



OREGON SCHOOL DISTRICT

OREGON SCHOOL DISTRICT BOARD OF EDUCATION

“...helping students acquire the
skills, knowledge, and attitudes
to achieve their individual potential...”

From Oregon School District Mission Statement

DATE: MONDAY, DECEMBER 8, 2025
TIME: 6:30 PM
PLACE: OSD Innovation Center, OHS, 456 N Perry Parkway

Order of Business

Call to Order

Roll Call

Proof of Notice of Meeting and Approval of Agenda

AGENDA

A. CONSENT CALENDAR / Innovation Center North and South		
6:30 PM	NOTE: Items under the Consent Calendar are considered routine and will be enacted under one motion. There will be no separate discussion of these items prior to the time the Board votes unless a Board Member requests an item be removed from the calendar for separate action.	
	1.	Minutes of Previous Meeting
	2.	Approval of Payments
	3.	Treasurer's Report, if any
	4.	Staff Resignations/Retirements, if any
	5.	Staff Assignments, if any
	6.	Field Trip Requests, if any
	7.	Acceptance of Donations, if any:
	8.	Approval of New Scholarships, if any:
	9.	Approval of Safety Drill Reports, if any:
B. INFORMATION ITEMS		
	1.	Superintendent's Report - Student Highlights
	2.	Public Comment*
	3.	Oregon Education Association (OEA) Report
	4.	Student Report
C. ACTION ITEMS		
	1.	Acceptance of 2024-2025 Audit and Fund Balance Report
	2.	Approval of 10-year Capital Plan (Fund 46)
D. DISCUSSION ITEMS		
	1.	Committee Reports
		a. Visioning Steering Committee
		b. Policy Committee
E. INFORMATION ITEMS		
	1.	Visioning and Strategic Planning

	2.	Teaching & Learning Update - Rome Corners Intermediate School Goals Update
	3.	Teaching & Learning Update - DPI Report Card Update
	4.	Spring 2026 Election
	5.	Federal and State Legislative Update
	6.	Superintendent’s Report - District Highlights
F. CLOSING		
	1.	Future Agenda
	2.	Check Out
G. CLOSED SESSION / Innovation Center Small Conference Room		
	Consideration of Adjourning into closed session pursuant to Wis. Stat. § 19.85(1)(c) to review and consider the applicants for the District Superintendent position as detailed under the Closed Session Agenda Item G1	
	1.	Review applications for District Superintendent position and determine candidates selected for second round interviews and the second round interview process
	Reconvene in Open Session to act on Closed Session items if necessary and applicable.	
H. ADJOURNMENT		

Go to: www.OregonSD.org/board meetings/agendas for the most updated version agenda.

Public Comment

District Policy 180.05 provides an opportunity for the public to address the Board. We value the public comment period and feedback from our stakeholders. To comply with the Open Meetings Law and to ensure consistency, public comment will have the following parameters:

- Public comment is scheduled for 15 minutes. Speakers will have three minutes in which to make their comments. Ms. Katie Heitz will signal the speaker when their time is up.
- The Board will not comment after each speaker and will reserve discussion to any items on the agenda. Speakers are welcome to stay for the meeting.
- Next steps following public comment may include: referral to the appropriate administrator for follow-up with the speaker or placement of the matter on a future Board agenda.

OREGON SCHOOL DISTRICT

Date: December 8, 2025

Time: 6:30 PM

Place: Innovation Center at Oregon High School, 456 N Perry Parkway, Oregon, WI

Mission: The mission of the Oregon School District is to educate all students by helping them acquire the skills, knowledge, and attitudes needed to achieve their individual potential, to contribute to a changing society, and to be receptive to learning as a lifelong process. The mission will be accomplished by delivering a high quality program through the joint efforts of students, staff, parents, and community.

	Item	Who	Handouts/Visuals	Expected Outcome
	Opening and welcome 1. Call to Order 2. Roll call 3. Proof of Notice	President Pankratz	None	Review of Agenda
	A. Consent Calendar 1. Board Meeting Minutes a. 11/10/2025 Board Meeting Minutes b. 11/19/2025 Special Meeting Minutes c. 12/1/2025 Special Meeting Minutes d. 12/3/2025 Special Meeting Minutes 2. Approval of Payments 3. Treasurer's Report 4. Staff Resignations/Retirements 5. Staff Assignments 6. Field Trip Request 7. Donations 8. Approval of New Scholarships 9. Approval of Safety Drill Reports	President Pankratz	1. Attached 2. Attached 3. Attached 4. Attached 5. None 6. None 7. Attached 8. None 9. See 12/5/2025 Confidential	
	B. Information Items 1. Superintendent's Report – Student Highlights 2. Public Comment 3. OEA Report 4. Student Report			
	C. Action Items: 1. Acceptance of 2024-2025 Audit and Fund Balance Report 2. Approval of 10-year Capital Plan (Fund 46)	1. Mr. Weiland 2. Mr. Weiland	1. Attached 2. Attached	
	D. Discussion Items 1. Committee Reports a. Visioning Steering Committee b. Policy Committee	1. Committee Chairs	1. None	

	E. Information Items 1. Visioning and Strategic Planning 2. Teaching & Learning Update – Rome Corners Intermediate School Goals Update 3. Teaching & Learning Update – DPI Report Card Update 4. Spring 2026 Election 5. Federal and State Legislative Update 6. Superintendent’s Report – District Highlights	1. Dr. Bergstrom 2. Principal Olander 3. Dr. Bergstrom 4. Board Members 5. Dr. Bergstrom 6. Dr. Bergstrom		
	F. Closing 1. Future Agenda 2. Check Out			
	G. Closed Session 1. Review applications for District Superintendent position and determine candidates selected for second round interviews and the second round interview process.			
	H. Adjournment			

MINUTES OF THE REGULAR MEETING OF THE SCHOOL BOARD OF THE OREGON SCHOOL DISTRICT HELD ON NOVEMBER 10, 2025

The regular meeting of the School Board of the Oregon School District was called to order by Board President Troy Pankratz at 6:30 PM on November 10, 2025 in the OSD Innovation Center at Oregon High School in the Village of Oregon, Dane County, Wisconsin. Upon roll call, the following Board members were present: Ms. Ahna Bizjak, Dr. Caleb Bush, Ms. Heather Garrison, Mr. Natha Hensal, Dr. Mary Lokuta, Ms. Leslie Wright and Mr. Troy Pankratz. Board member(s) absent: None. Administrators present: Dr. Leslie Bergstrom, Ms. Jina Jonen, Dr. Candace Weidensee, Dr. Shannon Anderson, Ms. Erika Mundinger, Mr. Andy Weiland, Dr. Jon Tanner, Ms. Kerri Modjeski, Ms. Michelle Minter, Ms. Dawn Goltz, Ms. Jordan Heilberger and Ms. Katie Heitz.

Proof in the form of a certificate by the Oregon Observer of communications and public notice given to the public and the Oregon Observer, and a certificate of posting as required by Wis. Stat. sec. 19.84 as to the holding of this meeting was presented by Mr. Pankratz.

Ms. Garrison moved and Dr. Lokuta seconded the motion to approve the agenda as posted. In a roll call vote, the following members voted yes: Ms. Garrison, Dr. Lokuta, Ms. Bizjak, Dr. Bush, Mr. Hensal, Ms. Wright and Mr. Pankratz. Motion passed 7-0.

A. CONSENT CALENDAR:

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

1. Approval of Minutes - October 27, 2025 Board Meeting Minutes
2. Approve payments in the amount of \$551,154.99
3. Treasurer's Report: None
4. Staff Resignations/Retirements:
 - Jon Fishwild - 1.0 FTE Science Teacher at OHS - retirement effective June 15, 2026 after 35 years of service
5. Staffing Assignments: None
6. Field Trip Requests:
 - German American Partnership Program to Germany June 15 - July 4, 2026
7. Acceptance of Donations:
 - Abbot Charitable Foundation in the amount of \$4000 to NKE;
 - The Kimball Family in the amount of \$5.00 for a field trip scholarship donation;
 - School Tool Box in the amount of \$720.04 to OMS for proceeds from their online sale;
 - Heather Kleist in the amount of \$25.00 from food service balance;
 - Elena Schinderle in the amount of \$5.00 from food service balance;
 - Rachel Glaza in the amount of \$25.00 from food service balance;

- Health Classrooms Foundation in the amount of \$1000 to S for Bal-A-Vis sets for classrooms;
- Oregon PTO in the amount of \$11,025.00 for RCI classroom and building needs.

8. Approval of New Scholarships, if any: None

9. Approval of Safety Drill Reports, if any: BKE, NKE, PVE, FES, RCI and OMS reports were included in the confidential memo to Board members.

Mr. Pankratz thanked those who generously donated to the Oregon School District and congratulated Mr. Jon Fishwild on his retirement at the end of the 2025-2026 school year after 35 years of service. In a roll call vote, the following members voted yes with Mr. Hensal abstaining from the October 27, 2025 Board Meeting Minutes: Ms. Bizjak, Dr. Lokuta, Dr. Bush, Ms. Garrison, Mr. Hensal, Ms. Wright and Mr. Pankratz. Motion passed 7-0.

B. INFORMATION ITEMS:

1. Superintendent's Report - Student Highlights: Dr. Bergstrom shared photos of recent student highlights. The Superintendent's Report can be found on the OSD website at www.OregonSD.org/board.
2. Public Comment: None
3. OEA Report: None
4. Student Report: Ms. Violet Evans provided the Board with an update on events happening at Oregon High School.
5. Review school community feedback regarding qualifications for a new Superintendent: Dennis Pauli from McPherson & Jacobson provided a summary of the feedback received from the staff, student and community engagement sessions that have been held.

C. ACTION ITEMS:

1. Cancellation of November 24, 2025 and December 22, 2025 Board Meetings: Dr. Lokuta moved and Mr. Hensal seconded the motion to cancel the November 24, 2025 and December 22, 2025 Board Meetings. In a roll call vote, the following members voted yes: Dr. Lokuta, Mr. Hensal, Ms. Bizjak, Dr. Bush, Ms. Garrison, Ms. Wright and Mr. Pankratz. Motion passed 7-0.

D. DISCUSSION ITEMS:

1. Committee Reports
 - a. Vision Steering Committee - Ms. Bizjak stated that the next Visioning Steering Committee meeting will be held on Monday, November 24th at 5:15 PM.
 - b. Policy Committee - Dr. Lokuta shared that the next Policy Committee meeting will take place on Monday, November 17th at 5:30 PM in the District Meeting Room and the topic will be Post Retirement Benefits.

E. INFORMATION ITEMS:

1. Visioning and Strategic Planning: None
2. Teaching & Learning Update - Prairie View Elementary School and Forest Edge Elementary School Goals Update: Ms. Dawn Goltz and Ms. Kerri Modjeski shared an update on the goals and outcomes for

Prairie View and Forest Edge from the 2024-2025 school year, specifically related to OSD Goals 1 (Increased academic achievement) and 2 (Increased learning readiness). They also spoke about strategies we will continue to focus on moving forward. Board members had the opportunity to ask questions.

3. Federal and State Legislative Update: Dr. Bergstrom shared that Governor Evers has signed a new act that requires all public school districts to adopt policies that prohibit students from using personal wireless devices during instructional time and that Wisconsin is the 36th state to pass this legislation.
4. Superintendent's Report - District Highlights: Dr Bergstrom shared many photos and updates from events happening throughout the district. The Superintendent's Report can be found on the OSD website at www.OregonSD.org/board.

F. WORK SESSION:

1. Cell Phone Policy Update: Dr. Bergstrom presented results from a staff survey about cell phone use and distractions in class. Board Members had the opportunity to ask questions and held a discussion.

F. CLOSING:

1. Future Agenda: Discussion was held.

G. ADJOURNMENT:

Ms. Garrison moved and Dr. Lokuta seconded the motion to adjourn the meeting. Motion passed 7-0 by unanimous voice vote. The meeting adjourned at 9:07 PM.

Leslie Wright, Clerk
Oregon School District

MINUTES OF THE SPECIAL MEETING OF THE SCHOOL BOARD OF THE OREGON
SCHOOL DISTRICT HELD ON NOVEMBER 19, 2025

A. OPEN SESSION

1. Call to Order & Roll Call: The special meeting of the School Board of the Oregon School District was called to order by Board President Troy Pankratz at 6:30 PM on November 19, 2025 in the District Meeting Room at the Oregon District Office in the Village of Oregon, Dane County, Wisconsin. Upon roll call, the following Board members were present: Dr. Caleb Bush, Ms. Heather Garrison, Mr. Nathan Hensal, Ms. Leslie Wright, Mr. Troy Pankratz, Ms. Ahna Bizjak and Dr. Mary Lokuta. Administrators present: Ms. Jina Jonen.
2. Proof of Notice: Proof in the form of a certificate by the Oregon Observer of communications and public notice given to the public and the Oregon Observer and a certificate of posting as required by Wis. Stat. sec. 19.84 as to the holding of this meeting was presented by Mr. Pankratz.
3. Approval of Agenda: Ms. Garrison moved and Dr. Lokuta seconded the motion to approve the agenda as posted. In a roll call vote, the following members voted yes: Ms. Garrison, Dr. Lokuta, Ms. Bizjak, Ms. Garrison, Dr. Bush, Mr. Hensal, Ms. Wright, and Mr. Troy Pankratz. Motion passed 7-0.
4. Closed Session: Ms. Bizjak moved and Ms. Garrison seconded the motion move into closed session. In a roll call vote, the following members voted yes: Ms. Bizjak, Ms. Garrison, Dr. Bush, Mr. Hensal, Ms. Wright, Dr. Lokuta and Mr. Troy Pankratz. Motion passed 7-0. Board was in closed session at 6:33 PM.

B. EXECUTIVE SESSION

1. Review of applications for District Superintendent position and determine candidates selected for first round interviews: Discussion Held. Candidates selected for the first round of interviews. The Board will discuss the second round process at its meeting on December 8, 2025.

C. ADJOURNMENT

Ms. Garrison moved and Dr. Lokuta seconded the motion to adjourn the meeting. In a roll call vote, the following members voted yes: Ms. Garrison, Dr. Lokuta, Ms. Bizjak, Dr. Bush, Mr. Hensal, Ms. Wright, and Mr. Pankratz. Motion passed 7-0. Meeting adjourned at 8:40 PM.

Leslie Wright, Clerk
Oregon School District

MINUTES OF THE SPECIAL MEETING OF THE SCHOOL BOARD OF THE OREGON
SCHOOL DISTRICT HELD ON DECEMBER 1, 2025

A. OPEN SESSION

1. Call to Order & Roll Call: The special meeting of the School Board of the Oregon School District was called to order by Board President Troy Pankratz at 5:48 PM on December 1, 2025 in the District Meeting Room at the Oregon District Office in the Village of Oregon, Dane County, Wisconsin. Upon roll call, the following Board members were present: Ms. Ahna Bizjak, Ms. Heather Garrison, Mr. Nathan Hensal, Dr. Mary Lokuta, Ms. Leslie Wright and Mr. Troy Pankratz. Mr. Caleb Bush arrived at 5:53 PM.
2. Proof of Notice: Proof in the form of a certificate by the Oregon Observer of communications and public notice given to the public and the Oregon Observer and a certificate of posting as required by Wis. Stat. sec. 19.84 as to the holding of this meeting was presented by Mr. Pankratz.
3. Approval of Agenda: Ms. Garrison moved and Dr. Lokuta seconded the motion to approve the agenda as posted. Motion passed 6-0 by unanimous voice vote.
4. Closed Session: Ms. Garrison moved and Ms. Wright seconded the motion move into closed session. In a roll call vote, the following members voted yes: Ms. Garrison, Ms. Wright, Ms. Bizjak, Mr. Hensal, Dr. Lokuta and Mr. Troy Pankratz. Motion passed 6-0. The Board was in closed session at 5:50 PM.

Dr. Caleb Bush arrived at 5:53 PM.

B. EXECUTIVE SESSION

1. Conduct first round interviews for the District Superintendent position. Two interviews were conducted.

C. ADJOURNMENT

Ms. Garrison moved and Ms. Wright seconded the motion to adjourn the meeting. Motion passed 7-0 by unanimous voice vote. The meeting adjourned at 8:08 PM.

Leslie Wright, Clerk
Oregon School District

MINUTES OF THE SPECIAL MEETING OF THE SCHOOL BOARD OF THE OREGON
SCHOOL DISTRICT HELD ON DECEMBER 3, 2025

A. OPEN SESSION

1. Call to Order & Roll Call: The special meeting of the School Board of the Oregon School District was called to order by Board President Troy Pankratz at 4:49 PM on December 3, 2025 in the District Meeting Room at the Oregon District Office in the Village of Oregon, Dane County, Wisconsin. Upon roll call, the following Board members were present: Ms. Ahna Bizjak, Dr. Caleb Bush, Ms. Heather Garrison, Mr. Nathan Hensal, Dr. Mary Lokuta, Ms. Leslie Wright and Mr. Troy Pankratz. Administrator(s) Present: Ms. Jina Jonen.
2. Proof of Notice: Proof in the form of a certificate by the Oregon Observer of communications and public notice given to the public and the Oregon Observer and a certificate of posting as required by Wis. Stat. sec. 19.84 as to the holding of this meeting was presented by Mr. Pankratz.
3. Approval of Agenda: Mr. Hensal moved and Ms. Garrison seconded the motion to approve the agenda as posted. Motion passed 7-0 by unanimous voice vote.
4. Closed Session: Ms. Wright moved and Ms. Bizjak seconded the motion to move into closed session. In a roll call vote, the following members voted yes: Ms. Wright, Ms. Bizjak, Dr. Bush, Ms. Garrison, Mr. Hensal, Dr. Lokuta and Mr. Pankratz. Motion passed 7-0. The Board was in closed session at 4:51 PM.

B. EXECUTIVE SESSION

1. Conduct first round interviews for the District Superintendent position. Three interviews were conducted.

C. ADJOURNMENT

Ms. Garrison moved and Dr. Lokuta seconded the motion to adjourn the meeting. In a roll call vote, the following members voted yes: Ms. Garrison, Dr. Lokuta, Ms. Bizjak, Dr. Bush, Mr. Hensal, Ms. Wright and Mr. Pankratz. Motion passed 7-0. The meeting adjourned at 9:08 PM.

Leslie Wright, Clerk
Oregon School District

OREGON SCHOOL DISTRICT BOARD APPROVAL OF PAYMENTS

December 8, 2025

Payment Method	Number of Transactions	Amount
Checks	80	\$379,161.73
ACH	137	\$1,429,283.42
Purchasing Card	983	\$239,106.70
	Total	\$2,047,551.85

CHECK VENDOR			INVOICE	CHECK	
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	AMOUNT
100468	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to OMS 10/31/2025	11/14/2025	203.13
100468	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to OHS 10/24/2025	11/14/2025	97.20
100468	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to RCI 10/28/2025	11/14/2025	174.88
100468	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to NKE 10/28/2025	11/14/2025	113.95
100468	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to NKE 10/31/2025	11/14/2025	121.62
100468	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to FES 11/04/2025	11/14/2025	162.64
100468	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to OHS 10/28/2025	11/14/2025	114.54
100468	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to OHS 11/04/2025	11/14/2025	120.32
100468	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to OMS 11/07/2025	11/14/2025	48.60
100468	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to RCI 11/11/2025	11/14/2025	169.45
100468	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to OHS 11/07/2025	11/14/2025	109.35
100468	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to OHS 11/11/2025	11/14/2025	126.69
100469	ARNDT & 000	Arndt & Son Plumbing LLC	Nature center water safety testing.	11/14/2025	35.00
100470	BARABOO 000	Baraboo High School	payment for hosting Badger Conference Cross Country Tournament	11/14/2025	1,200.00
100471	BEAVER D000	Beaver Dam High School	payment for hosting Badger Conference Girls Golf, Boys Golf and JV Track Tournaments	11/14/2025	3,600.00
100472	BETHEL H002	Bethel Horizons Foundation Inc	Environmental trip for all 6th graders	11/14/2025	840.00
100473	BLOOMS B000	Blooms by Binky	CE & Rec Instructor for Hygge: Embrace the Art of Cozy Living	11/14/2025	175.00
100474	CILWAAUS000	Cilwa, Austin	Football Coaching Stipend	11/14/2025	3,000.00
100475	CREATE I000	Create In The 608, LLC	CE & Rec Instructor for Wintery Wood Snowperson	11/14/2025	96.00
100476	FETTISAM000	Fettig, Sam	guest artist stipend	11/14/2025	100.00
100477	FITCHBUR000	Fitchburg's Orchard Inc	Local apple deliver 11/11/2025	11/14/2025	420.00
100478	HAINEOLI000	Haines, Olivia	Cheerleading Coaching Stipend	11/14/2025	150.00
100479	HANNEBRI000	Hannemann, Brian	OMS Boys Basketball Official - 11/6/25	11/14/2025	80.00
100480	JOURNEY 000	Journey Mental Health Center I	REST (formerly CBITS) Program - 2025-2026 School Year - Foundation Costs (Shannon Anderson)	11/14/2025	18,133.00
100481	KAVANBRI000	Kavanaugh, Brian	OMS Boys Basketball Official - 11/6/25	11/14/2025	80.00
100482	MADISON 020	Madison Metro School District	Registration fee for math meet on 10/29/25	11/14/2025	25.00
100483	MILWAUKE012	Milwaukee Bilingual SLP LLC	IEP attendance as part of bilingual speech/language evaluation services	11/14/2025	100.00
100484	MONT L M000	Mont L Martin, Trustee	23-CV-000112	11/14/2025	155.00
100484	MONT L M000	Mont L Martin, Trustee	24-CV-0071	11/14/2025	59.00
100485	NATIONS 000	Nations Roof LLC	OHS - CMP roofing project #4.	11/14/2025	45,301.30
100486	PALASRAN000	Palas, Randy	OMS Boys Basketball Official - 11/6/25	11/14/2025	80.00
100487	PROCHWIL000	Prochnow, William	Football Coaching Stipend	11/14/2025	1,500.00
100488	REEDSBUR000	Reedsburg Area High School	payment for hosting Badger Conference Varsity Volleyball and Varsity Track Tournaments	11/14/2025	2,400.00

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
100489	SAUK PRA001	Sauk Prairie High School	payment for hosting Badger Conference Cross Country and JV Volleyball Tournaments	11/14/2025	2,400.00
100490	SCHOOL D013	School District of Milton	payment for hosting Badger Conference Girls Swim Tournament	11/14/2025	480.00
100491	SCHRIGRE000	Schriever, Gretta	Oregon Community Scholarship	11/14/2025	750.00
100492	SKELLY'S000	Skelly's Farm Market LLC	Kindergarten Field Trip Admission	11/14/2025	650.00
100493	STOUGHTO000	Stoughton High School	payment for hosting Badger Conference Boys Swim Tournament	11/14/2025	360.00
100493	STOUGHTO000	Stoughton High School	Badger Conference Website	11/14/2025	134.25
100494	STOUGHTO001	Stoughton Area School District	Badger Conference Honors Band	11/14/2025	220.00
100495	THE MIDW000	The Midwest Clinic	The 79th Midwest Clinic International Band & Orchestra Conferenced registration fee (for Orchestra teacher)	11/14/2025	230.00
100496	UNITED W000	United Way of Dane County	Payroll accrual	11/14/2025	183.75
100497	USI INSU000	USI Insurance Services LLC	USI Insurance Services 7/1/25-7/1/26 Installment 6 of 12	11/14/2025	4,791.66
100498	UW MADIS022	UW Madison Mead Witter School	Band Activity / D&F - Band Clinic for 8th Grade Band Students	11/14/2025	750.00
100499	VILLAGE 000	Village of Oregon	Crossing Guard 9/28/25-10/11/25	11/14/2025	358.72
100499	VILLAGE 000	Village of Oregon	Police Services for OHS Football games 9/26/25 & 10/3/25 and OHS Homecoming Dance 10/4/25	11/14/2025	876.99
100499	VILLAGE 000	Village of Oregon	Chargeback for NASRO (National Assoc of School Resource Officers) annual membership fee paid by the Village of Oregon	11/14/2025	50.00
100499	VILLAGE 000	Village of Oregon	Pool SW 9-30 to 10-30-25	11/14/2025	1,354.44
100499	VILLAGE 000	Village of Oregon	OHS SW 9-29 to 10-30-25	11/14/2025	1,927.64
100499	VILLAGE 000	Village of Oregon	JCPE WO 9-29 to 10-30-25	11/14/2025	1,011.97
100499	VILLAGE 000	Village of Oregon	JCPE SW 9-29 to 10-30-25	11/14/2025	123.22
100499	VILLAGE 000	Village of Oregon	OMS SW 9-29 to 10-30-25	11/14/2025	879.22
100499	VILLAGE 000	Village of Oregon	DO SW 9-29 to 10-30-25	11/14/2025	369.68
100499	VILLAGE 000	Village of Oregon	NKE SW 9-29 to 10-30-25	11/14/2025	568.59
100499	VILLAGE 000	Village of Oregon	MS Irrigation 9-29 to 10-30-25	11/14/2025	13.00
100499	VILLAGE 000	Village of Oregon	PVE SW 9-29 to 10-30-25	11/14/2025	804.97
100499	VILLAGE 000	Village of Oregon	RCI SW 9-29 to 10-30-25	11/14/2025	817.80
100499	VILLAGE 000	Village of Oregon	HS NWall SW 9-30 ot 10-30-25	11/14/2025	177.57
100499	VILLAGE 000	Village of Oregon	HS WWall Water 9-30 ot 10-30-25	11/14/2025	851.79
100500	XEXEMFAF000	XeXemeku, Fafa	Refund of Food Service Funds	11/14/2025	190.00
100501	AFFILIAT000	Affiliated Carriage Systems	Mckinney Vento October	11/21/2025	3,861.15
100502	ALLIANT 000	Alliant Energy	PVE Electric 10-17 to 11-17-25	11/21/2025	4,690.25
100502	ALLIANT 000	Alliant Energy	RCI Electric 10-17 to 11-17-25	11/21/2025	10,324.83
100502	ALLIANT 000	Alliant Energy	RCI Natural Gas 10-17 to 11-17-25	11/21/2025	702.73

CHECK VENDOR			INVOICE	CHECK	
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	AMOUNT
100502	ALLIANT 000	Alliant Energy	BKE Electric 10-16 to 11-14-25	11/21/2025	5,584.67
100502	ALLIANT 000	Alliant Energy	BKE Natural Gas 10-17 to 11-17-25	11/21/2025	650.78
100502	ALLIANT 000	Alliant Energy	Pool Natural Gas 10-17 to 11-17-25	11/21/2025	915.11
100502	ALLIANT 000	Alliant Energy	NKE Garage Electric 10-17 to 11-17-25	11/21/2025	33.63
100502	ALLIANT 000	Alliant Energy	PVE Shed Natural Gas 10-17 to 11-17-25	11/21/2025	21.98
100502	ALLIANT 000	Alliant Energy	NKE Electric 10-17 to 11-17-25	11/21/2025	10,453.79
100502	ALLIANT 000	Alliant Energy	NKE Natural Gas 10-17 to 11-17-25	11/21/2025	1,492.85
100502	ALLIANT 000	Alliant Energy	PVE Natural Gas 10-17 to 11-17-25	11/21/2025	794.64
100502	ALLIANT 000	Alliant Energy	OHS Electric 10-17 to 11-17-25	11/21/2025	24,744.91
100502	ALLIANT 000	Alliant Energy	JV Baseball Press Box/JCPE Lights Electric 10-17 to 11-17-25	11/21/2025	337.00
100502	ALLIANT 000	Alliant Energy	Football Field Concessions Electric 10-17 to 11-17-25	11/21/2025	46.60
100502	ALLIANT 000	Alliant Energy	HS Football Field Lights/Panther Stadium Storage/HS West Football Lites Electric 10-17 to 11-17-25	11/21/2025	187.69
100502	ALLIANT 000	Alliant Energy	OHS Natural Gas 10-17 to 11-17-25	11/21/2025	2,793.38
100502	ALLIANT 000	Alliant Energy	HS Storage Shed Natural Gas 10-14 to 11-17-25	11/21/2025	21.98
100502	ALLIANT 000	Alliant Energy	OMS Electric 10-16 to 11-14-25	11/21/2025	11,090.27
100502	ALLIANT 000	Alliant Energy	OMS Natural Gas 10-17 to 11-17-25	11/21/2025	895.41
100502	ALLIANT 000	Alliant Energy	OMS Kitchen/OMS Greenhouse Natural Gas 10-17 to 11-17-25	11/21/2025	80.88
100502	ALLIANT 000	Alliant Energy	Pool Electric 10-21 to 11-17-25	11/21/2025	1,986.80
100503	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to OMS 11/14/2025	11/21/2025	139.74
100503	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to FES 11/14/2025	11/21/2025	222.07
100503	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to NKE 11/14/2025	11/21/2025	196.76
100503	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to OHS 11/14/2025	11/21/2025	98.91
100504	CREATE I000	Create In The 608, LLC	CE & Rec Instructor for Tree Slice Ornaments	11/21/2025	165.00
100505	FORREST 000	Forrest Piano Service	Piano tuning	11/21/2025	150.00
100506	HOWARJAY000	Howard, Jayson	OMS Volleyball and Cross Country Event Worker - 9/15, 9/16, 9/22 & 9/29/25	11/21/2025	190.00
100507	INSIGHT 000	Insight FS	Athletic field paint	11/21/2025	341.80
100508	JOHNSON 006	Johnson Snow Removal and Lawn	BKE mowing for October	11/21/2025	800.00
100508	JOHNSON 006	Johnson Snow Removal and Lawn	NKE/PVE mowing for October	11/21/2025	300.00
100509	MAMERJAM000	Mamerow, Jamie	Credit Reimbursement SPY 751	11/21/2025	630.00
100510	ROCKET A000	Rocket Alumni Solutions	Interactive Touchscreen Subscription	11/21/2025	3,299.05
100511	SEW MANY000	Sew Many Threads LLC	FFA shirts and jackets	11/21/2025	2,578.50
100512	SOULECRY000	Soule, Crystal	OMS Volleyball Event Worker - 9/15, 9/22, 9/29, 10/8, 10/9, 10/14 & 10/15/2025	11/21/2025	280.00
100513	TEAM EXT000	Team Extreme LLC	Girls Basketball Team Building Program	11/21/2025	575.00
100514	TIER 1 L000	Tier 1 Lawn Sprinkler	Repair of athletic field sprinklers	11/21/2025	1,392.50
100515	TOWN OF 000	Town of Brooklyn	Chargeback refunded taxes - par 001300000	11/21/2025	158.48

CHECK VENDOR			INVOICE	CHECK	
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	AMOUNT
100516	VILLAGE 000	Village of Oregon	Chargeback request par 050902340771	11/21/2025	1,050.52
100517	ALPHA BA000	Alpha Baking Company Inc	Bread Delivery to OHS 11/18/2025	11/25/2025	129.58
100517	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to RCI 11/18/2025	11/25/2025	54.38
100518	EISENHOW000	Eisenhower Cheerleaders Booste	New Berlin Eisenhower Battle of the Bows 2/7/2026 (11 Varsity athletes @ \$20.00 + 10 JV athletes @ \$12.00)	11/25/2025	340.00
100519	ELKHORN 000	Elkhorn Area High School	Elkhorn HS Frozen Frenzy Competition 1/31/2026 (11 Varsity athletes @ \$18.00 + 10 JV athletes @ \$12.00)	11/25/2025	318.00
100520	FARISDAW001	Faris, Dawn	Girls Swim Banquet Meal Reimbursement	11/25/2025	750.00
100521	GREENDAL001	Greendale High School	Greendale iCheer Competition 1/17/2026 (11 athletes @ \$26.00 + 10 athletes @ \$16.00)	11/25/2025	446.00
100522	KETTLE M001	Kettle Moraine Lutheran	Kettle Moraine Lutheran High School Cheer Competition - January 24, 2026 (11 athletes @ \$25.00 + 10 athletes @ \$15.00)	11/25/2025	425.00
100523	MOUNT HO000	Mount Horeb Area School Dist	I90 94 Standards Evidence Grading Reg: Weiss, Ducett, Klumpers, Manny Brown, Jon Tanner	11/25/2025	75.00
100524	SCHOOL D006	School District of Waukesha	2025 Southside Showdown Cheer Competition Registration 12/13/2025 (21 athletes @ \$20.00)	11/25/2025	420.00
100525	STOUGHTO006	Stoughton Hospital	October 2025 Employee Physical Invoice	11/25/2025	504.00
100526	UNITED W000	United Way of Dane County	Payroll accrual	11/25/2025	183.75
100527	VORTEX U000	Vortex USA Inc	Oregon Splash Pad - Project ID 44485 (Deposit #2 - 50% before shipment of product)	11/25/2025	118,288.20
100528	MONT L M000	Mont L Martin, Trustee	23-CV-000112	11/25/2025	155.00
100528	MONT L M000	Mont L Martin, Trustee	24-CV-0071	11/25/2025	59.00
100529	#SOCIALS000	#SocialSchool4EDU	Social Media Monitoring (6 months of service per contract dated 7/1/23 through 6/30/26)	12/05/2025	6,250.00
100530	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to OHS 11/21/2025	12/05/2025	97.20
100530	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to OMS 11/21/2025	12/05/2025	48.60
100530	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to RCI 11/25/2025	12/05/2025	160.90
100530	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to OMS 11/25/2025	12/05/2025	85.15
100530	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to NKE 11/25/25	12/05/2025	246.60
100530	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to OHS 11/28/2025	12/05/2025	133.06
100531	ALPHAGRA000	AlphaGraphics	yard signs	12/05/2025	453.18
100532	BULTMLIS000	Bultman, Lisa	Gen Ofc / Non Cap Equip (Band) - Tenor Saxaphone (used)	12/05/2025	250.00
100533	CHICAGO 001	Chicago International Model Un	Chicago International Model United Nations competition registration fees	12/05/2025	5,975.00
100534	COOK'S D000	Cook's Direct	Supplies for PVE kitchen	12/05/2025	430.00
100535	EDGERTON000	School District of Edgerton	Girls Basketball Scrimmage 11-24-25	12/05/2025	75.00
100536	ESCO GIF000	ESCO Gifts and Awards Inc	Trophy order - Fall (Volleyball)	12/05/2025	137.00
100537	FERO-TES000	Fero-Ellis, Tessa	Oregon Community Scholarship	12/05/2025	750.00

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NUMBER	KEY	VENDOR	DESCRIPTION	DATE
				AMOUNT
100538	GRONLKEL000	Gronli, Kelly	oboe clinician	12/05/2025
100539	HUFFMSCO000	Huffman, Scott	Girls Varsity Basketball Official - Elkhorn	12/05/2025
100540	JANESVIL005	Janesville Cleaning Profession	OHS: Fill in cleaning for October	12/05/2025
100541	KISSFLOW000	Kissflow, Inc.	Kissflow Transportation Software - Annual Plan - 11/13/25-11/12/26	12/05/2025
100542	KLEIN-DI000	Klein-Dickert Milwaukee Inc	NKE: replacement glass for corridor doors	12/05/2025
100543	MADISON 004	Madison College	Fall tuition	12/05/2025
100543	MADISON 004	Madison College	Fall tuition	12/05/2025
100544	MADISON 043	Madison Gas & Electric	FES Electric 10-22 to 11-18-25	12/05/2025
100544	MADISON 043	Madison Gas & Electric	Environmental House Electric 10-22 to 11-18-25	12/05/2025
100545	MELACANO000	Melacanon	Never Too Late sheet music	12/05/2025
100546	NATIONAL033	National Equity Project	NEP Services 2025-26	12/05/2025
100547	PROPRODU000	ProProductions Inc	Girls Swim Team Posters and Senior Banners	12/05/2025
100548	UNEMPLOY000	Unemployment Insurance	October 2025 Unemployment Insurance Invoice	12/05/2025
Totals for checks				379,161.73

CHECK VENDOR		INVOICE	CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	
252600819	A & B EN000	A & B Enterprises	Capital Maintenance - OMS work performed in room 202. Changed door from swinging into room.	11/14/2025 1,095.64
252600820	ACKERJEN000	Acker, Jenafer	Prof Dev / EE Travel - reimburse lodging (1 night) for WSCA Convention	11/14/2025 93.00
252600821	ALDRILIS000	Aldrich, Lisa	10/1/2025-10/31/2025 Mileage between OHS and OMS for October 2025	11/14/2025 23.80
252600822	AUTISM R001	Autism Resources Network	October 2025 Services for OSD (7.75 Hours)	11/14/2025 930.00
252600823	BADGER S000	Badger Sporting Goods Inc	MSAN Hoodies	11/14/2025 540.00
252600824	BARKETAM000	Barker, Tami	Reimbursement for Shoe Purchase - Food Service	11/14/2025 50.00
252600825	BUSKAGER000	Buskager Transportation Compan	Nov Pay	11/14/2025 36,962.58
252600825	BUSKAGER000	Buskager Transportation Compan	NOV PAY- TRIPS	11/14/2025 839.84
252600826	CBC TRAN000	CBC Transportation LLC	Nov Pay	11/14/2025 28,272.93
252600827	CDL SUCC000	CDL Success Lady	November Pay	11/14/2025 15,651.41
252600828	COMPLETE001	Complete Office of Wisconsin,	Paper / Supplies - pastel copy paper (18 reams); BW cardstock (4 reams)	11/14/2025 208.70
252600828	COMPLETE001	Complete Office of Wisconsin,	colored paper	11/14/2025 106.58
252600828	COMPLETE001	Complete Office of Wisconsin,	11x17 white paper (2 reams)	11/14/2025 18.66
252600828	COMPLETE001	Complete Office of Wisconsin,	4 reams of cherry cardstock	11/14/2025 48.80
252600829	COX JAN000	Cox, Janet	Reimbursement for Shoe Purchase - Food Service	11/14/2025 50.00
252600830	CS4 FLOO000	CS4 Flooring - Creative Soluti	BKE - flooring repairs.	11/14/2025 1,020.00
252600831	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OMS: Credit for another case of damaged toilet tissue on Order 75242	11/14/2025 -42.57
252600831	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OHS: paper hand towels, toilet tissue, liners, neutral cleaners, foam soap, vinyl gloves, sanitizer concentrate	11/14/2025 2,505.90
252600831	D'ORAZIO000	D'Orazio Cleaning Supply Inc	BKE: floor cleaner	11/14/2025 27.28
252600831	D'ORAZIO000	D'Orazio Cleaning Supply Inc	BKE: stainless steel cleaner	11/14/2025 116.18
252600831	D'ORAZIO000	D'Orazio Cleaning Supply Inc	BKE: bleach	11/14/2025 77.25
252600831	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OMS: toilet tissue, paper hand towels, liners, Clorox disinfectant wipes	11/14/2025 1,910.34
252600831	D'ORAZIO000	D'Orazio Cleaning Supply Inc	FES: toilet tissue, toilet bowl cleaner, foam soap, hand sanitizer, paper hand towels	11/14/2025 941.63
252600831	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OMS: Clorox disinfectant wipes	11/14/2025 203.31
252600832	DEFOREST000	DeForest Area High School	payment for hosting Badger Conference Boys Swim Tournament	11/14/2025 480.00
252600833	FIDELITE000	Fidelitec LLC	October 2025 New Employee Background Check Invoice	11/14/2025 247.00
252600834	FLEISJES000	Fleischauer, Jessica	10/2/2025-10/28/2025 Mileage between NKE and Mariposa for preschool and 4K	11/14/2025 116.90
252600835	FORT ATK000	Fort Atkinson High School	payment for hosting Badger Conference Girls Golf, Boys Golf, Girls Swim, Wrestling and JV Track Tournaments	11/14/2025 5,740.00

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NUMBER	KEY	VENDOR	DESCRIPTION	DATE	AMOUNT
252600836	GENERAL 000	General Communications Inc	CHECKOVER. PVE CHANNEL INTERMITTENT	11/14/2025	70.00
252600837	GLS UTIL000	GLS Utility LLC	Diggers Hotline Tickets for October 2025	11/14/2025	2,165.45
252600838	GOPHER S000	Gopher Sport	Phy Ed / Supplies - volleyball set, ramp (2)	11/14/2025	347.18
252600838	GOPHER S000	Gopher Sport	Phy Ed / Supplies - Volleyball set (10"/set of 6)	11/14/2025	131.81
252600839	GORDON F001	Gordon Food Service Inc	Customer Agreement Rebate 22388 for RCI	11/14/2025	-391.68
252600839	GORDON F001	Gordon Food Service Inc	Credit for returned damaged item at RCI	11/14/2025	-42.59
252600839	GORDON F001	Gordon Food Service Inc	Credit for Return of damaged item delivered to RCI	11/14/2025	-35.58
252600839	GORDON F001	Gordon Food Service Inc	Credit for return of damaged yogurt	11/14/2025	-17.07
252600839	GORDON F001	Gordon Food Service Inc	Credit for return of damaged items	11/14/2025	-12.91
252600839	GORDON F001	Gordon Food Service Inc	customer rebate credit OHS July 2025	11/14/2025	-9.26
252600839	GORDON F001	Gordon Food Service Inc	customer rebate credit OHS July 2025	11/14/2025	-55.55
252600839	GORDON F001	Gordon Food Service Inc	Credit for damaged canned goods at FES	11/14/2025	-117.66
252600839	GORDON F001	Gordon Food Service Inc	credit for damaged watermelons arrived 11/05/2025 from GFS	11/14/2025	-47.94
252600839	GORDON F001	Gordon Food Service Inc	Food and Supply for OHS 10/29/2025	11/14/2025	5,029.00
252600839	GORDON F001	Gordon Food Service Inc	Food and Supply for OHS 10/29/2025	11/14/2025	157.95
252600839	GORDON F001	Gordon Food Service Inc	Food and Supply delivery to OMS 10/29/2025	11/14/2025	4,292.24
252600839	GORDON F001	Gordon Food Service Inc	Food delivery to OMS 10/29/2025	11/14/2025	1,072.13
252600839	GORDON F001	Gordon Food Service Inc	Food and Supply delivery to NKE 10/29/2025	11/14/2025	2,515.41
252600839	GORDON F001	Gordon Food Service Inc	Food and Supply delivery to OHS 11/05/2025	11/14/2025	5,379.96
252600839	GORDON F001	Gordon Food Service Inc	Food pick up at GFS store for OMS and OHS. 11/06/2025	11/14/2025	225.29
252600839	GORDON F001	Gordon Food Service Inc	Food and Supply to RCI 11/05/2025	11/14/2025	4,372.80
252600839	GORDON F001	Gordon Food Service Inc	Food and Supply delivery to OMS 11/05/2025	11/14/2025	4,370.54
252600839	GORDON F001	Gordon Food Service Inc	Food and Supply delivery to FES 11/05/2025	11/14/2025	2,603.73
252600839	GORDON F001	Gordon Food Service Inc	Credit 2002278942 for -\$36.48 was applied twice	11/14/2025	36.48
252600839	GORDON F001	Gordon Food Service Inc	Food delivery to NKE 11/12/2025	11/14/2025	3,665.25
252600839	GORDON F001	Gordon Food Service Inc	Food delivery to NKE 11/12/2025	11/14/2025	321.30
252600839	GORDON F001	Gordon Food Service Inc	Food and Supply delivery to RCI 11/12/2025	11/14/2025	3,617.36
252600839	GORDON F001	Gordon Food Service Inc	Food and Supply delivery to OHS 11/12/2025	11/14/2025	5,885.35
252600840	GREEN FI000	Green Field Farm	Local ground beef delivered 11/03/2025	11/14/2025	1,475.00
252600841	GREIBBEN000	Greiber, Benjamin	OMS Boys Basketball Official - 11/6/25	11/14/2025	80.00
252600842	H&S PROT000	H&S Protection Systems, Inc	RCI - security system fee.	11/14/2025	171.87
252600842	H&S PROT000	H&S Protection Systems, Inc	NKE - security system fee.	11/14/2025	171.87
252600842	H&S PROT000	H&S Protection Systems, Inc	DO - security system fee.	11/14/2025	171.87
252600842	H&S PROT000	H&S Protection Systems, Inc	Pool - security system fee.	11/14/2025	171.87
252600842	H&S PROT000	H&S Protection Systems, Inc	OHS - security system fee.	11/14/2025	171.87
252600842	H&S PROT000	H&S Protection Systems, Inc	PVE - security system fee.	11/14/2025	171.87
252600842	H&S PROT000	H&S Protection Systems, Inc	FES - security system fee.	11/14/2025	343.74
252600842	H&S PROT000	H&S Protection Systems, Inc	BKE - security system fee.	11/14/2025	171.87

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252600842	H&S PROT000	H&S Protection Systems, Inc	OMS - security system fee.	11/14/2025	171.87
252600843	HAGSTJAM001	Hagstrom, James	Nov Pay	11/14/2025	14,534.78
252600844	HAGSTPET000	Hagstrom, Peter	Nov Pay	11/14/2025	6,880.58
252600845	HAGSTROM001	Hagstrom Transportation Inc	Nov Pay	11/14/2025	66,391.39
252600845	HAGSTROM001	Hagstrom Transportation Inc	NOV PAY	11/14/2025	839.57
252600846	HAMREMOL000	Hamre, Molly	9/2/2025-10/30/2025 district wide OT travel	11/14/2025	83.09
252600847	KEMPS LL000	Kemps LLC	Milk delivery, week ending 10/25/2025	11/14/2025	3,187.01
252600847	KEMPS LL000	Kemps LLC	Milk delivery, week ending 11/01/2025	11/14/2025	1,713.31
252600847	KEMPS LL000	Kemps LLC	Milk delivery week ending 11/08/2025	11/14/2025	2,877.40
252600848	KWIK TRI000	Kwik Trip Inc	October 2025 Gas - Account 12867	11/14/2025	977.70
252600849	KWIK TRI001	Kwik Trip Inc	Fundraising card program Account 0120003857 - OHS German Exchange (add'l gift cards added to previous order)	11/14/2025	207.50
252600850	LONE PIN001	Lone Pine Transportation Inc	Nov Pay	11/14/2025	26,490.48
252600851	LOW INCI000	Low Incidence Consulting Servi	November 2025 Vision Services for OSD	11/14/2025	6,934.03
252600852	MAITRI C000	Maitri Center for Mindful Livi	CE & Rec Instructor for Mindful Monkeys and Mindful Kids	11/14/2025	1,350.00
252600853	MANCUHR000	Mancusi, Christine	CE & Rec Instructor for Awesome Autumn Crafts at NKE	11/14/2025	100.00
252600854	MAUREANN000	Maurer, Anne-Celine	Reimbursement for Shoe Purchase - Food Service	11/14/2025	50.00
252600855	MAYO LAR000	Mayo, Larry	Mileage 8/20/25-10/30/25 (192 miles @ .70)	11/14/2025	134.40
252600856	OMNI FIN000	Omni Financial Group, Inc.	October 2025 Remitter Invoice	11/14/2025	256.00
252600857	PEAK SYS000	Peak Systems Group Inc	Troubleshooting FES gym audio-video system	11/14/2025	312.50
252600858	PGL TRAN000	PGL Transport LLC	Nov Pay	11/14/2025	6,835.23
252600859	QUALITY 002	Quality CNA Training LLC	CNA training tuition	11/14/2025	725.00
252600860	RASSBACH000	Rassbach Communications Servic	Relocate radio	11/14/2025	47.30
252600860	RASSBACH000	Rassbach Communications Servic	Installation of MNC360 radio - monthly airtime	11/14/2025	663.14
252600861	SALTCO L000	SaltCo LLC	FES- 4 bags of solar salt.	11/14/2025	48.80
252600861	SALTCO L000	SaltCo LLC	OMS - 8 bags of solar salt.	11/14/2025	97.60
252600862	SAUTEALI000	Sauter, Alison	Travel between 4K sites and schools for Speech/Language 9/2/25-10/29/25 (316.3 miles @ .70)	11/14/2025	221.41
252600863	SAYRENIC000	Sayre, Nicole	10/1/2025-10/29/2025 mileage reimbursement	11/14/2025	123.20
252600864	SOLVIT I000	Solvit Inc	Chemicals delivery to OHS 10/27/2025	11/14/2025	465.00
252600864	SOLVIT I000	Solvit Inc	Dishwasher supplies for RCI 11/04/2025	11/14/2025	138.00
252600864	SOLVIT I000	Solvit Inc	Chemical supplies for dishwasher at BKE 11/10/2025	11/14/2025	325.00
252600865	STARKELI000	Starkman, Elizabeth	10/1/2025-10/31/2025 October 2025 Mileage	11/14/2025	60.55
252600866	STRAISHE000	Strain, Shelly	Reimbursement for Shoe Purchase - Food Service	11/14/2025	48.52
252600867	VAN FTAM000	Van Fossen, Tammy	Reimbursement for Shoe Purchase - Food Service	11/14/2025	30.58
252600868	VILLAGE 002	Village of Brooklyn	BKE SW 9-25 to 10-27-25	11/14/2025	879.61
252600869	WAUNAKEE002	Waunakee High School	payment for hosting Badger Conference Volleyball, Gymnastics and Varsity Track Tournaments	11/14/2025	3,800.00
252600870	WAYNE AC000	Wayne Ace Bus Service LLC	Nov Pay	11/14/2025	28,258.60

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NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
252600871	WI HOCKE001	WI Hockey Development Inc	Boys Hockey - December Ice Fees	11/14/2025	10,206.25
252600872	WIAA 000	WIAA	Sectional Final Volleyball 11-1-25	11/14/2025	2,093.83
252600873	WIEDEL T000	Wiedel Transportation	Nov Pay	11/14/2025	39,132.66
252600874	1901 INC000	1901 Inc.	FES - adjusted faucet not running properly.	11/21/2025	300.00
252600875	AMERICAN028	American Printing Co Inc	1,000 qty. Cum File Folder Labels	11/21/2025	480.00
252600876	BADGER S000	Badger Sporting Goods Inc	20 t-shirts for EA appreciation	11/21/2025	140.00
252600876	BADGER S000	Badger Sporting Goods Inc	Phy Ed / Supplies - basketballs (10)	11/21/2025	300.00
252600877	BAHENALB000	Bahena, Alba	10/1/2025-10/29/2025 mileage	11/21/2025	129.08
252600878	BRIDGRYA000	Bridge, Ryan	Credit Reimbursement MKT/421T	11/21/2025	630.00
252600879	BUSKAGER000	Buskager Transportation Compan	Nov Pay - Trips	11/21/2025	230.88
252600880	D'ORAZIO000	D'Orazio Cleaning Supply Inc	FES: paper hand towels	11/21/2025	421.26
252600881	EIMERLIN000	Eimerman, Lindsay	T-shirts for Educational Assistant's Day Staff Appreciation	11/21/2025	120.01
252600882	EMMONS B000	Emmons Business Interiors LLC	Furniture / Non-Cap Equip (Staff) - conference table, chairs (4)	11/21/2025	2,835.78
252600882	EMMONS B000	Emmons Business Interiors LLC	Furniture / Non-Cap Equipment - bookshelves (5) for English classroom (Bratt)	11/21/2025	2,964.15
252600882	EMMONS B000	Emmons Business Interiors LLC	Furniture / Non-Cap Equipment (Staff) - HON Mesh Mid-Back Task Chairs (2)	11/21/2025	577.72
252600882	EMMONS B000	Emmons Business Interiors LLC	Furniture / Non-Capital Equipment - Science Demo Table (1) and Lab Tables (3)	11/21/2025	5,185.00
252600882	EMMONS B000	Emmons Business Interiors LLC	STEAM / Non-Cap Equip - Work Bench Table for STEAM Classroom	11/21/2025	1,044.79
252600883	ENVIRONM001	Environmental Management Consu	NKE - Asbestos removal management - custodian breakroom.	11/21/2025	700.00
252600884	FURE SCO000	Fure, Scot	OMS Wrestling Official - 11/13/25	11/21/2025	80.00
252600885	GORDON F000	Gordon Flesch Company Inc	Meter Charges	11/21/2025	1,239.57
252600885	GORDON F000	Gordon Flesch Company Inc	Printer for Innovation Center	11/21/2025	1,300.00
252600886	GORDON F001	Gordon Food Service Inc	Customer rebate for NKE	11/21/2025	-33.09
252600886	GORDON F001	Gordon Food Service Inc	Credit for returned cherry tomatoes 11/12/2025	11/21/2025	-23.26
252600886	GORDON F001	Gordon Food Service Inc	Customer Rebate NKE 2025	11/21/2025	-99.28
252600886	GORDON F001	Gordon Food Service Inc	Customer Rebate Credit for OHS	11/21/2025	-61.23
252600886	GORDON F001	Gordon Food Service Inc	Customer Rebate Credit for RCI	11/21/2025	-302.00
252600886	GORDON F001	Gordon Food Service Inc	Customer Rebate Credit for FES	11/21/2025	-31.35
252600886	GORDON F001	Gordon Food Service Inc	Customer Rebate Credit for RCI	11/21/2025	-50.33
252600886	GORDON F001	Gordon Food Service Inc	Customer Rebate Credit for FES	11/21/2025	-94.06
252600886	GORDON F001	Gordon Food Service Inc	Customer Rebate Credit for OMS	11/21/2025	-58.87
252600886	GORDON F001	Gordon Food Service Inc	Customer Rebate Credit for OMS	11/21/2025	-353.23
252600886	GORDON F001	Gordon Food Service Inc	Customer Rebate Credit for OHS	11/21/2025	-367.38
252600886	GORDON F001	Gordon Food Service Inc	Food and Supply delivery to OMS 11/12/2025	11/21/2025	2,758.56

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
252600886	GORDON F001	Gordon Food Service Inc	Food and Supply delivery to FES 11/12/2025	11/21/2025	2,950.44
252600886	GORDON F001	Gordon Food Service Inc	Food and Supply for NKE 11/05/2025	11/21/2025	3,777.50
252600887	GROWTH C000	Growth Chess	CE & Rec Instructor for Grow with Chess at BKE	11/21/2025	450.00
252600888	HEITZKAT000	Heitz, Katie	11/13/2025 reimbursement for food for Elevate Meeting with School Leadership Teams	11/21/2025	213.92
252600889	KLEENMAR000	Kleenmark Services Corp	FES - October daily cleaning.	11/21/2025	10,749.43
252600889	KLEENMAR000	Kleenmark Services Corp	NKE - October daily cleaning.	11/21/2025	5,432.24
252600889	KLEENMAR000	Kleenmark Services Corp	DO - October daily cleaning.	11/21/2025	670.49
252600889	KLEENMAR000	Kleenmark Services Corp	BKE - October daily cleaning.	11/21/2025	7,160.56
252600889	KLEENMAR000	Kleenmark Services Corp	PVE - October daily cleaning.	11/21/2025	5,569.73
252600889	KLEENMAR000	Kleenmark Services Corp	Pool - October daily cleaning.	11/21/2025	1,192.81
252600890	LOWERJAS000	Lowery, Jason	OMS Wrestling Official - 11/13/25	11/21/2025	80.00
252600891	M3 INSUR000	M3 Insurance Solutions Inc	Audit for Workers' Comp	11/21/2025	4,297.00
252600892	MANCUHR000	Mancusi, Christine	CE & Rec Instructor for Awesome Autumn Crafts at BKE	11/21/2025	125.00
252600893	MITCHCHR000	Mitchell, Christopher	Boys Soccer Bowling Party Reimbursement	11/21/2025	259.66
252600894	OLSENLIN000	Olsen, Lindsey	7/10/2025-11/17/2025 Mileage	11/21/2025	304.22
252600895	ROTO-ROO000	Roto-Rooter Sewer Service	PVE - clear line in cafeteria drain.	11/21/2025	199.00
252600896	SEARL EL000	Searl Electric Inc	NKE: repair exterior wall pack	11/21/2025	211.00
252600897	SOLVIT I000	Solvit Inc	Dishwasher soap for RCI 11/13/2025	11/21/2025	392.00
252600898	UNITED M000	United Mailing Services Inc	Mail metering for the month of October 2025.	11/21/2025	1,472.87
252600899	VOIGT MU000	Voigt Music Center Inc	Band instrument repair: french horn	11/21/2025	60.00
252600900	WEAVETER000	Weaver, Terrance	Fall 2025 Tuition Reimbursement	11/21/2025	3,276.00
252600901	WILS 000	WILS	Gale Bundle for HS (GIC: Global Issues and Literature Resource Center): 12/20/2025-12/19/2026	11/21/2025	5,660.60
252600902	ZOESCJOH000	Zoesch, John Jr	Mileage 9/25/24-10/30/25 (446 miles)	11/21/2025	308.54
252600903	A & B EN000	A & B Enterprises	OHS: drywall repairs in Room #623 and columns (4) in common area	11/25/2025	300.00
252600904	BRISAMIC000	Brisack, Michele	Mileage Reimbursement	11/25/2025	165.76
252600905	BRUHN TH000	Bruhn Therapy Services LLC	October 2025 PT services 10/7/25, 10/8/25, 10/14/25, 10/15/25, 10/16/25, 10/20/25, 10/21/25, 10/22/25, 10/23/25, 10/27/25, 10/28/25, 10/29/25 4K and OMS students; IEP meeting; IEP paperwork (51.50 total hours)	11/25/2025	3,244.50
252600906	CESA 2 000	CESA 2	Audiology Services 2nd installment	11/25/2025	3,517.11
252600907	GHC-SCW 000	GHC-SCW	December 2025 Health Insurance Invoices (Invoice #s 42223-044, 42226-044, 42225-044, 42228-044, 42230-030, 42224-029)	11/25/2025	710,326.48
252600908	GORDON F001	Gordon Food Service Inc	Credit for dented cans of apricots	11/25/2025	-14.25
252600908	GORDON F001	Gordon Food Service Inc	Credit for returned damaged Yogurt	11/25/2025	-30.58
252600908	GORDON F001	Gordon Food Service Inc	Delivery of Commodity items to FES 11/12/2025	11/25/2025	7.10

CHECK VENDOR		INVOICE	CHECK	AMOUNT
NUMBER	KEY	DESCRIPTION	DATE	
252600908	GORDON F001	Gordon Food Service Inc	Food and Supply delivered to OHS 11/19/2025	11/25/2025 5,963.04
252600908	GORDON F001	Gordon Food Service Inc	Food pick up for OHS 11/20/2025	11/25/2025 134.31
252600908	GORDON F001	Gordon Food Service Inc	Food and Supplies delivered to RCI 11/19/2025	11/25/2025 5,802.18
252600908	GORDON F001	Gordon Food Service Inc	Food and Supplies delivered to FES 11/19/2025	11/25/2025 3,302.55
252600908	GORDON F001	Gordon Food Service Inc	Food and Supplies delivered to NKE 11/19/2025	11/25/2025 5,958.27
252600908	GORDON F001	Gordon Food Service Inc	Food and Supply delivery to OMS 11/19/2025	11/25/2025 5,456.54
252600909	GROWTH C000	Growth Chess	CE & Rec Instructor for Grow with Chess at PVE	11/25/2025 1,080.00
252600910	KEMPS LL000	Kemps LLC	Milk delivery to all schools, weekend ending 11/15/2025	11/25/2025 2,983.00
252600911	KEYS ALL000	Keys, Allyson	11/20/2025 Mileage Reimbursement for CESA 6 Jan	11/25/2025 152.60
		Hasbrouck Conference at Culver Family Welcome Center in Oshkosh, WI. Total Mileage: 218 (round trip) from Stoughton, WI.		
252600912	LINDINHO000	Lindinhof LLC	CE & Rec Instructor for Beginning Equestrian Skills	11/25/2025 300.00
252600913	MANCUCHR000	Mancusi, Christine	CE & Rec Instructor for Perler Bead Fun! at NKE	11/25/2025 100.00
252600913	MANCUCHR000	Mancusi, Christine	CE & Rec Instructor for Junior Van Goghs at FES	11/25/2025 213.00
252600914	SOLVIT I000	Solvit Inc	Dishwasher soap for NKE 11/18/2025	11/25/2025 138.00
252600915	YELLOWFO000	YellowFolder LLC	Annual Online Services 12/1/25-11/30/26	11/25/2025 6,377.40
252600916	JOHNSON 005	Johnson Controls Fire Protecti	OHS - replace failed controller.	11/25/2025 794.89
252600916	JOHNSON 005	Johnson Controls Fire Protecti	OHS - service call for faulty detector.	11/25/2025 78.96
252600917	ALDRILIS000	Aldrich, Lisa	11/3/2025-11/25/2025 Mileage between OMS/OHS to teach German	12/05/2025 21.42
252600918	ASHMOBRA000	Ashmore, Bradley	cell phone reimbursement (July - Dec.)	12/05/2025 270.00
252600919	BERTRNOA000	Bertrand, Noah	11/3/2025-11/24/2025 November 2025 Mileage Reimbursement	12/05/2025 60.13
252600920	BROSTDAV000	Brost, David	Girls Varsity Basketball Official - Elkhorn	12/05/2025 95.00
252600921	CAPITAL 008	Capital City Psychology LLC	Clinical Supervision Services for G.B.	12/05/2025 1,225.00
			11/04/2025-11/24/2025	
252600922	CARRICO 000	Carrico Aquatic Resources Inc	Water Treatment Equipment and Chemicals for December 2025	12/05/2025 866.67
252600923	CATHOLIC001	Catholic Charities Inc	Building Bridges Program November 2025	12/05/2025 7,725.00
252600924	COMPLETE001	Complete Office of Wisconsin,	lne) Ship Item Number Description Unit Price Amount 1) 10 XER3R05856 PAPER, BLUE, 8.5X11, 20#, RM 5.990 59.90 2) 10 XER3R05859 PAPER, PINK, 8.5X11,20#, RM 5.990 59.90 3) 10 XER3R05861 PAPER, GLDN, 8.5X11, 20#, RM 5.990 59.90 4) 8 WAU22721 PAPER.LTR 250SH 65#. BE 12.150 97.20 5) 4 WAU22731 PAPER, LTR 250SH 65#, YW 12.150 48.60 6) 4 WAU22781 PAPER, LTR, 250SH, 65#, TGN 12.150 48.60 7) 4 WAU21951 PAPER, LTR, 250SH, 65#, OUTOR 14.200 56.80 8) 8 WAU82351 PAPER, LTR, 250SH, 67#, GN 10.000 80.00	12/05/2025 510.90
252600925	CORNAMAT000	Cornale, Matthew	11/1/2025-11/30/2025 Mileage Nov 2025	12/05/2025 35.28

CHECK VENDOR		INVOICE		CHECK	
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	AMOUNT
252600926	D'ORAZIO000	D'Orazio Cleaning Supply Inc	NKE: bleach, toilet tissue, paper hand towels, toilet bowl cleaner	12/05/2025	1,023.69
252600926	D'ORAZIO000	D'Orazio Cleaning Supply Inc	NKE: liners	12/05/2025	466.60
252600926	D'ORAZIO000	D'Orazio Cleaning Supply Inc	NKE: toilet bowl cleaner	12/05/2025	42.56
252600926	D'ORAZIO000	D'Orazio Cleaning Supply Inc	RCI: paper hand towels, toilet tissue, liners, Clorox disinfectant wipes, foam soap	12/05/2025	1,063.95
252600926	D'ORAZIO000	D'Orazio Cleaning Supply Inc	NKE: paper hand towels, liners, hand sanitizer, Clorox disinfectant wipes	12/05/2025	1,662.13
252600926	D'ORAZIO000	D'Orazio Cleaning Supply Inc	RCI: white board cleaner	12/05/2025	57.16
252600926	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OHS: paper hand towel, toilet tissue, liners, toilet bowl cleaner	12/05/2025	1,682.04
252600926	D'ORAZIO000	D'Orazio Cleaning Supply Inc	FES: lime remover, toilet bowl cleaner, paper hand towels, stainless steel cleaner, vinyl gloves	12/05/2025	670.36
252600926	D'ORAZIO000	D'Orazio Cleaning Supply Inc	BKE: toilet bowl cleaner	12/05/2025	42.56
252600926	D'ORAZIO000	D'Orazio Cleaning Supply Inc	BKE: paper hand towels, toilet tissue, Everwipe wipes	12/05/2025	1,133.70
252600926	D'ORAZIO000	D'Orazio Cleaning Supply Inc	FES: foam hand soap	12/05/2025	195.84
252600926	D'ORAZIO000	D'Orazio Cleaning Supply Inc	FES: toilet tissue, foam hand soap	12/05/2025	258.27
252600927	DEUTSCHR000	Deutscher, Christine	cell phone reimbursement (July - Dec.)	12/05/2025	270.00
252600928	EMPLOYEE000	Employee Benefits Corporation	November 2025 Flex Plan Invoice	12/05/2025	1,309.38
252600929	GREEN FI000	Green Field Farm	Local beef delivery on Nov 25, 2025	12/05/2025	1,475.00
252600930	GROWTH C000	Growth Chess	CE & Rec Instructor for Grow with Chess at RCI	12/05/2025	702.00
252600931	HEARTLAN005	Heartland Business Systems LLC	Monthly billing for Veeam License - November 2025 (prorated with a start date of 11/1/25)	12/05/2025	270.40
252600932	HEDSTCYN000	Hedstrom, Cynthia	10/27/2025-11/21/2025 Mentoring	12/05/2025	162.19
252600933	HOBART S000	Hobart Service	Repair of Gas Convct Oven at PVE	12/05/2025	1,113.90
252600934	HOUSEJON000	House, Jonathan	Girls JV Basketball Official - Elkhorn	12/05/2025	70.00
252600935	IDS UNLI000	IDS Unlimited Inc	83 Bucky Books	12/05/2025	1,660.00
252600936	INTEGRAT002	Integrated Systems Corp	Skyward Hosting fee quarterly payment	12/05/2025	2,816.00
252600937	JANESVIL003	Janesville Janitor Services	OHS - contracted cleaning for September.	12/05/2025	15,966.25
252600937	JANESVIL003	Janesville Janitor Services	OMS - contracted cleaning for October	12/05/2025	9,178.88
252600937	JANESVIL003	Janesville Janitor Services	RCI - contracted cleaning for October	12/05/2025	3,646.13
252600938	KEMPS LL000	Kemps LLC	Milk delivery week ending 11/22/2025	12/05/2025	2,964.70
252600938	KEMPS LL000	Kemps LLC	milk delivery, week ending 11/29/2025	12/05/2025	1,308.16
252600939	M3 INSUR000	M3 Insurance Solutions Inc	Quarterly Installment	12/05/2025	132,044.50
252600940	MADISON 033	Madison National Life	December 2025 LTD STD Coverage Invoice	12/05/2025	15,851.10
252600941	MANCUCHR000	Mancusi, Christine	CE & Rec Instructor for Junior Van Goghs at BKE	12/05/2025	300.00
252600941	MANCUCHR000	Mancusi, Christine	CE & Rec Instructor for Awesome Autumn Crafts at FES	12/05/2025	250.00
252600942	MAY KEV000	May, Kevin	10/1/2025-11/20/2025 Mileage to/from conventions 10/1 at the Retzer Nature Center (S14 W28167 Madison St,	12/05/2025	277.20

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
252600943	MAYNELAU000	Mayne, Lauren	Waukesha, WI 53188) 11/19 in Rapids (Mid-State Technical College 500 32nd St N, Wisconsin Rapids, WI 54494) 11/20/2025 mileage for CESA 6 PD on 11/20/25 to Oshkosh	12/05/2025	138.60
252600944	MOBILITY000	Mobility by Marcy LLC	O&M Lessons LL, EH; Consult LL, EH, EA, AG, Prep, Travel (November 2025)	12/05/2025	1,558.75
252600945	PACKEALE000	Packer, Alexis	10/26/2025 Equipment - a storage bin to house Pineapple Day (PD) materials	12/05/2025	8.00
252600946	SAYRENIC000	Sayre, Nicole	11/3/2025-11/25/2025 Mileage between RCI and FES for Choir	12/05/2025	104.72
252600947	SCHWEAND000	Schwei, Andrew	11/7/2025-11/10/2025 Meal at WI Assoc for Language Teachers Conference 11/7-11/8/25 UW Oshkosh	12/05/2025	9.20
252600947	SCHWEAND000	Schwei, Andrew	11/8/2025-11/10/2025 Meal at WI Assoc for Language Teachers Conference 11/7-11/8/25 UW Oshkosh	12/05/2025	4.95
252600947	SCHWEAND000	Schwei, Andrew	11/7/2025-11/10/2025 Conference Meal	12/05/2025	78.19
252600947	SCHWEAND000	Schwei, Andrew	11/8/2025-11/10/2025 Meal at WI Assoc for Language Teachers Conference 11/7-11/8/25 UW Oshkosh	12/05/2025	97.14
252600948	SEIDEANN000	Seidenstricker, Anna	7/1/2025-12/31/2025 Seidenstricker cell phone reimbursement	12/05/2025	270.00
252600949	SOLDNLER000	Soldner, Leroy	Girls JV Basketball Official - Elkhorn	12/05/2025	70.00
252600950	SPENCBRI000	Spencer Grant, Brittany	7/1/2025-12/31/2025 Cell Phone Reimbursement (July - December)	12/05/2025	270.00
252600951	STARKELI000	Starkman, Elizabeth	11/3/2025-11/25/2025 November 2025 Mileage	12/05/2025	62.51
252600952	STOLLALAU000	Stoller, Laura	11/7/2025 Meal at WI Assoc for Language Teachers Conference 11/7-11/8/25 UW Oshkosh	12/05/2025	14.06
252600953	WALDINGE000	Waldinger Corporation	Repair of walk in freezer compressor at OHS	12/05/2025	1,961.88
252600953	WALDINGE000	Waldinger Corporation	Seal replacement of small walk in freezer at NKE 10/30/2025	12/05/2025	1,630.41
252600954	WAUNAKEE002	Waunakee High School	Oregon High School - 1/3 share of bus costs to Chicago Model UN competition	12/05/2025	627.90
252600955	WEA INSU000	WEA Insurance	December 2025 Life Insurance Coverage Invoice	12/05/2025	5,698.60
252600956	WI SKILL001	WI Skills USA	25-26 Skills USA Annual Chapter Affiliation Fee	12/05/2025	250.00
Totals for checks					1,429,283.42

Purchasing Card Activity

Billing Cycle: 10/6/2025-11/5/2025

Billing Amount: 239,106.70

Billing Date: 11/7/2025

Card Reconciler	Description of Purchase	Vendor	Amount
Aaberg Nicole	RCI Choir Credit from Sheet music	J.W. Pepper	(84.93)
Aaberg Nicole	RCI Steam sales tax refund \$12.36	Sp Birdbrain Tech	(12.36)
Aaberg Nicole	RCI Steam Sales Refund.	Dollar Tree Ecomm	(11.00)
Aaberg Nicole	RCI Principal Food Sales tax refund	Tst Firefly Coffeehous	(4.26)
Aaberg Nicole	RCI PTO Funds (SK) Sensory fidgets.	Amazon Mark Nf59q2sw2	7.99
Aaberg Nicole	RCI Orchestra, 2 rolls of special pinstripe tape.	Amazon Reta Nm5783kr1	10.68
Aaberg Nicole	RCI Band Alfred Tuba Bk 1-Sound Innovations for Concert Band.	Paypal Voigtmusic	10.79
Aaberg Nicole	RCI Band Supplies	Paypal Voigtmusic	10.79
Aaberg Nicole	RCI PBIS cricut iron on vinyl for assembly	Amazon Reta Nm4j73rr2	10.99
Aaberg Nicole	RCI Science Project split between B1, B2 and B3.	Hy-Vee Oregon 1482	13.06
Aaberg Nicole	RCI Band Whistle and slide Whistle	Amazon Mark Nm4lj9vf0	13.27
Aaberg Nicole	RCI Student Services (AK) Pencil Pouches.	Amazon Mark Nf2dw6cf1	14.97
Aaberg Nicole	Supper at the WHPE Conference for J.Soule	Kalahari Restaurant-Wi	18.15
Aaberg Nicole	RCI PTO Funds (SK) Squish fidgets.	Amazon Mark Nm3om7nn1	19.00
Aaberg Nicole	RCI G2 markers and string.	Amazon Mark Nk2eq7291	19.06
Aaberg Nicole	RCI Office command strips.	Amazon Reta Nk3kg97f0	19.93
Aaberg Nicole	RCI Band Repair Parts.	Paypal Voigtmusic	20.00
Aaberg Nicole	RCI Student Services/GSA Club beads and string.	Amazon Mark N49hs7om0	20.62
Aaberg Nicole	RCI Green 2 Math Rulers, Number lines and Envelopes.	Amazon Mark Nv6pf22u1	21.40
Aaberg Nicole	RCI Workroom/Office Hole puncher	Amazon Reta Nm33t1582	22.99
Aaberg Nicole	RCI World Language Squishy fidget incentives.	Amazon Mark Nu15e96f0	24.29
Aaberg Nicole	RCI Green 2 HB Pencils and Bookmarks.	Amazon Mark Nv6oy77n1	24.58
Aaberg Nicole	RCI Green 2 Storage bags and clasp envelopes.	Amazon Reta Nf35s6jc0	24.85
Aaberg Nicole	RCI Blue 3 electric pencil sharpener for LA (KG)	Amazon Reta Nm0039kq1	24.99
Aaberg Nicole	RCI SST Books	Amazon Reta Nm5678qk0	24.99
Aaberg Nicole	RCI General Music Tubano Repair.	Ward-Brodt Music Co.	25.00
Aaberg Nicole	RCI Orchards supplies, 3 coloring books requested by Admin for student.	Amazon Reta Nu1s20py0	26.97
Aaberg Nicole	RCI PTO Funds (ML) Dry Erase Expo Erasers.	Amazon Reta Nu2ju82i2	27.14
Aaberg Nicole	RCI Blue 2 Math Large digital wall clock.	Amazon Mark Nu1sj2k62	31.34
Aaberg Nicole	RCI PTO Funds-Mathematics tasks book for (AU)	Amazon Reta Nk2gr7h01	31.96
Aaberg Nicole	RCI Office command clips and lighting.	Amazon Mark Nf4ak56i2	37.22

Card Reconciler	Description of Purchase	Vendor	Amount
Aaberg Nicole	RCI Math Interventionist Flip Chart paper	Amazon Mktpl Nu3215cd1	39.45
Aaberg Nicole	RCI Office Toy replacement due to student.	Amazon Mark N46m77050	40.88
Aaberg Nicole	RCI PTO Funds (SJ) Posterboard	Amazon Mark Nu4bx8vf2	43.19
Aaberg Nicole	RCI SST fidgets and books	Amazon Mark Nm16l88a2	45.18
Aaberg Nicole	RCI Principal Food from Walk thru's 10/10/25.	Tst Firefly Coffeehous	49.61
Aaberg Nicole	RCI Principal Snacks for staff meeting.	Hy-Vee Oregon 1482	52.95
Aaberg Nicole	RCI PBIS Supplies for Assembly.	Amazon Reta Nv89s48z2	55.82
Aaberg Nicole	RCI World Language Yearly GIMKIT auto renewal	Gimkit Pro - 1 Year	59.88
Aaberg Nicole	RCI World Language Blooket Plus auto renewal.	Blooket	59.88
Aaberg Nicole	RCI PTO Funds (AK) Fidgets, felt tip pens, drawing and putty.	Amazon Mark N415c7xd1	68.31
Aaberg Nicole	RCI Choir music of Be A Light	J.W. Pepper	80.50
Aaberg Nicole	RCI Band Alfred Conductor Score Bk	Paypal Voigtmusic	80.99
Aaberg Nicole	RCI Blue 3Reusable Popsicle Bags, plastic tumblers, colored glasses	Amazon Mark Nv61s8yx2	86.28
Aaberg Nicole	RCI H. Kortemeier 2026 Aspiring Administrators Workshop Fee	Awsa	87.00
Aaberg Nicole	RCI Phy Ed Bigger Ball	Gopher Family Brands	90.97
Aaberg Nicole	RCI SPEC ED (SK) Wobble stool PTO Funds.	Amazon Mark Nv32j9vc2	95.92
Aaberg Nicole	RCI Admin and teacher "Walk Thru" all day, lunch.	Tst Firefly Coffeehous	98.15
Aaberg Nicole	RCI PTO FUNDS HK Books about kids	Amazon Reta Nu1tn2lc1	98.28
Aaberg Nicole	RCI Phy Ed jungle gym w/carabineer and extra handles (JS)	Sq Foundational Fitne	120.00
Aaberg Nicole	RCI Grant for Wi Health & Physical Education conference for J. Soule -hotel	Kalahari Resort - Wi	123.00
Aaberg Nicole	RCI Supplies for Parent Teacher conferences, table clothes, Drinks, cutlery.	Amazon Mark Nu98v0jp0	126.90
Aaberg Nicole	RCI Workroom staples, new special hd stapler and laminating film.	Amazon Mark Nk5dq5mt2	170.99
Aaberg Nicole	RCI Art supplies with paint.	Nasco Education Llc	172.36
Aaberg Nicole	RCI Art-Plastic sheets for diy projects.	Amazon Mark Nu3gp4u72	194.85
Aaberg Nicole	RCI Orchestra Wittner string adjusters, shoulder rest legs and bow grips.	Southwestern Stringed	209.65
Aaberg Nicole	RCI Steam Single Color, servo's (Sales tax refund \$12.36)	Sp Birdbrain Tech	237.06
Aaberg Nicole	RCI WSMA Member School fee split between Band, Orchestra and Choir	Wisconsin School Music	295.00
Aaberg Nicole	RCI Orchestra Upright Bass repair.	Ward-Brodt Music Co.	375.00
Aaberg Nicole	RCI Pizza for Teachers Conferences October	Ezcater Donatos Pizza	396.39
Aaberg Nicole	RCI Abbey K. Wisconsin school Counselor Association Annual Conference	Wsca	412.00
Aaberg Nicole	RCI Holly K. Wisconsin School Counselor Association Annual Conference	Wsca	412.00
Aaberg Nicole	February Adaptive Schools Seminar Registration for RCI-Darrin O'Brien	Waunakee Community Sch	416.00
Aaberg Nicole	RCI Office 100 new student locks.	Paypal Americanout	827.95
Barnidge Melani	Black heavy duty tape	Amazon Mktpl Nu1zz79e2	5.99
Barnidge Melani	Magnetic pen holder clips	Amazon Mktpl N444j0mv0	6.99
Barnidge Melani	Multi plug outlet extender	Amazon Mktpl Nf0z39mx2	12.98
Barnidge Melani	Metal stand	Amazon Mktpl Nu0wu99a0	22.99
Barnidge Melani	500 Visitor Aware Background Check Tokens	Singlewire Software	1,000.00
Beaty Jillian	Sales tax refund on Invoice 353705	McKenzie Taxidermy	(14.94)

Card Reconciler	Description of Purchase	Vendor	Amount
Beaty Jillian	Master Showmanship Trophy	American Awards & Prom	29.95
Beaty Jillian	Chicken feed animals lab	Oregon Farm Center Inc	33.00
Beaty Jillian	Chicken feed for animal lab	Oregon Farm Center Inc	33.00
Beaty Jillian	Animal lab supplies for Pet Care	Farm & Fleet Janesvill	47.42
Beaty Jillian	Indy Zoo- National Convention	Indianapolis Zoo (Webs	90.00
Beaty Jillian	Animal Supplies for lab	Oregon Farm Center Inc	142.25
Beaty Jillian	Food for America	Wal-Mart #1176	168.49
Beaty Jillian	FFA jackets	National Ffa Organizat	170.00
Beaty Jillian	Animal Lab supplies for pens	Menards West Milwaukee	194.96
Bechen Erin	Needoh Fidget - Jessica S EC	Amazon.Com Nf36w9u71	5.61
Bechen Erin	Cozy phones headphones for CM - Katie Rucker	Amazon Mktpl Nu25q89w0	9.99
Bechen Erin	Jellyfish Lamp LED - Jessica S NKE	Amazon Mktpl Nk4jn7fm1	12.99
Bechen Erin	Theraputty for Student - Maddy A OHS	National Autism Resour	14.41
Bechen Erin	IPad Case - Michelle Brown NKE	Amazon Mktpl Nf6q691z2	18.98
Bechen Erin	IMSE Books - OG+ Student Workbook Reading Book A, OG+ Student Workbook Reading Book C - Jessie Z BKE	Imse	19.95
Bechen Erin	Wooden Marker Stand - LL in EC - Jessica F NKE	Amazon Mktpl N48aj6lk1	22.39
Bechen Erin	Breakfast Items for PD Day 10/30	Hy-Vee Oregon 1482	23.72
Bechen Erin	Ark Products - Super Star Chew Jewelry - Maddy A OHS	Ark Products	24.48
Bechen Erin	Craftstory Feeling and Emotion Busy Board - LL EC (Jessica F)	Amazon Mktpl Nu1tr1kc1	24.99
Bechen Erin	iPad Cases for Nikki J NKE	Amazon Mktpl Nu3k11la2	25.68
Bechen Erin	Avery Big Tab Dividers, 3 Ring Binders for Ukeru Manuals - SPED Admin	Amazon Mktpl Nm3q96t11	68.70
Bechen Erin	Ballpoint Pens, sensory items, Adhesive Dots, Life Savers, Erasable Sheets	Amazon Mktpl Nk4py6492	71.94
Bechen Erin	Amazon - Needoh, Chew Toys, Needoh Gum Drop, Factory Cube Chair	Amazon Mktpl Nv40a9rd1	95.98
Bechen Erin	Art of Enchant Book, Art of Element Book, Pixar Stories - Books for a Student	Amazon.Com Nm9po1hz0	96.28
Bechen Erin	National Seating - Liank Battery Pack for KB Lift	National Seating	304.00
Bechen Erin	3 EdMark Seats for Molly Deegan at BKE	Pro-Ed	375.00
Bechen Erin	Fake Snow, Lite Brite, Press and Glow Spinner, Music Player, Chewies, Marble Run, Loop Scissors, Squiggle Writer, Kick Bands, Busy BOard, Straws, Hammock Chair, Sticker Pad, Squeeze Seat, Theraband Tubing, Plah Doh	Amazon Mktpl N43qu9l42	423.69
Bechen Erin	WIAT-4 Forms for PVE, FES, BKE	Awl Pearson Education	488.87
Bechen Erin	SSIS SEL Edition Q Global Scoring Report 1 Digital - Gina B OMS	Awl Pearson Education	602.30
Bechen Erin	Subscriptions for Everway - New2You and SymbolStix	Texthelp Inc	1,303.29
Bechen Erin	WAIS-5 Complete Kit and Q Global Scoring - Julia L OHS	Awl Pearson Education	1,783.95
Bechen Erin	CPI Training for Lauren Toth NVCI	Crisis Prevention Inst	2,349.00
Bechen Erin	Fast Forword Subscription - 75 Users, 1 Year - SPL	Carnegie Learning	3,000.00
Bienlein Amanda	kitchen timers	Amazon Mktpl Nf8ix9n20	4.97
Bienlein Amanda	cleaning brushes for can opener	Amazon.Com Nu3q839k2	9.99
Bienlein Amanda	vegetable peeler ohs	Amazon Mktpl Nf3p83gb1	11.16

Card Reconciler	Description of Purchase	Vendor	Amount
Bienlein Amanda	crock pot liners for catering	Amazon.Com Nu1kj6tx1	11.62
Bienlein Amanda	Fly Swatter for OMS	Amazon Mktpl Nm2z91c21	13.99
Bienlein Amanda	thermometers for kitchen	Amazon Mktpl Nu1g58qt1	25.98
Bienlein Amanda	Counter Steamwell	Amazon.Com Nu3sz5902	115.69
Boland Mark	Credit for Betco parts returned	Nassco Inc. 4144229960	(51.28)
Boland Mark	Battery for fire panel room 1515	Batteries Plus #0583	17.90
Boland Mark	Parts for Betco - returned	Nassco Inc. 4144229960	51.28
Boland Mark	Misc Garage supplies	Menards Monona Wi	102.74
Boland Mark	Caster wheel assembly floor machine	Nassco Inc. 4144229960	179.25
Boland Mark	Floor scrubber repair	Nassco Inc. 4144229960	364.31
Breitbach Kelly	Wall plates	Dorn Ace Hardware	5.97
Breitbach Kelly	Airport parking while at ASBO International Conference Fort Worth, TX	Msn Airport Parking	10.00
Breitbach Kelly	Meal at ASBO International Conference Fort Worth, TX Oct 21-23, 2025	Sheraton Fort Worth Dt	18.16
Breitbach Kelly	Survey Monkey Subscription Renewal - October 2025	Smk Surveymonkey.Com	25.00
Breitbach Kelly	CO2 monthly cylinder rental charge for pool; dated 9/30/25	Badger Welding Supplie	30.00
Breitbach Kelly	Monthly Environmental House monitoring fee	Simplisafe	32.99
Breitbach Kelly	LessonPix Individual License Renewal - C. Michell	Lessonpix Inc	36.00
Breitbach Kelly	Case for Ipad Air	Amazon Mktpl Nu6r46rp2	36.99
Breitbach Kelly	RCI Health Office; water cooler rental and supplies	Premium Waters Inc	38.97
Breitbach Kelly	CO2 for Pool, order date 10/8/25	Badger Welding Supplie	45.65
Breitbach Kelly	Meal at ASBO International Conference Fort Worth, TX Oct 21-23, 2025	Sheraton Fort Worth Dt	46.97
Breitbach Kelly	CO2 for Pool, order date 10/23/25	Badger Welding Supplie	66.30
Breitbach Kelly	Cheer Coaching WACPC membership - K. Pierce	In Wisconsin Associat	75.00
Breitbach Kelly	Cheer Coaching WACPC Membership - A. Brashi	In Wisconsin Associat	75.00
Breitbach Kelly	DO water cooler rental and supplies	Premium Waters Inc	82.43
Breitbach Kelly	Smart deadbolt for hockey rink locker room	Amazon.Com Nu1ii84k2	199.00
Breitbach Kelly	Administrators and Covid Mifis 8/22/25-9/21/25	Vzwrllss My Vz Vb P	285.10
Breitbach Kelly	Lesson Pix Subscription for EC - Lindsay E.	Lessonpix Inc	324.00
Breitbach Kelly	Lumber for the OHS Play	Stoughton Lumber Co	446.71
Breitbach Kelly	Cell Phones, Mifis and Bus Phones 8/22/25-9/21/25	Uscell Recurring	983.90
Breitbach Kelly	PNC380 (26) & MNC360 (36) Radios/ Monthly airtime	In Rassbach Communica	1,163.36
Breitbach Kelly	WI Assoc of Cheer/Pom Coaches Fall Conference Nov 14-16, 2025	In Wisconsin Associat	2,050.00
Breitbach Kelly	September Legal Fees	Husch Blackwell Llp	2,507.00
Breitbach Kelly	Installation of Advance Model T2-60608 dock lift at OHS	Paul Reilly Company Il	17,723.33
Brisack Michele	Refund from disputed charge	Merci 1337 - Fzco	(49.99)
Brisack Michele	Schrimpf Legacy	Amazon Mktpl Nk5ks4522	18.51
Brisack Michele	Sup Conf Meal JT	Tacos & Tequila	20.16
Brisack Michele	Sup Conf Meal JT	Spo Symphonycoffeehous	23.55
Brisack Michele	Sup Conf Parking	Msn Airport Parking	24.00

Card Reconciler	Description of Purchase	Vendor	Amount
Brisack Michele	Sup Conf Meal JT	Sq Thailand Restauran	30.54
Brisack Michele	Sup Conf Meal JT	Tst Golden Valley Brew	37.95
Brisack Michele	Translate my Slides Storlie	Paypal Joeybronner	49.99
Brisack Michele	Fraudulent charge - disputed; refund received	Merci 1337 - Fzco	49.99
Brisack Michele	Ambitious Science Book Study Books	Amazon.Com Nj1gc6ik2	59.99
Brisack Michele	Ambitious Science Book Study Books	Amazon.Com Nv55j0p02	136.00
Brisack Michele	Sup Conf Lodging JT	Ac Portland Beaverton	582.53
Brisack Michele	Translation Services	Deepl Sub:btuawouqu0h	2,069.64
Brisack Michele	Bridges Training	In Mathematics Instit	4,019.60
Brisack Michele	AVID OHS OMS Membership	Avid Center	13,938.00
Brown Kaylynn	BKE Library books	Amazon.Com Nv3by63i2	12.66
Brown Kaylynn	BKE Library Tech supplies (keyboard covers)	Sp Edclub Inc.	320.17
Brown Kaylynn	BKE Library books	Follett Content Soluti	875.19
Brown Kaylynn	Follett- BKE Library Books	Follett Content Soluti	1,094.69
Brown Kaylynn	BKE Library books	Follett Content Soluti	3,242.25
Buyarski Lynn	Milk	Kwik Trip #302	3.39
Buyarski Lynn	Parmesan cheese	Hy-Vee Oregon 1482	3.79
Buyarski Lynn	Millk	Kwik Trip #953	7.78
Buyarski Lynn	Milk	Kwik Trip #953	7.78
Buyarski Lynn	Eggs, butter, milk	Kwik Trip #953	14.35
Buyarski Lynn	Eggs	Kwik Trip #953	19.90
Buyarski Lynn	Groceries	Kwik Trip #953	21.65
Buyarski Lynn	Staff Meal	Kwik Trip #302	23.32
Buyarski Lynn	Foil baking pans	Amazon Mktpl Nm1yb8ew0	23.49
Buyarski Lynn	Butter/Eggs	Kwik Trip #953	35.28
Buyarski Lynn	Groceries	Hy-Vee Oregon 1482	38.63
Buyarski Lynn	Groceries	Metcalfes Market	39.98
Buyarski Lynn	Staff Meal	Gfs Store #1939	40.93
Buyarski Lynn	Staff Meal	Hy-Vee Oregon 1482	48.38
Buyarski Lynn	HOSA - Future Health Professionals Membership Dues	Hosa	53.04
Buyarski Lynn	Groceries Staff meal	Hy-Vee Oregon 1482	56.83
Buyarski Lynn	Baking Supplies	Gfs Store #1939	110.44
Buyarski Lynn	Groceries	Hy-Vee Madison 1392	127.61
Buyarski Lynn	Groceries Staf Meal	Hy-Vee Oregon 1482	148.53
Buyarski Lynn	Staff Meal	Hy-Vee Madison 1392	161.82
Buyarski Lynn	Supplies staff meal	Amazon Mktpl Nf2mu1fc0	172.22
Buyarski Lynn	Family, Career and Community Leaders of America Membership dues	Fcccla	236.00
Buyarski Lynn	Staff Meal	Hy-Vee Oregon 1482	241.43
Buyarski Lynn	Membership dues	Hosa	353.60

Card Reconciler	Description of Purchase	Vendor	Amount
Christensen Lisa	Finger prints - Kristen Tanner	Fieldprint	34.75
Christensen Lisa	Special Ed License - Jasmine Gosda	Dpi Educator Licensing	100.00
Christensen Lisa	Special Ed License - Kristen Tanner	Dpi Educator Licensing	100.00
Chung Solim	2nd= refund for broken desk drawer	Walmart.Com 8009256278	(32.94)
Chung Solim	Refund for damaged bins	Amazon Mktplace Pmts	(29.99)
Chung Solim	Double refund for a double charge; error on the restaurants end	The Freight House	(27.42)
Chung Solim	Refund for double charge	The Freight House	(27.42)
Chung Solim	Refund for another set of pinnies	Amazon Mktplace Pmts	(18.63)
Chung Solim	Refund for pinnies	Amazon Mktplace Pmts	(18.63)
Chung Solim	Snacks for students	Kwik Trip #731	4.00
Chung Solim	Bananas for students	Kwik Trip #372	5.05
Chung Solim	beads set	Amazon Mktpl Nu09o2pq0	6.29
Chung Solim	3rd=labels	Amazon Mktpl Nv4qi0us2	6.39
Chung Solim	Guidance book	Amazon.Com N44993ma1	8.76
Chung Solim	Teacher conf dinner tip	Tst Milios - Monona	10.00
Chung Solim	dry erase boards	Amazon Mktpl Nv80s1k02	10.39
Chung Solim	student posters	Amazon.Com Nf2d15by0	12.60
Chung Solim	student posters	Amazon.Com Nv93x9kw2	12.60
Chung Solim	Boys sweatpants	Amazon.Com Nk9zv1rq1	13.11
Chung Solim	blank cards with envelopes	Amazon.Com Nv2827ue2	13.19
Chung Solim	LMC=labels for books	Amazon.Com Nm91e2kw0	14.52
Chung Solim	Alarm clock	Amazon Mktpl Nu5uv4ce0	14.98
Chung Solim	Recess jump ropes	Amazon Mktpl Nf3fo8ol0	15.28
Chung Solim	pipe cleaners	Amazon Mktpl Nu27d31e0	16.82
Chung Solim	3rd science materials	Hy-Vee Oregon 1482	17.71
Chung Solim	3rd=table numbers	Amazon Mktpl Nv5cu8452	17.95
Chung Solim	SST=stuffed toy for Guidance	Amazon Mktpl Nf7752pu0	18.04
Chung Solim	flier holder	Amazon Mktpl Nm4bv7rd2	18.89
Chung Solim	Sharpie markers	Amazon Mktpl Nk14p56x0	20.66
Chung Solim	Math interv supplies=stickers, fidgets	Amazon Mktpl Nk2mm9zu2	20.77
Chung Solim	Binder rings	Amazon Mktpl Nm61z5zo1	20.97
Chung Solim	5th=dry erase erasers; stickers	Amazon Mktpl Nv3kj2h51	21.27
Chung Solim	Blue painters tape rolls	Amazon.Com N42tu7lg2	21.55
Chung Solim	3rd=bug catching tool; clip boards; crystals	Amazon Mktpl Nv78r1jk2	25.27
Chung Solim	Snacks for students in need, Krazy Glue	Walmart.Com 8009256278	26.51
Chung Solim	cable ties, power strip	Amazon Mktpl Nu4ft7aw1	27.98
Chung Solim	Voice amplifier	Amazon Mktpl Nk54d8fc0	29.69
Chung Solim	2nd=storage bins	Amazon Mktpl Nv6i95g51	29.99
Chung Solim	PTO Teacher Choice=math games	Amazon Mktpl Nv9do4ha1	33.84

Card Reconciler	Description of Purchase	Vendor	Amount
Chung Solim	Legal size hanging folders	Amazon.Com Nk6f44e12	35.01
Chung Solim	Weighted blanket	Amazon Mktpl N45eq54z2	35.98
Chung Solim	PBIS=recess items for soccer issues	Amazon Mktpl Nv8gk15y2	37.26
Chung Solim	2nd=folders	Amazon Mktpl Nm5u33381	39.90
Chung Solim	PTO Teacher's Choice=privacy dividers for desks	Amazon Mktpl Nm16c6es0	39.99
Chung Solim	2nd=desktop drawers	Walmart.Com 8009256278	43.92
Chung Solim	PTO Teacher Choice=storage bins, hand sanitizer, magnets	Amazon Mktpl Nu2882eg0	44.67
Chung Solim	Erase boards, crates, paper bowls	Walmart.Com 8009256278	44.84
Chung Solim	PTO teacher's choice=drawing tablets, stickers	Amazon Mktpl Nf9bg06n2	46.85
Chung Solim	PTO Teacher Choice=rug	Amazon Mktpl N49c492j1	47.49
Chung Solim	Orchestra rosin	Ward-Brodt Music Co.	47.88
Chung Solim	PTO Teacher Choice=magnets, math games, markers	Amazon Mktpl Nv2gw63i2	48.91
Chung Solim	PTO Teacher Choice=bass set for Wiemann	Sweetwater Sound	48.99
Chung Solim	Paper basket set	Really Good Stuff	51.23
Chung Solim	Binder clips	Amazon.Com Nk63i1oz0	53.26
Chung Solim	EL plastic file folders	Amazon Mktpl Nk7oj7wm1	53.44
Chung Solim	PTO Teacher Choice=cardboard cutters for STEAM (Holmes)	Sp Make.Do	54.00
Chung Solim	Cardboard cutters	Sp Make.Do	56.70
Chung Solim	Crayon and marker set	Amazon Mktpl N48e46rc1	57.05
Chung Solim	PBIS=recess items for soccer issues	Amazon Mktpl Nv3jw5k41	58.97
Chung Solim	PTO teacher's choice=choir activities and warm-ups book and online pdf	Amazon.Com Nk3j26yp0	59.38
Chung Solim	Earpieces for radios	Amazon Mktpl Nk3a17xy0	59.99
Chung Solim	LMC book labels and tape	Demco Inc	61.09
Chung Solim	Binder rings	Amazon Mktpl Nm8os6zt1	65.12
Chung Solim	Teacher Conf dinner food for staff	Pick N Save #182	77.45
Chung Solim	Art=printing ink	Amazon Mktpl Nm8d04g60	83.97
Chung Solim	Boards	School Specialty Ecomm	84.81
Chung Solim	PE=portable net	Amazon Mktpl Nm1hw4il0	110.97
Chung Solim	1st gr=sheet protectors, folders, index tabs, file organizer	Amazon Mktpl Nm1cn03e1	130.95
Chung Solim	5th=online subscription to Flocabulary	Flocabulary By Nearpod	138.00
Chung Solim	Printer cardstock paper	Amazon.Com Nf7lt2dl2	157.92
Chung Solim	Fee for WHPE conference on Oct 30 in the Dells	Paypal Whpe	230.00
Chung Solim	Construction paper	School Specialty Ecomm	266.00
Chung Solim	TechK-4 keyboard covers	Sp Edclub Inc.	320.17
Chung Solim	Orchestra field trip fee	Madison Symphony Orche	330.00
Condra Deana	Supplies for students in the zen den	Amazon Mark Nf9yx66i2	13.99
Condra Deana	Diary with lock	Amazon Mark Nv7m19yu2	16.14
Condra Deana	Paper punches	Amazon Mark Nv7ns3hw2	26.99
Condra Deana	Supplies for music class to use with music- Schaller/PTO Funds	Amazon Mark Nf3jk60a1	123.10

Card Reconciler	Description of Purchase	Vendor	Amount
Condra Deana	Registration for 2025-26 Wisconsin School Counselor Assoc Conference	Wsca	334.75
Curkovic John	Refund on broken Items.	Amazon Mktplace Pmts	(16.59)
Curkovic John	Class Rewards	Amazon Mktpl Nf78533p0	8.98
Curkovic John	Classroom Supplies -Popcorn Salt	Amazon Mktpl Nm2ig0ae2	18.98
Curkovic John	Connections (Homecoming Team building)- donuts	Kwik Trip #302	19.47
Curkovic John	Cleaning Supplies -dispenser napkin refill	Amazon Mktpl Bt3lf0fa0	39.36
Curkovic John	Classroom Supplies-extension cords	Amazon Mktpl Nm7b649h1	45.98
Curkovic John	Classroom Supplies -Popcorn	Amazon Mktpl Nm13n30b2	89.99
Curkovic John	popcorn and cleaning supplies	Amazon Mktpl Nv4d36721	123.79
Curkovic John	Marketing Classroom Supplies Brown Bags/Mechanical Pencils/flash drive	Amazon Mktpl Nm27x6jw0	131.87
D'Amelio Anna	DocHub Subscription	Dochub.Com/Bill	59.88
D'Amelio Anna	Youth Apprenticeship- online Basic First Aid Certifications	Cpr Select	359.10
D'Amelio Anna	YA Grant Funded OSHA Certifications CareerSafe	Careersafe	548.00
Ducett Michael	Refund from MOTE subscription cancellation	Mote Mote Support@mot	(156.00)
Ducett Michael	Pizza for students who were working on set construction	Pizza Pit - Oregon - W	70.40
Ducett Michael	Set supplies for OHS play	Stoughton Lumber Co	88.37
Ducett Michael	Carpet runner for stage door set	Amazon Mktpl Nu44p6pl0	88.67
Ducett Michael	Lumber for OHS play	Stoughton Lumber Co	100.58
Ducett Michael	Lumber/supplies for OHS play set	Stoughton Lumber Co	125.96
Ducett Michael	MOTE subscription	Mote Mote Support@mot	156.00
Ducett Michael	Supplies and lumber for OHS set	Stoughton Lumber Co	219.82
Ducett Michael	Show T-shirts for Stage Door	Fsp Rbs Activewear	1,140.43
Ehrlich Jennifer	Supplies for AP Biology and Chemistry; carrots, salt, distilled water	Hy-Vee Oregon 1482	15.29
Ehrlich Jennifer	Supplies for HS science (this transaction was credited and items purchased again)	Hy-Vee Oregon 1482	26.66
Ehrlich Jennifer	Supplies for science; paper plates, m&ms, disposable cups	Hy-Vee Oregon 1482	26.66
Ehrlich Jennifer	Supplies for AP Biology and Biology; plastic cups, basil, distilled water, dish soap	Wal-Mart #1176	40.95
Eithun Jennifer	refund - returned unused Hoco float decoration	Amazon Mark Os6gflz83	(19.99)
Eithun Jennifer	refund for item never received	Walmart.Com	(7.97)
Eithun Jennifer	pens	Amazon Reta Nm48411z1	6.36
Eithun Jennifer	sharpies	Odp Bus Sol Llc# 10686	9.15
Eithun Jennifer	tea	Amazon Mktpl Nf8mp33o0	9.25
Eithun Jennifer	ipad case	Amazon Mark Nm0zw8ge0	9.99
Eithun Jennifer	shipping labels	Amazon Reta Nu35669b0	10.65
Eithun Jennifer	page protectors	Amazon Reta N401i4vt1	10.70
Eithun Jennifer	markers	Amazon Mark Nf0760ir2	14.24
Eithun Jennifer	paper bags and letters	Amazon Mark Nk5j35011	19.24
Eithun Jennifer	bottled water for meetings/paper towels	Walmart.Com	19.71
Eithun Jennifer	period products for OHS students purchased with United Way grant	Amazon Mktpl Nu8yp1gy2	20.30
Eithun Jennifer	sympathy cards for staff members families	Walgreens #9741	23.56

Card Reconciler	Description of Purchase	Vendor	Amount
Eithun Jennifer	labels	Amazon Reta Nu5ao22v1	27.00
Eithun Jennifer	period products for OHS students purchased with United Way grant	Amazon Mktpl Nu52l8hh2	27.52
Eithun Jennifer	laminator	Amazon Reta Nu7m39hb1	29.99
Eithun Jennifer	2 cases for wireless presenters	Amazon Mark Nm66z9f82	33.96
Eithun Jennifer	pizzas for Pride Crew Tours	Pizza Hut 040689	34.17
Eithun Jennifer	staff office/classroom supplies	Staples	35.92
Eithun Jennifer	Quizlet annual subscription (Achterberg)	Quizlet.Com	35.99
Eithun Jennifer	staff office supplies	Staples	36.10
Eithun Jennifer	snacks and drinks for Youth Mental Health First Aid meeting	Wal-Mart #1176	37.33
Eithun Jennifer	WI Assoc. of School Councils Fall Leadership Tour event registration	Afp Wasc	39.00
Eithun Jennifer	cookies for parent/teacher conferences	Walmart.Com	41.64
Eithun Jennifer	cookies for families attending P/T conferences	Walmart.Com	41.64
Eithun Jennifer	drumsticks for cardio drumming	Amazon Mark Nf3wh5ds2	42.00
Eithun Jennifer	staff office/classroom supplies	Odp Bus Sol Llc# 10686	42.94
Eithun Jennifer	twine and candy	Amazon Mark Nu6du12u1	44.30
Eithun Jennifer	supplies for NHS display case	Amazon Mark Nu1p25ve0	48.66
Eithun Jennifer	planning/informational lunch meeting for MSAN Washington D.C. trip	Pizza Hut 040689	48.73
Eithun Jennifer	planning/informational lunch meeting for MSAN Washington D.C. trip	Pizza Hut 040689	48.73
Eithun Jennifer	matches	Amazon Mktpl Nu26w3tk1	49.80
Eithun Jennifer	Spanish for Adults registration (M. Tracey)	Oregon School District	52.00
Eithun Jennifer	6 on ear headphones	Amazon Reta Nj7jh2rt2	52.92
Eithun Jennifer	auto renewal for Barb Werner annual subscription - Gimkit Pro will cancel and refund	Gimkit Pro - 1 Year	59.88
Eithun Jennifer	gimkit pro annual subscription for teacher	Gimkit Pro - 1 Year	59.88
Eithun Jennifer	expo markers	Amazon Mktpl Nf64u8kl0	72.60
Eithun Jennifer	22" monitor for admin. asst.	Amazon Reta N49p92qa2	76.40
Eithun Jennifer	teacher annual subscription with AP bundle	Kahoot! Asa	94.88
Eithun Jennifer	Kahoot annual subscription	Kahoot! Asa	94.88
Eithun Jennifer	burets	Flinn Scientific Inc	95.20
Eithun Jennifer	12 practice suture pads - vet science materials	Amazon Mark Nv8x83pb2	95.28
Eithun Jennifer	staff office supplies; stapler, Post-it page markers, dry erase markers, Post-it notes	Amazon Mark Nk1xc6xi0	98.27
Eithun Jennifer	2 wireless presenter remotes	Amazon Mark Nu7v96020	99.98
Eithun Jennifer	classroom supplies	Amazon Mark Nv6fd32m1	103.24
Eithun Jennifer	laminating sheets and small laminator	Amazon Reta Nu4l964f2	117.55
Eithun Jennifer	Panther Vision holiday set decorations	Amazon Mark Nu5gt6261	135.65
Eithun Jennifer	In Memoriam donation for Woody Woodbridge	Paypal Wlf	150.00
Eithun Jennifer	annual subscription	Www.Nearpod.Com	159.00
Eithun Jennifer	Pro Plan subscription for 40 students	Readtheory	168.00
Eithun Jennifer	taco bar for student luncheon	Gfs Store #1939	172.38

Card Reconciler	Description of Purchase	Vendor	Amount
Eithun Jennifer	microwave for students to use in Commons, snacks for meetings	Amazon Reta Nu37e77g0	172.52
Eithun Jennifer	planners	School Datebooks	242.19
Eithun Jennifer	period products for OHS students purchased with United Way grant	Amazon Reta N420n15e1	250.58
Eithun Jennifer		Wisconsin Fbla	260.00
Eithun Jennifer	Individual membership - Brad Ashmore	Nassp Product & Servi	270.00
Eithun Jennifer	filter paper, crucibles, candles, gravity metal sets	Flinn Scientific Inc	319.97
Eithun Jennifer	30 scientific calculators	Staples	334.20
Eithun Jennifer	UW Oshkosh group visit field trip - lunches	Reeve Union Uw Oshkosh	336.60
Eithun Jennifer	Breakfast for Teacher PD Day on 10/30	Panera Bread #601552 O	446.84
Eithun Jennifer	annual subscription for AET (Ag. Ed. student tracking system)	Ewell Educational Serv	540.00
Eithun Jennifer	WI Assoc. School Councils Fall Leadership Tour registration (1 staff, 15 students)	Afp Wasc	624.00
Eithun Jennifer	plane ticket for MSAN (Minority Student Achievement Network) national student conference in Washington D.C.	American 0012286630039	682.67
Eithun Jennifer	plane ticket for MSAN -national student conference in Washington D.C.	American 0012286630038	682.67
Eithun Jennifer	plane ticket for MSAN -national student conference in Washington D.C.	American 0012286630042	682.67
Eithun Jennifer	plane ticket for MSAN -national student conference in Washington D.C.	American 0012286630040	682.67
Eithun Jennifer	plane ticket for MSAN -national student conference in Washington D.C.	American 0012286630041	682.67
Eithun Jennifer	plane ticket for MSAN -national student conference in Washington D.C.	American 0012286645993	771.67
Eithun Jennifer	plane ticket for MSAN -national student conference in Washington D.C.	American 0012286645995	771.67
Eithun Jennifer	plane ticket for MSAN -national student conference in Washington D.C.	American 0012286645994	771.67
Eithun Jennifer	plane ticket for MSAN -national student conference in Washington D.C.	American 0012286645996	771.67
Eithun Jennifer	plane ticket for MSAN -national student conference in Washington D.C.	American 0012286645992	771.67
Eithun Jennifer	plane ticket for MSAN -national student conference in Washington D.C.	American 0012286645991	771.67
Eithun Jennifer	MSAN registrations for Student Conference in Washington D.C.	Wu Conference Manageme	1,000.00
Eithun Jennifer	AWSA 25-26 PLC Academy fees for 3 OHS Associate Principals	Awsa	1,575.00
Eithun Jennifer	hotel for MSAN- national student conference in Washington D.C.	Dt Crystal City Sertif	4,366.64
Essig Christine	Follett- RCI Library Books	Follett Content Soluti	24.25
Essig Christine	Amazon- RCI Library Tech Supplies	Amazon Mktpl Nk7y639h1	24.97
Essig Christine	Amazon- RCI Library Books	Amazon.Com N40hi23o2	31.41
Essig Christine	Playaway- BKE Library Audiobooks	Playaway Products Llc	33.93
Essig Christine	Amazon- RCI Library Books	Amazon.Com Nf89l3bk1	62.70
Essig Christine	Follett- RCI Library Audiobooks	Follett Content Soluti	75.99
Essig Christine	Amazon- RCI Library Books	Amazon.Com Nm7u88o71	96.30
Essig Christine	Demco- RCI Library Supplies; book covers, book tape, bar code labels	Demco Inc	280.83
Essig Christine	Scholastic- RCI Library Books	Scholastic Book Fairs	304.75
Essig Christine	Follett- RCI Library Magazines	Discount Magazine Subs	347.82
Essig Christine	RCI Book Fair Invoice	Scholastic	462.10
Essig Christine	follett- RCI Library Books	Follett Content Soluti	500.31
Essig Christine	Follett- RCI Library Books	Follett Content Soluti	513.49

Card Reconciler	Description of Purchase	Vendor	Amount
Essig Christine	Follett- RCI Library Books	Follett Content Soluti	729.35
Essig Christine	Follett- RCI Library Books	Follett Content Soluti	731.43
Essig Christine	Follett- RCI Library Books	Follett Content Soluti	755.38
Essig Christine	Follett- RCI Library Audiobooks	Follett Content Soluti	1,179.82
Essig Christine	SWANK- OSD Movie Licensing and Streaming Subscription	Swank Motion Pictures	6,982.00
Fischer Julie	Supplies for Staff Appreciation Notes	Amazon Mktpl Nj0u729z2	25.38
Fischer Julie	4K Screener Snacks	Hy-Vee Oregon 1482	47.65
Fischer Julie	Supplies for Staff Appreciation Notes	Amazon Mktpl Nv3cz8332	53.53
Fischer Julie	Safety Vests	Amazon Mktpl Nk7lu7380	102.93
Fischer Julie	ASCD Membership Renewal	Ascd Iste	129.00
Fischer Julie	4K Monthly Site Books	Amazon.Com Nv5vq1r50	142.40
Fischer Julie	Postage	Usps Po 5649800254	152.50
Goltz Dawn	ice staff drinks	Hy-Vee Oregon 1482	8.97
Goltz Dawn	Elmer's glue and hot glue gun finger protectors	Amazon Mark Nk0vp31y2	15.80
Goltz Dawn	hooks for student bag/coat	Amazon Reta Nk0wl6nu0	16.89
Goltz Dawn	timer for main office and Mahoney mouse	Amazon Mark Bt1dh7cq1	23.88
Goltz Dawn	PD book for reading intervention Denure	Really Great Reading C	61.60
Goltz Dawn	playground toys for students	Amazon Mark Nu22y9742	102.12
Goltz Dawn	Nov student snacks	Amazon Reta Nk8jl2fc0	135.78
Goltz Dawn	dinner for staff on conference night - tacos	Wal-Mart #1176	155.82
Goltz Dawn	4th gr orchestra to Overture	Madison Symphony Orche	350.00
Greiner Patricia	wax seal stamp kit/What You Adore Book	Amazon Mark Nm3z13cs2	28.97
Greiner Patricia	Student Council Food for Homecoming Decorating	Pizza Hut 040689	33.96
Greiner Patricia	AP Lang Argument Battle Supplies- candy	Amazon Mark Nu9js54p0	53.90
Greiner Patricia	Student Council Food for Homecoming decorating	Pizza Hut 040689	58.93
Greiner Patricia	AP Lang Argument Battle Supplies-candy	Amazon Mktpl Nu2yp2pq1	79.78
Greiner Patricia	AP Lang Argument Battle Supplies-candy	Amazon Mark Nu5465en1	86.52
Greiner Patricia	20 of: Just Mercy: A Story of Justice and Redemption Books	Amazon Reta Nu2f30231	164.00
Greiner Patricia	Dunkin Donuts prizes for School HOCO competitions	Dunkin #359959	290.17
Greiner Patricia	25 of: In the Blink of an Eye: Books	Amazon Reta Nu7334bo1	374.75
Greiner Patricia	65 of: The Memory Police: A Novel	Amazon Reta Nv7bo7ri2	406.90
Grossen Richard	Lug nuts, throttle cable.	Amazon Mktpl N43i79vq1	22.08
Grossen Richard	Drill and Tap Dispensers	Amazon.Com Nf04p4ac2	33.05
Grossen Richard	Tool box liner.	Amazon Mktpl Nm4j75j60	42.29
Grossen Richard	Metal Files	Amazon Mktpl Nu9me3ct0	50.29
Grossen Richard	Stop Watches	Amazon Mktpl Nk41h5ob0	83.68
Grossen Richard	Zip lock bags, wire brushes, jumper cables.	Menards 3346	102.27
Grossen Richard	Parts Trays, tape Measure, Trim Tools	Harbor Freight Tools 7	104.93
Grossen Richard	Metal Files	Amazon Mktpl Nm0zm51p2	108.50

Card Reconciler	Description of Purchase	Vendor	Amount
Grossen Richard	Hand tools and shop materials	Menards 3346	187.95
Haakenson Dennis	Project parts	Dorn Ace Hardware	8.58
Haakenson Dennis	IT Essentials - HDMI monitor splitter	Amazon Mktpl Nm5zt72m1	19.98
Haakenson Dennis	3d printer supplies	Amazon Mktpl Nm0tu8r50	20.37
Haakenson Dennis	team booklet supplies	Amazon.Com N495e7632	40.80
Haakenson Dennis	membership dues and fees	Skillsusa Org	52.00
Haakenson Dennis	IT Essentials: Riser Card and HDMI Cables	Amazon Mktpl Nu3t40ql0	62.97
Haakenson Dennis	solder	Amazon Mktpl N43eb0qf2	87.38
Haakenson Dennis	foam core board - project materials	Amazon Mktpl Nm4cu6sd0	89.98
Haakenson Dennis	IT Essentials: HDMI Cables	Amazon Mktpl Nu6s37am2	99.94
Haakenson Dennis	heat shrink tubing and wire	Amazon Mktpl Nk80p9fj0	100.06
Haakenson Dennis	electronics solderable projects	Amazon Mktpl Nm30122x1	148.00
Haakenson Dennis	50x team posters	Sq Empire Photography	250.00
Haakenson Dennis	SkillsUSA Membership dues and fees	Skillsusa Org	251.00
Haakenson Dennis	IT Essentials: Computer monitors	Amazon.Com Nm39f7jl0	311.96
Haakenson Dennis	Shocks for Gator IT Essentials: KVM switches for PC Servicing	Amazon Mktpl Nv70w9iv0	353.90
Haakenson Dennis	Cross Country Boys and Girls Nightfall Classic Entry Fees	Ade Sports Events	375.00
Haakenson Dennis	subway sandwiches for nightfall classic	Ezcater Subway	417.34
Haakenson Dennis	3D Printer Supplies	Sp Afinia 3d Store	531.87
Haakenson Dennis	2025 senior banners	Sq Empire Photography	825.00
Hedstrom Cynthia	October 2025 NEP class food	Hy-Vee Oregon 1482	91.89
Heitz Katie	refund for tax on pizza for community event	Pizza Hut 040689	(9.29)
Heitz Katie	Whiteboard Markers - JJ	Amazon.Com Nm8kj9ew2	8.86
Heitz Katie	Whiteboard Markers - EM	Amazon.Com Nm12f7qt1	8.86
Heitz Katie	Room Reservation Fee at SB Convention - AW	Visitmilwa 2026 Wasb	10.00
Heitz Katie	Room Reservation Fee at SB Convention (LB, CB, HG, AB, LW)	Visitmilwa 2026 Wasb	50.00
Heitz Katie	Fitchburg Chamber of Commerce Lunch - EM & JJ	Fitchburg Chamber	60.00
Heitz Katie	October Legal Notices for Oregon Observer	Orourke Media Group	172.80
Heitz Katie	Fitchburg Chamber of Commerce Membership Dues	Fitchburg Chamber	180.00
Heitz Katie	Dinner for Board Work Session	Panera Bread #601552 O	287.42
Heitz Katie	2025-2026 Renewal and Per Pupil Fee - WI Alliance for Excellent Schools	In Wisconsin Alliance	1,296.50
Heitz Katie	WASB State Education Convention Registration	Wi Association Of Scho	3,575.00
Heitz Zain	OHS Hockey Locker Room Lockset	Bestdoorhardware.Com	189.95
Huberty Wochenske Jolene	Club officer planning meeting food	Kwik Trip #302	8.27
Huberty Wochenske Jolene	German Exchange Field Trip - boat tour "Chicago River Architecture Tour"	Www.Wendellaboats.Com	20.00
Huberty Wochenske Jolene	Food for German Club Meeting	Hy-Vee Oregon 1482	22.94
Huberty Wochenske Jolene	National historic cheesemaking center entrance fee	Sq National Historic	23.00
Huberty Wochenske Jolene	Food for German Club Meeting	Hy-Vee Oregon 1482	58.87
Huberty Wochenske Jolene	German Exchange Field Trip - Wegmueller Farm in Monroe, WI	Sq Wegmueller Farm Ll	300.00

Card Reconciler	Description of Purchase	Vendor	Amount
Huberty Wochenske Jolene	German Exchange Field Trip - Skydeck Chicago	Skydeck Chicago	1,390.00
Huberty Wochenske Jolene	German Exchange Field Trip - student lunches at Giordano's	Tst Giordanos - Jacks	2,028.95
Jaeger Allison	Student registration scholarship to Aspiring Music Majors WMEA program	Wisconsin Music Educat	20.00
Jaeger Allison	Timbale sticks	Amazon Mktpl Nu0d14770	25.92
Jaeger Allison	New Maracas	Ward-Brodt Music Co.	31.49
Jaeger Allison	Sheet music	J.W. Pepper	39.98
Jaeger Allison	Sheet music	Sheetmusicdirect.Com	49.99
Jaeger Allison	Organizer drawers for pep band folders	Amazon Mktpl Nu6rr9we1	64.00
Jaeger Allison	Sheet music	J.W. Pepper	85.76
Jaeger Allison	Bass and Contrabass clarinet reeds	Ward-Brodt Music Co.	91.99
Jaeger Allison	Percussion Accessories	Steve Weiss Music Inc	117.86
Jaeger Allison	Trombone repair	Ward-Brodt Music Co.	180.00
Jameson David	Wrestling Team Credit for Mat Tape	Amazon Mark Nu96a8902	(43.68)
Jameson David	Wrestling Team Mat Tape 3	Amazon Mark N44ac3uz1	37.59
Jameson David	Wrestling Team Mat Tape Girls	Amazon Mark Nu96a8902	43.68
Jameson David	Wrestling Team Mat Tape boys	Amazon Mktpl N425f46h0	149.95
Jameson David	Registration for National Fastpitch Coaches Assoc Clinic Mirkes/Radke	National Fastpitch Coa	318.00
Jenson Michelle	Science 7 / Supplies - refund for aquarium plants	Amazon Mktplace Pmts	(23.96)
Jenson Michelle	Student Svcs / Professional Books - "Smart But Scattered Teens" (Bednarek)	Amazon Reta Nm6iv4ya2	10.71
Jenson Michelle	Spec Ed / supplies - plastic binder pocket dividers	Amazon Mark Nf0aa06y2	11.99
Jenson Michelle	AVID / Supplies - Folders for students (50pk)	Amazon Reta Nv3sg3882	14.07
Jenson Michelle	Add'l WHPE lodging expense for Faulkner, Fleming, Balbach, Danner (sales tax)	Kalahari Resort - Wi	15.06
Jenson Michelle	Prof Dev / EE Travel - Add'l WHPE lodging expense for Lund (sales tax)	Kalahari Resort - Wi	15.06
Jenson Michelle	8M Team / Tech Supplies - mouse (Walker)	Amazon Mark Nm44m71j0	15.99
Jenson Michelle	Spec Ed / Supplies - empty sand bags for sensory swing @ OMS	Amazon Reta N429e4vj1	16.99
Jenson Michelle	Spec Ed / Supplies - 200 pk laminate sheets (Smith)	Amazon Reta Nf4bo9kn2	17.50
Jenson Michelle	Sci 7 / Supplies - aquarium plants (shipping due to specific date needed)	Amazon Mktpl Nm31s9r70	23.96
Jenson Michelle	Student Services / Supplies - fidget	Amazon Mark Nm0av2gs0	24.45
Jenson Michelle	Spec Ed / Supplies - sand for weighted bags for sensory swing at OMS	Amazon Mktpl N42b943l2	24.99
Jenson Michelle	Sci 8 / Supplies - aquarium plants (shipping due date specific need)	Amazon Reta Nm2ub7tb1	24.99
Jenson Michelle	Sci 7 / Supplies - Gummi bears, solo cups and distilled water for science lab	Hy-Vee Oregon 1482	26.67
Jenson Michelle	xcountry and vball pics for Athletics display case	Walgreens #9741	27.04
Jenson Michelle	Gen Ofc / Food (Staff) - donuts for new students	Sq Fosdal Home Bakery	28.00
Jenson Michelle	Art / Supplies - Letter sets (3)	Amazon Mark Nf91c1041	29.15
Jenson Michelle	DO / Supplies - name badges for OMS 2025 Courage Retreat	Amazon Mark N45qt0mj2	29.90
Jenson Michelle	Health / Supplies - small vacuum for health classrooms	Amazon Mark N40br7ut0	29.91
Jenson Michelle	Gen Ofc / Food (Staff) - cream cheese for 10/22 staff meeting	Panera Bread #601552 O	31.12
Jenson Michelle	Lit Skills / Prof Books - The Structured Literacy Planner (1 copy)	Amazon Reta Nu7ap5qd1	31.20
Jenson Michelle	Bldg & Grnds / Supplies (Site) - seed packets	Prairie Moon Nursery	33.00

Card Reconciler	Description of Purchase	Vendor	Amount
Jenson Michelle	Gen Ofc / Food (Staff) - salad bar toppings for Staff Fall Conference (10/17) meal	Hy-Vee Oregon 1482	34.84
Jenson Michelle	Tech Ed / Supplies - spray paint	Stoughton Lumber Co	34.93
Jenson Michelle	Gen Ofc / Supplies - small notepads and popcorn bags	Amazon Mark Nm1ge73h1	36.34
Jenson Michelle	PBIS / Food - Donuts for students (HOCO Assembly winners)	Kwik Trip #372	36.44
Jenson Michelle	Gen Ofc / Supplies - transparent tape, red expo markers	Amazon Mark Nv61t6051	41.35
Jenson Michelle	Science 8 / Supplies - eggs and ziplock bags	Kwik Trip #731	48.78
Jenson Michelle	Gen Ofc / Supplies - white board cleaner	Amazon Mark Nm0mi42q1	48.99
Jenson Michelle	Tech Ed / Supplies - utility tape and glue	Menards 3346	49.80
Jenson Michelle	Prof Dev / Food (Staff) - donuts for 10/30/25 staff pd day	Sq Fosdal Home Bakery	60.00
Jenson Michelle	Gen Ofc / Food (Staff) - bagels for 10/22 staff meeting	Panera Bread #601552 O	65.59
Jenson Michelle	AVID - Supplies / Binders for AVID classroom students	Amazon Mark Nu6fw3k01	72.99
Jenson Michelle	Books - "Rebuilding Students Learning Power" (2) for Walter and MannyBrown	Amazon Reta Nm7ea8qc2	83.90
Jenson Michelle	8M & 8O Teams / Supplies - tarps for 8th Grade Leaf Raking	Amazon Mark Nu871lik0	96.60
Jenson Michelle	Gen Ofc / Food (Staff) - dessert for Fall Conference 10/16 staff meal	Kwik Trip #372	99.96
Jenson Michelle	Phy Ed / Supplies - Badminton birdies (5 sets); pickleball balls (3 sets)	Amazon Mark Nk22p3is0	110.87
Jenson Michelle	Gen Ofc / Supplies - highlighters, tape, super glue	Amazon Mark N415v0870	111.11
Jenson Michelle	Prof Dev / EE Travel - Lodging for WHPE Conf (1 night) - Lund	Kalahari Resort - Wi	123.00
Jenson Michelle	Lodging (1 night) for WHPE Conv (Balbach, Danner, Faulkner, Fleming)	Kalahari Resort - Wi	123.00
Jenson Michelle	Gen Ofc / Food (Staff) - popcorn for staff on Fridays, PD Days	In Valley Popcorn Ser	123.85
Jenson Michelle	Gen Ofc / Supplies - dry erase markers	Amazon Mark Nj1gc1wn2	130.42
Jenson Michelle	bowls, spoons, yogurt, fruit juice (staff pd day 10/30/25)	Wal-Mart #1176	168.43
Jenson Michelle	Spanish / Data Svcs - Quizizz auto renewal (cancelation being processed)	Quizizz Inc	180.00
Jenson Michelle	Tech Ed / NonCap Equip - drill press	Amazon Mktpl N46e15s51	184.23
Jenson Michelle	Gen Ofc / Food (Staff) - Staff Conference Meal 10/16/2025	Pizza Hut 040689	213.79
Jenson Michelle	District / Prof Svc - "Belonging In School Virtual Institute" (Delzer 10/23/25)	Corwin Learning	299.00
Jenson Michelle	WI Assoc for Environmental Education Registration for Craig Fischer	Wisconsin Association	330.00
Johnson Nathan	Chemistry supplies	Hy-Vee Oregon 1482	3.29
Johnson Nathan	Robotics Supplies (Loctite blue)	Dorn Ace Hardware	9.59
Johnson Nathan	Robotics Supplies (Loctite 609)	Amazon Mktpl Nu58g20t2	14.49
Johnson Nathan	Robotics Supplies (label maker)	Amazon Mktpl Nk5q60cf0	24.96
Johnson Nathan	Robotics Supplies (WAGO wire connectors)	The Home Depot #4909	26.91
Johnson Nathan	Robotics Supplies (safety glasses)	The Home Depot #4909	94.85
Johnson Nathan	Robotics Supplies (Fabric for bumpers)	Seattle Fabrics	222.48
Johnson Nathan	Robotics Supplies (aluminum extrusion and brackets)	Bt Revrobotics	428.20
Johnson Nathan	Robot Parts (6 Mk5n swerve modules)	Sp Swerve Drive Spec	2,246.07
Johnson Sarah	refund of tax	Pearl Street Hotel & S	(21.60)
Johnson Sarah	marshmallows- 4th grade budget	Amazon Mktpl Nu4lb2kr1	2.76
Johnson Sarah	file folder labels- 1st grade budget	Amazon Mktpl Nk24b6172	6.99
Johnson Sarah	rubber bands-math boards. 1st grade budget	Amazon Mktpl Nv8jv4hc1	8.11

Card Reconciler	Description of Purchase	Vendor	Amount
Johnson Sarah	3 hole punch- 1st grade budget	Amazon.Com Nm7fb3vc0	9.88
Johnson Sarah	magnetic hooks- Building need	Amazon Mktpl N411v58p0	12.59
Johnson Sarah	dry erase markers- 1st grade budget	Amazon Mktpl Nk9gw39s1	15.18
Johnson Sarah	Clip boards-student check in- student services	Amazon Mktpl Nm2rx2w02	15.29
Johnson Sarah	books for main office, student services	Amazon.Com Nm9rx46j2	16.00
Johnson Sarah	spoons, stickers. 2nd grade budget	Amazon Mktpl Nv08r6ph2	16.35
Johnson Sarah	magnifying lens- 4th grade Science	Amazon Mktpl Nf7zd4sw2	16.58
Johnson Sarah	Math manipulative-clay-missing from original kit	Amazon.Com N49495mo0	17.98
Johnson Sarah	stickers, motivational cards-office of the principal	Amazon Mktpl Nu86a74e2	19.98
Johnson Sarah	KG budget- laminating sheets	Amazon Mktpl Nk1a10ll2	20.99
Johnson Sarah	math balance- Advanced Learner budget play doh 2nd grade budget	Amazon.Com Nm31g1g30	22.38
Johnson Sarah	classroom decor. 4th grade budget	Amazon Mktpl Nu91y6p30	23.95
Johnson Sarah	candy for math unit- 3rd grade budget	Amazon.Com Nf2vc4uz2	24.99
Johnson Sarah	storage containers-2nd grade budget	Amazon Mktpl Nu9sr17w0	26.60
Johnson Sarah	sterlite plastic bins- 1st Grade Budget	Amazon.Com Nf96a7rg1	32.99
Johnson Sarah	pants-student need. health office	Amazon Mktpl N43ev7em0	34.98
Johnson Sarah	file folders, toothpicks 2nd grade budget	Amazon Mktpl Nk3lh0m22	36.05
Johnson Sarah	storage tubs- 2nd grade classroom	Amazon Mktpl Nk1pa4ak2	36.99
Johnson Sarah	winter jacket-student need	Amazon.Com Bt5zq14l0	38.30
Johnson Sarah	West Music Guiro for Music Class- Music budget	West Music - Accountin	39.90
Johnson Sarah	pocket charts	Amazon Mktpl N48rh9v61	40.77
Johnson Sarah	books- student need Headphones- Fritz Budget	Amazon.Com Nm11l0az1	41.24
Johnson Sarah	Boards for salt dough projects	Amazon Mktpl Nv9v220s2	43.99
Johnson Sarah	pants- health office	Amazon Mktpl Bt52t4fx0	49.98
Johnson Sarah	paper	Amazon.Com Nm7mi0m02	50.28
Johnson Sarah	sheet protectors, dry erase paddles. Math Intervention	Amazon Mktpl Nf58z9kq2	50.43
Johnson Sarah	binders for math materials. 4th grade budget	Amazon.Com Nm3f03vu0	58.68
Johnson Sarah	Pineapple day, staff engagement-thank you cards.	Amazon Mktpl Nu5j74f41	60.96
Johnson Sarah	food, student snacks- student needs	Wal-Mart #1176	67.62
Johnson Sarah	student need-undergarments Batteries- building need	Amazon.Com Nm6r91yk2	68.19
Johnson Sarah	paper	Amazon Mktpl Nf3up8xk0	69.57
Johnson Sarah	badge holders, pens, office needs	Amazon Mktpl Nm8bh73a1	70.37
Johnson Sarah	Dino excavation kit- science 2nd grade	Amazon Mktpl Nm8j89y22	74.85
Johnson Sarah	paper	School Specialty Ecomm	77.28
Johnson Sarah	metal foil- Art supply	Amazon Mktpl Nf5bj8nu2	85.47
Johnson Sarah	popcorn and candy- PBIS	Hy-Vee Oregon 1482	99.07
Johnson Sarah	dry erase markers, paper clips, file folders	Amazon.Com N47pl88v0	100.66
Johnson Sarah	Pastels, books, brushes, -Art budget	Amazon Mktpl Nf3eo0st2	126.30
Johnson Sarah	Interactive Spanish, music based educational website k-12	Rockalingua.Com	199.00

Card Reconciler	Description of Purchase	Vendor	Amount
Johnson Sarah	Olbrich Gardens- Field trip 2nd grade	Olbrich Botanical Soc	300.00
Johnson Sarah	Alpine Ridge Orchard Field trip KG	Sq Alpine Ridge Orcha	310.00
Johnson Sarah	Art Supplies- paint and pastels.	School Specialty Ecomm	508.70
Kangas Adrienne	Amazon (library supplies)	Amazon Mark Nf7nd4h00	4.99
Kangas Adrienne	Oregon Observer (monthly digital subscription fee)	Oregon Observer	5.00
Kangas Adrienne	Amazon (library books)	Amazon Reta Nu1ui0by1	8.09
Kangas Adrienne	Amazon (library books)	Amazon Mktpl Nu5yg15u2	8.85
Kangas Adrienne	Amazon (library books)	Amazon Mktpl N43223b71	11.47
Kangas Adrienne	Amazon (library books)	Amazon Mktpl N44sk8ev0	11.47
Kangas Adrienne	Amazon (library books)	Amazon Mktpl Nu6lg4mi2	12.78
Kangas Adrienne	Amazon (library books)	Amazon Mktpl Nu5wu8mj1	13.19
Kangas Adrienne	Amazon (library books)	Amazon Reta Nf33q2ns1	13.39
Kangas Adrienne	Amazon (maker space items)	Amazon Mark Nk7hz5f60	16.17
Kangas Adrienne	Amazon (USB number pads for circulation)	Amazon Mark Bt6s89cy1	17.99
Kangas Adrienne	Amazon (library books)	Amazon Reta Nk3vi91h2	18.99
Kangas Adrienne	Amazon (library books)	Amazon Mktpl Nu91u0ft0	21.73
Kangas Adrienne	Amazon (library supplies)	Amazon Mark Nu2sv8lr0	21.99
Kangas Adrienne	Amazon (library books)	Amazon Reta Nu8uy6bx1	22.17
Kangas Adrienne	Amazon (library books)	Amazon Mark Nv4es8751	23.89
Kangas Adrienne	Amazon (maker space items)	Amazon Mark Nv26v3222	24.73
Kangas Adrienne	Amazon (library books)	Amazon Reta Nv8zg3871	25.06
Kangas Adrienne	Amazon (maker space items)	Amazon Mark Nk3hz2f60	25.83
Kangas Adrienne	Amazon (makerspace items)	Amazon Mark Nm7mk7vb2	27.00
Kangas Adrienne	Pixbrix.com (Maker Space Items)	Sp Pixbrix	35.94
Kangas Adrienne	Amazon (library books)	Amazon Reta Nu9q48ic0	36.41
Kangas Adrienne	Amazon (maker space items)	Amazon Reta Nv59w6dy2	39.94
Kangas Adrienne	Amazon (library books)	Amazon Mark Nm39w8sp2	40.21
Kangas Adrienne	Amazon (library supplies)	Amazon Mark N40ba1s70	42.99
Kangas Adrienne	Amazon (makerspace items)	Amazon Mark Nm7q31dm2	49.37
Kangas Adrienne	Follett (Library Books)	Follett Content Soluti	49.58
Kangas Adrienne	Amazon (library supplies); hole punch, woven basket	Amazon Mark Nm8zq4ji0	49.68
Kangas Adrienne	Amazon (library books)	Amazon Reta Bt06p3om1	49.90
Kangas Adrienne	Amazon (maker space items)	Amazon Mktpl Nv0d35w40	51.55
Kangas Adrienne	Amazon (library books)	Amazon Reta Nm29b7ju0	55.41
Kangas Adrienne	Amazon (library books)	Amazon Mktpl N447j0ha1	55.98
Kangas Adrienne	Wisconsin State Journal (monthly subscription delivery fee)	Madison Newspapers	56.00
Kangas Adrienne	Follett (library books)	Follett Content Soluti	58.44
Kangas Adrienne	Amazon (library books)	Amazon Mark Nf2kb9no1	62.96
Kangas Adrienne	Amazon (makerspace items)	Amazon Mark Nm0gq4s80	63.90

Card Reconciler	Description of Purchase	Vendor	Amount
Kangas Adrienne	Amazon (maker space items)	Amazon Mktpl Nv96u0wo0	69.99
Kangas Adrienne	Amazon (library books)	Amazon Reta Bt4iy1ck0	70.08
Kangas Adrienne	Amazon (makerspace items)	Amazon Mark Nm2hv2gi2	70.87
Kangas Adrienne	Amazon (library books)	Amazon Reta Nu8ag0eu1	79.70
Kangas Adrienne	PBS (Wisconsin Public Broadcasting Service digital access yearly fee)	Pbs Wisconsin	80.00
Kangas Adrienne	Amazon (library books)	Amazon Mark Nm77q4qb2	84.97
Kangas Adrienne	Amazon (maker space items)	Amazon Mark Nf85d8w01	95.14
Kangas Adrienne	Overdrive (ebooks)	Overdrive Dist	107.10
Kangas Adrienne	Amazon (maker space items)	Amazon Reta Nf1ll4cc0	107.99
Kangas Adrienne	Amazon (library books)	Amazon Reta N461x2tz2	112.25
Kangas Adrienne	Demco (library supplies)	Demco Inc	122.11
Kangas Adrienne	Amazon (library books)	Amazon Reta N48aq06b1	136.45
Kangas Adrienne	Amazon (maker space items)	Amazon Mark Nv0mq36a2	140.56
Kangas Adrienne	Overdrive (ebooks & audio books)	Overdrive Dist	141.25
Kangas Adrienne	Amazon (library books)	Amazon Reta Nm9n90tb2	190.92
Kangas Adrienne	Amazon (maker space items)	Amazon Mark Nv7z348e1	229.67
Kangas Adrienne	Overdrive (ebooks & audio books)	Overdrive Dist	242.25
Kangas Adrienne	Follett (library books)	Follett Content Soluti	338.62
Kangas Adrienne	Amazon (maker space items)	Amazon Mark Nv0yf8282	437.05
Kangas Adrienne	Amazon (maker space items)	Amazon Mark Nf2el9ny0	661.36
Kangas Adrienne	Reading Warehouse (library books)	The Reading Warehouse	691.55
Kangas Adrienne	Overdrive (ebooks & audio books)	Overdrive Dist	2,073.47
Kangas Adrienne	New York Times (All Access Digital schoolwide subscription)	Nytimes	2,476.50
Klepinger Heather	Jonen Exit Interview Lunch	Tst Firefly Coffeehous	23.79
Klepinger Heather	recruiting ad	Linkedin P876802854	99.93
Klepinger Heather	Jonen Button Order	Sq Quiet Mischief And	199.76
Klepinger Heather	October 2025 Job Postings	Indeed Usi25-06242218	424.00
Klepinger Heather	Jonen Job Posting - Superintendent	Ms Careers	779.00
Kugel Willow	CPR gloves	Amazon Mktpl Nf65k6jt1	9.49
Kugel Willow	Belt for aqua joggers (lessons)	Amazon Mktpl Nk0ba82o1	11.95
Kugel Willow	clock for hot tub	Amazon Mktpl Nk11a6z90	14.58
Kugel Willow	vending	Amazon.Com Nf7ww3zx1	16.51
Kugel Willow	vending	Amazon.Com N41km8oq0	22.60
Kugel Willow	vending	Amazon.Com Nk7pc2lh1	22.70
Kugel Willow	battery; not received	Amazon Mktpl Nv1jl2p12	23.50
Kugel Willow	gloves	Amazon Mktpl Nv7nu37d2	28.47
Kugel Willow	laundry detergent	Amazon.Com Nu2rm5am2	30.30
Kugel Willow	Glow Night	Amazon Mktpl N437x5uz0	44.99
Kugel Willow	cpr Face Shields	Amazon Mktpl Nm4f84321	94.95

Card Reconciler	Description of Purchase	Vendor	Amount
Kugel Willow	glow night	Amazon Mktpl Nu51z4ul2	101.45
Kugel Willow	swim caps	Amazon.Com Nf6wg9q20	118.65
Kugel Willow	vending	Amazon Mktpl Nf0c25jz1	133.37
Kugel Willow	Supplies for glow night at the pool; glow sticks, glow in the dark tatoos	Amazon Mktpl Nv47l3bx2	160.53
Kugel Willow	Floor mats for swim meets	Amazon Mktpl Nv8y51dv1	294.45
Leider Tracey	HAP lab supplies	Amazon Mktpl Nm9cd8e52	64.31
Leider Tracey	Biotech supplies	Carolina Biologic Supp	94.05
Margulius Renee	Follett - Library Books (Wimpy Kid Pre-Order)	Follett Content Soluti	35.98
Margulius Renee	Follett - Library Books	Follett Content Soluti	298.12
Margulius Renee	Follett - Library Books	Follett Content Soluti	854.12
Marks Alexander	Refund for CE & Rec Program Supplies	Amazon Mark Nu9zl6w91	(29.95)
Marks Alexander	CE & Rec Program Supplies	Hy-Vee Oregon 1482	6.36
Marks Alexander	CE & Rec Program Supplies	Amazon Mark N48632a12	6.99
Marks Alexander	CE & Rec Pickleball Supplies; "Oregon Pickleball" stickers	Www.Stickeryou.Com	9.98
Marks Alexander	CE & Rec Program Supplies	Amazon Reta Nu1me0aw1	21.24
Marks Alexander	CE & Rec Program Supplies	Amazon Reta Nf8jk2v82	22.84
Marks Alexander	CE & Rec Program Supplies	Amazon Reta Nf8vb51b0	24.94
Marks Alexander	CE & Rec Program Supplies	Amazon Mark Nk1xl5990	25.49
Marks Alexander	CE & Rec Event Supplies; smores sticks	Amazon Mark Nu9zl6w91	29.95
Marks Alexander	CE & Rec Program Supplies	Amazon Mark Nf8jl0wr1	37.85
Marks Alexander	CE & Rec Program Supplies	Amazon Reta Nm2tp8f51	55.05
Marks Alexander	CE & Rec Program Supplies; volleyball	Amazon Mktpl Nu7fg65u1	59.00
Marks Alexander	CE & Rec Program Supplies	Www Costco Com	76.96
Marks Alexander	CE & Rec Program Supplies	Amazon Reta Nk9je9yi1	99.60
Marks Alexander	Event Supplies; camping lanterns, paper towels, batteries, hand warmers, cups	Amazon Mark Nu5q17t22	145.96
Marks Alexander	CE & Rec Program Supplies; master lock digital lock box	Amazon Reta Nm2el4w02	173.07
Marks Alexander	CE & Rec Pickleball Supplies; zip ties	Amazon Mark Nu93c2fq2	173.77
Marks Alexander	CE & Rec Event Supplies	Wal-Mart #1176	220.31
Marks Alexander	CE & Rec Pickleball Supplies; pickleballs	Pickleball Central	231.49
Marks Alexander	CE & Rec Program Supplies	Afp Capital Area Pickl	254.00
Marks Alexander	CE & Rec No School Day Fieldtrip	Legacy Academy	258.00
Mayo Larry	Bluetooth earbuds purchased to use with bus radio.	Amazon.Com Nk27o07b1	69.95
McCartney LaDelta	Sink Caulk	Amazon Reta Nm63q7bi1	7.78
McCartney LaDelta	Command strips	Dorn Ace Hardware	15.27
McCartney LaDelta	Gorilla tape	Amazon Reta Nf6fo1pd0	18.64
McCartney LaDelta	Vacuum Cord	Amazon Mark Nm7n21970	34.99
McCauley Tricia	Juice and Fruit snacks to treat lows for type one diabetics	Hy-Vee Oregon 1482	81.20
McCauley Tricia	OSD Health Office Supplies	Sp School Nurse Supply	463.95
McCauley Tricia	OSD Health Office Supplies	Sp School Nurse Supply	493.25

Card Reconciler	Description of Purchase	Vendor	Amount
Mendl Nathan	55 UPS Store - shipping B58 capsule and SLXD transmitter to Shure repair.pdf	The Ups Store 3629	13.39
Mendl Nathan	59 TheatreMix - QL5 license - Stage Door.png	Fs Theatremix.Com	16.88
Mendl Nathan	9V batteries for STAGE DOOR / OHS Drama OHS Drama	Amazon Reta Bt7h01ou0	98.99
Mendl Nathan	58 Full Compass - 10 rolls vinyl floor tape, 10 black safety cables.pdf	Full Compass Sys Vt	158.10
Mendl Nathan	56 Vistaprint - spotlight headliners signage #3.pdf	Vistaprint	175.96
Mendl Nathan	53 Vistaprint - SHS 2025 order 1.pdf	Vistaprint	221.96
Mendl Nathan	54 Vistaprint - SHS 2025 order 2.pdf	Vistaprint	242.46
Mendl Nathan	57 Amazon - SLXD1 wireless transmitter for #17 replacement.pdf	Amazon Reta Nk76m9n10	252.00
Mendl Nathan	Shure SLXD quad microphone receiver, 4 ETC D20 powercube 141.pdf	Full Compass Sys Vt	2,955.22
Miller Amy	The Power of Mattering: How Leaders Can Create a Culture of Significance book	Amazon.Com N46515qp2	24.00
Miller Amy	Supplies VPTI GEARS grant	The Ups Store 3617	30.82
Miller Amy	Supplies for GEARS VPTI grant	The Ups Store 3617	40.50
Miller Amy	Professional Service resources for Health 8	In Screenagers	950.00
Mundinger Erika	Canva Subscription	Canva I04689-32515479	119.99
Newton Kara	Monthly service fee OregonSD	Github	4.00
Newton Kara	monthly fee OregonSD	Github	4.00
Newton Kara	HDMI splitter	Amazon.Com Nk90q1082	8.48
Newton Kara	label maker refill	Amazon Mktpl N41mi8v61	13.99
Newton Kara	cables	Amazon Mktpl Nm3qp0tq1	14.94
Newton Kara	adapter cable	Amazon.Com Nm3kx9r12	18.87
Newton Kara	acer chromebook case	Amazon Mktpl Nf9v42kh1	22.75
Newton Kara	writing wizard app	Apple.Com/Bill	25.98
Newton Kara	pizza meeting	Pizza Hut 040689	28.00
Newton Kara	cables/batteries/adapter	Amazon Mktpl Nf27b7k30	30.36
Newton Kara	cables/connectors/adapters	Amazon Mktpl Nk38e2670	31.24
Newton Kara	electrical outlet extender	Amazon Mktpl Nm23r9g30	44.22
Newton Kara	spiceworks 10-25-7/21 plan	Spiceworks	44.42
Newton Kara	presentation clicker	Amazon Mktpl Nv78l5ph2	56.99
Newton Kara	Dell monitor	Amazon.Com Nf0sh4wk1	104.98
Newton Kara	monthly service fee	Sinch Mailgun	136.27
Newton Kara	MAC 15 AC+ for macbook	Apple.Com/Us	249.00
Newton Kara	Mac Book AC+ Schools	Apple.Com/Us	319.00
Newton Kara	Mac Book AC+ Schools	Apple.Com/Us	319.00
Newton Kara	docking station	Amazon Mktpl Nm7s34bx0	479.80
Newton Kara	airpods pro (2)	Apple.Com/Us	498.00
Newton Kara	7 user annual license	1password	671.16
Newton Kara	docking station (30)	Amazon Mktpl N47t292o0	719.70
Newton Kara	Google AL Pro for Education	Cdw Govt #zr00938637	912.00

Card Reconciler	Description of Purchase	Vendor	Amount
Newton Kara	MBA 15 serial MHPQH3F9XX	Apple.Com/Us	1,099.00
Newton Kara	Monthly phone services	Tds Metrocom	1,124.91
Newton Kara	Mac Book serial HRHXPQTQ6P	Apple.Com/Us	1,499.00
Newton Kara	Mac Book serial GWGQ9KQ6x	Apple.Com/Us	1,499.00
Norman Katherine	Theater Program Canva Template for OHS Play	Paypal Jasonmarks80	10.59
Norman Katherine	Props for OHS play	Amazon Mark Nf0mj5rp1	10.98
Norman Katherine	Amazon - Props for Play	Amazon Mark Nk1j69tw1	18.89
Norman Katherine	Amazon - Props/Costumes for Play	Amazon Mark Nk3v28yw0	19.99
Norman Katherine	Amazon Stole - Props, 24.99	Amazon Mark Nk79431f0	24.99
Norman Katherine	Amazon - props purchase	Amazon Mark N435n6w11	119.98
Norman Katherine	Amazon - Props for Play	Amazon Mark N43bb7ky2	123.94
Norman Katherine	Amazon - Props/Costumes for Play	Amazon Mark Nk5a11ms2	135.99
Norman Katherine	Amazon - props for play	Amazon Mark Nf6g33ra1	156.96
Norman Katherine	Vistaprint order - promotional materials	Vistaprint	323.20
Norman Katherine	Kiss Me Kate Backing Music	London Arrangements	549.08
Novinska Ronald	o-rings	Dorn Ace Hardware	3.16
Novinska Ronald	o-rings	713 Auto Value - Orego	10.98
Novinska Ronald	sprinklers	Amazon.Com Nf38n22e2	42.74
Novinska Ronald	mulch for RCI project	Menards Monona Wi	62.94
Novinska Ronald	sprinklers	Amazon.Com Nv5ea3151	65.92
Novinska Ronald	2x12, fuel treatment, paint	Menards Monona Wi	78.59
Novinska Ronald	fertilizer	Oregon Farm Center Inc	101.25
Novinska Ronald	battery for Kubota UTV	713 Auto Value - Orego	129.99
Novinska Ronald	seed for RCI landscaping project	Reinders Madison	149.00
Paczwa Celia	Book "Mathematics Tasks for the Thinking Classroom"	Amazon Reta Nk9hc0sa1	31.96
Prahl Christopher	1 Sawzall	Amazon Mktpl N484o7n92	153.45
Prahl Christopher	2 Circular Saws	Amazon Mktpl N44in8nk2	258.00
Prahl Christopher	Woodshop Bandsaw	Woodcraft 504	1,799.99
Prahl Christopher	Intro Construction Rough framing lumber	Stoughton Lumber Co	2,876.95
Rattmann Heather	Ziplock bags for uniforms	Amazon Reta Nm8ls9cs2	15.32
Rattmann Heather	ACDA Conference Registration	Acda St Internet	325.00
Richards Mariah	Amazon library book purchase.	Amazon Mktpl Nu5la4eb1	11.89
Richards Mariah	Library books	Amazon.Com Nm33t3672	18.42
Richards Mariah	Amazon library books	Amazon.Com N40mx2is1	24.99
Richards Mariah	WEMTA Battle of the Books registration. PTO money paying for this.	Afp Wisconsin Educatio	25.00
Richards Mariah	Amazon library book purchase.	Amazon.Com Nm9u49952	32.91
Richards Mariah	Amazon library books.	Amazon.Com N41wa30g2	67.68
Richards Mariah	Amazon library book order.	Amazon Mktpl Nv8f68rl2	116.72
Richards Mariah	Follett library book purchase.	Follett Content Soluti	268.16

Card Reconciler	Description of Purchase	Vendor	Amount
Richards Mariah	Amazon library book order.	Amazon MktpL Nv5j63rs1	434.46
Richards Mariah	Scholastic book fair cash.	Scholastic	714.13
Richards Mariah	Follett book order	Follett Content Soluti	912.07
Richards Mariah	Follett library book order.	Follett Content Soluti	954.50
Richards Mariah	Playaways & Wonderbooks for the library.	Playaway Products Llc	1,035.83
Richards Mariah	Playawyas and Wonderbooks for the library.	Playaway Products Llc	1,339.80
Riddle Brian	Chair top replacement and touch up paint 103.32	Emmons Business Interi	103.32
Riddle Brian	Menards nuts and bolts, tools 418.84	Menards Monona Wi	418.84
Riddle Brian	Nassco vacuum	Nassco Inc. 4144229960	744.15
Ried Elisa	lunch supplies of program	Hy-Vee Oregon 1482	22.84
Ried Elisa	Lunch supplies for program	Hy-Vee Oregon 1482	31.38
Russell Nicholas	Replacement battery for starter	Batteries Plus #0583	17.90
Russell Nicholas	OSD CPR Class 10-2	American Red Cross	20.00
Russell Nicholas	OSD CPR Class 10/16	American Red Cross	30.00
Russell Nicholas	ASC/OSD CPR Class	American Red Cross	50.00
Russell Nicholas	Replacement tracks for Pool vacuum	Poolweb Com	67.95
Russell Nicholas	Replacement ink cartridge for OHS meet printer	Office Depot #147	173.89
Russell Nicholas	LG Course for ZH	Www.Verona.K12.Wi.Us	237.18
Russell Nicholas	Diving blocks pins replacement	Spectrum Products	471.00
Russell Nicholas	Dryer replacement (used equally for community and PE class towels)	Tri County Appliance	649.00
Schmoldt Terrie	refund for returned materials	Sp Singapore Math	(134.00)
Schmoldt Terrie	Hotel for WATG conference 10/6-10/7/25 - Wilderness Lodge WI Dells, WI (refund of sales tax)	Wild Lake	(30.42)
Schmoldt Terrie	5- Dragons and Marshmallows book	Amazon.Com N495u4vp1	25.05
Schmoldt Terrie	Hotel for WATG conference 10/6-10/7/25 - Wilderness Lodge WI Dells, WI	Wild Lake-Ecomm	37.36
Schmoldt Terrie	Dinner for 4 at WATG conference WI Dells 10/6-10/7/25	Rivers Edge Pub And Gr	65.59
Schmoldt Terrie	resource book-Iowa Acceleration Scale	Sq Gifted Unlimited	112.90
Schmoldt Terrie	National Assoc for Gifted Children Premier Membership	National Association F	129.00
Schmoldt Terrie	Books	Amazon.Com Nm6gg3d32	319.68
Schmoldt Terrie	tournament fees-WI FLL Challenge Regional	Paypal Badgerbots	875.00
Schmoldt Terrie	Registrations for Noetic Learning Math Contest	Paypal Noetic Math	2,178.00
Schwei Andrew	Conference Parking	Uw Oshkosh Online Park	5.00
Schwei Andrew	Parking at WI Assoc for Language Teachers Conference 11/7-11/8/25	Uw Oshkosh Online Park	5.00
Schwei Andrew	Food for Spanish Club meeting	La Concha Llc	29.55
Schwei Andrew	Registration for WI Assoc for Language Teachers Conference - L. Stoller	Wisconsin Association	120.00
Schwei Andrew	Registration for WI Assoc for Language Teachers Conference - A. Gavin	Wisconsin Association	120.00
Schwei Andrew	Registration for WI Assoc for Language Teachers Conference - A. schwei	Wisconsin Association	120.00
Schwei Andrew	Registration for WI Assoc for Language Teachers Conference - M. Finch	Wisconsin Association	120.00
Schwei Andrew	Registration for WI Assoc for Language Teachers Conference- K. Mayer	Wisconsin Association	120.00

Card Reconciler	Description of Purchase	Vendor	Amount
Schwei Andrew	Meals for PD	Qdoba 1723 Olo	189.37
Scinico Janee	Supplies for Spark	Amazon.Com Nm4vp67c2	8.94
Scinico Janee	Supplies for Spark	Amazon Mktpl Nu9vq3qo0	15.99
Scinico Janee	Supplies for Spark	Wal-Mart #1176	28.39
Scinico Janee	Donuts for Staff	Sq Fosdal Home Bakery	72.00
Scinico Janee	Symbolic Monarch Migration	Monarch Joint Venture	80.00
Scinico Janee	Spark field trip to apple orchard	Sq Alpine Ridge Orcha	95.00
Scinico Janee	National Art Ed. Assoc. Membership	National Art Edu Assn	125.00
Scinico Janee	Belonging in School Virtual Institute (AODA Grant Funds)	Corwin Learning	299.00
Scinico Janee	3rd grade field trip	Sq Alpine Ridge Orcha	546.00
Seiter Kati	instrument stand	Amazon.Com Nk0p614v2	19.07
Seiter Kati	sax stand	Amazon Mktpl N46xf4ej2	39.65
Seiter Kati	brushes	Steve Weiss Music Inc	66.93
Seiter Kati	shaker & brushes	Steve Weiss Music Inc	110.43
Seiter Kati	instrument stands	Amazon Mktpl Nu5gl0uj2	110.89
Seiter Kati	piano tuning	Sq The Piano Gal Shop	135.00
Seiter Kati	bassoon repair	Voigt Music Center Inc	142.00
Seiter Kati	reeds	Voigt Music Center Inc	183.00
Shore Jacqueline	Materials for sugar skull decorating program	Hy-Vee Oregon 1482	9.32
Shore Jacqueline	Paint for library program	Amazon Reta Nu6lb9su0	18.65
Shore Jacqueline	Books for OMS library	Follett Content Soluti	24.73
Shore Jacqueline	Supplies for decorating sugar skulls library program	Target 00021063	28.98
Shore Jacqueline	Paint + paint holders for library program	Amazon Mark Nu8dh1160	36.29
Shore Jacqueline	Books for OMS library	Follett Content Soluti	43.67
Shore Jacqueline	Books for OMS library	Follett Content Soluti	55.62
Shore Jacqueline	Pumpkins for pumpkin painting in the library	Sq Alpine Ridge Orcha	90.00
Shore Jacqueline	Books for OMS library	Abdo Publishing Inc	153.73
Shore Jacqueline	Books for OMS library	Follett Content Soluti	196.65
Shore Jacqueline	Books for OMS library	Follett Content Soluti	247.50
Shore Jacqueline	Books for OMS library	Follett Content Soluti	272.20
Shore Jacqueline	Books for OMS library	Follett Content Soluti	416.44
Shore Jacqueline	Books for OMS library	Old Town Books	435.78
Shore Jacqueline	Books for OMS library	Old Town Books	615.62
Shore Jacqueline	Books for OMS library	Follett Content Soluti	637.08
Shore Jacqueline	Books for OMS library	Follett Content Soluti	702.10
Shore Jacqueline	Books for OMS library	Abdo Publishing Inc	2,677.99
Soltis Jennifer	Special Diet Food	Hy-Vee Oregon 1482	6.99
Soltis Jennifer	Greek Yogurt for high school kitchen, recipe.	Hy-Vee Oregon 1482	6.99
Soltis Jennifer	Special Diet Food	Amazon.Com Nv51e8w41	15.84

Card Reconciler	Description of Purchase	Vendor	Amount
Soltis Jennifer	supplies for PVE kitchen; vinyl aprons	Amazon Mktpl Nv6eu3pm2	16.99
Soltis Jennifer	Special Diet Food	Amazon.Com Nf6jb6fp0	25.74
Soltis Jennifer	Special Diet Food	Hy-Vee Oregon 1482	25.96
Soltis Jennifer	Special Diet Food	Amazon.Com N44gk0ay2	26.17
Soltis Jennifer	Special Diet Food	Amazon.Com Nf7em3110	28.30
Soltis Jennifer	Special Diet Food	Hy-Vee Oregon 1482	39.96
Soltis Jennifer	cleaning tablets for combi at OMS	Amazon Mktpl Nv0go06y1	170.00
Soltis Jennifer	Supplies for kitchens; terry towels, take out bowls and lids	The Webstaurant Store	242.48
Spears Douglas	tube of loctite threadlock for the walk in kitchen cooler.	Dorn Ace Hardware	9.59
Spencer Grant Brittany	Parking at State Tennis	Sq Uw Madison Event P	10.00
Spencer Grant Brittany	Equity Book Club Book	Amazon.Com Nu5wg2ul0	10.18
Spencer Grant Brittany	Wrestling - Urine Test Strips	Amazon Mktpl Nu1ih5kx1	21.99
Spencer Grant Brittany	Lunch After Student Leadership Summit	Culvers Oregon	25.67
Spencer Grant Brittany	RCI Scoreboard Controller Replacement Battery	Badger Sporting Goods	75.00
Spencer Grant Brittany	Shoulder Brace	Amazon Mktpl Nf2ob0qj2	119.98
Spencer Grant Brittany	Boys Hockey Helmet Stickers	Madison Top Company	144.48
Spencer Grant Brittany	Girls Wrestling iPad	Amazon Mktpl Nm30d51r0	197.00
Spencer Grant Brittany	Boys Soccer Film Services	Veo Technologies Inc.	199.00
Spencer Grant Brittany	Dance Team Posters	Sq Empire Photography	200.00
Spencer Grant Brittany	Lunch for Workers at Badger Conference JV/JV2 Volleyball	Ezcater Subway	207.98
Spencer Grant Brittany	Girls Basketball Practice Jerseys	Bsn Sports Llc	950.40
Spencer Grant Brittany	Softball Team Uniforms	Badger Sporting Goods	2,700.00
Spencer Grant Brittany	Girls Basketball Warm-ups	Bsn Sports Llc	4,082.92
Stace Ryan	Noise reduction headphones for a student	Amazon Mktpl Nu2gj69t2	16.90
Stace Ryan	Paint Can Lids	Amazon Mktpl Nv8zw70o2	26.91
Stace Ryan	Router Bits, Corner Templates	Amazon Mktpl Nu8ey2lx2	27.94
Stace Ryan	Orbital Sanding Pads	Amazon Mktpl Nv6f63062	37.45
Stace Ryan	Wood Stain	Menards Madison West W	38.91
Stace Ryan	Sponge Brushes	Amazon Mktpl Nv3ao8211	51.98
Stace Ryan	Grinder Discs, Hooks	Amazon Mktpl Nm73c7tu2	68.15
Stace Ryan	Brad Nails, Dowel Rods	Menards Monona Wi	68.99
Stace Ryan	Stain, Tools, Storage Bins	Menards Monona Wi	70.44
Stace Ryan	Competition Dress Clothes For Students	Amazon Mktpl Nu13o37f1	88.95
Stace Ryan	Metal Plates for SkillsUSA Awards	Bf Plastics	121.00
Stace Ryan	Markers, Colored Pencils, Rulers	Amazon Mktpl Nm66q8nd1	202.66
Stace Ryan	Woods Act 59 - Safety Glasses	Amazon Mktpl Nu1138lp1	205.85
Stace Ryan	Table Saw Brake Cartridges	Amazon Mktpl Nf5yc32n0	214.82
Stace Ryan	Table Saw Blades, Miter Saw Blades, Hinges	Amazon Mktpl Nf1qh2wb1	216.82
Stace Ryan	Act 59 Woods / Construction - Woodwork Career Alliance Membership	Woodworkcareer.Org	250.00

Card Reconciler	Description of Purchase	Vendor	Amount
Stace Ryan	Act 59Woods / Construction - Nail Gun	Amazon Mktpl Nm51o4q92	268.99
Stace Ryan	Stapler, Sponges, Sander Parts	Amazon Mktpl Nf6l87mj2	310.44
Stace Ryan	SkillsUSA Student Competition Dress Clothes	E Group Inc	775.00
Stace Ryan	Award materials and supplies	Jds Industries	1,168.85
Tarran Sherri	Nameplate and holder for Terrie Schmoldt	Amazon Mktpl N40c957r1	18.92
Tarran Sherri	K cups for breakroom.	Amazon Mktpl N40yy1442	29.34
Tarran Sherri	Facial tissue and disposable coffee cups for the DSO.	Amazon Mark N48648kc0	49.46
Tarran Sherri	Summer school storage.	U-Haul Moving & Storag	89.95
Tarran Sherri	Summer school storage.	U-Haul Moving & Storag	179.90
Tarran Sherri	NKE - 2 fire pull covers.	Amazon Reta Nf56l6xh0	188.94
Tarran Sherri	Garbage collection.	Pellitteri Waste Syste	4,829.40
Timmins Jody	1 Library Book	Amazon Reta N42366fh1	12.99
Timmins Jody	1 Library Book with Unattached Processing	Hertzberg New Method I	20.65
Timmins Jody	1 Library Book with Attached Processing	Follett Content Soluti	21.05
Timmins Jody	5 Library books with unattached processing	Hertzberg New Method I	91.91
Timmins Jody	7 Library Books	Amazon Reta Nu0yn6fz2	94.55
Timmins Jody	5 Library Books	Bound To Stay Bound Bo	107.09
Timmins Jody	6 Library books with unattached Processing	Hertzberg New Method I	119.71
Timmins Jody	6 Library Books with Attached processing	Follett Content Soluti	135.57
Timmins Jody	27 Library Books with Attached Processing	Follett Content Soluti	503.51
Timmins Jody	30 Library books with attached processing	Follett Content Soluti	804.96
Wacker Ann	Refund of Storage Containers	Amazon Mktplace Pmts	(187.16)
Wacker Ann	Shoe Deodorizer for borrowed gym shoes	Amazon.Com Nf8v91oh1	3.98
Wacker Ann	Self Adhesive Velcro Dots	Amazon Mktpl Nv11e2kg1	6.99
Wacker Ann	Sheet Protectors	Amazon.Com N49lz6580	8.82
Wacker Ann	Chart Paper	Amazon Mktpl Nf53g83g2	9.20
Wacker Ann	Prizes and incentives for classroom - Reading Plus - PTO	Amazon Mktpl N46w37gc2	9.49
Wacker Ann	Bundle Skills Block	Teacherspayteachers.Co	9.50
Wacker Ann	Origami paper - Science 3rd Grade Eiche	Amazon Mktpl Nu9ej2250	9.79
Wacker Ann	Stickers and Labels	Amazon Mktpl Nk95r5y01	9.98
Wacker Ann	Shoe Rack for organizer extra shoes for students	Amazon Mktpl Nf6wk4ae1	9.99
Wacker Ann	Tape Dispensers	Amazon.Com Nv5va19t2	10.71
Wacker Ann	Pocket Dividers	Amazon Mktpl Nu1y681s0	11.98
Wacker Ann	Robots Bundle	Amazon Mktpl Nu5x50tw0	15.29
Wacker Ann	Gums for students	Amazon Mktpl Nm3vn6412	17.50
Wacker Ann	Water Bottles for students in need	Amazon Mktpl N458l9ca1	19.79
Wacker Ann	Needoh Sensory	Amazon Mktpl Nm96n22y1	20.88
Wacker Ann	Zipper Pouches - Carpenter	Amazon Mktpl Nv1rv1102	21.83
Wacker Ann	Frogs sand filled - Bieno	Amazon Mktpl Nu60i1ov0	23.99

Card Reconciler	Description of Purchase	Vendor	Amount
Wacker Ann	Binding Combs	Amazon.Com Nf4fv31n2	24.30
Wacker Ann	Folders	Amazon Mktpl Nv3i971y2	24.74
Wacker Ann	Playdoh for classroom	Amazon.Com Nv7nj52c1	29.95
Wacker Ann	Lunch Cart - Bieno	Amazon Mktpl N46ub0fg1	32.66
Wacker Ann	Envelopes for Bookroom Books	Amazon Mktpl Nv6if0kn1	48.65
Wacker Ann	Prescription eye glasses for 1st grade student	Zenni Optical	51.90
Wacker Ann	Level A Sights and Sounds	Half Pint Kids Inc.	52.80
Wacker Ann	Classroom Prize Supplies	Amazon Mktpl Nm58p8qm2	58.29
Wacker Ann	Rug and fidgets - Vetovec Donation	Amazon Mktpl Nk5cl2za0	80.43
Wacker Ann	Carry the Light Sheet Music	Www.Alfred.Com	87.00
Wacker Ann	Glow Party Supplies	Amazon Mktpl Nv4de7w12	98.26
Wacker Ann	Prizes and incentives for classroom - Reading Plus - PTO	Amazon Mktpl N482o59n1	112.11
Wacker Ann	Building Supplies; construction paper, staples	School Specialty Ecomm	116.92
Wacker Ann	Classroom games, books, prizes	Amazon Mktpl Nk7a07z90	123.62
Wacker Ann	Fidgets and sensory supplies	Amazon Mktpl Nm45j46e0	125.33
Wacker Ann	20 Reams of Cardstock White	Amazon.Com Nm7ez3l20	131.60
Wacker Ann	Half Pint Books - Vetovec Donation for Reading Plus	Half Pint Kids Inc.	158.40
Wacker Ann	Wisconsin Music Conference Registration (Oct. 29-Nov1) Reichhold	Wisconsin Music Educat	186.00
Wacker Ann	Infocodable Book Bundle - Vetovec Donation - Reading Plus	Pioneer Valley Edu	203.50
Wacker Ann	Superflex SEL Books	Social Thinking	229.58
Wacker Ann	Field Trip for 4th graders - Fall Youth Symphony Concert at Overture Center	Madison Symphony Orche	330.00
Wacker Ann	Classroom Supplies using donated Vetovec Funds	Amazon Mktpl Nu7mw41x0	367.76
Wacker Ann	Schusters Farm Kindergarten Field Trip	Sq At Schusters Farm	728.00
Wacker Ann	New Violin for OHS	Ward-Brodt Music Co.	1,324.99
Weinert Juanita	Item not received - refund issued	Amazon Mark Nf1mv8sj2	(10.67)
Weinert Juanita	Movie for Child Dev.	Amazon Digi Nu7095de1	10.54
Weinert Juanita	Supplies for lesson plan CCT	Amazon Mktpl Nv9wu8ie2	19.96
Weinert Juanita	CCT Lesson Plan resources	Amazon Mark Nm5c153d1	19.99
Weinert Juanita	Supplies for Melanie's lesson plan CCT student	Amazon Mark Nv1do1b31	39.07
Weinert Juanita	Child Dev. Curriculum supplies	Amazon Mark Nf1mv8sj2	56.69
Weinert Juanita	books for child dev	Amazon.Com Nv20m4h41	58.59
Weinert Juanita	Thank you for Child dev. Field trip to child care center	Wal-Mart #1176	61.46
Weinert Juanita	Books for Child Development	Amazon Mark Nf81j19p0	106.56
Weinert Juanita	books for child dev	Amazon.Com Nf3qu5og1	304.23
Weinert Juanita	Health CPR dummies	Amazon Mark Nf4z93z10	444.95
Weinert Juanita	Simulated baby car seats	Realityworks Inc	1,862.04
Welton Carol	Tax Refund for JLAB Over-Ear Headphones (Katie Klas/OHS)	Sp Jlab Audio	(1.76)
Welton Carol	Journal Notebook (Katie Klas/OHS)	Amazon Mktpl Nf1xp8v82	7.99
Welton Carol	Total hours transcribed (1.87)	Sonix.Ai	9.43

Card Reconciler	Description of Purchase	Vendor	Amount
Welton Carol	Gravity Maze (Mentor Program Supplies - Kelli Massey/BKE)	Amazon Mktpl Nu4kx4l52	18.48
Welton Carol	Snacks for audit meeting 10/16/25 (Candace Weidensee)	Hy-Vee Oregon 1482	23.96
Welton Carol	Meal receipt - AASA Conference 10/20/25 - 10/22/25 (Shannon Anderson)	Tst Elmers - Cornell	31.61
Welton Carol	Meal Receipt - AASA Conference 10/20/25 - 10/22/25 (Shannon Anderson)	Tst Golden Valley Brew	31.62
Welton Carol	Madison Airport Parking Receipt: AASA Conference - Anderson	Msn Airport Parking	32.00
Welton Carol	Studio Pro Wireless Over-Ear Headphones (Katie Klas/OHS)	Sp Jlab Audio	33.76
Welton Carol	Guess Who, Uno/Uno Flip, coloring book, bracelet making (Mentor Program)	Amazon Mktpl Nu9326kt1	36.89
Welton Carol	Laser Maze Game (Mentor Program Supplies Rhonda Killebrew/RCI)	Amazon Mktpl Nu7242ns2	39.99
Welton Carol	Rebuilding Students Learning Power: Teaching for Instructional Equity and Cognitive Justice book (Shannon Anderson)	Amazon.Com Nm9ck7ew2	41.95
Welton Carol	Atlas Book, States Puzzle, Continent Puzzle (Katie Rucker/OMS)	Amazon Mktpl N417b0ma0	42.35
Welton Carol	Paint by Sticker Book (2), Rainbows Sticker Activity, Foldology, Origami, Rock Painting, Simon, Rope Challenge (Mentor Program Supplies Nicole Canfield/PVE)	Amazon Mktpl Nu5dm8ky1	76.75
Welton Carol	Genius Square game, What Do You Meme family edition, Kerplunk game, Paint by sticker book (2) Mentor Program Supplies Shelbey Deegan/FES)	Amazon Mktpl Nu9ab6f12	80.10
Welton Carol	Uno, Bead bracelet kit, Old Meow, KEVA, stain glass book, Sticker Activity, Paper Airplane Kit, Wooden Beads, String, Spirograph (Mentor Program)	Amazon Mktpl N482s8ns1	125.43
Welton Carol	Puzzle Pack, Football (2), Spot it Game, Paint by Sticker book, Air Dry Clay Set, Card Games, Uno Games, Coloring Set, Stacking Game, Taco, Cat, Goat, Cheese, Pizza, Shark Bite Game (Mentor Program Supplies, Kelli Massey/BKE)	Amazon Mktpl Nu8bh2231	152.98
Welton Carol	Hotel Receipt: AASA Conference 10/20/25 - 10/22/25 (Shannon Anderson)	Fairfield Inn & Suites	507.25
Welton Carol	Interpreting School Conference for Rachel Zidon 8/27/25, Interpreting Arabic Call, evaluation, ADOS-2 Assessment & help parents complete rating scales, call to complete rating scales (Molly Hamre, Holly Wilkinson, Alison Sauter)	In The Interpreters	687.50
Yancey Jennifer	mailing labels	Wal-Mart #1176	10.76
Yancey Jennifer	frames for classroom poster in band, orch and choir rooms	Amazon Mark Nm5yv9id2	62.99
Yancey Jennifer	ACDA membership dues	Acda St Internet	125.00
Yancey Jennifer	Midwestern ACDA conference registration February, 2026	Acda St Internet	325.00
Zoesch John	spray paint	Menards Monona Wi	22.22
Zoesch John	Paper towel rolls	Amazon.Com Nu2dm2ej2	32.57
Zoesch John	95 gallon trash bags for use in cafeteria during lunch	Amazon Mktpl Nm8y55h00	52.99
		Total Transactions	239,106.70



OREGON SCHOOL DISTRICT

Oregon School District

Financial Statements

October 31, 2025

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

Oregon School District Treasurer's Report Table of Contents

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

Oregon School District- Balance Sheet
October 2025

	10 General	21 Special Revenue	27 Special Education	39 Debt Service	46 Capital Improvement	49 Referendum Debt	50 Food Service	73 Employee Trust	74 Opeb Liability	80's Community Service	99 Cooperative
Ending Balance 09/30/2025											
Cash/Investments	15,623,327	82,575		2,977,105	1,423,220	81,853		547,378	6,245,614		
Inventory	100,977						32,509				
Taxes Receivable											
Interest Receivable											
Accounts Receivable							18,702				
Adv to/From Other Funds											
Due From/To Other Govts	(401,744)	1,389,698	(1,117,540)			(13,947)	156,155	(3,574)	(13,217)	(8,571)	12,739
Prepays	117,594		4,132								
Other Current Assets	325,000										
Payroll/Benefit Liabilities	97,254										
Self Funded Dental	(3,984)										
Accrued Payroll											
Other Liabilities	1,130										
Deferred Rev							(76,743)	(325,000)			
Fund Balance	15,859,554	1,472,274	(1,113,408)	2,977,105	1,423,220	67,906	130,623	218,805	6,232,397	(8,571)	12,739
Revenues MTD	96,121	112,540	0	10,660	5,069	287	234,414	1,960	26,007	32,459	7,200
Expenditures MTD	5,061,487	138,863	1,164,158	0	0	780	258,862	1,257	36,342	71,121	0
Interfund Transfer											

Ending Balance 10/31/25											
Cash/Investments	9,432,250	82,575		2,987,765	1,428,289	82,141		549,338	6,269,539		
Inventory	100,977						32,509				
Taxes Receivable											
Interest Receivable											
Accounts Receivable							18,702				
Adv to/From Other Funds	881,141	1,363,375	(2,281,697)			(14,727)	131,511	(4,831)	(47,478)	(47,233)	19,939
Due From/To Other Govts											
Prepays	111,663		4,132								
Other Current Assets	325,000										
Payroll/Benefit Liabilities	46,884										
Self Funded Dental	1,688										
Accrued Payroll											
Other Liabilities	(5,415)						197				
Deferred Rev							(76,743)	(325,000)			
Fund Balance	10,894,188	1,445,950	-2,277,566	2,987,765	1,428,289	67,413	106,175	219,507	6,222,061	-47,233	19,939

Oregon School District Revenue Report

October 31, 2025

General Fund - 10					
	2025-2026 Original Budget	MTD Revenues	YTD Revenues	25/26 YTD % Received	24/25 YTD % Received
Property Taxes	40,279,971			0.00%	0.00%
Other Taxes	323,633			0.00%	15.51%
Local (Fees, Fines, Admission, Resale, Rentals)	364,372	29,365	163,390	44.84%	26.73%
Interest Income	450,000	48,647	217,825	48.41%	34.75%
Misc. Income	238,365	2,322	97,227	40.79%	41.42%
Transportation Aid	95,000			0.00%	0.00%
Library Aid	260,000			0.00%	0.00%
General State Aid	21,722,020		3,279,288	15.10%	15.88%
Per Pupil Aid	2,858,926			0.00%	0.00%
Open Enrollment	3,852,749			0.00%	0.00%
Grants & Misc Aids	1,085,106	15,786	27,954	2.58%	0.98%
Total General Fund	71,530,142	96,121	3,785,684	5.29%	5.84%

Special Revenue Funds - 20s					
Special Revenue Fund-21	720,000	112,540	283,069	39.32%	24.33%
Special Education Grants-27	767,501	0	0	0.00%	0.00%
Special Education-Regular-27	5,182,517	0	0	0.00%	0.00%
Total Special Revenue Funds	6,670,018	112,540	283,069	4.24%	1.35%

Referendum Approved Debt Service Fund - 39					
Total Referendum Debt Services Fund	5,419,802	10,660	52,095	0.96%	0.88%

Capital Projects Funds - 40s					
Capital Improvements Trust Fund-46	60,000	5,069	20,498	34.16%	34.32%
Referendum Debt Fund - 49	1,500	287	1,379	91.95%	53.63%
Total Capital Projects	61,500	5,356	21,878	35.57%	36.82%

Food Service Fund-50					
Food Service Fund-50	2,243,190	234,414	492,359	21.95%	21.55%

Employee Benefit Trust Fund -70s					
Health Insurance Employee Trust - 73	334,000	1,960	7,925	2.37%	6.73%
Opeb Liability-74	1,318,800	26,007	122,641	9.30%	38.08%
Total Employee Benefit Trust Funds	1,652,800	27,967	130,565	7.90%	34.05%

Community Services Funds - 80s					
Pool -Fund 80	128,000	20,930	51,679	40.37%	26.14%
Property Tax	319,077	0	0	0.00%	0.00%
Community Education Fund - Fund 82	130,000	11,530	43,331	33.33%	25.22%
Property Tax	365,467	0	0	0.00%	0.00%
Performing Arts Center -Fund 85- Prop. Tax	41,005	0	0	0.00%	0.00%
Total Community Service	983,549	32,459	95,010	9.66%	7.58%

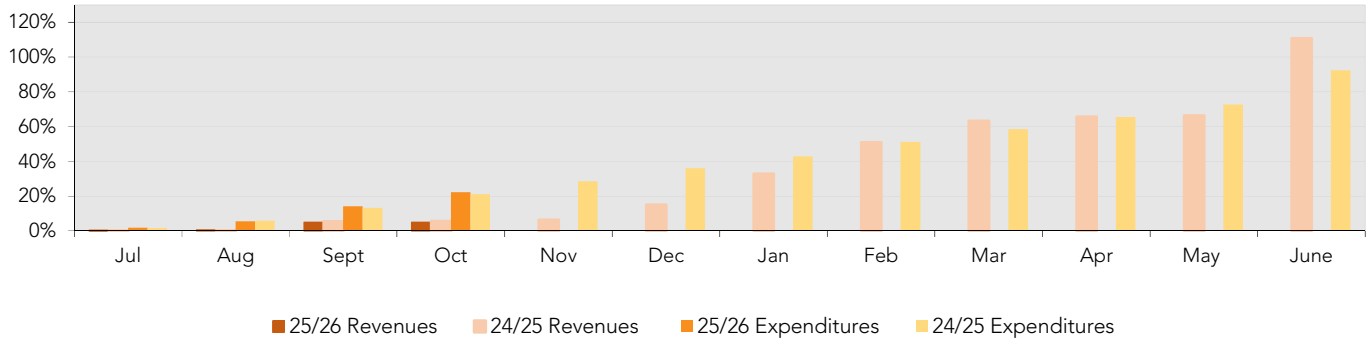
Cooperative Programs Fund - 99					
Cooperative Purchases Fund - 90	95,000	7,200	31,056	32.69%	66.84%

Total Revenues	88,656,001	526,717	4,891,717	5.52%	5.55%
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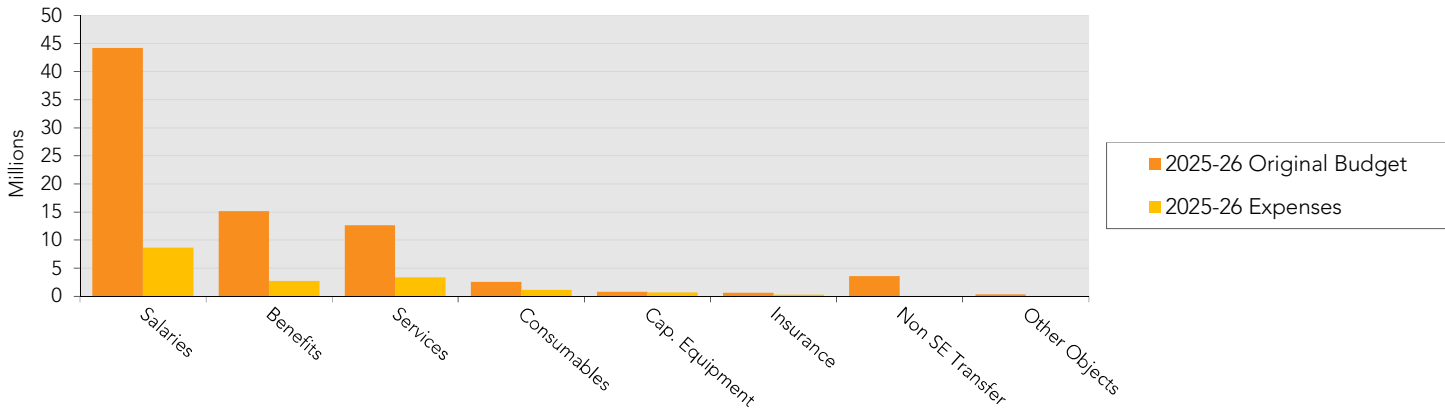
Oregon School District-Expenditure Report
October 2025

General Fund - 10					
	2025-2026 Original Budget	MTD Expended	YTD Expended	25/26 YTD % Expended	24/25 YTD % Expended
Instruction					
Undiff Curriculum	13,233,411	1,024,707	3,189,904	24.10%	23.76%
Regular Curriculum	13,568,012	1,132,720	2,612,831	19.26%	18.18%
Vocational Curriculum	1,789,432	133,852	314,757	17.59%	17.05%
Physical Curriculum	2,018,328	165,003	341,949	16.94%	17.15%
Co-Curricular Activity	878,673	49,521	100,007	11.38%	9.51%
Special Curriculum	2,199,139	166,720	329,275	14.97%	17.03%
Total Instruction	33,686,995	2,672,523	6,888,721	20.45%	19.87%
Support Services					
Pupil Services	3,513,400	306,528	643,009	18.30%	18.88%
Instructional Services	4,777,881	398,473	1,037,623	21.72%	24.08%
General Operations	749,608	55,849	217,671	29.04%	29.93%
School Bldg Operations	4,263,209	353,031	1,169,885	27.44%	27.99%
Fiscal	641,640	51,233	207,139	32.28%	30.63%
Maint/Operations	6,754,873	437,855	2,086,416	30.89%	35.22%
Transportation	2,861,594	235,340	504,927	17.64%	24.08%
Printing	9,000	0	755	8.39%	89.44%
Central Services	1,097,614	88,901	323,133	29.44%	29.49%
Insurance	582,385	575	287,729	49.41%	56.92%
Debt Services	0	0	0	0.00%	0.00%
Other Support Services	1,883,016	64,532	799,821	42.48%	44.69%
Total Support Services	27,134,220	1,992,318	7,278,109	26.82%	29.41%
Tuition/CESA/Tax Repayment	1,460,339	396,646	415,250	28.44%	31.38%
Open Enrollment	1,030,558	0	0	0.00%	0.00%
Total General Fund	63,312,112	5,061,487	14,582,080	23.03%	23.93%
Special Revenue Funds - 20s					
Special Revenue Fund-21	1,110,000	138,863	277,410	24.99%	21.99%
Special Education Grants-27	767,501	87,076	230,967	30.09%	27.39%
Special Education-Regular-27	12,263,865	1,077,082	2,046,598	16.69%	16.65%
Total Special Revenue Funds	14,141,366	1,303,021	2,554,976	18.07%	17.58%
Referendum Approved Debt Service Fund - 39					
Total Referendum Debt Services Fund	9,260,869	0	1,202,934	12.99%	20.11%
Capital Projects Funds - 40s					
Capital Improvement Trust Fund - 46	560,000	0	0	0.00%	0.00%
Referendum Debt Fund - 49	108,031	780	40,497	37.49%	59.40%
Total Capital Projects Fund	668,031	780	40,497	6.06%	59.40%
Food Service Fund - 50					
Total Food Service Fund	2,363,000	258,862	514,636	21.78%	19.55%
Employee Benefit Trust Funds -70s					
Health Insurance Employee Trust - 73	74,000	1,257	4,894	6.61%	10.86%
OPEB Liability-74	635,000	36,342	154,975	24.41%	23.96%
Total Employee Benefit Trust Funds	709,000	37,600	159,869	22.55%	23.03%
Community Service Funds - 80s					
Pool - Fund 80	498,752	40,169	144,913	29.06%	29.50%
Community Education Fund - Fund 82	587,749	28,269	130,030	22.12%	32.91%
Performing Arts Center - Fund 85	40,478	2,683	10,731	26.51%	26.18%
Total Community Service Funds	1,126,980	71,121	285,674	25.35%	31.13%
Cooperative Programs Fund - 99					
Total Cooperative Program	95,000	0	11,117	11.70%	33.19%
Total Expenditures	91,676,357	6,732,870	19,351,782	21.11%	22.69%

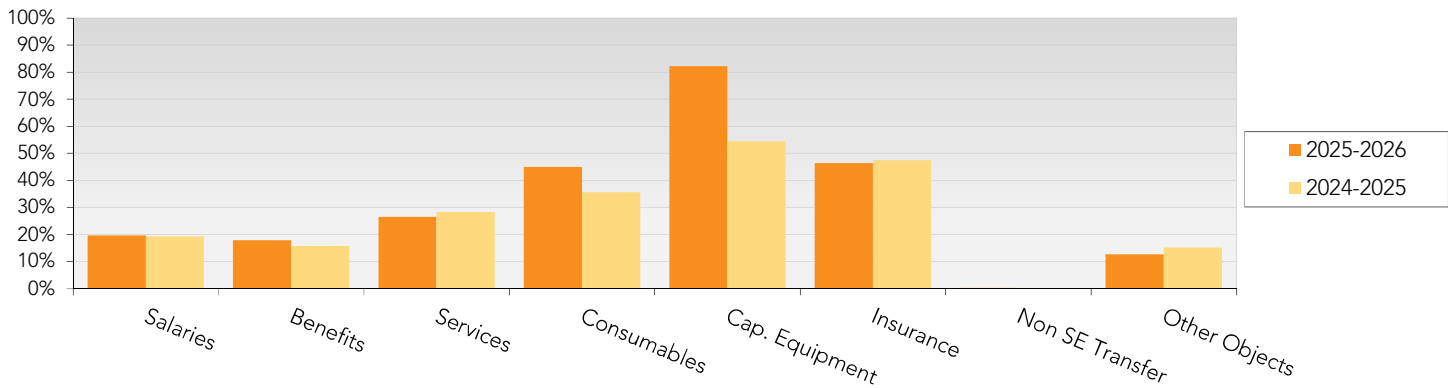
Percentage of Revenues and Expenditures to Budget
Fund 10 & 27



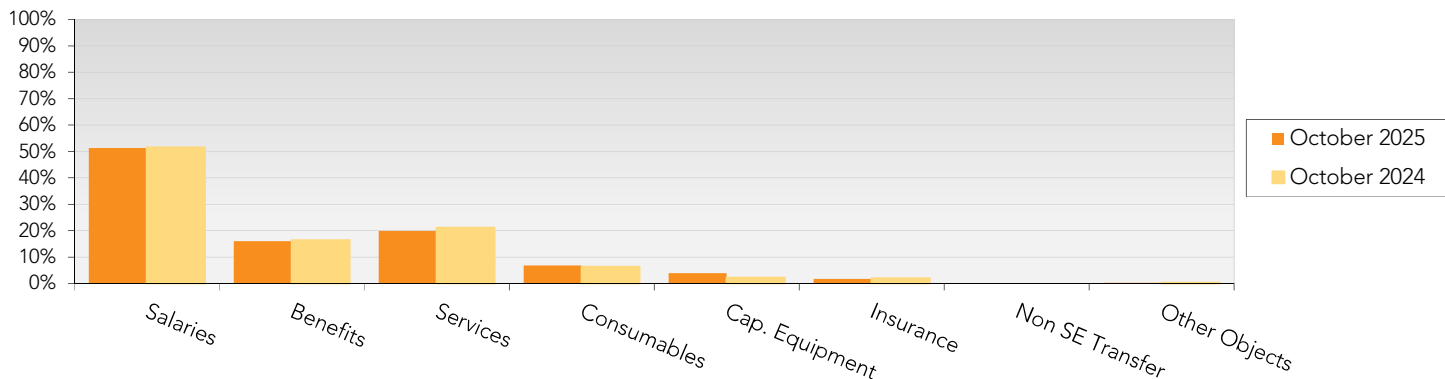
Year to Date Expenditures to Budget by Object - Fund 10 & 27

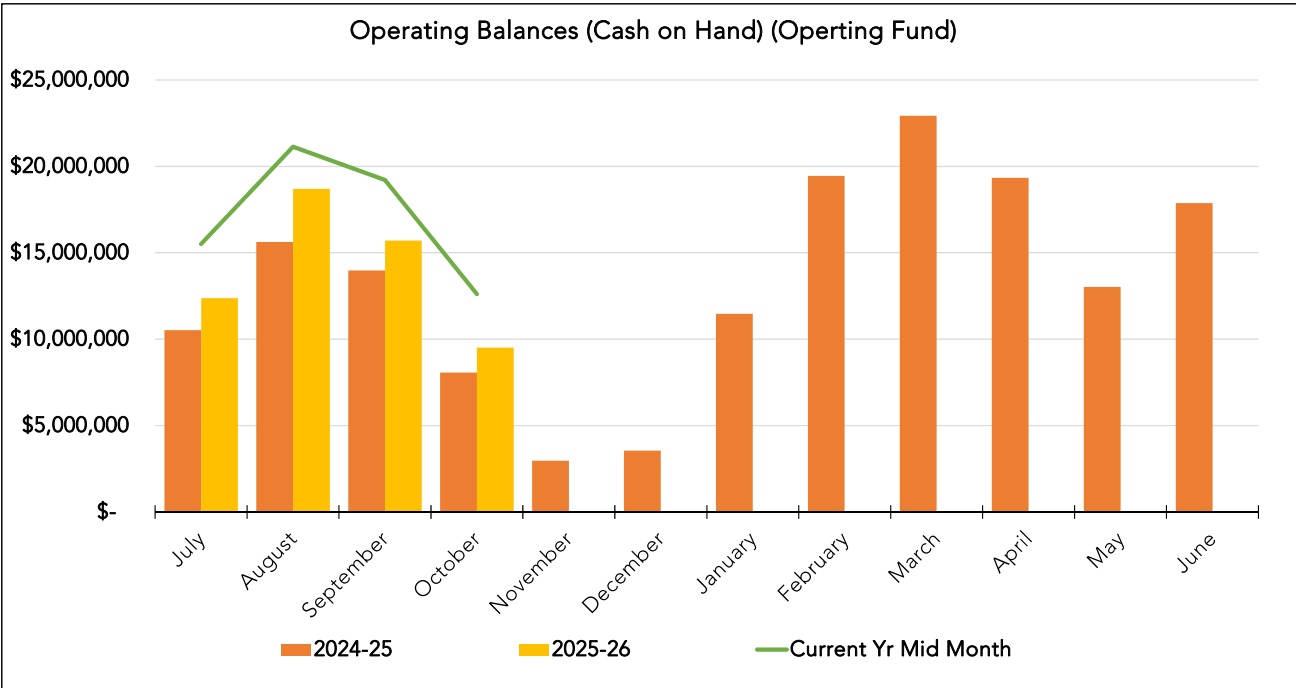
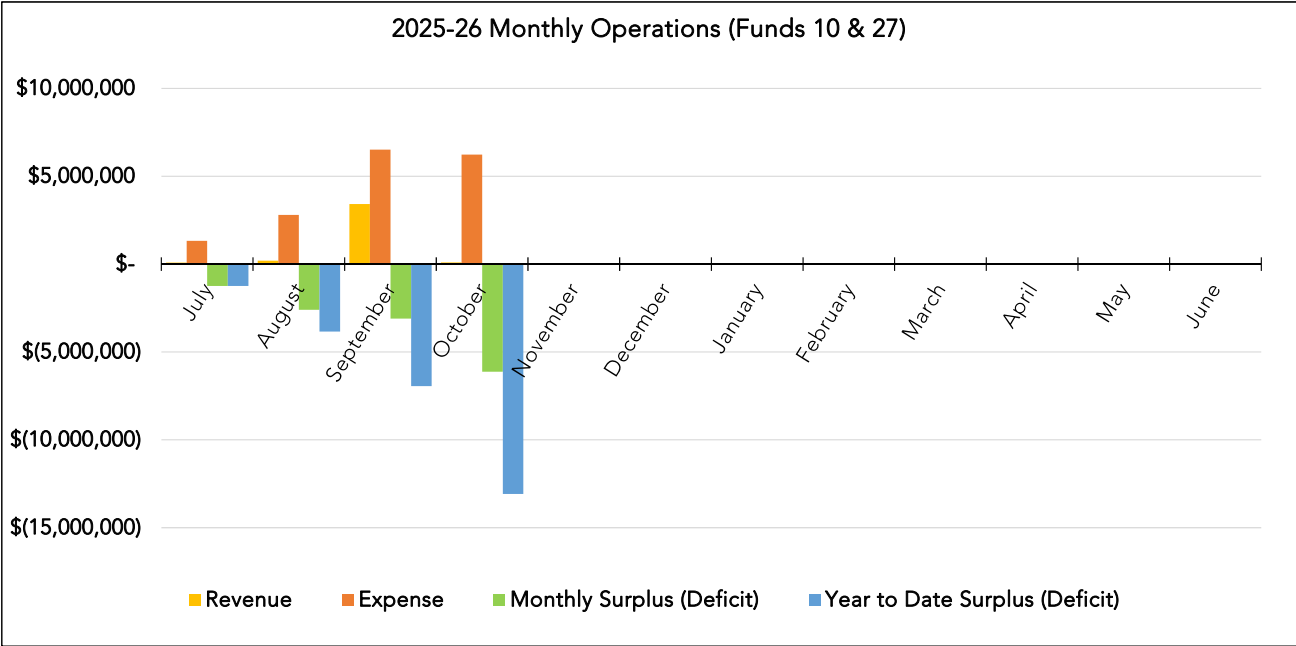
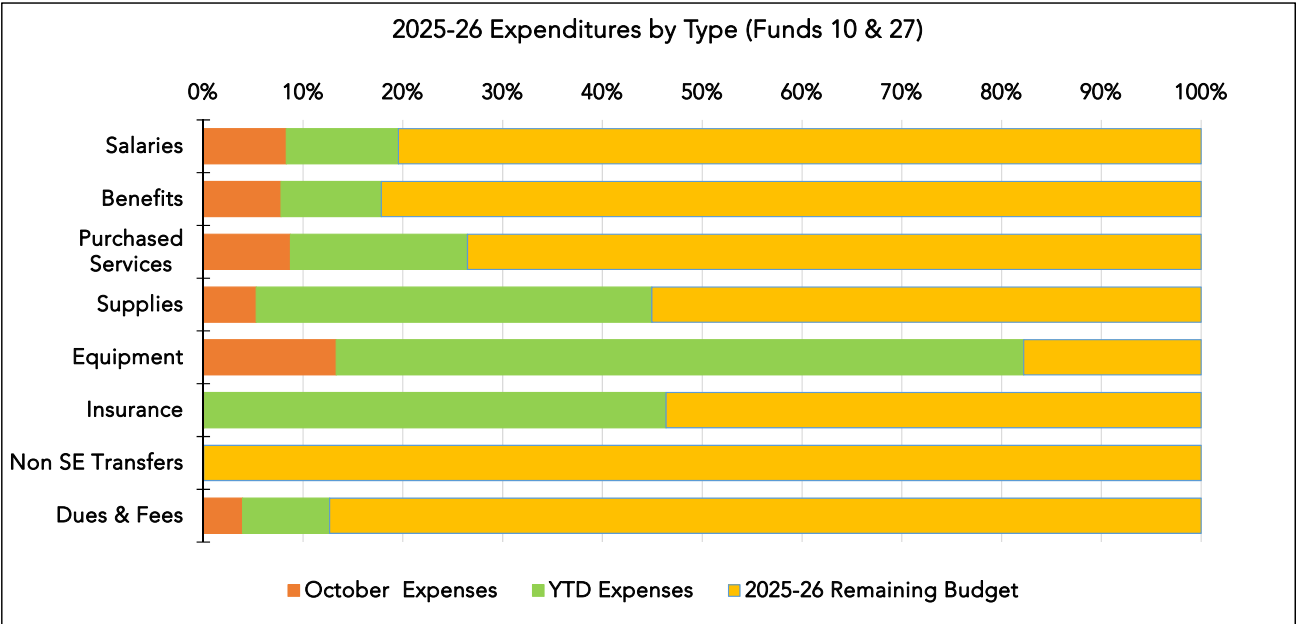


Percentage of Budget Spent by Object - Year to Date - Fund 10 & 27



Percentage of Expenditures Spent by Object - Year to Date - Fund 10 & 27



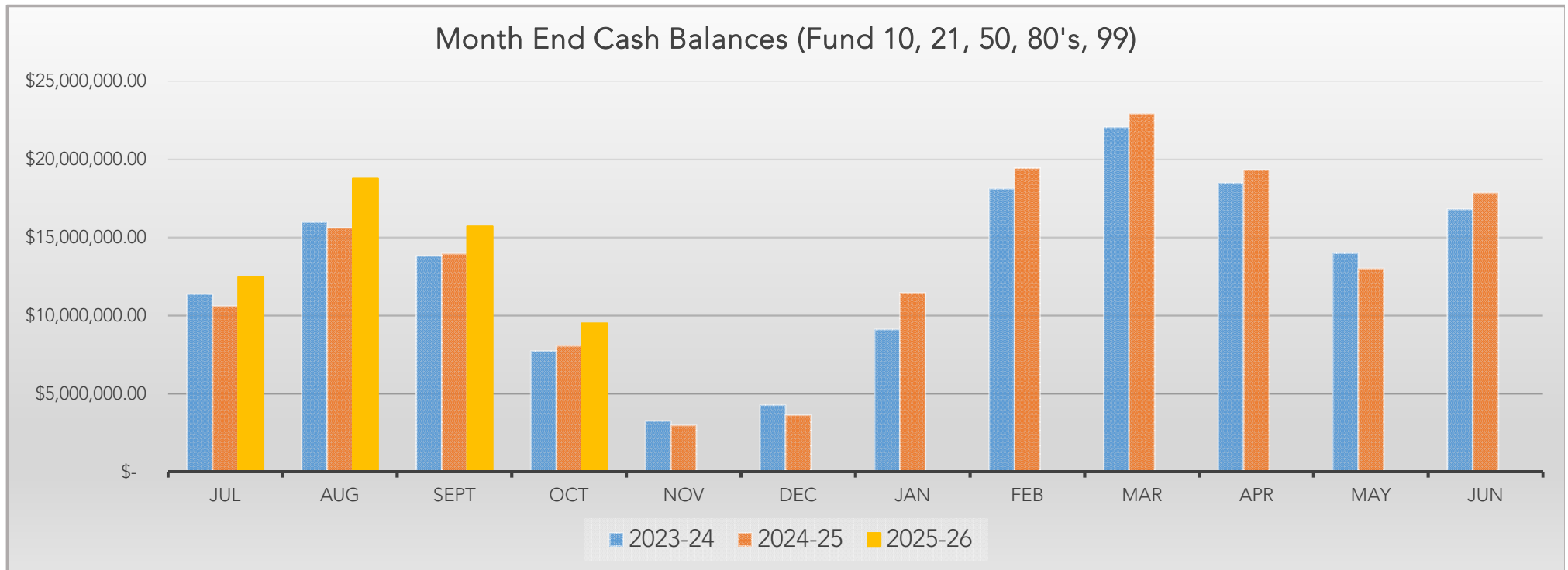


Oregon School District Fund Summary

	Fund Balance 7/1/2025	+ FY 25/26 YTD Revenues	- FY 25/26 YTD Expenditures	+ Transfers Sources YTD	= Fund Balance 10/31/2025
General Fund (Fund 10)	19,267,638	3,785,684	13,463,439		9,589,883
Assigned Building Carryover	219,267		134,592		84,675
Assigned Department Carryover	636,934		466,964		169,970
Assigned Department of Instruction	546,179		432,678		113,501
Assigned Teacher Compensation Carryover	596,077		4,203		591,874
Assigned/Restricted Grants	424,489		80,204		344,285
Total General Fund (Fund 10)	21,690,584	3,785,684	14,582,080	0	10,894,188
Special Revenue Fund (Fund 21)	1,440,291	283,069	277,410		1,445,950
Special Education Grants	0	0	230,967		-230,967
Special Education	0	0	2,046,598		-2,046,598
Total Special Education (Fund 27)	0	0	2,277,566		-2,277,566
Debt Service (Fund 39)	4,138,604	52,095	1,202,934		2,987,765
Long Term Capital Improvement (Fund 46)	1,407,790	20,498	0		1,428,289
Referendum Bonds 2018 (Fund 49)	106,531	1,379	40,497		67,413
Food Service (Fund 50)	128,453	492,359	514,636		106,175
Employee Trust Fund (Fund 73)	216,476	7,925	4,894		219,507
Opeb Liability (Fund 74)	6,254,396	122,641	154,975		6,222,061
Total Trusts (Fund 73 and 74)	6,470,872	130,565	159,869		6,441,569
Pool (Fund 80)	51,675	51,679	144,913		-41,559
Community Education (Fund 82)	92,282	43,331	130,030		5,583
Performing Arts Center (Fund 85)	-527	0	10,731		-11,257
Total Community (Fund 80 , 82, and 85)	143,431	95,010	285,674		-47,233
Cooperative Purchases (Fund 99)	0	31,056	11,117		19,939

Oregon School District Investment Schedule October 2025

Bank Placement	Rate	Fund 10, 20's, 50, 80's, 99	Fund 39	Fund 46	Fund 49	Fund 73	Fund 74
WISC Cash Management	3.96%	637,685	543			8	
WISC Investment Series	4.13%	1,202,418	14,848	385,606	82,141	3,158	137,468
State Investment Pool	4.22%	7,018,143	2,972,374	1,042,682		546,172	1,549,895
CD's/Treasuries	2%-4.69%	82,575					
One Community Bank- Investments	4.61%	395,244					4,582,176
Oregon Community Bank	4.61%	178,760					
Total		9,514,825	2,987,765	1,428,289	82,141	549,338	6,269,539



STAFFING RETIREMENTS/RESIGNATIONS

October 13, 2025

FTE	Position	Staff Member
1.0	Administrative Assistant, District Office	Sherri Tarran - retirement effective December 12, 2025 26.5 years of service

December 8, 2025 Board Donations

Date	Donor Name	Donation Amount	Purpose of Donation
11/5/2025	Johnston Family	\$25.00	8th Grade Leaf Raking 2025
11/5/2025	Donna Weber Harms	\$20.00	8th Grade Leaf Raking 2025
11/5/2025	Carrol & Arnold Vollmer	\$50.00	8th Grade Leaf Raking 2025
11/5/2025	Nancy Ciambrone	\$150.00	8th Grade Leaf Raking 2025
11/5/2025	Roger & Nancy Johnson	\$25.00	8th Grade Leaf Raking 2025
11/5/2025	Unknown/Anonymous	\$25.00	8th Grade Leaf Raking 2025
11/5/2025	Linda Reinhart	\$50.00	8th Grade Leaf Raking 2025
11/5/2025	Darlene Witkowski	\$25.00	8th Grade Leaf Raking 2025
11/24/2025	Ronand and Lynda Graber	\$75.00	8th Grade Leaf Raking 2025
11/12/2025	Knights of Columbus	\$1,126.84	Oregon Special Olympics
11/14/2025	Village of Oregon/Oregon Chamber of Commerce - Tourism Grant	\$4,999.00	Splash Pad
11/14/2025	Culvers	\$1,338.04	OHS FFA - Blue Barn
11/17/2025	Melissa and Phillip Kesling	\$50.00	OHS Band Activity Fund
11/20/2025	Lloyd Thompson	\$35.00	OHS Band Activity Fund
11/4/2025	Scott and Kari Richter Family	\$8.25	Food Service Donation
11/5/2025	Kim O'Neil Family	\$7.50	Food Service Donation
11/5/2025	Mark and Jennifer Yancey Family	\$1.50	Food Service Donation
11/5/2025	David and Amy Rohn Family	\$32.08	Food Service Donation
11/5/2025	James and Denise Richardson Family	\$12.80	Food Service Donation
11/5/2025	Nichole Uchytel Family	\$4.00	Food Service Donation
11/6/2025	Dirk and Mary Karasek Family	\$10.85	Food Service Donation
11/6/2025	Erik and Billie Farrar Family	\$10.50	Food Service Donation
11/6/2025	David Kramer and Elizabeth Conwell Family	\$8.18	Food Service Donation
11/7/2025	Caryn Smith Family	\$31.03	Food Service Donation
11/10/2025	Chad and Genea Grossen Family	\$21.45	Food Service Donation
11/10/2025	Scott and Caroline Templeton Family	\$14.45	Food Service Donation
11/25/2025	Bob & Leitha Schenkenberg	\$150.00	Oregon Pool
11/25/2025	Kate Longley DBA Eloise and Peas	\$500.00	Art Club/Photography Classes
12/2/2025	Anonymous	\$300.00	Donation toward glasses for an FES student in need
12/2/2025	Ernst Family	40 hand warmers	To keep staff hands warm during outdoor recess duty
12/2/2025	Oregon Choral Boosters	\$199.50	Transportation to Overture for FES Choir students
12/2/2025	Wayne Kaboord	Trombone Care Kit, Lesson Book and Music Stand	The Oregon Middle School Band
11/24/2025	Oregon Athletic Boosters	\$9,888.25	Support of Athletic Programs

OREGON SCHOOL DISTRICT

 X Action
 Discussion
 Information

TO: Board of Education
FROM: Dr. Leslie Bergstrom Superintendent
DATE: December 8, 2025

AGENDA ITEM: C1 Acceptance of Audit Report for 2024-25 & Fund Balance Report

INITIATED BY: Johnson Block and Company, Inc.
SUBMITTED BY: Andy T. Weiland, Business Manager
BOARD POLICY OR STATUTORY REFERENCE: Board Policy 6.11

SUPPORTING DATA:

The attached Required Audit Communications to the School Board, Financial Statements with Independent Auditor's Report, and Financial Highlights are from the 2024-2025 fiscal year ending June 30, 2025.

The District's overall financial position, as reflected in total net position, increased by \$5,634,432.

Total District revenues were \$80,618,030, including \$40,056,783 of property and other taxes and \$28,160,894 of federal and state aid not restricted for any specific purpose. Total District expenditures were \$74,983,597, including \$37,222,989 for direct instruction.

At the end of the current fiscal year, fund balance for the general fund was approximately \$21.7 million. \$2,451,495 of that amount was assigned for subsequent year expenditures. The fund balance of Total Governmental Funds was approximately \$29.1 million. The breakdown of the \$29.1 million is as follows:

\$21.7 General Fund
\$ 4.2 Debt Service Fund
\$ 3.2 Non-Major Governmental Funds

The following events took place during fiscal 2024-2025:

- The District received \$130,975 more in State Equalization Aid as compared to 2023-2024.
- The 2024 tax levy increased from the prior year by 8.9% from a total levy of \$40,056,783 to \$43,626,855.
- The District's three-year average per pupil membership increased by 5 FTE.
- The State provided a \$325 increase per member in the revenue limit formula for the 2024-2025 school year.
- The District received \$742 in per pupil state categorical aid. There were no increases to this allocation for the 2024-25 school year.
- The District did not allocate funds for Other Postemployment Benefits (OPEB) during the 2024-2025 fiscal year, as the OPEB liability was fully funded the prior fiscal year.
- In November 2022 the district passed a recurring referendum for a total increase in authority of \$11,400,000 over three years for recurring purposes consisting of expenses to pay compensation and to sustain District instruction and operations. The amount for each year is detailed below:

2022-2023 \$5,420,000
2023-2024 \$3,000,000
2024-2025 \$2,980,000

Auditor's Comments & Federal Single Audit Delay

The auditor had a comment this year related to Journal Entry Review. These are entries that the Director of Finance makes monthly to correct errors or allocate debits or credits that do not occur automatically through the accounting software. There are typically 10 to 15 per month except during the fiscal year close/open when there are a few more. The Business Manager has not reviewed these transactions in the past and the auditor (and the auditor's accrediting agency) feel that it would be important to do so as a protective measure. The Business Manager and Finance Director have reviewed all journal entries this fiscal year to date and have scheduled monthly reviews moving forward to continue that process.

Because of the Government shutdown this fall, the guidelines for the federal single audit which is required for federal grants was delayed. The guidelines have now been issued and the auditor will submit the report when it is completed in January. We will provide a copy of this document to the Board once received. The document simply tests to make sure Federal requirements are met. This has not been an issue for us in the past.

Fund Balance Report

Board Policy 611.04 requires a fund balance report each year. A quick review of the audited fund financials shows an increase in the General Fund of \$2,821,912 for a total of \$21,690,584. This amount includes \$2,422,946 in assigned fund balance from unspent budgets and funding in the 2024-25 school year.

Function	Long Description	6/30/2024	6/30/2025
935100	Non Spendable FB	157,720	203,942
936110	Restricted Fund Balance	571,188	872,553
938900	Assigned Fund Balance	5,201,873	2,422,946
939900	Unassigned Fund Balance	12,937,890	18,191,143
Total Fund Balance		18,868,672	21,690,584

The following is a summary of our Fund 10 Balance:

The "Non Spendable" fund balance consists of one construction lot for use for the home construction class in the amount of \$100,977 and prepaid expenses of \$102,965.

Our "Restricted" fund balance totals \$872,553 and includes two components. \$547,553 of this amount is related to the District's Self-Funded Dental plan. In the 2024-2025 school year the restricted fund balance decreased for dental insurance by \$12,569. This amount represents the difference in premiums and claims paid. For the 2025-26 school year dental premiums increased by 4%. We started the self funded dental program in the 2011-12 school year, since then we have only increased premiums twice. Prior to the rate increase in 2025-26, the last increase was in the 2016-17 school year. This portion of the restricted fund balance is for future dental claims.

The other \$325,000 is prefunding for sick leave balances. These funds have been moved to fund 73-Pension and Other Employee Benefit Trust Fund (Sick Leave Balances); however, we are unable to expense this amount until an actual liability exists. They are currently recorded as an asset in fund 10.

The "Assigned" fund balance is composed of allocations below.

Description of Allocation	Amount
Building Carryover	219,267
Department Carryover	636,934
Department of Instruction Carryover	546,179
Teacher Compensation	596,077
Grants/Aids for specific purposes	424,489
Total Assigned Fund Balance	2,422,946

Assigned funds are derived from three different means which are; unspent 2024-2025 budgets, funding that was received for a specific purpose, or an allocation from a referendum override for a specific purpose. School and departmental budgets represent the first allocation and total \$1,402,380. Teacher compensation in the amount of \$596,077 was derived from a referendum override. There was \$424,489 in grants and aids for specific purposes.

Unassigned fund balance is not classified in one of the above categories. The funds in the unassigned fund balance are generally available for expenditures per Board Policy 611. Primarily these funds allow the school district to meet cash flow throughout the school year. Without the unassigned fund balance, the District would need to borrow funds to pay bills and meet payrolls throughout the school year. As our expenditure budget grows it will be necessary to grow the unassigned fund balance in order to continue to meet obligations during low cash flow months. Currently, the district's lowest cash balances occur at the end of November and the middle of January.

Per Board Policy 6.11.04, the Business Office is to "...calculate the percentage of Unassigned General Fund balance as compared to the general fund operating expenditures and transfers from the prior year's audit."

Using Board Policy 6.11.04's formula for 2024-25, the calculation is as follows:

General Fund Expenses of \$57,543,710 plus Net Transfers Out of \$9,056,230 = \$66,599,940.

Total General Fund Expenses = \$66,599,940 divided into \$18,191,143 (unassigned fund balance) = 27.31% (7.48 % increase)

After the Oregon School District implemented the policy related to fund balances, our auditors started calculating their own calculation related to fund balances. The auditor's formula varies slightly from our formula. In the auditor's calculation the denominator of the equation uses the subsequent years budgeted fund 10 and 27 expenditures and the audited fund balances. Our formula includes the audited fund 10 expenditures and fund balances. The auditors rationale is to use the upcoming budget since the concern is related to cash flow.

In 2025-26 the District's fund balance policy should be updated to be consistent with the auditor's calculation. Below are the calculations using the auditor's formula.

School Year	Fund 10 & 27 Expenditures to Unassigned Fund Balance	Fund 10 & 27 Expenditures to All Fund Balances
2020-2021	17.33%	24.96%
2021-2022	17.68%	22.44%
2022-2023	18.32%	24.81%
2023-2024	16.57%	24.17%
2024-2025	22.77%	27.15%

Our current board policy indicates that the “Unassigned” General Fund balance be at least 10% of the general fund expenditures and transfers. A 10% unassigned fund balance would be approximately \$11 million less than our actual unassigned balance. This is the absolute bottom, not what we need to strive for in order to meet cash flow needs.

Our lowest cash balance in 2024-25 was approximately \$1.8 million after the first payroll in January. At the end of November, our cash balance is currently about \$1.2 million more than last year. Using these two numbers an estimate of what we may have after the first payroll in January would be approximately \$3 million.

While we currently have a sufficient amount of the fund balance for cash flow purposes, if all the assigned funds (\$2.4 million) were spent as intended, we would be relatively close to being in a situation of needing to borrow for cash flow. Further, use of unassigned fund balance should also be considered carefully to avoid short term borrowing pitfalls.

Another reason which is impacting our cash flow is that our main funding sources are changing. The District continues to receive less equalization aid and more property taxes. For example: 10 years ago, in 2015, the percent of equalization aid we received compared to all sources of revenue was 11.2% more than in 2024-25. Equalization aid payments are spread throughout the school year while the first payment for property tax revenue is January 15th. This change in timing requires more fund balance if the District does not intend to borrow for cash flow purposes.

The District should continue to actively work to increase unassigned fund balances in order to meet the cash flow goals of Board Policy 6.11.04.

SUMMARY AND RECOMMENDATION:

It is recommended that the Board of Education receive the June 30th, 2025 Audited Financial Statements and Management Letter attached to this agenda item. It is further recommended that the Board of Education accept the Fund Balance Report as provided.

SUPERINTENDENT: _____

ACTION BY BOARD: Motion _____ Second: _____ Vote: _____

Revisions, if any _____ Agenda Item :C1

OREGON SCHOOL DISTRICT

REPORT TO THE BOARD OF EDUCATION

2024/25 FINANCIAL STATEMENT HIGHLIGHTS

For the Year Ended June 30, 2025

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

2025 AUDIT OVERVIEW

Content of Audit Report

- Independent Auditor's Report – our report is unmodified
- Management's Discussion and Analysis
- Government-Wide Financial Statements
 - Report Governmental Activities
 - Full-accrual basis of accounting
 - Governmental Fund Financial Statements identified below are converted
- Fund Financial Statements
 - Modified accrual basis of accounting
 - Contains financial statements on individual funds
 - Governmental Funds – measure resources available for current use. Funds include Major Funds: General Fund (including Special Education Fund), Debt Service Fund, and Non-Major Funds
- Notes to the Financial Statements
 - Contains Summary of Significant Accounting Policies
 - Footnotes related to Significant Financial Statement Accounts (Cash, Debt, Capital Assets, Pension and OPEBs)
- Required Supplementary Information (RSI) and Other Supplementary Information (SI)
 - RSI includes: Budgetary comparisons for General and Special Education Funds, District Net OPEB Liability schedules, District Supplemental Pension Plan schedules, and WRS schedules.
 - SI includes: Non-Major Fund statements
- Single Audit Report – Required compliance audit
 - Includes Schedules of Expenditures of Federal and State Awards
 - To be issued in a separate report.

Other Reports

- Auditor Aid Certification – Submitted 9/12/25
- Audited Fund Balance Report – Submitted 9/12/25
- Federal SF-SAC Data Collection Form – Expect to submit by end of January 2026

Communication Packet

- Audit Matters Requiring Communication to the Governing Body – standard communication
- Management Letter – includes recommendations, points of emphasis, additional comments
 - Journal Entry Review

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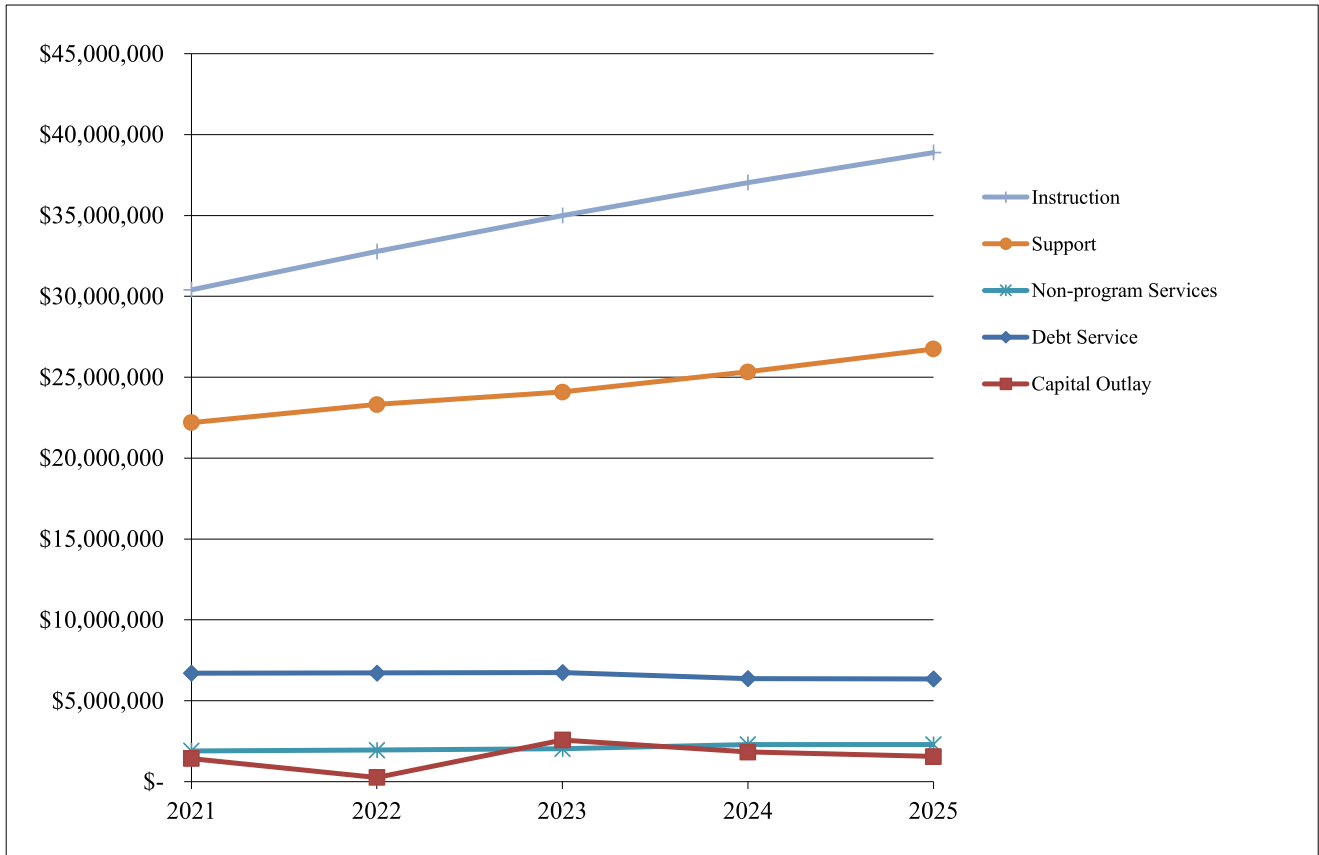
OREGON SCHOOL DISTRICT
2025 Financial Statement Highlights

	2025	2024
General Fund		
Assets and Deferred Outflows of Resources		
Cash	\$ 16,043,507	\$ 15,251,610
Taxes Receivable	11,952,143	10,915,174
Other Assets	<u>743,049</u>	<u>674,343</u>
Total Assets	<u>28,738,699</u>	<u>26,841,127</u>
Deferred Outflows of Resources -		
Prefunded Sick Leave Contributions	<u>325,000</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>325,000</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$ 29,063,699</u></u>	<u><u>\$ 26,841,127</u></u>
Liabilities, Deferred Inflows of Resources and Fund Balance		
Accounts Payable	\$ 990,543	\$ 676,828
Accrued Payroll Liabilities	6,338,850	5,951,990
Other Liabilities	<u>43,724</u>	<u>1,343,640</u>
Total Liabilities	<u>7,373,117</u>	<u>7,972,458</u>
Total Fund Balance	<u>21,690,582</u>	<u>18,868,669</u>
Total Liabilities and Fund Balance	<u><u>\$ 29,063,699</u></u>	<u><u>\$ 26,841,127</u></u>
Detail of General Fund Balance		
Nonspendable	\$ 203,941	\$ 157,719
Restricted	872,553	571,188
Assigned	2,422,947	5,201,873
Unassigned	<u>18,191,141</u>	<u>12,937,889</u>
	<u><u>\$ 21,690,582</u></u>	<u><u>\$ 18,868,669</u></u>
Unassigned General Fund Balance	<u>\$ 18,191,141</u>	<u>\$ 12,937,889</u>
Subsequent Year General Fund Budget (Including Special Education)	<u>\$ 79,903,106</u>	<u>\$ 78,067,682</u>
	<u>22.77%</u>	<u>16.57%</u>
Summarized Income Statement	2025	2025
General Fund and Special Education Fund	Budget	Actual
Revenues	<u>\$ 73,340,722</u>	<u>\$ 73,817,314</u>
Expenditures	<u>(75,265,240)</u>	<u>(69,521,897)</u>
Other financing sources (uses)	<u>(1,473,504)</u>	<u>(1,473,504)</u>
Net change in fund balance	<u><u>\$ (3,398,022)</u></u>	<u><u>\$ 2,821,913</u></u>

OREGON SCHOOL DISTRICT
2025 Financial Statement Highlights (Continued)

Fund Balances	<u>2025</u>	<u>2024</u>
Special Revenue Funds		
Community Service	\$ 143,431	\$ 18,912
Special Revenue	<u>1,440,291</u>	<u>1,300,992</u>
Total Special Revenue Fund Balances	<u><u>\$ 1,583,722</u></u>	<u><u>\$ 1,319,904</u></u>
Food Service Fund		
Food Service	<u><u>\$ 128,452</u></u>	<u><u>\$ 152,338</u></u>
Debt Service Funds		
Debt Service	<u><u>\$ 4,138,604</u></u>	<u><u>\$ 4,029,197</u></u>
Capital Projects Funds		
Capital Projects	<u><u>\$ 1,514,321</u></u>	<u><u>\$ 1,637,985</u></u>

OREGON SCHOOL DISTRICT
General Fund and Debt Service Expenditures
(Includes Special Education Fund)
Actual 2021-2025

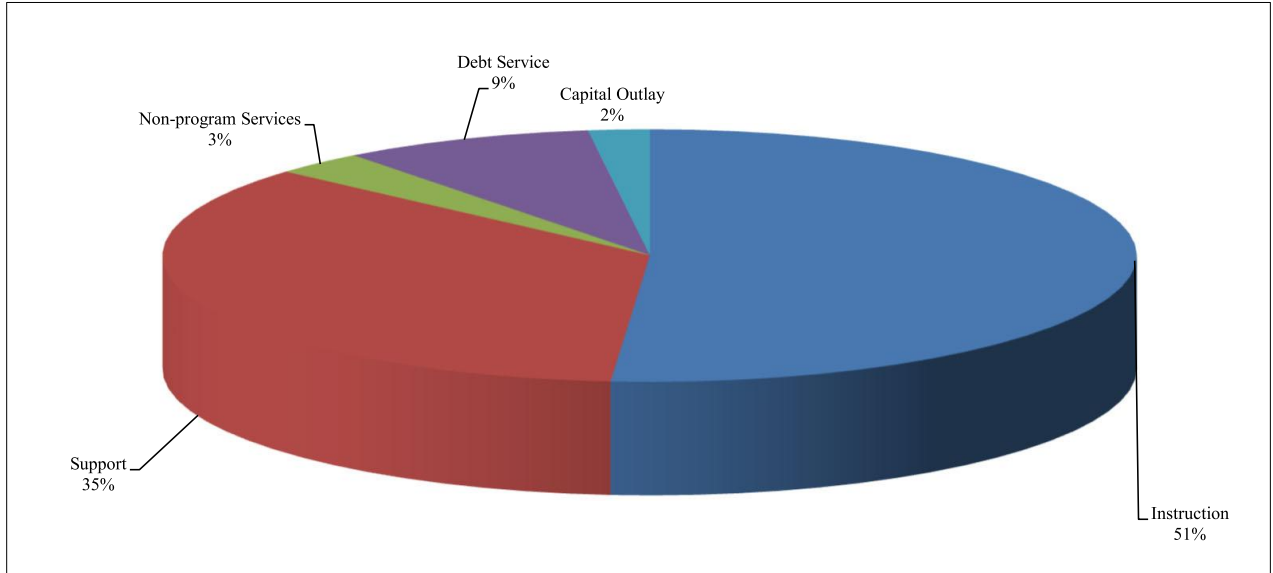


	2021	2022	2023	2024	2025
Instruction	\$ 30,414,695	\$ 32,772,141	\$ 34,992,488	\$ 37,031,589	\$ 38,890,350
Support	22,191,211	23,310,115	24,081,552	25,327,930	26,748,225
Non-program Services	1,900,005	1,945,760	2,026,909	2,303,819	2,299,933
Debt Service	6,702,538	6,716,990	6,738,756	6,371,134	6,349,347
Capital Outlay	1,418,473	266,891	2,581,936	1,827,634	1,549,060
Totals	\$ 62,626,922	\$ 65,011,897	\$ 70,421,641	\$ 72,862,106	\$ 75,836,915

OREGON SCHOOL DISTRICT

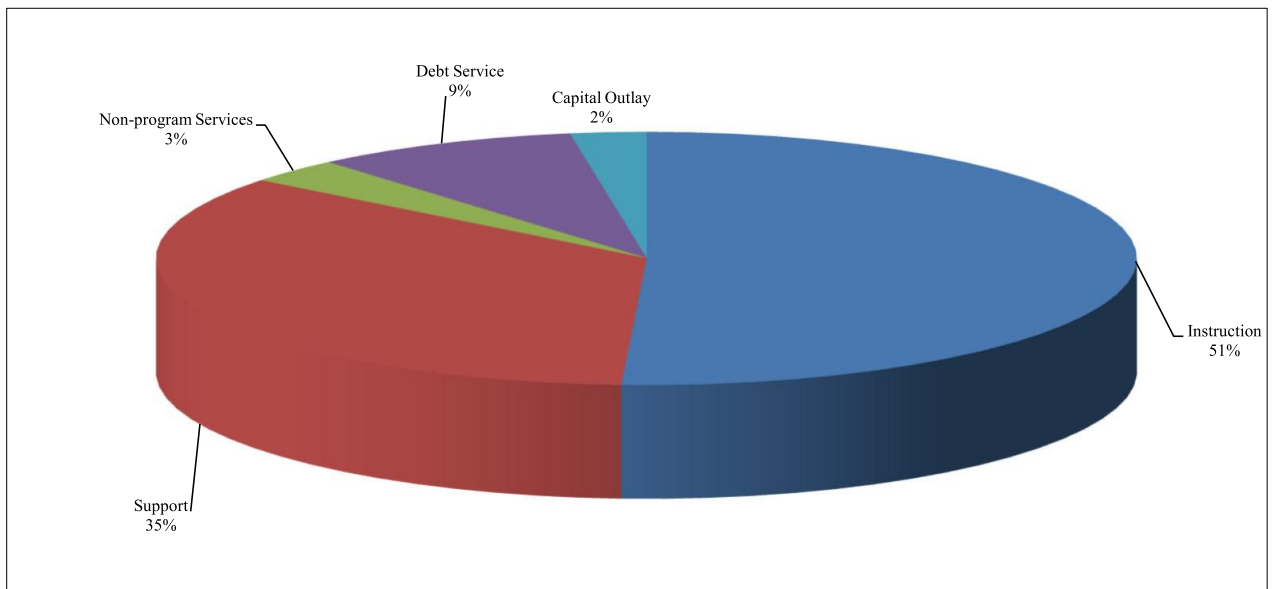
**2025 General Fund and Debt Service Expenditures
(Includes Special Education Fund)**

Total Expenditures: \$75,836,915

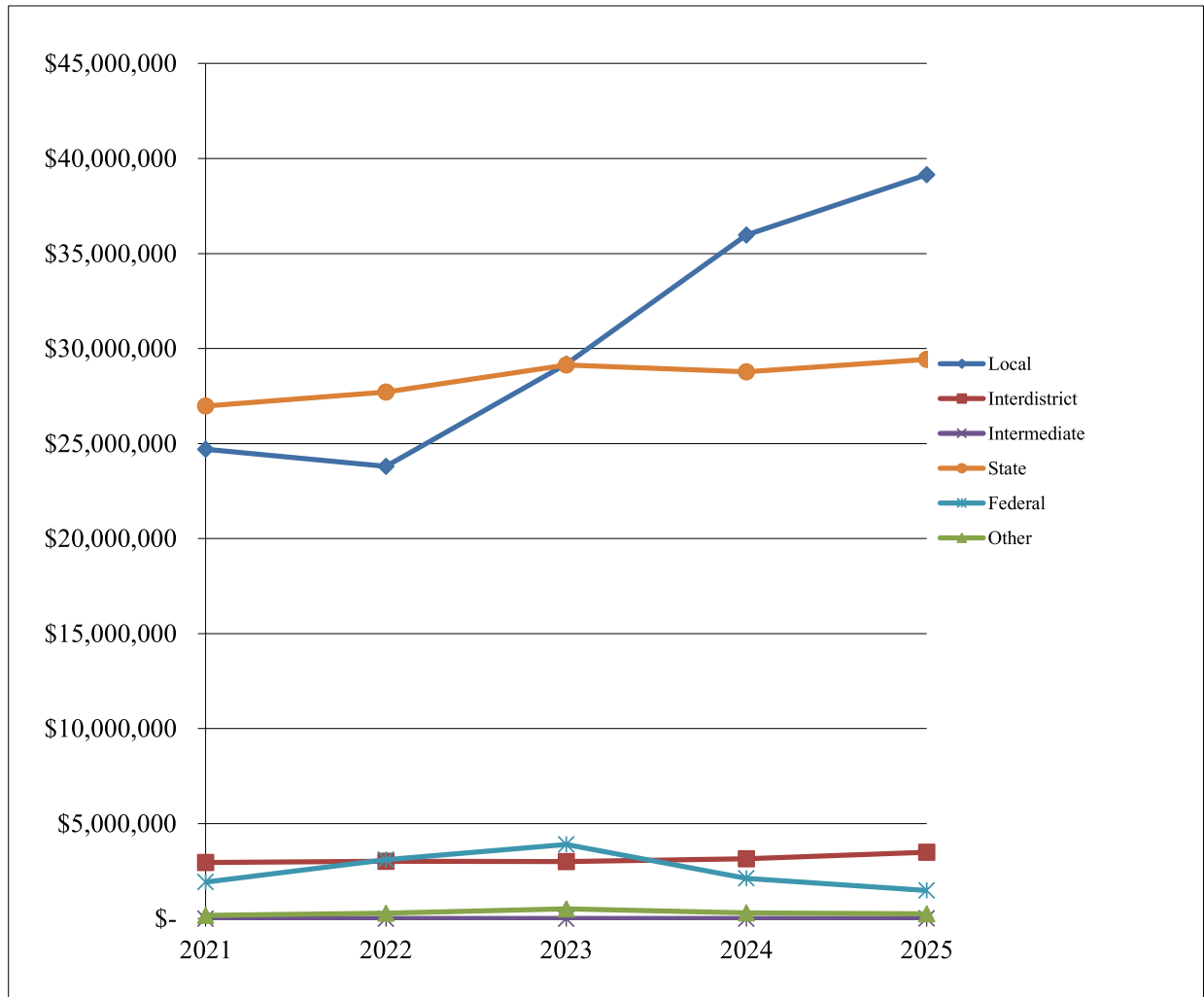


**2024 General Fund and Debt Service Expenditures
(Includes Special Education Fund)**

Total Expenditures: \$72,862,106



OREGON SCHOOL DISTRICT
General Fund Revenues
(Includes Special Education Fund)
Actual 2021-2025

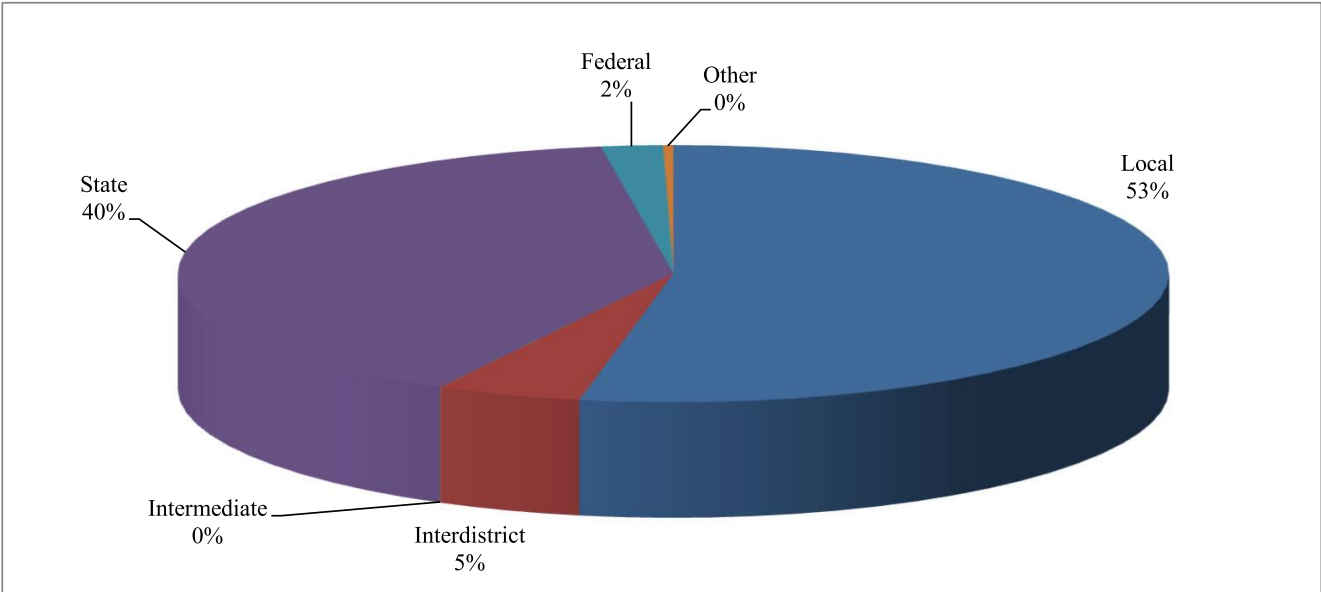


	2021	2022	2023	2024	2025
Local	\$ 24,703,024	\$ 23,806,706	\$ 29,190,930	\$ 35,978,807	\$ 39,149,371
Interdistrict	2,949,607	3,013,589	3,000,434	3,147,058	3,496,301
Intermediate	-	-	-	-	11,032
State	26,980,914	27,707,900	29,133,586	28,783,168	29,424,800
Federal	1,914,949	3,105,978	3,906,171	2,122,500	1,485,905
Other	167,747	286,255	517,731	308,699	249,905
Totals	\$ 56,716,241	\$ 57,920,428	\$ 65,748,852	\$ 70,340,232	\$ 73,817,314

OREGON SCHOOL DISTRICT

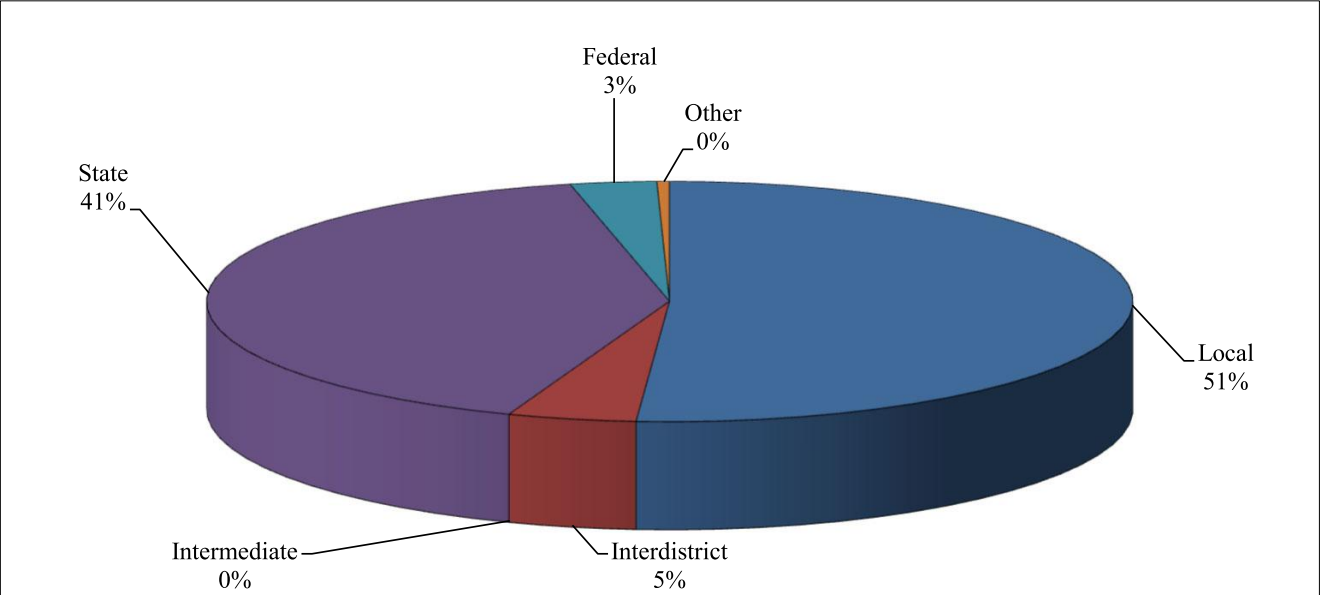
**2025 General Fund Revenues
(Includes Special Education Fund)**

Total Revenues: \$73,817,314



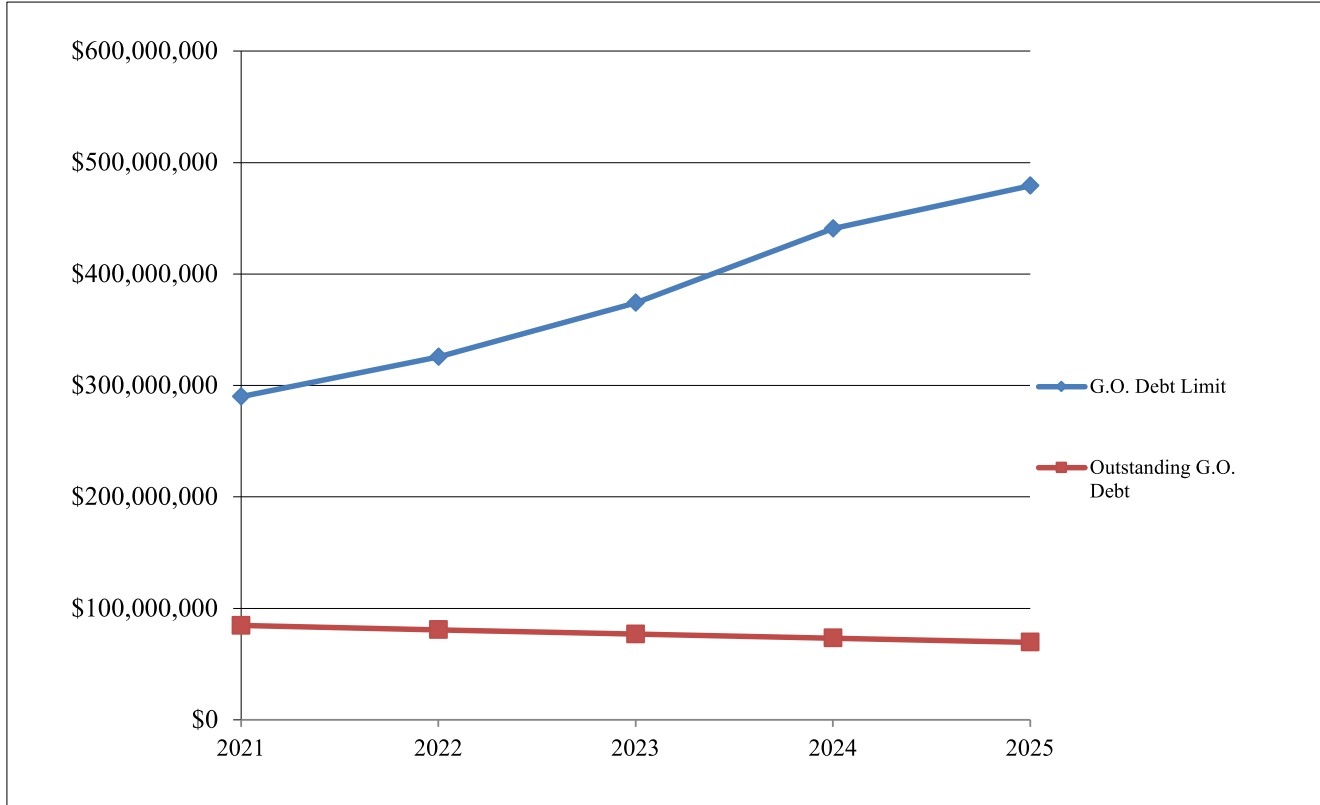
**2024 General Fund Revenues
(Includes Special Education Fund)**

Total Revenues: \$70,340,232



OREGON SCHOOL DISTRICT

G. O. Debt vs. Capacity Actual 2021-2025



	2021	2022	2023	2024	2025
G.O. Debt Limit	\$ 289,996,335	\$ 325,652,228	\$ 374,260,826	\$ 440,822,754	\$ 479,213,215
Outstanding G.O. Debt	84,565,000	80,810,000	76,910,000	73,255,000	69,480,000
Difference	\$ 205,431,335	\$ 244,842,228	\$ 297,350,826	\$ 367,567,754	\$ 409,733,215
% Available	70.84%	75.19%	79.45%	83.38%	85.50%
Equalized Value	\$ 2,899,963,345	\$ 3,256,522,275	\$ 3,742,608,264	\$ 4,408,227,540	\$ 4,792,132,154
Growth	\$ 236,945,051	\$ 356,558,930	\$ 486,085,989	\$ 665,619,276	\$ 383,904,614
% Growth	8.90%	12.30%	14.93%	17.78%	8.71%

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

Year Ended June 30, 2025

**Johnson Block & Company, Inc.
Certified Public Accountants
9701 Brader Way, Suite 202
Middleton, WI 53562
(608) 274-2002**

OREGON SCHOOL DISTRICT
OREGON, WISCONSIN
Year Ended June 30, 2025

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Current Year Comments.....	5
Concluding Remarks.....	5

Appendices

- Appendix 1 – Passed Journal Entries
- Appendix 2 – Management Representation Letter



AUDIT MATTERS REQUIRING COMMUNICATION TO THE GOVERNING BODY

To the School Board
Oregon School District
Oregon, Wisconsin

We have audited the financial statements of the Oregon School District ("District") as of and for the year ended June 30, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated February 28, 2025, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence. As a safeguard to protect our independence, an individual outside the audit team drafted the financial statements.

Significant Risks Identified

We have previously communicated significant risks to you. No new significant risks have been identified.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, the District changed accounting policies by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 101, Compensated Absences, and GASB Statement No. 102, Certain Risk Disclosures during the year ended June 30, 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Management's estimate of the net pension asset or liability and deferred outflows and inflows of resources are based on various factors. These estimates were computed by the pension plan administrator.
- Management's estimates of the other postemployment benefits and deferred outflows and inflows of resources are based on various factors. The estimated liabilities were computed by actuarial studies.

We evaluated the factors and assumptions used to develop these amounts and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached Appendix 1 summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached management representation letter dated December 1, 2025.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the Board of Education and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
December 1, 2025



MANAGEMENT LETTER

To the School Board
Oregon School District
Oregon, Wisconsin

In planning and performing our audit of the financial statements of the Oregon School District ("District") for the year ended June 30, 2025, we considered the District's internal control in order to determine our auditing procedures for the purpose of expressing opinions on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of other matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated December 1, 2025, on the financial statements of the District.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the District's personnel during the course of our work. In particular, we would like to note the considerable assistance and cooperation provided to us by the District's staff throughout the audit process.

We shall be pleased to discuss any of the matters referred to in this letter. Should you desire assistance in implementing any of the following suggestions, we would welcome the opportunity of assisting you in these matters.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
December 1, 2025

**OREGON SCHOOL DISTRICT
OREGON, WISCONSIN
Year Ended June 30, 2025**

CURRENT YEAR COMMENTS

Journal Entry Review

As part of documenting accounting procedures and controls, we noted journal entries are currently posted without a formal review process. This may lead to errors or missed issues.

To help ensure entries are accurate and complete, reduce the change of errors or incorrect posting and strengthen overall financial controls, we suggest introducing a simple review step for journal entries. Ideally, someone other than the preparer should check entries for accuracy and proper support. This review can be documented with a sign-off to maintain an audit trail or utilization of the journal entry approval tool within Skyward.

CONCLUDING REMARKS

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of the Oregon School District and our comments are intended to draw to your attention issues which need to be addressed by the District to meet its goals and responsibilities.

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

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

.

Appendix 1

**Oregon School District
Passed Journal Entries
For the Year Ended June 30, 2025**

Account	Description	Debit	Credit
Proposed JE # 4001			
To record cell tower lease under GASB 87			
GASB 16000	GASB 87 LEASE RECEIVABLE	85,582.00	
GASB 27000	GASB 87 LEASE DEFERRED INFLOWS OF		77,341.00
GASB 49000	GASB 87 LEASE REVENUE		8,241.00
Total		85,582.00	85,582.00
Proposed JE # 4002			
To implement GASB 96 for educational subscriptions			
10E800 582 122110 000 560250	General Fund/District/Technology Software/Admin	29,671.00	
GASB 17500	Lease Asset	99,332.00	
10Q000 000 933000 000 000000	General Fund/Fund Equity-Undesignated		129,003.00
Total		129,003.00	129,003.00
Proposed JE # 4003			
To capitalize library textbooks			
GASB 17301	FURNITURE AND EQUIPMENT	156,858.00	
10E040 360 110000 000 533546	General Fund/4k Site/Tech/Software/Undif Instruct.		156,858.00
Total		156,858.00	156,858.00
DO NOT RECORD IN SKYWARD			

Appendix 2

**OREGON SCHOOL DISTRICT
123 E. GROVE STREET
OREGON, WISCONSIN 53575**

December 1, 2025

Johnson Block & Company, Inc.
9701 Brader Way, Suite 202
Middleton, Wisconsin 53562

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Oregon School District (the "District"), which comprise the respective financial position as of June 30, 2025, and the related changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements of the various opinion units are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 1, 2025:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 28, 2025, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP.
6. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

8. The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
9. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
10. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
11. All funds and activities are properly classified.
12. All funds that meet the quantitative criteria in Government Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
13. All net position components and fund balance classifications have been properly reported and if applicable, approved.
14. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
15. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
16. All interfund and intra-entity transactions and balances have been properly classified and reported.
17. Special items and extraordinary items have been properly classified and reported.
18. Deposit and investment risks have been properly and fully disclosed.
19. Capital assets, including infrastructure assets and right-to-use assets, are properly capitalized, reported, and if applicable, depreciated or amortized.
20. All required supplementary information is measured and presented within the prescribed guidelines.
21. Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists, have been properly recorded, or if we are obligated in any manner, are disclosed.
22. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
23. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
24. We have a process to track the status of audit findings and recommendations.
25. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
26. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

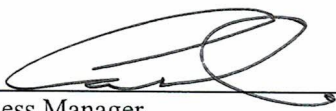
27. With respect to preparation of financial statements, schedules of expenditures of federal and state awards, and data collection form, and maintaining SBITA/lease information, we have performed the following:
 - a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained controls, including a process to monitor the system of internal control.
28. With regard to pensions and OPEB:
 - a. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
 - b. Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.
29. We have conducted a comprehensive risk assessment and disclosed all material concentrations and constraints in accordance with GASB Statement No. 102, *Certain Risk Disclosures*. These disclosures provide sufficient detail to enable users of financial statements to understand that nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact associated with the concentration or constraint, if applicable.
30. We have evaluated the concentrations and constraints, including those that occur subsequent to the statement of net position date but before the financial statements are issued and have been properly disclosed in the financial statements as subsequent events.
31. We have reviewed, approved, and taken responsibility for the financial statements and related notes and acknowledge the auditor's role in the preparation of this information.

Information Provided

32. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, summaries of actions of recent meetings for which minutes have not yet been prepared, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity and others from whom you determined it necessary to obtain audit evidence.
33. All transactions have been recorded in the accounting records and are reflected in the financial statements.
34. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
35. We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
36. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
37. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.

38. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
39. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
40. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, abuse or waste that you have reported to us.
41. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
42. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
43. We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
44. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
45. The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, and deferred inflows of resources.
46. We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.
47. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
48. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
49. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
50. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
51. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
52. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
53. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
54. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB-62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to

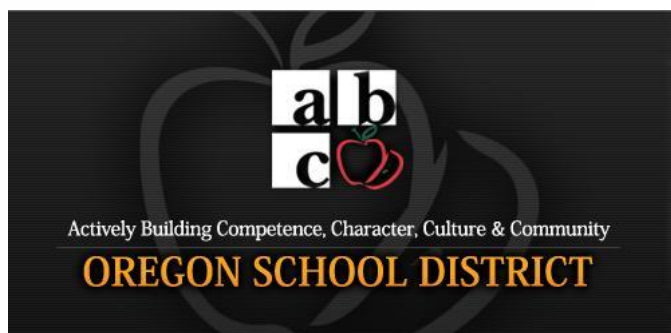
- volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
55. The significant judgements made in making the accounting estimates have taken into account all relevant information of which we are aware.
 56. We have consistently and appropriately selected and applied methods, assumptions, and data when making accounting estimates.
 57. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.
 58. With respect to the combining nonmajor fund statements accompanying the financial statements:
 - a. We acknowledge our responsibility for the presentation of the combining nonmajor fund statements in accordance with U.S. GAAP
 59. With respect to the management's discussion and analysis, budgetary comparison schedules, the District Net OPEB liability schedules, the District supplemental pension plan schedules, and the Wisconsin Retirement System schedules accompanying the financial statements:
 - a. We acknowledge our responsibility for the presentation of the management's discussion and analysis, budgetary comparison schedules, the District Net OPEB liability schedules, the District supplemental pension plan schedules, and the Wisconsin Retirement System schedules in accordance with U.S. GAAP.
 - b. We believe the management's discussion and analysis, budgetary comparison schedules, the District Net OPEB liability schedules, the District supplemental pension plan schedules, and the Wisconsin Retirement System schedules, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.



District Business Manager

Client: OREGONSD - Oregon School District
Engagement: 24-25 - Oregon School District 6/30/2025
Period Ending: 6/30/2025
Trial Balance: TB
Workpaper: 3700.20 - Proposed JE Report

Account	Description	W/P Ref	Debit	Credit
Proposed JE # 4001				
To record cell tower lease under GASB 87				
		4610.15		
GASB 16000	GASB 87 LEASE RECEIVABLE		85,582.00	
GASB 27000	GASB 87 LEASE DEFERRED INFLOWS OF			77,341.00
GASB 49000	GASB 87 LEASE REVENUE			8,241.00
Total			85,582.00	85,582.00
Proposed JE # 4002				
To implement GASB 96 for educational subscriptions				
		4610s		
10E800 582 122110 000 560250	General Fund/District/Technology Software/Admin		29,671.00	
GASB 17500	Lease Asset		99,332.00	
10Q000 000 933000 000 000000	General Fund/Fund Equity-Undesignated			129,003.00
Total			129,003.00	129,003.00
Proposed JE # 4003				
To capitalize library textbooks				
		4600s		
GASB 17301	FURNITURE AND EQUIPMENT		156,858.00	
10E040 360 110000 000 533546	General Fund/4k Site/Tech/Software/Undif Instruct.			156,858.00
Total			156,858.00	156,858.00
DO NOT RECORD IN SKYWARD				



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

For the Year Ended June 30, 2025

OREGON SCHOOL DISTRICT

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For the Year Ended June 30, 2025

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OREGON SCHOOL DISTRICT

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INDEPENDENT AUDITOR'S REPORT

To the School Board
Oregon School District
Oregon, Wisconsin

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and GAS, 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 Oregon School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Oregon School District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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



Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Oregon School District's basic financial statements. The combining non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

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

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
December 1, 2025

MANAGEMENT DISCUSSION & ANALYSIS

OREGON SCHOOL DISTRICT

Oregon, Wisconsin

Management Discussion & Analysis

June 30, 2025

The discussion and analysis of the Oregon School District's 2024-2025 financial performance provides an overall review of financial activities for the fiscal year. The analysis focuses on school district financial performance as a whole. Efforts have been made to provide comparison to prior year data when such data is available. It should be read in conjunction with the District's financial statements, which immediately follows this section.

Financial Highlights

The District's overall financial position, as reflected in total net position, increased by \$2,192,195.

Total District revenues were \$83,209,538 including \$43,626,855 of property and other taxes and \$28,818,457 of federal and state aid not restricted for any specific purpose. Total District expenditures were \$81,017,343, including \$41,366,271 for direct instruction.

The following events took place during fiscal 2024-2025:

- At the end of the current fiscal year, fund balance for the general fund was approximately \$21.7 million. \$2,422,947 of that amount was assigned for subsequent year expenditures. The fund balance of Total Governmental Funds was approximately \$29.1 million. The breakdown of the \$29.1 million is as follows:

\$21.7 General Fund

\$ 4.2 Debt Service Fund

\$ 3.2 Non-Major Governmental Funds

- The District received \$130,975 more in State Equalization Aid as compared to 2023-2024.
- The 2024 tax levy increased from the prior year by 8.9% from a total levy of \$40,056,783 to \$43,626,855.
- The District's three-year average per pupil membership increased by 5 FTE.
- The State provided a \$325 increase per member in the revenue limit formula for the 2024-2025 school year.
- The District received \$742 in per pupil state categorical aid. There were no increases to this allocation for the 2024-25 school year.
- The District did not allocate funds for Other Postemployment Benefits (OPEB) during the 2024-2025 fiscal year, as the OPEB liability was fully funded the prior fiscal year.

OREGON SCHOOL DISTRICT

Oregon, Wisconsin

Management Discussion & Analysis

June 30, 2025

Financial Highlights (Continued)

- In November 2022 the district passed a recurring referendum for a total increase in authority of \$11,400,000 over three years for recurring purposes consisting of expenses to pay compensation and to sustain District instruction and operations. The amount for each year is detailed below:

2022-2023	\$5,420,000
2023-2024	\$3,000,000
2024-2025	\$2,980,000

In November of 2018 the District's constituents approved a \$44.9 million referendum to build a new elementary school and for safety initiatives for the District. At the end of 2024-25 school year the remaining balance from the referendum was \$106,531. This funding is being used for District safety initiatives.

Overview of the Financial Statements

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

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

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

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

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

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

OREGON SCHOOL DISTRICT

Oregon, Wisconsin

Management Discussion & Analysis

June 30, 2025

Major Features of the District-wide and Fund Financial Statements

	District-wide Statements	Fund Financial Statements	
		Governmental	Fiduciary
Scope	Entire district (except fiduciary funds)	The activities of the District that are not proprietary or fiduciary, such as instruction, support services, debt service, capital projects, food service and community services	Assets held by the District on behalf of someone else • Other Postemployment Benefits.
Required financial statements	• Statement of Net Position • Statement of Activities	• Balance Sheet • Statement of Revenues, Expenditures and Changes in Fund Balance	• Statement of Fiduciary Net Position. • Statement of Changes in Fiduciary Net Position.
Basis of accounting and measurement focus	Accrual accounting Economic resources focus	Modified accrual accounting Current financial resources focus	Accrual accounting Economic resources focus
Type of asset and liability information	All assets and liabilities; both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter. No capital assets or long-term liabilities included	All assets and liabilities, both financial and capital, short-term and long-term These funds do not currently contain any capital assets, although they can.
Type of inflow and outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year Expenditures when goods or services have been received and the related liability are due and payable	All additions or deductions during the year, regardless of when cash is received and paid

OREGON SCHOOL DISTRICT

Oregon, Wisconsin

Management Discussion & Analysis

June 30, 2025

District-wide Statements

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

In the district-wide financial statements, the District's activities are divided into two categories:

- *Governmental activities* – Most of the District's basic services are included here, such as regular and special education, transportation, support services, debt service, capital projects, and administration. Property taxes and state formula aid finance most of these activities.
- *Business-type activities* – Activities that are intended to be mostly self-supporting and meet certain accounting criteria are considered business-type activities. The District has no business-type activities.

Fund Financial Statements

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

The District has two kinds of funds:

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

OREGON SCHOOL DISTRICT

Oregon, Wisconsin

Management Discussion & Analysis

June 30, 2025

Financial Analysis of the District as a Whole

Table 1 provides a summary of the District's net position for the years ended June 30, 2025 and 2024.

Table 1
Condensed Statement of Net Position

	<u>2025</u>	<u>2024</u>
Assets		
Current and other assets	\$ 36,227,846	\$ 32,836,642
Noncurrent assets	109,515	229,958
Capital assets	120,346,848	123,267,945
Restricted assets	77,928	-
Total assets	<u>156,762,137</u>	<u>156,334,545</u>
 Deferred Outflows of Resources	 <u>18,082,903</u>	 <u>25,622,212</u>
 Liabilities		
Long-term liabilities	69,578,312	73,443,613
Other liabilities	16,927,716	16,121,355
Total liabilities	<u>86,506,028</u>	<u>89,564,968</u>
 Deferred Inflows of Resources	 <u>11,206,981</u>	 <u>17,451,953</u>
 Net Position		
Net investment in capital assets	48,776,469	47,919,739
Restricted	7,078,083	6,564,552
Unrestricted	21,277,479	20,455,545
Total Net Position	<u>\$ 77,132,031</u>	<u>\$ 74,939,836</u>

OREGON SCHOOL DISTRICT

Oregon, Wisconsin

Management Discussion & Analysis

June 30, 2025

Financial Analysis of the District as a Whole (Continued)

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

Table 2
Change in Net Position from Operating Results

	<u>2025</u>	<u>2024</u>
Revenues		
Program revenues:		
Charges for service	\$ 2,689,965	\$ 2,918,247
Operating grants and contributions	7,141,060	7,137,640
General revenues		
Property and other taxes	43,626,855	40,056,783
State formula aid	22,174,601	22,043,626
Other	7,577,057	8,461,734
Total Revenues	<u>83,209,538</u>	<u>80,618,030</u>
Expenses		
Instruction	41,366,271	37,222,989
Pupil & instructional services	10,821,723	9,507,448
Administration & finance	5,592,433	5,111,234
Maintenance & operations	5,839,825	5,476,878
Transportation	2,852,933	3,063,985
Food service	2,357,625	2,261,583
Interest on debt	2,303,690	2,427,073
Other	9,882,843	9,912,407
Total Expenses	<u>81,017,343</u>	<u>74,983,597</u>
Increase (decrease) in net position	2,192,195	5,634,433
Net Position - July 1	74,939,836	69,305,403
Net Position - June 30	<u>\$ 77,132,031</u>	<u>\$ 74,939,836</u>

OREGON SCHOOL DISTRICT

Oregon, Wisconsin

Management Discussion & Analysis

June 30, 2025

Financial Analysis of the District as a Whole (Continued)

The District relies primarily on property taxes and state formula aid to fund governmental activities. Below lists the percent of each to total governmental revenues:

Year Ending	Property Tax	State Aid	Services	Op. Grants	Cap. Grants	Other
2025	52.4%	26.7%	3.2%	8.6%	0%	9.1%
2024	49.7%	27.3%	3.6%	8.9%	0%	10.5%
2023	45.9%	31.3%	1.7%	11.2%	0%	9.9%
2022	47.0%	31.8%	2.5%	9.6%	0%	9.1%
2020	46.1%	32.8%	3.3%	7.5%	0%	10.3%
2019	45.7%	33.6%	4.0%	7.3%	0%	9.4%
2018	46.1%	34.2%	4.3%	7.8%	0%	7.6%
2017	45.4%	34.1%	4.1%	7.9%	0%	8.5%
2016	46.7%	36.2%	4.2%	7.4%	0%	5.5%
2015	45.4%	37.9%	3.8%	8.2%	0%	4.7%

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

Table 3
Net Cost of Governmental Activities

	Net Cost of Services 2025	Percent of Services 2025	Net Cost of Services 2024	Percent of Services 2024
Expenses				
Instruction	\$ 35,803,397	50.3%	\$ 31,320,076	48.3%
Pupil & instructional services	9,821,464	13.8%	8,435,566	13.0%
Administration & finance	5,592,433	7.9%	5,110,484	7.9%
Maintenance & operations	5,637,621	7.9%	5,147,670	7.9%
Transportation	2,623,983	3.7%	2,857,765	4.4%
Interest on debt	2,303,690	3.2%	2,427,073	3.7%
Other	9,403,730	13.2%	9,629,076	14.8%
Total Expenses	<u>\$ 71,186,318</u>	<u>100%</u>	<u>\$ 64,927,710</u>	<u>100%</u>

The cost of all governmental activities this year was \$81,017,343. Individuals who directly participated or benefited from a program offering paid for \$2,689,965 of costs. Federal and state governments subsidized certain programs with grants and contributions of \$7,141,060. The net cost of governmental activities of \$71,186,318 was financed by general revenues of the District, including \$43,626,855 in property taxes, \$22,174,601 in state formula aid, and \$7,577,057 in other.

OREGON SCHOOL DISTRICT

Oregon, Wisconsin

Management Discussion & Analysis

June 30, 2025

Financial Aspects of the District's Funds

- The general fund had a total increase in fund balance of \$2,821,913 and as of June 30, 2025 has a balance of \$21,690,582. The unassigned fund balance increased by \$5,253,252. Assigned fund balance decreased by \$2,778,926. Restricted fund balance increased by \$301,365. Nonspendable fund balance increased by \$46,222.
- The debt service fund (fund 38 & 39) had an increase to fund balance of \$109,407 and as of June 30, 2025 has a balance of \$4,138,604.
- The capital projects fund (fund 46 and 49) had a decrease to fund balance of \$123,664 and as of June 30, 2025 has a balance of \$1,514,321.
- The OPEB (Other Postemployment Benefits) Liability fund balance decreased by \$184,498 and as of June 30, 2025 has a balance of \$6,254,396.
- The Employee Trust fund, which holds employee benefits balances specific to individual retirees, increased by \$12,110 and as of June 30, 2025 has a balance of \$216,477. The OPEB and Employee Trust fund balances are combined in the Employee Benefit Trusts Fund.

General Fund Budgetary Highlights

Consistent with current state statutes and regulations an *original* budget is adopted in October following determination of official enrollment and certification of states aids. Generally, the original budget is not significantly modified. There were modifications to the District's original budget in 2024-25 as follows:

The General Fund revenue budget saw an increase of \$349,008. The Special Education revenue budget decreased by \$190,029.

The General Fund expenditure budget saw a decrease of \$106,383. The Special Education expenditure budget increased by \$24,000.

- In the 2024-25 budget, there was a transfer of \$1.25 million from the General Fund to the Debt Service Fund for debt defeasance. Due to the unknown future of State allocations, the transfer was removed from the budget and retained in the General Fund balance.
- Miscellaneous minor contributions, grants, and reimbursements were recognized.
- A number of minor functional area accounting adjustments were made to align expenses with the proper budget code.

OREGON SCHOOL DISTRICT

Oregon, Wisconsin

Management Discussion & Analysis

June 30, 2025

Capital Assets

At the end of fiscal year 2025, the District had invested \$185,748,766 in capital assets; including buildings, sites and equipment (see Table 4). Total accumulated depreciation on assets was \$65,401,918. Asset acquisitions for governmental activities totaled \$2,141,460 and disposals totaled \$1,544,443. The District recognized depreciation expense of \$5,061,659, while also eliminating the disposed accumulated depreciation of \$1,543,545. The net effect of asset acquisitions, disposals, and depreciation expense resulted in a \$2,921,097 decrease in net capital assets. (Detailed information about capital assets can be found in Note 4 to the financial statements.)

Table 4
Capital Assets
(Net of depreciation)

	<u>2025</u>	<u>2024</u>
Land	\$ 4,852,933	\$ 4,852,933
Buildings	165,299,964	164,847,469
Furniture & equipment	12,407,861	12,378,010
Land improvements	3,140,008	3,058,261
Construction in progress	48,000	15,076
Accumulated depreciation	<u>(65,401,918)</u>	<u>(61,883,804)</u>
Net capital assets	<u><u>\$ 120,346,848</u></u>	<u><u>\$ 123,267,945</u></u>

Long-term Liabilities

At year-end the District had \$73,694,762 in general obligation bonds and other long-term debt outstanding. Payments were made for a total of \$3,775,000 to general obligations debt. A total of \$3,966,450 was retired on all long-term liabilities. Detailed information about the District's long-term liabilities is presented in Note 6 to the financial statements.

Table 5
Outstanding Long-term Obligations

	<u>2025</u>	<u>2024</u>
General Obligation Bonds	\$ 69,480,000	\$ 73,255,000
Compensated Absences	2,017,852	1,766,703
Premium (Discount) on Debt	<u>2,196,910</u>	<u>2,388,360</u>
Net Long Term Liabilities	<u><u>\$ 73,694,762</u></u>	<u><u>\$ 77,410,063</u></u>

General Obligation Bonds of the District are secured by an irrevocable tax levy adopted by the School Board at the time of issuance. Wisconsin state statutes require that the first property tax receipts be segregated for annual debt service payments.

OREGON SCHOOL DISTRICT

Oregon, Wisconsin

Management Discussion & Analysis

June 30, 2025

Factors Bearing on the District's Future

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

- November 2022 referendum passing puts the district in a stable position for the next few years.
- In the 2025-26 school year the state increased the state revenue limit formula by \$325 per person. This increase gave the district an additional \$1,253,525 in revenue limit authority.
- In 2025-26 the District's resident FTE decreased by 5 students. The District's incoming kindergarten class was lower than the senior class graduating from the District. Fortunately, the District has been seeing inward migration throughout the other grade levels mitigating some of the decline. There are new housing developments within the school district which should continue to bring additional students into the District.
- In the 2025-26 school year, the State increased the special education categorical aid allocation. It is currently predicted that the special education reimbursement rate will be 38.54%, up from 30.64% in the 2024-25 school year.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Andy Weiland, Business Manager, Oregon School District, 123 E. Grove Street, Oregon, Wisconsin.

FINANCIAL STATEMENTS

**Oregon School District
Oregon, Wisconsin**

**Statement of Net Position
June 30, 2025**

	Governmental Activities
ASSETS	
Current Assets:	
Cash and Investments	\$ 17,871,904
Restricted Cash and Investments	5,652,925
Receivables:	
Taxes	11,952,143
Accounts	26,715
Other	1,739
Due from Fiduciary Funds	106,401
Due from Other Governments	379,569
Prepaid Expenses	102,964
Inventories	32,509
Other Assets	100,977
Total Current Assets	<u>36,227,846</u>
Noncurrent Assets:	
Net Subscription-Based Information Technology Arrangement Assets	109,515
Capital Assets:	
Land and Construction in Progress	4,900,933
Capital Assets Being Depreciated	180,847,833
Less: Accumulated Depreciation	<u>(65,401,918)</u>
Net Capital Assets	<u>120,346,848</u>
Restricted Assets:	
Net OPEB Asset	<u>77,928</u>
Total Noncurrent Assets	<u>120,534,291</u>
Total Assets	<u>156,762,137</u>
DEFERRED OUTFLOWS OF RESOURCES	
Prefunded Sick Leave Contribution	325,000
Deferred Pension Outflows	16,963,031
Deferred Supplemental Pension Outflows	194,635
Deferred OPEB Outflows	600,237
Total Deferred Outflows of Resources	<u>18,082,903</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$ 174,845,040</u></u>

See accompanying notes to the financial statements.

**Oregon School District
Oregon, Wisconsin**

**Statement of Net Position
June 30, 2025**

	Governmental Activities
LIABILITIES	
Current Liabilities:	
Accounts Payable	\$ 1,045,377
Accrued Liabilities:	
Payroll and Related Items	6,359,946
Interest	805,966
Food Service Deposits	76,743
Other Liabilities	15,099
Long-Term Obligations Due Within One Year	4,116,450
Total Current Liabilities	<u>12,419,581</u>
Noncurrent Liabilities:	
Long-Term Obligations Due in More Than One Year	69,578,312
Net Pension Liability	3,140,825
Supplemental Pension Liability	1,367,310
Total Noncurrent Liabilities	<u>74,086,447</u>
Total Liabilities	<u>86,506,028</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Pension Inflows	9,254,864
Deferred Supplemental Pension Outflows	245,632
Deferred OPEB Outflows	1,706,485
Total Deferred Inflows of Resources	<u>11,206,981</u>
NET POSITION	
Net Investment in Capital Assets	48,776,469
Restricted for:	
Self Insurance	547,553
Net OPEB Asset	77,928
Debt Service	3,332,638
Food Service	128,452
Special Revenue	1,440,291
Capital Projects	1,407,790
Community Service	143,431
Unrestricted	21,277,479
Total Net Position	<u>77,132,031</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u><u>\$ 174,845,040</u></u>

See accompanying notes to the financial statements.

**Oregon School District
Oregon, Wisconsin**

**Statement of Activities
For the Year Ended June 30, 2025**

Functions/Programs	Expenses	Program Revenue		Net (Expense)
		Charges for	Operating	Revenue and
Governmental Activities		Services	Grants and	Changes in Net
			Contributions	Position
				Total Governmental
				Activities
Instruction:				
Regular Instruction	\$ 25,724,363	\$ 178,021	\$ 181,632	\$ (25,364,710)
Special Education Instruction	8,490,258	-	4,209,204	(4,281,054)
Vocational Instruction	1,657,989	-	78,259	(1,579,730)
Other Instruction	5,493,661	230,776	684,982	(4,577,903)
Support Services:				
Pupil Services	5,495,279	73,462	310,021	(5,111,796)
Instructional Staff Services	5,326,444	-	616,776	(4,709,668)
Administration Services	5,592,433	-	-	(5,592,433)
Operation and Maintenance	5,839,825	164,628	37,576	(5,637,621)
Pupil Transportation	2,852,933	-	228,950	(2,623,983)
Other Support Services	2,818,195	136,622	75,333	(2,606,240)
Community Service	842,246	444,992	1,629	(395,625)
Food Service	2,357,625	1,461,464	716,698	(179,463)
Interest	2,303,690	-	-	(2,303,690)
Unallocated Depreciation	3,737,366	-	-	(3,737,366)
Amortization Expense	120,443	-	-	(120,443)
Non-Program Services	2,364,593	-	-	(2,364,593)
Total Governmental Activities	<u>\$ 81,017,343</u>	<u>\$ 2,689,965</u>	<u>\$ 7,141,060</u>	<u>(71,186,318)</u>

General revenues:

Taxes:	
Property Taxes, Levied for General Purposes	37,927,026
Property Taxes, Levied for Debt Service	4,896,761
Property Taxes, Levied for Specific Purpose	803,068
Federal and State Aid not Restricted to Specific Purpose	28,818,457
Interest and Investment Earnings	873,487
Miscellaneous	60,612
Total General Revenues	<u>73,379,411</u>
Special item - Gain (Loss) on Disposal	<u>(898)</u>
Change in Net Position	2,192,195
Net Position - Beginning of Year	74,939,836
Net Position - Ending of Year	<u>\$ 77,132,031</u>

See accompanying notes to the financial statements.

**Oregon School District
Oregon, Wisconsin**

**Balance Sheet
Governmental Funds
June 30, 2025**

	General Fund	Debt Service	Total Non-Major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Investments	\$ 16,043,507	\$ -	\$ 1,828,397	\$ 17,871,904
Restricted Cash and Investments	-	4,138,604	1,514,321	5,652,925
Receivables:				
Taxes	11,952,143	-	-	11,952,143
Accounts	8,013	-	18,702	26,715
Other	1,739	-	-	1,739
Due from Other Funds	149,787	-	-	149,787
Due from Other Governments	379,569	-	-	379,569
Inventories	-	-	32,509	32,509
Prepaid Expenses	102,964	-	-	102,964
Other Assets	100,977	-	-	100,977
Total Assets	<u>28,738,699</u>	<u>4,138,604</u>	<u>3,393,929</u>	<u>36,271,232</u>
DEFERRED OUTFLOWS OF RESOURCES				
Prefunded Sick Leave Contribution	325,000	-	-	325,000
Total Deferred Outflows of Resources	<u>325,000</u>	<u>-</u>	<u>-</u>	<u>325,000</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 29,063,699</u>	<u>\$ 4,138,604</u>	<u>\$ 3,393,929</u>	<u>\$ 36,596,232</u>
LIABILITIES				
Accounts Payable	\$ 990,543	\$ -	\$ 54,834	\$ 1,045,377
Accrued Liabilities	1,952,242	-	-	1,952,242
Accrued Wages Payable	4,386,608	-	21,096	4,407,704
Food Service Deposits	-	-	76,743	76,743
Other Liabilities	338	-	14,761	15,099
Due to Other Funds	43,386	-	-	43,386
Total Liabilities	<u>7,373,117</u>	<u>-</u>	<u>167,434</u>	<u>7,540,551</u>
FUND BALANCES				
Nonspendable	203,941	-	32,509	236,450
Restricted	872,553	4,138,604	3,193,986	8,205,143
Assigned	2,422,947	-	-	2,422,947
Unassigned	18,191,141	-	-	18,191,141
Total Fund Balances	<u>21,690,582</u>	<u>4,138,604</u>	<u>3,226,495</u>	<u>29,055,681</u>
Total Liabilities and Fund Balances	<u>\$ 29,063,699</u>	<u>\$ 4,138,604</u>	<u>\$ 3,393,929</u>	<u>\$ 36,596,232</u>

See accompanying notes to the financial statements.

**Oregon School District
Oregon, Wisconsin**

**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2025**

Total fund balance, governmental funds	\$ 29,055,681
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	120,346,848
Subscription-Based Information Technology Arrangements used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	109,515
The net OPEB asset is not a current financial resource and is, therefore, not reported in the fund statements.	77,928
The net pension liability is not a current financial obligation and is, therefore, not reported in the fund statements.	(3,140,825)
The net supplemental pension liability is not a current financial obligation and is, therefore, not reported in the fund statements.	(1,367,310)
Certain other long-term assets and liabilities are not available to pay current period expenditures or due and payable in the current period and therefore are not reported in the fund financial statements, but are included in the governmental activities of the Statement of Net Position.	
Unamortized debt premiums	(2,196,910)
Pension and OPEB deferred outflows of resources and deferred inflows of resources are actuarially determined by the defined benefit pension and OPEB plans. These items are reflected in the Statement of Net Position and are being amortized with pension and OPEB expense in the Statement of Activities. The deferred outflows of resources and deferred inflows of resources are not current financial resources or uses and therefore are not reported in the fund statements.	
Deferred outflows of resources	17,757,903
Deferred inflows of resources	(11,206,981)
Some liabilities (such as Notes Payable, Long-term Compensated Absences, and Bonds Payable) are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	
General obligation debt	(69,480,000)
Accrued interest on long-term debt	(805,966)
Compensated absences	(2,017,852)
Net Position of Governmental Activities in the Statement of Net Position	<u><u>\$ 77,132,031</u></u>

See accompanying notes to the financial statements.

**Oregon School District
Oregon, Wisconsin**

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2025**

	<u>General Fund</u>	<u>Debt Service</u>	<u>Total Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Local	\$ 39,149,371	\$ 5,073,242	\$ 3,450,551	\$ 47,673,164
Interdistrict	3,496,301	-	88,757	3,585,058
Intermediate	11,032	-	-	11,032
State	29,424,800	-	20,763	29,445,563
Federal	1,485,905	-	695,759	2,181,664
Other	249,905	-	64,054	313,959
Total Revenues	<u>73,817,314</u>	<u>5,073,242</u>	<u>4,319,884</u>	<u>83,210,440</u>
EXPENDITURES				
Current Expenditures				
Instruction:				
Regular Instruction	24,261,107	-	45,894	24,307,001
Special Education Instruction	8,467,832	-	-	8,467,832
Vocational Instruction	1,570,616	-	-	1,570,616
Other Instruction	4,590,795	-	555,048	5,145,843
Total Instruction	<u>38,890,350</u>	<u>-</u>	<u>600,942</u>	<u>39,491,292</u>
Support Services:				
Pupil Services	5,326,279	-	41,931	5,368,210
Instructional Staff Services	4,970,236	-	10,678	4,980,914
Administration Services	5,219,376	-	128,722	5,348,098
Operation and Maintenance	5,291,312	-	64,796	5,356,108
Pupil Transportation	3,005,579	-	37,213	3,042,792
Other Support Services	2,935,443	-	8,817	2,944,260
Community Service	-	-	833,736	833,736
Food Service	-	-	2,308,260	2,308,260
Total Support Services	<u>26,748,225</u>	<u>-</u>	<u>3,434,153</u>	<u>30,182,378</u>
Non-Program Services	<u>2,299,933</u>	<u>-</u>	<u>64,660</u>	<u>2,364,593</u>
Total Current Expenditures	<u>67,938,508</u>	<u>-</u>	<u>4,099,755</u>	<u>72,038,263</u>
Debt Service:				
Principal	33,316	3,775,000	-	3,808,316
Interest and Fiscal Charges	1,013	2,540,018	-	2,541,031
Total Debt Service	<u>34,329</u>	<u>6,315,018</u>	<u>-</u>	<u>6,349,347</u>
Capital Outlay	<u>1,549,060</u>	<u>-</u>	<u>226,182</u>	<u>1,775,242</u>
Total Expenditures	<u>69,521,897</u>	<u>6,315,018</u>	<u>4,325,937</u>	<u>80,162,852</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>4,295,417</u>	<u>(1,241,776)</u>	<u>(6,053)</u>	<u>3,047,588</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	1,351,183	122,321	1,473,504
Transfers Out	(1,473,504)	-	-	(1,473,504)
Total Other Financing Sources and (Uses)	<u>(1,473,504)</u>	<u>1,351,183</u>	<u>122,321</u>	<u>-</u>
Net Change in Fund Balances	2,821,913	109,407	116,268	3,047,588
Fund Balances - Beginning of Year	18,868,669	4,029,197	3,110,227	26,008,093
Fund Balances - Ending of Year	<u>\$ 21,690,582</u>	<u>\$ 4,138,604</u>	<u>\$ 3,226,495</u>	<u>\$ 29,055,681</u>

See accompanying notes to the financial statements.

**Oregon School District
Oregon, Wisconsin**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to
the Statement of Activities
For the Year Ended June 30, 2025**

Net change in fund balances - total governmental funds: \$ 3,047,588

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

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

This is the amount by which capital outlays (\$2,141,460) were less than depreciation (\$5,061,659) in the current period. (2,920,199)

Gain (Loss) on disposal of capital assets not reported on the fund financial statements. (898)

Additions in current year related to subscription-based information technology arrangements net of amortization expense (120,443)

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

The amount of long-term debt principal payments in the current year is: 3,775,000

The amount of principal payments on subscription-based information technology arrangements in the current year is: 33,316

The premium on long-term debt is shown as a liability in the Statement of Net Position. This is the amount of the annual amortization of the premium.

Annual amortization of the debt premium. 191,450

Some expenses reported in the Statement of Activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Change in accrued interest not reflected on governmental funds 45,892

Change in compensated absences (251,149)

Net (increase) decrease in OPEB liability (asset) and deferred outflows and inflows of resources (194,688)

Net (increase) decrease in supplemental pension liability and deferred outflows and inflows of resources (86,867)

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

This is the amount of current year required contributions (\$2,754,586) into the defined benefit pension plan that were less than the actuarially determined (\$4,081,393) change in net pension liability (asset) and deferred inflows and outflows of resources between years, with adjustments.

(1,326,807)

Total Change in Net Position \$ 2,192,195

See accompanying notes to the financial statements.

**Oregon School District
Oregon, Wisconsin**

**Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2025**

	Employee Benefit Trust
ASSETS	
Cash and Investments	\$ 6,902,274
Due from Other Funds	43,386
Total Assets	<u>\$ 6,945,660</u>
LIABILITIES	
Due to Other Funds	\$ 149,787
Total Liabilities	<u>149,787</u>
DEFERRED INFLOWS OF RESOURCES	
Prefunded Sick Leave Contribution	325,000
Total Deferred Inflows of Resources	<u>325,000</u>
NET POSITION	
Restricted	6,470,873
Total Net Position	<u>6,470,873</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 6,945,660</u>

See accompanying notes to the financial statements.

**Oregon School District
Oregon, Wisconsin**

**Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended June 30, 2025**

	Employee Benefit Trust
ADDITIONS	
Contributions to Employee Benefit Trust	\$ 87,530
Interest	331,593
Total Additions	<u>419,123</u>
DEDUCTIONS	
Trust Fund Disbursements	<u>591,511</u>
Total Deductions	<u>591,511</u>
Change in Net Position	(172,388)
Net Position - Beginning of Year	<u>6,643,261</u>
Net Position - Ending of Year	<u><u>\$ 6,470,873</u></u>

See accompanying notes to the financial statements.

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

1. Summary of Significant Accounting Policies

A. Introduction

The Oregon School District (the “District”) is organized as a common school district. The District, governed by a seven-member elected school board, operates grades 4K through 12 and is comprised of all or parts of eleven taxing districts. As required by accounting principles generally accepted in the United States of America, these financial statements present the District as the primary government.

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

B. Component Units

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

C. District-Wide Statements

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

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

D. Fund Accounting

The fund statements provide information about the District’s funds, including fiduciary funds. Separate statements for each fund category, governmental and fiduciary, are presented.

The emphasis of fund financial statements is on major governmental funds; each displayed in a separate column. All remaining funds are aggregated and reported as non-major funds. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures.

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

1. Summary of Significant Accounting Policies (Continued)
D. Fund Accounting (Continued)

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

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

The District reports the following major governmental funds:

General Fund – The General Fund is the operating fund of the District. It is used to account for all financial resources of the District except those required to be accounted for in other funds. Under GASB Statement No. 54, the General Fund includes the operations of the Special Education Fund.

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

The District also has the following non-major funds:

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

Fiduciary Funds (Not included in District-Wide Statements)

Fiduciary funds consist of pension (and other employee benefit) trust funds, private-purpose trust funds, investment trust funds, and custodial funds. Fiduciary funds should be used only to report resources held for individuals, private organizations, or other governments. A fund is presented as a fiduciary fund when all of the following criteria are met: a) The government controls the assets that finance the activity, b) Assets are not generated from the government's own-source revenues or from the government-mandated or voluntary nonexchange transactions, c) Assets are administered through a qualifying trust or the government does not have administrative involvement and the assets are not generated from the government's delivery of goods or services to the beneficiaries, or the assets are for the benefit of entities that are not part of the government's reporting entity.

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

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

1. Summary of Significant Accounting Policies (Continued)
E. Measurement Focus and Basis of Accounting

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

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Under the modified accrual basis of accounting, expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences which are recognized as expenditures when paid. Interest cost on temporary borrowing is recognized as an expenditure of the fiscal period incurred. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under leases are reported as other financing sources.

Noncurrent portions of long-term receivables due to governmental funds are reported on the balance sheets, despite their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered “available spendable resources,” since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivables are deferred until they become current receivables.

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

State general and categorical aids, federal impact aid, and other entitlements are recognized as revenue at the time of receipt, or earlier if the “susceptible to accrual” criteria are met. Expenditure-driven programs currently reimbursable are recognized as revenue when the qualifying expenditures have been incurred. Aids received prior to meeting revenue recognition criteria are recorded as deferred inflows of resources.

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

Interest income on temporary investments is recognized in the fiscal period earned.

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

1. Summary of Significant Accounting Policies (Continued)

E. Measurement Focus and Basis of Accounting (Continued)

Costs for educational services provided the District by other educational agencies or private organizations are recognized when incurred. Costs for special education services are not reduced by anticipated state special education aid entitlements.

F. Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition.

The District has pooled the cash resources of its funds in order to maximize investment opportunities. Each fund's portion of total cash and investments is reported as cash and cash equivalents/investments by the District's individual major funds, and in the aggregate for non-major and fiduciary funds.

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

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. As discussed in Note 3, investments in the Wisconsin Local Government Investment Pool (LGIP) are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances.

G. Receivables and Payables

Taxes

The aggregate District tax levy is apportioned and certified in November of the current fiscal year for collection to comprising municipalities based on the immediate past October 1st full or "equalized" taxable property values. As permitted by a collecting municipality's ordinance, taxes may be paid in full or two or more installments with the first installment payable the subsequent January 31st, and the final payment no later than the following July 31st.

On or before January 15th, and by the 20th of each subsequent month thereafter, the District is paid by the collecting municipalities its proportionate share of tax collections received through the last day of the preceding month. On or before August 20th, the County Treasurer makes full settlement to the District for any remaining balance. The County assumes all responsibility for delinquent real property taxes.

Interfunds

The current portion of lending/borrowing arrangements between funds is identified as "due to/from other funds". The noncurrent portion of outstanding balances between funds is reported as "advances to/from other funds". Advances between funds are offset by a fund balance reserve account to indicate that they are not available for appropriation and are not expendable available financial resources.

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

1. Summary of Significant Accounting Policies (Continued)
G. Receivables and Payables (Continued)

Accounts Receivable

All accounts receivable are shown as gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that such allowance is not material.

Other Assets

Expendable supplies or noncapital items acquired for initial use in subsequent fiscal periods are recorded as inventories and/or prepaid expenses. Prepaid insurance or service contracts are not recorded unless their recognition as an expenditure would result in more than one year's cost being recorded. Inventory and prepaid supplies are valued at the lower of cost (first-in, first-out method) or market. Inventory consists of expendable supplies held for consumption. Costs are recorded as expenditures at the time individual inventory items are consumed.

H. Capital Assets

In the district-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated fixed assets which are recorded at their estimated acquisition value at the date of donation. The District maintains a threshold level of a unit cost of \$5,000 or more for capitalizing capital assets.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Land improvements	10 - 20 years
Building improvements	20 years
Buildings	50 years
Furniture and equipment	5 - 20 years

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets are not capitalized and related depreciation is not reported in the fund financial statements.

I. Other Obligations

Long-Term Obligations

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the district-wide or fund financial statements.

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

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

1. Summary of Significant Accounting Policies (Continued)
I. Other Obligations (Continued)

Long-Term Obligations (Continued)

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

Compensated Absences

Under terms of employment, employees are granted leave in varying amounts. Benefits considered to be more likely than not to be used or settled at separation are recognized in the financial statements.

Amounts of accumulated leave that are not expected to be liquidated with expendable available financial resources are reported as liabilities in the statement of net position. A liability is also recorded for accumulating rights to receive leave benefits for the portion more than likely than not to be used by employees. Additionally, a liability is recognized for that portion of accumulating leave benefits that is estimated will more likely than not be paid upon separation. The District accrues compensated absences salary-related payments associated with payments of compensated absences.

At separation, employees can elect to convert unused sick leave into a post-retirement health-care benefit. The implicit rate subsidy for these costs (once the election has been made) has been included in the District's actuarial determination of postemployment benefits and the liability under GASB Statement No. 75.

The GASB dictates that expenditures for compensated absences be recorded as an expenditure upon separation of the employee or when due for payment and should not be accrued currently as it is earned. The GASB also states that any advance funding made should not result in the recognition of any additional governmental fund liabilities or expenditures. The accumulation of resources should be independent of the recognition of the expenditure. As of June 30, 2025, the District has advanced \$325,000 in a trust for future compensated absences. This amount is reported as a deferred outflow of resources on the General Fund and a deferred inflow of resources on the Employee Benefit Trust Fund.

Supplemental Pension (Stipend) Benefit

Eligible District employees hired on or after July 1, 2001 will receive a cash benefit in the form of a stipend upon their retirement. The total of the stipend is determined by the individual years of service and also participation in the District's medical plan. See Note 8 for additional information.

Net Other Postemployment Benefit Obligations (NOPEBO)

For purposes of measuring the NOPEBO, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's OPEB plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with benefit terms. See Note 9 for additional information.

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

1. Summary of Significant Accounting Policies (Continued)

J. Subscription-Based Information Technology Arrangements

The District has recorded an intangible right-to-use subscription asset and a corresponding subscription liability. The subscription asset is initially measured at the initial amount of the subscription liability, adjusted for payments made at or before the commencement date of the arrangement and qualifying implementation costs. Subsequently, the subscription asset is amortized on a straight-line basis over the shorter of the term of the subscription or its useful life. The subscription liability is recognized at the commencement of the subscription term and is initially measured at the present value of expected subscription payments over the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The District recognizes subscription-based information technology arrangements with an initial, individual value of \$5,000 or more.

Key estimates and judgements related to subscription-based information technology arrangements include how the District determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

- The District uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.
- The subscription term includes the noncancellable period of the subscription.
- Subscription payments included in the measurement of the subscription liability are composed of fixed payments.

The District monitors changes in circumstances that would require a remeasurement of its subscriptions and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

K. Pensions

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

L. Deferred Outflows and Inflows of Resources

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

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

1. Summary of Significant Accounting Policies (Continued)
L. Deferred Outflows and Inflows of Resources (Continued)

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

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

M. Estimates

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

N. Net Position

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

The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

O. Fund Balance

In the fund financial statements, governmental fund balance is presented in five possible categories:

Nonspendable – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.

Restricted – resources with constraints placed on the use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed – resources which are subject to limitation the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.

Under the District fund balance policy these funds are used for specific purposes pursuant to constraints imposed by Board action pursuant to two motions. The first motion must identify the dollar amount to be allocated from the unassigned fund balance. The second motion must identify the purpose of the expenditure. Both motions shall be approved by a two-thirds vote of the entire Board. This commitment cannot be reversed except through the same process, which must be accomplished prior to the end of the District's fiscal year.

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

1. Summary of Significant Accounting Policies (Continued)
O. Fund Balance (Continued)

Assigned – resources neither restricted nor committed for which a government has a stated intended use as established by the District Board or a body or official to which the District Board has delegated the authority to assign amounts for specific purposes.

Under the District’s fund balance policy these funds may be assigned by the Business Manager, who shall allocate these funds prior to the annual audit in consultation with the District Superintendent, Board President, and Board Treasurer. These funds include amounts remaining from the fiscal year’s building or department budgets or from miscellaneous projects which are reserved for expenditure in subsequent years.

Unassigned – resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

When restricted and other fund balance resources are available for use, it is the District’s policy to use restricted resources first, followed by committed, assigned, and unassigned amounts, respectively.

P. District’s Fund Balance Policy

The Board recognizes the need for carrying an operating reserve in the Unassigned General Fund Balance to:

1. Provide adequate working capital sufficient to meet the District’s cash flow requirements;
2. Function as a safeguard to fund unanticipated expenses; and,
3. Demonstrate fiscal responsibility and maintain District bond rating.

The Unassigned General Fund Balance will be maintained to provide the District with sufficient working capital and a margin of safety to address emergencies without borrowing. Should the Unassigned General Fund Balance be less than 10% of general fund expenditures and transfers, the Board shall adopt a four-year plan to obtain the minimum 10% Unassigned General Fund Balance as outlined above. All unexpended funds at year end which are not included within another fund balance classification will be allocated to the Unassigned General Fund Balance.

Two separate two-thirds motions shall be required for an allocation from the Unassigned General Fund Balance and then only in the event of an emergency or a combined “deficit budget” between the General (Fund 10) and Special Education Fund (Fund 27).

When the Business Manager determines that budgeted expenditures are likely to exceed budgeted revenues for any District fund, the Business Manager shall inform the Board Treasurer who will report this fact to the Board at its next regularly scheduled meeting. Any use of the Unassigned General Fund Balance to fund such a deficit must be approved by a two-thirds majority vote of the Board.

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

1. Summary of Significant Accounting Policies (Continued)
Q. Change in Accounting Principles

Effective July 1, 2024, the District adopted GASB Statement No. 101 (GASB 101), *Compensated Absences*. GASB 101 was issued to provide guidance on the accounting and financial reporting for compensated absences. The District's calculation of the compensated absence liability did not change as a result of implementing this standard.

Effective July 1, 2024, the District adopted GASB Statement No. 102 (GASB 102), *Certain Risk Disclosures*. GASB 102 was issued to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The District does not have any certain risk disclosures requiring disclosure in the financial statements.

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

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

Explanation of Differences Between Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances and the Statement of Activities

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

1. Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas the statement of activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis whereas the accrual basis of accounting is used on the statement of activities.
2. Capital-related differences include the difference between recording an expenditure for the purchase of capital items in the governmental fund statements and depreciation expense on those items as recorded in the statement of activities.
3. Long-term debt transaction differences occur because both interest and principal payments are recorded as expenditures in the governmental fund statements, whereas interest expense is recorded in the statement of activities as incurred, and principal payments are recorded as a reduction of liabilities in the statement of net position.
4. Payments to retired employees for postemployment benefits are recorded when paid in the fund financial statements. Expenses are recorded in the statement of activities when incurred. Payments to retired employees reduce the postemployment liabilities.

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

3. Cash and Investments

For all the District's cash and investments shown below, the market value at the balance sheet date is substantially the same as the fair value. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit. At various times during the year, the District's deposits were higher than the June 30, 2025 balances. This means that the District's risk and exposure could be higher at these times.

<u>Depository:</u>	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Associated Risk</u>
Local Financial Institutions			
Checking and Savings Accounts	\$ 5,136,065	\$ 5,136,065	Custodial credit risk
Certificates of Deposit	81,852	81,852	Custodial credit risk
WISC			
Money Market Accounts	4,704,980	4,984,907	Credit risk, interest rate risk
Certificates of Deposit	200,000	200,000	Custodial credit risk, credit risk, interest rate risk
LGIP	20,304,206	20,304,206	Credit risk, interest rate risk
Total June 30, 2025	<u>\$ 30,427,103</u>	<u>\$ 30,707,030</u>	

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

Governmental Activities	
Cash and Investments - Current	\$ 17,871,904
Restricted Cash and Investments - Current	5,652,925
Employee Benefit Trust	6,902,274
Total	<u>\$ 30,427,103</u>

Restricted cash in the amount of \$4,138,604 in the Debt Service fund and \$1,514,321 in the Capital Projects fund includes amounts set aside for future payment of G.O. debt and capital project expenditures. The restricted cash to pay for these future requirements is offset in the restricted fund balance of the respected funds.

The LGIP is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. All investments are valued at amortized cost by the SIF for purposes of calculating earnings to each participant. Specifically, the SIF distributes income to pool participants monthly, based on their average daily share balance. Distributions include interest income based on stated rates (both paid and accrued), amortization of discounts and premiums on a straight-line basis, realized investment gains and losses calculated on an amortized cost basis, and investment expenses. This method does not distribute to participants any unrealized gains or losses generated by the pool's investments. Detailed information about the SIF is available in separately issued financial statements available at <https://www.doa.wi.gov/Pages/StateFinances/LGIP.aspx>.

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

3. Cash and Investments (Continued)

Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At June 30, 2025, the fair value of the District's share of the LGIP's assets was substantially equal to the amount reported on this page.

Investment allocation in the LGIP as of June 30, 2025 was: 98% in U.S. Government Securities and 2% in Certificates of Deposit, Bankers' Acceptances, Commercial Paper, and Corporate Notes. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

Investments Authorized by Wisconsin State Statutes

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

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

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater sensitivity its fair value has to changes in market interest rates. The District's investment policy minimizes this risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby, avoiding the need to sell securities on the open market prior to maturity.

The Local Government Investment Pool investments have an average maturity of 3 days.

The WISC CD investments have maturities after June 30, 2025 as follows:

Less than six months	\$ 200,000
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OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

3. 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. State law limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The District has an investment policy that limits investments to only those authorized under Wisconsin Statute 66.060.

As of June 30, 2025, the District's investment in the Wisconsin Local Government Investment Pool and the WISC government security were not rated.

Concentration of Credit Risk

The District does not have a policy for concentration of credit risk. No District investment represents 5% or more of the total investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the District would not be able to recover the value of its investment of collateral securities that are in the possession of another party. The District's investment policy eliminates this risk by having securities registered in the District's name and held by a third-party custodian. Safekeeping practices should qualify under the highest recognized safekeeping procedures. Deposits in each local and area bank are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for time and savings accounts and \$250,000 for demand deposits accounts. Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$1,000,000. The District's policy is to obtain collateral or insurance for all deposited amounts in excess of FDIC and State Deposit Guarantee Fund insurable limits.

As of June 30, 2025, the District's had no deposits with financial institutions in excess of FDIC and State Deposit Guarantee limits.

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

3. Cash and Investments (Continued)

Fair Value Measurement

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

The District uses the following hierarchical disclosure framework:

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

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

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

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

	Assets at Fair Value as of June 30, 2025	
	Fair Value	Level 1
Certificates of Deposit	\$ 200,000	\$ 200,000
Totals	\$ 200,000	\$ 200,000

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

4. Capital Assets

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

	Balance 7/1/2024	Additions	Retirements	Balance 6/30/2025
Governmental Activities				
Non-Depreciable Capital Assets:				
Land	\$ 4,852,933	\$ -	\$ -	\$ 4,852,933
Construction in Progress	15,076	400,164	(367,240)	48,000
Total Non-Depreciable Capital Assets	4,868,009	400,164	(367,240)	4,900,933
Capital Assets being Depreciated:				
Buildings	164,847,469	973,843	(521,348)	165,299,964
Furniture and Equipment	12,378,010	1,052,946	(1,023,095)	12,407,861
Land Improvements	3,058,261	81,747	-	3,140,008
Total Capital Assets being Depreciated	180,283,740	2,108,536	(1,544,443)	180,847,833
Less Accumulated Depreciation	(61,883,804)	(5,061,659)	1,543,545	(65,401,918)
Net Governmental Capital Assets	<u>\$ 123,267,945</u>	<u>\$ (2,552,959)</u>	<u>\$ (368,138)</u>	<u>\$ 120,346,848</u>

Depreciation expense was charged to the following functions:

Regular instruction	\$ 575,725
Special education instruction	3,155
Vocational instruction	29,304
Other instruction	63,634
Pupil services	3,308
Instructional staff services	182,559
Administration services	17,309
Operation and maintenance	425,449
Community service	1,569
Food service	22,281
Depreciation not charged to a specific function	3,737,366
Total depreciation	<u>\$ 5,061,659</u>

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

5. Subscription-Based Information Technology Arrangements

The District has three subscription-based information technology arrangements (SBITAs) for:

- Various interactive instructional curriculum and courseware subscriptions.
- On premises calling subscriptions and licenses.
- Teachers, staff, and students survey software subscriptions.

The total amount of subscription assets and related accumulated amortization, and the amount of subscription liabilities, as of June 30, 2025 are as follows:

	Balance 6/30/2024	Additions	Subtractions	Balance 6/30/2025
Subscription Assets	\$ 385,075	\$ -	\$ -	\$ 385,075
Less: Accumulated Amortization	(155,117)	(120,443)	-	(275,560)
Total Subscription Assets, Net	<u>\$ 229,958</u>	<u>\$ (120,443)</u>	<u>\$ -</u>	<u>\$ 109,515</u>
 Subscription Liabilities	 <u>\$ 33,316</u>	 <u>\$ -</u>	 <u>\$ (33,316)</u>	 <u>\$ -</u>

The total SBITA costs for the year ended June 30, 2025 are as follows:

	June 30, 2025
Amortization expense	<u>\$ 120,443</u>
Interest on lease liabilities	<u>61</u>
Total	<u><u>\$ 120,504</u></u>

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

6. Long-Term Obligations

Long-term obligations of the District are as follows:

	Balance 6/30/2024	Issued	Retired	Balance 6/30/2025	Amount Due Within One Year
G.O. Bonds	\$ 73,255,000	\$ -	\$ 3,775,000	\$ 69,480,000	\$ 3,925,000
Subtotal G.O. Debt	<u>73,255,000</u>	<u>-</u>	<u>3,775,000</u>	<u>69,480,000</u>	<u>3,925,000</u>
Premium (discount) on debt	2,388,360	-	191,450	2,196,910	191,450
Compensated absences*	<u>1,766,703</u>	<u>251,149</u>	<u>-</u>	<u>2,017,852</u>	<u>-</u>
Total Long-Term Debt	<u>\$ 77,410,063</u>	<u>\$ 251,149</u>	<u>\$ 3,966,450</u>	<u>\$ 73,694,762</u>	<u>\$ 4,116,450</u>

*The change in compensated absences liability is presented as a net change.

General Obligation Debt

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the District. General obligation debt at June 30, 2025 is comprised of the following individual issues:

Description	Original Amount	Issue Date	Interest Rate %	Date of Maturity	Balance 6/30/2025	Amount Due Within One Year
GO School Improvement Bonds	\$ 54,600,000	3/2/2015	2.5-4.0%	3/1/2035	\$ 32,650,000	\$ 2,830,000
GO School Building & Improvement Bonds	\$ 44,900,000	3/1/2019	3.0-5.0%	3/1/2039	36,830,000	1,095,000
Total General Obligation Debt					<u>\$ 69,480,000</u>	<u>\$ 3,925,000</u>

The 2024 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$4,792,134,154. The legal debt limit and margin of indebtedness as of June 30, 2025, in accordance with §67.03(1)(b) of the Wisconsin statutes follows:

Debt Limit (10% of \$4,792,132,154)	\$ 479,213,215
Deduct long-term debt applicable to debt margin	<u>69,480,000</u>
Margin of indebtedness	<u>\$ 409,733,215</u>

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

6. Long-Term Obligations (Continued)

Aggregate cash flow requirements for the retirement of long-term principal and interest as of June 30, 2025 are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 3,925,000	\$ 2,405,869	\$ 6,330,869
2027	4,075,000	2,237,919	6,312,919
2028	4,220,000	2,101,444	6,321,444
2029	4,370,000	1,955,051	6,325,051
2030	4,530,000	1,798,451	6,328,451
2031-2035	25,020,000	6,634,644	31,654,644
2036-2039	23,340,000	2,049,075	25,389,075
Totals	<u>\$ 69,480,000</u>	<u>\$ 19,182,453</u>	<u>\$ 88,662,453</u>

7. Employee Retirement Plans

Defined Benefit Pension Plan

Plan Description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

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

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.

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

7. Employee Retirement Plans (Continued)

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

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

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

The WRS also provides death and disability benefits for employees.

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

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2015	2.9	2.00
2016	0.5	-5.00
2017	2.0	4.00
2018	2.4	17.00
2019	0.0	-10.00
2020	1.7	21.00
2021	5.1	13.00
2022	7.4	15.00
2023	1.6	-21.00
2024	3.6	15.00

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

7. Employee Retirement Plans (Continued)

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

During the reporting period, the WRS recognized \$2,754,586 in contributions from the employer.

Contribution rates as of June 30, 2025 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including Teachers, Executives and Elected officials)	6.95%	6.95%
Protective with Social Security	6.95%	14.95%
Protective without Social Security	6.95%	18.95%

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

At June 30, 2025, the District reported a liability (asset) of \$3,140,825 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2023, rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability (asset) was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, the District's proportion was 0.19114483%, which was an increase of 0.00000224% from its proportion measured as of December 31, 2023.

For the year ended June 30, 2025, the District recognized pension expense of \$4,186,633.

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

7. Employee Retirement Plans (Continued)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 9,753,983	\$ (9,165,684)
Net differences between projected and actual earnings on pension plan investments	4,772,650	-
Changes in assumptions	931,943	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	592	(89,180)
Employer contributions subsequent to the measurement date	1,503,863	-
Total	<u>\$ 16,963,031</u>	<u>\$ (9,254,864)</u>

\$1,503,863 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense (revenue) as follows:

Year Ended June 30:	Net Deferred Outflows (Inflows) of Resources
2026	\$ 1,853,690
2027	6,480,953
2028	(1,625,526)
2029	(504,813)
Total	<u>\$ 6,204,304</u>

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

7. Employee Retirement Plans (Continued)

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

Actuarial Valuation Date:	December 31, 2023
Measurement Date of Net Pension Liability (Asset):	December 31, 2024
	January 1, 2021 - December 31, 2023
Experience Study:	Published November 19, 2024
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% - 5.7%
Mortality:	2020 WRS Experience Mortality Table
Post-Retirement Adjustments*	1.7%*

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

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

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

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

7. Employee Retirement Plans (Continued)

Asset Allocation Targets and Expected Returns¹

As of December 31, 2024

<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %²</u>
Public Equity	38	7.0	4.3
Public Fixed Income	27	6.1	3.4
Private Equity/Debt	20	9.5	6.7
Inflation Sensitive	19	4.8	2.1
Real Estate	8	6.5	3.8
Leverage ³	(12)	3.7	1.1
Total Core Fund	100	7.5	4.8
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	6.5	3.8
International Equities	30	7.4	4.7
Total Variable Fund	100	6.9	4.2

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

²New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.6%

³The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

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 6.80% and a municipal bond rate of 4.08% (Source: “20-Bond GO Index” is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds’ average quality is roughly equivalent to Moody’s Investors Service’s Aa2 rating and Standard and Poor’s Corp.’s AA.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

7. Employee Retirement Plans (Continued)

Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80 percent, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
District's proportionate share of the net pension liability (asset)	\$ 29,465,048	\$ 3,140,825	\$ (15,561,778)

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

8. Supplemental Pension (Stipend) Benefit

The District follows GASB Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement No. 68, which allows the District to report its liability for supplemental pension benefits and to reflect an actuarially determined liability for the present value of projected future benefits for employees on the financial statements.

At June 30, 2025, the District's total pension liability was actuarially valued as of June 30, 2023 and measured as of June 30, 2024.

Plan Description, Vesting, and Benefits Provided. Employees not classified as Administrators may receive, in lieu of the OPEB benefits as stated in Note 9, a stipend benefit. The annual amount of this stipend differs by classification. A brief description of the stipend benefits are noted below.

Stipend Benefit. At the time of retirement, if an employee is at least age 55 with a minimum of 10 years of service with the District, or is an Administrator without 10 years of service, the District shall contribute one lump sum to a 401(a) or 403(b) account for qualifying retirees at the following rates:

- \$1,000 per year of service for employees covered by District-sponsored family health coverage plan for a minimum of six months.
- \$500 per year of service for employees covered by District-sponsored single health coverage plan for a minimum of six months.
- \$250 per year of service for those employees who do not qualify for any of the above benefits.

After exhaustion of District benefit, eligible retirees are allowed to remain on the District's group medical plan provided that the retiree self-pays the full amount (100%) of the premiums.

There are 540 active employees and 2 retirees in the plan as of the measurement date of June 30, 2024.

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

8. Supplemental Pension (Stipend) Benefit (Continued)

Funding Policy. Payments under the plan are made on a pay-as-you go basis. There are no invested plan assets accumulated for payment of future benefits. The general fund is used for funding of all pension/retirement benefits. The employer makes all contributions.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources Related to Pensions. For the year ended June 30, 2025, the District recognized a supplemental pension expense of \$169,617.

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

Gain / Loss	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ 61,034	\$ (91,127)
Changes of assumptions or other inputs	50,851	(154,505)
District contributions subsequent to the measurement date	82,750	-
Total	<u>\$ 194,635</u>	<u>\$ (245,632)</u>

\$82,750 reported as deferred outflows of resources related to the supplemental pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the supplemental pension will be recognized in pension expense as follows:

Year Ended June 30:	Net Deferred Outflows (Inflows) of Resources
2026	\$ (12,430)
2027	(12,430)
2028	(12,430)
2029	(12,430)
2030	(12,430)
Thereafter	(71,597)
Total	<u>\$ (133,747)</u>

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

8. Supplemental Pension (Stipend) Benefit (Continued)

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

Beginning Balance	<u>\$ 1,214,740</u>
Changes for the Year	
Service Costs	130,480
Interest	51,567
Differences Between Expected and Actual Experiences	39,821
Changes of Assumptions or Other Inputs	(6,548)
Benefit Payments	<u>(62,750)</u>
Net Changes	<u>152,570</u>
Ending Balance	<u><u>\$ 1,367,310</u></u>

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

Actuarial Valuation Date:	June 30, 2023
Measurement Date of Total Pension Liability	June 30, 2024
Discount Rate:	4.21% - Implicit in this rate is 2.50% assured rate of inflation. 4.21% based upon a municipal bond rate on the S&P Municipal Bond 20 Year High Grade Index published by the Federal Reserve for the week at the beginning of the measurement period.
Projected salary increases	3.00%

Mortality, disability, and retirement rates are based on those used to value the Wisconsin Retirement System pension plan for public schools.

Actuarial assumptions are based upon an experience study conducted in 2021 using Wisconsin Retirement System (WRS) experience from 2018-2020.

Changes in assumptions between years resulted in an increase in the discount rate to 4.21% from 4.13% in the prior year.

Single Discount Rate. A single discount rate of 4.21% (based upon all years of projected payments discounted at a municipal bond rate of 4.21%) was used in this valuation in calculating the supplemental pension liability. It was assumed that the District would continue to fund its retiree benefits out of its general fund assets on a pay-as-you-go basis.

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

8. Supplemental Pension (Stipend) Benefit (Continued)

Sensitivity of the District's Total Pension Liability to Changes in the Discount Rate. The following presents the District's total pension liability calculated using the discount rate of 4.21 percent, as well as what the District's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.21 percent) or 1-percentage point higher (5.21 percent) than the current rate:

	1.00% Decrease to Discount Rate (3.21%)	Current Discount Rate (4.21%)	1.00% Increase to Discount Rate (5.21%)
Total Pension Liability	\$ 1,450,318	\$ 1,367,310	\$ 1,287,424

9. Other Postemployment Benefits (OPEB) Plan

The District follows GASB Statement No. 75, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions, which allows the District to report its liability for other postemployment benefits consistent with newly established generally accepted accounting principles and to reflect an actuarially determined liability (asset) for the present value of projected future benefits for retired and active employees on the financial statements.

At June 30, 2025, the District's net OPEB liability (asset) was measured as of June 30, 2024, and the total pension liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of June 30, 2023.

Description of the Plan. The District administers a single-employer defined benefit healthcare plan for the payment of the District's OPEB liability (asset) relating to medical and dental insurance. In addition, the District's group health insurance plan provides coverage to active employees and retirees (or other qualified terminated employees) at blended premium rates. Both of these result in another post-employment benefits, the latter commonly referred to as an implicit rate subsidy. Calculations are based on the pattern of sharing of costs between the employer and plan members at that point.

The District does not issue a stand-alone financial report for this plan.

Funding Policy. The District established the Oregon School District Post-Employment Benefits Trust in order to accumulate funds and finance the costs of OPEB.

Contributions. The trust does not require any employee or employer contributions.

Detail of Benefits. The District will contribute 90% of the lowest cost medical and dental premiums, frozen at the time of retirement, to qualified Administrators at least age 55, on behalf of the retiree for a period of eight years. The contribution may exceed Medicare-eligibility. Any monies resulting from unused sick leave accumulated upon retirement may be used to continue coverage under the District's group plans.

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

9. Other Postemployment Benefits (OPEB) Plan (Continued)

The District will contribute 90% of the lowest cost medical and dental premiums, frozen at the time of retirement, to all other qualified District employees, at least age 55 with a minimum of 10 years of service and hired prior to July 1, 2001, on behalf of the retiree for a period of four years but not to exceed Medicare-eligibility. Any monies resulting from unused sick leave accumulated upon retirement may be used to continue coverage under the District's group plans.

All other District employees not classified as administrators, hired on or after July 1, 2001, who retire at age 55 or greater and have reached ten years of service in the District are eligible for a supplemental stipend benefit described in Note 8.

After exhaustion of the District benefit, eligible retirees are allowed to remain on the District's group medical plan provided that the retiree self-pays the full amount (100%) of the premiums for the duration of COBRA.

Employees Covered by Benefit Terms. Employees participating in the OPEB consisted of the following at June 30, 2023, the date of the latest actuarial valuation:

Inactive employees or beneficiaries currently receiving benefit payments	34
Active employees	440
	<u>474</u>

Employees are not eligible for benefits unless they were hired prior to July 1, 2001. While the total number of participants noted above include those that are not currently eligible to receive benefits, those individuals were excluded in the calculation of the actual liability.

Net OPEB Liability (Asset)

The District's net OPEB liability (asset) of (\$77,928) was measured at June 30, 2024, and was determined by an actuarial valuation as of June 30, 2023.

Actuarial Assumptions and Other Inputs. The net OPEB liability (asset) in the June 30, 2023 actuarial valuation, and measured as of June 30, 2024, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.00% average, including inflation
Discount rate	4.21%
Healthcare cost trend rates	7.00% decreasing to 6.50%, then decreasing by 0.10% per year down to 4.50%, and level thereafter

Mortality rates were based the Wisconsin 2020 WRS experience tables adjusted for future mortality improvements using the MP-2021 fully generated improvement scale.

The actuarial assumptions used in the June 30, 2023 valuation and measured as of June 30, 2024 were based on a study conducted in 2021 using the WRS experience from 2018-2020.

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

9. Other Postemployment Benefits (OPEB) Plan (Continued)

Changes in assumptions between years resulted in an increase in the discount rate to 4.21% from 4.13% in the prior year. All other assumptions and methods remained unchanged from the actuarial valuation performed as of June 30, 2023.

Discount Rate. The discount rate used to measure the total net OPEB liability (asset) was 4.21%. The projection of cash flows used to determine the discount rate assumed that the District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the net OPEB liability. The long-term expected rate of return is equal to the discount rate.

The discount rate is based upon all years of projected payments discounted at a 4.21% long-term expected rate of return. This rate is equivalent to the Bond Buyer GO 20-Year Municipal Bond Index published by the Federal Reserve as of the week of the measurement date.

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

Changes in the Net OPEB Liability (Asset)

	Increase (Decrease)		
	Total OPEB Liability (Asset)	Fiduciary Net Position	Net OPEB Liability (Asset)
	(a)	(b)	(a)-(b)
Balance at 6/30/2023	<u>\$ 6,345,819</u>	<u>\$ 5,961,295</u>	<u>\$ 384,524</u>
Changes for the year:			
Service cost	292,889	-	292,889
Interest	256,701	-	256,701
Differences between expected and actual experience	42,698	-	42,698
Changes of assumptions or other inputs	(23,644)	-	(23,644)
Contributions - employer	-	705,390	(705,390)
Net investment income	-	325,706	(325,706)
Benefit payments	<u>(553,497)</u>	<u>(553,497)</u>	<u>-</u>
Net Changes	<u>15,147</u>	<u>477,599</u>	<u>(462,452)</u>
Balance at 6/30/2024	<u><u>\$ 6,360,966</u></u>	<u><u>\$ 6,438,894</u></u>	<u><u>\$ (77,928)</u></u>

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate. The following presents the net OPEB liability (asset) of the District, as well as what the District's net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.21 percent) or 1-percentage-point higher (5.21 percent) than the current discount rate:

	1.00% Decrease 3.21%	Current Discount Rate 4.21%	1.00% Increase 5.21%
Net OPEB Liability (Asset)	<u>\$ 220,898</u>	<u>\$ (77,928)</u>	<u>\$ (368,560)</u>

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

9. Other Postemployment Benefits (OPEB) Plan (Continued)

Sensitivity of the Net OPEB Liability (Asset) to Changes in Healthcare Cost Trend Rates. The following represents the net OPEB liability (asset) of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.00 percent decreasing to 5.50 percent, then decrease by 0.10 percent per year down to 3.50 percent, and level thereafter) or 1-percentage-point higher (8.00 percent decreasing to 7.50 percent, then decrease by 0.10 percent per year down to 5.50 percent, and level thereafter) than the current healthcare cost trend rates:

	1.00% Decrease (6.00% decreasing to 3.50%))	Health Care Cost Trend Rates (7.00% decreasing to 4.50%)	1.00% Increase (8.00% decreasing to 5.50%)
Net OPEB Liability (Asset)	\$ (495,880)	\$ (77,928)	\$ 385,545

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

For the year ended June 30, 2024, the District recognized an OPEB expense of \$194,688. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related the OPEB from the following sources:

Gain / Loss	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ 251,577	\$ (889,227)
Changes of assumptions or other inputs	348,660	(779,038)
Net differences between projected and actual earnings on OPEB plan investments	-	(38,220)
District contributions subsequent to the measurement date	-	-
Total	\$ 600,237	\$ (1,706,485)

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

Year Ended June 30:	Net Deferred Outflows (Inflows) of Resources
2026	\$ (125,743)
2027	(147,532)
2028	(168,566)
2029	(127,992)
2030	(104,794)
Thereafter	(431,621)
Total	\$ (1,106,248)

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

10. Interfund Transactions

Receivables/Payables

Interfund receivable and payable balances in the fund financial statements on June 30, 2025 were as follows:

Payable Fund	Receivable Fund	Amount	Purpose
Employee Benefit Trust	General Fund	\$ 149,787	OPEB Implicit Rate
Total General Fund		<u>149,787</u>	
General Fund	Employee Benefit Trust	43,386	OPEB Contributions
Total Employee Benefit Trust		<u>43,386</u>	
Subtotal - Fund Financial Statements		193,173	
Less: Fund Eliminations		<u>(86,772)</u>	
Total - Government-Wide Statements		<u><u>\$ 106,401</u></u>	

Transfers

Transfers in the fund financial statements for the year ended June 30, 2025 were as follows:

Fund Transferred To	Fund Transferred From	Amount	Purpose
Debt Service	General Fund	\$ 1,351,183	Future Debt Defeasement
			Long-Term Capital Improvement
Capital Projects	General Fund	3,066	Trust Contribution
Food Service	General Fund	115,810	Reorganization Settlement
Package Cooperative	General Fund	3,445	Operations

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

Additionally, during fiscal year ended June 30, 2025, the General Fund transferred \$7,565,753 to the Special Education Fund. These transfers were used to cover any costs not covered by direct revenues. The Special Education Fund is combined into the general fund in the governmental funds financial statements.

11. Self-Funded Insurance Program

In fiscal year 2011/12, the District established a self-funded dental benefit plan for its employees. The Plan administrator, Delta Dental of Wisconsin, is responsible for the approval, processing, and payment of claims, after which they bill the District for reimbursement. The District is also responsible for a monthly administrative fee. The Plan reports on a fiscal year ending June 30th.

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

The District has no stop-loss coverage for dental care coverage of the Plan. However, there is a maximum benefit of \$2,000 per person per benefit accumulation period.

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

11. Self-Funded Insurance Program (Continued)

At June 30, 2025, the District has reported a liability of \$56,962, which represents reported and unreported claims which were incurred on or before June 30, 2025, but were not paid by the District as of that date. This amount consists of claims reported to the District by the Plan administrator of \$31,329 and claims which were not yet reported to either the Plan administrator or the District of \$25,633. 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 through June 30, 2025 are as follows:

	Accrued Balance at Beginning of Year	Current Claims and Changes in Estimates	Claim Payments	Accrued Balance at End of Year
2022-2023	\$ 46,935	\$ 730,908	\$ 728,100	\$ 49,743
2023-2024	49,743	832,372	821,624	60,491
2024-2025	60,491	810,947	814,476	56,962

12. Fund Balances

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

	General Fund	Capital Projects	Debt Service	Community Service	Special Revenue	Food Service	Total
Fund Balances:							
<u>Nonspendable:</u>							
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,509	\$ 32,509
Prepays	102,964	-	-	-	-	-	102,964
Tech Houses	100,977	-	-	-	-	-	100,977
<u>Restricted for:</u>							
Self Insurance	547,553	-	-	-	-	-	547,553
Prefunded Sick Leave Benefit	325,000	-	-	-	-	-	325,000
Food Service	-	-	-	-	-	95,943	95,943
Debt Service Reserve	-	-	4,138,604	-	-	-	4,138,604
Donor Restrictions	-	-	-	-	1,440,291	-	1,440,291
Capital Projects	-	1,514,321	-	-	-	-	1,514,321
Community Service	-	-	-	143,431	-	-	143,431
<u>Assigned to:</u>							
Department Carryover	849,943	-	-	-	-	-	849,943
Building Carryover	219,267	-	-	-	-	-	219,267
Teacher Compensation Carryover	596,077	-	-	-	-	-	596,077
Department of Instruction	546,179	-	-	-	-	-	546,179
Unrestricted State Aids	211,481	-	-	-	-	-	211,481
<u>Unassigned</u>	<u>18,191,141</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,191,141</u>
Total Fund Balances	<u>\$ 21,690,582</u>	<u>\$ 1,514,321</u>	<u>\$ 4,138,604</u>	<u>\$ 143,431</u>	<u>\$ 1,440,291</u>	<u>\$ 128,452</u>	<u>\$ 29,055,681</u>

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

13. Limitation on School District Revenues

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

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

History of Increased Revenue Limits

In November of 2014 the residents of the Oregon School District passed a referendum that the District could override its revenue limit by \$355,864 each year on a recurring basis, beginning in the 2015-16 school year. This is in order to pay for increased maintenance and utility costs due to the building expansions.

In November of 2016 the residents of the Oregon School District passed a referendum that the District could override its revenue limit by \$1,500,000 each year on a recurring basis, beginning in the 2016-17 school year. This is in order to pay for employee compensation for teachers and other educational staff.

In November of 2019 the residents of the Oregon School District passed a referendum that the District could override its revenue limit by \$2,118,487 each year on a recurring basis, beginning in the 2020-21 school year. This is in order to pay for operation and maintenance expenses of the District including capital maintenance projects at the District facilities, the cost of operation a new elementary school and District staffing costs.

In November of 2023 the residents of the Oregon School District passed a referendum that the district could override its revenue limit by \$5,420,000 for the 2022-23 school year, by an additional \$3,000,000 (\$8,420,000 total) for the 2023-24 school year, and by an additional \$2,980,000 (\$11,400,000 total) for the 2024-25 school year and thereafter. This is in order to pay for compensation and other instructional and operation expenditures.

14. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers' compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. There has been no reduction in insurance coverage in the prior year. Settled claims have not exceeded the commercial coverage in any of the past three years.

15. Commitments

Prior to June 30, 2025, the District entered into a capital-related roofing contract commitment totaling \$474,102.

OREGON SCHOOL DISTRICT
Notes to the Financial Statements
For the Year Ended June 30, 2025

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

The GASB has adopted GASB Statement No. 103, *Financial Reporting Model Improvements*, effective for periods beginning after June 15, 2025, and GASB Statement No. 104, *Disclosure of Certain Capital Assets*, effective for periods beginning after June 15, 2025. When these become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

**Oregon School District
Oregon, Wisconsin**

**Budgetary Comparison Schedule for the General Fund
Budget and Actual
For the Year Ended June 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local	\$ 38,760,044	\$ 38,942,291	\$ 39,149,371	\$ 207,080
Interdistrict	3,488,082	3,494,211	3,496,301	2,090
State	25,870,731	26,003,902	26,130,283	126,381
Federal	431,423	433,889	379,022	(54,867)
Other	187,622	212,617	249,905	37,288
Total Revenues	<u>68,737,902</u>	<u>69,086,910</u>	<u>69,404,882</u>	<u>317,972</u>
EXPENDITURES				
Current Expenditures				
Instruction:				
Regular Instruction	26,617,344	26,638,843	24,261,107	2,377,736
Vocational Instruction	1,849,650	1,853,922	1,570,616	283,306
Other Instruction	5,083,611	4,976,266	4,590,795	385,471
Support Service:				
Pupil Services	3,502,378	3,545,948	3,073,761	472,187
Instructional Staff Services	5,023,527	4,916,856	4,351,228	565,628
Administration Services	5,384,134	5,384,134	5,219,376	164,758
Operation and Maintenance	5,498,358	5,508,353	5,291,108	217,245
Pupil Transportation	2,667,182	2,667,314	2,536,078	131,236
Other Support Services	3,078,680	3,078,680	2,892,666	186,014
Non-Program Services	2,257,047	2,257,047	2,180,042	77,005
Debt Service:				
Principal	20,746	32,685	33,316	(631)
Interest and Fiscal Charges	1,281	1,644	1,013	631
Capital Outlay	1,612,931	1,628,794	1,542,606	86,188
Total Expenditures	<u>62,596,869</u>	<u>62,490,486</u>	<u>57,543,712</u>	<u>4,946,774</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>6,141,033</u>	<u>6,596,424</u>	<u>11,861,170</u>	<u>5,264,746</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out	(11,026,972)	(9,994,446)	(9,039,257)	955,189
Total Other Financing Sources (Uses)	<u>(11,026,972)</u>	<u>(9,994,446)</u>	<u>(9,039,257)</u>	<u>955,189</u>
Net Change in Fund Balance	(4,885,939)	(3,398,022)	2,821,913	6,219,935
Fund Balance - Beginning of Year	18,868,669	18,868,669	18,868,669	-
Fund Balance - Ending of Year	<u>\$ 13,982,730</u>	<u>\$ 15,470,647</u>	<u>\$ 21,690,582</u>	<u>\$ 6,219,935</u>

See accompanying notes to the required supplementary information.

**Oregon School District
Oregon, Wisconsin**

**Budgetary Comparison Schedule for the
Special Education Fund - Budget and Actual
For the Year Ended June 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interdistrict	\$ 10,294	\$ 10,294	\$ -	\$ (10,294)
Intermediate	-	-	11,032	11,032
State	3,404,947	3,214,918	3,294,517	79,599
Federal	1,028,600	1,028,600	1,106,883	78,283
Total Revenues	<u>4,443,841</u>	<u>4,253,812</u>	<u>4,412,432</u>	<u>158,620</u>
EXPENDITURES				
Current Expenditures				
Instruction:				
Special Education Instruction	9,076,913	9,067,690	8,467,832	599,858
Support Service:				
Pupil Services	2,317,320	2,341,489	2,252,518	88,971
Instructional Staff Services	619,419	623,921	619,008	4,913
Operation and Maintenance	2,000	2,000	204	1,796
Pupil Transportation	550,100	550,198	469,501	80,697
Other Support Services	45,000	51,000	42,777	8,223
Non-Program Services	140,002	132,002	119,891	12,111
Capital Outlay	-	6,454	6,454	-
Total Expenditures	<u>12,750,754</u>	<u>12,774,754</u>	<u>11,978,185</u>	<u>796,569</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(8,306,913)</u>	<u>(8,520,942)</u>	<u>(7,565,753)</u>	<u>955,189</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>8,306,913</u>	<u>8,520,942</u>	<u>7,565,753</u>	<u>(955,189)</u>
Total Other Financing Sources (Uses)	<u>8,306,913</u>	<u>8,520,942</u>	<u>7,565,753</u>	<u>(955,189)</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to the required supplementary information.

**Oregon School District
Oregon, Wisconsin**

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenues and Expenditures
For the Year Ended June 30, 2025**

	<u>General Fund</u>	<u>Special Education Fund</u>
A) Sources/Inflows of Resources:		
Actual amounts "total revenues" from the budgetary comparison schedules	\$ 69,404,882	\$ 4,412,432
Reclassification:		
Special education fund revenues are reclassified to the general fund, required for GAAP reporting	<u>4,412,432</u>	<u>(4,412,432)</u>
The general fund revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 73,817,314</u>	<u>\$ -</u>
	<u>General</u>	<u>Special</u>
	<u>Fund</u>	<u>Education</u>
B) Uses/Outflows of Resources:		
Actual amounts "total expenditures" from the budgetary comparison schedules	\$ 57,543,712	\$ 11,978,185
Reclassification:		
Special education fund expenditures are reclassified to the general fund, required for GAAP reporting	<u>11,978,185</u>	<u>(11,978,185)</u>
The general fund expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 69,521,897</u>	<u>\$ -</u>

See accompanying notes to the required supplementary information.

OREGON SCHOOL DISTRICT
DISTRICT NET OPEB LIABILITY (ASSET) SCHEDULES
For the Year Ended June 30, 2025

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total OPEB Liability (Asset)									
Service costs	\$ 292,889	\$ 385,315	\$ 376,836	\$ 475,006	\$ 388,648	\$ 418,390	\$ 433,314	\$ 475,482	\$ 475,482
Interest	256,701	164,092	168,334	177,856	258,421	277,869	258,584	226,279	223,910
Difference between expected and actual experience	42,698	(618,738)	(129,301)	(242,452)	-	(296,255)	-	780,129	-
Changes in assumptions or other inputs	(23,644)	(409,923)	-	(152,318)	448,958	228,302	(87,212)	(1,076,194)	-
Benefit payments	(553,497)	(550,485)	(666,790)	(597,642)	(638,272)	(641,378)	(509,593)	(568,653)	(672,199)
Net change in total OPEB	15,147	(1,029,739)	(250,921)	(339,550)	457,755	(13,072)	95,093	(162,957)	27,193
Total OPEB Liability (Asset)-Beginning	6,345,819	7,375,558	7,626,479	7,966,029	7,508,274	7,521,346	7,426,253	7,589,210	7,562,017
Total OPEB Liability (Asset) -Ending (a)	\$ 6,360,966	\$ 6,345,819	\$ 7,375,558	\$ 7,626,479	\$ 7,966,029	\$ 7,508,274	\$ 7,521,346	\$ 7,426,253	\$ 7,589,210

Fiduciary Net Position

Contributions - employer	\$ 705,390	\$ 912,627	\$ 900,798	\$ 843,687	\$ 898,248	\$ 826,145	\$ 781,740	\$ 864,588	\$ 928,542
Net investment income	325,706	193,987	13,512	4,245	64,071	93,168	51,088	22,939	10,403
Benefit payments	(553,497)	(550,485)	(666,790)	(597,642)	(638,272)	(641,378)	(509,593)	(568,653)	(672,199)
Net change in fiduciary net position	477,599	556,129	247,520	250,290	324,047	277,935	323,235	318,874	266,746
Fiduciary Net Position-Beginning	5,961,295	5,405,166	5,157,646	4,907,356	4,583,309	4,305,374	3,982,139	3,663,265	3,396,519
Fiduciary Net Position-Ending (b)	\$ 6,438,894	\$ 5,961,295	\$ 5,405,166	\$ 5,157,646	\$ 4,907,356	\$ 4,583,309	\$ 4,305,374	\$ 3,982,139	\$ 3,663,265

Net OPEB Liability (Asset)

Net OPEB Liability (Asset) - ending (a) - (b)	\$ (77,928)	\$ 384,524	\$ 1,970,392	\$ 2,468,833	\$ 3,058,673	\$ 2,924,965	\$ 3,215,972	\$ 3,444,114	\$ 3,925,945
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Fiduciary net position as a percentage of the

Total OPEB Liability (Asset)	101.23%	93.94%	73.28%	67.63%	61.60%	61.04%	57.24%	53.62%	48.27%
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Covered Employee Payroll

\$ 37,328,957	\$ 37,328,957	\$ 31,425,480	\$ 31,425,480	\$ 25,351,488	\$ 25,351,488	\$ 21,033,997	\$ 21,033,997	\$ 21,033,997	\$ 8,569,444
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Net OPEB Liability (Asset) as a percentage

of covered-employee payroll	-0.21%	1.03%	6.27%	7.86%	12.07%	11.54%	15.29%	16.37%	45.81%
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See accompanying notes to the required supplementary information.

OREGON SCHOOL DISTRICT
DISTRICT NET OPEB LIABILITY SCHEDULES
For the Year Ended June 30, 2025

SCHEDULE OF DISTRICT CONTRIBUTIONS
Last 10 Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Actuarially Determined Contribution (ADC)	\$ -	\$ 705,390	\$ 912,905	\$ 912,905	\$ 951,174	\$ 951,174	\$ 804,891	\$ 804,891	\$ 1,173,198
Contributions in Relation to the ADC	-	705,390	912,627	900,798	843,687	898,248	826,145	781,740	864,588
Contribution Deficiency/(Excess)	\$ -	\$ -	\$ 278	\$ 12,107	\$ 107,487	\$ 52,926	\$ (21,254)	\$ 23,151	\$ 308,610
Covered-Employee Payroll	\$ 37,328,957	\$ 37,328,957	\$ 37,328,957	\$ 31,425,480	\$ 31,425,480	\$ 25,351,488	\$ 25,351,488	\$ 21,033,997	\$ 21,033,997
Contributions as a Percentage of Covered-Employee Payroll	0.00%	1.89%	2.44%	2.87%	2.68%	3.54%	3.26%	3.72%	4.11%

See accompanying notes to the required supplementary information.

**OREGON SCHOOL DISTRICT
DISTRICT SUPPLEMENTAL PENSION PLAN SCHEDULES
AS OF THE MEASUREMENT DATE
June 30, 2025**

SCHEDULE OF TOTAL PENSION LIABILITY AND RELATED RATIOS

Last 10 Years

Year ended June 30,	District's Total Supplemental Pension Liability	District's Covered Payroll	Total Pension Liability as a Percent of Covered Payroll
2016	\$ 661,236	\$ 12,969,725	5.10%
2017	659,890	16,509,711	4.00%
2018	706,471	16,509,711	4.28%
2019	837,294	20,434,844	4.10%
2020	1,030,057	20,434,844	5.04%
2021	1,079,606	24,188,096	4.46%
2022	1,122,499	24,188,096	4.64%
2023	1,214,740	29,653,944	4.10%

See accompanying notes to the required supplementary information.

OREGON SCHOOL DISTRICT
DISTRICT SUPPLEMENTAL PENSION PLAN SCHEDULES
AS OF THE MEASUREMENT DATE
June 30, 2025

SCHEDULE OF CHANGES IN TOTAL PENSION LIABILITY

Last 10 Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016
Changes for the Year									
Service Costs	\$ 130,480	\$ 124,965	\$ 148,483	\$ 135,107	\$ 113,713	\$ 93,034	\$ 95,902	\$ 91,733	\$ 91,733
Interest	51,567	46,639	25,849	24,196	30,998	27,759	23,724	20,763	18,360
Differences Between Expected and Actual Experiences	39,821	(43,766)	10,200	(38,619)	-	26,493	-	(50,590)	-
Changes of Assumptions or Other Inputs	(6,548)	2,403	(131,639)	(26,635)	65,052	9,037	(13,045)	(33,252)	-
Benefit Payments	(62,750)	(38,000)	(10,000)	(44,500)	(17,000)	(25,500)	(60,000)	(30,000)	(30,000)
Net Change in Total Pension Liability	152,570	92,241	42,893	49,549	192,763	130,823	46,581	(1,346)	80,093
Total Pension Liability - Beginning of Year	1,214,740	1,122,499	1,079,606	1,030,057	837,294	706,471	659,890	661,236	581,143
Total Pension Liability - Ending of Year	\$ 1,367,310	\$ 1,214,740	\$ 1,122,499	\$ 1,079,606	\$ 1,030,057	\$ 837,294	\$ 706,471	\$ 659,890	\$ 661,236

See accompanying notes to the required supplementary information.

**OREGON SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM SCHEDULES
June 30, 2025**

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

Year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Collective net pension liability (asset) as a percentage of the District's covered- employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2024	0.19114483%	\$ 3,140,825	\$ 39,924,218	7.87%	98.79%
2023	0.19114259%	2,841,919	37,136,487	7.65%	98.85%
2022	0.18615911%	9,862,158	34,614,576	28.49%	95.72%
2021	(0.18227333%)	(14,691,565)	31,910,884	(46.04%)	106.02%
2020	(0.17906545%)	(11,179,304)	30,069,969	(37.18%)	105.26%
2019	(0.17767363%)	(5,729,008)	28,686,015	(19.97%)	102.96%
2018	0.17575954%	6,252,973	27,220,080	22.97%	96.45%
2017	(0.17247178%)	(5,120,891)	26,069,399	(19.64%)	102.93%
2016	0.16938508%	1,396,137	25,054,220	5.57%	99.12%
2015	0.16632642%	2,702,772	23,867,166	11.32%	98.20%

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

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

Year ended June 30,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered- employee payroll
2025	\$ 2,875,802	\$ (2,875,802)	\$ -	\$ 41,237,807	6.97%
2024	2,662,235	(2,662,235)	-	38,670,658	6.88%
2023	2,421,274	(2,421,274)	-	35,085,230	6.90%
2022	2,245,250	(2,245,250)	-	33,889,771	6.63%
2021	2,127,743	(2,127,743)	-	31,208,007	6.82%
2020	1,967,088	(1,967,088)	-	29,468,025	6.68%
2019	1,873,247	(1,873,247)	-	27,962,877	6.70%
2018	1,801,020	(1,801,020)	-	26,391,517	6.82%
2017	1,733,044	(1,733,044)	-	25,853,937	6.70%
2016	1,624,681	(1,624,681)	-	24,266,614	6.70%

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

See accompanying notes to the required supplementary information.

OREGON SCHOOL DISTRICT
Notes to the Required Supplementary Information
For the Year Ended June 30, 2025

1. Budgetary Information

The District's budget is adopted in accordance with Chapter 65 of the Wisconsin Statutes. Changes to appropriations authorized in the adopted budget generally require a vote of two-thirds of the entire membership of the governing body. Budgetary expenditure control is exercised at the department level.

Budget amounts include appropriations authorized in the original budget, any Board approved amendments, appropriations of restricted resources received for funding specific expenditures and designated portions of the beginning balance of the General Fund's equity expected to finance expenditures of the current fiscal year. Unused appropriations lapse at year-end unless specifically carried over for financing subsequent year expenditures.

Excess of Actual Expenditures over Budget

The District's General Fund and Special Education Fund had no functions that had an excess of actual expenditures over budget of \$5,000 or more for the year ended June 30, 2025.

2. District Net OPEB Liability Schedules

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

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

Valuation Date	6/30/2023
Measurement Date	6/30/2024
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value
Amortization Method	1 year Level \$
Discount Rate	4.21%
Inflation	2.50%

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

Changes of assumptions. The discount rate is based on the S&P Municipal Bond 20 Year High Grade Index as of the measurement date and increased to 4.21% from 4.13% in the prior year.

3. District Supplemental Pension Plan Schedules

Governmental Accounting Standards Board Statement No. 73 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the preceding year.

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

OREGON SCHOOL DISTRICT
Notes to the Required Supplementary Information
For the Year Ended June 30, 2025

3. District Supplemental Pension Plan Schedules (Continued)

Changes of assumptions. The discount rate is based on the S&P Municipal Bond 20 Year High Grade Index as of the measurement date and increased to 4.21% from 4.13% in the prior year.

Assets. There are no assets accumulated in a trust that meet the criteria in Governmental Accounting Standards to pay related benefits.

4. Wisconsin Retirement System Schedules

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

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

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

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-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 post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

OREGON SCHOOL DISTRICT
Notes to the Required Supplementary Information
For the Year Ended June 30, 2025

4. Wisconsin Retirement System Schedules (Continued)

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

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

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

OREGON SCHOOL DISTRICT
Notes to the Required Supplementary Information
For the Year Ended June 30, 2025

4. Wisconsin Retirement System Schedules (Continued)

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

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

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

OTHER SUPPLEMENTARY INFORMATION

**Oregon School District
Oregon, Wisconsin**

**Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2025**

	Capital Projects	Community Service	Special Revenue	Food Service	Package Cooperative	Total Non-Major Governmental Funds
ASSETS						
Cash and Investments	\$ -	\$ 177,443	\$ 1,472,814	\$ 163,379	\$ 14,761	\$ 1,828,397
Restricted Cash and Investments	1,514,321	-	-	-	-	1,514,321
Receivables:						
Accounts	-	-	-	18,702	-	18,702
Inventories	-	-	-	32,509	-	32,509
Total Assets	<u>\$ 1,514,321</u>	<u>\$ 177,443</u>	<u>\$ 1,472,814</u>	<u>\$ 214,590</u>	<u>\$ 14,761</u>	<u>\$ 3,393,929</u>
LIABILITIES						
Accounts Payable	\$ -	\$ 13,501	\$ 32,202	\$ 9,131	\$ -	\$ 54,834
Accrued Wages Payable	-	20,511	321	264	-	21,096
Food Service Deposits	-	-	-	76,743	-	76,743
Other Liabilities	-	-	-	-	14,761	14,761
Total Liabilities	<u>-</u>	<u>34,012</u>	<u>32,523</u>	<u>86,138</u>	<u>14,761</u>	<u>167,434</u>
FUND BALANCES						
Nonspendable	-	-	-	32,509	-	32,509
Restricted	1,514,321	143,431	1,440,291	95,943	-	3,193,986
Total Fund Balances	<u>1,514,321</u>	<u>143,431</u>	<u>1,440,291</u>	<u>128,452</u>	<u>-</u>	<u>3,226,495</u>
Total Liabilities and Fund Balances	<u>\$ 1,514,321</u>	<u>\$ 177,443</u>	<u>\$ 1,472,814</u>	<u>\$ 214,590</u>	<u>\$ 14,761</u>	<u>\$ 3,393,929</u>

**Oregon School District
Oregon, Wisconsin**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2025**

	Capital Projects	Community Service	Special Revenue	Food Service	Package Cooperative	Total Non-Major Governmental Funds
REVENUES						
Local	\$ 71,099	\$ 1,090,130	\$ 841,342	\$ 1,447,980	\$ -	\$ 3,450,551
Interdistrict	-	-	-	-	88,757	88,757
State	-	-	-	20,763	-	20,763
Federal	-	-	-	695,759	-	695,759
Other	-	50,572	-	13,482	-	64,054
Total Revenues	71,099	1,140,702	841,342	2,177,984	88,757	4,319,884
EXPENDITURES						
Current Expenditures						
Instruction:						
Regular Instruction	-	-	45,894	-	-	45,894
Other Instruction	-	-	493,506	-	61,542	555,048
Total Instruction	-	-	539,400	-	61,542	600,942
Support Service:						
Pupil Services	-	-	41,931	-	-	41,931
Instructional Staff Services	-	-	10,678	-	-	10,678
Administration Services	-	128,498	224	-	-	128,722
Operation and Maintenance	-	31,290	33,397	109	-	64,796
Pupil Transportation	-	19,768	17,445	-	-	37,213
Other Support Services	-	2,891	2,347	3,579	-	8,817
Community Services	-	833,736	-	-	-	833,736
Food Service	-	-	-	2,308,260	-	2,308,260
Total Support Services	-	1,016,183	106,022	2,311,948	-	3,434,153
Non-Program Services	-	-	34,000	-	30,660	64,660
Total Current Expenditures	-	1,016,183	679,422	2,311,948	92,202	4,099,755
Capital Outlay	197,829	-	22,621	5,732	-	226,182
Total Expenditures	197,829	1,016,183	702,043	2,317,680	92,202	4,325,937
Excess (Deficiency) of Revenues Over Expenditures	(126,730)	124,519	139,299	(139,696)	(3,445)	(6,053)
OTHER FINANCING SOURCES (USES)						
Transfers In	3,066	-	-	115,810	3,445	122,321
Total Other Financing Sources (Uses)	3,066	-	-	115,810	3,445	122,321
Net Change in Fund Balances	(123,664)	124,519	139,299	(23,886)	-	116,268
Fund Balances - Beginning of Year	1,637,985	18,912	1,300,992	152,338	-	3,110,227
Fund Balances - Ending of Year	\$ 1,514,321	\$ 143,431	\$ 1,440,291	\$ 128,452	\$ -	\$ 3,226,495

OREGON SCHOOL DISTRICT

 X Action
 Discussion
 Information

TO: Board of Education
FROM: Dr. Leslie Bergstrom, Superintendent
DATE: December 8th, 2025

AGENDA ITEM: C2 Approval of the 10 Year Capital Plan (Fund 46)

INITIATED BY: Zain Heitz, Director of Buildings and Grounds
SUBMITTED BY: Andy T. Weiland, Business Manager
BOARD POLICY OR STATUTORY REFERENCE: Wisconsin Statute 120.137

SUPPORTING DATA:

Oregon School District established the Capital Projects Fund 46 in 2020. Per statute we were not able to actually fund projects until 5 years after the establishment of the fund. As of July 1st 2025 the fund is now accessible for projects and has \$1,428,000 within it as of the end of October 2025. We would like to add a project (in two lines items) to the 10 year capital plan that has some significant time constraints because of some Federal incentives changing at the end of the 2025 calendar year. The plan is to use the capital project fund as a cash flow mechanism for the project. As tax credits, focus incentives and utilities savings are achieved, the initial outlay of funds would be paid back to the Capital Projects Fund.

By approving this new 10 year plan now, the Board would allow us to proceed without losing approximately \$160,000 in federal tax credits that would be in jeopardy if we waited until next calendar year. We also qualify for an additional almost \$15,000 in Focus on Energy credits for this approximately \$536,000 project. The cost per watt for this project is estimated at \$1.71/watt. When we installed solar on the Oregon Pool in 2023, we paid just under \$2.05/watt.

The District has been prioritizing solar to those buildings whose roofs are being replaced if that particular roof's "situation" (limited shading, weight capacity) is ideal for solar and if the building will "use" the majority of the energy created. The High School is by far our most energy intensive building that uses a significant amount of energy throughout the year with summer school and activities scheduled almost every single day of the year. We are planning to more than triple the amount of solar capacity on the High School. One of the roofs was replaced in the summer of 2025 and the other will be replaced this next summer. Once the total system is in place, it should save over \$37,000/year in electricity costs with a ROI (Return on Investment) of less than 9 years with incentives. Total projected savings over the 30 years of life for the panels is estimated at over \$1,300,000.

We will be revising this 10 year Capital Plan again in the Spring when we bring forward the annual 2026-27 capital maintenance project list. The 2026-27 project list in this plan is a very good preview for the Spring. We intend to merge both the annual capital maintenance plan with the 10 year capital plan this year when we present in March.

Both the Business Manager and the Director of Buildings and Grounds will be available for questions at the Board of Education meeting. The proposal from the contractor showing the calculations and payback is also attached to this agenda item.

SUMMARY AND RECOMMENDATION:

It is recommended to approve the 10 year capital plan as attached to this agenda item.

SUPERINTENDENT:_____

ACTION BY BOARD: Motion_____Second:_____Vote:_____
Revisions, if any _____

Agenda Item: C2

Oregon School District

10-year Fund 46 Plan

Fund 46 current balance - \$ 1,400,000.00
 \$900,000 from Capital Maintenance will be added at the start of each year
 This 10 year plan is a combined Fund 46 and Capital Maintenance Project list

2025 - 2026 School Year

OHS	Phase 1 - Roof Solar Project	\$420,000
Total:		\$420,000

2026 - 2027 School Year

OHS	Phase 2 - Roof Solar Project	\$140,000
OHS	Resurface Track	\$200,000
OHS	Roofing Project - PAC / Music Wing	\$425,000
OHS	Replace back parking lot	\$85,000
RCI	Exterior Improvements	\$50,000
OMS	Exterior Improvements	\$50,000
Pool	Boiler Replacement	\$75,000
Dist	Misc Projects	\$50,000
Total:		\$1,075,000

2027 - 2028 School Year

NKE	Roofing Project - SE Area	\$225,000
OMS	Parking Lot replacement - Bus Loop and Reciving	\$150,000
RCI	Parking Lot replacement - Bus Loop	\$150,000
Pool	Boiler Replacement	\$75,000
BKE	Chiller replacement	\$250,000
OHS	LED Lighting Project	\$100,000
Dist	Misc Projects	\$50,000
Total:		\$1,000,000

2028 - 2029 School Year

NKE	Parking Lot replacement - DO back lot	\$150,000
NKE	Playground asphalt replacement	\$150,000
OHS	Roofing Project - NW Area 1	\$500,000
OMS	LED Lighting Project	\$200,000
Dist	Misc Projects	\$100,000
Total:		\$1,100,000

2029 - 2030 School Year

OHS	Roofing Project - NW Area 2	\$500,000
RCI	Parking Lot Replacement	\$250,000
OMS	HVAC Equipment Replacements	\$200,000
Dist	Misc Projects	\$100,000
Total:		\$1,050,000

DRAFT - 11/21/2025

2030 - 2031 School Year

NKE	Roofing Project - W side (Kitchen/DO)	\$250,000
OMS	HVAC Equipment Replacements	\$200,000
RCI	LED Lighting Project	\$200,000
BKE	Playground Asphalt Replacement	\$200,000
Dist	Misc Projects	\$200,000
Total:		\$1,050,000

2031 - 2032 School Year

RCI	Roofing Project - RCI Ballast Area 1	\$500,000
RCI	Chiller Replacement	\$300,000
RCI	LED Ligthning Project	\$75,000
Dist	Misc Projects	\$200,000
Total:		\$1,075,000

2032 - 2033 School Year

RCI	Roofing Project - RCI Ballast Area 1	\$500,000
OMS	Tremco Roof Recoating	\$200,000
OHS	HVAC Equipment Replacement	\$200,000
Dist	Misc Projects	\$200,000
Total:		\$1,100,000

2033 - 2034 School Year

RCI	Roofing Project - RCI Fully Adhered	\$375,000
RCI	Playground Asphalt Replacement	\$200,000
OHS	HVAC Equipment Replacement	\$300,000
Dist	Misc Projects	\$200,000
Total:		\$1,075,000

2034- 2035 School Year

OHS	Roofing Project - Built up roof replacement	\$350,000
OHS	HVAC Equipment Replacement	\$300,000
Dist	Misc Projects	\$400,000
Total:		\$1,050,000

2035 - 2036 School Year

NKE	Roofing Project - TPO roof replacement	\$300,000
OHS	Chiller Replacement	\$500,000
Dist	Misc Projects	\$400,000
Total:		\$1,200,000



FULL SPECTRUM S O L A R

Prepared For
Oregon High School
(608) 835-4046
ztheitz@oregonsd.net



Full Spectrum Solar was founded by two Madison area brothers, Burke and Mark O'Neal, in 2002 and has installed over 800 solar pv systems in southern WI. With over 50 years of combined experience, our office staff consists of mechanical engineers, master electricians, and NABCEP certified installers. One of our core values is running a business in an environmentally friendly and sustainable manner which guides all aspects of our business.

Oregon Highschool Addition

Prepared By
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(608) 284-9495
Ted@fullspectrumssolar.com

8/15/2025



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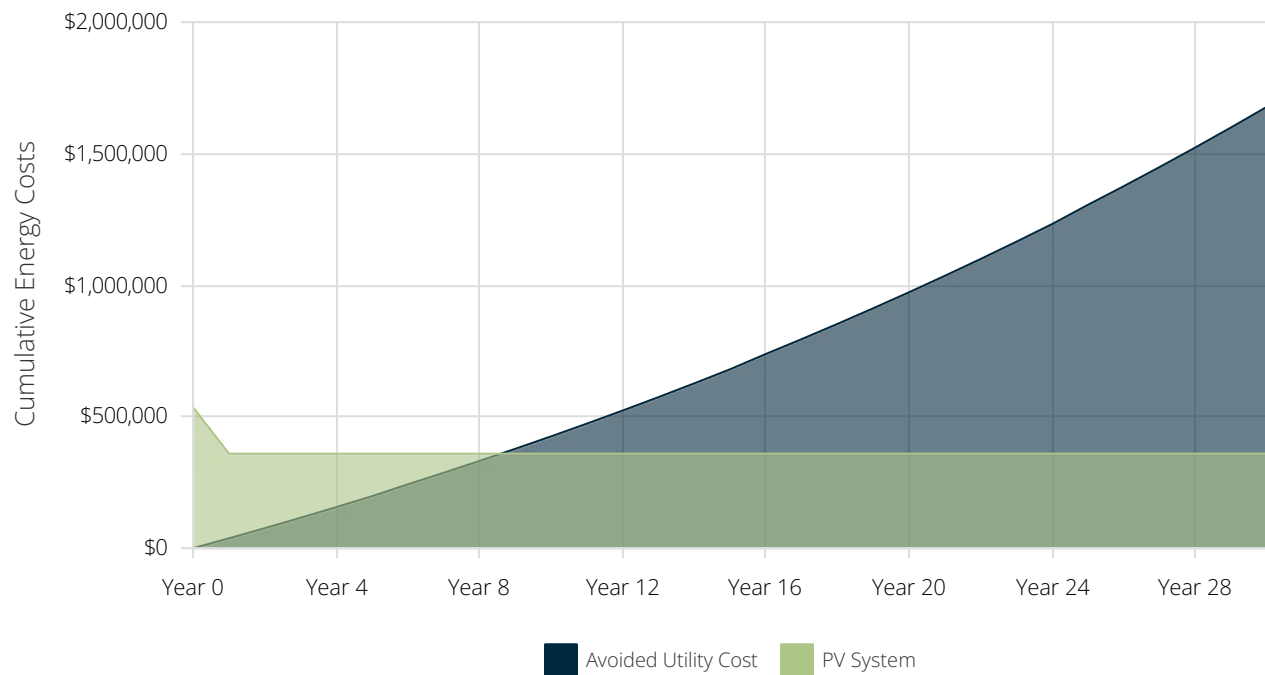
1 Project Summary

Payment Options	PV System
Contract Amount	\$535,897
Price per Watt	\$1.71
Total Incentives	\$176,439
Net Cost	\$359,458
Return on Investment	8.6 Years
Total Electric Bill Savings over 30 Yrs	\$1,678,212
Net Savings over 30 Yrs	\$1,318,754

Combined Solar PV Rating

Power Rating: 313,390 W-DC

Cumulative Energy Costs By Payment Option



2.1.1 PV System Details

General Information

Facility: Meter #1

Address: 123 E Grove St Oregon WI 53575

Solar PV Equipment Description

Solar Panels: (518) Canadian Solar CS6.2-66TB-605 (1000V)

Inverters: (3) SolarEdge SE80KUS (2022)

Solar PV Equipment Typical Lifespan

Solar Panels: Greater than 30 Years

Inverters: 20 Years

Solar PV System Cost and Incentives

Solar PV System Cost \$535,897

(FOE) Business Incentive **-\$15,670**

Federal Tax Credit **-\$160,769**

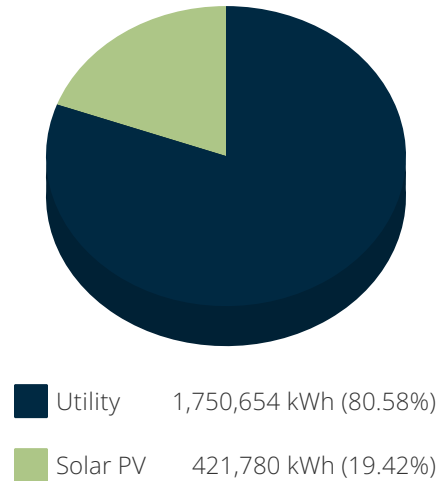
Net Solar PV System Cost \$359,458

Solar PV System Rating

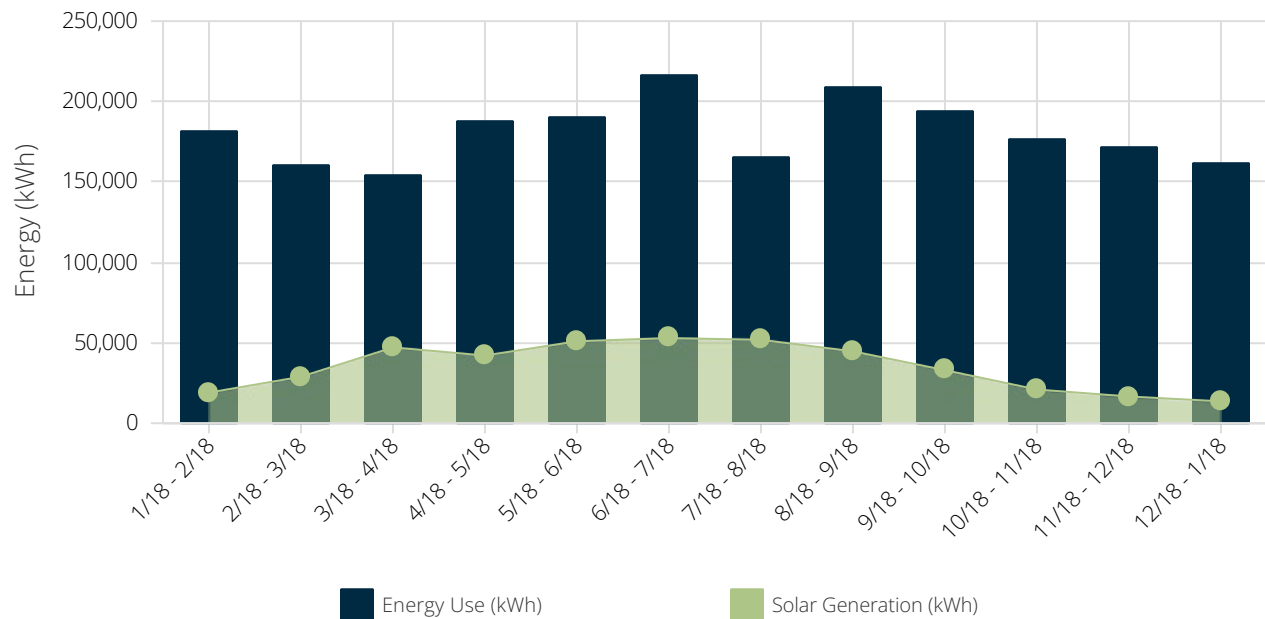
Power Rating: 313,390 W-DC

Energy Consumption Mix

Annual Energy Use: 2,172,434 kWh



Monthly Energy Use vs Solar Generation



2.1.2 PV System Layout



2.1.3 Rebates and Incentives

This section summarizes all incentives available for this project. The actual rebate and incentive amounts for this project are shown in each example.

Focus on Energy 2025 Business/Non-Profit/Municipal PV Incentive

Focus On Energy Business Customer PV Incentive up to 500+ kW (DC) or \$25,000 cap for the installation of Solar Electric (PV). \$50 per kW with max incentive \$25,000. This incentive is available to commercial properties (e.g. any property outside of a 1-3 unit home), and applies also to municipalities, non profits, and/or any entity on a commercial utility rate structure.

Total Incentive Value: \$15,670

Investment Tax Credit (ITC) - 30%

A federal Investment Tax Credit (ITC) for Photovoltaic (PV) projects at a rate of 30% of the total PV system cost. Unlike tax deductions, this tax credit can be used to directly offset your tax liability dollar for dollar. The PV ITC allows a carryback period of 3 years, and the carryforward period of 22 years, in cases where the tax credit exceeds a customer's tax liability in the 'placed-in-service' year.

For PV projects greater than 1 MW AC in size, prevailing wage and apprenticeship requirements take effect in order to qualify for the full 30% "increased rate", rather than a "base rate" which would only qualify for a 6% ITC. Projects with an output of less than 1 megawatt qualify for the "increased rate" irrespective of if prevailing wage or apprenticeship requirements are met.

Total Incentive Value: \$160,769

2.1.4 Utility Rates

The table below shows the rates associated with your current utility rate schedule (CG-2 TOD). Your estimated electric bills after solar are shown on the following page.

Customer Charges				Energy Charges				Demand Charges			
Season	Charge Type	Rate Type	CG-2 TOD	Season	Charge Type	Rate Type	CG-2 TOD	Season	Charge Type	Rate Type	CG-2 TOD
S	Flat Rate	per day	\$1.15	S	High Rate	Import	\$0.09927	S	Flat Rate	Import	\$2.95
W	Flat Rate	per day	\$1.15	S	Regular Rate	Import	\$0.06927	W	Flat Rate	Import	\$2.95
T1	Flat Rate	per day	\$1.15	S	Low Rate	Import	\$0.05227	T1	Flat Rate	Import	\$2.95
T2	Flat Rate	per day	\$1.15	W	High Rate	Import	\$0.09927	T2	Flat Rate	Import	\$2.95
				W	Regular Rate	Import	\$0.06927	S	On Peak Demand	Import	\$14.00
				W	Low Rate	Import	\$0.05227	W	On Peak Demand	Import	\$14.00
				T1	Regular Rate	Import	\$0.09927	T1	On Peak Demand	Import	\$14.00
				T1	Low Rate	Import	\$0.05227	T2	On Peak Demand	Import	\$14.00
				T2	Regular Rate	Import	\$0.09927				
				T2	Low Rate	Import	\$0.05227				

2.1.5 Current Electric Bill

The table below shows your annual electricity costs based on the most current utility rates and your previous 12 months of electrical usage.

Rate Schedule: WPL - CG-2 TOD

Time Periods	Energy Use (kWh)				Max Demand (kW)		Charges				
	Total	High Rate	Regular Rate	Low Rate	NC / Max	On Peak Demand	Other	NBC	Energy	Demand	Total
1/18/2025 - 2/18/2025 W	182,169	27,234	59,958	94,976	573	573	\$36	\$0	\$11,821	\$10,916	\$22,733
2/18/2025 - 3/18/2025 W / T1	160,634	11,700	71,029	77,905	666	666	\$32	\$0	\$11,535	\$12,031	\$23,598
3/18/2025 - 4/18/2025 T1	154,166	-	79,745	74,421	719	625	\$36	\$0	\$11,806	\$11,644	\$23,486
4/18/2025 - 5/18/2025 T1	188,263	-	102,710	85,554	800	800	\$35	\$0	\$14,668	\$14,094	\$28,796
5/18/2025 - 6/18/2025 T1 / S	190,787	26,603	72,158	92,024	831	831	\$36	\$0	\$13,719	\$13,459	\$27,214
6/18/2025 - 7/18/2025 S	216,316	48,697	48,341	119,279	921	859	\$35	\$0	\$14,417	\$14,920	\$29,372
7/18/2024 - 8/18/2024 S	165,696	35,255	31,531	98,910	818	773	\$36	\$0	\$10,854	\$13,716	\$24,605
8/18/2024 - 9/18/2024 S / T2	209,130	18,862	85,543	104,725	981	942	\$36	\$0	\$15,096	\$15,498	\$30,630
9/18/2024 - 10/18/2024 T2	194,449	-	104,973	89,476	872	821	\$35	\$0	\$15,097	\$14,388	\$29,520
10/18/2024 - 11/18/2024 T2	177,003	-	91,796	85,207	765	758	\$36	\$0	\$13,566	\$13,506	\$27,108
11/18/2024 - 12/18/2024 T2 / W	171,560	16,657	70,803	84,100	742	521	\$35	\$0	\$12,031	\$9,927	\$21,993
12/18/2024 - 1/18/2025 W	162,261	24,974	59,083	78,204	535	492	\$36	\$0	\$10,659	\$9,782	\$20,477
Total	2,172,434	209,982	877,670	1,084,781	-	-	\$420	-	\$155,270	\$153,882	\$309,572

2.1.6 New Electric Bill

Rate Schedule: WPL - CG-2 TOD

Time Periods	Energy Use (kWh)				Max Demand (kW)		Charges				
Bill Ranges & Seasons	Total	High Rate	Regular Rate	Low Rate	NC / Max	On Peak Demand	Other	NBC	Energy	Demand	Total
1/18/2025 - 2/18/2025 W	163,126	27,144	47,731	88,251	573	573	\$36	\$0	\$10,617	\$10,916	\$21,569
2/18/2025 - 3/18/2025 W / T1	131,722	11,619	52,558	67,545	646	638	\$32	\$0	\$9,433	\$11,793	\$21,258
3/18/2025 - 4/18/2025 T1	107,038	-	43,336	63,701	719	621	\$36	\$0	\$8,008	\$11,588	\$19,632
4/18/2025 - 5/18/2025 T1	146,169	-	72,970	73,200	800	800	\$35	\$0	\$11,321	\$14,094	\$25,450
5/18/2025 - 6/18/2025 T1 / S	139,858	12,675	49,507	77,676	799	799	\$36	\$0	\$9,728	\$13,176	\$22,940
6/18/2025 - 7/18/2025 S	163,376	21,071	37,682	104,623	921	733	\$35	\$0	\$10,227	\$13,156	\$23,418
7/18/2024 - 8/18/2024 S	113,828	8,431	22,302	83,095	818	617	\$36	\$0	\$6,929	\$11,532	\$18,497
8/18/2024 - 9/18/2024 S / T2	164,445	9,465	64,894	90,086	981	942	\$36	\$0	\$11,609	\$15,084	\$26,729
9/18/2024 - 10/18/2024 T2	161,473	-	80,730	80,743	872	821	\$35	\$0	\$12,343	\$14,388	\$26,766
10/18/2024 - 11/18/2024 T2	156,037	-	76,382	79,655	765	758	\$36	\$0	\$11,796	\$13,506	\$25,338
11/18/2024 - 12/18/2024 T2 / W	154,944	16,657	58,399	79,889	742	506	\$35	\$0	\$10,789	\$9,760	\$20,583
12/18/2024 - 1/18/2025 W	148,638	24,971	49,176	74,492	535	492	\$36	\$0	\$9,780	\$9,782	\$19,597
Total	1,750,654	132,033	655,667	962,956	-	-	\$420	-	\$122,580	\$148,774	\$271,774

Annual Electricity Savings: \$37,798

3.1 PV System

Assumptions and Key Financial Metrics

IRR - Term	11.8%	Net Present Value	\$322,007	Payback Period	8.6 Years
ROI	246.1%	PV Degradation Rate	0.40%	Discount Rate	6.0%
Energy Cost Escalation Rate	3.0%	Federal Income Tax Rate	0.0%	State Income Tax Rate	0.0%
Total Project Costs	\$535,897	Total Savings over 30 Years	\$1,678,212		

Years	Project Costs	Electric Bill Savings	(FOE) Business Incentive	Federal Tax Effect	Total Cash Flow	Cumulative Cash Flow
Upfront	-\$535,897	-	-	-	-\$535,897	-\$535,897
1	-	\$37,798	\$15,670	\$160,769	\$214,236	-\$321,661
2	-	\$38,776	-	-	\$38,776	-\$282,885
3	-	\$39,779	-	-	\$39,779	-\$243,106
4	-	\$40,807	-	-	\$40,807	-\$202,300
5	-	\$41,861	-	-	\$41,861	-\$160,439
6	-	\$42,941	-	-	\$42,941	-\$117,498
7	-	\$44,049	-	-	\$44,049	-\$73,449
8	-	\$45,185	-	-	\$45,185	-\$28,264
9	-	\$46,349	-	-	\$46,349	\$18,085
10	-	\$47,542	-	-	\$47,542	\$65,626
11	-	\$48,765	-	-	\$48,765	\$114,391
12	-	\$50,019	-	-	\$50,019	\$164,410
13	-	\$51,303	-	-	\$51,303	\$215,713
14	-	\$52,621	-	-	\$52,621	\$268,334
15	-	\$53,971	-	-	\$53,971	\$322,304
16	-	\$55,354	-	-	\$55,354	\$377,658
17	-	\$56,772	-	-	\$56,772	\$434,430
18	-	\$58,225	-	-	\$58,225	\$492,656
19	-	\$59,715	-	-	\$59,715	\$552,370
20	-	\$61,241	-	-	\$61,241	\$613,611
21	-	\$62,805	-	-	\$62,805	\$676,417
22	-	\$64,408	-	-	\$64,408	\$740,825
23	-	\$66,051	-	-	\$66,051	\$806,875
24	-	\$67,734	-	-	\$67,734	\$874,609
25	-	\$69,458	-	-	\$69,458	\$944,068
26	-	\$71,226	-	-	\$71,226	\$1,015,293
27	-	\$73,036	-	-	\$73,036	\$1,088,330
28	-	\$74,892	-	-	\$74,892	\$1,163,221
29	-	\$76,792	-	-	\$76,792	\$1,240,014
30	-	\$78,740	-	-	\$78,740	\$1,318,754
Totals:	-\$535,897	\$1,678,212	\$15,670	\$160,769	\$1,318,754	-

4.1 PV System

Assumptions and Key Financial Metrics

IRR - Term	11.8%	Net Present Value	\$322,007	Payback Period	8.6 Years
ROI	246.1%	PV Degradation Rate	0.40%	Discount Rate	6.0%
Energy Cost Escalation Rate	3.0%	Federal Income Tax Rate	0.0%	State Income Tax Rate	0.0%
Total Project Costs	\$535,897	Total Savings over 30 Years	\$1,678,212		

Years	Upfront	1	2	3	4	5	6	7	8	9	10	11
Cash												
Project Costs	-\$535,897	-	-	-	-	-	-	-	-	-	-	-
Electric Bill Savings	-	\$37,798	\$38,776	\$39,779	\$40,807	\$41,861	\$42,941	\$44,049	\$45,185	\$46,349	\$47,542	\$48,765
(FOE) Business Incentive	-	\$15,670	-	-	-	-	-	-	-	-	-	-
Cash Total	-\$535,897	\$53,467	\$38,776	\$39,779	\$40,807	\$41,861	\$42,941	\$44,049	\$45,185	\$46,349	\$47,542	\$48,765
Federal Taxes												
Federal Tax Credit	-	\$160,769	-	-	-	-	-	-	-	-	-	-
Change in Federal Tax Liability	-	\$160,769	-	-	-	-	-	-	-	-	-	-
Total Cash Flow	-\$535,897	\$214,236	\$38,776	\$39,779	\$40,807	\$41,861	\$42,941	\$44,049	\$45,185	\$46,349	\$47,542	\$48,765
Cumulative Cash Flow	-\$535,897	-\$321,661	-\$282,885	-\$243,106	-\$202,300	-\$160,439	-\$117,498	-\$73,449	-\$28,264	\$18,085	\$65,626	\$114,391

4.1 PV System

Assumptions and Key Financial Metrics

IRR - Term	11.8%	Net Present Value	\$322,007	Payback Period	8.6 Years
ROI	246.1%	PV Degradation Rate	0.40%	Discount Rate	6.0%
Energy Cost Escalation Rate	3.0%	Federal Income Tax Rate	0.0%	State Income Tax Rate	0.0%
Total Project Costs	\$535,897	Total Savings over 30 Years	\$1,678,212		

Years	12	13	14	15	16	17	18	19	20	21	22	23
Cash												
Project Costs	-	-	-	-	-	-	-	-	-	-	-	-
Electric Bill Savings	\$50,019	\$51,303	\$52,621	\$53,971	\$55,354	\$56,772	\$58,225	\$59,715	\$61,241	\$62,805	\$64,408	\$66,051
(FOE) Business Incentive	-	-	-	-	-	-	-	-	-	-	-	-
Cash Total	\$50,019	\$51,303	\$52,621	\$53,971	\$55,354	\$56,772	\$58,225	\$59,715	\$61,241	\$62,805	\$64,408	\$66,051
Federal Taxes												
Federal Tax Credit	-	-	-	-	-	-	-	-	-	-	-	-
Change in Federal Tax Liability	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Flow	\$50,019	\$51,303	\$52,621	\$53,971	\$55,354	\$56,772	\$58,225	\$59,715	\$61,241	\$62,805	\$64,408	\$66,051
Cumulative Cash Flow	\$164,410	\$215,713	\$268,334	\$322,304	\$377,658	\$434,430	\$492,656	\$552,370	\$613,611	\$676,417	\$740,825	\$806,875

4.1 PV System

Assumptions and Key Financial Metrics

IRR - Term	11.8%	Net Present Value	\$322,007	Payback Period	8.6 Years
ROI	246.1%	PV Degradation Rate	0.40%	Discount Rate	6.0%
Energy Cost Escalation Rate	3.0%	Federal Income Tax Rate	0.0%	State Income Tax Rate	0.0%
Total Project Costs	\$535,897	Total Savings over 30 Years	\$1,678,212		

Years	24	25	26	27	28	29	30	Totals
Cash								
Project Costs	-	-	-	-	-	-	-	-\$535,897
Electric Bill Savings	\$67,734	\$69,458	\$71,226	\$73,036	\$74,892	\$76,792	\$78,740	\$1,678,212
(FOE) Business Incentive	-	-	-	-	-	-	-	\$15,670
Cash Total	\$67,734	\$69,458	\$71,226	\$73,036	\$74,892	\$76,792	\$78,740	\$1,157,985
Federal Taxes								
Federal Tax Credit	-	-	-	-	-	-	-	\$160,769
Change in Federal Tax Liability	-	-	-	-	-	-	-	\$160,769
Total Cash Flow	\$67,734	\$69,458	\$71,226	\$73,036	\$74,892	\$76,792	\$78,740	\$1,318,754
Cumulative Cash Flow	\$874,609	\$944,068	\$1,015,293	\$1,088,330	\$1,163,221	\$1,240,014	\$1,318,754	-