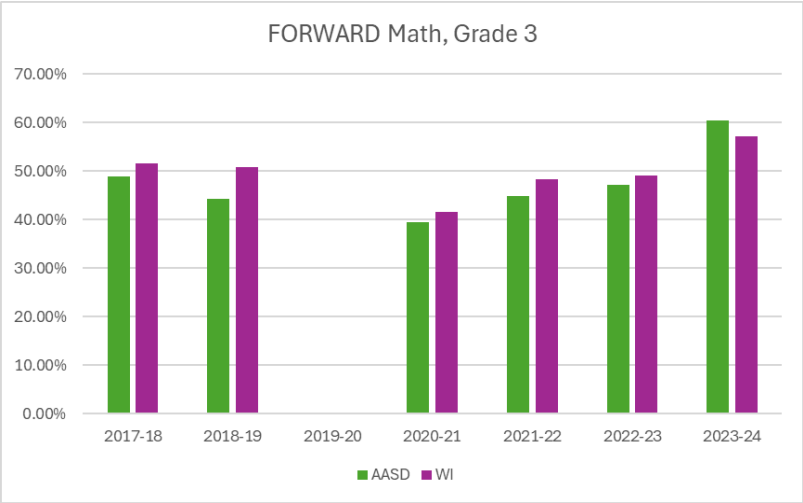
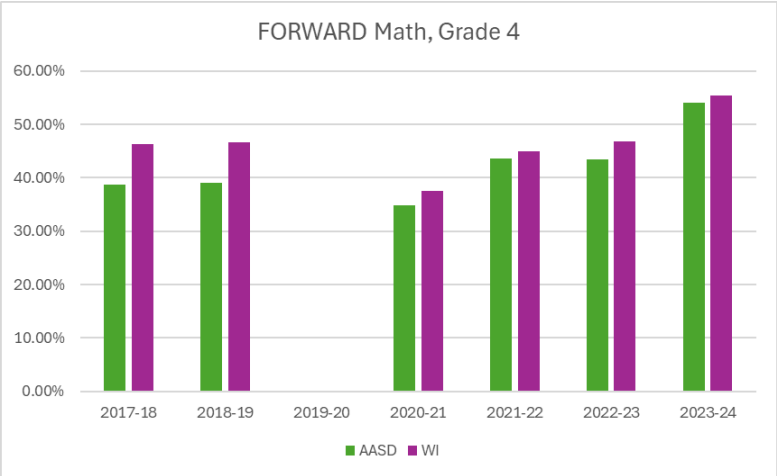
FORWARD MATH Results

FORWARD MATH - Grades 3-8 (Program Analysis)



We will increase the percentage of **3rd-Grade** students scoring Proficient/Advanced on the WI Forward Exam in **Mathematics** by 1%.[2]							
	2017-18	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
AASD	48.9%	44.2%	NA	39.5%	44.8%	47.2%	60.4%
WI	51.6%	50.9%	NA	41.5%	48.4%	49.1%	57.1%



We will increase the percentage of **4th-Grade** students scoring Proficient/Advanced on the WI Forward Exam in **Mathematics** by 1%.							
	2017-18	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
AASD	38.8%	39.0%	NA	34.8%	43.7%	43.4%	54.1%
WI	46.3%	46.6%	NA	37.5%	45.0%	46.8%	55.4%

[2] Cells for Forward are coded as follows: Green outline = growth compared to State; Red outline = regressed compared to State.

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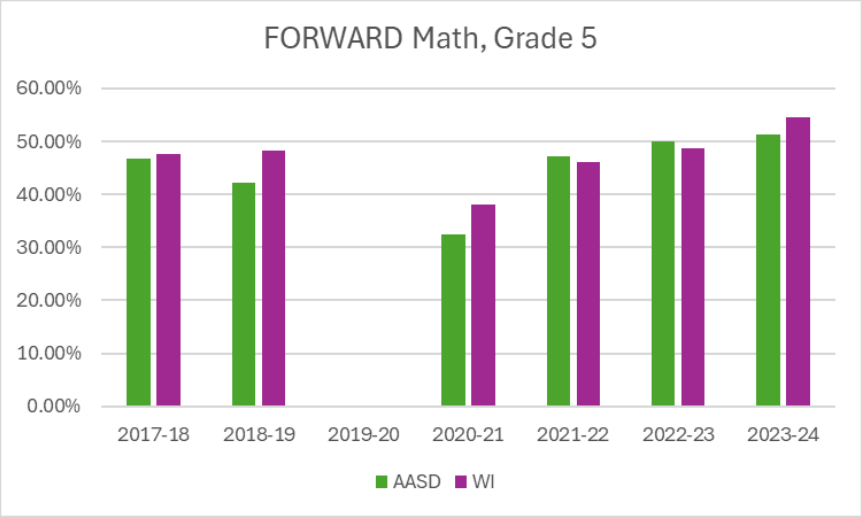
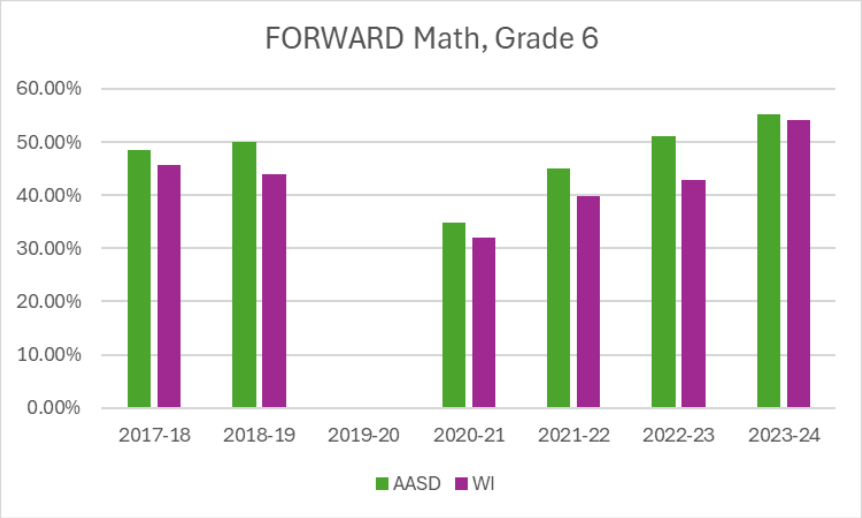


We will increase the percentage of **5th-Grade** students scoring Proficient/Advanced on the WI Forward Exam in **Mathematics** by 1%.							
	2017-18	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
AASD	46.8%	42.3%	NA	32.5%	47.1%	49.9%	51.3%
WI	47.7%	48.2%	NA	38.0%	46.0%	48.6%	54.6%



We will increase the percentage of **6th-Grade** students scoring Proficient/Advanced on the WI Forward Exam in **Mathematics** by 1%.							
	2017-18	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
AASD	48.5%	49.9%	NA	34.8%	45.1%	51.1%	55.1%
WI	45.6%	43.9%	NA	32.0%	39.7%	42.9%	54.1%

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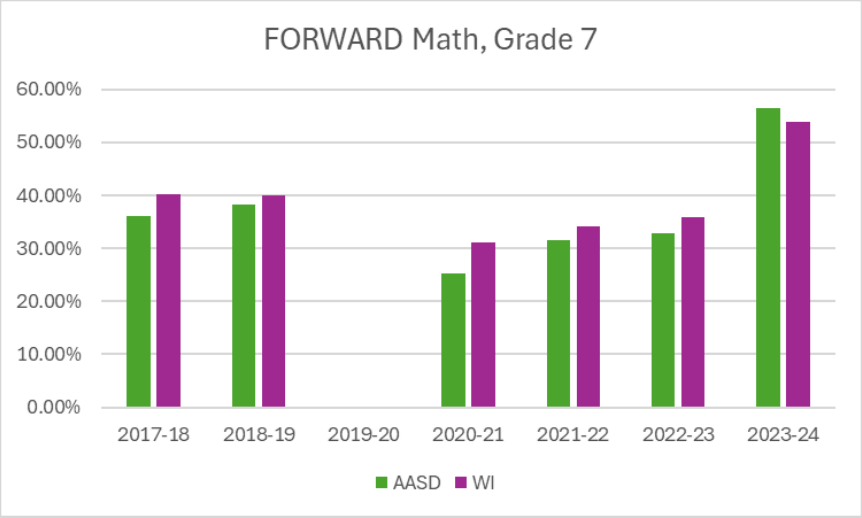
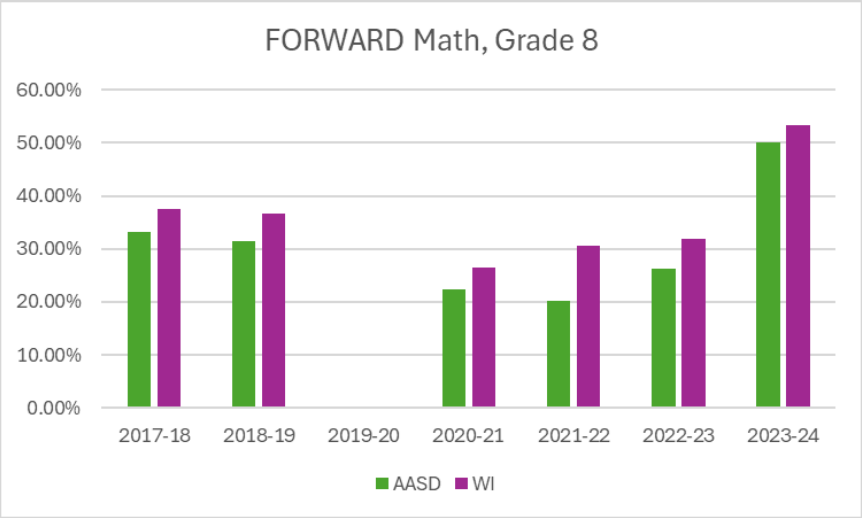


We will increase the percentage of 7th-Grade students scoring Proficient/Advanced on the WI Forward Exam in Mathematics by 1%.							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
AASD	36.2%	38.2%	NA	25.2%	31.5%	32.9%	56.4%
WI	40.3%	40.1%	NA	31.2%	34.2%	35.8%	53.8%



We will increase the percentage of 8th-Grade students scoring Proficient/Advanced on the WI Forward Exam in Mathematics by 1%.							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
AASD	33.2%	31.4%	NA	22.4%	20.2%	26.2%	50.0%
WI	37.6%	36.7%	NA	26.5%	30.5%	31.8%	53.3%

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FORWARD MATH - Grades 3-8 (Cohort Analysis)

We will increase the percentage of students scoring Proficient/Advanced in grades 3-8 on the WI Forward Exam in ELA by 1%.[3]												
	2018-19 %Prof/Adv AASD	2018-19 %Prof/Adv Statewide	2019-20 %Prof/Adv AASD	2019-20 %Prof/Adv Statewide	2020-21 %Prof/Adv AASD	2020-21 %Prof/Adv Statewide	2021-22 %Prof/Adv AASD	2021-22 %Prof/Adv Statewide	2022-23 %Prof/Adv AASD	2022-23 %Prof/Adv Statewide	2023-24 %Prof/Adv AASD	2023-24 %Prof/Adv Statewide
Class of 2033											60.4% (3rd grade)	57.1% (3rd grade)
Class of 2032									44.2% (3rd grade)	49.1% (3rd grade)	54.1% (4th grade)	55.1% (4th grade)
Class of 2031							44.8% (3rd grade)	48.4% (3rd grade)	43.4% (4th grade)	46.8% (4th grade)	51.3% (5th grade)	54.6% (5th grade)
Class of 2030					39.5% (3rd grade)	41.5% (3rd grade)	43.7% (4th grade)	45.0% (4th grade)	49.9% (5th grade)	48.6% (5th grade)	55.1% (6th grade)	54.1% (6th grade)
Class of 2029			NA (3rd grade)	NA (3rd grade)	34.8% 4th grade)	37.5% (4th grade)	47.1% (5th grade)	46.0% (5th grade)	51.1% (6th grade)	42.9% (6th grade)	56.4% (7th grade)	53.8% (7th grade)
Class of 2028	44.2% (3rd grade)	50.9% (3rd grade)	NA (4th grade)	NA (4th grade)	32.5% (5th grade)	38.0% (5th grade)	45.1% (6th grade	39.7% (6th grade)	32.9% (7th grade	35.8% (7th grade)	50.0% (8th grade)	53.3% (8th grade)

[3] Cells for FORWARD coded as follows: Green outline = grew compared to State; Red outline = regressed compared to State.

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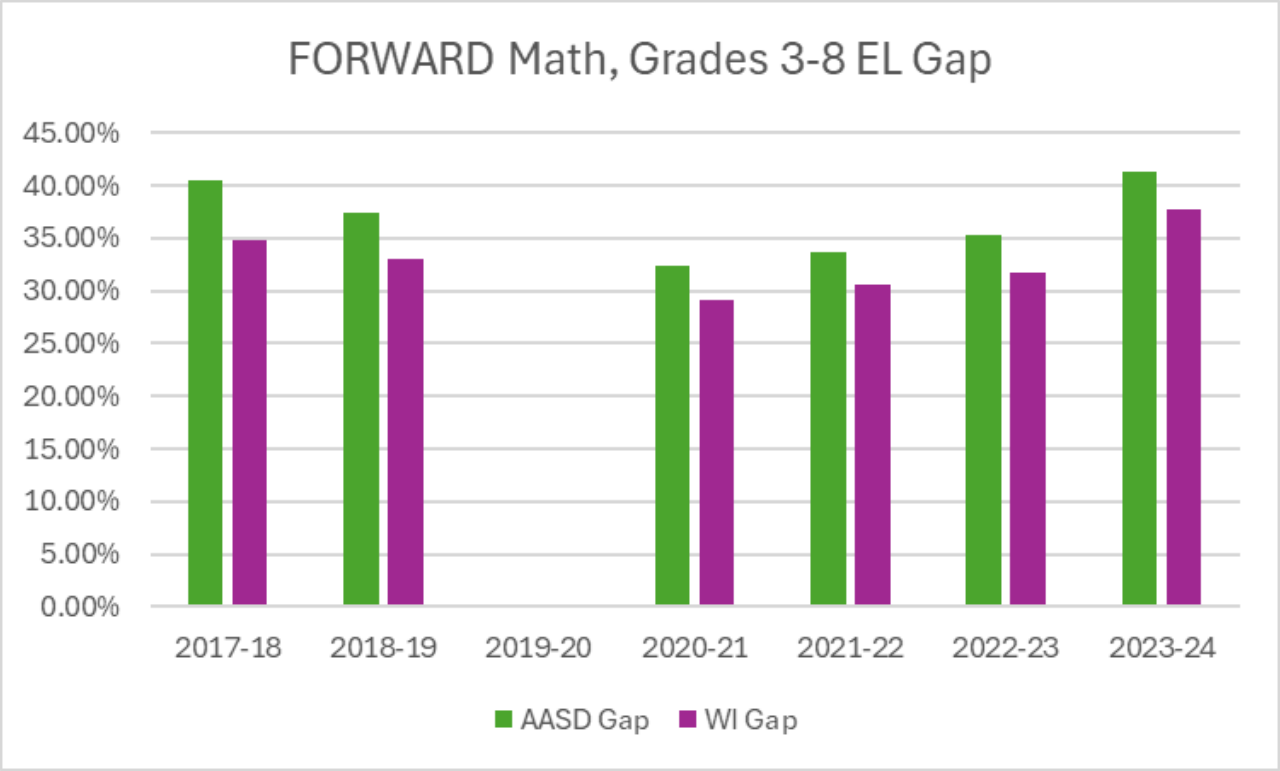
FORWARD MATH, Grades 3-8 GAP Reduction



FORWARD MATH - Grades 3-8 Gap Reduction - English Learners (Program Analysis)

We will reduce gaps between English Language Students (EL) and non-EL Students scoring Proficient and Advanced in grades 3-8 (combined) on the WI Forward Exam in MATH by 3%.[4]							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
AASD Non-EL % Prof/Adv	46.9%	45.7%	NA	36.2%	43.3%	47.0%	59.3%
AASD EL % Prof/Adv	6.4%	8.2%	NA	3.8%	9.6%	11.7%	17.9%
Gap	40.5%	37.5%	NA	32.4%	33.7%	35.3%	41.4%
WI Non-EL %Prof/Adv	46.9%	46.4%	NA	36.2%	42.5%	44.6%	57.1%
WI EL %Prof/Adv	12.0%	13.4%	NA	7.0%	11.9%	12.8%	19.4%
Gap	34.9%	33.0%	NA	29.2%	30.6%	31.8%	37.7%

[4] Cells for FORWARD Gap Reduction coded as follows: Green outline = gap lower than State gap; Red outline = gap greater than State gap.

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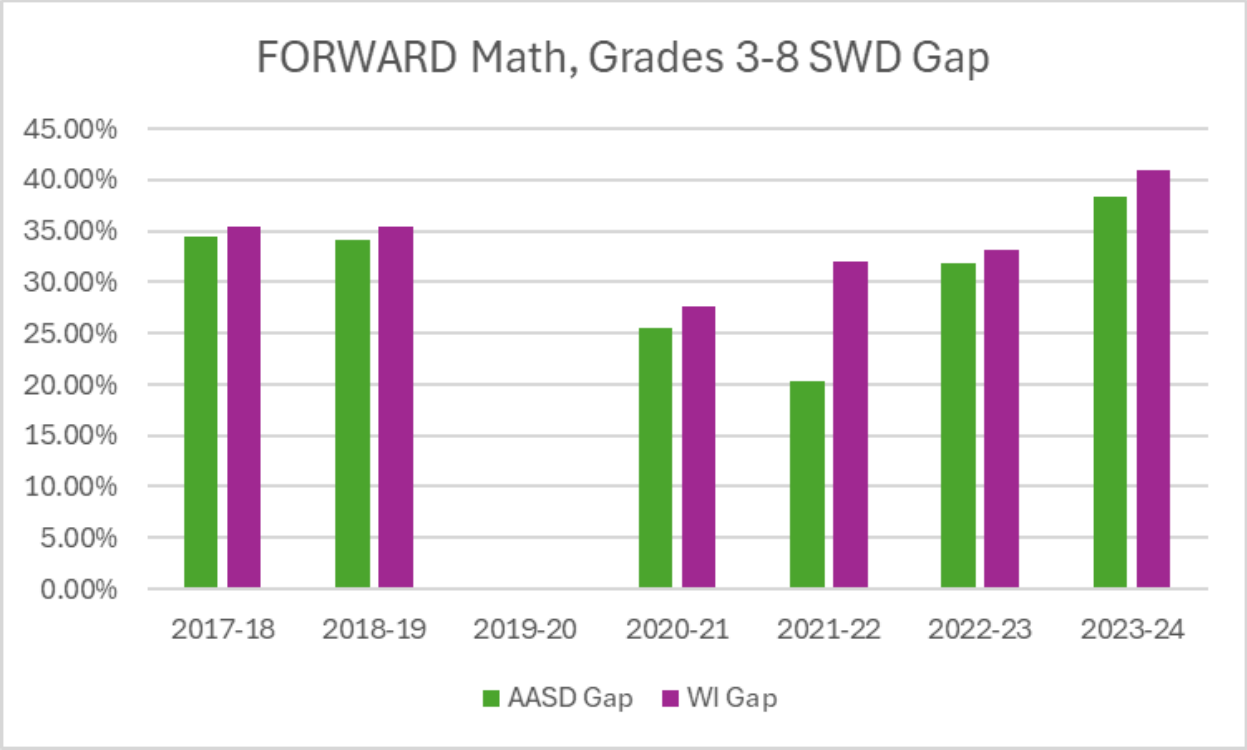

WI Forward - MATH- Grades 3-8 Gap Reduction - Students with Disabilities (Program Analysis)

We will reduce gaps between Students With Disabilities (SWD) and Students Without Disabilities (SWOD) scoring Proficient and Advanced in grades 3-8 (combined) on the WI Forward Exam in MATH by 3%.							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
AASD SWOD	48.3%	48.7%	NA	36.7%	34.4%	48.1%	61.0%
AASD SWD	13.9%	14.5%	NA	11.2%	14.1%	16.3%	21.7%
Gap	34.4%	34.2%	NA	25.5%	20.3%	31.8%	38.3%
WI SWOD	49.3%	49.0%	NA	38.0%	44.8%	47.0%	60.6%
WI SWD	13.8%	13.5%	NA	10.4%	12.8%	13.9%	19.6%
Gap	35.5%	35.5%	NA	27.6%	32.0%	33.1%	41%

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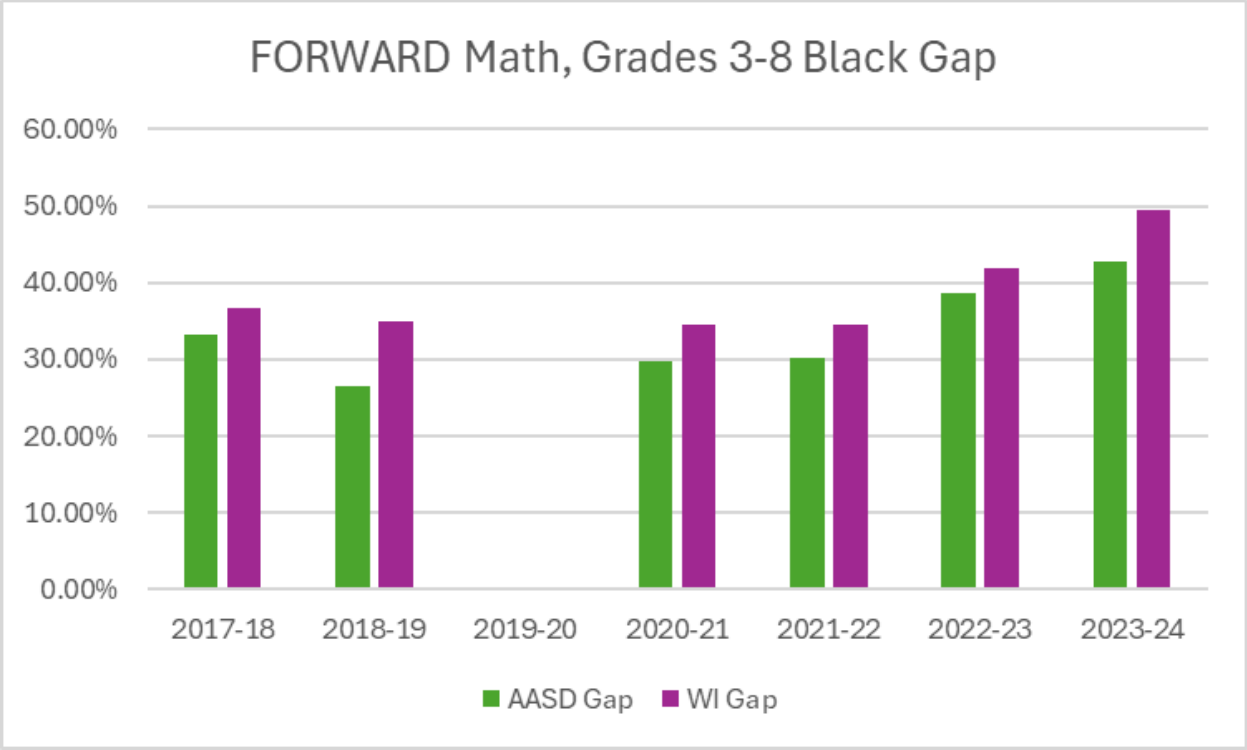

WI Forward - MATH - Grades 3-8 Gap Reduction - Black and White Students (Program Analysis)

We will reduce gaps between Black and White Students scoring Proficient and Advanced in grades 3-8 (combined) on the WI Forward Exam in MATH by 3%							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
AASD Black %Prof/Adv	13.8%	17.2%	NA	10.3%	14.5%	12.8%	20.9%
AASD White %Prof/Adv	47.0%	43.8%	NA	40.1%	44.6%	51.5%	63.6%
Gap	33.2%	26.6%	NA	29.8%	30.1%	38.7%	42.7%
WI Black	13.9%	13.7%	NA	7.3%	10.5%	9.1%	15.3%
WI White %Prof/Adv	50.5%	48.7%	NA	41.8%	45.0%	51.0%	64.7%
Gap	36.6%	35.0%	NA	34.5%	34.5%	41.9%	49.4%

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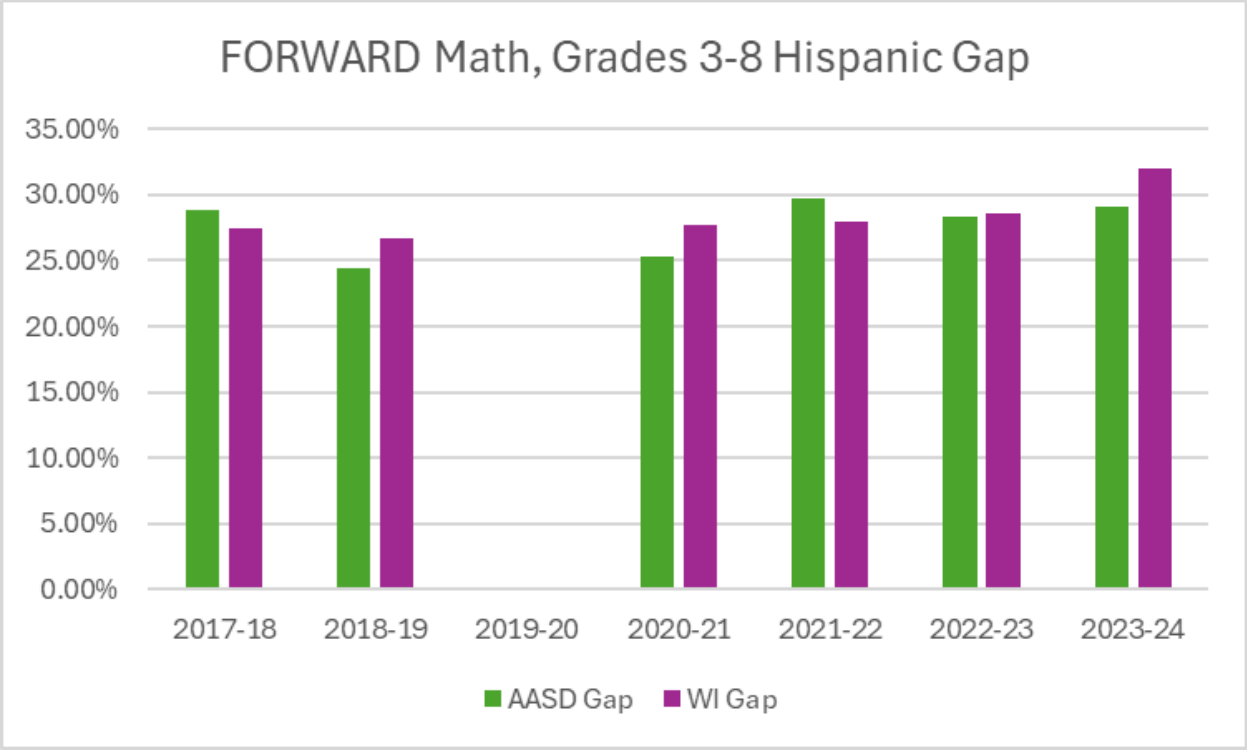

WI Forward - MATH - Grades 3-8 Gap Reduction - Hispanic and White Students (Program Analysis)

We will reduce gaps between Hispanic and White/Non-Hispanic Students scoring Proficient and Advanced in grades 3-8 (combined) on the WI Forward Exam in ELA by 3%							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
AASD Hispanic %Prof/Adv	22.8%	24.9%	NA	15.0%	18.0%	23.2%	34.5%
AASD White/Non-Hispanic %Prof/Adv	51.7%	49.3%	NA	40.3%	47.6%	51.5%	63.6%
Gap	28.9%	24.4%	NA	25.3%	29.8%	28.3%	29.1%
WI Hispanic	25.5%	25.6%	NA	15.2%	20.9%	22.4%	32.8%
WI White/Non-Hispanic %Prof/Adv	52.9%	52.3%	NA	42.9%	48.9%	51.0%	64.75%
Gap	27.4%	26.7%	NA	27.7%	28.0%	28.6%	31.95%

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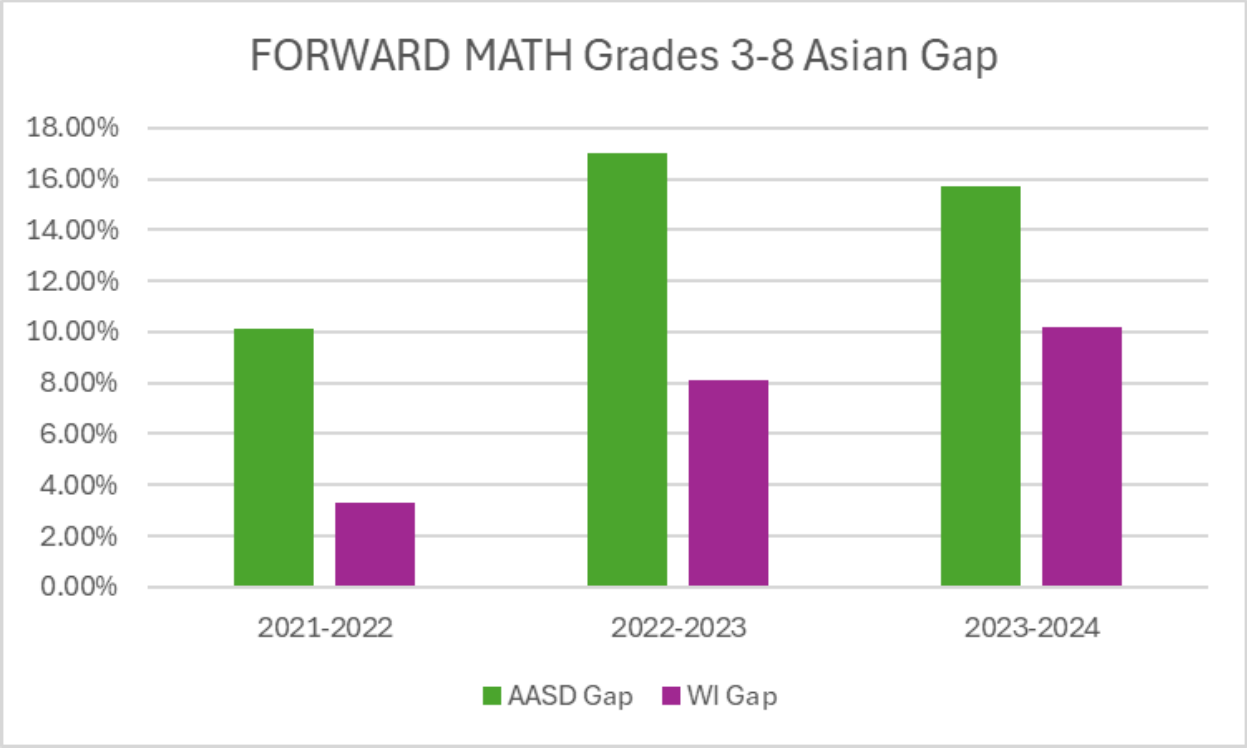

WI Forward - MATH - Grades 3-8 Gap Reduction - Asian and White Students (Program Analysis)

Future gap reduction between **Asian and White Students** scoring Proficient and Advanced in grades 3-8 (combined) on the WI Forward Exam in MATH.			
	2021-2022	**2022-2023**	**2023-2024**
AASD Asian %Prof/Adv	**31.6%**	**34.5%**	**47.9%**
AASD White %Prof/Adv	**44.6%**	**51.5%**	**63.6%**
Gap	**10.1%**	**17.0%**	**15.7%**
WI Asian % Prof/Adv	**41.7%**	**42.9%**	**54.5%**
WI White %Prof/Adv	**45.0%**	**51.0%**	**64.7%**
Gap	**3.3%**	**8.1%**	**10.2%**

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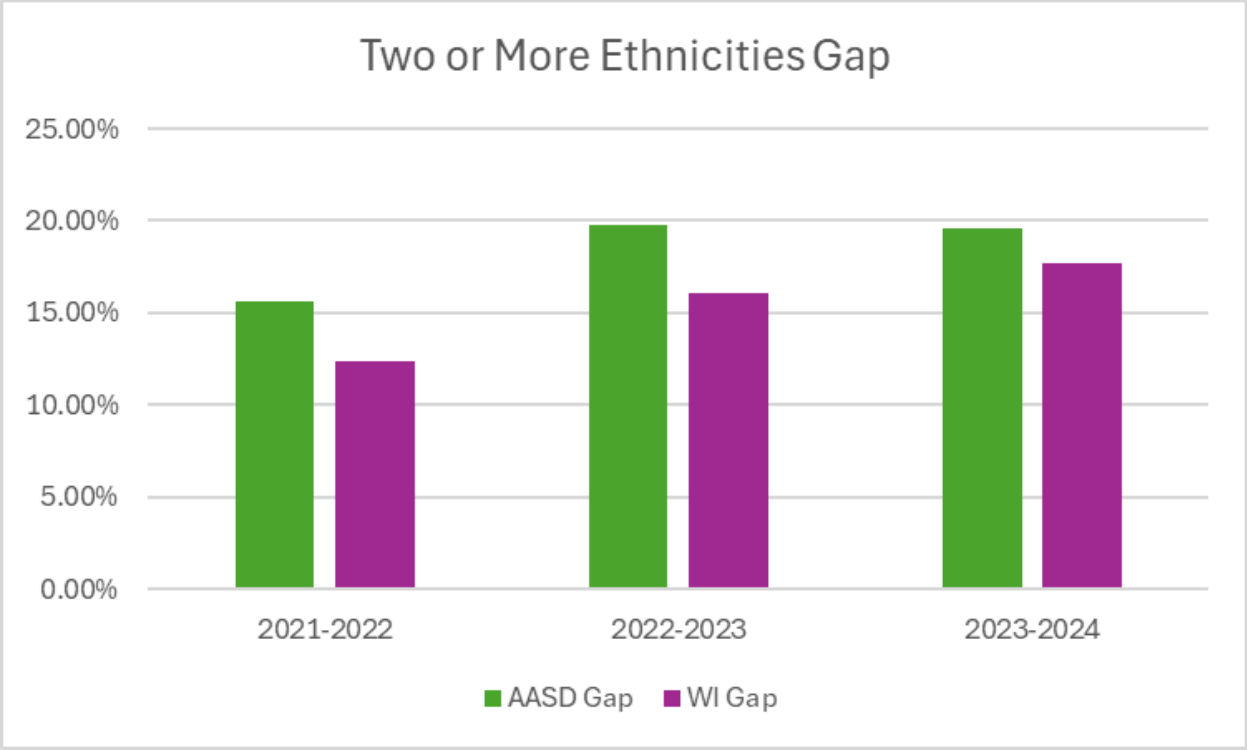

WI Forward - MATH - Grades 3-8 Gap Reduction - Two or More Ethnicities and White Students (Program Analysis)

Future gap reduction between **Two or More Ethnicities and White Students** scoring Proficient and Advanced in grades 3-8 (combined) on the WI Forward Exam in MATH.

	2021-2022	2022-2023	2023-2024
AASD Two or More %Prof/Adv	29.0%	31.7%	44.0%
AASD White %Prof/Adv	44.6%	51.5%	63.6%
Gap	15.6%	19.8%	19.6%
WI Two or More %Prof/Adv	32.6%	34.9%	47.0%
WI White %Prof/Adv	45.0%	51.0%	64.7%
Gap	12.4%	16.1%	17.7%

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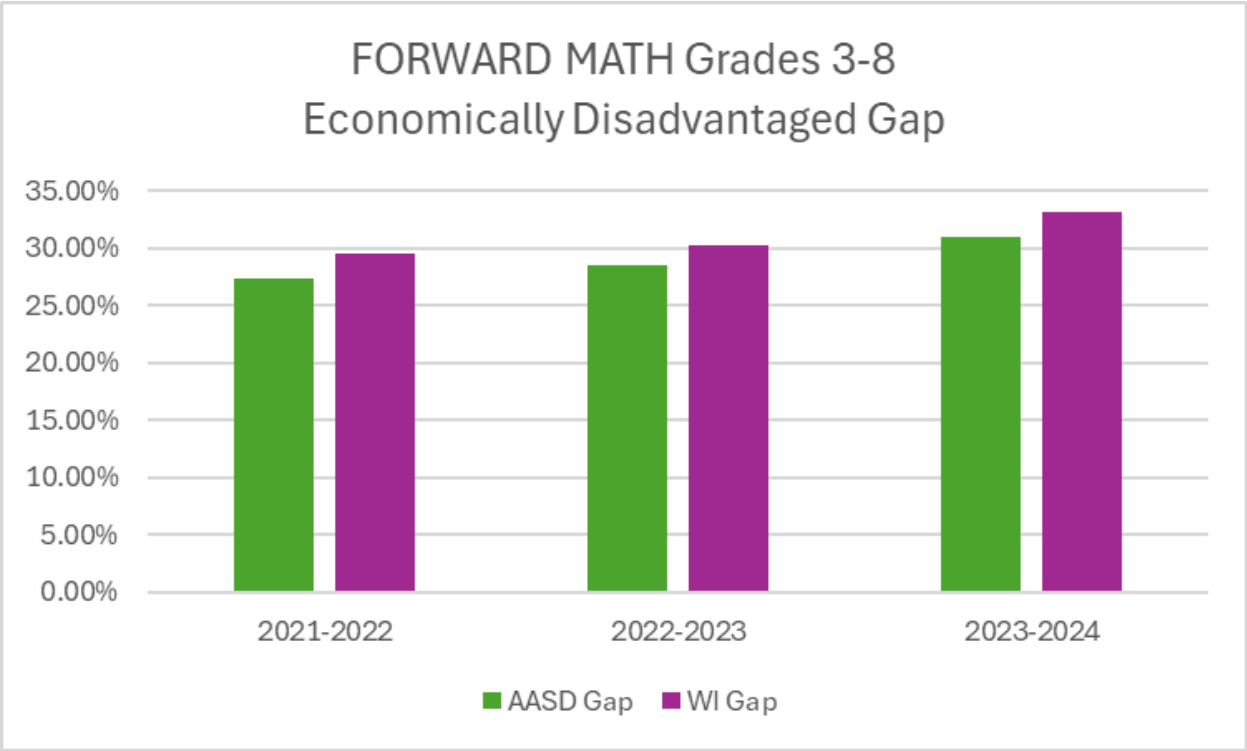

WI Forward - MATH - Grades 3-8 Gap Reduction - Economically Disadvantaged and Non-Economically Disadvantaged Students (Program Analysis)

Future gap reduction between **Economically Disadvantaged and Non-Economically Disadvantaged Students** scoring Proficient and Advanced in grades 3-8 (combined) on the WI Forward Exam in ELA.			
	2021-2022	**2022-2023**	**2023-2024**
AASD EconD %Prof/Adv	**24.2%**	**27.1%**	**38.1%**
AASD Non-EconD %Prof/Adv	**51.5%**	**55.6%**	**69.1%**
Gap	**27.3%**	**28.5%**	**31%**
WI EcondD %Prof/Adv	**22.8%**	**24.2%**	**35.5%**
WI Non-EconD %Prof/Adv	**52.4%**	**54.5%**	**68.7%**
Gap	**29.6%**	**30.3%**	**33.2%**

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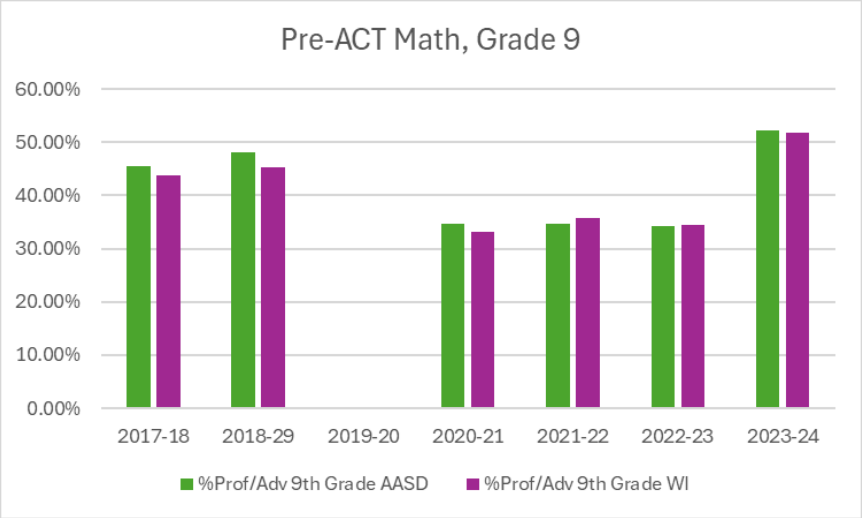
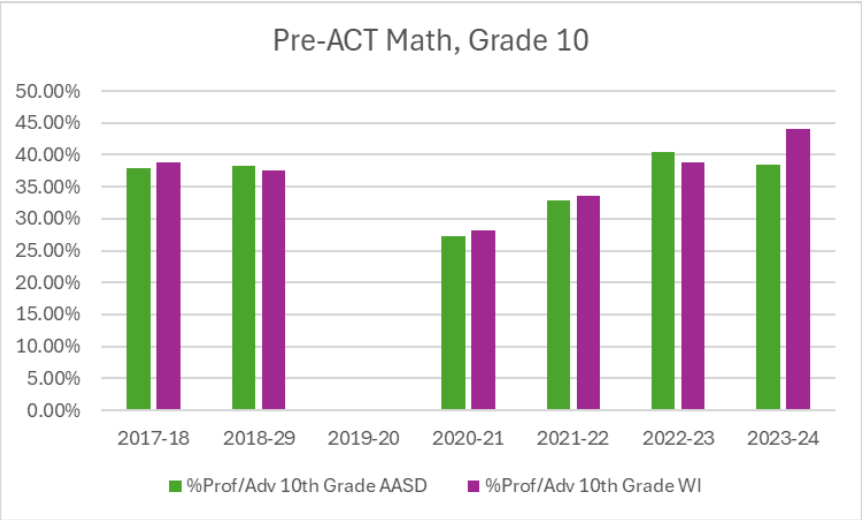
Statewide ACT, Grades 9-11[5]

ACT Aspire and PreACT (2023+) - Mathematics- Grades 9-10 (Program Analysis)

Additional Context: During the 2022-23 school year, the ACT Aspire was replaced with the PreACT Secure.



We will increase the percentage of students scoring Proficient/Advanced in grade 9 on the PreACT Assessment in MATH by 1%.							
	2017-18	2018-29	2019-20	2020-21	2021-22	2022-23	2023-24
9th Grade AASD	45.4%	48.1%	NA	34.6%	34.6%	34.3%	52.3%
9th Grade WI	43.7%	45.2%	NA	33.1%	35.8%	34.5%	51.8%



We will increase the percentage of students scoring Proficient/Advanced in grade 10 on the ACT Aspire/PreACT Assessment in MATH by 1%.							
	2017-18	2018-29	2019-20	2020-21	2021-22	2022-23	2023-24
10th Grade AASD	37.9%	38.2%	NA	27.2%	32.9%	40.4%	38.4%
10th Grade WI	38.8%	37.6%	NA	28.2%	33.6%	38.9%	44%

[5] ACT Coding: Cells Green outline = grew compared to State; Red outline = regressed compared to State.

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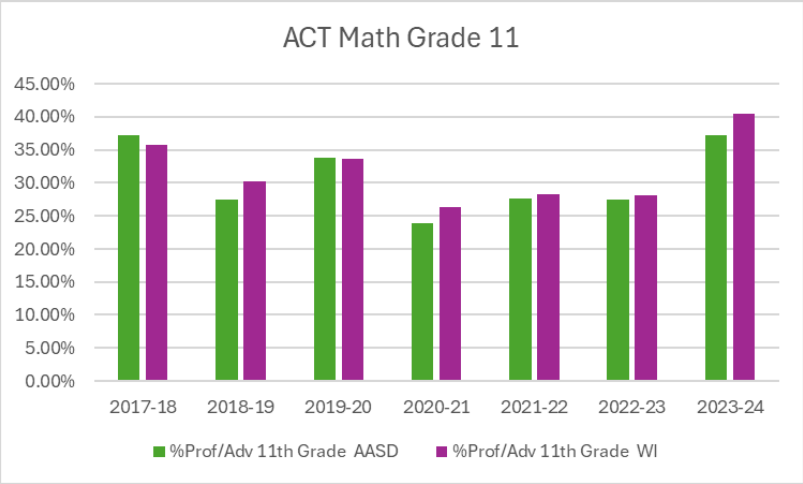
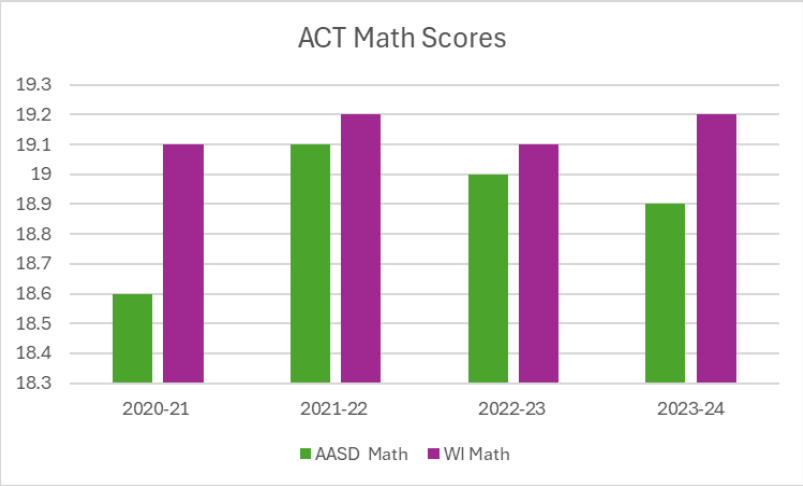
ACT - MATH - Grade 11 (Program Analysis)



We will **increase the percentage** of students **scoring Proficient/Advanced** in **grade 11** on the **ACT Assessment in MATH by 1%**.							
	2017-18	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
11th Grade AASD	37.2%	27.4%	33.8%	23.9%	27.6%	27.4%	37.2%
11th Grade WI	35.7%	30.3%	33.7%	26.3%	28.3%	28.1%	40.4%



Information Only - Average Mathematics Score on ACT				
	2020-21	**2021-22**	**2022-23**	**2023-24**
AASD Math Score, 11th	18.6	19.1	19.0	18.9
Wisconsin Math Score, 11th	19.1	19.2	19.1	19.2

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ACT Aspire, Pre-ACT & ACT - MATH - Grades 9-11 (Cohort Analysis)

We will **increase the percentage** of students **scoring Proficient/Advanced by GRADUATION COHORT** on the **ACT Assessment Suite in MATH by 1%**.

	2020-21 AASD	2020-21 WI	2021-22 AASD	2021-22 WI	2022-23 AASD	2022-23 WI	2023-24 AASD	2023-24 WI
Class of 2027							52.5% (Pre-ACT 9th grade)	52.2% (Pre-ACT 9th grade)
Class of 2026					34.5% (Pre-ACT 9th grade)	39.1% (Pre-ACT 9th grade)	38.7% (Pre-ACT 10th grade)	44.3% (Pre-ACT 10th grade)
Class of 2025			34.6% (Aspire 9th grade)	35.8% (Aspire 9th grade)	40.4% (Pre-ACT 10th grade)	32.2% (Pre-ACT 10th grade)	37.2% (ACT 11th grade)	40.4% (ACT 11th Grade)

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Appendix A: SUPERINTENDENT Interpretation

- **Each student** shall mean all Full Academic Year (FAY) students enrolled 5K-12 in the Appleton Area School District. Every Student, Every Day.
- **Literate** shall mean the ability to read, write, speak, and listen in ways that will allow us to communicate effectively to a variety of different audiences and to make sense of the world.
- **Numerate** shall mean the ability to access, use and interpret and communicate mathematical information and ideas, to engage in and manage the mathematical demands of various situations in adult years. To be numerate is to confidently and effectively use mathematics to meet the everyday demands of life.
- **Able to integrate and apply** shall mean to combine what is learned in the classroom, whether it's theory or technique, with a solution to real-world problems.
- **Skills** and **competencies** shall mean combinations of knowledge, skills and attitudes that students develop and apply for successful learning, living and working. They emphasize aspects of learning that apply within and across all subject areas.
- **Academic disciplines** shall mean core academic subject areas. The content to be mastered by students in each of these areas is defined by the state and district learning standards.
- **Personal growth** shall mean how much academic progress a student has made between two points in time.
- **Personal achievemen**t shall mean individual performance based on the mastery of district adopted grade-level academic standards or from grade-level expectations on identified measures/assessments.
- **Increasingly challenging levels of complexity** shall mean moving along the continuum of learning from acquisition to application.
- **Higher order thinking skills of:**
  - **Knowledge** shall mean recognizing and recalling facts.
  - **Comprehension** shall mean understanding what facts mean.
  - **Application** shall mean using the facts, rules, concepts, and ideas.
  - **Analysis** shall mean breaking down information into component parts.
  - **Synthesis** shall mean the ability to put parts together to form a new whole.
  - **Evaluation** shall mean justifying the value of information and ideas.
  - C**reate** shall mean the ability to produce new and original ideas, connections, and solutions to problems.
- **Mathematics** shall mean the development of conceptual understanding and procedural fluency through the study of quantity (number operations), structure (algebra and algebraic thinking), space (geometry), and change (measurement and data).

Indicators to be Used:

- **Teaching Strategies (TS) Gold** - An observation-based assessment system for children from birth through kindergarten. The assessment blends ongoing observational assessment for all areas of development and learning with performance tasks for selected predictors of school success in the areas of literacy and numeracy. TS Gold is administered in the fall and spring to students in 4K.
- **i-Ready Diagnostic** - An adaptive, online, criterion-referenced assessment that measures students' grade-level foundational skills and progress in Mathematics:
  - Numbers & Operations,
  - Algebra & Algebraic Thinking
  - Measurement & Data
  - Geometry

  The **i-Ready** assessment is administered to students in grades 5K-8 in the fall, winter, and spring of each school year.
- **Forward Exam** – The Wisconsin state assessment for students in grades 3-8 in ELA and Mathematics; 4, 8, and 10 in Social Studies; and 4 and 8 in Science. The Mathematics portion of the WI Forward Exam measures proficiency within the following domains:

  - Geometry
  - Measurement & Data
  - Number & Operations in Base Ten
  - Number & Operations - Fractions
  - Operations & Algebraic Thinking
- **ACT Aspire** - nationally normed summative assessment that is used to highlight progress toward ACT College Readiness Standards and Benchmarks. ACT Aspire assesses student readiness in English, math, reading, science and writing. ACT is taken once a year each spring. Data from the ACT Aspire arrives several months after the assessment is taken, and is used to clarify school-based measures related to the AASD Scorecard. This assessment is administered to students in grades 9-10 and measures student ACT College Readiness within the following areas:
  - **Preparing for Higher Math**
    - Number & Quantity
    - Algebra
    - Functions
    - Geometry
    - Statistics & Probability
  - **Integrating Essential Skills**
  - **Modeling**
- **PreACT** - PreACT Secure is a summative assessment given to 9th and 10th grade students that is aligned to the ACT and the ACT College and Career Readiness Standards. Pre-ACT Secure measures what students have learned in the areas of English, Reading, Mathematics, and Science. The PreACT Secure closely mirrors the ACT in many ways, including implementation, test delivery, scoring, and reporting. PreACT Secure scores predict how students will perform on the ACT when they reach 11th grade and their readiness for college-level coursework.
- **ACT** - nationally normed summative assessment that consists of four multiple-choice tests: English, math, reading, and science; and a 30-minute essay test that measures writing skills. ACT results arrive several months after the assessment is taken, and are used to clarify school-based measures related to the AASD Scorecard. This assessment is administered to students in grade 11 and measures student ACT College Readiness within the following areas:
  - **Preparing for Higher Math**
    - Number & Quantity
    - Algebra
    - Functions
    - Geometry
    - Statistics & Probability
  - **Integrating Essential Skills**
  - **Modeling**
  - **Creativity** shall mean the ability to produce new and original ideas, connections, and solutions to problems.

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Appendix B: Definition of Terms

- **Norm-referenced** - Assessments that are used to compare students' progress to others in their peer group. This group may contain students in the same grade across the state or nation, or other categories such as special education, disability status, English learners, gifted students, and more. Most commonly, norm-referenced tests use a national peer group.
- **Criterion-referenced -** A criterion-referenced test is designed to measure a student's academic performance against some standard or criteria. This standard or criteria is predetermined before students begin the test. Schools or districts choose a standard, such as a percent of items answered correctly or a state test benchmark, as the criteria for the test. The student's score then shows the progress they have made toward the agreed-upon standard--if they fall short, they must continue to work toward the standard.
- **Targeted Growth -** Typical Growth is the average annual growth of students at each grade and placement level on the i-Ready Assessment. Typical Growth allows you to see how a student is growing compared to average student growth at the same grade and placement level.
- **On or above grade level** - Reflects understanding of skills and knowledge expected at each grade level based on the criteria established with the state academic standards for a particular content area.
- **Identified Demographic Groups**
    - EL (English Learners)
    - Not EL (All other students who are not English Learners)
    - SWD (Students with Disabilities)
    - SWOD (Students without Disabilities)
    - Black
    - White
    - Hispanic
    - White/Non-Hispanic
    - Future monitoring:
        - *Asian*
        - *Two or More Ethnicities*
        - *Economically Disadvantaged*

- **WI Forward Exam Ranges:**
    - **Advanced** – Student demonstrates thorough understanding of and ability to apply the knowledge and skills for their grade level that are associated with college content-readiness.
    - **Proficient** – Student demonstrates adequate understanding of and ability to apply the knowledge and skills for their grade level that are associated with college content-readiness.
    - **Basic** – Student demonstrates partial understanding of and ability to apply the knowledge and skills for their grade level that are associated with college content-readiness.
    - **Below Basic** – Student demonstrates minimal understanding of and ability to apply the knowledge and skills for their grade level that are associated with college content-readiness**.**
- **ACT Aspire Mathematics Score** - The averages of the scores from the Number and Quantity, Algebra, Functions, Geometry, Statistics and Probability, Integrating Essential Skills, Justification and Explanation, and Modeling portions of the ACT Aspire test
- **ACT with Writing Mathematics Score** - The averages of the scores from the Number and Quantity, Algebra, Functions, Geometry, Statistics and Probability, Integrating Essential Skills, Justification and Explanation, and Modeling portions of the ACT Aspire test
- **ACT Performance Level Scale Scores for Math (Resource)**
    - **Developing** – 1-15
    - **Approaching** – 16-18
    - **Proficient** – 19-26
    - **Advanced** – 27-36
- **Gaps** - The disparity in academic performance between groups of students

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- **FAY -** Full academic year of enrollment. This is specific to students with "continuous enrollment beginning within the first ten days of the school year without an enrollment lapse of ten or more consecutive days.
- **Observation-based Assessment** - An assessment that involves obtaining evaluative information through direct observation of the learner's specific actions.

Cohort Analysis - Examines longitudinal data for the same group of students over a period of time.
Example: 2020-21 5K students compared to 2021-22 1st-grade students compared to 2022-23 2nd-grade students, etc.

	2020-21 % students meeting Typical Growth	**2021-22** % students meeting Typical Growth	**2022-23** % students meeting Typical Growth	**2023-24** % students meeting Typical Growth
5K	18%	46%	55%	57%
Grade 1	26%	47%	57%	58%
Grade 2	41%	57%	65%	54%
Grade 3	50%	60%	68%	54%
Grade 4	51%	61%	58%	52%
Grade 5	50%	59%	57%	60%
This table represents a cohort analysis.				

Program Analysis - Examines longitudinal data for the same grade level over a period of time.

Example: Examining the same grade level over multiple years allows us to make some conclusions about the overall strength of our programs.

	2020-21 % Students Scoring On or Above Grade Level (Mid-year or Above)	**2021-22** % Students Scoring On or Above Grade Level (Mid-year or Above)	**2022-23** % Students Scoring On or Above Grade Level (Mid-year or Above)	**202-24** % Students Scoring On or Above Grade Level (Mid-year or Above)
Grade 1	44%	44%	50%	51%
This table represents a program analysis.				

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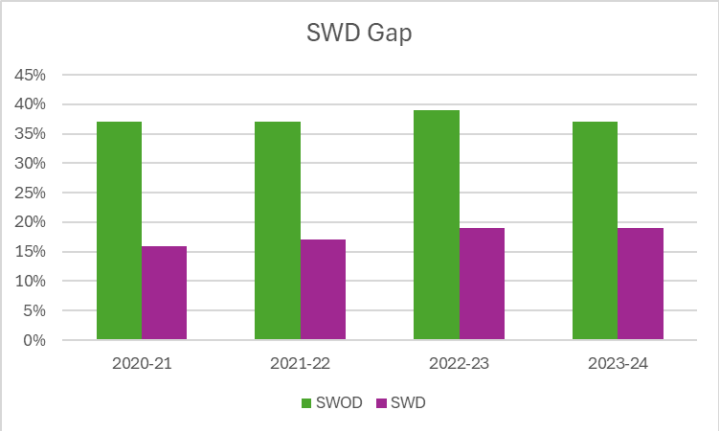
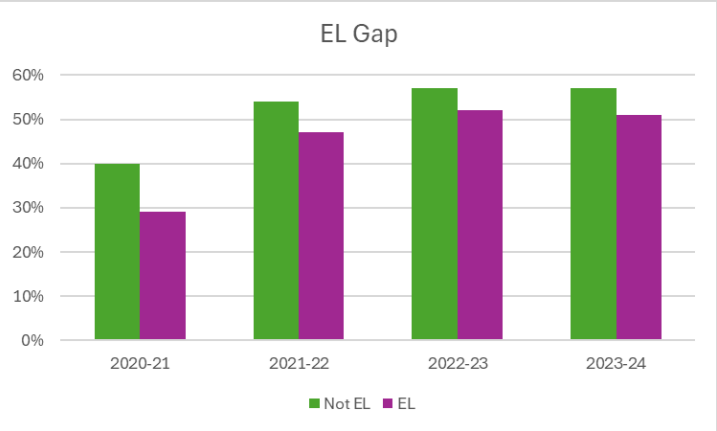
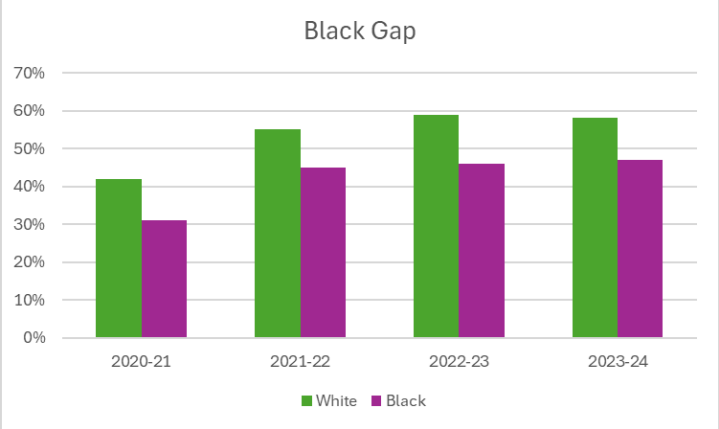
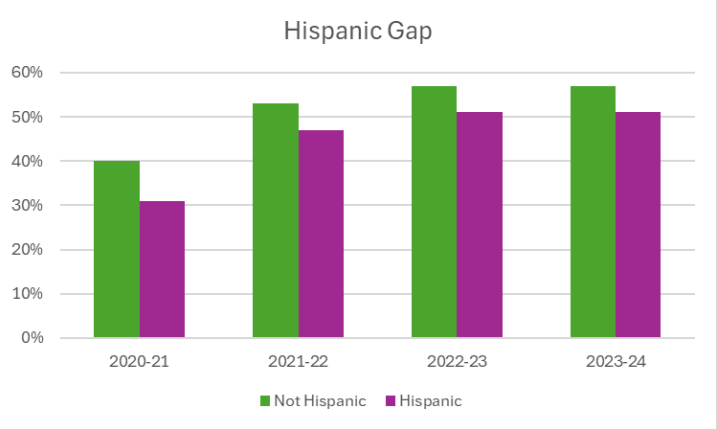
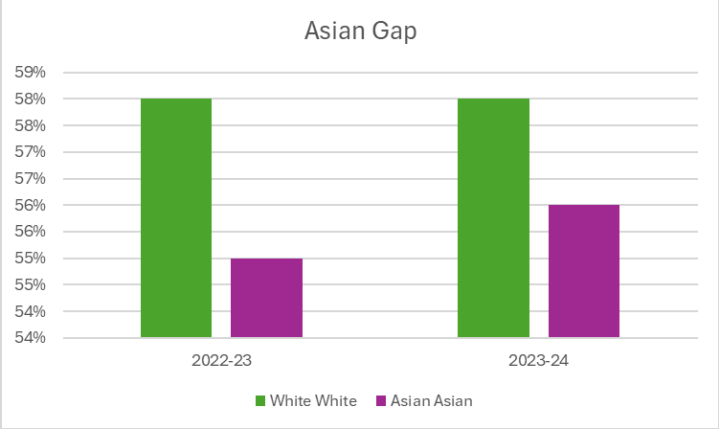
Appendix C: i-Ready Gap Reductions Typical Growth in MATH Graphics

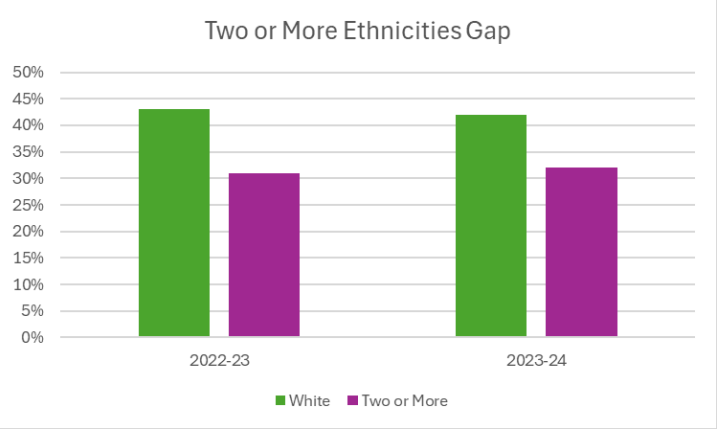


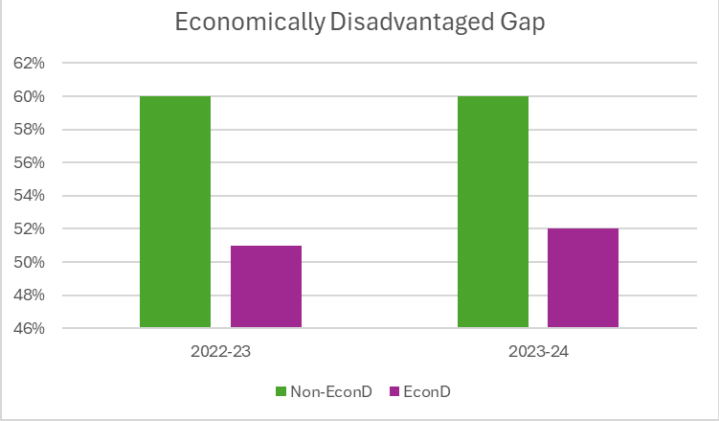












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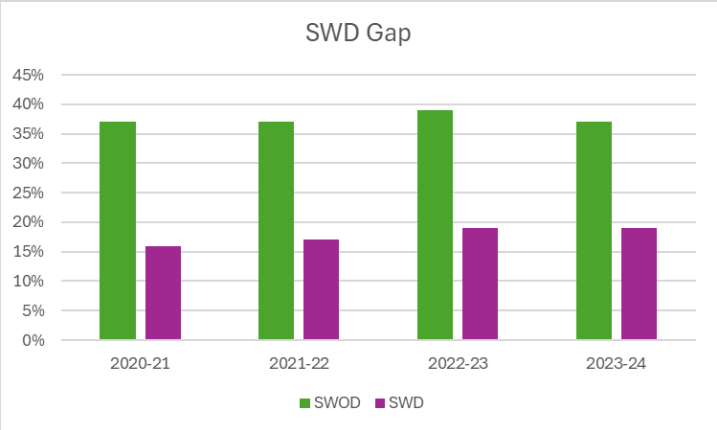
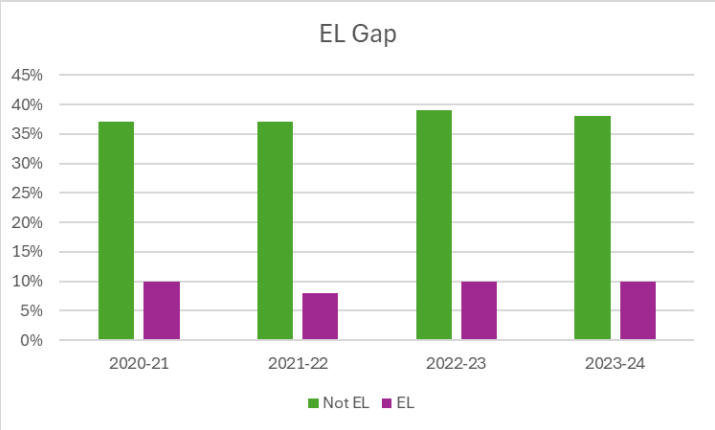
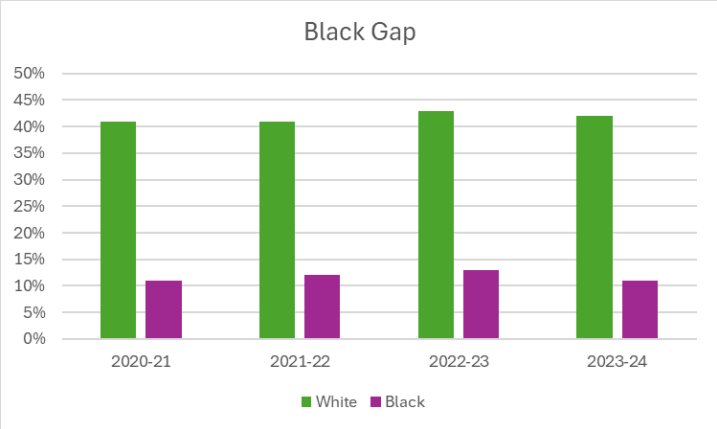
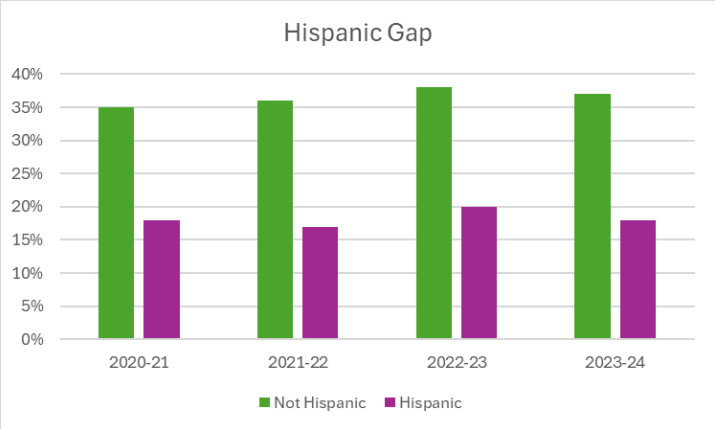
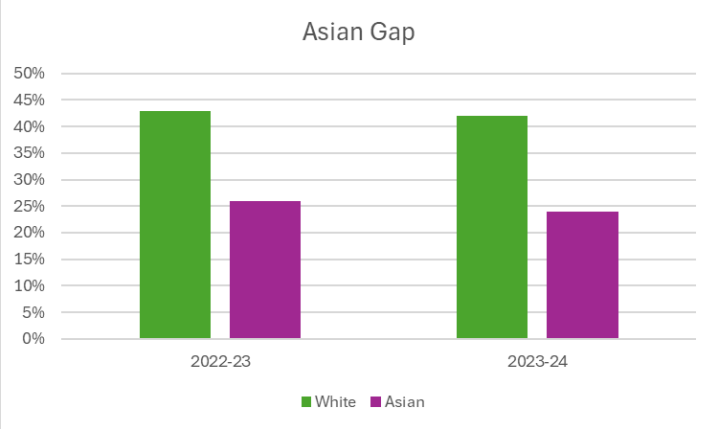
Appendix D: i-Ready Gap Reductions "On or above Grade Level" in MATH Graphics

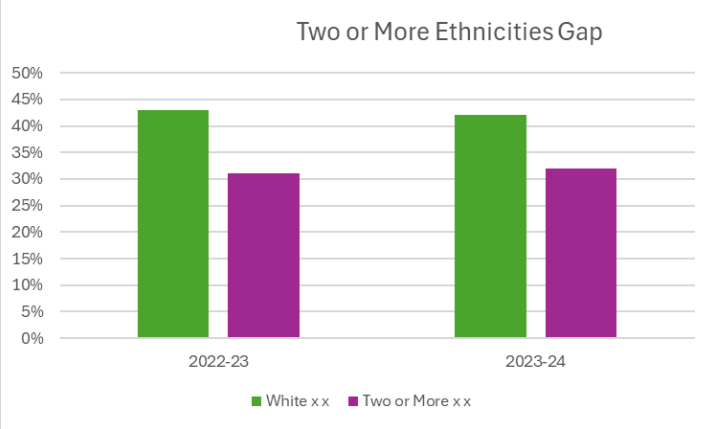


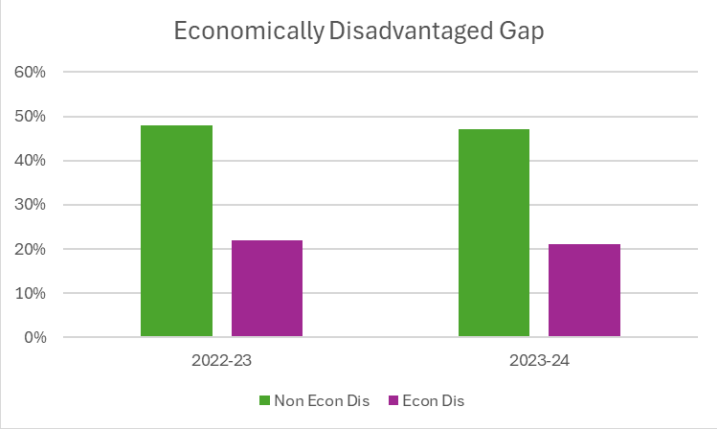












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MathTabulations:

	Red	Yellow	Green
Past Scoring	26	6	20
Adding comparisons to State (closing gap w/ state, exceeding state, increased gap w/ state)	36	6	32
Comparison to State & Looking at Program and Cohort growth over a 4 year period.	45	8	39

ITEM FOR CONSIDERATION

Topic: Repurposing of Columbus Elementary

Background Information: Like many urban school districts in Wisconsin, the Appleton Area School District is experiencing changes in our student enrollment. Although our overall district enrollment has remained stable for the past four years, we continue to see enrollment shifts within our district, between our district and other local districts, and with voucher schools.

Columbus Elementary School has been impacted by these enrollment changes and has seen its enrollment decrease from 159 students in 2019-2020 to 103 students in 2023-2024. The small enrollment made it difficult to meet the educational needs of students, which resulted in approximately 20 students transferring to Edison Elementary School this year, 2024-2025, to receive special education services for themselves or for a sibling. This school year, Columbus' enrollment is 79 students.

Below are several challenges that are the result of low student enrollment:

- Low number of students in particular grades often result in grade-level combination classes
- Low number of students at each grade does not allow for academic and social-emotional grouping options
- High turnover of staff
- Single grade level classes do not allow for grade-level collaboration between staff
- Small number of staff members often leads to a lack of mentor options for new teachers
- DPI identified Columbus as having an inequitable distribution of teachers under Title 1. This designation occurs when a school is staffed by a disproportionate number of inexperienced and/or out-of-field teachers.

The challenges listed above have led to Columbus students not learning and growing at the levels AASD students experience in our other district elementary schools. For the past two years, Columbus has been designated by the State as a school that "Fails to Meet Expectations". Columbus is the only AASD elementary school ever to receive this designation.

The Executive Team is recommending that Columbus Elementary School be repurposed for other District needs and the Columbus attendance area be assigned to Edison Elementary School or a combination of Edison and Dunlap Elementary School.

Fiscal Note: Anticipated savings of $610,000 due to the consolidation of staff. In addition, the placement of one or more alternative/special education programs at Columbus could save the district an additional $540,000.

Instructional Impact: Anticipated learning gains by current Columbus students.

Administrative Recommendation: Approval as submitted.

Contact Person(s): Superintendent Greg Hartjes, (920) 852-5300, ext. 60111
superintendent@aasd.k12.wi.us
Assistant Superintendent of School Services, Dr. Nan Bunnow, (920) 852-5300, ext. 60113
Bunnownanette@aasd.k12.wi.us

BOE: January 13, 2025

ITEM OF INFORMATION

Topic: Attendance Boundary Changes by potential Repurposing of Columbus Elementary

Background Information: The District Executive Team worked with the Board of Education to develop criteria that were used to determine attendance boundaries for Huntley Elementary School and Sandy Slope Elementary School. We are now using the same criteria to assist in making decisions regarding the attendance boundaries for Edison Elementary School.

Four potential options have been developed and are summarized below:

Option 1: The Edison attendance area adds the entire Columbus attendance area. No change to the Dunlap or Franklin attendance areas.

Option 2: Edison adds the entire Columbus attendance area as well as the Franklin attendance area that is south of Wisconsin Avenue. No change to the Dunlap attendance area.

Option 3: Edison adds the entire Columbus attendance area as well as the Franklin attendance area that is south of Wisconsin Avenue and also the Dunlap attendance area east of Richmond Street.

Option 4: Edison adds the Columbus area that is East of Division Street as well as the Franklin attendance area south of Wisconsin Avenue. The Columbus area west of Division Street would be added to the Dunlap attendance area.

The options were based on the developed criteria and information gathered from multiple sources.

Fiscal Note: N/A

Instructional Impact: N/A.

Contact Person(s):
Superintendent Greg Hartjes, (920) 852-5300, ext. 60111 superintendent@aasd.k12.wi.us
Assistant Superintendent of School Services, Dr. Nan Bunnow, (920) 852-5300, ext. 60113 bunnownanette@aasd.k12.wi.us
Executive Director of Operations & Facilities , Ray Przekurat (920) 852-5326, przekuratray@aasd.k12.wi.us

BOE: January 13, 2025