



SHEBOYGAN AREA

SCHOOL DISTRICT

Tuesday, October 14, 2025

Time: 6:00 p.m. – 6:15 p.m.

CHAIR: Ms. Ruiz-Harrison

MEMBERS: Ms. Boehmer, Vice Chair
Ms. Donohue
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, October 14, 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

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

No Fund 41 Capital Projects report until completion of the audit.

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

No statement of cash flow report until completion of the audit.

1 min. **3. REVENUES & EXPENDITURES REPORTS – Mr. Mark Boehlke** (Information)

No revenue and expense reports until completion of the audit.

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

No budget revisions and transfers of appropriations until approval of the original budget.

5 min. **5. FUND BALANCE DESIGNATION DISCUSSION – Mr. Mark Boehlke** (Information)

The administration will present updated fund balance amounts and recommendations regarding the June 30, 2025, fund balance. Final recommendations will be brought to the Finance and Budget Committee in November for possible action.

2 min. **6. INTRODUCTION (FIRST READING) OF REVISED BOARD OF EDUCATION POLICY 6114 – COST PRINCIPLES – SPENDING FEDERAL FUNDS – Mr. Mark Boehlke** (Discussion/Possible Action)

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

- Policy 6114 – Finances; Cost Principles-Spending Federal Funds

1 min. **7. 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	Catering with Culinary Artists, LLC	North	1,000.00
Monetary	Dorothy Wiegand	South	50.00
Monetary	Carolyn Miesfeld	Lincoln-Erdman	100.00

Monetary	Team Excel Wrestling Club	South	1,000.00
Monetary	Bethany Church	South	500.00
Monetary	Alicia Frank	South	650.00
Monetary	Rockline Industries	North	650.00
Monetary	James Piltenger	North	200.00
Monetary	Daren Latham/Kurt Ebner	North	200.00
Monetary	NAMI Wisconsin Inc.	North	150.00
Monetary	United Way	Sheboygan Theatre Company	457.60
Monetary	Wigg Brothers	Sheboygan Theatre Company	330.00
Monetary	Daniel/Alisa Roberts	Sheboygan Theatre Company	50.00
Monetary	Peter/Ruth Madden	Sheboygan Theatre Company	39.20
Monetary	Warren Brauer	Sheboygan Theatre Company	89.20
Monetary	Lisa Lehmann	Sheboygan Theatre Company	20.00
Monetary	Green Industrial	Sheboygan Theatre Company	1,600.00

Action

Monetary	Sargento Foods, Inc.	Sheboygan Theatre Company	2,500.00
Monetary	Johnsonville	North Red Raider Robotics	5,000.00
Monetary	Curt G. Joa	North Red Raider Robotics	5,400.00
Monetary	American Orthodontics	North Red Raider Robotics	5,000.00
Monetary	Kohler Company	North Red Raider Robotics	30,000.00
Monetary	Michael/Stephanie Larson	SASD McKinney Vento	7,000.00

EXECUTIVE SUMMARY

FOR THE SHEBOYGAN AREA SCHOOL BOARD

Topic: Fund Balance Designation

Date: October 14, 2025

Prepared by: Mark Boehlke

Recommended action: Information only

X Presentation/discussion

Discussion/action by committee

Discussion/action by Board of Education

Presentation/action next meeting

Purpose:

The purpose of this summary is to present information on the General Fund balance and to bring forward designation recommendations that are in alignment with the Board goals.

How does this relate to the Principles of Equity:

These recommendations align with Principles of Equity #7: All of our district policies, procedures and funding are aligned with the SASD Principles of Equity, as well as the alignment with federal and state legislation, to eliminate inequities.

Recommendation:

It is the recommendation of administration that the Board assign the following amounts of General Fund balance in November for the described purposes:

Required Designations

Non-Spendable Inventories.....	\$46,338.60
Restricted – Self Insurance.....	\$5,848,783.25
Restricted – Common School Funds.....	\$17,942.69

Balances Carried Over From Prior Designations

Assigned – Subsequent Year’s Budget - Carryover.....	\$4,309,767.00
Assigned – Staff Development Training.....	\$294,659.47
Assigned – Referendum Building Projects.....	\$310,973.00
Assigned – Future Land Acquisition.....	\$1,882,150.00
Assigned – Marketing Initiative.....	\$117,677.55
Assigned – Administrative Services Building Remodel and Equipment.....	\$202,451.52
Assigned - Future Athletic/PE Facilities Upgrades.....	\$837,544.29
Assigned – Future Building Projects and Equipment Expenses.....	\$10,297,828.11
Assigned – Auditorium Upgrades.....	\$399,610.87
Assigned – Vehicle Purchase.....	\$50,000.00
Assigned – Network Infrastructure and Security.....	\$472,528.49
Assigned – Student Safety and Security.....	\$1,183,225.08

Additions To Prior Year Designations**Assigned – Repair and Purchase of Musical Instruments**

Balance forward of \$7,538.81 plus a \$100,000 additional designation.....\$107,538.81

In past years, the Board has designated funds to help replace and repair musical instruments for the band and orchestra programs. Since this need remains, the administration recommends the designation of funds for this purpose.

Assigned – Staff Recruitment

A \$225,000 additional designation.....\$225,000.00

The previous funds the Board designated for staff recruitment have been spent down. This additional designation will continue to allow the payment of a hiring bonus for special education teachers and assistants and to pay for the RITE program that enables individuals to obtain special education teacher licenses. It will also be used for other advertising and recruitment expenses.

Assigned – Teacher Credentialing For CAPP Classes

Balance forward of \$102,448.46 plus a \$100,000 additional designation.....\$202,448.46

This designation will be used to pay for initial credentialing of staff to meet the requirements of the higher learning commission.

Unassigned Fund Balance

Unassigned Fund Balance – Working Capital Needs.....\$25,210,237.91

The unassigned fund balance is equal to 16.7% of the 2025-26 general budget. Board policy requires an unassigned balance of 15-20%. Unassigned fund balance is used for working capital and avoids the need for the District to borrow for cash flow purposes.

Total General Fund Balance.....\$52,646.705.10

Background:

- **Who is affected?**

These designations will have a positive effect on our students, staff, and community members as programs and facilities are improved throughout the District.

- **What is the cost and budget impact?**

These are designations of cash on hand. There is no negative impact to the current budget since these are all one-time costs. Future budgets may be impacted if facility improvements require additional maintenance or reduce the required maintenance. By using designated fund balance, the general budget is not needed to fund these items, and money is available to support other priorities within the budget.

- **How will this be implemented and what is the timing?**

This will be brought back to the Finance Committee for possible action in November. Designations can be changed by the Board at any time during the year. Building or facility projects using these designated funds would be brought back to the Board for bid approval.

- **How will we assess if this is successful?**

The District will be able to move forward with these one-time expenses without the use of the general fund budget.

Attachments:

June 30, 2025 Fund Balance

ENDING FUND BALANCE FOR:		6/30/2024	6/30/2025 Bal.		6/30/2025 Proposed
	NON-SPENDABLE-INVENTORIES	29,408.79	46,338.60	Restricted	46,338.60
	RESTRICTED-SELF INSURANCE	5,945,820.75	5,848,783.25	Restricted	5,848,783.25
	RESTRICTED-COMMON SCHOOL FUNDS	15,769.94	17,942.69	Restricted	17,942.69
	ASSIGNED SUB YRS BUDGET-CARRYOVER	4,247,485.00	4,309,767.00	Balance Forward	4,309,767.00
656	ASSIGNED-STAFF DEVELOPMENT TRAINING	294,659.47	294,659.47	Balance Forward	294,659.47
932	ASSIGNED - REFERENDUM BUILDING PROJECTS	400,000.00	310,973.00	Balance Forward	310,973.00
933	ASSIGNED-FUTURE LAND ACQUISITION	1,915,750.00	1,882,150.00	Balance Forward	1,882,150.00
937	ASSIGNED-MARKETING INITIATIVE	154,921.86	117,677.55	Balance Forward	117,677.55
942	ASSIGNED-ADMINISTRATIVE SERVICES BUILDING REMODEL AND EQUIPMENT	207,092.73	202,451.52	Balance Forward	202,451.52
952	ASSIGNED-FUTURE ATHLETIC/PE FAC. UPGRADES	854,094.29	837,544.29	Balance Forward	837,544.29
658	ASSIGNED-FUTURE BUILDING PROJECTS AND EQUIPMENT EXPENSES	11,020,529.75	10,927,828.11	Balance Forward	10,927,828.11
961	ASSIGNED -AUDITORIUM UPGRADES	450,000.00	399,610.87	Balance Forward	399,610.87
962	ASSIGNED - VEHICLE PURCHASE	50,000.00	50,000.00	Balance Forward	50,000.00
651	ASSIGNED-NETWORK INFRASTRUCTURE AND SECURITY	696,067.61	472,528.49	Balance Forward	472,528.49
655	ASSIGNED-STUDENT SAFETY AND SECURITY	2,082,866.84	1,183,225.08	Balance Forward	1,183,225.08
657	ASSIGNED-REPAIR AND PURCHASE OF MUSICAL INSTRUMENTS	108,416.69	7,538.81	+100,000	107,538.81
935	ASSIGNED-STAFF RECRUITMENT	200,000.00	-	+225,000	225,000.00
939	ASSIGNED-TEACHER CREDENTIALING FOR CAPP CLASSES	268,213.58	102,448.46	+100,000	202,448.46
	UNASSIGNED-WORKING CAPITAL NEEDS	26,007,549.70	25,635,237.91		25,210,237.91
10	Total GENERAL FUND	54,948,647.00	52,646,705.10		52,646,705.10
			<i>52,646,705.10</i>		<i>52,646,705.10</i>
			2025-26 Estimated Original Budget:		150,634,316.24
	Undesignated Fund Balance as a % of Subsequent Year Budgeted Expenditures:	17.4%	(Board Policy 15% - 20%)		16.7%
			1% =		1,506,343.16
			0.1% =		150,634.32
	RESTRICTED-GIFTS				1,832,983.70
21	Total SPECIAL REVENUE TRUST FUND				1,832,983.70
	RESTRICTED-RET LGTRM DEB				2,314,194.45
39	Total REFERENDUM APPROVED DEBT SERVICE FUND				2,314,194.45
	RESTRICTED-CAPITAL PROJ				1,609,894.30
41	Total CAPITAL EXPANSION FUND				1,609,894.30
	RESTRICTED-CAPITAL PROJ				12,666,142.18
46	Total LONG TERM CAPITAL IMPROVEMENT TRUST FUND				12,666,142.18
	RESTRICTED-REFERENDUM				92,070,287.09
49	Total OTHER CAPITAL PROJECT FUNDS				92,070,287.09
	RESTRICTED - FOOD SERVICE				1,610,769.72
50	Total FOOD SERVICE FUND				1,610,769.72
	RESTRICTED-OPEB				34,549,345.68
73	Total EMPLOYEE BENEFIT TRUST FUND				34,549,345.68
	ASSIGNED-SUB YRS MIDDLE SCHOOL SPORTS				9,529.00
	UNASSIGNED				590,369.38
85	Total COMMUNITY SERVICE FUND				599,898.38
	ASSIGNED - SHEBOYGAN THEATRE COMPANY				329,061.00
87	Total SHEBOYGAN THEATRE COMPANY FUND				329,061.00
	ALL FUNDS				200,229,281.60

Book	Policy Manual
Section	6000 Finances
Title	COST PRINCIPLES - SPENDING FEDERAL FUNDS
Code	po6114*jjh
Status	First Reading
Adopted	May 25, 2021
Last Revised	April 26, 2022

6114 - COST PRINCIPLES - SPENDING FEDERAL FUNDS

The District Administrator is responsible for the efficient and effective administration of grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with all applicable Federal, State and local laws, the associated agreements/assurances, program objectives, and the specific terms and conditions of the grant award.

Cost Principles

A cost is reasonable if it does not exceed an amount that a prudent person would incur under the circumstances prevailing when the decision was made to incur the cost. Except where otherwise authorized by statute, costs shall meet the following general criteria in order to be allowable under Federal awards:

- A. Be necessary and reasonable for proper and efficient performance and administration of the Federal award and be allocable thereto under these principles.

To determine whether a cost is reasonable, consideration shall be given to:

1. whether a cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the Federal award;
2. the restraints or requirements imposed by such factors as sound business practices, arm's length bargaining, Federal, State, local, tribal, and other laws and regulations;
3. market prices for comparable goods or services for the geographic area;
4. whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the District, its employees, its students or membership (if applicable), the public at large, and the Federal Government; and
5. whether the cost does not represent any significant deviation from the established practices or Board policy which may unjustifiably increase the expense; the degree to which the costs represents a deviation from the Board's established written policies and procedures for incurring costs.

Whether an expenditure is necessary is determined based on the needs of the program. The expenditure must be necessary to achieve an important program objective and it must be established that the expenditure addresses an existing need. While Federal regulations do not provide specific descriptions of what satisfies the necessary element beyond its inclusion in the reasonableness analysis above, whether a cost is necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the District can demonstrate that the cost addresses an existing need, and can prove it.

When determining whether a cost is necessary, consideration may be given to whether:

1. the cost is needed for the proper and efficient performance of the grant program;
2. the cost is identified in the approved budget or application;
3. there is an educational benefit associated with the cost;
4. the cost aligns with identified needs based on results and findings from a needs assessment
5. the cost addresses program goals and objectives and is based on program data.

A cost is allocable to the Federal award if the goods or services involved are chargeable or assignable to the Federal award in accordance with the relative benefit received.

This standard is met if the cost:

1. is incurred specifically for the Federal award;
 2. benefits both the Federal award and other work of the District and can be distributed in proportions that may be approximated using reasonable methods; ~~and/or~~
 3. is necessary to the overall operation of the District and is assignable, ~~in part,~~ to the Federal award in accordance with ~~these~~ cost principles ~~mentioned here~~.
- B. Conform to any limitations or exclusions set forth in the cost principles ~~as required by law~~ 2 C.F.R. Part 200 or in the terms and conditions of the Federal award, ~~including prohibitions regarding costs incurred for telecommunications and video surveillance services or equipment or as a substantial or essential component of any system or as critical technology as part of any system. Such prohibition also applies to funds generated as program income, indirect cost recoveries, or to satisfy cost share requirements.~~
- C. Be consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the District.
- D. Be accorded consistent treatment. A cost cannot be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to a Federal award as an indirect cost under another award.
- E. Be determined in accordance with generally accepted accounting principles.
- F. Be representative of actual cost, net of all applicable credits, or offsets.
- The term applicable credits refers to those ~~receipts or reductions of expenditures that operate to offset or reduce expense items~~ transactions that offset or reduce direct or indirect costs allocable to the Federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; ~~insurance refunds or rebates;~~ and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the ~~State~~ District relate to the Federal award, they shall be credited to the Federal award, either as a cost reduction or a cash refund, as appropriate.
- G. Be not included as a match or cost-share ~~requirement of any other Federally-financed program in either the current or a prior period~~, unless the specific Federal program authorizes Federal costs to be treated as such.
- H. Be adequately documented:
1. in the case of personal services, the District Administrator shall implement a system for District personnel to account for time and efforts expended on grant-funded programs to ~~assure~~ document that only permissible personnel expenses are allocated;
 2. in the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditure if not otherwise clear.
- I. ~~Administrative closeout costs may be incurred until the due date of the final report(s). If incurred, these costs must be liquidated prior to the due date of the final report(s) and charged to the final budget period of the award unless otherwise specified by the Federal agency. Be~~ All other costs must be incurred during the approved budget period. At its discretion, the Federal agency is authorized to waive prior written approvals to carry forward unobligated balances to subsequent budget periods.

The budget period means the time interval from the start date of a funded portion of an award to the end date of that funded portion during which recipients are authorized to ~~carry out authorized work and expend~~ incur financial obligations of the funds awarded, including any funds carried forward or other revisions pursuant to ~~the law~~ 2 C.F.R. 200.308. Prior written approval from the Federal awarding agency or ~~s~~ State pass-through entity may be required to carry forward unobligated balances to subsequent budget periods, unless waived.

Selected Items of Cost

The District shall follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E when charging these specific expenditures to a Federal grant. When applicable, District staff shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District, and program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those rules as well.

The following rules of allowability must apply to equipment and other capital expenditures ~~(as defined in Policy 7455—Accounting System for Capital Assets):~~

- A. Capital expenditures for ~~general purpose~~ general-purpose equipment, buildings, and land are ~~unallowable~~ allowable as direct charges, ~~except~~ but only with the prior written approval of the Federal ~~awarding~~ agency or pass-through entity.
- B. Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of ~~\$5,000~~ \$10,000 or more have the prior written approval of the Federal awarding agency or pass-through entity.
- C. Capital expenditures for improvements to land, buildings, or equipment ~~which~~ that materially increase their value or useful life are ~~unallowable~~ allowable as a direct cost ~~except~~ but only with the prior written approval of the Federal ~~awarding~~ agency, or pass-through entity.
- D. All Federally-funded contracts in excess of \$2,000 related to construction, alteration, repairs, painting, decorating, etc. must comply with Davis-Bacon prevailing wage requirements.
- E. Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 C.F.R. 200.436 and 2 C.F.R. 200.465.
- F. When approved as a direct cost by the Federal ~~awarding~~ agency or pass-through entity under Sections A - C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the Federal ~~awarding~~ agency.
- G. The District may claim the unamortized portion of any equipment written off as a result of a change in capitalization levels by continuing to claim the otherwise allowable depreciation on the equipment, or by amortizing the amount to be written off over a period of years negotiated with the cognizant agency for indirect cost.
- H. If the District is instructed by the Federal agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.
- I. ~~If the District is instructed by the Federal awarding agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.~~ Equipment and other capital expenditures are unallowable as indirect costs.

Statutory requirements may limit the allowability of costs. Any costs that exceed the maximum amount allowed by statute may not be charged to the Federal award. Only the amount allowable by statute may not be charged to the Federal award. Only the amount allowable by statute may be charged to the Federal award.

Payments made for costs determined to be unallowable by the Federal agency, cognizant agency for indirect costs, or pass-through entity must be refunded (with interest) to the Federal Government.

~~Cost Compliance~~ Prior Written Approval

To avoid subsequent disallowance or dispute based on unreasonableness or nonallocability, the District may seek the prior written approval of the Federal agency (or, for indirect costs, the cognizant agency for indirect costs) before incurring the cost. The absence of prior written approval on any element of cost will not, in itself, affect the reasonableness or allocability of that cost unless prior approval is specifically required for allowability.

The District Administrator shall require that grant program funds are expended and are accounted for consistent with the requirements of the specific program and as identified in the grant application. Compliance monitoring includes accounting for direct or indirect costs and reporting them as permitted or required by each grant. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs, but may not be double charged or inconsistently charged as both.

Determining Whether a Cost is Direct or Indirect

The association of costs with a Federal award (rather than the nature of the procurement transaction) determines whether costs are direct or indirect. Costs incurred for the same purpose in like circumstances must be treated consistently as direct or indirect.

- A. Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

These costs may include: salaries and fringe benefits of employees working directly on a grant-funded project; purchased services contracted for performance under the grant; travel of employees working directly on a grant-funded project; materials, supplies, and equipment purchased for use on a specific grant; program evaluation costs or other institutional service operations; and infrastructure costs directly attributable to the program (such as long-distance telephone calls specific to the program, etc.). Direct costs may also include capital expenditures if approved by the Federal agency or pass-through entity, as well as capital expenditures for special purpose equipment with a unit cost of less than \$10,000.

If a cost benefits two (2) or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit.

- B. Indirect costs are those that have been incurred for a common or joint purpose benefitting more than one (1) cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs.

These costs may include: general data processing, human resources, utility costs, maintenance, accounting, etc.

Federal education programs with supplement not supplant provisions must use a restricted indirect cost rate. In a restricted rate, indirect costs are limited to general management costs. General management costs do not include divisional administration that is limited to one (1) component of the District, the governing body of the District, compensation of the District Administrator, compensation of the chief executive officer of any component of the District, and operation of the immediate offices of these officers.

The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

1. Administrative or clerical services are integral to a project or activity.
2. Individuals involved can be specifically identified with the project or activity.
3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.
4. The costs are not also recovered as indirect costs.

Where a Federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap shall include all direct administrative charges as well as any recovered indirect charges.

Effort should be given to identify costs as direct costs whenever practical, but allocation of indirect costs may be used where not prohibited and where indirect cost allocation is approved ahead of time by the Wisconsin Department of Instruction (DPI) or the pass-through entity (Federal funds subject to 2 C.F.R. Part 200 pertaining to determining indirect cost allocation).

Timely Obligation of Funds

Financial obligations are orders place for property and services, contracts and subawards made, and similar transactions that require payment under a Federal award that will result in expenditures by a recipient or subrecipient under a Federal award.

The following list illustrates when funds are determined to be obligated under the U.S. Department of Education regulations:

If the obligation is for:

- A. Acquisition of property - on the date which the District makes a binding written commitment to acquire the property.
- B. Personal services by an employee of the District - when the services are performed.
- C. Personal services by a contractor who is not an employee of the District - on the date which the District makes a binding written commitment to obtain the services.
- D. Performance of work other than personal services - on the date when the District makes a binding written commitment to obtain the work.
- E. Public utility services - when the District receives the services.
- F. Travel - when the travel is taken.
- G. Rental of property - when the District uses the property.
- H. A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 C.F.R. Part 200, Subpart E - Cost Principles - on the first day of the project period.

~~When Obligations are Made~~

~~Financial obligations are orders placed for property and services, contracts and subawards made, and similar transactions that require payment.~~

~~This term is used when referencing a recipient's or subrecipient's use of funds under a Federal award.~~

~~The following table illustrates when funds are determined to be obligated under the U.S. Department of Education regulations:~~

If the obligation is for:	The obligation is made:
Acquisition of Property	On the date the District makes a binding written commitment to acquire property
Personal services by an employee of the District	When the services are performed
Personal services by a contractor who is not an employee of the District	On the date the District makes a binding agreement to obtain the services
Performance of work other than personal services	On the date when the District makes a binding written commitment to obtain the work
Public utility services	When the District receives the services
Travel	When the travel is taken
Rental property	When the District uses the property
A pre award cost that was properly approved by the Secretary under federal regulations, 2 C.F.R. part 200, Subpart E	On the first day of the project period

Period of Performance

All financial obligations must occur during the period of performance. **Period of performance means the time interval between the start and end date of a Federal award, which may include one (1) or more budget periods. Identification of the period of performance shall be specific to the Federal award and consistent with 2 C.F.R. 200.211 and does not commit**

the Federal agency to fund the award beyond the currently approved budget period. Period of performance means the total estimated time interval between the start of an initial Federal award when the District is permitted to carry out the work authorized by the grant and the planned end date. The period of performance may include one or more funded portions or budget periods. The period of performance is dictated by statute and will be indicated in the grant award notification (GAN). As a general rule, State-administered Federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many Federal education grants, the period of performance is twenty-seven (27) months. This maximum period includes a fifteen (15) month period of initial availability, plus a twelve (12) month period for carryover. For direct grants, the period of performance is generally identified in the GAN. Note, however, that certain Federal awards have specific requirements that restrict the use of funds beyond the initial period of performance.

In the case of a State-administered grant, financial obligations under a grant may not be made until the application is approved or is in substantially approvable form, whichever is later. In the case of a direct grant, a grantee may use grant funds only for obligations it makes during the grant period unless an agreement exists with the awarding agency or the pass-through entity (e.g., Wisconsin Department of Public Instruction) to reimburse for pre-approval expenses.

If a Federal awarding agency or pass-through entity approves an extension, or if the District extends under C.F.R. 200.308(e)(2), the Period of Performance will be amended to end at the completion of the extension. If a termination occurs, the Period of Performance will be amended to end upon the effective date of termination. If a renewal is issued, a distinct Period of Performance will begin.

For both State-administered and direct grants, regardless of the period of availability, the District shall liquidate all financial obligations incurred under the award not later than ninety (90) calendar days after the end of the funding period unless an extension is authorized, or other terms are provided for in the grant conclusion of the period of performance of the award (or an earlier date as agreed upon by the Department of Public Instruction (DPI) and the District). Any funds not obligated within the period of performance or liquidated within the appropriate timeframe are said to lapse and shall be returned to the awarding agency. Consequently, the District shall closely monitor grant spending throughout the grant cycle.

T.C. 8/3/21

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Legal

2 C.F.R. 200.344(b)

2 C.F.R. 200.403-.407, 200.413(a)-(c), 200.430(a), 200.431(a) and 200.458

34 C.F.R. 75.703

34 C.F.R. 76.707 - .708(a)

Sheboygan Area School District

Gift Acknowledgement Form for Gifts With a Value of \$2500 or More

Gifts valued at \$2500 or more cannot be accepted in any manner without Board approval

Description of Gift: **\$2,500.00; Check**

Conditions of Acceptance (if any): _____

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

Please include the following, if applicable:

Make: _____ Model: _____

Unit Value: \$2,500.00

Serial No: _____

Total Value: \$2,500.00

Original Purchase Price: _____

Quantity Received: 1

Date Received: **9/3/2025**

Donor Information - Organization or Name of Donor: Sargento Foods Inc.

Donor Address: One Pernickety Place, Plymouth, WI 53073

How/Where gift will be used: Campaign: 2025-26 Corporate Sponsorships

Acceptance recommended by: *g Bush* Date: *10.7.25*

Date of Board Acceptance: _____

SUBMIT FORM TO SUPERINTENDENT'S OFFICE

Central Office Use Only

Sup't. Office ☐

Business Svcs. ☐

FMS ☐

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: Johnsonville 5000.00

Conditions of acceptance (if any):

NA

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

NA

Please include the following if applicable:

Make: Model:

Unit Value: 5000.00 Serial No:

Total Value: 5000.00 Original Purchase Price:

Quantity Received: 5000 Date Received: 9/10/25

Donor Information: Organization or name of Donor: Johnsonville

Donor Address: PO Box 906

Sheboygan Falls WI 53085

How/Where Gift will be used:

competitions

Red Raider Robotics

Acceptance Recommended By:

[Signature]

Date:

9/10/25

Date of Board Acceptance:

(Feb 98)

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: Donation for Red Raider Robotics
Club - 5400.00

Conditions of acceptance (if any): NA

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

NA

Please include the following if applicable: Make: _____ Model: _____
 Unit Value: 5400.00 Serial No: _____
 Total Value: 5400.00 Original Purchase Price: _____
 Quantity Received: 5400.00 Date Received: 9/24/25

Donor Information: Organization or name of Donor: Christ G JOA
 Donor Address: 100 Crocker Ave
PO Box 903
Sheboygan Falls, WI 53085-0903

How/Where Gift will be used:

Acceptance Recommended By: DM Date: 9/25/25

Date of Board Acceptance: _____ (Feb 98)

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: American orthodontics 5000.00
To Vea Rader Robotics

Conditions of acceptance (if any): none

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

none

Please include the following if applicable: Make: Model:
 Unit Value: 5000. Serial No:
 Total Value: 5000. Original Purchase Price:
 Quantity Received: 5000. Date Received: 9/14/25

Donor Information: Organization or name of Donor: American Orthodontics
 Donor Address: 2926 N 10 Street
Sheboygan, WI 53083

How/Where Gift will be used: Robotics Club

Acceptance Recommended By: [Signature] Date: 9/14/25

Date of Board Acceptance: (Feb 98)

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: Red Raider Robotics Donation
30,000.00

Conditions of acceptance (if any): N/A

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: 30,000.60 Serial No: _____
 Total Value: 30,000.00 Original Purchase Price: _____
 Quantity Received: _____ Date Received: 1/1/

Donor Information: Organization or name of Donor: Kohler company
 Donor Address: 444 Highland DR
Kohler WI 53044

How/Where Gift will be used: Robotics

Acceptance Recommended By: [Signature] Date: 9/10/25

Date of Board Acceptance: _____ (Feb 98)

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:	<u>\$ 7,000 Check</u>

Conditions of acceptance (if any):	<u>Homeless Families</u>

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

<u>none</u>

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: Michael + Stephanie Larson

Donor Address: Robert W Baird & Co Inc
777 East Wisconsin Ave
Milwaukee, WI 53202-5391

How/Where Gift will be used: use for homeless family
needs that can not be met using
mkv Grant funds.

Acceptance Recommended By: Rachel Redgum Date: 7/10/2018

Date of Board Acceptance: _____ (Feb 98)