



SHEBOYGAN AREA

SCHOOL DISTRICT

Tuesday, March 11, 2025

Time: 6:00 p.m. – 6:25 p.m.

CHAIR: Ms. Ruiz-Harrison

MEMBERS: Dr. Hein, Vice Chair
Ms. Hibl
Mr. Madden

Note: This meeting will be held in the Superintendent's Conference Room

**Starting/ending times may vary*

(A quorum of the Board may be present)

The Finance and Budget Committee meeting will be held in the Superintendent's Conference Room, 3330 Stahl Road, Sheboygan, Wisconsin, on **Tuesday, March 11, 2025, at 6:00 p.m.** The following items will be presented for consideration at that time:

Please note that some Board members may be participating in this Board meeting via teleconference or other remote access technology. Members of the public who attend the meeting will be able to hear any open session dialogue between such members and the Board members present in the Superintendent's Conference Room.

REPORT TO THE FINANCE & BUDGET COMMITTEE AGENDA

2 min. **1. FUND 41 CAPITAL PROJECTS – Mr. Mark Boehlke (Action)**

Administration recommends the approval of the Fund 41 Capital Projects through January 31, 2025.

1 min. **2. STATEMENT OF CASH FLOW – Mr. Mark Boehlke (Action)**

Administration recommends the approval of the Statement of Cash Flow through January 31, 2025.

2 min. **3. REVENUES & EXPENDITURES REPORTS – Mr. Mark Boehlke (Action)**

Administration recommends the approval of the Revenue & Expenditures reports through January 31, 2025.

1 min. **4. BUDGET REVISIONS & TRANSFERS OF APPROPRIATIONS – Mr. Mark Boehlke (Action)**

Administration recommends the approval of the Budget Revisions and Transfers reports through January 31, 2025.

GENERAL FUND (FUND 10)	Revised Budget 12-31-24	Revised Budget 1-31-25	Budget Increase (Decrease)
REVENUES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	22,978,621.00	22,978,621.00	0.00
240 Payments for Services Provided Local Governments	0.00	0.00	0.00
260 Non-Capital Sales	405,901.72	409,809.58	3,907.86
270 School Activity Income	155,708.62	173,061.87	17,353.25
280 Interest on Investments	2,268,155.14	2,268,155.14	0.00

290 Other Revenue, Local Sources	196,625.00	207,207.25	10,582.25
Subtotal Local Sources	26,005,011.48	26,036,854.84	31,843.36
Other School Districts Within Wisconsin			
340 Payments for Services	1,899,944.00	1,899,944.00	0.00
Revenue from Intermediate Sources			
510 Transit of Aids	18,172.00	18,172.00	0.00
State Sources			
610 State Aid -- Categorical	1,028,148.00	1,028,148.00	0.00
620 State Aid -- General	92,186,717.00	92,186,717.00	0.00
630 DPI Special Project Grants	47,295.00	48,273.00	978.00
640 Payments for Services	130,000.00	130,000.00	0.00
650 Student Achievement Guarantee in Education	2,314,236.91	2,314,236.91	0.00
660 Other State Revenue Through Local Units	15,000.00	15,000.00	0.00
690 Other Revenue	7,592,638.00	7,592,638.00	0.00
Subtotal State Sources	103,314,034.91	103,315,012.91	978.00
Federal Sources			
710 Transit of Aids	115,948.00	115,948.00	0.00
730 DPI Special Project Grants	2,884,515.00	2,884,515.00	0.00
750 IASA Grants	2,375,973.00	2,375,973.00	0.00
780 Other Federal Revenue Through State	0.00	0.00	0.00
790 Other Revenue from Federal Sources	0.00	0.00	0.00
Subtotal Federal Sources	5,376,436.00	5,376,436.00	0.00
Other Financing Sources			
860 Compensation, Fixed Assets	25,920.00	27,733.00	1,813.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	137,583.50	137,583.50	0.00
990 Miscellaneous	332,370.56	332,370.56	0.00
Subtotal Other Revenues	469,954.06	469,954.06	0.00
TOTAL REVENUES	137,109,472.45	137,144,106.81	34,634.36
EXPENDITURES	Revised Budget 12-31-24	Revised Budget 1-31-25	Budget Increase (Decrease)
Instruction			
110 000 Undifferentiated Curriculum	25,910,512.58	25,901,729.58	(8,783.00)
120 000 Regular Curriculum	31,140,283.16	31,167,705.16	27,422.00
130 000 Vocational Curriculum	3,201,893.23	3,206,015.09	4,121.86
140 000 Physical Curriculum	3,061,381.00	3,062,245.00	864.00
160 000 Co-Curricular Activities	1,523,319.32	1,552,164.57	28,845.25
170 000 Other Special Needs	524,901.00	520,688.00	(4,213.00)
Subtotal Instruction	65,362,290.29	65,410,547.40	48,257.11
Support Sources			
210 000 Pupil Services	6,461,130.06	6,453,175.06	(7,955.00)
220 000 Instructional Staff Services	5,713,783.54	5,757,158.79	43,375.25
230 000 General Administration	2,087,941.52	2,093,298.52	5,357.00
240 000 School Building Administration	8,313,870.39	8,293,222.39	(20,648.00)
250 000 Business Administration	16,728,104.17	17,657,290.98	929,186.81
260 000 Central Services	593,726.35	593,926.35	200.00

270 000 Insurance & Judgments	1,240,737.00	1,240,737.00	0.00
280 000 Debt Services	1,700.00	1,700.00	0.00
290 000 Other Support Services	2,679,135.58	2,699,920.39	20,784.81
Subtotal Support Sources	43,820,128.61	44,790,429.48	970,300.87
Non-Program Transactions			
410 000 Inter-fund Transfers	14,675,631.77	14,675,631.77	0.00
430 000 Instructional Service Payments	18,830,520.37	18,830,646.37	126.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	33,506,152.14	33,506,278.14	126.00
TOTAL EXPENDITURES	142,688,571.04	143,707,255.02	1,018,683.98
SPECIAL EDUCATION (FUND 27)	Revised Budget 12-31-24	Revised Budget 1-31-25	Change in Budget
TOTAL REVENUES	24,133,484.77	24,133,484.77	-
100 000 Instruction	19,879,389.00	19,884,889.00	5,500.00
200 000 Support Services	4,181,845.77	4,176,345.77	(5,500.00)
400 000 Non-Program Transactions	72,250.00	72,250.00	-
TOTAL EXPENDITURES	24,133,484.77	24,133,484.77	-

- 2 min. **5. INTRODUCTION (FIRST READING) OF REVISED BOARD OF EDUCATION POLICY 6610 – NONDISTRICT-SUPPORTED STUDENT ACTIVITY ACCOUNTS – Mr. Mark Boehlke** (Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following revised policy:

- Policy 6610 – Finances; Nondistrict-Supported Student Activity Accounts

- 2 min. **6. INTRODUCTION (FIRST READING) OF NEW BOARD OF EDUCATION POLICY 6611 – DISTRICT SUPPORTED/SPONSORED STUDENT ACTIVITY ACCOUNTS – Mr. Mark Boehlke** (Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following new policy:

- Policy 6611 – Finances; District-Supported/Sponsored Student Activity Accounts

- 2 min. **7. INTRODUCTION (FIRST READING) OF REVISED BOARD OF EDUCATION POLICY 3440 – JOB-RELATED EXPENSES - Mr. Mark Boehlke** (Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following revised policy:

- Policy 3440 – Professional; Job-Related Expenses

- 2 min. **8. INTRODUCTION (FIRST READING) OF REVISED BOARD OF EDUCATION POLICY 4440 – JOB-RELATED EXPENSES – Mr. Mark Boehlke** (Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following revised policy:

- Policy 4440 – Support Staff; Job-Related Expenses

- 2 min. **9. INTRODUCTION (FIRST READING) OF REVISED BOARD OF EDUCATION POLICY 6110 – FEDERAL FUNDS – Mr. Mark Boehlke** (Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following revised policy:

- Policy 6110 – Finances; Federal Funds

2 min. **10. INTRODUCTION (FIRST READING) OF NEW BOARD OF EDUCATION POLICY 6111 – INTERNAL CONTROLS – Mr. Mark Boehlke** (Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following new policy:

- Policy 6111 – Finances; Internal Controls

2 min. **11. INTRODUCTION (FIRST READING) OF NEW BOARD OF EDUCATION POLICY 6112 – CASH MANAGEMENT OF GRANTS – Mr. Mark Boehlke** (Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following new policy:

- Policy 6112 – Finances; Cash Management of Grants

2 min. **12. INTRODUCTION (FIRST READING) OF REVISED BOARD OF EDUCATION POLICY 7310 - DISPOSITION OF PERSONAL PROPERTY – Mr. Mark Boehlke** (Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following revised policy:

- Policy 7310 – Property; Disposition of Personal Property

2 min. **13. INTRODUCTION (FIRST READING) OF REVISED BOARD OF EDUCATION POLICY 7450 – PROPERTY INVENTORY – Mr. Mark Boehlke** (Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following revised policy:

- Policy 7450 – Property; Property Inventory

1 min. **14. GIFTS – Mr. Mark Boehlke** (Action)

Administration presents the following list of gifts to the District, requesting approval for those \$2,500 and greater.

<u>Gift</u>	<u>Donor</u>	<u>Building/Program</u>	<u>Amount</u>
<u>For Information</u>			
Monetary	Prevea Health	North	1,000.00
Monetary	Diamond Dawgs	North	1,040.00
Monetary	Michael Fredrion	North	1,250.00
Monetary	The Golfers Club @ T & C	South	100.00
Monetary	Susan Lawrence	Sheboygan Theatre Company	60.00
Monetary	Sarah Engel-Streicher	Sheboygan Theatre Company	35.00
Monetary	Randy Stache	Sheboygan Theatre Company	35.00
Monetary	Amy Lydolph	Sheboygan Theatre Company	35.00
Monetary	Mark Gomez	Sheboygan Theatre Company	35.00
Monetary	Rachel Raflik	Sheboygan Theatre Company	35.00
Monetary	Sandy Kasten	Sheboygan Theatre Company	35.00
Monetary	Tim Keenan	Sheboygan Theatre Company	60.00
Monetary	Adriana Vargas	Sheboygan Theatre Company	35.00
Monetary	Denise Kelly	Sheboygan Theatre Company	60.00
Monetary	Nancy Brown	Sheboygan Theatre Company	35.00
Monetary	Debbie Schmalfeldt	Sheboygan Theatre Company	60.00
Monetary	Scott Gill	Sheboygan Theatre Company	35.00
Monetary	Elena Brion	Sheboygan Theatre Company	35.00
Monetary	Slotke Lydia	Sheboygan Theatre Company	35.00
<u>Action</u>			
Monetary	Anonymous	North/Luxembourg Program	29,000.00
Monetary	Anonymous	South/Luxembourg Program	30,000.00

Sheboygan Area School District
Capital Improvements
Revenues and Expenditures
July 1, 2024 thru January 31, 2025

	2024-25 Original Budget	2024-25 Revised Budget	2024-25 FYTD Activity	2024-25 Remaining Balance
REVENUES				
Tax Levy	1,384,000	1,384,000	1,375,000	
Interest	1,000	1,000	46,980	
Prior Year Carryover		2,431,682		
TOTAL REVENUE	1,385,000	3,816,682	1,421,980	
EXPENDITURES				
Projects				
774 ADA	-	7,000	-	7,000
775 Asbestos Removal	20,000	70,336	20,335	50,001
776 Assessments	-	-	-	-
777 Athletic Facilities	-	2,651	-	2,651
778 Athletic Fields	5,000	33,000	4,000	29,000
779 Auditoriums	-	-	-	-
780 Blacktop	20,000	141,000	-	141,000
781 Bleachers	-	-	-	-
782 Building Envelopes	110,000	179,184	109,184	70,000
783 Building Renovations	-	-	-	-
784 Door Hardware	20,000	30,068	-	30,068
785 Electrical	5,000	54,464	13,714	40,750
786 Facility Upgrades	195,000	1,082,909	500,774	582,134
787 Fencing	-	-	-	-
788 HVAC	10,000	328,172	22,344	305,828
789 Lighting	10,000	8,180	8,179	1
790 Lockers	-	-	-	-
791 Playgrounds	5,000	40,945	1,854	39,091
792 Plumbing	140,000	208,196	168,196	40,000
793 Roofing	845,000	1,630,579	988,961	641,618
794 Security/Fire	-	-	-	-
795 Service Systems	-	-	-	-
TOTAL PROJECTS	1,385,000	3,816,682	1,837,541	1,979,142
NET SURPLUS(DEFICIT)	-	-	(415,560)	

STATEMENT OF CASH FLOW

Finance Attach 2

Ending January 31, 2025

	Beginning Balance	Transactions Jan	EOM Jan
ADJUSTED STARTING CASH BALANCE	100,703,990	(9,251,234)	76,849,541
OPERATING FUNDS (Funds 10 & 27)			
REVENUES			
Operating Transfers In		-	-
Local Sources		245,651	25,309,623
Inter-district Payments In		-	-
Intermediate Sources		2,870	2,870
State Sources		24,353,369	40,532,461
Federal Sources		(23,269,836)	1,673,390
Other Financing Source		1,813	27,733
Other Revenue		28,741	286,740
Total Operating Fund Revenues		1,362,608	67,832,816
EXPENDITURES			
Instruction			
Salaries		6,410,190	24,267,404
Employee Benefits		2,856,454	10,007,819
Purchased Services		93,319	880,887
Non-Capital Objects		162,829	2,311,030
Capital Objects		32,447	74,997
Other Objects		9,145	87,439
Total Instruction		9,564,384	37,629,575
Support Services			
Salaries		2,341,322	11,058,374
Employee Benefits		1,125,728	5,322,408
Purchased Services		1,139,273	6,146,320
Non-Capital Objects		97,035	742,251
Capital Objects		19,378	246,161
Debt Retirement		-	-
Insurance		941	834,237
Other Objects		2,599	87,718
Total Support Services		4,726,277	24,437,469
Non-Program Transactions		154,164	4,315,167
Total Operating Fund Expenditures		14,444,825	66,382,210
REVENUES OVER (UNDER) EXPENDITURES		(13,082,218)	1,450,605
ALL OTHER FUNDS			
Revenues		597,536	5,721,181
Expenditures		1,045,310	5,296,850
		(447,774)	424,331
Less Net Receivables & Payables		4,278,758	
End of Month Cash Balance		76,849,541	
Fund 49 Red Raider Cash Balance		-	
Less OPEB		(33,629,117)	
Adjusted Cash Balance		43,220,424	
Prior Year - End of Month Cash Balance		78,654,498	
Fund 49 Red Raider		-	
Less OPEB		(32,465,938)	
Adjusted Prior Year Cash Balance		46,188,560	

Sheboygan Area School District
General Fund and Special Education Fund
Revenues and Expenditures
July 1, 2024 thru January 31, 2025

	2023-24 Revised Budget	2023-24 FYTD Activity	2023-24 FYTD % of Budget	2023-24 Fiscal Year Unaudited	2024-25 Revised Budget	2024-25 FYTD Activity	2024-25 FYTD % of Budget
REVENUES							
Local Sources	27,315,577	27,011,152	98.9%	29,993,475	26,036,855	25,309,623	97.2%
Inter-District Payments	1,973,522	-	0.0%	1,936,517	1,899,944	-	0.0%
Intermediate Sources	48,968	2,355	0.0%	74,551	18,172	2,870	0.0%
State Sources	105,041,410	38,816,105	37.0%	105,067,953	109,420,559	40,532,461	37.0%
Federal Sources	11,676,279	1,904,904	16.3%	10,771,780	8,728,743	1,673,390	19.2%
Other Financing Sources	-	2,993,742	0.0%	3,439,387	27,733	27,733	0.0%
Other Revenue	462,484	250,553	54.2%	424,299	469,954	286,740	61.0%
TOTAL REVENUE	146,518,240	70,978,810	48.4%	151,707,963	146,601,960	67,832,816	46.3%
EXPENDITURES							
Instructions							
Salaries	54,147,218	22,389,881	41.4%	54,978,737	53,800,241	24,225,616	45.0%
Employee Benefits	23,473,490	9,093,676	38.7%	23,634,046	23,994,008	10,001,739	41.7%
Purchased Services	1,320,504	737,831	55.9%	1,119,664	1,474,285	879,536	59.7%
Non-Capital Objects	4,899,943	1,793,272	36.6%	2,923,289	5,392,079	2,316,099	43.0%
Capital Objects	260,510	50,102	19.2%	126,271	128,256	74,997	58.5%
Other Objects	366,663	56,806	15.5%	170,474	506,567	88,879	17.5%
Total Instruction	84,468,328	34,121,567	40.4%	82,952,479	85,295,436	37,586,866	44.1%
Support Services							
Salaries	19,429,690	10,327,784	53.2%	20,354,343	19,854,889	11,100,161	55.9%
Employee Benefits	9,494,307	4,833,020	50.9%	10,233,839	9,938,989	5,328,488	53.6%
Purchased Services	14,934,619	7,608,313	50.9%	13,635,140	12,608,420	6,176,979	49.0%
Non-Capital Objects	3,321,737	885,969	26.7%	1,807,809	2,406,184	706,408	29.4%
Capital Objects	607,811	276,271	45.5%	522,058	623,975	246,161	39.5%
Debt Retirement	1,610	-	0.0%	305,985	1,700	-	0.0%
Insurance	1,049,669	750,087	71.5%	1,086,183	1,240,737	834,237	67.2%
Other Objects	2,584,243	103,981	4.0%	163,488	2,291,882	87,743	3.8%
Total Support Services	51,423,686	24,785,425	48.2%	48,108,845	48,966,775	24,480,178	50.0%
Non-Program Transactions	18,096,862	7,171,308	39.6%	22,826,972	18,902,896	4,315,167	22.8%
TOTAL EXPENDITURES	153,988,876	66,078,300	42.9%	153,888,297	153,165,108	66,382,210	43.3%
NET SURPLUS/(DEFICIT)	(7,470,636)	4,900,510		(2,180,334)	(6,563,148)	1,450,605	

Sheboygan Area School District
Nutritional Services Fund
Revenues & Expenditures
July 1, 2024 thru January 31, 2025

	2023-24 Original Budget	2023-24 FYTD Actiity	2023-24 FYTD % of Budget	2023-24 Fiscal Year Unaudited	2024-25 Revised Budget	2024-25 FYTD Activity	2024-25 Fiscal % of FYTD % of
REVENUES							
100 Operating Transfers In	-	-		-	-	-	0.0%
200 Local Sources	260,650	173,232	66.5%	308,043	371,800	139,515	37.5%
600 State Sources	-	-	0.0%	91,776	115,000	-	0.0%
700 Federal Sources	6,892,310	2,250,048	32.6%	5,443,320	6,076,480	2,125,654	35.0%
800 Other Financing Sources	-	300	0.0%	6,536	9,000	-	0.0%
900 Other Revenue	500	-	0.0%	295	-	-	0.0%
TOTAL REVENUE	7,153,460	2,423,580	33.9%	5,849,969	6,572,280	2,265,169	34.5%
EXPENDITURES							
100 Salaries	1,574,507	758,859	48.2%	1,585,883	1,679,339	863,874	51.4%
200 Employee Benefits	465,834	236,206	50.7%	599,534	554,628	291,879	52.6%
300 Purchased Services	396,370	140,015	35.3%	257,847	283,940	94,997	33.5%
400 Non-Capital Objects	5,242,610	2,012,640	38.4%	4,085,102	3,807,773	1,873,133	49.2%
500 Capital Objects	787,150	229,550	29.2%	262,135	180,600	11,965	6.6%
600 Principal	-	-	0.0%	844	-	-	0.0%
700 Insurance	45,000	-	0.0%	55,092	55,000	-	0.0%
900 Other Objects	15,800	6,892	43.6%	15,383	11,000	7,365	67.0%
TOTAL EXPENDITURES	8,527,271	3,384,162	39.7%	6,861,820	6,572,280	3,143,214	47.8%
NET SURPLUS/(DEFICIT)	(1,373,811)	(960,583)		(1,011,851)	-	(878,045)	

BUDGET REVISIONS**January 2025**

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	HORACE MANN	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	HORACE MANN REGISTRATION FEES	36	
TO:	HORACE MANN	PRINTING AND	YEARBOOK	ST ACTIVITI	HORACE MANN REGISTRATION FEES		36
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	21	
TO:	NORTH HIGH	ITEMS FOR RE	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		21
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	65	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		65
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	41	
TO:	NORTH HIGH	ITEMS FOR RE	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		41
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	325	
TO:	NORTH HIGH	PUPIL DUES/FE	MODEL UN	ST ACTIVITI	NORTH REGISTRATION FEES		250
TO:	NORTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	NORTH REGISTRATION FEES		75
						<hr/> 325	325
FROM:	FARNSWORTH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	FARNSWORTH REGISTRATION FEES	23	
TO:	FARNSWORTH	PRINTING AND	YEARBOOK	ST ACTIVITI	FARNSWORTH REGISTRATION FEES		17
TO:	FARNSWORTH	SUPPLIES	STUD PLANNE	ST ACTIVITI	FARNSWORTH REGISTRATION FEES		6
						<hr/> 23	23
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	69	
TO:	NORTH HIGH	ITEMS FOR RE	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		69
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	99	
TO:	SOUTH HIGH	ITEMS FOR RE	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		99
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	40	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		40
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	83	
TO:	SOUTH HIGH	ITEMS FOR RE	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		83

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	INSTRUCT SRV	SPECIAL PROJE	DISTRICT-WID	ROBOTICS L	ROBOTICS LEAGUE GRANT	978	
TO:	INSTRUCT SRV	PUPIL DUES/FE	ROBOTICS LEA	ROBOTICS L	ROBOTICS LEAGUE GRANT		978
FROM:					COOPERATING TEACHER STIPEND	75	
TO:	FARNSWORTH	SUPPLIES	UNDIFF CURR	COOP TCHR	COOPERATING TEACHER STIPEND		75
FROM:					ASSIGNED FUND BALANCE	5,650	
TO:	ALL SCHOOLS	COLLEGE CREI	OTH IMPROVE	FD BAL TCR	TEACHER CREDENTIALING		2,828
TO:	ALL SCHOOLS	COLLEGE CREI	OTH IMPROVE	FD BAL TCR	TEACHER CREDENTIALING		2,821
						<hr/>	<hr/>
						5,650	5,650
FROM:					ASSIGNED FUND BALANCE	26,710	
TO:	MUSIC	EQUIPMENT-AI	MUSIC	FD BAL MUS	MUSICAL INSTRUMENT REPAIRS		11,438
TO:	MUSIC	OTHER NON-C	MUSIC	FD BAL MUS	MUSICAL INSTRUMENT REPAIRS		9,282
TO:	MUSIC	NON TECH MA	INSTRUCT EQU	FD BAL MUS	MUSICAL INSTRUMENT REPAIRS		5,990
						<hr/>	<hr/>
						26,710	26,710
FROM:					ASSIGNED FUND BALANCE	881,720	
TO:	MAINTENANCI	NON TECH MA	BUILDINGS-M	FD BAL STU	STUDENT SAFETY & SECURITY		787,200
TO:	MAINTENANCI	NON TECH MA	BUILDINGS-M	FD BAL STU	STUDENT SAFETY & SECURITY		78,047
TO:	MAINTENANCI	NON TECH MA	BUILDINGS-M	FD BAL STU	STUDENT SAFETY & SECURITY		16,473
						<hr/>	<hr/>
						881,720	881,720
FROM:	FARNSWORTH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	FARNSWORTH REGISTRATION FEES	10	
TO:	FARNSWORTH	SUPPLIES	STUD PLANNE	ST ACTIVITI	FARNSWORTH REGISTRATION FEES		9
TO:	FARNSWORTH	PRINTING AND	YEARBOOK	ST ACTIVITI	FARNSWORTH REGISTRATION FEES		1
						<hr/>	<hr/>
						10	10
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	117	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		117
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	75	
TO:	NORTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	NORTH REGISTRATION FEES		75
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	120	
TO:	SOUTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		120

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	65	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		65
FROM:	HORACE MANN	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	HORACE MANN REGISTRATION FEES	18	
TO:	HORACE MANN	PRINTING AND	YEARBOOK	ST ACTIVITI	HORACE MANN REGISTRATION FEES		18
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	84	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		84
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	60	
TO:	SOUTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		60
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	318	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		300
TO:	SOUTH HIGH	PAYMENT TO S	GEN TUITION,	ST ACTIVITI	SOUTH REGISTRATION FEES		18
						<hr/> 318	<hr/> 318
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	90	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		90
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	118	
TO:	SOUTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		118
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	268	
TO:	SOUTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		268
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	65	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		65
FROM:	HORACE MANN	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	HORACE MANN REGISTRATION FEES	4	
TO:	HORACE MANN	SUPPLIES	STUD PLANNE	ST ACTIVITI	HORACE MANN REGISTRATION FEES		4
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	69	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		69

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	43	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		25
TO:	SOUTH HIGH	PAYMENT TO S	GEN TUITION,	ST ACTIVITI	SOUTH REGISTRATION FEES		18
						<hr/> 43	43
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	37	
TO:	SOUTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		37
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	340	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		340
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH FCCLA REGIONAL COMP	125	
TO:	NORTH HIGH	PUPIL DUES/FE	FCCLA	ST ACTIVITI	NORTH FCCLA REGIONAL COMP		125
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH FCCLA REGIONAL COMP	50	
TO:	NORTH HIGH	PUPIL DUES/FE	FCCLA	ST ACTIVITI	NORTH FCCLA REGIONAL COMP		50
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	225	
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	45	
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES		225
TO:	NORTH HIGH	PUPIL DUES/FE	MODEL UN	ST ACTIVITI	NORTH REGISTRATION FEES		45
						<hr/> 270	270
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	152	
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES		152
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	159	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		159
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	98	
TO:	SOUTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		98
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	130	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		130
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	80	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		80

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	167	
TO:	SOUTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		167
					ASSIGNED FUND BALANCE	67,545	
	ALL SCHOOLS	EXTRA PAY/OI	OTH IMPROVE	FD BAL TCR	TEACHER CREDENTIALING		20,000
TO:	INFORMATION	TECH MAINT	TECH SRVC AD	FD BAL NET	INFRASTRUCTURE & SECURITY		12,048
TO:	SOUTH HIGH	CONSTR SERV	REMODEL	FD BAL FUT	FUTURE BUILDING PROJECTS		12,000
TO:	DEPT PERSON	EXTRA PAY/OI	REFERRAL BO	FD BAL STA	STAFF RECRUITMENT		10,000
TO:	INFORMATION	PYMT TO COUN	TECH SRVC AD	FD BAL NET	INFRASTRUCTURE & SECURITY		9,201
TO:	ALL SCHOOLS	SOCIAL SECUR	OTH IMPROVE	FD BAL TCR	TEACHER CREDENTIALING		1,503
TO:	ALL SCHOOLS	RET-EMPLOYE	OTH IMPROVE	FD BAL TCR	TEACHER CREDENTIALING		1,380
TO:	DEPT PERSON	SOCIAL SECUR	REFERRAL BO	FD BAL STA	STAFF RECRUITMENT		723
TO:	DEPT PERSON	RET-EMPLOYE	REFERRAL BO	FD BAL STA	STAFF RECRUITMENT		690
						<u>67,545</u>	<u>67,545</u>
FROM:	ALL SCHOOLS	EQUIPMENT SA	DISTRICT-WID	NONE PROJ	SAVY - IPAD BUYBACK	1,813	
TO:	TECHNOLOGY	TECH SUPPLIE	UNDIFF CURR	NONE PROJ	SAVY - IPAD BUYBACK		1,813
FROM:	FARNSWORTH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	FARNSWORTH REGISTRATION FEES	40	
TO:	FARNSWORTH	PRINTING AND	YEARBOOK	ST ACTIVITI	FARNSWORTH REGISTRATION FEES		34
TO:	FARNSWORTH	SUPPLIES	STUD PLANNE	ST ACTIVITI	FARNSWORTH REGISTRATION FEES		6
						<u>40</u>	<u>40</u>
FROM:	FARNSWORTH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	FARNSWORTH REGISTRATION FEES	20	
TO:	FARNSWORTH	PRINTING AND	YEARBOOK	ST ACTIVITI	FARNSWORTH REGISTRATION FEES		17
TO:	FARNSWORTH	SUPPLIES	STUD PLANNE	ST ACTIVITI	FARNSWORTH REGISTRATION FEES		3
						<u>20</u>	<u>20</u>
FROM:	FARNSWORTH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	FARNSWORTH REGISTRATION FEES	34	
TO:	FARNSWORTH	PRINTING AND	YEARBOOK	ST ACTIVITI	FARNSWORTH REGISTRATION FEES		34
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	80	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		80
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	78	
TO:	SOUTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		78

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	WILSON	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	WILSON REGISTRATION FEES	14	
TO:	WILSON	PRINTING AND	YEARBOOK	ST ACTIVITI	WILSON REGISTRATION FEES		14
FROM:	FARNSWORTH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	FARNSWORTH REGISTRATION FEES	17	
TO:	FARNSWORTH	PRINTING AND	YEARBOOK	ST ACTIVITI	FARNSWORTH REGISTRATION FEES		17
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	97	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		97
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	78	
TO:	SOUTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		78
FROM:	CENTRAL HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	CENTRAL HIGH SCHOOL FEES	15	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		15
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	397	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		325
TO:	SOUTH HIGH	PAYMENT TO S	GEN TUITION,	ST ACTIVITI	SOUTH REGISTRATION FEES		72
						<hr/>	<hr/>
						397	397
FROM:	COOPER	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	COOPER REGISGTRATION FEES	10	
TO:	COOPER	PRINTING AND	YEARBOOK	ST ACTIVITI	COOPER REGISGTRATION FEES		10
FROM:	FARNSWORTH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	FARNSWORTH REGISTRATION FEE	105	
TO:	FARNSWORTH	PRINTING AND	YEARBOOK	ST ACTIVITI	FARNSWORTH REGISTRATION FEE		102
TO:	FARNSWORTH	SUPPLIES	STUD PLANNE	ST ACTIVITI	FARNSWORTH REGISTRATION FEE		3
						<hr/>	<hr/>
						105	105
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	20	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		20
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	65	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		65
FROM:	ETUDE HS	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	ETUDE HIGH SCHOOL REGISTRATION FEES	60	
TO:	ETUDE HS	SUPPLIES	OTHER REG CL	ST ACTIVITI	ETUDE HIGH SCHOOL REGISTRATION FEES		60

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:					COOPERATING TEACHER STIPEND	75	
TO:	WILSON	SUPPLIES	UNDIFF CURR	COOP TCHR	COOPERATING TEACHER STIPEND		75
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	2,274	
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES		2,274
FROM:	URBAN	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	URBAN REGISTRATION FEES	22	
TO:	URBAN	PRINTING AND	YEARBOOK	ST ACTIVITI	URBAN REGISTRATION FEES		22
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	2,591	
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES		2,591
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	1,808	
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES		1,808
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	195	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		195
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	65	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		65
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	432	
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES		432
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	83	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		65
TO:	SOUTH HIGH	PAYMENT TO S	GEN TUITION, I	ST ACTIVITI	SOUTH REGISTRATION FEES		18
						<hr/>	<hr/>
						83	83
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	80	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		80
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	182	
TO:	SOUTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		182

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH FEES PAID ADJUSTMENTS	45	
TO:	NORTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	NORTH REGISTRATION FEES		35
TO:	NORTH HIGH	PUPIL DUES/FE	MODEL UN	ST ACTIVITI	NORTH REGISTRATION FEES		10
						45	45
FROM:	HORACE MANN	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	HORACE MANN REGISTRATION FEES	18	
TO:	HORACE MANN	PRINTING AND	YEARBOOK	ST ACTIVITI	HORACE MANN REGISTRATION FEES		18
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	484	
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES		484
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	10	
TO:	NORTH HIGH	ITEMS FOR RE	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		10
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	320	
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES		320
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	43	
TO:	NORTH HIGH	ITEMS FOR RE	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		43
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	65	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		65
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	1	
TO:	SOUTH HIGH	ITEMS FOR RE	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		1
FROM:					COOPERATING TEACHER STIPEND	75	
TO:	WILSON	SUPPLIES	UNDIFF CURR	COOP TCHR	COOPERATING TEACHER STIPEND		75
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	166	
TO:	NORTH HIGH	ITEMS FOR RE	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		166
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	7	
TO:	SOUTH HIGH	ITEMS FOR RE	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		7
FROM:					ASSIGNED FUND BALANCE	50	
TO:	MUSIC	EQUIP-ADD AS	MUSIC	FD BAL MUS	MUSICAL INSTRUMENT REPAIR		50

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:					ASSIGNED FUND BALANCE	2,000	
TO:	MAINTENANCE	CONTRACT SRV	CONSTRUCTION	FD BAL FUT	FEHR GRAHAM INVOICE		1,500
TO:	MAINTENANCE	CONTRACT SRV	CONSTRUCTION	FD BAL FUT	FEHR GRAHAM INVOICE		500
						<hr/>	<hr/>
						2,000	2,000
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WIDE	ST ACTIVITI	NORTH SCHOOL STORE	89	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		89
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDE	ST ACTIVITI	NORTH REGISTRATION FEES	690	
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES		540
TO:	NORTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	NORTH REGISTRATION FEES		150
						<hr/>	<hr/>
						690	690
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDE	ST ACTIVITI	NORTH REGISTRATION FEES	354	
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES		279
TO:	NORTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	NORTH REGISTRATION FEES		75
						<hr/>	<hr/>
						354	354
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDE	ST ACTIVITI	NORTH REGISTRATION FEES	590	
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES		590
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WIDE	ST ACTIVITI	SOUTH REGISTRATION FEES	65	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		65
FROM:					COOPERATING TEACHER STIPEND	150	
TO:	CLEVELAND	SUPPLIES	UNDIFF CURR	COOP TCHR	COOPERATING TEACHER STIPEND		150
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WIDE	ST ACTIVITI	SOUTH REGISTRATION FEES	65	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		65
FROM:	FARNSWORTH	OTH SCH ACTI	DISTRICT-WIDE	ST ACTIVITI	FARNSWORTH REGISTRATION FEE	17	
TO:	FARNSWORTH	PRINTING AND	YEARBOOK	ST ACTIVITI	FARNSWORTH REGISTRATION FEE		17
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDE	ST ACTIVITI	NORTH REGISTRATION FEES	872	
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES		872

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	URBAN	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	URBAN REGISTRATION FEES	22	
TO:	URBAN	PRINTING AND	YEARBOOK	ST ACTIVITI	URBAN REGISTRATION FEES		22
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	119	
TO:	NORTH HIGH	ITEMS FOR RE	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		119
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	9	
TO:	SOUTH HIGH	ITEMS FOR RE	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		9
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	130	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		130
FROM:	HORACE MANN	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	HORACE MANN REGISTRATION FEES	36	
TO:	HORACE MANN	PRINTING AND	YEARBOOK	ST ACTIVITI	HORACE MANN REGISTRATION FEES		36
FROM:	URBAN	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	URBAN REGISTRATION FEES	66	
TO:	URBAN	PRINTING AND	YEARBOOK	ST ACTIVITI	URBAN REGISTRATION FEES		66
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	156	
TO:	NORTH HIGH	ITEMS FOR RE	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		156
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	75	
TO:	NORTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	NORTH REGISTRATION FEES		75
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	2,596	
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES		2,346
TO:	NORTH HIGH	PUPIL DUES/FE	MODEL UN	ST ACTIVITI	NORTH REGISTRATION FEES		250
						<hr/> 2,596	<hr/> 2,596
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	467	
TO:	NORTH HIGH	ITEMS FOR RE	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		467
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	28	
TO:	SOUTH HIGH	ITEMS FOR RE	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		28
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	40	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		40

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	290	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		290
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	4	
TO:	SOUTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		4
FROM:	ETUDE EL	COLLEGE CREI	DISTRICT-WID	KOHLER FO	KOHLER FOUNDATION GRANT	2,000	
TO:	ETUDE EL	OTH MEDIA RE	UNDIFF CURR	KOHLER FO	KOHLER FOUNDATION GRANT		2,000
FROM:	FARNSWORTH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	FARNSWORTH REGISTRATION FEE	17	
TO:	FARNSWORTH	PRINTING AND	YEARBOOK	ST ACTIVITI	FARNSWORTH REGISTRATION FEE		17
FROM:	ETUDE MS	COLLEGE CREI	DISTRICT-WID	KOHLER FO	KOHLER FOUNDATION GRANT	5,000	
TO:	ETUDE MS	TECH HARDW	ART	KOHLER FO	KOHLER FOUNDATION GRANT		4,000
TO:	ETUDE MS	TECH SUPPLIE	ART	KOHLER FO	KOHLER FOUNDATION GRANT		1,000
						<hr/> 5,000	5,000
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	116	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	NORTH SCHOOL STORE		116
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	65	
TO:	SOUTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		65
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	195	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		195
FROM:	SOUTH HIGH	COLLEGE CREI	DISTRICT-WID	KOHLER FO	KOHLER FOUNDATION DONATION	2,000	
TO:	SOUTH HIGH	SUPPLIES	FCCLA	KOHLER FO	KOHLER FOUNDATION DONATION		2,000
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	NONE PROJ	SOUTH REGISTRATION FEES	80	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		80
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	42	
TO:	SOUTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		42

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	TECHNOLOGY	EMP ANNUITY	DISTRICT-WID	TECH CARE	TECH MONTHLY REVISION	1,357	
FROM:	TECHNOLOGY	STUDENT FINE	DISTRICT-WID	TECH CARE	TECH MONTHLY REVISION	85	
TO:	TECHNOLOGY	TECH MAINT	INSTRUCT EQU	TECH CARE	TECH MONTHLY REVISION		1,357
TO:	TECHNOLOGY	TECH MAINT	INSTRUCT EQU	TECH CARE	TECH MONTHLY REVISION		85
						<hr/>	<hr/>
						1,442	1,442
FROM:	ETUDE EL	EMP ANNUITY	DISTRICT-WID	REGISTRATI	CHARTER SCHOOL REGISTRATION FEES	140	
TO:	ETUDE MS	SUPPLIES	OFFICE OF THE	NONE PROJ	CHARTER SCHOOL REGISTRATION FEES		140
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	2,591	
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES		2,591
FROM:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES	2,591	
TO:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES		2,591
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	277	
TO:	SOUTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE		277
FROM:	SOUTH HIGH	ITEMS FOR RES	MARKETING E	ST ACTIVITI	SOUTH SCHOOL STORE	268	
TO:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE		268

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	BUSINESS SER'	SUPPLIES	UNDIFF CURR	NONE PROJ	CENTRAL POOL CHLORINE CLEAN UP	13,278	
TO:	BUSINESS SER'	CLEAN ENVIRC	OPERATION	NONE PROJ	CENTRAL POOL CHLORINE CLEAN UP		13,278
FROM:	SOUTH HIGH	CARRYOVER	OFFICE OF THE	NONE PROJ	GAS FOR AUTO SHOP	100	
TO:	SOUTH HIGH	VEHICLE FUEL	VEHICLE SERV	NONE PROJ	GAS FOR AUTO SHOP		100
FROM:	SPECIAL EDUC	SUPPLIES	SPED-SUPPORT	IDEA FT	TOUCHSCREEN COMPUTER FOR VISUALLY IMPA	500	
TO:	SPECIAL EDUC	TECH SUPPLIES	HEARING IMPA	IDEA FT	TOUCHSCREEN COMPUTER FOR VISUALLY IMPA		500
FROM:	HORACE MANT	CARRYOVER	OFFICE OF THE	NONE PROJ	ACCOUNT DEFICITS	4,000	
TO:	HORACE MANT	SFTWR SRVC	OFFICE OF THE	NONE PROJ	ACCOUNT DEFICITS		1,500
TO:	HORACE MANT	SUPPLIES	LIB MEDIA RES	NONE PROJ	ACCOUNT DEFICITS		1,500
TO:	HORACE MANT	SUPPLIES	PHYSICAL EDU	NONE PROJ	ACCOUNT DEFICITS		500
TO:	HORACE MANT	SUPPLIES	OFFICE OF THE	NONE PROJ	ACCOUNT DEFICITS		500
						4,000	4,000
FROM:	TECHNOLOGY	CARRYOVER	OTHER PUPIL S	NONE PROJ	TRAVEL EXPENSES	5,000	
TO:	TECHNOLOGY	SFTWR SRVC	INSTR TECH	NONE PROJ	TRAVEL EXPENSES		5,000
FROM:	URBAN	SUPPLIES	LEGO LEAGUE	NONE PROJ	COVER JIBJAB	10	
TO:	URBAN	SFTWR SRVC	REG CURR	NONE PROJ	COVER JIBJAB		10
FROM:	NORTH HIGH	CARRYOVER	OFFICE OF THE	NONE PROJ	BUDGET FOR GIRLS WRESTLING	1,044	
TO:	NORTH HIGH	PUPIL TRAVEL	CO-CURRICUL	NONE PROJ	BUDGET FOR GIRLS SWRESTLING		1,044
FROM:	NORTH HIGH	CARRYOVER	OFFICE OF THE	NONE PROJ	BUDGET FOR BOYS VOLLEYBALL	2,567	
TO:	NORTH HIGH	PUPIL TRAVEL	CO-CURRICUL	NONE PROJ	BUDGET FOR BOYS VOLLEYBALL		2,567
FROM:	NORTH HIGH	EMPLOYEE TR	OFFICE OF THE	NONE PROJ	VAN RENTAL FOR SLATE TEACHER CONFERENC	125	
FROM:	NORTH HIGH	EMPLOYEE TR	OFFICE OF THE	NONE PROJ	GAS FOR SLATE TEACHER CONFERENCE	25	
TO:	NORTH HIGH	VEHICLE FUEL	OFFICE OF THE	NONE PROJ	VAN RENTAL FOR SLATE TEACHER CONFERENC		125
TO:	NORTH HIGH	VEHICLE FUEL	PUPIL TRANS F	NONE PROJ	GAS FOR SLATE TEACHER CONFERENCE		25
						150	150

						Finance Attach 4	
FROM:	NORTH HIGH	EMPLOYEE TR	OFFICE OF THE	NONE PROJ	VAN RENTAL	125	
FROM:	NORTH HIGH	EMPLOYEE TR	OFFICE OF THE	NONE PROJ	FUEL	21	
TO:	NORTH HIGH	VEHICLE FUEL	OFFICE OF THE	NONE PROJ	VAN RENTAL		125
TO:	NORTH HIGH	VEHICLE FUEL	PUPIL TRANS R	NONE PROJ	FUEL		21
						<hr/>	
						146	146
FROM:	G WARRINER M	PERM FT ADMI	OFFICE OF THE	NONE PROJ	EDGENUITY 24/25	100	
TO:	G WARRINER M	SFTWR SRVC	REG CURR	NONE PROJ	EDGENUITY 24/25		100
FROM:	NORTH HIGH	CARRYOVER	OFFICE OF THE	NONE PROJ	BUDGET FOR GIRLS HOCKEY	8,000	
TO:	NORTH HIGH	PUPIL DUES/FE	ICE HOCKEY - G	NONE PROJ	BUDGET FOR GIRLS HOCKEY		8,000
FROM:	NORTH HIGH	VEHICLE FUEL	OFFICE OF THE	NONE PROJ	VAN RENTAL	125	
FROM:	NORTH HIGH	VEHICLE FUEL	PUPIL TRANS R	NONE PROJ	FUEL	21	
TO:	NORTH HIGH	EMPLOYEE TR	OFFICE OF THE	NONE PROJ	VAN RENTAL		125
TO:	NORTH HIGH	EMPLOYEE TR	OFFICE OF THE	NONE PROJ	FUEL		21
						<hr/>	
						146	146
FROM:	NORTH HIGH	VEHICLE FUEL	OFFICE OF THE	NONE PROJ	VAN RENTAL FOR SLATE TEACHER CONFERENC	125	
FROM:	NORTH HIGH	VEHICLE FUEL	PUPIL TRANS R	NONE PROJ	GAS FOR SLATE TEACHER CONFERENCE	25	
TO:	NORTH HIGH	EMPLOYEE TR	OFFICE OF THE	NONE PROJ	VAN RENTAL FOR SLATE TEACHER CONFERENC		125
TO:	NORTH HIGH	EMPLOYEE TR	OFFICE OF THE	NONE PROJ	GAS FOR SLATE TEACHER CONFERENCE		25
						<hr/>	
						150	150
FROM:	BUSINESS SER'	DISTRICT DUE'	DIRECTION OF	NONE PROJ	CITY OF SHEBOYGAN ELECTION EXPENSE	3,857	
TO:	BOARD OF EDU	ADVERTISING	ELECTION	NONE PROJ	CITY OF SHEBOYGAN ELECTION EXPENSE		3,857
FROM:	URBAN	CARRYOVER	OFFICE OF THE	NONE PROJ	REPAIRS ON RADIOS	600	
TO:	URBAN	TECH MAINT	INSTR TECH	NONE PROJ	REPAIRS ON RADIOS		600
FROM:	CHANGE ACAL	CARRYOVER	OFFICE OF THE	NONE PROJ	TV STAND	347	
TO:	CHANGE ACAL	OTHER NON-C	CULT/SOC DIS	NONE PROJ	TV STAND		347
FROM:	PIGEON RIVER	PERSONAL SER	OFFICE OF THE	NONE PROJ	RISER WHEEL REPLACEMENT	25	
TO:	PIGEON RIVER	NON TECH MA	INSTRUCT EQU	NONE PROJ	RISER WHEEL REPLACEMENT		25

						Finance Attach 4	
FROM:	FARNSWORTH	SUPPLIES	OFFICE OF THE	NONE PROJ	STUDENT COUNCIL PURCHASE	255	
FROM:	FARNSWORTH	SUPPLIES	OFFICE OF THE	NONE PROJ	MILEAGE REIMBURSEMENT	250	
TO:	FARNSWORTH	PRINTING AND	YEARBOOK	ST ACTIVITI	STUDENT COUNCIL PURCHASE		255
TO:	FARNSWORTH	EMPLOYEE TR	OFFICE OF THE	NONE PROJ	MILEAGE REIMBURSEMENT		250
						<hr/>	
						505	505
FROM:	CHANGE ACAC	CARRYOVER	OFFICE OF THE	NONE PROJ	CELL PHONE AND MONTHLY CHARGES	200	
TO:	CHANGE ACAC	CELL PHONES	PUBLIC INFOR	NONE PROJ	CELL PHONE AND MONTHLY CHARGES		200
FROM:	ETUDE EL	SUPPLIES	UNDIFF CURR	NONE PROJ	LAMAR OUTDOOR ADVERTISING	1,500	
TO:	ETUDE EL	ADVERTISING	COMM RELATI	NONE PROJ	LAMAR OUTDOOR ADVERTISING		1,500
FROM:	VOCATIONAL I	NON TECH MA	INSTRUCT EQU	NONE PROJ	BACKGROUND CHECK & HEALTH PORTAL	292	
TO:	VOCATIONAL I	CONTRACT SR'	OTHER PUPIL S	NONE PROJ	BACKGROUND CHECK & HEALTH PORTAL		292
FROM:	SETON	PERSONAL SER	OTH SUPPORT	TITLE IV A	CLASSROOM ELA BOOKS	428	
TO:	SETON	TEXTBOOKS	REG CURR	TITLE IV A	CLASSROOM ELA BOOKS		428
FROM:	CHANGE ACAC	CARRYOVER	OFFICE OF THE	NONE PROJ	WALL PROJECT	1,030	
TO:	CHANGE ACAC	SUPPLIES	OPERATION	NONE PROJ	WALL PROJECT		1,030
FROM:	SETON	PERSONAL SER	OTH SUPPORT	TITLE IV A	SHIPPING CHARGES	36	
TO:	SETON	TEXTBOOKS	REG CURR	TITLE IV A	SHIPPING CHARGES		36
FROM:	ALL SCHOOLS	OTH MEDIA RE	CULT/SOC DIS/	TITLE III-A F	SUB EXPENSES IN TITLE III FOR CLAIM	4,560	
TO:	ALL SCHOOLS	TEMP PT PROF	INST STAFF TR	TITLE III-A F	SUB EXPENSES IN TITLE III FOR CLAIM		4,000
TO:	ALL SCHOOLS	RET-EMPLOYE	INST STAFF TR	TITLE III-A F	SUB EXPENSES IN TITLE III FOR CLAIM		280
TO:	ALL SCHOOLS	SOCIAL SECUR	INST STAFF TR	TITLE III-A F	SUB EXPENSES IN TITLE III FOR CLAIM		280
						<hr/>	
						4,560	4,560
FROM:	NORTH HIGH	TECH SUPPLIES	OFFICE OF THE	NONE PROJ	NEWLINE BOARDS	700	
TO:	NORTH HIGH	OTHER NON-C	REG CURR	NONE PROJ	NEWLINE BOARDS		700
FROM:	DEPT OF PUPIL	CONTRACT SR'	OTHER PUPIL S	BSCA STRO	STRONGER CONNECTIONS GRANT	500	
TO:	DEPT OF PUPIL	CONTRACTED	OTHER PUPIL S	BSCA STRO	STRONGER CONNECTIONS GRANT		500
FROM:	SOUTH HIGH	SUPPLIES	OFFICE OF THE	NONE PROJ	ADDITIONAL OFFICIALS COSTS	3,000	
TO:	SOUTH HIGH	OFFICIALS & J	OFFICE OF THE	NONE PROJ	ADDITIONAL OFFICIALS COSTS		3,000

FROM:	FARNSWORTH	PMNT TO CESA	OFFICE OF THE	NONE PROJ	CESA MILEAGE/SUB COVER FOR OSHKOSH EVEN	2,150	
TO:	FARNSWORTH	TEMP PT PROF	BLDG SUB	NONE PROJ	CESA MILEAGE/SUB COVER FOR OSHKOSH EVEN		1,800
TO:	FARNSWORTH	EMPLOYEE TR	OFFICE OF THE	NONE PROJ	CESA MILEAGE/SUB COVER FOR OSHKOSH EVEN		350
						2,150	2,150
FROM:	MAINTENANCE	EQUIPMENT-AL	DIRECTION OF	NONE PROJ	LONGFELLOW KAIVAC WATER TANK	3,000	
TO:	MAINTENANCE	EQUIPMENT CO	DIRECTION OF	NONE PROJ	LONGFELLOW KAIVAC WATER TANK		3,000
FROM:	OPERATIONS	NON TECH MA	OPERATION	NONE PROJ	ACCOUNT ADJUSTMENT	5,000	
TO:	MAINTENANCE	NON TECH MA	BUILDINGS-MA	NONE PROJ	ACCOUNT ADJUSTMENT		5,000
FROM:	NORTH HIGH	SUPPLIES	OTHER HEALTH	NONE PROJ	ACCOUNT ADJUSTMENT	364	
TO:	NORTH HIGH	SUPPLIES	HEALTH	NONE PROJ	ACCOUNT ADJUSTMENT		364
FROM:	INFORMATION	CARRYOVER	TECH SRVC AD	NONE PROJ	UPS FOR CLEVELAND ELEMENTARY	2,000	
TO:	INFORMATION	TECH HARDW	TECH SRVC AD	NONE PROJ	UPS FOR CLEVELAND ELEMENTARY		2,000
FROM:	TECHNOLOGY	CARRYOVER	OTHER PUPIL S	NONE PROJ	VOUCHERS	500	
TO:	TECHNOLOGY	SOFTWARE	INSTR TECH	NONE PROJ	VOUCHERS		500
FROM:	URBAN	TECH HARDW	JR RAIDER TEC	NONE PROJ	SUPPLIES FOR TECH ED	500	
TO:	URBAN	SUPPLIES	TECHNOLOGY	NONE PROJ	SUPPLIES FOR TECH ED		500
FROM:	INFORMATION	CARRYOVER	TECH SRVC AD	NONE PROJ	ACCOUNT DEFICITS	4,000	
TO:	INFORMATION	SFTWR SRVC	TECH SRVC AD	NONE PROJ	ACCOUNT DEFICITS		4,000
FROM:	GRANT	SUPPLIES	OFFICE OF THE	NONE PROJ	UPCOMING FIELDTRIPS	480	
TO:	GRANT	PUPIL TRAVEL	FIELD TRIPS-C	NONE PROJ	UPCOMING FIELDTRIPS		480
FROM:	ETUDE MS	VEHICLE FUEL	OFFICE OF THE	NONE PROJ	VEHICLE MAINTENANCE	200	
TO:	ETUDE MS	NON TECH MA	VEHICLE REPA	NONE PROJ	VEHICLE MAINTENANCE		200
FROM:	INSTRUCT SRV	CARRYOVER	DIR OF IMPRV	NONE PROJ	SHREDDING COSTS	20,000	
TO:	INSTRUCT SRV	CONTRACT SR	DIR OF IMPRV	NONE PROJ	SHREDDING COSTS		20,000
FROM:	INFORMATION	CARRYOVER	TECH SRVC AD	NONE PROJ	ACCOUNT DEFICITS	6,000	
TO:	INFORMATION	SFTWR SRVC	TECH SRVC AD	NONE PROJ	ACCOUNT DEFICITS		6,000

FROM: FARNSWORTH	CARRYOVER	OFFICE OF THE	NONE PROJ	ACCOUNT DEFICITS	1,000	
FROM: FARNSWORTH	TEMP PT OTH	BADMINTON -	NONE PROJ	ACCOUNT DEFICITS	654	
FROM: FARNSWORTH	TEMP PT OTH	WRESTLING-M	NONE PROJ	ACCOUNT DEFICITS	545	
FROM: FARNSWORTH	OTHER NON-C	REG CURR	NONE PROJ	ACCOUNT DEFICITS	500	
FROM: FARNSWORTH	TECH SUPPLIE	REG CURR	NONE PROJ	ACCOUNT DEFICITS	500	
FROM: FARNSWORTH	CARRYOVER	OFFICE OF THE	NONE PROJ	ACCOUNT DEFICITS	397	
FROM: FARNSWORTH	OTHER NON-C	GENERAL INDI	NONE PROJ	ACCOUNT DEFICITS	286	
FROM: FARNSWORTH	PUPIL DUES/FE	MATHEMATIC	NONE PROJ	ACCOUNT DEFICITS	75	
TO: FARNSWORTH	SUPPLIES	CO-CURRICUL	NONE PROJ	ACCOUNT DEFICITS		1,435
TO: FARNSWORTH	SUPPLIES	REG CURR	NONE PROJ	ACCOUNT DEFICITS		1,000
TO: FARNSWORTH	SUPPLIES	STUDENT SUP	NONE PROJ	ACCOUNT DEFICITS		975
TO: FARNSWORTH	SUPPLIES	SCIENCE	NONE PROJ	ACCOUNT DEFICITS		250
TO: FARNSWORTH	SUPPLIES	ART CLUB	NONE PROJ	ACCOUNT DEFICITS		150
TO: FARNSWORTH	OTH MEDIA RE	REG CURR	NONE PROJ	ACCOUNT DEFICITS		75
TO: FARNSWORTH	EQUIPMENT C	OFFICE OF THE	NONE PROJ	ACCOUNT DEFICITS		72
					<hr/>	
					3,957	3,957
FROM: SPECIAL EDUC	PERM FT TEAC	DIR OF IMPRV	NON-AIDAB	SPECIAL ED LICENSE REIMBURSEMENT	5,000	
TO: DEPT PERSON	EMPLOYEE DU	SPEC EDUC PR	NON-AIDAB	SPECIAL ED LICENSE REIMBURSEMENT		5,000
FROM: ALL SCHOOLS	PERSONAL SER	OTHER PSYC	TITLE IV A	TRAVEL EXPENSES FOR PROJECT AWARE	2,383	
TO: ALL SCHOOLS	EMPLOYEE TR	INST STAFF TR	TITLE IV A	TRAVEL EXPENSES FOR PROJECT AWARE		2,383
FROM: JACKSON	SUPPLIES	MUSIC	NONE PROJ	MUSIC TEACHER BOOK	7	
TO: JACKSON	OTH MEDIA RE	UNDIFF CURR	NONE PROJ	MUSIC TEACHER BOOK		7
FROM: GRANT	SUPPLIES	OFFICE OF THE	NONE PROJ	UPCOMING FIELDTRIPS	46	
TO: GRANT	PUPIL TRAVEL	FIELD TRIPS-C	NONE PROJ	UPCOMING FIELDTRIPS		46
TRANSFERS OF APPROPRIATION						
FROM: G WARRINER M	EQUIPMENT-AI	REG CURR	NONE PROJ	IMAGINE LEARNING 24/25	2,200	
TO: G WARRINER M	SFTWR SRVC	REG CURR	NONE PROJ	IMAGINE LEARNING 24/25		2,200
FROM: SPECIAL EDUC	SUPPLIES	SPED-SUPPORT	IDEA FT	PRINTER LEASING FOR SPECIAL ED DIRECTOR	7,500	
TO: SPECIAL EDUC	COMPUTER RE	SPED-SUPPORT	IDEA FT	PRINTER LEASING FOR SPECIAL ED DIRECTOR		7,500

FROM:	OPERATIONS	NON TECH MA	BUILDINGS	NONE PROJ	REGROUT CLEANING IN POOLS	5,750	
TO:	MAINTENANCE	NON TECH MA	BUILDINGS-MA	NONE PROJ	REGROUT CLEANING IN POOLS		5,750
FROM:	MADISON	CARRYOVER	OFFICE OF THE	NONE PROJ	TRANSFER CARRYOVER	3,691	
TO:	MADISON	EMPLOYEE TR	OFFICE OF THE	NONE PROJ	TRANSFER CARRYOVER		2,191
TO:	MADISON	SUPPLIES	OFFICE OF THE	NONE PROJ	TRANSFER CARRYOVER		1,500
						<hr/>	<hr/>
						3,691	3,691
FROM:	SPECIAL EDUC	SUPPLIES	SPED-SUPPORT	IDEA FT	IPADS FOR OT/PT/SPEECH	14,000	
TO:	SPECIAL EDUC	OTHER NON-C	SPED-SUPPORT	IDEA FT	IPADS FOR OT/PT/SPEECH		14,000
FROM:	MAINTENANCE	CONTRACT SR	OTHER MAINT	NONE PROJ	ACCOUNT DEFICITS	5,296	
FROM:	MAINTENANCE	CONSULTANT	FACILITIES AC	NONE PROJ	ACCOUNT DEFICITS	2,200	
TO:	MAINTENANCE	NON TECH MA	BUILDINGS-MA	NONE PROJ	ACCOUNT DEFICITS		5,296
TO:	MAINTENANCE	NON TECH MA	BUILDINGS-MA	NONE PROJ	ACCOUNT DEFICITS		2,200
						<hr/>	<hr/>
						7,496	7,496
FROM:	SOUTH HIGH	SUPPLIES	OFFICE OF THE	NONE PROJ	ADDITIONAL ENTRY FEES	3,000	
TO:	SOUTH HIGH	PUPIL DUES/FE	OFFICE OF THE	NONE PROJ	ADDITIONAL ENTRY FEES		3,000
FROM:	SOUTH HIGH	SUPPLIES	OFFICE OF THE	NONE PROJ	POOL TOUCHPADS	2,400	
TO:	SOUTH HIGH	EQUIP-REPLAC	OFFICE OF THE	NONE PROJ	POOL TOUCHPADS		2,400
FROM:	MAINTENANCE	CONTRACT SR	DIRECTION OF	NONE PROJ	ACCOUNT DEFICITS	2,800	
TO:	MAINTENANCE	NON TECH MA	BUILDINGS-MA	NONE PROJ	ACCOUNT DEFICITS		2,800
FROM:	NORTH HIGH	CARRYOVER	OFFICE OF THE	NONE PROJ	NEWLINE BOARDS/CARTS	3,834	
FROM:	NORTH HIGH	CARRYOVER	OFFICE OF THE	NONE PROJ	NEWLINE BOARDS/CARTS	700	
TO:	NORTH HIGH	TECH HARDW	OFFICE OF THE	NONE PROJ	NEWLINE BOARDS/CARTS		3,834
TO:	NORTH HIGH	TECH SUPPLIES	OFFICE OF THE	NONE PROJ	NEWLINE BOARDS/CARTS		700
						<hr/>	<hr/>
						4,534	4,534
FROM:	COOPER	SFTWR SRVC	UNDIFF CURR	TITLE I	RESURFACING WHITEBOARDS	2,000	
TO:	COOPER	OTHER NON-C	UNDIFF CURR	TITLE I	RESURFACING WHITEBOARDS		2,000
FROM:	SOUTH HIGH	CARRYOVER	OFFICE OF THE	NONE PROJ	NEWLINE BOARD	2,000	
TO:	SOUTH HIGH	TECH HARDW	OFFICE OF THE	NONE PROJ	NEWLINE BOARD		2,000

FROM:	VOCATIONAL I	PUPIL DUES/FE	FAMILY & CON	CR DEV HOS	CULINARY SUPPLIES	1,560	
FROM:	VOCATIONAL I	PUPIL DUES/FE	FAMILY & CON	CR DEV HOS	CULINARY EQUIPMENT	540	
TO:	VOCATIONAL I	SUPPLIES	FAMILY & CON	CR DEV HOS	CULINARY SUPPLIES		1,560
TO:	VOCATIONAL I	OTHER NON-C/	FAMILY & CON	CR DEV HOS	CULINARY EQUIPMENT		540
						<hr/>	
						2,100	2,100
FROM:	SOUTH HIGH	PUPIL DUES/FE	CHEERLEADIN	NONE PROJ	DANCE TEAM SUPPLIES	2,000	
TO:	SOUTH HIGH	SUPPLIES	DANCE	NONE PROJ	DANCE TEAM SUPPLIES		2,000
FROM:	URBAN	SFTWR SRVC	LIB MEDIA RES	CMN SCHOC	BOOKS	2,073	
TO:	URBAN	LIBRARY BOOI	LIB MEDIA RES	CMN SCHOC	BOOKS		2,073

Book	Policy Manual
Section	6000 Finances
Title	NONDISTRICT-SUPPORTED STUDENT ACTIVITY ACCOUNTS
Code	po6610*mb
Status	First Reading
Adopted	October 22, 2013
Last Revised	February 27, 2024

6610 - NONDISTRICT-SUPPORTED STUDENT ACTIVITY ACCOUNTS

The Board authorizes the maintenance of approved student activity accounts for nondistrict-supported student activities as allowed by DPI regulations and the auditor's recommendations in accordance with GASB 84. Approval of the establishment of any student activity account for a nondistrict-supported student activity, after the student activity is approved, without District financial support, in accordance with Policy 2430 - District-Sponsored Clubs and Activities, shall be determined by the School Administration before monies can be collected or disbursed in the name of said activity.

Definitions

The following definitions are provided for these terms within the context of this policy:

- A. **District-sponsored student activity:** All student activities recognized by the District as approved co-curricular/extra-curricular activities are designated as District-sponsored, including both District-supported and nondistrict-supported student activities. (See Policy 2430 - District-Sponsored Clubs and Activities and Policy 6611 - District-Supported/Sponsored Student Activity Accounts)
- B. **District-supported student activity:** The District provides financial support of the student activity and exercises administrative control over dispersal of the activity's funds. (See Policy 6611 - District-Supported/Sponsored Student Activity Accounts)
- C. **Nondistrict-supported student activity:** The District does not provide financial support of the student activity and does not exercise administrative control over dispersal of funds.

Other terms are used as defined in Bylaw 0100 - Definitions.

Nondistrict-supported Student Activities

Nondistrict-supported student activity accounts are intended to provide a custodial account for an approved student activity for which the District does not provide funds (i.e., have financial involvement) or exercise administrative control over the funds. Such nondistrict-supported student activities may not be required by any course or provide any academic credit. These student activities are established for District students and may have a District-assigned and/or a District-compensated staff advisor/coach for supervisory purposes. While these student activities may use District facilities, equipment, and materials, the funds for these activities are self-managed by the students. Assistance from parents or other volunteers is permissible (see Policy 8120 - Volunteers). Fund-raising is permissible in accordance with District policies (see Policy 5830 - Student Fund-Raising and Policy 9700 - Relations with Non-School Affiliated Groups). Equal access shall be provided in accordance with Policy 5730 - Equal Access for Nondistrict-Sponsored Student Clubs and Activities. A District staff member may serve as an advisor/coach, but decisions regarding money must be made by the students, as long as such expenditures do not violate District policies (e.g., purchase of illegal items, purchase of nonconforming technology, purchase from a non-approved vendor). As a fiduciary in accordance with GASB 84, the District maintains custodial accounts for the student activity, but does not determine or approve how account monies are used since financial decisions are made by the students without administrative control or endorsement from District staff.

Criteria for Nondistrict-Supported Student Activity Accounts

Nondistrict-supported student activity accounts may be established if all of the following criteria are met:

- A. The student activity account has been approved in accordance with this policy.
- B. The activity's students or student officers make all decisions regarding revenues, budgeting, and expenditures.
- C. Any request to expend money from the account must be endorsed in writing by the activity's President and Treasurer.
- D. The activity's advisor/coach is NOT permitted to make decisions regarding money, nor may the advisor/coach initiate or endorse any expenditure request.
- E. The student activity account is not under the District's control, nor subject to District oversight.

Accounts for District-Supported Clubs, Activities, and Athletics

~~District-supported clubs, activities, and athletics are supported, at least in part, with District funds and are therefore subject to District oversight and management. In addition, any club, activity, or athletic team that does not directly receive designated District funds but is required for a course or provides academic credit is also considered District-supported and is subject to District oversight and management.~~

~~District-supported clubs, activities, or athletics are not affected by this policy.~~

~~Typically, District-supported student co-curricular activities have designated activity funds established either in Fund 10 or Fund 21 in accordance with GASB 84, DPI regulations, and auditor recommendations. Financial support includes, but is not limited to, budgeted funds allocated by the District or school, an advisor/coach paid for by the District or school who exercises control over the activity's fund, some activities offered to students paid for by the District or school, and transportation paid for by the District or school. Also, financial support includes indirect financial assistance as part of the District's educational program when student participation is required by a course or academic credit is awarded for participation in the activity.~~

General Provisions

The purpose of District-sponsored activities is to enable students to explore a wider range of individual interests than may be available in the District's courses of study but are still related to accomplishing the educational outcomes for students as adopted by the Board in Policy 2131 - Educational Outcome Goals and Expectations. District-sponsored activities must be approved in accordance with Policy 2430 - District-Sponsored Clubs and Activities or Policy 2431 - Interscholastic Athletics.

District-sponsored student activities are authorized to use the District name, logo, mascot, or any other name which would associate an activity with the District provided such use is consistent with other applicable District policies.

Student fund-raising shall be conducted in accordance with Policy 5830 - Student Fund-Raising and Policy 9700 - Relations with Non-School Affiliated Groups.

All collected money shall be handled, secured, and deposited in accordance with Policy 6630 - Cash Handling and Deposits. Misappropriation of activity monies, which includes theft or any other misuse of monies, will result in discipline up to and including suspension, expulsion, and/or termination of employment.

Discontinued Student Activities

After one (1) full school year of inactivity, the unexpended funds of a discontinued nondistrict-supported student activity shall be transferred to the Student Council's account unless the discontinued student activity had provided other instructions for dispersal of its unexpended funds.

After one (1) full school year of inactivity, the unexpended funds of a discontinued District-supported student activity shall be transferred to the District's General Fund - Fund 10.

Revised 2/28/23

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Legal 120.16(2), Wis. Stats.

Book	Policy Manual
Section	6000 Finances
Title	DISTRICT-SUPPORTED/SPONSORED STUDENT ACTIVITY ACCOUNTS
Code	po6611*mb
Status	First Reading
Last Revised	January 28, 2025

6611 - DISTRICT-SUPPORTED/SPONSORED STUDENT ACTIVITY ACCOUNTS

The Board authorizes the maintenance of approved student activity accounts for District-supported student activities as allowed by DPI regulations and the auditor's recommendations in accordance with GASB 84. Approval of the establishment of any student activity account for District-supported student activity, after the student activity is approved, without District financial support, in accordance with Policy 2430 - District-Sponsored Clubs and Activities, shall be determined by the School Administration before monies can be collected or disbursed in the name of said activity.

District-supported clubs, activities, and athletics are supported, at least in part, with District funds and are therefore subject to District oversight and management. In addition, any club, activity, or athletic team that does not directly receive designated District funds but is required for a course or provides academic credit is also considered District-supported and is subject to District oversight and management. Typically, District-supported student co-curricular activities have designated activity funds established either in Fund 10 or Fund 21 in accordance with GASB 84, DPI regulations, and auditor recommendations. Financial support includes, but is not limited to, budgeted funds allocated by the District or school, an advisor/coach paid for by the District or school who exercises control over the activity's fund, some activities offered to students paid for by the District or school, and transportation paid for by the District or school. Also, financial support includes indirect financial assistance as part of the District's educational program when student participation is required by a course or academic credit is awarded for participation in the activity.

Definitions

The following definitions are provided for these terms within the context of this policy:

- A. **District-sponsored student activity:** All student activities recognized by the District as approved co-curricular/extra-curricular activities are designated as District-sponsored, including both District-supported and District-supported student activities. (see Policy 2430 - District-Sponsored Clubs and Activities)
- B. **District-supported student activity:** The District provides financial support of the student activity and exercises administrative control over the dispersal of the activity's funds.
- C. **Nondistrict-supported student activity:** The District does not provide financial support of the student activity and does not exercise administrative control over the dispersal of funds.

Other terms are used as defined in Bylaw 0100 - Definitions.

All activities described in this policy are sponsored by the District and are authorized to use the District name, logo, mascot, or any other name which would associate an activity with the District provided such use is consistent with other applicable District policy.

Fund-raising for all student activities will be in accordance with Board Policy 5830 - Student Fund-Raising and Policy 9700 - Relations with Non-School Affiliated Groups.

All collected money shall be handled, secured, and deposited in accordance with Policy 6630 - Cash Handling and Deposits. Misappropriation of activity accounts, which includes theft or any other misuse of funds, will result in discipline up to and including suspension, expulsion, and/or termination.

Legal

120.16(2) Wis. Stats.

Book	Policy Manual
Section	3000 Professional Staff
Title	JOB-RELATED EXPENSES
Code	po3440*mb
Status	First Reading
Adopted	October 22, 2013
Last Revised	August 2, 2022

3440 - **JOB-RELATED EXPENSES**

The Board may, when feasible and appropriate, provide for the payment of the actual and necessary expenses, including traveling expenses, of any professional staff member of the District incurred in the course of performing services for the District, whether within or outside the District, under the direction of the Board and in accordance with the District Administrator's administrative guidelines.

The validity of payments for job-related expenses shall be determined by the ~~Business Services office~~ Assistant Superintendent of Business and Operational Services.

Payment and reimbursement rates for mileage shall be in accordance with the Federal Internal Revenue Service prescribed mileage rate.

Employees are expected to exercise the same care incurring travel expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Unauthorized costs and additional expenses incurred for personal preference or convenience will not be reimbursed.

Unauthorized expenses include, but are not limited to, alcohol, movies, fines for traffic violations, and the entertainment/meals/lodging of spouses or guests.

Travel payment and reimbursement provided from Federal funds must be authorized in advance and must be reasonable and consistent with the District's travel policy and administrative guidelines. For travel paid for with Federal funds, the travel authorization must include documentation that demonstrates 1) the participation in the event by the individual traveling is necessary to the Federal awards; and 2) the costs are reasonable and consistent with the District's travel policy.

The Board shall pay the expenses of professional staff members when they attend professional meetings approved in accordance with the policy of this Board and in accordance with the administrative guidelines of the District Administrator.

All travel shall comply with the travel procedures and rates established in the administrative guidelines. All costs incurred with Federal funds must meet the cost allowability standards within Board Policy 6110 - Federal Funds.

To the extent that the District's policy does not establish the allowability of a particular type of travel cost, the rates and amounts established under 5 U.S.C. 5701-11, ("Travel and Subsistence Expenses; Mileage Allowances"), or by the Administrator of General Services or the President (or designee), must apply to travel under Federal awards.

T.C. 8/2/22

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Legal	2 C.F.R. 200.464
	2 C.F.R. 200.474
	2 C.F.R. 200.475

Book	Policy Manual
Section	4000 Support Staff
Title	JOB-RELATED EXPENSES
Code	po4440mb
Status	First Reading
Adopted	October 22, 2013
Last Revised	August 2, 2022

4440 - **JOB-RELATED EXPENSES**

The Board may, **when feasible and appropriate**, provide for the payment of the actual and necessary expenses, including traveling expenses, of any support staff member of the District incurred in the course of performing services for the District, whether within or outside the District, under the direction of the Board and in accordance with the District Administrator's administrative guidelines.

The validity of payments for job-related expenses shall be determined by the Assistant Superintendent of Business and Operational Services.

Payment and reimbursement rates for mileage shall be in accordance with the Federal Internal Revenue Service prescribed mileage rate.

Employees are expected to exercise the same care incurring travel expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Unauthorized costs and additional expenses incurred for personal preference or convenience will not be reimbursed.

Unauthorized expenses include but are not limited to alcohol, movies, fines for traffic violations, and the entertainment/meals/lodging of spouses or guests.

Travel payment and reimbursement provided from Federal funds must be authorized in advance and must be reasonable and consistent with the District's travel policy and administrative guidelines. For travel paid for with Federal funds, the travel authorization must include documentation that demonstrates 1) the participation in the event by the individual traveling is necessary to the Federal awards; and 2) the costs are reasonable and consistent with the District's travel policy.

The Board shall pay the expenses of support staff members when they attend professional meetings approved in accordance with the policy of this Board and in accordance with the administrative guidelines of the District Administrator.

All travel shall comply with the travel procedures and rates established in the administrative guidelines. All costs incurred with Federal funds must meet the cost allowability standards within Board Policy 6110 - Federal Funds.

To the extent that the District's policy does not establish the allowability of a particular type of travel cost, the rates and amounts established under 5 U.S.C. 5701-11 ("Travel and Subsistence Expenses; Mileage Allowances"), or by the Administrator of General Services or the President (or designee), must apply to travel under Federal awards.

Revised 12/11/18

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Legal

2 C.F.R. 200.464

2 C.F.R. 200.474

2 C.F.R. 200.475

Book	Policy Manual
Section	6000 Finances
Title	FEDERAL FUNDS
Code	po6110*mb
Status	First Reading
Adopted	October 22, 2013

6110 - FEDERAL FUNDS

It is the objective of the Board of Education to provide equal educational opportunities for all District students within the District. Government agencies, as well as foundations, businesses, and individuals, periodically offer both human and material resources to the District that benefit students and the educational program. Therefore, it is the intent of the Board to study Federal legislation consider grant proposals and applications for their potential to enhance educational opportunities, the educational environment, and the physical and mental growth for each student.

The District Administrator shall review new Federal education legislation and prepare proposals for programs s/he the District Administrator deems would be of aid to the students of this District. The District Administrator shall approve each such proposal prior to its submission, and the Board shall approve all grants resulting from such proposals.

The Board regards available Federal funds of aid to local school districts and communities as a public trust. It forbids the use of Federal monies for partisan political activities and for any use that would not be in accord with Federal guidelines on discrimination. All Federal funds received by the District will be used in accordance with the applicable Federal law. The District Administrator shall ensure that each draw of Federal monies is as close as administratively feasible to the related program expenditures.

No Federal funds received by the District shall be used (1) to develop or distribute materials, or operate programs or courses of instruction directed at youth, that are designed to promote or encourage sexual activity, whether homosexual or heterosexual; (2) to distribute or to aid in the distribution by any organization of legally obscene materials to minors on school grounds; (3) to provide sex education or HIV-prevention education in schools unless the instruction is age appropriate and includes the health benefits of abstinence; or (4) to operate a program of contraceptive distribution in the schools.

Grant Proposal Development

- A. All grant proposals must support at least one (1) District goal or priority
- B. For projects where grant funds will not cover the entire cost of project implementation, additional fund sources must be identified, documented, and approved during the internal review process.

Grant Proposal Internal Review

- A. Each grant proposal shall be reviewed and approved by the District Administrator prior to submission to the funding source.
- B. The District Administrator shall present the following proposals to the Board for approval:

1. government-funded proposals, regardless of the amount;
2. proposals with budgets exceeding \$10,000 or more

Mandatory Disclosures

The District must promptly disclose whenever they have credible evidence of a violation of Federal criminal law potentially affecting the Federal award including, but not limited to, any fraud, embezzlement, bribery, gratuity violations, identity theft, or sexual assault and exploitation, or a violation of the Civil False Claims Act (2 C.F.R. 200.113) regarding the

obligation to report credible information related to conduct prohibited by the Trafficking Victims Protection Act, 22 U.S.C. 7104c.

The disclosure must be made in writing to the Federal agency and the agency's Office of Inspector General, and to the pass-through entity, such as the Department of Public Instruction.

Whistleblower Protections

An employee of the District may not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing information to the appropriate agency or individual that the employee reasonably believes is evidence of gross mismanagement of a Federal contract or grant, a gross waste of Federal funds, an abuse of authority relating to a Federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract or grant. See Policy 1211/Policy 3211/Policy 4211 - Whistleblower Protection and Policy 8900 - Fraud.

Grant Administration

A. The administration of grants will adhere to all applicable Federal, State, local and grantor rules and regulations, including the terms and conditions of the Federal awards, as well as District policies and administrative guidelines.

B. The District Administrator is responsible for the efficient and effective administration of grant awards through the application of sound management practices.

C. The District Administrator is responsible for administering grant funds in a manner consistent with underlying agreements, applicable statutes, regulations and objectives, and the terms and conditions of the grant award.

D. The District, in recognition of its unique combination of staff, facilities, and experience, shall employ internal controls, including organization and management strategies necessary to assure proper and efficient administration of grant awards.

E. All Federal funds received by the District will be used in accordance with the applicable Federal law and regulations and the terms and conditions of the Federal award. The District Administrator shall require that each draw of Federal monies be aligned with the District's payment process (whether reimbursement, cash advance, or a combination). If funds are permitted to be drawn in advance, all draws will be as close as administratively feasible to the related program expenditures and that, when restricted, such monies are used to supplement programs and funding and not to supplant or replace existing programming or current funding.

Maintenance of Effort (MOE) and Maintenance of Equity (MOEquity) requirements of the Federal program will be met in accordance with the requirements of the specific funded program. The District shall maintain appropriate documentation and records to substantiate compliance or to justify allowable exceptions, exemptions, or waivers.

F. The District Administrator is authorized to sign related documents for grant administration, including documents required for submittal of grant proposals.

Financial Management

The financial management of grant funds shall be in compliance with all applicable Federal, State, local and grantor rules, regulations, and assurances as well as District policies and administrative guidelines.

The District Administrator shall provide for the following:

A. Identification of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the Assistance Listings title and number, Federal award identification number, the year the Federal award was issued, and name of the Federal agency or pass-through entity.

B. Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements of the grant.

Maintaining records that sufficiently identify the amount, source, and expenditure of Federal funds for Federal awards. These records must contain information necessary to identify Federal awards, authorizations, financial obligations, unobligated balances, as well as assets, expenditures, income, and interest. All records must be supported by source documentation.

C. Effective control over and accountability for all funds, property, and other assets.

The District must adequately safeguard all assets and ensure they are used solely for authorized purposes.

Further, the District must:

1. establish and maintain effective internal control over the Federal award that provides reasonable assurance that the District is managing the Federal award in compliance with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal award;
2. comply with the U.S. Constitution, Federal statutes, regulations and the terms and conditions of the Federal award;
3. evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of the Federal award; and
4. take prompt action when instances of noncompliance are identified.

D. Take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information. This also includes information the Federal awarding agency or pass-through entity designates as sensitive or other information the District considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and obligations of confidentiality.

E. Actual expenditures or outlays must be compared with budgeted amounts for each Federal award.

F. Recordkeeping and written procedures to the extent required by Federal, State, local, and grantor rules and regulations pertaining to the grant award and accountability including, but not limited to the following areas:

1. cash management
2. allowability of costs in accordance with subpart D and the terms and conditions of the Federal award
3. conflict of interest
4. procurement
5. equipment management
6. conducting technical evaluations of proposals and selecting recipients
7. compensation and fringe benefits
8. travel

G. Disclosure of any potential conflict of interest and all mandatory violation disclosures potentially affecting the Federal award/grant to the Federal awarding agency or pass-through agency in accordance with applicable Federal policy.

H. Insurance coverage for real property and equipment, if applicable, equivalent to such property owned by the District.

Auditing Requirements

A single or program-specific audit (2 C.F.R. 200.514, 2 C.F.R. 200.507) is required for any year if the District expends \$1,000,000 or more in Federal awards during the District's fiscal year. When Federal awards expended are less than \$1,000,000, the District may be exempt from Federal audit requirements (2 C.F.R. 200.501) for that year. However, in all instances, the District's records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and the Government Accountability Office (GAO).

The District shall:

A. arrange for the audit required in accordance with 2 C.F.R. 200.509 and make sure that the audit is properly performed and submitted in accordance with 2 C.F.R. 200.512;

B. prepare financial statements including the schedule of expenditures of Federal awards in accordance with 2 C.F.R. 200.510;

C. promptly follow up and take corrective action on audit findings, including preparing a summary schedule of prior audit findings and a corrective action plan (2 C.F.R. 200.511); and

D. provide the auditor access to personnel, accounts, books, records, supporting documentation, and any other information needed for the auditor to perform the audit.

Certifications and Records Retention

Financial reports must include a certification, signed by an official who is authorized to legally bind the District. The certification should state:

"I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to, violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812"

Each certification must be maintained pursuant to the requirements of 2 C.F.R. 200.334. The District shall retain all Federal award records for three (3) years from the date of submission of the final financial report or longer if required by the Board-adopted retention schedule.

Program Income

Program income means gross income earned by a grant recipient that is directly generated by a supported activity or earned as a result of the Federal award during the grant's period of performance.

It includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts and interest earned on any of them. Additionally, taxes, special assessments, levies, fines and similar revenues raised by a recipient from the sale of real property, equipment or supplies are not program income. Finally, license fees and royalties for copyrighted material, patents, patent applications, trademarks, and inventions made under the Federal award subject to 37 C.F.R. Part 401 are not program income.

Unless the District has received prior approval to use a different method or the terms and conditions of the grant authorize a different method, the District uses the deduction method of accounting for program income. Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the Federal agency or pass-through entity.

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Legal
 31 U.S.C. 3729-3733
 34 C.F.R. 75.707, 76.563, 76.565, 76.707
 2 C.F.R. 200.404 and 200.406, 200.501-511
 2 C.F.R. 200.309, 200.310, 200.313, 200.318 - .320, 200.343(b) & (e), 200.403
 2 C.F.R. 200.56, 200.71, 200.77, 200.80, 200.112, 200.113, 200.302, 200.307
 Compliance Supplement for Single Audits of State and Local Governments
 20 U.S.C. 7906

Book	Policy Manual
Section	6000 Finances
Title	INTERNAL CONTROLS
Code	po6111*mb
Status	First Reading

6111 - INTERNAL CONTROLS

The District Administrator shall establish, document, and maintain effective internal controls over Federal awards that provide reasonable assurance that the District is managing all Federal awards in compliance with the U.S. Constitution, statutes, regulations, and the terms and conditions of the awards. The District will have a process that provides reasonable assurance regarding the achievement of the following objectives:

- A. effectiveness and efficiency of operations;
- B. reliability of reporting for internal and external use; and
- C. compliance with applicable laws and regulations.

These internal controls should comply with the guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control-Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The internal controls must provide reasonable assurance that transactions are properly recorded and accounted for in order to permit the preparation of reliable financial statements and Federal reports; maintain accountability over assets; and demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. The internal controls must also provide reasonable assurance that these transactions are executed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal award, as well as any other Federal statutes and regulations that are identified in the Compliance Supplement. Finally, the District's internal controls must provide reasonable assurance that all Federal funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

The District shall:

- A. comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal award;
- B. evaluate and monitor its compliance with the U.S. Constitution, statutes, regulations, and the terms and conditions of the award;
- C. take prompt action when instances of noncompliance are identified; and
- D. take reasonable cybersecurity and other measures to safeguard protected information including protected "personally identifiable information" (PII) and other types of information. This also includes information the Federal agency or pass-through entity designates as sensitive or other information the District considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

PII is defined at 2 C.F.R. Section 200.1 as "information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual."

However, the definition of PII is not attached to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified.

Suggested Resources:

- A. "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States;
- B. "Internal Control Integrated Framework" (commonly referred to as the Green Book) issued by the Committee of Sponsoring Organizations of the Treadway Commission;
- C. "Compliance Supplement" issued by the U.S. Office of Management and Budget; and
- D. Internal control guidance issued by the U.S. Department of Education.

Legal

2 C.F.R. 200.303

2 C.F.R. 200.1

Book	Policy Manual
Section	6000 Finances
Title	CASH MANAGEMENT OF GRANTS
Code	po6112*mb
Status	First Reading

6112 CASH MANAGEMENT OF GRANTS

In order to provide reasonable assurance that all assets, including Federal, State, and local funds, are safeguarded against waste, loss, unauthorized use, or misappropriation, the District Administrator shall implement internal controls in the area of cash management.

The District's payment methods shall minimize the time elapsing between the transfer of funds from the Federal agency or the Department of Public Instruction (pass-through entity) and disbursement by the District, regardless of whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means.

The District shall use forms and procedures required by the grantor agency or pass-through entity to request payment. The District shall request grant funds payments in accordance with the provisions of the grant. Additionally, the District's financial management systems shall meet the standards for fund control and accountability as established by the awarding agency.

The District Administrator is authorized to submit payment requests as often as necessary when electronic fund transfers are used or at least monthly when electronic transfers are not used. See Electronic Fund Transfer Act (15 U.S.C. 1693-1693r).

When the District uses a cash advance payment method, the following standards shall apply:

- A. The timing and amount of the advance payment requested must be as close as is administratively feasible to the actual disbursements by the District for direct program or project costs and the proportionate share of any allowable indirect costs.
- B. The District shall make timely payments to contractors in accordance with contract provisions.
- C. Whenever possible, advance payment requests by the District must be consolidated to cover anticipated cash needs for all Federal awards received by the recipient from the awarding Federal agency or Wisconsin Department of Public Instruction (DPI).
- D. If available, the District shall disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on Federal funds before requesting additional cash payments.
- E. The District shall account for the receipt, obligation, and expenditure of funds.
- F. Advance payments will be deposited and maintained in insured accounts whenever possible.
- G. Advance payments will be maintained in interest-bearing accounts unless the following apply:
 1. The District receives less than \$250,000 in Federal funding per year.
 2. The best available interest-bearing account would not reasonably be expected to earn interest in excess of \$500 per year on Federal cash balances.
 3. The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.

4. A foreign government or banking system prohibits or precludes interest-bearing accounts.
5. An interest-bearing account is not readily accessible (for example, due to public or political unrest in a foreign country).

H. Pursuant to Federal law and regulations, the District may retain interest earned in an amount up to \$500 per year for administrative costs. Any additional interest earned on Federal funds must be returned annually to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either the Automated Clearing House (ACH) network or a Fedwire Funds Service payment.

I. All interest in excess of \$500 per year must be returned to PMS regardless of whether the District was paid through PMS. Instructions for returning interest can be found at <https://pms.psc.gov/grant-recipients/returning-funds-interest.html>.

J. All other Federal funds must be returned to the payment system of the Federal agency. Returns should follow the instructions provided by the Federal agency. All returns to PMS should follow the instructions provided at <https://pms.psc.gov/grant-recipients/returning-funds-interest.html>.

Legal

2 C.F.R. 200.305

Book	Policy Manual
Section	7000 Property
Title	DISPOSITION OF PERSONAL PROPERTY
Code	po7310*mb
Status	First Reading
Adopted	October 22, 2013
Last Revised	August 3, 2021

7310 - **DISPOSITION OF PERSONAL PROPERTY**

The Board requires the District Administrator to review the personal property of the District periodically and to dispose of that material and equipment which is no longer usable in accordance with the terms of this policy. The disposition of real property is governed by Policy 7300 - Disposition of Real Property.

"Personal property" means property other than real property. It may be tangible, having physical existence, such as vehicles, equipment, or instructional materials or intangible, such as intellectual property.

"Real property" means land, including land improvements, structures, and appurtenances thereto, but excludes moveable machinery and equipment.

A. Instructional Material

The District shall review instructional materials (i.e., textbooks, library books, manuals, support materials, etc.) periodically to determine the relevance of such materials to the present world and current instructional programs. The following criteria will be used to review instructional materials for redistribution and possible disposal:

1. concepts or content that does not support the current goals of the curriculum;
2. information that may not be current; ~~or~~
3. worn beyond salvage.

B. Equipment

For purpose of this policy, equipment shall mean tangible personal property (including information technology systems), a unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles which retains its shape and appearance with use, is nonexpendable, having a useful life of more than one (1) year, and a per-unit cost that equals or exceeds \$1,000 as a single unit and does not lose its identity when incorporated into a more complex unit.

The District shall inspect the equipment used in the ~~instructional~~ educational program ~~and other equipment owned by the District~~ periodically, to determine the condition and usability of such equipment in the current educational program ~~or other District operations~~. Should the equipment be deemed no longer serviceable or usable, the following criteria will be used to determine possible disposal:

1. repair parts for the equipment no longer readily available;
2. repair records indicate the equipment has no usable life remaining;
3. obsolete ~~and/or~~ no longer contributing to the educational program ~~or in use for other operational purposes~~;
4. some potential for sale; ~~or~~
5. creates a safety or environmental hazard.

C. Disposition

The District Administrator is authorized to dispose of obsolete instructional and other property by selling it to the highest bidder, by donation to appropriate parties, or by proper waste removal **in compliance with 2 C.F.R. 200.313(e) and 200.314.** Disposal of ~~personal surplus~~ property purchased with Federal funds shall be disposed of in accordance with Federal guidelines.

~~All monies received from the sales of items purchased with non grant money will be deposited in the General Fund.~~ When there is a residual inventory of unused supplies exceeding \$10,000 in aggregate value at the end of the period of performance and the supplies are not needed for any other Federal award, the District may retain or sell the unused supplies. Unused supplies means supplies that are in new condition, not having been used or opened before. The aggregate value of unused supplies consists of all supply types, not just like-item supplies. The Federal agency or pass-through entity may be entitled to compensation in an amount prescribed in 2 C.F.R. 200.314.

When original or replacement equipment acquired under Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal agency, the District shall request disposition instructions from the Federal agency if required by the terms and conditions of the Federal award. Disposition of the equipment will be made in accordance with disposition instructions of the Federal agency.

Except as provided in 200.313 Federally-owned and exempt property, paragraph (b), or if the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current fair market value in excess of \$10,000 (per unit) may be retained by the non-Federal entity or sold. The Federal agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale. If the equipment is sold, the Federal agency may permit the non-Federal entity to deduct and retain from the Federal share \$1,000 or ten percent (10%) of the proceeds, whichever is less, to cover expenses associated with the selling and handling of the equipment.

The District may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the District shall be entitled to compensation for its attributable percentage of the current fair market value of the property.

When included in the terms and conditions of the Federal award, the Federal agency may permit the District to retain equipment, or authorize the Wisconsin Department of Public Instruction (DPI) to permit the District to retain equipment, with no further obligation to the Federal Government unless prohibited by Federal statute or regulation.

Revised 6/26/12
Revised 12/10/19
T.C. 8/3/21

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Legal 2 C.F.R. 200.313, 200.314
 120.10(12), Wis. Stats.
 120.13(19m), Wis. Stats.

Book	Policy Manual
Section	7000 Property
Title	PROPERTY INVENTORY
Code	po7450*mb
Status	First Reading
Adopted	October 22, 2013
Last Revised	March 28, 2023

7450 - **PROPERTY INVENTORY**

As steward of this District's property, the Board recognizes that efficient management and full replacement upon loss requires accurate inventory and properly maintained property records.

The Board shall maintain a continuous inventory of all District-owned equipment, including computing devices.

~~For purposes of this policy, "equipment" means tangible personal property (including information technology systems) having a useful life of more than one (1) year and a per unit acquisition cost which equals or exceeds \$1,000.~~ For purposes of this policy, equipment shall mean tangible personal property (including information technology systems), a unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles which retains its shape and appearance with use, is nonexpendable, having a useful life of more than one (1) year and a per-unit cost that equals or exceeds \$1,000 as a single unit and does not lose its identity when incorporated into a more complex unit.

Capital assets include equipment as well as the following:

- A. land, buildings (facilities), and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases
- B. additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance)

Capital expenditures, which are expenditures for capital assets, require prior written approval in order to be allowable in certain situations. General-purpose equipment, buildings, and land, as well as improvements to land, buildings, or equipment which materially increase their value or useful life, are unallowable as direct charges unless the Federal awarding agency or pass-through entity provides prior written approval. Whereas capital expenditures for special purpose equipment are allowable as direct costs, provided that terms with a unit cost of \$5,000 or more have the prior written approval of the Federal awarding agency or pass-through entity.

"Computing devices" are machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories for printing, transmitting and receiving, or storing electronic information. Examples of computing devices include laptops, smartphones, tablets, etc. Computing devices are classified as equipment if their acquisition cost meets the above-mentioned equipment threshold. Computing devices that do not meet the acquisition cost threshold are considered supplies. Regardless of whether a computing device is classified as an equipment or supply, it must be counted during the inventory.

It shall be the duty of the Assistant Superintendent of Business and Operational Services to ensure that inventories are recorded systematically and accurately and property records of equipment are updated and adjusted annually by reference to purchase orders and withdrawal reports.

Major items of equipment shall be subject to annual spot check inventory to determine loss, mislocation, or depreciation; any major loss shall be reported to the Board.

The Assistant Superintendent of Business and Operational Services shall maintain a system of property records which shall show, as appropriate to the item recorded, the:

- A. description and identification of the property
- B. manufacturer, serial number or other identification number;
- C. year of purchase, source of funding for the property;
- D. initial cost, acquisition date;
- E. location, acquisition cost;
- F. condition and depreciation, percentage of Federal participation in the project costs for the Federal award under which the property was acquired;
- G. evaluation in conformity with insurance requirements, location;
- H. use and condition of property;
- I. ultimate disposition data including the date of disposal and sales price; and
- J. manufacturer

The District is responsible for maintaining and updating property records when there is a change in the status of the property.

Equipment and computing devices acquired in whole or in part under a Federal award will vest upon acquisition to the District, subject to the following conditions:

- A. The property shall be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award. The equipment shall be used for the authorized purposes of the award project during the period of performance or until the equipment is no longer needed for the purposes of the project.
 - 1. When no longer needed for the original program or project, the property may be used in other activities in the following order of priority: 1) activities under a Federal award from the Federal awarding agency which funded the original program or project; then 2) activities under Federal awards from other Federal awarding agencies.
 - 2. During the time that property is used on the project or program for which it was acquired, the District must also make the property available for use on other projects or programs currently or previously supported by the Federal program, provided that the use will not interfere with the work on the original project or program.
- B. The property shall not be encumbered without the approval of the Federal awarding agency or the pass through entity. While the equipment is being used for the originally-authorized purpose, the District (or subrecipient) must not dispose of or encumber its title or other interests without the approval of the Federal agency or pass-through entity.
- C. The property may only be used and disposed of in accordance with the provisions of the Federal awarding agency or the pass through entity and Policy 7300 and Policy 7310. The equipment may only be used and disposed of in accordance with the provisions of the Federal agency or the pass-through entity and Policy 7300 - Disposition of Real Property/Personal Property and Policy 7310 - Disposition of Personal Property, and AG 7310 - Disposal of District Property.
- D. Property records shall be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), title entity, acquisition date, cost of the property, percentage of Federal participation in the project costs for the award under which the property was acquired, the location, use, and condition of the property, and ultimate disposition data, including date of disposal and sale price of the property, in accordance with this policy. The District must use equipment on the project or program for which it was acquired and for as long as needed, whether or not the project or program continues to be supported by the Federal award. The District must not encumber the equipment without prior approval of the Federal agency or pass-through entity.

- E. ~~A physical inventory of the property must be taken and results reconciled with property records at least once every two (2) years, in accordance with this policy.~~ When no longer needed for the original project or program, the equipment may be used in other activities in the following order of priority:
1. activities under other Federal awards from the Federal agency that funded the original program or project; then
 2. activities under Federal awards from other Federal agencies. These activities include consolidated equipment for information technology systems.
- F. ~~A control system shall be developed to provide adequate safeguards to prevent loss, damage, or theft of the property. Any such loss, damage, or theft shall be investigated.~~ During the time that equipment is used on the project or program for which it was acquired, the District must also make the equipment available for use on other programs or projects supported by the Federal Government, provided that such use will not interfere with the purpose for which it was originally acquired. First preference for other use of the equipment must be given to other programs or projects supported by the Federal agency that financed the equipment. Second preference must be given to programs or projects under Federal awards from other Federal agencies. Use for non-Federally funded projects is also permissible, provided such use will not interfere with the purpose for which it was originally acquired. The District should consider charging user fees as appropriate. If the District does use equipment to earn program income, it must not charge a fee that is less than a private company would charge for similar services unless specifically authorized by Federal statute.
- G. ~~Adequate maintenance procedures shall be implemented to keep the property in good condition.~~ When acquiring replacement equipment, the District may either trade-in or sell the equipment and use the proceeds to offset the cost of the replacement equipment.
- H. ~~Property sales procedures shall be established to ensure the highest possible return, in the event the District is authorized or required to sell the equipment/property.~~ Property records shall be maintained that include a description of the equipment, a serial number or other identification number, the source of funding for the equipment (including the Federal Award Identification Number ("FAIN")), title holder, acquisition date, cost of the property, percentage of Federal agency contribution towards the original purchase, the location, use, and condition of the property, and ultimate disposition data, including date of disposal and sale price of the property.
- I. ~~When original or replacement equipment acquired under a Federal award is no longer needed for the original project/program or for activities currently or previously supported by a Federal awarding agency, and except as otherwise provided by Federal statutes, regulations, or Federal awarding agency disposition instructions, the District shall request disposition instructions from the Federal awarding agency if required by the terms and conditions of the Federal award. Disposition of the equipment shall be made in accordance with the provisions of 2 C.F.R. 200.313.~~ A physical inventory of the property must be conducted and results reconciled with property records at least once every two (2) years.
- J. A control system shall be in place to provide safeguards for preventing loss, damage, or theft of the property. Any such loss, damage, or theft of the property must be investigated. The District must notify the Federal agency or pass-through entity of any loss, damage, or theft of equipment that will have an impact on the program.
- K. Regular maintenance procedures shall be implemented to keep the property in proper working condition.
- L. Proper sales procedures shall be established to ensure the highest possible return in the event the District is authorized or required to sell the equipment/property.
- M. When equipment acquired under a Federal award is no longer needed for the original project/program or for activities currently or previously supported by a Federal agency, the District shall request disposition instructions from the Federal agency or the pass-through entity if required by the terms and conditions of the Federal award. Disposition of the equipment shall be made in accordance with the provisions of 2 C.F.R. 200. 313.

Revised 4/26/16

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Legal

2 C.F.R. 200.313

Sheboygan Area School District

Gift Identification Form For Gifts With A Value Of \$2,500 Or More

Gifts valued at \$2,500 or more can not be accepted in any manner without Board approval.

Description of gift: \$29,000.00 Grant money for North High Luxembourg program.

Conditions of acceptance (if any): The requirement for us to get the grant is for us to have our students in our club (and /or our classroom students) engage in any activities regarding Luxembourg. There are no follow-up requirements.

If there are any expenses or budgetary considerations as a result of acceptance of this gift please describe:

There are no budgetary considerations for this gift besides the utilization of the fund for the purpose of the Luxembourg-USA program.

Please include the following if applicable: **Make:** _____ **Model:** _____

Unit Value: _____ **Serial No:** _____

Total Value: _____ **Original Purchase Price:** _____

Quantity Received: _____ **Date Received:** ____/____/____

Donor Information: **Organization or name of Donor:** _____ The Donor wishes to remain anonymous

Donor Address: _____

How/Where Gift will be used: The grant does not require the money to be used by a specific date, so it will be used in a variety of ways until the money is gone: materials for academic projects within classrooms that are participating in the exchange. Travel expenses to Luxembourg for students and staff. Events, admissions fees and activities for Club Lux during travel abroad and also while at home. Money may also be used to offset costs when the students from Luxembourg visit us at North too.

Acceptance Recommended By: _____

Date: 2-14-24

Date of Board Acceptance: _____

(Feb 98)

*Sent
2-14*

Sheboygan Area School District

Gift Identification Form For Gifts With A Value Of \$2,500 Or More

Gifts valued at \$2,500 or more can not be accepted in any manner without Board approval.

Description of gift: monetary

Conditions of acceptance (if any): to be used for Luxembourg travel expenses

If there are any expenses or budgetary considerations as a result of acceptance of this gift please describe:

N/A

Please include the following if applicable: Make: _____ Model: _____
 Unit Value: _____ Serial No: _____
 Total Value: 30000⁰⁰ Original Purchase Price: _____
 Quantity Received: 1 Date Received: 2/14/25

Donor Information: Organization or name of Donor: Donor wishes to
 Donor Address: remain anonymous

How/Where Gift will be used: Trip for 13 students + 3 staff to travel to Luxembourg 3/17-3/31 as part of an exchange program.

Acceptance Recommended By: [Signature] Date: 2-14-25

Date of Board Acceptance: _____ (Feb 98)