



AGENDA

Business Services Committee

John Benbow, Jr., Chairman
Katherine Bielski-Medina, Member
Julie Timm, Member
John A. Krings, President

January 2, 2024

LOCATION: Board of Education Office, 510 Peach Street, Wisconsin Rapids, WI 54494
Conference Room C

TIME: Immediately following the Educational Services Committee Meeting, but not before 6:15 p.m.

- I. Call to Order
- II. Public Comment

Persons who wish to address members of the Committee may make a statement pertaining to a specific agenda item. The Committee Chair will establish limits for speakers due to time constraints. Comments made by the public shall be civil in content and tone. Speakers bear the personal risk if comments made are defamatory, slanderous, or otherwise harmful to another individual. Please keep in mind that this is a Committee meeting of the Board open to the public, and not a public hearing.

- III. Actionable Items
 - A. Interactive Flat Panels Purchase - Approval
 - B. Audit Proposal - Memorandum of Understanding - Approval
- IV. Updates and Reports
 - A. Purchases - Update
 - B. CESA 5 Reimbursement - Update
 - C. Utility Cost Summary Report - Update
 - D. Financial Statements and Independent Auditors Report on Communication with those charged with Governance and Management Advisory Comments - Review
- V. Agenda Items
- VI. Future Agenda Items

The Wisconsin open meetings law requires that the Board, or Board Committee, only take action on subject matter that is noticed on their respective agendas. Persons wishing to place items on the agenda should contact the District Office at 715-424-6701, at least seven working days prior to the meeting date for the item to be considered. The item may be referred to the appropriate committee or placed on the Board agenda as determined by the Superintendent and/or Board president.

With advance notice, efforts will be made to accommodate the needs of persons with disabilities by providing a sign language interpreter or other auxiliary aids, by calling 715-424-6701.

School Board members may attend the above Committee meeting(s) for information gathering purposes. If a quorum of Board members should appear at any of the Committee meetings, a regular School Board meeting may take place for purposes of gathering information on an item listed on one of the Committee agendas. If such a meeting should occur, the date, time, and location of the Board meeting will be that of the particular Committee as listed on the Committee agenda **however, no deliberation or action will be taken by other Committees or the full Board of Education.**



BACKGROUND

Business Services Committee

John Benbow, Jr., Chairman
Katherine Bielski-Medina, Member
Julie Timm, Member
John A. Krings, President

January 2, 2024

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TIME: Immediately following the Educational Services Committee Meeting, but not before 6:15 p.m.

- I. Call to Order
- II. Public Comment
- III. Actionable Items

A. Interactive Flat Panels Purchase – Approval

The administration is interested in continuing to purchase BenQ Interactive Flat Panels (IFP's) from BG Innovations for classrooms to replace the aging Smart Boards. This next purchase will provide English Language Arts classrooms at WRAMS, fourth grade classrooms at all elementary schools, and a handful of other classrooms throughout the district needing Smart Board replacements.

At the time of the Business Services agenda publishing, quotes from the vendor were not available. Phil Bickelhaupt, Director of Technology, will provide quotes and a recommendation for purchase at the Business Services Committee meeting.

The administration recommends approval to purchase BenQ Interactive Flat Panels and Balance Box mounts from BG Innovations as proposed to be funded from the 2023-2024 Technology Budget.

B. Audit Proposal – Memorandum of Understanding – Approval

Hawkins Ash CPAs has been completing the District's audits, assisting with accounting questions, providing guidance with Fund 80 accounting, and maintaining the fixed asset accounting requirements for several years. The company is also familiar with the District's daily, monthly, and annual procedures. The administration would like to continue working with Hawkins Ash CPAs to provide continuity and stability in District's accounting procedures (see Attachment A).

The administration recommends approval of the Memorandum of Understanding with Hawkins Ash CPAs for 3 years of audit services to be provided for the following fiscal years: 2023-24 for \$25,400.00, 2024-25 for \$26,650.00, and 2025-26 for 27,975.00.

IV. Updates and Reports

A. Purchases - Update

Copies of the following invoices, bid specs, and purchase orders will be reviewed:

- Mystery Science - \$78,120.00 - Curriculum Referendum - Science Curriculum
- Quality Door - \$10,097.63 - B&G - Grant Doors
- Quality Door - \$10,384.37 - B&G - Grant Doors

B. CESA 5 Reimbursement - Update

The District has received notice that CESA 5 has exceeded its annual revenue projection for the 2022-23 school year. The Board of Control at CESA 5 approved a disbursement of \$250,000.00 to its members. The Wisconsin Rapids Public Schools' portion of this reimbursement is \$8,911.62 (see Attachment B).

C. Utility Cost Summary Report – Update

Ed Allison, Director of Buildings and Grounds, will present the utility cost summary report to the Business Services Committee. The utility costs being reviewed are electric, natural gas, lighting, sewer, water fire suppression, storm water and snow plowing (see Attachment C).

D. Financial Statements and Independent Auditors Report on Communication with those charged with Governance and Management Advisory Comments - Review

A short review of the 2022-23 audited financial statements will be provided by Aaron Nelson, Director of Business Services. The District's audited fund balance is \$17,125,364, which is up \$2,445,561.00 from the start of the 2022-23 school year which equates to 22% of total revenues.

V. Agenda Items

Committee members will be asked which agenda items from the Committee meeting will be placed on the consent agenda for the regular Board of Education meeting.

VI. Future Agenda Items

WISCONSIN RAPIDS PUBLIC SCHOOLS
MEMORANDUM OF UNDERSTANDING
FOR THE YEARS ENDING
JUNE 30, 2024, 2025 AND 2026



MEMORANDUM OF UNDERSTANDING

1. AGREEMENT

This agreement is entered into on December 18, 2023, between the Wisconsin Rapids Public Schools, hereafter referred to as the District, and Hawkins Ash CPAs, LLP, hereafter referred to as the Auditor. The parties agree as follows:

2. SCOPE OF WORK

The Auditor shall perform an audit of the governmental activities, each major fund and the aggregate remaining fund information, which collectively comprise the basic financial statements of the District as of, and for the years ended June 30, 2024, 2025 and 2026. The purpose of our audits is to enable us to express our opinion on the basic financial statements. We will conduct our audits in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Uniform Guidance (if applicable).

No audit can give absolute assurance that errors and irregularities will be detected. If conditions are discovered that lead us to believe that material errors, defalcations, or other irregularities may exist, or if any other circumstances are encountered that require extended services, we will promptly inform management.

3. REPORTS

The Auditor shall submit to the District the following reports:

- (a) Financial statements and an Independent Auditors' Report on the basic financial statements
- (b) Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- (c) Independent Auditors' Report on Compliance For Each Major Program and on Internal Control over Compliance Required by Uniform Guidance and *State Single Audit Guidelines*
- (d) Current and Prior Year Schedule of Findings and Questioned Costs
- (e) Independent Auditors' Report on Communication with Those Charged with Governance
- (f) Independent Auditors' Report on Management Advisory Comments (if applicable)
- (g) Data Collection Form (if applicable)
- (h) Wisconsin Department of Public Instruction PI-1506-AC internet filing
- (i) Wisconsin Department of Public Instruction State Aid Membership Report (if applicable)
- (j) Irregularities and illegal acts (if applicable)
- (k) Board presentation, if requested

4. COMPENSATION AND TERMS OF PAYMENT

The fees for the services as described above will be:

<u>2024</u>	<u>Amount</u>
All inclusive Basic Financial Report	\$ 25,400
All inclusive Singe Audit (if required)	included
Maintain capital asset depreciation reports	<u>included</u>
	<u>\$ 25,400</u>

Per hour for membership audit \$ 125

<u>2025</u>	
All inclusive Basic Financial Report	\$ 26,450
All inclusive Singe Audit (if required)	included
Maintain capital asset depreciation reports	<u>included</u>
	<u>\$ 26,450</u>

Per hour for membership audit \$ 135

<u>2026</u>	
All inclusive Basic Financial Report	\$ 27,250
All inclusive Singe Audit (if required)	included
Maintain capital asset depreciation reports	<u>included</u>
	<u>\$ 27,250</u>

Per hour for membership audit \$ 145

Membership audits will be billed per hour and are estimated to take 40 hours to complete.

The Auditor will submit bills as work progresses and as expenses are incurred.

5. PARTNER IN CHARGE

A partner of the Firm, all of whom are Certified Public Accountants, will be in charge of all work performed and is responsible for all aspects of this engagement.

Sincerely,
HAWKINS ASH CPAS, LLP



Randall L. Miller, Partner

RESPONSE:

The Wisconsin Rapids Public Schools accepts your Memorandum of Understanding for the three year engagement.

Name

Title

Date



To: School Board Members & Superintendent – **Wisconsin Rapids**
 From: Jeremy Biehl – Agency Administrator
 Subject: Payment to CESA 5 Member School Districts
 Date: December 4, 2023

CESA 5 is recognized as a leader in providing educational services. We are fortunate to have a team of dedicated staff members and strong partnerships with school districts, government agencies, and other stakeholders. These factors are instrumental in enhancing our capabilities, expanding the scope of services we offer, and positioning us as the go-to resource for schools.

Background regarding this payment to your school district

CESA 5 has an annual budget of over \$32 million with over 275 employees. CESAs receive no tax funding and only generate funds when they sell services, like a private business.

At the conclusion of the 2022-2023 school year, CESA 5 exceeded its annual revenue projections. Following similar action in the previous school year, the CESA 5 Board of Control (which is comprised of dedicated school board members from CESA 5 school districts) has authorized the dispersal of a total of \$250,000 to our member school districts.

Summary of the payments made to your school district by CESA 5

Following the 2021-2022 school year:	\$18,295.84
Following the 2022-2023 school year (this payment):	\$8,911.62

Where is this “additional” revenue from?

Additional funds come from various supplementary sources such as:

1. Special Projects by Staff

Our staff take on additional projects throughout the year (such as literacy audits, strategic planning, special education department audits, and superintendent searches).

2. Surpassing Training and Support Demands

Requests for training and support have exceeded initial projections, leading to additional revenue from activities such as workshop & conference registrations, sales of early childhood curriculum, and requests for software support & implementation.



3. *Interest on Bank Accounts*

Recently, interest earned on our bank accounts surpassed the initially projected figures, providing additional revenue.

These supplementary revenue streams, while not initially factored into our service pricing structure due to their uncertainty, contribute to our overall financial stability and support our continued commitment to delivering high-quality educational services to your school district.

How is the payment determined?

Each member district's payment will be based on the cost of their services on the 2023-2024 CESA 5 annual service agreement (based on a snapshot taken in November 2023). For example, if the contract amount for "District A" represents 3% of the total of all member school district's contracted services, the payment to "District A" would be \$7,500 (i.e., \$250,000 x 3%).

What does the school district need to know to process this payment?

We recommend using WUFAR code 10 R 800 590 500000 000 in your revenue accounts.

Will this payment happen every year?

No, even though this payment has been made in consecutive years, we do not anticipate this occurring every year.

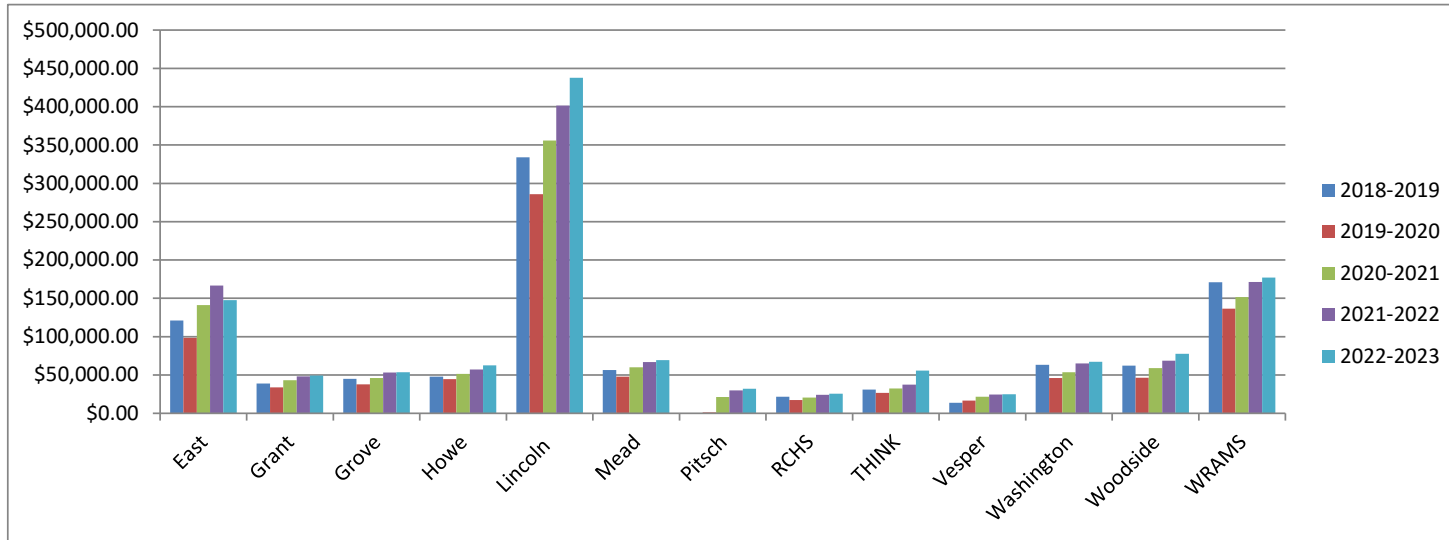
Who do I contact with questions?

Call Mike Koltes, CESA 5 Business Manager, at (608) 745-5416.

Thank you for choosing CESA 5 as your educational service provider!

Utility Cost Summary Report All Buildings

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
East	\$121,240.14	\$98,577.53	\$141,311.06	\$166,826.24	\$147,754.07
Grant	\$38,954.57	\$34,029.47	\$43,127.51	\$48,163.59	\$49,411.97
Grove	\$44,976.27	\$37,833.20	\$45,921.94	\$53,289.05	\$53,580.70
Howe	\$48,021.44	\$44,656.46	\$51,502.44	\$57,052.49	\$62,502.17
Lincoln	\$334,138.67	\$285,786.71	\$356,024.85	\$401,355.28	\$437,683.94
Mead	\$56,491.97	\$47,674.18	\$60,168.85	\$66,843.25	\$69,367.56
Pitsch		\$1,205.09	\$21,129.81	\$29,833.75	\$31,975.96
RGHS	\$21,568.66	\$17,184.26	\$20,738.82	\$24,049.69	\$25,766.82
THINK	\$30,958.55	\$26,595.03	\$32,329.33	\$37,382.80	\$55,842.84
Vesper	\$13,825.58	\$16,790.98	\$21,575.11	\$24,451.31	\$24,996.50
Washington	\$63,137.00	\$45,937.19	\$53,772.97	\$64,934.78	\$67,294.76
Woodside	\$62,214.80	\$46,580.51	\$58,918.67	\$68,507.06	\$77,587.98
WRAMS	\$170,904.97	\$136,678.01	\$151,714.32	\$171,366.96	\$177,071.79
Grand Totals	\$1,006,432.62	\$839,528.62	\$1,058,235.68	\$1,214,056.25	\$1,280,837.06



East Jr. High

Covid-19 Year

Expenses	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Electric	\$39,978.10	\$37,464.03	\$49,661.19	\$52,379.57	\$50,628.58	\$46,022.29
Natural Gas	\$60,240.44	\$44,096.15	\$71,360.66	\$91,087.49	\$77,219.13	\$68,800.77
Lighting	\$918.35	\$897.20	\$960.10	\$1,014.30	\$1,073.80	\$972.75
Sewer	\$7,616.40	\$5,492.40	\$7,080.00	\$8,586.78	\$6,677.88	\$7,090.69
Water	\$5,960.37	\$4,609.49	\$6,041.92	\$7,284.06	\$5,626.04	\$5,904.38
Fire Suppression	\$4,006.32	\$3,347.72	\$3,216.00	\$3,216.00	\$3,216.00	\$3,400.41
Stormwater	\$2,520.16	\$2,670.54	\$2,991.19	\$3,258.04	\$3,312.64	\$2,950.51
Totals	\$121,240.14	\$98,577.53	\$141,311.06	\$166,826.24	\$147,754.07	\$135,141.81
Wunderground	441CDD/7950HDD	776CDD/7692HDD	865CDD/7465HDD	809CDD/7865HDD	823CDD/7481HDD	

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Snowplowing	\$10,007.44	\$5,844.75	\$3,408.75	\$4,495.75	\$8,512.00	\$6,453.74

Cost per Square Foot (Utilities Only)

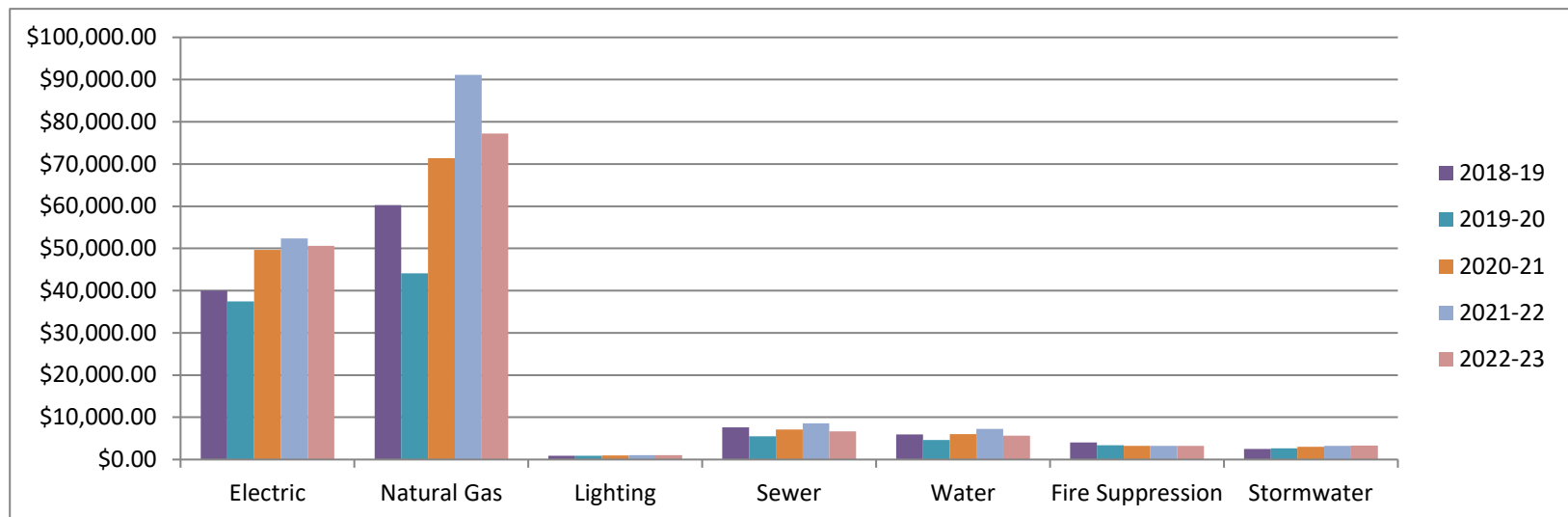
	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
	\$0.59	\$0.48	\$0.69	\$0.81	\$0.71	\$0.66

of Students

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Closed			175	181	115	

Cost per Students	\$0.00	\$0.00	\$807.49	\$921.69	\$1,284.82	\$602.80
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School closed June 2018



5 Year Building Cost Summary Grant Elementary

Covid-19 Year

Expenses	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Electric	\$23,307.85	\$21,316.93	\$26,829.68	\$27,171.42	\$27,034.79	\$25,132.13
Natural Gas	\$14,972.69	\$12,037.16	\$15,542.81	\$20,203.13	\$21,564.80	\$16,864.12
Lighting	\$674.03	\$675.38	\$755.02	\$789.04	\$812.38	\$741.17
Sewer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Suppression	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Stormwater	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$38,954.57	\$34,029.47	\$43,127.51	\$48,163.59	\$49,411.97	\$42,803.03
Wunderground	441CDD/7950HDD	776CDD/7692HDD	865CDD/7465HDD	809CDD/7865HDD	823CDD/7481HDD	

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Snowplowing	\$6,707.50	\$3,588.75	\$2,468.75	\$4,087.25	\$5,492.00	\$4,468.85

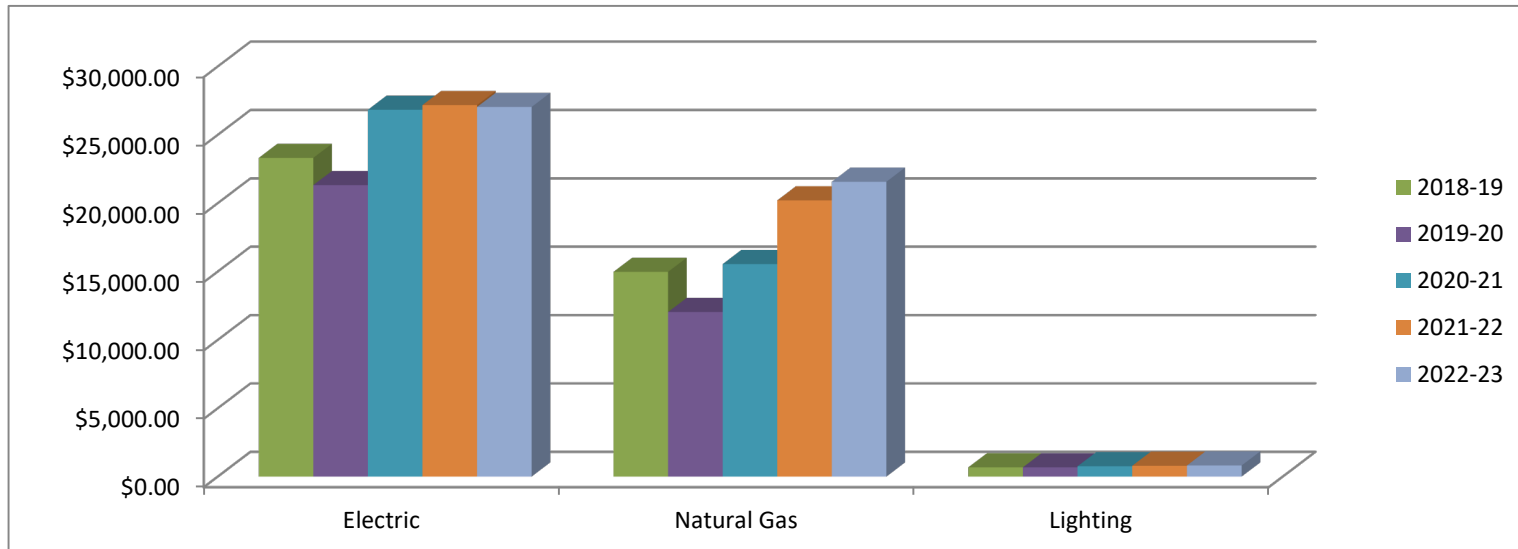
Cost per Square Foot (Utilities Only)

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
	\$0.76	\$0.67	\$0.85	\$0.94	\$0.89	\$0.82

of Students

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
	285	252	235	239	223	

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Cost per Students	\$136.68	\$135.04	\$183.52	\$201.52	\$221.58	\$175.67



5 Year Building Cost Summary Grove Elementary

Covid-19 Year

Expenses	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Electric	\$22,248.09	\$18,091.40	\$22,628.52	\$24,971.27	\$24,420.16	\$22,471.89
Natural Gas	\$12,053.72	\$10,107.27	\$12,503.26	\$16,744.91	\$16,872.59	\$13,656.35
Lighting	\$1,458.92	\$1,364.47	\$1,514.03	\$1,591.71	\$1,656.47	\$1,517.12
Sewer	\$2,327.52	\$2,071.92	\$2,615.34	\$2,957.70	\$2,814.06	\$2,557.31
Water	\$1,635.99	\$1,612.58	\$2,096.20	\$2,355.70	\$2,224.22	\$1,984.94
Fire Suppression	\$4,277.52	\$3,552.92	\$3,408.00	\$3,408.00	\$3,408.00	\$3,610.89
Transport Utility	\$0.00	\$0.00	\$0.00	\$0.00	\$725.64	\$145.13
Stormwater	\$974.51	\$1,032.64	\$1,156.59	\$1,259.76	\$1,459.56	\$1,176.61
Totals	\$44,976.27	\$37,833.20	\$45,921.94	\$53,289.05	\$53,580.70	\$47,137.87
Wunderground	441CDD/7950HDD	776CDD/7692HDD	865CDD/7465HDD	809CDD/7865HDD	823CDD/7481HDD	

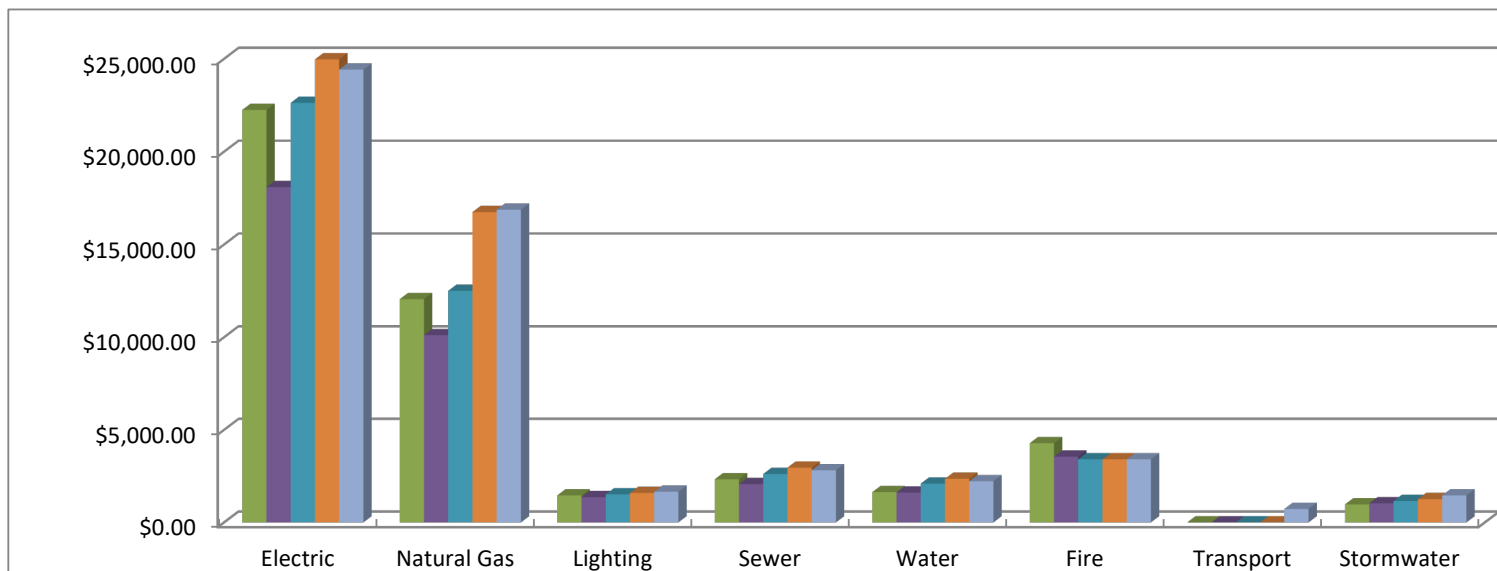
	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Snowplowing	\$5,915.75	\$3,768.50	\$2,148.00	\$2,909.00	\$6,444.50	\$4,237.15

Cost per Square Foot (Utilities Only)

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
	\$0.82	\$0.69	\$0.84	\$0.98	\$1.00	\$0.87

# of Students	265	210	197	210	196
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	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Cost per Students	\$169.72	\$180.16	\$233.11	\$253.76	\$273.37	\$222.02



5 Year Building Cost Summary Howe Elementary

Covid-19 Year

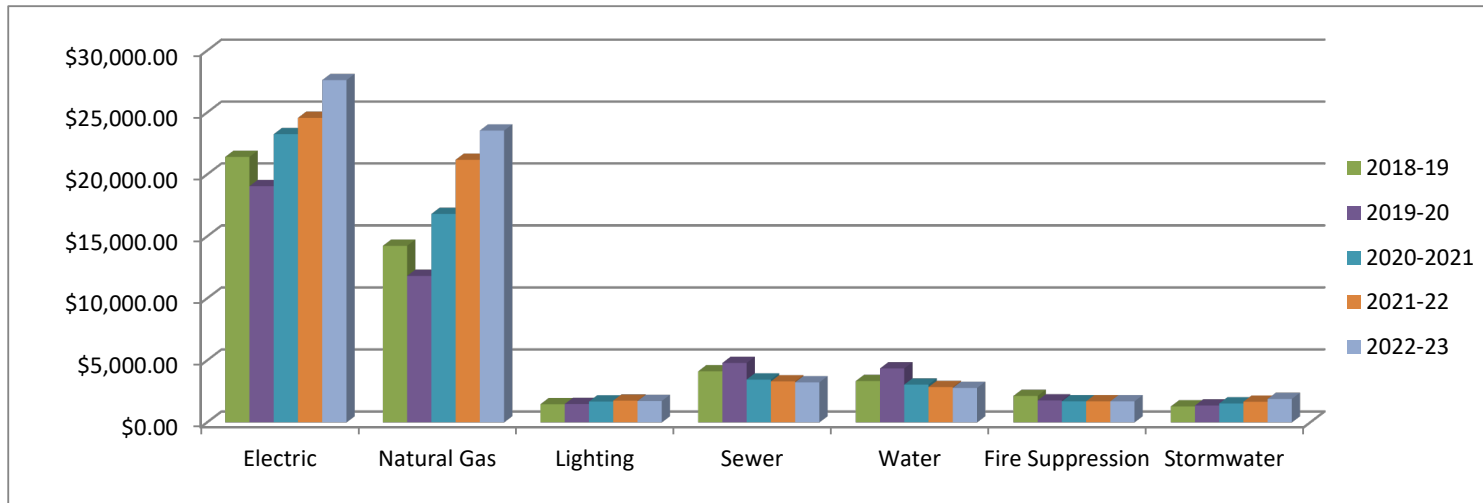
Expenses	2018-19	2019-20	2020-2021	2021-22	2022-23	5 Yr. Average
Electric	\$21,418.47	\$19,054.37	\$23,254.79	\$24,571.97	\$27,616.76	\$23,183.27
Natural Gas	\$14,240.59	\$11,814.96	\$16,812.67	\$21,184.21	\$23,546.42	\$17,519.77
Lighting	\$1,471.08	\$1,487.82	\$1,689.00	\$1,758.40	\$1,727.86	\$1,626.83
Sewer	\$4,121.16	\$4,797.96	\$3,457.86	\$3,310.26	\$3,230.88	\$3,783.62
Water	\$3,340.00	\$4,356.47	\$3,051.44	\$2,854.22	\$2,781.56	\$3,276.74
Fire Suppression	\$2,138.76	\$1,776.46	\$1,704.00	\$1,704.00	\$1,704.00	\$1,805.44
Stormwater	\$1,291.38	\$1,368.42	\$1,532.68	\$1,669.43	\$1,894.69	\$1,551.32
Totals	\$48,021.44	\$44,656.46	\$51,502.44	\$57,052.49	\$62,502.17	\$52,747.00
Wunderground	441CDD/7950HDD	776CDD/7692HDD	865CDD/7465HDD	809CDD/7865HDD	823CDD/7481HDD	

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Snowplowing	\$9,028.50	\$5,294.00	\$2,838.50	\$3,110.75	\$5,670.00	\$5,188.35
Parking Lot	\$4,844.00	\$2,916.50	\$1,846.00	\$2,084.50	\$3,810.00	\$3,100.20
Totals	\$13,872.50	\$8,210.50	\$4,684.50	\$5,195.25	\$9,480.00	\$8,161.00

Cost per Square Foot (Utilities Only)

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
	\$0.78	\$0.73	\$0.84	\$0.93	\$0.93	\$0.84

# of Students	307	326	287	318	325	
	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Cost per Students	\$156.42	\$136.98	\$179.45	\$179.41	\$192.31	\$168.92



5 Year Building Cost Summary Lincoln High School

Covid-19 Year

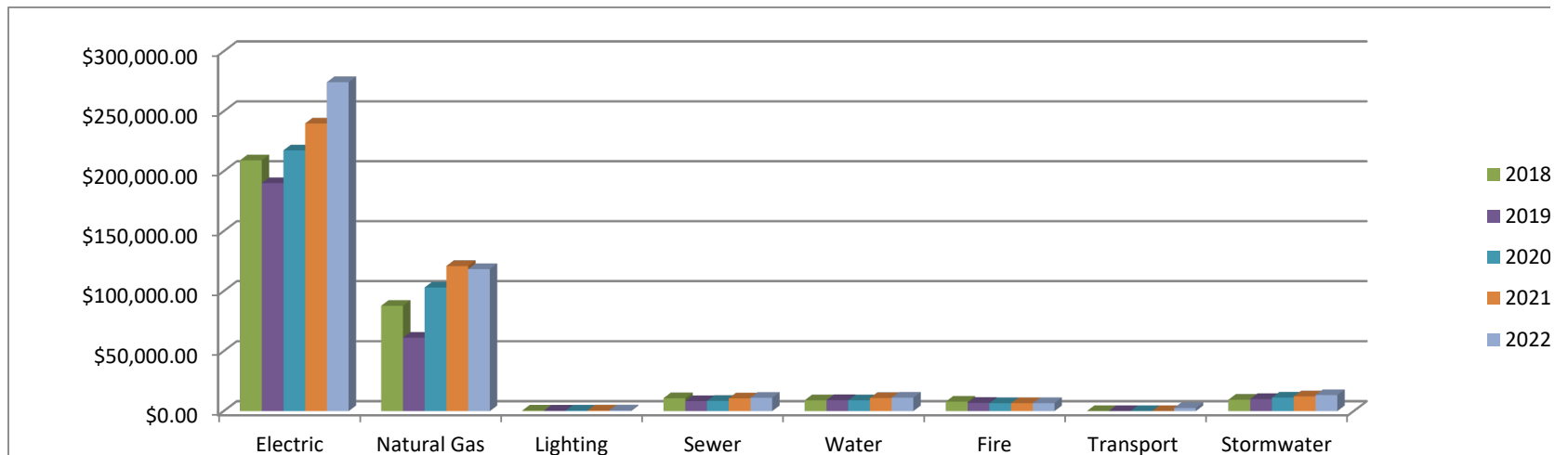
Expenses	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Electric	\$209,028.48	\$189,991.29	\$217,303.54	\$239,749.59	\$274,194.94	\$226,053.57
Natural Gas	\$87,728.96	\$61,096.85	\$102,938.46	\$120,815.49	\$118,261.40	\$98,168.23
Lighting	\$425.56	\$431.14	\$497.30	\$520.18	\$531.62	\$481.16
Sewer	\$10,692.72	\$8,273.52	\$8,446.26	\$10,580.82	\$11,083.56	\$9,815.38
Water	\$8,978.21	\$9,120.89	\$8,990.82	\$10,838.38	\$11,163.62	\$9,818.38
Fire Suppression	\$7,850.64	\$6,841.10	\$6,612.00	\$6,612.00	\$6,612.00	\$6,905.55
Transport Utility	\$0.00	\$0.00	\$0.00	\$0.00	\$2,510.52	\$502.10
Stormwater	\$9,434.10	\$10,031.92	\$11,236.47	\$12,238.82	\$13,326.28	\$11,253.52
Totals	\$334,138.67	\$285,786.71	\$356,024.85	\$401,355.28	\$437,683.94	\$358,417.57
Wunderground	441CDD/7950HDD	776CDD/7692HDD	865CDD/7465HDD	809CDD/7865HDD	823CDD/7481HDD	

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Snowplowing-Lincoln	\$29,725.50	\$18,059.00	\$10,159.50	\$13,400.00	\$26,485.00	\$19,565.80
Snowplowing-SWCH	\$6,336.75	\$3,870.50	\$2,128.50	\$2,797.50	\$6,423.75	\$4,311.40
Totals	\$36,062.25	\$21,929.50	\$12,288.00	\$16,197.50	\$32,908.75	\$22,112.90

Cost per Square Foot (Utilities Only)		362967 Sq. Ft.					5 Yr. Average
	2018-19	2019-20	2020-21	2021-22	2022-23		
	\$0.98	\$0.79	\$0.98	\$1.11	\$1.03	\$0.98	

# of Students	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
	1,412	1,363	1,362	1,262	1,286	
Cost per Students	\$236.64	\$209.67	\$261.40	\$318.03	\$340.35	\$273.22

Note: Building has events and swimming pool running 24/7/365
arch 2018: Pool closer



5 Year Building Cost Summary Mead Elementary

Covid-19 Year

Expenses	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Electric	\$30,499.78	\$24,568.25	\$29,813.02	\$30,262.65	\$31,825.27	\$29,393.79
Natural Gas	\$14,578.91	\$12,164.39	\$17,926.18	\$23,338.71	\$25,197.34	\$18,641.11
Lighting	\$1,471.08	\$1,487.82	\$1,689.00	\$1,758.54	\$1,792.86	\$1,639.86
Sewer	\$3,073.56	\$2,785.56	\$3,358.32	\$3,610.72	\$3,093.19	\$3,184.27
Water	\$2,446.63	\$2,472.25	\$2,968.40	\$3,216.92	\$2,580.88	\$2,737.02
Fire Suppression	\$2,138.76	\$1,776.46	\$1,704.00	\$1,704.00	\$1,704.00	\$1,805.44
Transportation Utility	\$0.00	\$0.00	\$0.00	\$0.00	\$161.10	N/A
Stormwater	\$2,283.25	\$2,419.45	\$2,709.93	\$2,951.71	\$3,012.92	\$2,675.45
Totals	\$56,491.97	\$47,674.18	\$60,168.85	\$66,843.25	\$69,367.56	\$59,808.25
Wunderground	441CDD/7950HDD	776CDD/7692HDD	865CDD/7465HDD	809CDD/7865HDD	823CDD/7481HDD	

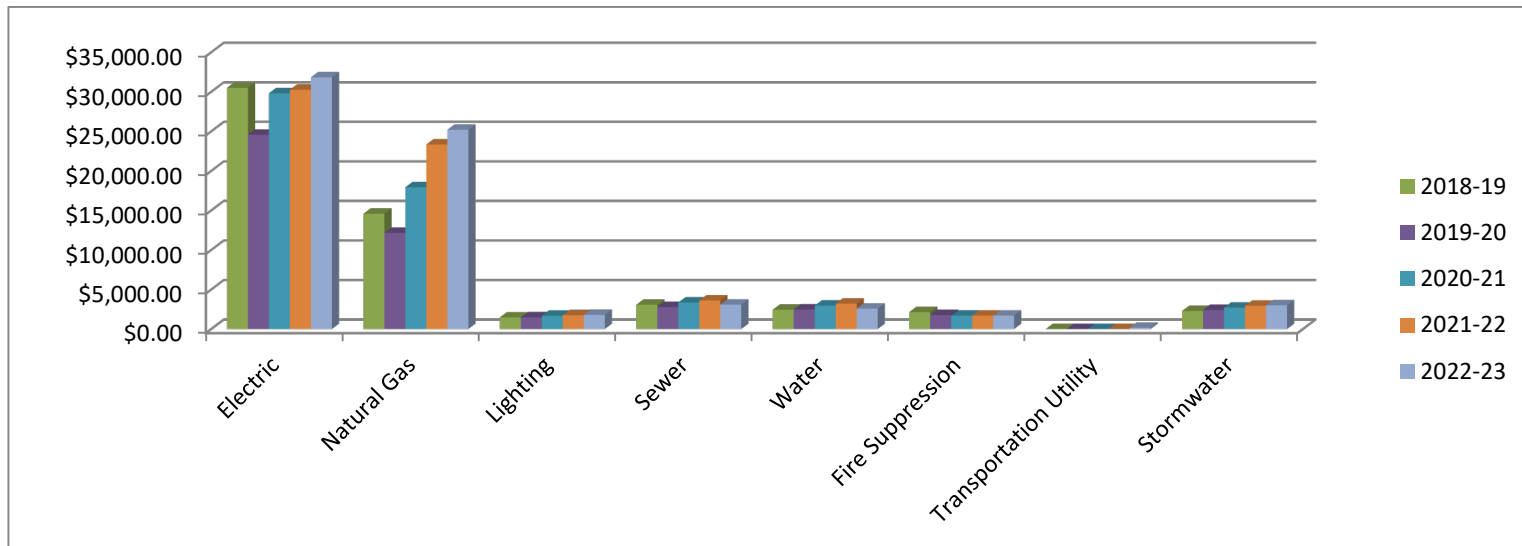
	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Snowplowing	\$9,557.75	\$5,531.50	\$3,317.50	\$3,911.50	\$6,653.75	\$5,794.40

Cost per Square Foot (Utilities Only)

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
	\$0.84	\$0.71	\$0.90	\$1.00	\$0.87	\$0.86

# of Students	371	345	311	295	289
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	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Cost per Students	\$152.27	\$138.19	\$193.47	\$226.59	\$240.03	\$190.11



3 Year Building Cost Summary Pitsch Elementary

May/June

Expenses	2019-20	2020-21	2021-22	2022-23	4 Yr. Average
Electric	\$686.47	\$8,197.10	\$11,290.02	\$12,923.80	\$8,274.35
Natural Gas	\$0.00	\$8,072.46	\$12,699.99	\$13,011.85	\$8,446.08
Lighting	\$0.00	\$868.92	\$876.48	\$838.50	\$645.98
Sewer	\$91.59	\$755.88	\$1,227.48	\$1,242.86	\$829.45
Water	\$63.59	\$532.56	\$947.76	\$947.99	\$622.98
Fire Suppression	\$236.67	\$1,704.00	\$1,704.00	\$1,704.00	\$1,337.17
Transportation Utility	\$0.00	\$0.00	\$0.00	\$184.56	N/A
Stormwater	\$126.77	\$998.89	\$1,088.02	\$1,122.40	\$834.02
Totals	\$1,205.09	\$21,129.81	\$29,833.75	\$31,975.96	\$21,036.15

	776CDD/7692HDD	865CDD/7465HDD	809CDD/7865HDD	823CDD/7481HDD	
	2019-20	2020-21	2021-22	2022-23	4 Yr. Average

Snowplowing	\$0.00	\$3,480.00	\$4,145.00	\$5,417.50	\$3,260.63
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Cost per Square Foot (Utilities Only)

2019-20	2020-21	2021-22	2022-23	4 Yr. Average
\$0.04	\$0.75	\$1.06	\$1.13	\$0.75

of Students

24

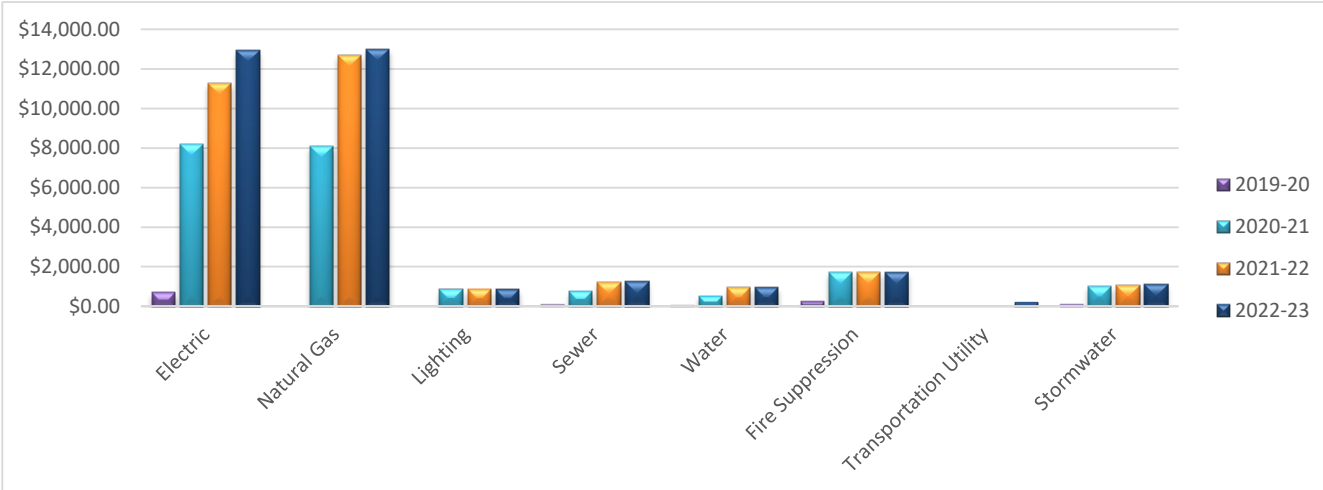
116

288

2019-20	2020-21	2021-22	2022-23	4 Yr. Average
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Cost per Students	\$880.41	\$257.19	\$111.03	\$416.21
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Took over May 15th, 2020, after boys and girls club moved to YMCA



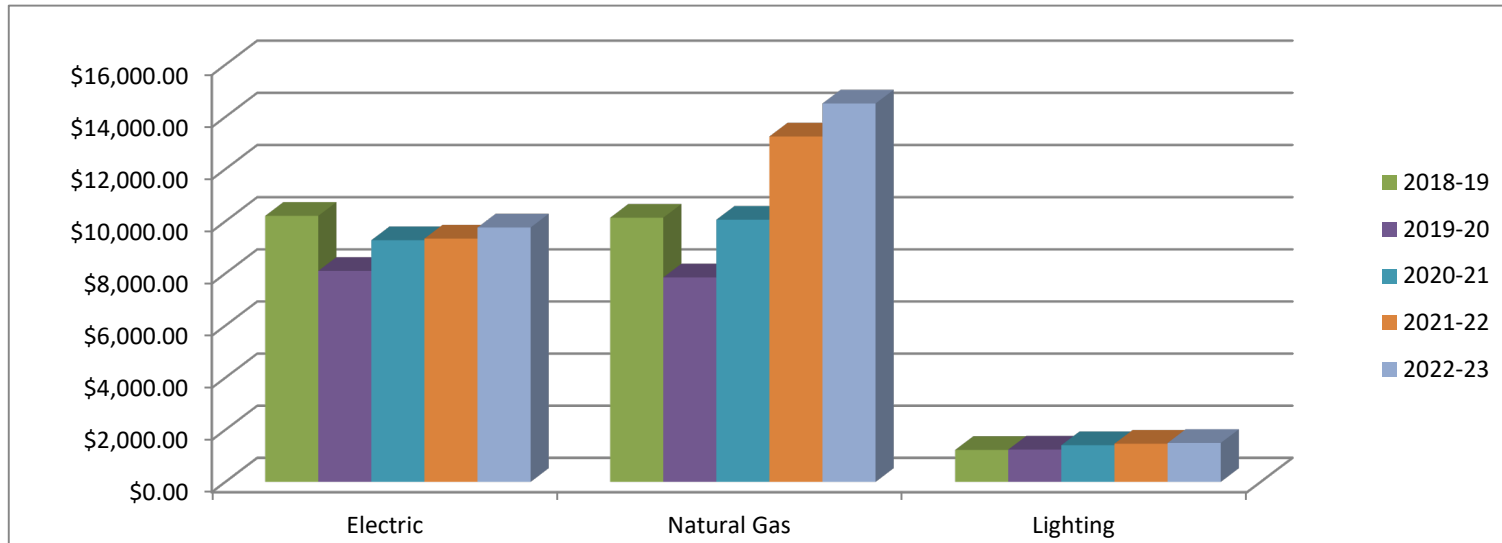
5 Year Building Cost Summary River Cities High School

Covid-19 Year

Expenses	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Electric	\$10,207.06	\$8,097.86	\$9,273.66	\$9,335.81	\$9,759.92	\$9,334.86
Natural Gas	\$10,135.70	\$7,846.55	\$10,057.66	\$13,248.43	\$14,512.85	\$11,160.24
Lighting	\$1,225.90	\$1,239.85	\$1,407.50	\$1,465.45	\$1,494.05	\$1,366.55
Sewer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Suppression	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Stormwater	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$21,568.66	\$17,184.26	\$20,738.82	\$24,049.69	\$25,766.82	\$21,861.65
Wunderground	441CDD/7950HDD	776CDD/7692HDD	865CDD/7465HDD	809CDD/7865HDD	823CDD/7481HDD	

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Snowplowing	\$3,817.50	\$2,131.25	\$1,280.00	\$2,008.50	\$2,507.50	\$2,348.95

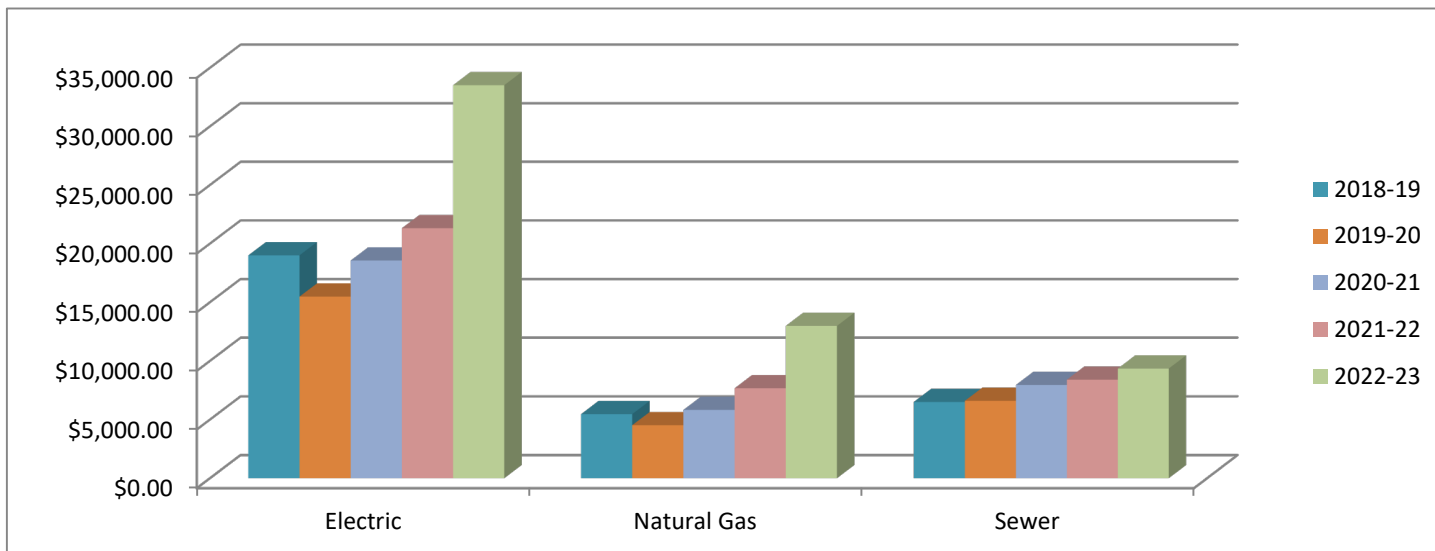
Cost per Square Foot (Utilities Only)	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
	\$0.73	\$0.58	\$0.70	\$0.81	\$0.84	\$0.73



5 Year Building Cost Summary THINK Academy

Covid-19 Year

Expenses	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Electric	\$18,996.71	\$15,477.18	\$18,556.37	\$21,314.63	\$33,515.96	\$21,572.17
Natural Gas	\$5,461.84	\$4,517.85	\$5,822.96	\$7,668.17	\$12,981.88	\$7,290.54
Sewer	\$6,500.00	\$6,600.00	\$7,950.00	\$8,400.00	\$9,345.00	\$7,759.00
Totals	\$30,958.55	\$26,595.03	\$32,329.33	\$37,382.80	\$55,842.84	\$36,621.71
Wunderground	441CDD/7950HDD	776CDD/7692HDD	865CDD/7465HDD	809CDD/7865HDD	823CDD/7481HDD	
Snowplowing	\$6,970.00	\$4,895.00	\$2,695.00	\$5,907.50	\$6,443.75	\$5,382.25
Cost per Square Foot (Utilities Only)						
	\$0.96	\$0.83	\$1.01	\$1.16	\$1.29	\$1.05
# of Students	204	180	176	183	180	
Cost per Students	\$151.76	\$147.75	\$183.69	\$204.28	\$310.24	\$199.54



5 Year Building Cost Summary Vesper Elementary

Covid-19 Year

Expenses	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Electric	\$3,961.92	\$6,389.06	\$7,486.01	\$9,384.82	\$9,135.43	\$7,271.45
Natural Gas	\$6,650.65	\$7,436.65	\$8,285.47	\$12,639.12	\$13,105.04	\$9,623.39
Lighting	\$816.16	\$779.06	\$799.46	\$831.78	\$864.60	\$818.21
Sewer	\$1,542.32	\$1,421.03	\$3,687.03	\$927.96	\$1,252.58	\$1,766.18
Water	\$854.53	\$765.18	\$1,317.14	\$667.63	\$638.85	\$848.67
Fire Suppression	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Stormwater	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$13,825.58	\$16,790.98	\$21,575.11	\$24,451.31	\$24,996.50	\$20,327.90
Wunderground	441CDD/7950HDD	776CDD/7692HDD	865CDD/7465HDD	809CDD/7865HDD	823CDD/7481HDD	

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Snowplowing	\$3,190.00	\$1,470.00	\$630.00	\$0.00	\$0.00	\$1,058.00

Cost per Square Foot (Utilities Only)

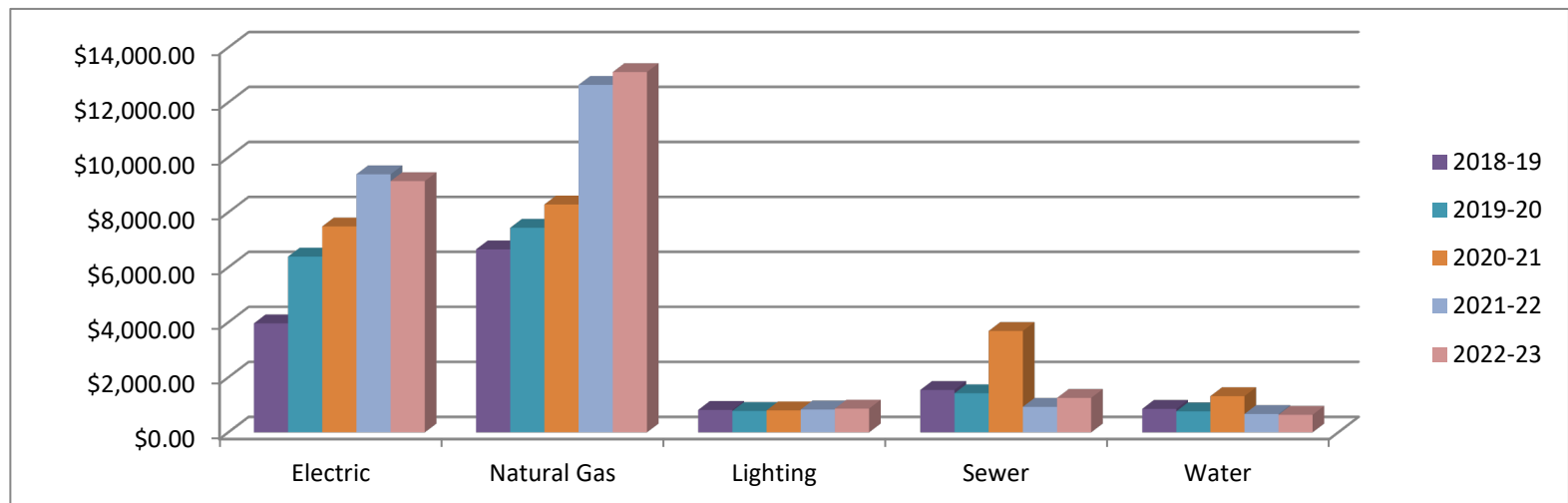
	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
	\$0.55	\$0.67	\$0.86	\$0.98	\$1.00	\$0.81

of Students

	Closed	Closed	Closed	Closed	Closed
	2018-19	2019-20	2020-21	2021-22	2022-23

Cost per Students

School closed June 2018



5 Year Building Cost Summary Washington Elementary

Covid-19 Year

Expenses	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Electric	\$34,341.98	\$21,500.42	\$27,083.69	\$30,738.47	\$30,101.67	\$28,753.25
Natural Gas	\$16,493.74	\$10,275.10	\$14,837.02	\$21,675.69	\$23,659.81	\$17,388.27
Lighting	\$2,459.57	\$2,395.86	\$2,736.71	\$2,921.89	\$2,941.83	\$2,691.17
Sewer	\$2,016.01	\$2,136.30	\$2,392.83	\$2,606.29	\$2,643.90	\$2,359.07
Water	\$2,523.38	\$3,717.49	\$2,335.22	\$2,435.56	\$2,439.02	\$2,690.13
Fire Suppression	\$2,138.76	\$1,776.46	\$1,704.00	\$1,704.00	\$1,704.00	\$1,805.44
Transport Utility	\$0.00	\$0.00	\$0.00	\$0.00	\$872.28	\$174.46
Stormwater	\$3,163.56	\$4,135.56	\$2,683.50	\$2,852.88	\$2,932.25	\$3,153.55
Totals	\$63,137.00	\$45,937.19	\$53,772.97	\$64,934.78	\$67,294.76	\$59,015.34
Wunderground	441CDD/7950HDD	776CDD/7692HDD	865CDD/7465HDD	809CDD/7865HDD	823CDD/7481HDD	

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Snowplowing	\$6,496.25	\$3,712.50	\$2,146.25	\$3,405.00	\$4,514.00	\$4,054.80

Cost per Square Foot (Utilities Only)

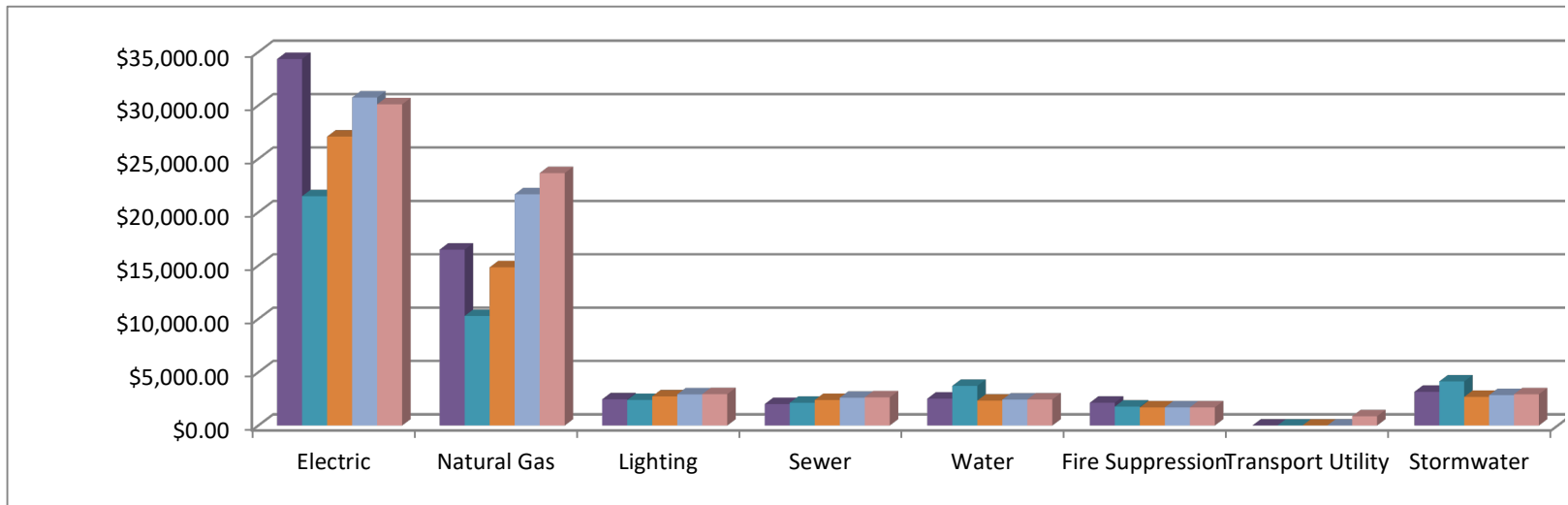
	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
	\$1.08	\$0.79	\$0.92	\$1.12	\$1.20	\$1.02

of Students

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
	345	331	297	304	300	

Cost per Students

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
	\$183.01	\$138.78	\$181.05	\$213.60	\$224.32	\$188.15



5 Year Building Cost Summary Woodside Elementary

Covid-19 Year

Expenses	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Electric	\$36,398.09	\$25,799.58	\$33,603.42	\$37,306.43	\$40,308.92	\$34,683.29
Natural Gas	\$15,294.72	\$10,890.75	\$14,148.04	\$19,360.54	\$24,045.53	\$16,747.92
Lighting	\$1,276.68	\$1,293.42	\$1,491.90	\$1,560.54	\$1,594.86	\$1,443.48
Sewer	\$2,738.76	\$2,389.56	\$2,927.22	\$3,079.68	\$3,168.16	\$2,860.68
Water	\$2,161.12	\$2,092.43	\$2,567.04	\$2,643.16	\$2,828.89	\$2,458.53
Fire Suppression	\$2,138.76	\$1,776.46	\$1,562.00	\$1,704.00	\$1,704.00	\$1,777.04
Transportation Utility	\$0.00	\$0.00	\$0.00	\$0.00	\$1,016.40	\$203.28
Stormwater	\$2,206.67	\$2,338.31	\$2,619.05	\$2,852.71	\$2,921.22	\$2,587.59
Totals	\$62,214.80	\$46,580.51	\$58,918.67	\$68,507.06	\$77,587.98	\$62,761.80
Wunderground	441CDD/7950HDD	776CDD/7692HDD	865CDD/7465HDD	809CDD/7865HDD	823CDD/7481HDD	

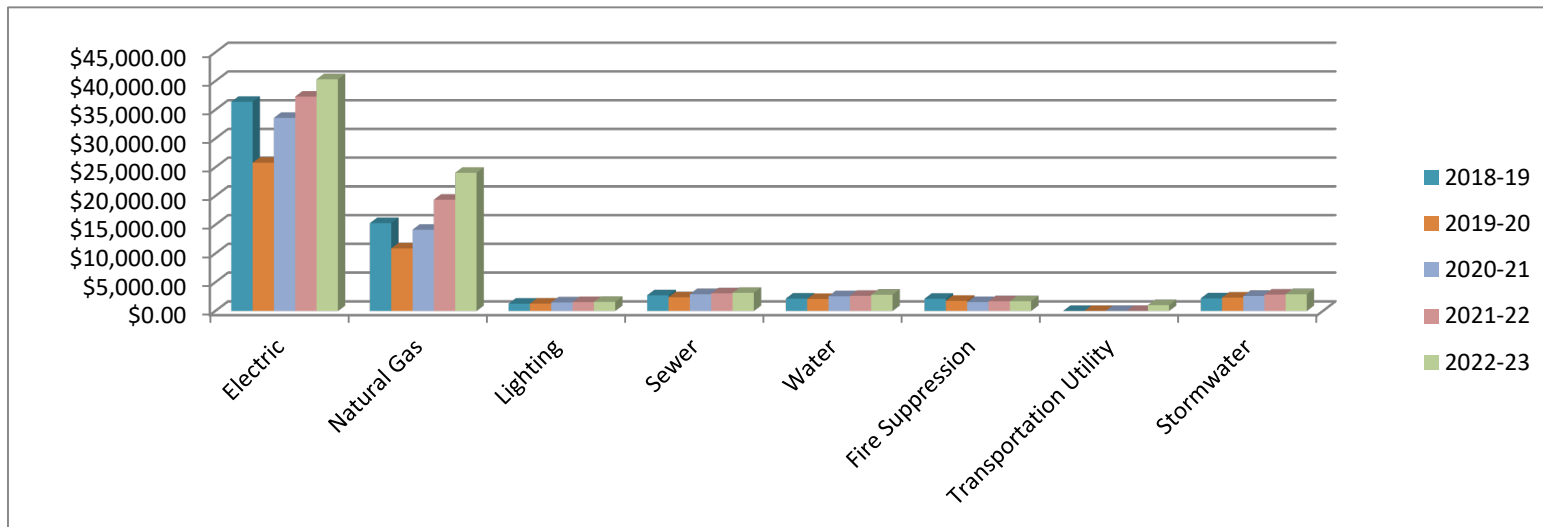
	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Snowplowing	\$7,742.75	\$5,039.00	\$3,712.00	\$3,595.00	\$7,417.50	\$10,704.62

Cost per Square Foot (Utilities Only)

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
	\$1.00	\$0.75	\$0.95	\$1.10	\$1.29	\$1.02

of Students **400** **354** **339** **357** **330**

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Cost per Students	\$155.54	\$131.58	\$173.80	\$191.90	\$235.12	\$177.59



5 Year Building Cost Summary

WRAMS

New Addition 2018

Covid-19 Year

Expenses	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Electric	\$94,086.29	\$82,070.35	\$89,060.34	\$98,667.11	\$105,301.80	\$93,837.18
Natural Gas	\$34,086.82	\$25,556.86	\$38,288.50	\$46,028.49	\$41,181.89	\$37,028.51
Lighting	\$2,471.21	\$2,267.62	\$2,529.04	\$2,518.83	\$2,730.26	\$2,503.39
Sewer	\$8,552.40	\$9,380.40	\$6,644.22	\$7,626.66	\$8,594.34	\$8,159.60
Water	\$6,758.57	\$8,341.02	\$5,637.10	\$6,405.22	\$7,290.98	\$6,886.58
Fire Suppression	\$4,006.32	\$3,347.72	\$3,216.00	\$3,216.00	\$3,216.00	\$3,400.41
Stormwater	\$5,005.96	\$5,659.53	\$6,339.12	\$6,904.65	\$7,154.48	\$6,212.75
Transport Utility	\$0.00	\$0.00	\$0.00	\$0.00	\$1,602.04	\$320.41
Irrigation	\$15,937.40	\$54.51	\$0.00	\$0.00	\$0.00	\$3,198.38
Totals	\$170,904.97	\$136,678.01	\$151,714.32	\$171,366.96	\$177,071.79	\$161,547.21
Wunderground	441CDD/7950HDD	776CDD/7692HDD	865CDD/7465HDD	809CDD/7865HDD	823CDD/7481HDD	

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Snowplowing	\$9,897.20	\$4,951.75	\$3,937.60	\$5,157.75	\$7,464.50	\$6,281.76

Cost per Square Foot (U 170503 Sq. Ft -2018

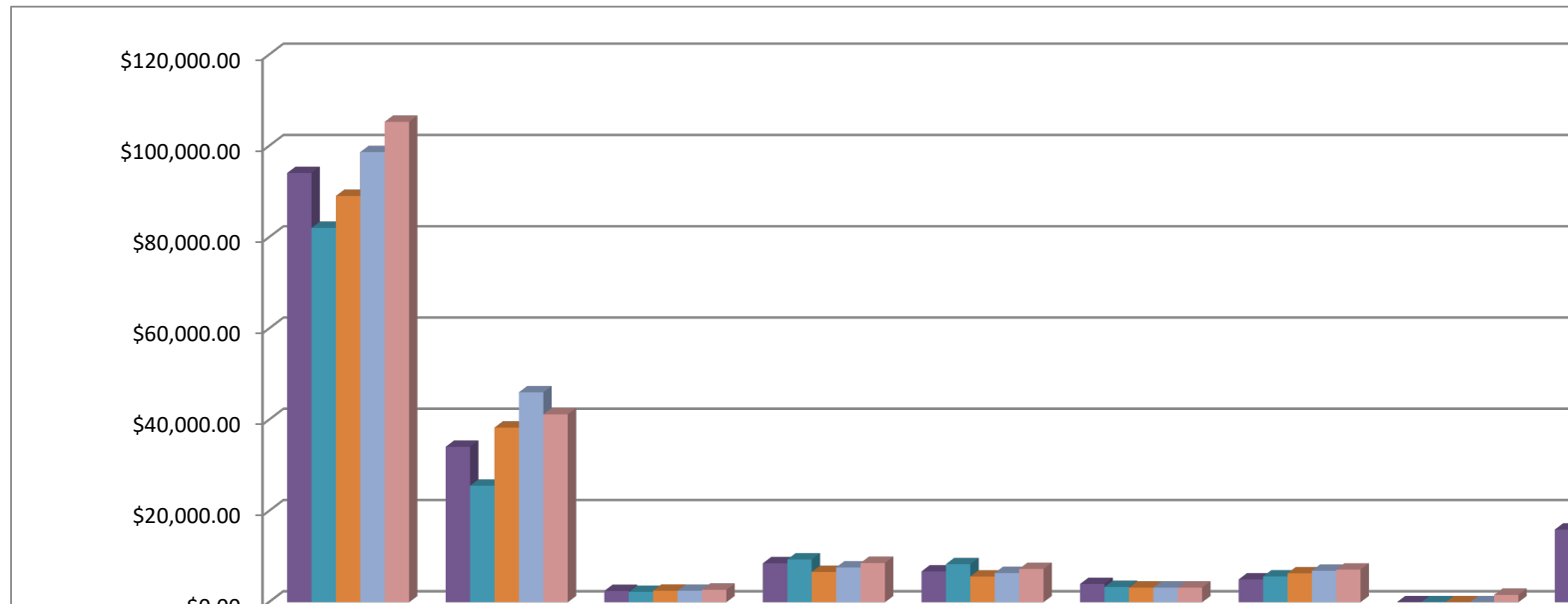
New Addition

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
	\$1.23	\$0.80	\$0.89	\$1.01	\$1.07	\$1.00

of Students

1,051 1,063 858 930 907

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Yr. Average
Cost per Students	\$162.61	\$128.58	\$176.82	\$184.27	\$195.23	\$169.50



2022-2023 Snow Removal Cost

	East	Grant	Grove	Mead	Howe	Parking Lot	RCHS	Rudolph	Vesper	WA	Woodside	Pitsch	Lincoln	WRAMS	SWCH	City Wis Rapids	Totals
Nov		\$260.00	\$225.00		\$90.00		\$162.50			\$227.50	\$315.00	\$90.00	\$337.50			\$290.37	\$1,997.87
Dec	\$3,521.00	\$2,047.50	\$2,687.00	\$2,637.50	\$2,505.00	\$1,430.00	\$780.00	\$2,091.25		\$1,820.00	\$3,135.00	\$2,325.00	\$10,605.00	\$2,919.00	\$2,910.00	\$1,258.27	\$42,671.52
Jan	\$1,302.00	\$1,061.25	\$755.00	\$1,045.00	\$925.00	\$610.00	\$450.00	\$612.50		\$552.50	\$975.00	\$777.50	\$3,840.00	\$987.00	\$840.00	\$4,791.12	\$19,523.87
Feb	\$1,869.00	\$1,105.00	\$1,270.00	\$1,261.25	\$1,025.00	\$835.00	\$585.00	\$1,920.00		\$910.00	\$1,362.50	\$1,110.00	\$5,837.50	\$2,088.50	\$1,312.50	\$1,984.19	\$24,475.44 Est
Mar	\$1,820.00	\$1,018.75	\$1,507.50	\$1,710.00	\$1,125.00	\$935.00	\$530.00	\$1,820.00		\$1,004.00	\$1,630.00	\$1,115.00	\$5,865.00	\$1,470.00	\$1,361.25	\$2,758.50	\$25,670.00 est
April																\$145.19	\$145.19 est
Sub-Total	\$8,512.00	\$5,492.50	\$6,444.50	\$6,653.75	\$5,670.00	\$3,810.00	\$2,507.50	\$6,443.75	\$0.00	\$4,514.00	\$7,417.50	\$5,417.50	\$26,485.00	\$7,464.50	\$6,423.75	\$11,227.64	\$114,483.89

Previous Years

2010-2011	\$126,112.33
2011-2012	\$28,717.35
2012-2013	\$98,792.28
2013-2014	\$94,954.50
2014-2015	\$54,415.06
2015-2016	\$41,433.66
2016-2017	\$75,379.16
2017-2018	\$89,103.85
2018-2019	\$130,147.29
2019-2020	\$78,075.15
2020-2021	\$49,435.58
2021-2022	\$68,112.60
2022-2023	\$114,484.39

Total Paid to Contractors 2022-2023						
	Wolesek	After All	Jaco	Krueger	Bohn	City
Nov	\$1,057.50			\$650.00		\$290.37
Dec	\$28,235.00		\$2,091.25	\$4,647.50	\$6,440.00	\$1,258.27
Jan	\$9,767.50		\$612.50	\$2,063.75	\$2,289.00	\$4,791.12
Feb	\$14,013.75		\$1,920.00	\$2,600.00	\$3,957.50	\$1,984.19
March	\$15,248.75		\$1,820.00	\$2,552.75	\$3,290.00	\$2,758.50
April						\$145.19
	\$68,322.50	\$0.00	\$6,443.75	\$12,514.00	\$15,976.50	\$11,227.64
						\$114,484.39

(Information taken from Accuweather)

Monthly Snowfall						
	2017-2018	2018-19	2019-2020	2020-2021	2021-2022	2022-2023
November	0	0	2.11	0	3.2	1
December	8.5	7.4	14.1	3.5	16.5	13.4
January	6.7	9	9.7	5	8.9	7.9
February	7.2	39.2	14	10	3.7	10.1
March	4.3	7.2	2.5	2.1	0.8	11.5
April	23.9	7	2	0	0	4.09
	50.6	69.8	44.41	20.60	33.10	47.99

Using NOAA - National Oceanic & Atmospheric Administration

- 9/11/2020 Added Pitsch to the list of buildings. Boys and Girls Club are out!
- 11/15/2022 First snow
- 12/14/2022 Snow Day
- 12/15/2022 2nd Snow
- 12/22/2022 3rd Snow day
- 1/11/2023 4th snow day
- 1/19/2023 5th snow day
- 2/22/2023 6th snow day
- 2/23/2023 7th snow day
- 2/27/2023 8th snow day
- Salt at \$96.79 yd