
– A G E N D A –

Upon request to the Executive Assistant to the Superintendent, submitted twenty-four (24) hours in advance, the District shall make reasonable accommodation including the provision of informational material in an alternative format for a disabled person to be able to attend this meeting.

The November School Board meeting will be livestreamed at: <https://youtu.be/MLBvRcadEMI>. Public comment must be done in-person or emailed to Ellen Suckow at esuckow@dce.k12.wi.us by 5:00 p.m. on November 18, 2020.

I. Call to Order

II. Roll Call

III. Pledge of Allegiance

IV. Approval of Agenda

V. Public Comment

VI. Consent Agenda

A. Approval of Minutes

1. Approval of Minutes from Annual Meeting/Budget Hearing 4

2. Minutes from Regular Board Meeting, October 21, 2020 6

B. Recommended Employment/Resignations/Contract Adjustments 11

C. Treasurer's Report - General/Other Fund Bills 15

D. Balance Sheet 33

E. Budget Transfers 41

F. Budget Revisions

G. Grant Application(s)/Budget(s) Approval

H. Fundraising Requests

I. Gift/Bequests

J. Second Reading of Policies

1. Policy 0162 Quorum 47

2. Policy 0164.2 Special Meetings 48

3. Policy 0166 Agenda 49

4. Policy 0167.3 Public Comment at Board Meetings 51

5. Policy 0167.6 Email Public Records 53

6. Policy 1130 Conflict of Interest 54

7. Policy 1220 Employment of the Superintendent 57

8. Policy 1260 Incapacity of the Superintendent 59

9. Policy 1461 Unrequested Leaves of Absence/Fitness for Duty 61

10. Policy 1619.01 Privacy Protections of Self-Funded Group Health Plans 63

11. Policy 2210 Curriculum Development 65

12. Policy 2260 Nondiscrimination and Access to Equal Educational Opportunity 67

13. Policy 2260.2 English Language Proficiency

14. Policy 2261 Title I Services

15. Policy 2261.01 Parent and Family Member Participation in Title I Programs	
16. Policy 2261.03 District and School Report Card	80
17. Policy 2271.01 Start College Now Program	83
18. Policy 2460 Programs for Students with Disabilities	85
19. Policy 2700.01 School Performance and Accountability Reports	87
20. Policy 3122.01 Drug-Free Workplace	89
21. Policy 3125 Educator Licensing	91
22. Policy 3161 Unrequested Leaves of Absence/Fitness for Duty	93
23. Policy 3230 Conflict of Interest	95
24. Policy 3362.01 Threatening Behavior Toward Staff Members	97
25. Policy 3410.01 Compensation for Part-Time Staff	98
26. Policy 3430 Leaves of Absence	99
27. Policy 3431 Employee Leaves	100
28. Policy 4122.01 Drug-Free Workplace	
29. Policy 4161 Unrequested Leaves of Absence/Fitness for Duty	
30. Policy 4230 Conflict of Interest	104
31. Policy 4362.01 Threatening Behavior Toward Staff Members	107
32. Policy 4430 Leaves of Absence	108
33. Policy 4431 Employee Leaves	109
34. Policy 5111 Eligibility of Resident/Nonresident Students	113
35. Policy 5113 Open Enrollment Program (Inter-District)	116
36. Policy 5461 Children At-Risk of Not Graduating from High School	120
37. Policy 5630 Corporal Punishment	122
38. Policy 6145 Borrowing - Delete	124
39. Policy 6147 Debt Management	125
40. Policy 6220 Budget Preparation	127
41. Policy 6520 Payroll Deductions	128
42. Policy 6605 Crowdfunding	129
43. Policy 6800 System of Accounting	130
44. Policy 7230 Gifts, Grants, and Bequests	133
45. Policy 7440.01 Video Surveillance and Electronic Monitoring	135
46. Policy 7440.03 Small Unmanned Aircraft Systems	138
47. Policy 7540.02 Web Content, Apps, and Services	139
48. Policy 7540.03 Student Technology Acceptable Use and Safety	143
49. Policy 7540.04 Staff Technology Acceptable Use and Safety	146
50. Policy 7544 Use of Social Media	150
51. Policy 8330 Student Records	154
52. Policy 8450.01 Personal Protective Equipment During Pandemic/Epidemic Events	159
53. Policy 8710 Insurance	162

K. Bus Accident Report

VII. Reports/Considerations

- A. WASB Legislative Network Member
- B. CESA #9 Representative
- C. Student Representative
- D. Superintendent
 - 1. National Superintendent's Forum
 - 2. FutureReady Restart Update
 - 3. PD Center Update
 - 4. State Education Convention Registrations

VIII. Unfinished Business

A. Board Goals

D.C. Everest, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

1. Mission Moment: Dr. Todd Bohm, Principal Pathways/New Horizons	164
IX. New Business	
A. 2019-2020 Final Audit Report	166
B. Revisions to Calendar Beginning January 1, 2021	258
C. Business Office Budget Calendar for 2021-2022	260
D. Ski & Snowboard Team Co-op Agreement	262
E. Select Delegate for State Convention Delegate Assembly	
F. 2021 Election Schedule	263
X. Petitions and Communications	
A. B. Hoffenbecker Thank You for Memorial Tribute	307
B. Thank You for Memorial from Todd Bohm and Family	308
XI. Future Meeting Dates	
XII. Adjournment to Closed Session Following the Open Meeting Pursuant to W.S.S. 19.85(1)(c)(d) for an Update on Personnel Issues and to Review the Fall 2020 School Violence Drill Reports	
XIII. Approval of Fall 2020 School Violence Drill Reports	
XIV. Adjourn	

Budget Hearing/Annual Meeting
 Wednesday, October 21, 2020 6:00 PM
 D.C. Everest Senior High
 6500 Alderson Street
 Weston, Wisconsin 54476



I. BUDGET HEARING

I.A. Call to Order - Roll Call

President Katie Felch called the meeting to order at 6:00 p.m. Joshua Dickerson: Present, Katie Felch: Present, Bruce Krueger: Present, Lindsey Lewitzke: Present, Corina Norrbom: Present remotely, Larry Schaefer: Present, Yee Leng Xiong: Present. Also present were Superintendent Gilmore, Assistant Superintendents Nye and Spets, Executive Assistant Ellen Suckow and 28 other attendees.

I.B. Pledge of Allegiance

I.C. Announce Purpose of the Budget Hearing [State Statute, Section 65.90(4)]

Yee Leng Xiong, Clerk, read the published notice.

I.D. Opening Remarks

Katie Felch, President welcomed those in attendance.

I.E. Review Proposed 2020-2021 Budget

Matt Spets reviewed the 2020-2021 District budget.

I.F. Questions and Comments

Felch opened the meeting for questions or comments. There were none.

I.G. Adjourn Budget Hearing

The Budget Hearing was adjourned at 6:16 p.m.

II. SEVENTY-FIRST ANNUAL SCHOOL DISTRICT MEETING

II.A. Call to Order

Katie Felch, President, called the meeting to order at 6:17 p.m.

II.B. Reading of Official Notice of Meeting

Yee Leng Xiong, Clerk, read the official published notice.

II.C. Announce Robert's Rules of Order to Prevail

Felch announced Robert's Rules of Order would prevail and Attorney Dean Dietrich of Dietrich, VanderWaal, S.C. was present as parliamentarian.

II.D. Elect Temporary Meeting Chairperson

Nomination of Katie Felch by Jennifer Zynda, 164941 Big Sandy Ave., Wausau, WI 54403. Motion by Larry Schaefer, 2176 Creciente Drive, Kronenwetter, WI 54455 for Katie Felch to be the Temporary Meeting Chairperson. Seconded by Joshua Dickerson, 1720 Highland Ave., Schofield, WI 54476. No further nominations were made after three requests. Motion carried with a show of hands 24 in favor, none opposed.

II.E. Read and Approve Treasurer's Report for 2019-2020

Dickerson introduced the Treasurer's Report for 2019-2020. Motion by Aaron Nelson 8606 Windsor Dr., Weston, WI 54476, second by Kelly Thompson, R9320 County Road J, Schofield, WI 54476, to dispense with the reading of the 2019-2020 Treasurer's Report and approve it. Motion carried 24 in favor, none opposed.

II.F. Regular Business

II.F.1. Set School Board Salaries for 2020-2021

Motion by Aaron Nelson, seconded by Kelly Thompson to set the School Board salary at \$2,900 for 2020-2021. Motion carried 20 in favor, none opposed.

II.F.2. Provide for Reimbursement of School Board Expenses as per Bylaw 0144.1

Motion by Jeff Lindell, 5203 Isaiah St., Weston, WI 54476, seconded by Motion Kelly Thompson to provide for reimbursement of school Board expenses per Bylaw 0114.1. Motion carried 21-0 in favor, none opposed.

II.F.3. Set 2020-2021 Tax Levy

Motion to set levy for 2020-2021 at \$27,480,691 by Jennifer Zynda seconded by Jeff Lindell. Motion carried 26-0, none opposed.

II.F.4. Set Time and Place of the 2021 Annual Meeting

Motion by Jennifer Zynda, second by Kelly Thompson to authorize the Board to set the time and place of the 2021 Annual Meeting. Motion carried 27 in favor, none opposed.

II.G. Felch adjourned the meeting at 6:27 p.m.

Respectfully submitted,

Yee Leng Xiong, Clerk

Ellen Suckow, Secretary to the Board

Regular School Board Meeting
 Wednesday, October 21, 2020 6:30 PM Central
 D.C. Everest Senior High
 6500 Alderson Street
 Weston, Wisconsin 54476



I. Call to Order

II. Roll Call

Joshua Dickerson: Present, Katie Felch: Present, Bruce Krueger: Present, Lindsey Lewitzke: Present, Corina Norrbom: Present (remotely), Larry Schaefer: Present, Yee Leng Xiong: Present. Also present were Superintendent Gilmore, Assistant Superintendent's Nye and Spets, Student Representative Aramie Theiss, and Executive Assistant Ellen Suckow

III. Pledge of Allegiance

IV. Approval of Agenda

Motion to approve the agenda for this meeting on October 21, 2020. motion, made by Yee Leng Xiong and seconded by Joshua Dickerson, Voice vote, all yes, motion carried.

V. Hearing of Delegations – No requests.

VI. Consent Agenda

Motion to approve the Consent Agenda without letter H - Start College Now Requests and letter J 4. This motion, made by Larry Schaefer and seconded by Lindsey Lewitzke, Joshua Dickerson: Yea, Katie Felch: Yea, Bruce Krueger: Yea, Lindsey Lewitzke: Yea, Corina Norrbom: Yea, Larry Schaefer: Yea, Yee Leng Xiong: Yea. Motion carried.

Motion to approve letter H - Start College Now Requests. This motion made by Yee Leng Xiong and seconded by Joshua Dickerson. Joshua Dickerson: Yea, Katie Felch: Abstained, Bruce Krueger: Yea, Lindsey Lewitzke: Yea, Corina Norrbom: Yea, Larry Schaefer: Yea, Yee Leng Xiong: Yea. Motion carried.

VI.A. Approval of Minutes

VI.B. Recommended Employment/Resignations/Contract Adjustments

VI.C. Treasurer's Report - General/Other Fund Bills

VI.D. Balance Sheet

VI.E. Fundraising Requests

VI.F. Gift/Bequests

VI.F.1. John Deere Tractor Engine Donation to Senior High Tech Ed Department

VI.F.2. American Family Insurance Donation to Students in Need Fund

VI.G. Early College Credit Requests

VI.H. Start College Now Requests

VI.I. Bus Accident Report

VI.J. Second Reading of Policies

VI.J.1. Policy 0100 Definitions

VI.J.2. Policy 0142.5 Vacancies

VI.J.3. Policy 0143 Authority of Individual Board Members

VI.J.4. Policy 0167.6 E-Mail Public Records – carried forward to November.

VI.J.5. Policy 1213 Student Supervision and Welfare

VI.J.6. Policy 5200 Attendance

VI.J.7. Policy 6116 Time and Effort Reporting

VI.J.8. Policy 9130 Public Requests, Suggestions, or Complaints

VII. Reports/Considerations

VII.A. WASB Legislative Network Member

Norrbon reported Donald Driver will be the keynote speaker for the State Convention. Yee Leng Xiong was awarded Level 3 at the WASB regional convention. Free webinars continue to be held on timely topics and are listed on the website.

VII.B. CESA #9 Representative

Krueger reported CESA #9 virtual learning through CESA's virtual school is going well.

VII.C. Student Representative

Students are mostly having a positive experience with the remote/e-learning days and appreciate the flexible Fridays. Some clubs have figured out how to adapt their activities to COVID-19 and will begin meeting soon. Everest Elevate, the new Student Council sponsored tutoring program, will begin shortly after the final details are ironed out. Fall sports seasons are winding down with conference and state competitions.

VII.D. Superintendent

VII.D.1. Kristy Eder - Human Resources Senior Management Certified Professional Certification Completed

VII.D.2. Third Friday Count

VII.D.3. Update on FutureReady Restart

VII.D.4. Update on Contact Tracing

VIII. Unfinished Business

VIII.A. Mission Moment - Weston Elementary

IX. New Business

- IX.A. Approval of 2020-2021 D.C. Everest Area School District Annual Budget
Motion made by Yee Leng Xiong, seconded by Larry Schaefer, to approve the 2020-2021 final budget for all funds as attached from Administration. With a voice vote, all yes, motion passed.
- IX.B. Approval of D.C. Everest Area School District Tax Levy
Motion made by Larry Schaefer, seconded by Yee Leng Xiong, to approve each individual municipality levy amount as listed in the attachment from Administration. Voice vote, all yes, motion passed.
- IX.C. District Calendar Revision
Motion by Katie Felch, seconded by Bruce Krueger to approve adding four teacher workdays between now and winter break as indicated in the attached memo. With a voice vote, all yes, motion passed.
- IX.D. Approval of Virtual Instruction for Snow Days
Motion by Larry Schaefer, seconded by Joshua Dickerson, to approve virtual instruction for snow/cold/ice days for the 2020-2021 school year. With a voice vote, all yes, motion passed.
- IX.E. New Policy 8450.01 Special Release - PPE
Motion to approve Policy 8450.01 Personal Protective Equipment During Pandemic/Epidemic Events with one reading by Bruce Krueger, seconded by Lindsey Lewitzke. With a voice vote, all yes, motion passed
- IX.F. First Reading of Policies
Motion by Lindsey Lewitzke, second by Joshua Dickerson, to approve all the policies listed on first reading. With a voice vote, all yes, motion passed.
- IX.F.1. Policy 0162 Quorum
- IX.F.2. Policy 0164.2 Special Meetings
- IX.F.3. Policy 0166 Agenda
- IX.F.4. Policy 0167.3 Public Comment at Board Meetings
- IX.F.5. Policy 1130 Conflict of Interest
- IX.F.6. Policy 1220 Employment of the Superintendent
- IX.F.7. Policy 1260 Incapacity of the Superintendent- New
- IX.F.8. Policy 1461 Unrequested Leaves of Absence/Fitness for Duty
- IX.F.9. Policy 1619.01 Privacy Protections of Self-Funded Group Health Plans
- IX.F.10. Policy 2210 Curriculum Development
- IX.F.11. Policy 2260 Nondiscrimination and Access to Equal Educational Opportunity
- IX.F.12. Policy 2260.02 English Language Proficiency
- IX.F.13. Policy 2261 Title I Services
- IX.F.14. Policy 2261.01 Parent and Family Member Participation in Title I Programs

- IX.F.15. Policy 2261.03 District and School Report Card - NEW
- IX.F.16. Policy 2271.01 Start College Now Program
- IX.F.17. Policy 2460 Programs for Students with Disabilities
- IX.F.18. Policy 2700.01 School Performance and Accountability Reports
- IX.F.19. Policy 3122.01 Drug-Free Workplace
- IX.F.20. Policy 3125 Educator Licensing
- IX.F.21. Policy 3161 Unrequested Leaves of Absence/Fitness for Duty
- IX.F.22. Policy 3230 Conflict of Interest
- IX.F.23. Policy 3362.01 Threatening Behavior Toward Staff Members
- IX.F.24. Policy 3410.01 Compensation for Part-Time Staff
- IX.F.25. Policy 3430 Leaves of Absence
- IX.F.26. Policy 3431 Employee Leaves
- IX.F.27. Policy 4122.01 Drug-Free Workplace
- IX.F.28. Policy 4161 Unrequested Leaves of Absence/Fitness for Duty
- IX.F.29. Policy 4230 Conflict of Interest
- IX.F.30. Policy 4362.01 Threatening Behavior Toward Staff Members
- IX.F.31. Policy 4430 Leaves of Absence
- IX.F.32. Policy 4431 Employee Leaves
- IX.F.33. Policy 5111 Eligibility of Resident/Nonresident Students
- IX.F.34. Policy 5113 Open Enrollment Program (Inter-District)
- IX.F.35. Policy 5461 Children At-Risk of Not Graduating from High School
- IX.F.36. Policy 5630 Corporal Punishment
- IX.F.37. Policy 6145 Borrowing - DELETE
- IX.F.38. Policy 6147 Debt Management - NEW
- IX.F.39. Policy 6220 Budget Preparation
- IX.F.40. Policy 6520 Payroll Deductions
- IX.F.41. Policy 6605 Crowdfunding
- IX.F.42. Policy 6800 System of Accounting
- IX.F.43. Policy 7230 Gifts, Grants, and Bequests
- IX.F.44. Policy 7440.01 Video Surveillance and Electronic Monitoring

IX.F.45. Policy 7440.03 Small Unmanned Aircraft Systems - NEW

IX.F.46. Policy 7540.02 Web Content, Apps, and Services

IX.F.47. Policy 7540.03 Student Technology Acceptable Use and Safety

IX.F.48. Policy 7540.04 Staff Technology Acceptable Use and Safety

IX.F.49. Policy 7544 Use of Social Media - NEW

IX.F.50. Policy 8330 Student Records

IX.F.51. Policy 8710 Insurance

IX.G. Election Cycle - Katie Felch's and Larry Schaefer's seats are up for re-election this year.

IX.H. State Education Convention will be virtual only. It still will be January 20-22, 2021. More information will be coming.

IX.H.1. Regular School Board Meeting

November 18, 2020, at 6:30 p.m.

Location, if in-person, D.C. Everest Senior High Auditorium

If the meeting is virtual, it will be a posted Webex.

IX.H.2. Regular School Board Meeting

December 16, 2020, at 6:30 p.m.

Location, if in-person, D.C. Everest Senior High Auditorium

If the meeting is virtual, it will be a posted Webex.

X. Petitions and Communications

X.A. Thank You from Joshua Fritsche

X.B. Thank You from Jim Sekel

XI. Meeting Adjourned at 8:23 p.m.

Respectfully submitted,

Yee Leng Xiong, Clerk

Ellen Suckow, Executive Assistant to the
Superintendent & School Board

PLEASE NOTE: These minutes are not the official minutes of the School Board until they are approved at the November 18, 2020, meeting of the School Board.



Employment Report

FINAL COPY

Recommended Employment

Certified Staff

<i>Name</i>	<i>Position/Building</i>	<i>FTE</i>	<i>Start</i>

Support Staff

<i>Name</i>	<i>Position/Building</i>	<i>FTE</i>	<i>Start</i>
Ying Vang	Admin Asst to Asst Supt of Business/Personnel Services	1	October 26, 2020
Angela Baumann	SWD Assistant/EV	0.62	November 9, 2020
Rebecca Onesti	SWD Assistant/MS	0.62	November 9, 2020
Nia Frisch	Cafeteria Server/RI	0.35	November 9, 2020
Tayvia Klinger	Food Truck Driver	0.41	November 11, 2020
Charles Cornele III	Class I Custodian/MS	1	November 16, 2020
Jenna Plautz	Everest FutureReady Restart Assistant/RO	0.62	November 16, 2020
Nicole Grant	SWD Assistant/JH	0.66	November 30, 2020

Students

<i>Name</i>	<i>Position/Building</i>	<i>FTE</i>	<i>Start</i>

Seasonal Staff

<i>Name</i>	<i>Position/Building</i>	<i>Start</i>	<i>End</i>

Resignation(s)/Retirement(s)

All Staff

<i>Name</i>	<i>Position/Building</i>	<i>Reason</i>	<i>Effective Date</i>
Ann Cyr	Education Assistant/RO	Retirement (CORRECTION)	October 23, 2020
Julie Zietlow	SWD Assistant/WE	Resignation	October 29, 2020
Mary Ann Raczkowski	Education Assistant/ODY	Resignation	October 29, 2020
Laura Berry	Grade 1-4 Teacher/EVA	Resignation with damages \$1,500	October 30, 2020
Hannah Palmquist	Grade 4 Teacher/MB	Resignation with damages \$3,000	November 13, 2020
Svitlana Furman	Cafeteria Server/MB	Resignation	November 20, 2020
Tony Pickar	Math Teacher/SH	Resignation	June 30, 2021

Adjustments

Certified Staff

<i>Name</i>	<i>Position From</i>	<i>Position To</i>	<i>Effective Date</i>

Support Staff

<i>Name</i>	<i>Position From</i>	<i>Position To</i>	<i>Effective Date</i>
Jonah Knutson	SWD Assistant/4K .29 FTE	SWD Assistant/MS .44 FTE	October 26, 2020
Mary Peerenboom	SWD Assistant/SH .12 FTE	SWD Assistant/RO .35 FTE	November 2, 2020
Andrew Kraus	Class I Custodian/JH	Class I Custodian/GFH	November 2, 2020
Christene Mergen	SWD Assistant/MB 4K	SWD Assistant/MB 4K & YMCA 4K	November 2, 2020
Stacey Paradowski	Assistant/IDEA/ODY	Education Assistant/ODY	November 2, 2020
Elizabeth Waggoner	SWD Assistant/RI .44 FTE	SWD Assistant/RI .64 FTE	November 2, 2020
Gloria Degner	Secretary to Curriculum & Learning Department	Administrative Assistant to Assistant Superintendent of Learning	November 3, 2020
Kristine Leonard	SWD Assistant/EV	LTS Cross-Cat SPED Teacher/EV	November 9, 2020
Becky Kluever	LTS Grade 1 Teacher/EV 1.0 FTE	Education Assistant/EV .62 FTE	November 10, 2020
Katie Rounds	Cafeteria Server/EV .40 FTE	Server/Cashier/EV .49 FTE	November 16, 2020
Heidi Henrichs	SWD Assistant/JH .66 FTE	SWD Assistant/WE .62 FTE	November 23, 2020
Amanda Kressman	Cook II/JH	Cook II/MB	November 23, 2020
Julie Barwick	SWD Assistant/MB	Assistant/IDEA/Odyssey	November 30, 2020
Jonah Knutson	SWD Assistant/MS .44 FTE	SWD Assistant/MS .62 FTE	December 11, 2020

DCE Middle School				
				13
Name	Position	Begin	End	%
Soukup, Cori	Student Council	9/1/20	6/4/21	4
Soukup, Corinthia	Yearbook	9/1/20	6/4/21	2
DCE Junior High School				
Name	Position	Begin	End	%
Ammon, Christian	Gaming Club Advisor	11/2/20	6/6/21	2
Ammon, Christian	Evercon Liaison			2
Brecke, Chad	Basketball JV2 Boys Head Coach	11/23/20	3/8/21	11
Clark, Jennifer	Yearbook Advisor	11/2/20	6/6/21	2
Hahn, Nathan	Ski Club	11/2/20	2/28/21	2
Kolodziej, Jody	Student Council	11/2/20	6/9/21	2
Long, Aime	Student Council	11/2/20	6/9/21	2
Miskovich, Allyson	Basketball JV2 Girls Head Coach	11/16/20	3/1/21	10
Morgan, Robert	Basketball JV3 Assistant Boys -	11/23/20	3/8/21	9
Pederson, Teresa	National Junior Honor Society	11/2/20	6/5/21	2
Seehafer, Taylor	National Junior Honor Society	11/2/20	6/6/21	2
DCE Senior High School				
Name	Position	Begin	End	%
Ackley, Megan	Key Club Co-Advisor	9/1/20	6/7/21	2
Banks, Lisa	Student Council Assistant	9/1/20	6/7/21	5
Bates, Cristie	Songspinnners	9/1/19	6/9/20	2.75
Bates, Cristie	Solo and Ensemble - Choir	1/1/20	2/27/20	1
Braunel, Craig	National Honor Society	9/1/20	6/7/21	2
Bullis, Matthew	Girls Basketball - Varsity Head Coach	11/9/20	3/13/21	19
Burish, Benjamin	Marching Band	9/1/19	10/11/19	2
Christensen, TJ	Boys Hockey - JV Head Coach	11/9/20	3/6/21	11
du Vair, Jacques	Girls Hockey - Varsity Head Coach	11/9/20	3/6/21	13.50
Felch, Jon	Boys Basketball - JV Head Coach	11/16/20	3/20/21	12
Finnegan, Joe	Solo and Ensemble - Band	1/1/20	2/27/20	1
Finnegan, Joe	Marching Band	9/1/19	10/11/19	6
Finnegan, Joseph	Percussion Instructor	9/1/20	10/11/21	2.50
Gipp, Jennifer	FBLA Advisor	9/1/20	6/7/21	3.50
Glynn, John	FFA Advisor	9/1/20	6/7/21	3.50
Glynn, John	Skills USA Advisor	9/1/19	6/9/20	2
Helke, Colin	Boys Hockey - Varsity Assistant	11/9/20	3/6/21	11
Holtz, Bartley	Girls Hockey - JV Head Coach	11/9/20	3/6/21	9

Johnson, Ann	Solo and Ensemble - Orchestra	1/1/20	2/27/20	1
Lehrke, Eric	Wrestling - Varsity Head Coach	11/16/20	3/6/21	19
Lehrke, Fritz	Wrestling - Varsity Assistant Coach	11/16/20	3/6/21	12
Levake, Ciera	Mock Trial Co-Advisor	9/5/20	6/7/21	3.50
Mathies, Michael	Girls Basketball - Varsity Assistant Coach	11/9/20	3/13/21	11
Oosterhuis, Jenny	Student Council Assistant	9/1/20	6/7/21	5
Pagel, Gerald	Boys Basketball - Varsity Head Coach	11/16/20	3/20/21	16
Peterson, Jodi	DECA Advisor	9/1/20	6/7/21	3.50
Peterson, Stacy	FCCLA Advisor	9/1/20	6/9/21	3.50
Reamer, Thomas	Wrestling - JV Coach	11/16/20	3/6/21	10
Rice, Julie	Key Club Co-Advisor	9/1/20	6/7/21	2
Schremp, Alex	DECA Advisor	9/1/20	6/7/21	2
Schulz, Andrew	Girls Basketball - JV Head Coach Coach	11/9/20	3/13/21	12
Schulz, Matthew	Boys Basketball - Varsity Assistant Coach	11/16/20	3/20/21	7
Strick, Jeffrey	Math Team	9/1/19	6/9/20	2
Tomczik, Claire	Girls Hockey - Varsity Assistant Coach	11/9/20	3/6/21	6.50
Van Slyke, Daniel	Boys Hockey - Varsity Head Coach	11/9/20	3/6/21	19

D.C. EVEREST AREA SCHOOL DISTRICT
 6300 ALDERSON STREET, WESTON, WI 54476
 TREASURER'S REPORT

NOVEMBER 11, 2020

CASH BALANCE AS OF OCTOBER 14, 2020	(\$99,888.65)	
INVESTMENT ACCOUNT TRANSFERS		\$4,109,065.37
RECEIPTS CR#29181 - CR#29276	\$6,412,910.36	
CHECKS FOR APPROVAL #228151 - #228298 ACH: # 202100566 - 202100835		\$2,301,156.42
<u>VOIDS:</u> # 227713	\$7,921.20	
CASH BALANCE AS OF NOVEMBER 11, 2020		(\$89,278.88)
	\$6,320,942.91	\$6,320,942.91
	\$6,320,942.91	\$6,320,942.91

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (10/14/2020-11/11/2020)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
228151	BACKGROUND INVESTIGATION BUREAU, LLC	DCE001100120-1	10/16/2020	346.90
228152	BOELTER COMPANIES, THE	97524746	10/16/2020	1,340.13
228153	BUSCH, PAUL	24755	10/16/2020	23.15
228154	BIG-BUSINESS IMPACT GROUP	2455323	10/16/2020	6,070.00
228155	CENGAGE LEARNING	72318804	10/16/2020	1,050.00
228156	CHARTER COMMUNICATIONS, INC.	0001842100320	10/16/2020	3,998.65
228157	DIGGERS HOTLINE INC	201 0 27751 PP3	10/16/2020	87.10
228158	FEDEX, INC.	7-151-01867	10/16/2020	31.00
228159	FLAGHOUSE	P086129801026	10/16/2020	217.25
228159	FLAGHOUSE	P086129801018	10/16/2020	354.90
228160	GORDON FOOD SERVICE INC	205310537	10/16/2020	208.31
228160	GORDON FOOD SERVICE INC	205310551	10/16/2020	1,440.65
228160	GORDON FOOD SERVICE INC	205310556	10/16/2020	1,434.11
228160	GORDON FOOD SERVICE INC	205310540	10/16/2020	2,595.87
228160	GORDON FOOD SERVICE INC	205310555	10/16/2020	17.06
228160	GORDON FOOD SERVICE INC	205310548	10/16/2020	26.13
228160	GORDON FOOD SERVICE INC	205310542	10/16/2020	98.42
228160	GORDON FOOD SERVICE INC	205310553	10/16/2020	201.16
228160	GORDON FOOD SERVICE INC	205376754	10/16/2020	139.22
228160	GORDON FOOD SERVICE INC	205376751	10/16/2020	892.04
228160	GORDON FOOD SERVICE INC	205376752	10/16/2020	102.44
228160	GORDON FOOD SERVICE INC	205376749	10/16/2020	763.25
228160	GORDON FOOD SERVICE INC	205376744	10/16/2020	12,426.37
228160	GORDON FOOD SERVICE INC	205376753	10/16/2020	26.43
228160	GORDON FOOD SERVICE INC	205376745	10/16/2020	76.01
228160	GORDON FOOD SERVICE INC	205376746	10/16/2020	359.94
228160	GORDON FOOD SERVICE INC	205376747	10/16/2020	39.00
228160	GORDON FOOD SERVICE INC	205376750	10/16/2020	28.55
228160	GORDON FOOD SERVICE INC	204942974	10/16/2020	714.14
228160	GORDON FOOD SERVICE INC	205307704	10/16/2020	48.12
228160	GORDON FOOD SERVICE INC	205003247	10/16/2020	1,065.64
228160	GORDON FOOD SERVICE INC	14602085	10/16/2020	-9.54
228160	GORDON FOOD SERVICE INC	793403	10/16/2020	-36.08
228160	GORDON FOOD SERVICE INC	801231	10/16/2020	-18.94
228160	GORDON FOOD SERVICE INC	14590865	10/16/2020	-15.61
228161	HEARTLAND SCHOOL SOLUTIONS	HSSREC012742	10/16/2020	8,318.00
228161	HEARTLAND SCHOOL SOLUTIONS	514059	10/16/2020	450.00
228162	LAMERS BUS LINES, INC.	574644	10/16/2020	232.40
228162	LAMERS BUS LINES, INC.	574646	10/16/2020	481.07
228162	LAMERS BUS LINES, INC.	574648	10/16/2020	140.91
228162	LAMERS BUS LINES, INC.	574649	10/16/2020	285.88
228162	LAMERS BUS LINES, INC.	574650	10/16/2020	320.62
228162	LAMERS BUS LINES, INC.	574654	10/16/2020	370.74
228162	LAMERS BUS LINES, INC.	574645	10/16/2020	113.34
228162	LAMERS BUS LINES, INC.	574651	10/16/2020	117.36
228162	LAMERS BUS LINES, INC.	574652	10/16/2020	50.00
228162	LAMERS BUS LINES, INC.	574653	10/16/2020	248.94
228162	LAMERS BUS LINES, INC.	574647	10/16/2020	460.42

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (10/14/2020-11/11/2020)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
228163	MAHN, JAMIE	22682	10/16/2020	90.80
228164	MUSIC THERAPY SERVICES OF CENTRAL WISCONSIN	99007	10/16/2020	1,235.00
228165	NAPA AUTO PARTS, INC.	781721	10/16/2020	19.58
228166	NASCO INC - EDUCATION	940057	10/16/2020	35.00
228167	PEARSON CLINICAL ASSESSMENT, INC.	10966879	10/16/2020	896.43
228167	PEARSON CLINICAL ASSESSMENT, INC.	11033003	10/16/2020	2,011.61
228168	PENN STATE INDUSTRIES	038150	10/16/2020	161.85
228169	QUADIANT, INC.	SEP2020	10/16/2020	1,000.00
228170	ROCK RIDGE ORCHARD, LLC.	076169	10/16/2020	810.00
228171	ROTHSCHILD WATERWORKS	OCT2020	10/16/2020	1,520.32
228172	RYDER TRANSPORTATION SERVICES, INC.	CU4069	10/16/2020	815.75
228172	RYDER TRANSPORTATION SERVICES, INC.	CY8071	10/16/2020	815.75
228173	SCHOLASTIC INC.	M7023782	10/16/2020	260.98
228173	SCHOLASTIC INC.	M7014420	10/16/2020	98.18
228173	SCHOLASTIC INC.	M7010468	10/16/2020	74.14
228174	STAPLES ADVANTAGE	3458127425	10/16/2020	19.94
228174	STAPLES ADVANTAGE	3458844730	10/16/2020	54.99
228174	STAPLES ADVANTAGE	3459038836	10/16/2020	125.94
228175	TEACHER INNOVATIONS, INC.	711009	10/16/2020	472.50
228176	TUMBLEWEED PRESS INC.	99830	10/16/2020	2,695.50
228177	UMS PRINT SOLUTIONS, LLC	26948	10/16/2020	1,684.76
228178	UW STEVENS POINT STUDENT FINANCIAL SERVICES	SPRING2020 UWSPa	10/16/2020	296.89
228179	VANG, BAUG	24866	10/16/2020	36.10
228180	VOYAGER SOPRIS LEARNING INC	2775762	10/16/2020	90.00
228181	DOBBERSTEIN LAW FIRM LLC	10232020A	10/23/2020	226.00
228182	HEIGHTS FINANCE CORP.	10232020A	10/23/2020	261.12
228183	UNITED WAY OF MARATHON CNTY	20201023ADUWAY	10/23/2020	684.67
228184	BUELOW VETTER BUIKEMA OLSON & VLIET, LLC	OCT2020	10/23/2020	735.00
228185	AIRGAS USA, LLC	9105831813	10/23/2020	230.00
228186	BLUE EDGE ENERGY	2473	10/23/2020	541.64
228187	BOELTER COMPANIES, THE	97531654	10/23/2020	186.34
228187	BOELTER COMPANIES, THE	97531653	10/23/2020	1,996.91
228188	BUILERS SCHWINN CYCLERY	536505	10/23/2020	104.95
228189	CENTURY LINK	160278997	10/23/2020	293.18
228190	D & D SEALCOATING & STRIPPING, INC.	10.19.2020.	10/23/2020	10,620.00
228191	DCF	DCF101920	10/23/2020	10.00
228192	DEAN FOODS COMPANY	SEP2020	10/23/2020	16,724.97
228193	EVERYDAY SPEECH LLC	63292	10/23/2020	1,619.94
228194	FASTSIGNS	2096-9677	10/23/2020	205.00
228194	FASTSIGNS	2096-9660	10/23/2020	291.25
228195	FEDEX, INC.	7-157-56195	10/23/2020	43.76
228196	GORDON FOOD SERVICE INC	205477235	10/23/2020	298.52
228196	GORDON FOOD SERVICE INC	205477218	10/23/2020	2,116.77
228196	GORDON FOOD SERVICE INC	205477228	10/23/2020	990.92
228196	GORDON FOOD SERVICE INC	205477234	10/23/2020	130.12
228196	GORDON FOOD SERVICE INC	205477224	10/23/2020	223.16
228196	GORDON FOOD SERVICE INC	205477232	10/23/2020	218.11
228196	GORDON FOOD SERVICE INC	205587216	10/23/2020	192.48

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (10/14/2020-11/11/2020)**

18

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
228196	GORDON FOOD SERVICE INC	205537199	10/23/2020	86.32
228196	GORDON FOOD SERVICE INC	205537193	10/23/2020	484.17
228196	GORDON FOOD SERVICE INC	205537192	10/23/2020	9.52
228196	GORDON FOOD SERVICE INC	205537197	10/23/2020	87.69
228196	GORDON FOOD SERVICE INC	205537190	10/23/2020	314.44
228196	GORDON FOOD SERVICE INC	205537189	10/23/2020	86.96
228196	GORDON FOOD SERVICE INC	205537191	10/23/2020	23.66
228196	GORDON FOOD SERVICE INC	205537194	10/23/2020	1,277.96
228196	GORDON FOOD SERVICE INC	205537196	10/23/2020	13,209.46
228196	GORDON FOOD SERVICE INC	205537195	10/23/2020	386.60
228196	GORDON FOOD SERVICE INC	80368	10/23/2020	-156.33
228196	GORDON FOOD SERVICE INC	803699	10/23/2020	-35.56
228197	GRAPHICS PLUS, INC.	22537	10/23/2020	233.50
228198	LAMERS BUS LINES, INC.	574804	10/23/2020	177.15
228198	LAMERS BUS LINES, INC.	574805	10/23/2020	139.52
228198	LAMERS BUS LINES, INC.	574655	10/23/2020	156.99
228198	LAMERS BUS LINES, INC.	574829	10/23/2020	598.28
228199	MARA CTY TREASURER'S OFFICE	20100603	10/23/2020	14.00
228200	MCCULLEY, JENNIFER	MCCULLEY101220	10/23/2020	50.00
228201	MCFEELY'S	000018543	10/23/2020	206.39
228202	MEDFORD AREA SENIOR HIGH SCHOOL	10202020	10/23/2020	50.00
228203	METRO FIRE PROTECTION INC	44304	10/23/2020	83.00
228204	NASCO INC - EDUCATION	940552	10/23/2020	218.52
228205	NASP, INC.	259132	10/23/2020	203.00
228206	OTIS ELEVATOR CO	CVW16741001	10/23/2020	956.00
228206	OTIS ELEVATOR CO	100400130409	10/23/2020	1,086.48
228207	PLANK ROAD PUBLISHING INC	21-006556	10/23/2020	116.95
228208	POETS & WRITERS MAGAZINE	10.14.20	10/23/2020	24.95
228209	ROCK RIDGE ORCHARD, LLC.	076175	10/23/2020	300.00
228210	RYDER TRANSPORTATION SERVICES, INC.	D47564	10/23/2020	815.75
228211	SCHOLASTIC INC.	M7010295	10/23/2020	109.89
228212	SCHOOL DATEBOOKS	S20-0190767	10/23/2020	559.07
228213	SPRINGER, BRIAN	27841/51444	10/23/2020	143.20
228214	STAPLES ADVANTAGE	3459281945	10/23/2020	17.95
228214	STAPLES ADVANTAGE	3459349073	10/23/2020	35.23
228214	STAPLES ADVANTAGE	3459113075	10/23/2020	36.63
228214	STAPLES ADVANTAGE	3459113074	10/23/2020	109.37
228214	STAPLES ADVANTAGE	3459113072	10/23/2020	51.60
228214	STAPLES ADVANTAGE	3459113073	10/23/2020	441.24
228214	STAPLES ADVANTAGE	3459624182	10/23/2020	35.98
228215	THE NEW YORK TIMES	10.25.20	10/23/2020	25.00
228216	THE ONLINE ITINERANT	2400A	10/23/2020	412.50
228217	ULINE	125338330	10/23/2020	572.95
228218	UW MADISON-BURSAR'S OFFICE	I28P200239	10/23/2020	1,545.56
228219	VANG, MAI	OCT2020	10/23/2020	95.00
228220	WAUSAU AWARDS AND ENGRAVING	10122020	10/23/2020	72.00
228221	WEST MUSIC CO	SI1937126	10/23/2020	77.90
228222	WINDOW ENHANCEMENTS LLC	322	10/23/2020	726.00

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (10/14/2020-11/11/2020)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
228223	SECURIAN FINANCIAL GROUP, INC.	NOV 2020	10/23/2020	18,738.30
228224	SECURITY HEALTH PLAN	NOV 2020	10/23/2020	954,112.30
228225	FASTSIGNS	est-9033	10/26/2020	7,921.20
228226	APPLE INC - AR	AD12969737	10/30/2020	1,018.95
228226	APPLE INC - AR	AD12969736	10/30/2020	846.95
228226	APPLE INC - AR	AC42282797	10/30/2020	497.95
228226	APPLE INC - AR	AD13729872	10/30/2020	299.95
228226	APPLE INC - AR	AD13476499	10/30/2020	218.95
228226	APPLE INC - AR	AD13729871	10/30/2020	497.95
228226	APPLE INC - AR	AD13983751	10/30/2020	299.95
228226	APPLE INC - AR	AD13856853	10/30/2020	99.00
228226	APPLE INC - AR	AD14787172	10/30/2020	818.95
228226	APPLE INC - AR	AD15529096	10/30/2020	99.00
228227	BETHLEHEM COMM-RO.,INC.	BETH-4K-OCT20	10/30/2020	6,632.00
228228	BOELTER COMPANIES, THE	9757103	10/30/2020	532.30
228228	BOELTER COMPANIES, THE	97537104	10/30/2020	217.45
228229	BUCH, MONICA	21460	10/30/2020	56.10
228230	CHA, XIA	273382433224331	10/30/2020	210.95
228231	CHIPPEWA FALLS HIGH SCHOOL	10242020	10/30/2020	30.00
228232	CLENDENNING, JOY	53302	10/30/2020	10.40
228233	COSCIO, LORELEI	52119/53784	10/30/2020	30.00
228234	DEGNER, VICTORIA	51377	10/30/2020	27.85
228235	FASTENAL COMPANY	WISCH330323	10/30/2020	323.00
228236	FEDEX, INC.	7-164-29052	10/30/2020	31.00
228237	GORDON FOOD SERVICE INC	205688934	10/30/2020	41.33
228237	GORDON FOOD SERVICE INC	205630065	10/30/2020	37.81
228237	GORDON FOOD SERVICE INC	205630062	10/30/2020	532.22
228237	GORDON FOOD SERVICE INC	205630053	10/30/2020	2,174.86
228237	GORDON FOOD SERVICE INC	205630057	10/30/2020	327.99
228237	GORDON FOOD SERVICE INC	205630055	10/30/2020	48.40
228237	GORDON FOOD SERVICE INC	205630067	10/30/2020	56.55
228237	GORDON FOOD SERVICE INC	205630056	10/30/2020	1,144.97
228237	GORDON FOOD SERVICE INC	100258278	10/30/2020	282.99
228237	GORDON FOOD SERVICE INC	205737905	10/30/2020	92.52
228237	GORDON FOOD SERVICE INC	205688931	10/30/2020	27.93
228237	GORDON FOOD SERVICE INC	205688936	10/30/2020	44.90
228237	GORDON FOOD SERVICE INC	205688933	10/30/2020	502.55
228237	GORDON FOOD SERVICE INC	205688929	10/30/2020	8,480.81
228237	GORDON FOOD SERVICE INC	205688928	10/30/2020	548.75
228237	GORDON FOOD SERVICE INC	205688937	10/30/2020	6.06
228238	HOUGHTON MIFFLIN HARCOURT, INC.	710204151	10/30/2020	18,782.79
228239	IROW	290680	10/30/2020	110.00
228240	IXL LEARNING	988573-3	10/30/2020	700.00
228241	JOHNSON, SYDNEY	21438	10/30/2020	157.20
228242	K12 MANAGEMENT INC. DBA FUELED	INV-28742	10/30/2020	175,652.00
228242	K12 MANAGEMENT INC. DBA FUELED	INV-28721	10/30/2020	-1,795.48
228243	KESSLER, HEATHER	26797	10/30/2020	33.75
228244	LAMERS BUS LINES, INC.	574830	10/30/2020	259.71

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (10/14/2020-11/11/2020)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
228244	LAMERS BUS LINES, INC.	575066	10/30/2020	345,701.84
228245	LINDELL, MICHELLE	21392/23369	10/30/2020	20.45
228246	MARSHFIELD LABS	N8794N-093020	10/30/2020	27.00
228247	MCFEELY'S	000018543-BO	10/30/2020	109.21
228248	NAPA AUTO PARTS, INC.	783401	10/30/2020	95.52
228248	NAPA AUTO PARTS, INC.	782500	10/30/2020	23.99
228248	NAPA AUTO PARTS, INC.	784238	10/30/2020	152.10
228249	PINE VALLEY GOLF COURSE	10132020	10/30/2020	196.00
228250	PTM DOCUMENT SYSTEMS	0075753	10/30/2020	130.65
228250	PTM DOCUMENT SYSTEMS	0075755	10/30/2020	184.65
228251	RAPTOR EDUC GROUP INC	030-20	10/30/2020	125.00
228252	RIVERSIDE ELEMENTARY PTO	10262020 REFUND	10/30/2020	3,975.00
228253	ROCK RIDGE ORCHARD, LLC.	076178	10/30/2020	300.00
228254	ST JOHN LUTHERAN SCHOOL	STJO-4K-OCT20	10/30/2020	2,918.08
228255	STAPLES ADVANTAGE	3459760593	10/30/2020	32.41
228255	STAPLES ADVANTAGE	3459760595	10/30/2020	126.61
228255	STAPLES ADVANTAGE	3459624184	10/30/2020	104.63
228255	STAPLES ADVANTAGE	3459624183	10/30/2020	261.60
228255	STAPLES ADVANTAGE	3457359942	10/30/2020	37.10
228255	STAPLES ADVANTAGE	3457359941	10/30/2020	121.49
228256	STUMPNER, MARIT	OCT2020	10/30/2020	15.34
228257	THE WEEK	10.19.20	10/30/2020	129.00
228258	TSA CONSULTING GROUP, INC.	57900	10/30/2020	287.64
228259	VOYAGER SOPRIS LEARNING INC	2863126	10/30/2020	60.00
228260	WILSON LANGUAGE TRAINING	1825644	10/30/2020	986.69
228261	MADISON NATL LIFE INS CO	NOV 2020	10/30/2020	18,616.72
228262	LAMERS BUS LINES, INC.	575108	11/06/2020	1,211.00
228263	4W MEDIA LLC	10-27-2020	11/06/2020	3,000.00
228264	ADA SPORTS AND RACKETS, LLC.	K1327	11/06/2020	1,111.80
228265	ALLIANT UTILITIES/WP&L	OCT2020	11/06/2020	925.22
228266	APPLE INC - AR	AD16326942	11/06/2020	1,018.95
228266	APPLE INC - AR	AD17390617	11/06/2020	447.95
228266	APPLE INC - AR	AD17390618	11/06/2020	447.95
228266	APPLE INC - AR	AD18628656	11/06/2020	447.95
228267	BLUMREICH, NICOLE	54026	11/06/2020	28.80
228268	BOELTER COMPANIES, THE	97543240	11/06/2020	1,308.49
228268	BOELTER COMPANIES, THE	97543241	11/06/2020	64.06
228269	CELLCOM - WAUSAU	943107	11/06/2020	2,967.80
228270	CHARTER COMMUNICATIONS, INC.	0072595101920	11/06/2020	889.52
228271	FASTSIGNS	2096-9355-2	11/06/2020	830.30
228271	FASTSIGNS	2096-9444	11/06/2020	775.00
228272	FEDEX, INC.	7-171-81901	11/06/2020	32.01
228273	GORDON FOOD SERVICE INC	205781761	11/06/2020	2,482.51
228273	GORDON FOOD SERVICE INC	205781744	11/06/2020	107.29
228273	GORDON FOOD SERVICE INC	205781752	11/06/2020	71.54
228273	GORDON FOOD SERVICE INC	205781755	11/06/2020	252.05
228273	GORDON FOOD SERVICE INC	205781749	11/06/2020	123.37
228273	GORDON FOOD SERVICE INC	205781756	11/06/2020	195.92

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (10/14/2020-11/11/2020)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
228273	GORDON FOOD SERVICE INC	205781745	11/06/2020	2,096.88
228273	GORDON FOOD SERVICE INC	205781747	11/06/2020	357.43
228273	GORDON FOOD SERVICE INC	205781760	11/06/2020	91.71
228273	GORDON FOOD SERVICE INC	205781748	11/06/2020	362.66
228274	HAPPY NUMBERS INC.	108283	11/06/2020	174.00
228275	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO.	710204010	11/06/2020	1,500.00
228275	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO.	710204016	11/06/2020	800.00
228276	JOSTENS, INC.	25051539	11/06/2020	49.04
228277	KYLES CONSULTING LLC	OCT2020	11/06/2020	1,550.00
228278	LAMERS BUS LINES, INC.	575163	11/06/2020	485.74
228278	LAMERS BUS LINES, INC.	575164	11/06/2020	262.08
228278	LAMERS BUS LINES, INC.	575121	11/06/2020	845.64
228278	LAMERS BUS LINES, INC.	575122	11/06/2020	112.38
228278	LAMERS BUS LINES, INC.	575123	11/06/2020	95.85
228278	LAMERS BUS LINES, INC.	575154	11/06/2020	238.42
228278	LAMERS BUS LINES, INC.	575156	11/06/2020	177.64
228278	LAMERS BUS LINES, INC.	575157	11/06/2020	370.22
228278	LAMERS BUS LINES, INC.	575158	11/06/2020	242.74
228278	LAMERS BUS LINES, INC.	575159	11/06/2020	102.59
228278	LAMERS BUS LINES, INC.	575160	11/06/2020	270.43
228278	LAMERS BUS LINES, INC.	575161	11/06/2020	116.94
228278	LAMERS BUS LINES, INC.	575155	11/06/2020	785.40
228278	LAMERS BUS LINES, INC.	575117	11/06/2020	255.78
228278	LAMERS BUS LINES, INC.	575118	11/06/2020	107.00
228278	LAMERS BUS LINES, INC.	575207	11/06/2020	584.92
228278	LAMERS BUS LINES, INC.	575208	11/06/2020	135.35
228278	LAMERS BUS LINES, INC.	575206	11/06/2020	366.56
228278	LAMERS BUS LINES, INC.	575120	11/06/2020	437.68
228278	LAMERS BUS LINES, INC.	575119	11/06/2020	599.45
228278	LAMERS BUS LINES, INC.	575115	11/06/2020	787.35
228278	LAMERS BUS LINES, INC.	575116	11/06/2020	491.84
228278	LAMERS BUS LINES, INC.		11/06/2020	0.00
228278	LAMERS BUS LINES, INC.		11/06/2020	0.00
228279	LEARNING A-Z	2904797	11/06/2020	10,346.00
228279	LEARNING A-Z	2933053	11/06/2020	184.75
228280	MELHART MUSIC CENTER	3290038	11/06/2020	1,925.00
228281	MS GRAPHICS, LLC	2014-3453	11/06/2020	70.00
228281	MS GRAPHICS, LLC	11.2.20	11/06/2020	610.00
228282	OGLESBY, MICHELLE	28318/51419	11/06/2020	56.05
228283	OLDS, STACIE	26284	11/06/2020	51.40
228284	PROCARE SOFTWARE	INV103619	11/06/2020	3,360.00
228285	ROCK RIDGE ORCHARD, LLC.	076182	11/06/2020	300.00
228286	RYDER TRANSPORTATION SERVICES, INC.	D77731	11/06/2020	815.75
228287	SCHAEFER, MATTHEW	REF10302020	11/06/2020	90.00
228288	SCHOLASTIC INC.	M7024718	11/06/2020	152.68
228288	SCHOLASTIC INC.	M7014574.3	11/06/2020	65.45
228289	SCHOLASTIC BOOK CLUB	2043539242	11/06/2020	27.00
228290	STAPLES ADVANTAGE	3459829289	11/06/2020	5.19

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (10/14/2020-11/11/2020)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
228290	STAPLES ADVANTAGE	3459760594	11/06/2020	13.58
228290	STAPLES ADVANTAGE	3459829290	11/06/2020	9.78
228290	STAPLES ADVANTAGE	3460306247	11/06/2020	5.75
228291	STERLING WATER INC	342X08727409	11/06/2020	873.20
228292	SWITS LTD	44969	11/06/2020	68.00
228293	WESTON MUNICIPAL UTILITIES	JUL-OCT 2020	11/06/2020	4,080.28
228294	WILSON LANGUAGE TRAINING	1828145	11/06/2020	50,917.10
228295	WPS-WESTERN PSYCHOLOGICAL SERVICES	WPS-347605	11/06/2020	1,208.90
228296	DOBBERSTEIN LAW FIRM LLC	11062020A	11/06/2020	237.53
228297	HEIGHTS FINANCE CORP.	11062020A	11/06/2020	261.12
228298	UNITED WAY OF MARATHON CNTY	20201106ADUWAY	11/06/2020	680.67
202100566	ACKLEY, MEGAN	PSO2020	10/16/2020	175.00
202100567	ALPHA BAKING CO., INC.	200126279007	10/16/2020	46.08
202100567	ALPHA BAKING CO., INC.	200126279008	10/16/2020	50.88
202100567	ALPHA BAKING CO., INC.	200126279009	10/16/2020	606.75
202100567	ALPHA BAKING CO., INC.	200126282014	10/16/2020	32.34
202100567	ALPHA BAKING CO., INC.	200126282016	10/16/2020	106.50
202100567	ALPHA BAKING CO., INC.	200126282033	10/16/2020	20.46
202100567	ALPHA BAKING CO., INC.	39010/200126279017	10/16/2020	-27.48
202100568	AMAZON CAPITAL SERVICES	1176-41DD-Q4X4	10/16/2020	35.97
202100568	AMAZON CAPITAL SERVICES	1JR7-YG3T-LGMX	10/16/2020	68.92
202100568	AMAZON CAPITAL SERVICES	13FC-MKV6-7XXG	10/16/2020	83.88
202100568	AMAZON CAPITAL SERVICES	1MJH-YKQC-91C1	10/16/2020	88.06
202100568	AMAZON CAPITAL SERVICES	16L3-49Y1-CXW7	10/16/2020	35.97
202100568	AMAZON CAPITAL SERVICES	1RDT-4T6G-PM1F	10/16/2020	210.25
202100568	AMAZON CAPITAL SERVICES	1G93-TNMW-6X7F	10/16/2020	21.99
202100568	AMAZON CAPITAL SERVICES	1419-TGVV-FLW6	10/16/2020	119.85
202100568	AMAZON CAPITAL SERVICES	13H9-W1YY-M1RJ	10/16/2020	-203.40
202100568	AMAZON CAPITAL SERVICES	1KQN-MDG6-KQXH	10/16/2020	25.99
202100569	AMELSE, RICK	REF10082020	10/16/2020	70.00
202100569	AMELSE, RICK	REF10102020	10/16/2020	70.00
202100570	BAUDHUIN, LATICIA	SEP2020 MILEAGE	10/16/2020	98.89
202100571	BEHRENS, DANIEL	WOR10092020	10/16/2020	30.00
202100572	BEHRENS, MICHAEL	WOR10092020	10/16/2020	30.00
202100573	BELANGER, SCOTT	REF10052020	10/16/2020	55.00
202100574	BLACKDEER, GREGORY	REF10092020	10/16/2020	90.00
202100575	BOSMAN, TOM	WOR10052020	10/16/2020	30.00
202100576	BRANDT, JEREMY	PSO 2020	10/16/2020	175.00
202100577	BRICE CHRISTIANSON INTERPRETING, LLC	160	10/16/2020	4,200.00
202100578	BULLIS, KRISTINE	PSO 2020	10/16/2020	175.00
202100579	COENEN, JAMES	WOR10052020	10/16/2020	30.00
202100580	DISHNO, DON	REF10052020	10/16/2020	55.00
202100581	DRANGSTVEIT, ERIC	REF10092020	10/16/2020	90.00
202100582	EBSCO INFORMATION SERVICES	1608351	10/16/2020	236.99
202100583	EDF ENERGY SERVICES, LLC	109808ES	10/16/2020	5,818.97
202100584	FIRST SUPPLY LLC	99726-00	10/16/2020	5.55
202100585	FIX, CARLA	REF10082020	10/16/2020	86.20
202100586	FIX, WENDY	REF10102020	10/16/2020	86.20

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (10/14/2020-11/11/2020)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
202100587	FOLLETT SCHOOL SOLUTIONS, INC	748947F	10/16/2020	37.09
202100587	FOLLETT SCHOOL SOLUTIONS, INC	740909F	10/16/2020	40.22
202100587	FOLLETT SCHOOL SOLUTIONS, INC	748950F	10/16/2020	28.96
202100588	FRANCE PROPANE SERVICE	276790	10/16/2020	84.00
202100589	GIORDANO, ERIC	REF10052020	10/16/2020	55.00
202100590	GROSSKLAUS, THOMAS	WOR10052020	10/16/2020	30.00
202100591	HABECK, MIKE	WOR10092020	10/16/2020	30.00
202100592	HARBERT, MICHAEL	WOR10082020	10/16/2020	50.00
202100592	HARBERT, MICHAEL	REF10062020	10/16/2020	70.00
202100593	HEID MUSIC COMPANY, INC.	2675193	10/16/2020	96.00
202100593	HEID MUSIC COMPANY, INC.	2658103	10/16/2020	111.25
202100593	HEID MUSIC COMPANY, INC.	2678917	10/16/2020	24.00
202100594	HEISE, STACY	REF1062020	10/16/2020	55.00
202100594	HEISE, STACY	REF1082020	10/16/2020	110.00
202100595	HELLER, LUKE	REF1062020	10/16/2020	55.00
202100595	HELLER, LUKE	REF1082020	10/16/2020	55.00
202100595	HELLER, LUKE	REF10102020	10/16/2020	55.00
202100596	HOBART SALES AND SERVICE INC	ZB85177	10/16/2020	439.03
202100597	HORAK REFRIGERATION INC	42335	10/16/2020	358.20
202100597	HORAK REFRIGERATION INC	42212	10/16/2020	574.48
202100598	HURT, RYAN	WOR10092020	10/16/2020	35.00
202100599	IVERSON, GARY	REF10092020	10/16/2020	90.00
202100600	KENITZER, DICK	WOR10092020	10/16/2020	35.00
202100601	KLINNER, RONALD	REF10082020	10/16/2020	90.00
202100602	KROSHUS, PATRISHA	SEP2020 MILEAGE	10/16/2020	148.02
202100603	LEWIS, MARCUS	REF10092020	10/16/2020	90.00
202100604	LEY, DANELLE	REF10082020	10/16/2020	90.00
202100605	MARATHON PEST CONTROL	37299	10/16/2020	35.00
202100605	MARATHON PEST CONTROL	37301	10/16/2020	28.00
202100605	MARATHON PEST CONTROL	37305	10/16/2020	28.00
202100605	MARATHON PEST CONTROL	37322	10/16/2020	28.00
202100605	MARATHON PEST CONTROL	37377	10/16/2020	28.00
202100606	MARCELLINO, ANTHONY	SEP2020 MILEAGE	10/16/2020	227.77
202100607	MC MILLAN-HEHIR, HEATHER	SEP2020 MILEAGE	10/16/2020	24.94
202100608	N2Y	INV-1022528	10/16/2020	3,574.33
202100609	NANOTEK DEVICE REPAIR LLC	921	10/16/2020	920.00
202100610	NELSON, JILL	PSO 2020	10/16/2020	150.00
202100611	OMNI GLASS & PAINT, LLC	0137660-IN(2)	10/16/2020	104,855.00
202100612	PREGONT, DANIEL	WOR10052020	10/16/2020	35.00
202100612	PREGONT, DANIEL	WOR10092020	10/16/2020	35.00
202100613	PRUST, MARIA	PSO 2020	10/16/2020	175.00
202100614	RICE, JULIE	PSO 2020	10/16/2020	150.00
202100615	RIOS, FREDDIE	REF10092020	10/16/2020	90.00
202100616	ROCHESTER 100 INC	INV64619	10/16/2020	190.00
202100617	ROMATOWSKI, LAURIE	REF1062020	10/16/2020	55.00
202100617	ROMATOWSKI, LAURIE	REF1082020	10/16/2020	110.00
202100617	ROMATOWSKI, LAURIE	REF10102020	10/16/2020	55.00
202100618	SCHMIDT, TIPHANY	PSO 2020	10/16/2020	150.00

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (10/14/2020-11/11/2020)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
202100619	SCHNECK, TRINA	OCT2020 ITEM	10/16/2020	105.45
202100620	SCHOOL SPECIALTY	308103662213	10/16/2020	358.89
202100620	SCHOOL SPECIALTY	308103661531	10/16/2020	901.14
202100620	SCHOOL SPECIALTY	302500183894	10/16/2020	5,308.06
202100621	SEEGMILLER, SHANNON	1591	10/16/2020	2,747.50
202100622	SEEHAFER, ADAM	WOR10092020	10/16/2020	30.00
202100623	SEKEL, TAYLOR	WOR10082020	10/16/2020	35.00
202100624	STV ADVISORS, INC.-STOP THE VANILLA	3667	10/16/2020	390.00
202100625	TIENOR, JENNA	SEP2020 MILEAGE	10/16/2020	50.11
202100626	TREPTOW, FELECITY	SEP2020 MILEAGE	10/16/2020	70.18
202100627	USIC LOCATING SERVICES INC	401992	10/16/2020	2,400.00
202100628	VESPER, WENDY	PSO 2020	10/16/2020	150.00
202100629	VIKING ELECTRIC SUPPLY	S004056854.001	10/16/2020	28.62
202100629	VIKING ELECTRIC SUPPLY	S004059970.001	10/16/2020	612.39
202100629	VIKING ELECTRIC SUPPLY	S004059659.001	10/16/2020	50.22
202100629	VIKING ELECTRIC SUPPLY	S004063471.001	10/16/2020	270.58
202100629	VIKING ELECTRIC SUPPLY	S004068291.001	10/16/2020	134.85
202100630	WEBB, HERSHEL	SEP2020 MILEAGE	10/16/2020	239.08
202100631	WEIR, DAVID	REF10052020	10/16/2020	55.00
202100632	WI PUBLIC SERVICE	SH GAS SEP2020	10/16/2020	600.48
202100632	WI PUBLIC SERVICE	MS GAS SEP2020	10/16/2020	333.55
202100632	WI PUBLIC SERVICE	MBAY GAS SEP2020	10/16/2020	332.25
202100632	WI PUBLIC SERVICE	JH GAS SEP2020	10/16/2020	384.13
202100632	WI PUBLIC SERVICE	GHF GAS SEP2020	10/16/2020	678.00
202100632	WI PUBLIC SERVICE	RO GAS AUG-SEP2020	10/16/2020	568.23
202100633	WISNET	16625	10/16/2020	1,500.00
202100634	ABLE DISTRIBUTING CO INC	S015843412.001	10/23/2020	79.82
202100634	ABLE DISTRIBUTING CO INC	S015843412.002	10/23/2020	159.64
202100635	ALPHA BAKING CO., INC.	200126286008	10/23/2020	46.98
202100635	ALPHA BAKING CO., INC.	200126286009	10/23/2020	154.50
202100635	ALPHA BAKING CO., INC.	200126289012	10/23/2020	34.35
202100635	ALPHA BAKING CO., INC.	200126289013	10/23/2020	113.25
202100635	ALPHA BAKING CO., INC.	39009/20012629301	10/23/2020	-3.90
202100635	ALPHA BAKING CO., INC.	200126293007	10/23/2020	56.19
202100635	ALPHA BAKING CO., INC.	200126293008	10/23/2020	19.50
202100635	ALPHA BAKING CO., INC.	200126293009	10/23/2020	266.25
202100636	AMAZON CAPITAL SERVICES	8202100042	10/23/2020	59.79
202100636	AMAZON CAPITAL SERVICES	1TGD-WJ43-MTWX	10/23/2020	63.81
202100636	AMAZON CAPITAL SERVICES	1YNF-CJPL-NMKN	10/23/2020	38.92
202100636	AMAZON CAPITAL SERVICES	1FCY-7RGH-TJLR	10/23/2020	29.00
202100636	AMAZON CAPITAL SERVICES	1L4W-DXLY-RRDY	10/23/2020	139.40
202100636	AMAZON CAPITAL SERVICES	1T3X-YH3K-NCV1	10/23/2020	96.45
202100636	AMAZON CAPITAL SERVICES	1T3X-YH3K-QM7W	10/23/2020	145.89
202100636	AMAZON CAPITAL SERVICES	1RH7-V1V4-RLC7	10/23/2020	43.96
202100636	AMAZON CAPITAL SERVICES	1WL4-G9G3-36LV	10/23/2020	159.69
202100636	AMAZON CAPITAL SERVICES	1WL4-G9G3-D4VT	10/23/2020	230.84
202100636	AMAZON CAPITAL SERVICES	1T4X-WW3Y-HNQK	10/23/2020	134.97
202100636	AMAZON CAPITAL SERVICES	1WCC-R9Y3-JHCT	10/23/2020	257.31

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (10/14/2020-11/11/2020)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
202100636	AMAZON CAPITAL SERVICES	14JJ-694M-LT4C	10/23/2020	142.75
202100636	AMAZON CAPITAL SERVICES	1646-C1M7-RVTQ	10/23/2020	1,034.81
202100636	AMAZON CAPITAL SERVICES	1Y49-HPVX-V6R7	10/23/2020	116.37
202100636	AMAZON CAPITAL SERVICES	1Y49-HPVX-VV6R	10/23/2020	542.86
202100636	AMAZON CAPITAL SERVICES	1FHQ-77WC-HQDJ	10/23/2020	33.39
202100636	AMAZON CAPITAL SERVICES	1G6G-YR39-R9YD	10/23/2020	48.45
202100636	AMAZON CAPITAL SERVICES	1THK-X1F3-37FG	10/23/2020	43.34
202100636	AMAZON CAPITAL SERVICES	1VX7-Q7LQ-GMRT	10/23/2020	1,451.94
202100636	AMAZON CAPITAL SERVICES	1XCL-GC46-MCL7	10/23/2020	19.98
202100636	AMAZON CAPITAL SERVICES	1N1P-VX4X-N76D	10/23/2020	51.47
202100636	AMAZON CAPITAL SERVICES	1PV4-HJY9-RQJX	10/23/2020	134.44
202100636	AMAZON CAPITAL SERVICES	1WCM-LNTT-9739	10/23/2020	29.50
202100636	AMAZON CAPITAL SERVICES	19DQ-Y1Q1-XMQ7	10/23/2020	408.36
202100636	AMAZON CAPITAL SERVICES	16FN-JVPJ-C1FV	10/23/2020	84.07
202100636	AMAZON CAPITAL SERVICES	1RCD-H6FV-LPVK	10/23/2020	-124.99
202100636	AMAZON CAPITAL SERVICES	1TJN-JDY3-FRRK	10/23/2020	35.99
202100636	AMAZON CAPITAL SERVICES	1QN6-FWY9-XQD1	10/23/2020	81.70
202100636	AMAZON CAPITAL SERVICES	1VPJ-RH34-6VXC	10/23/2020	99.97
202100636	AMAZON CAPITAL SERVICES	1Y74-1N9V-HDLK	10/23/2020	37.99
202100636	AMAZON CAPITAL SERVICES	1WDN-LNNX-13LT	10/23/2020	432.60
202100636	AMAZON CAPITAL SERVICES	16CF-VCPC-9R7Q	10/23/2020	402.07
202100637	AMERICAN WELDING & GAS INC	07400868	10/23/2020	288.37
202100638	BRIERTON, MICHAEL	01	10/23/2020	95.79
202100639	COMPLETE OFFICE OF WISCONSIN	764731	10/23/2020	359.69
202100639	COMPLETE OFFICE OF WISCONSIN	202373	10/23/2020	1,918.64
202100639	COMPLETE OFFICE OF WISCONSIN	203029	10/23/2020	21,099.63
202100640	CONWAY, DEBRA	WOR10132020	10/23/2020	30.00
202100641	DAVIES, THOMAS	OCT2020 ITEM	10/23/2020	9.27
202100642	DEMCO, INC - ATTN:	6857021	10/23/2020	15.11
202100643	DISCOVERY EDUCATION, INC	CINV-015079	10/23/2020	7,500.00
202100644	FIRST SUPPLY LLC	100059-00	10/23/2020	7.66
202100644	FIRST SUPPLY LLC	97703-00	10/23/2020	43.96
202100645	FORMS SPECIALISTS INC	47823	10/23/2020	620.00
202100645	FORMS SPECIALISTS INC	47722	10/23/2020	131.00
202100646	FRANCK, SUZANNE	AUG2020 ITEM	10/23/2020	31.38
202100646	FRANCK, SUZANNE	SEP2020 ITEM	10/23/2020	243.39
202100647	GLEASON, DEBRA	REF10152020	10/23/2020	135.00
202100648	HEID MUSIC COMPANY, INC.	2672808	10/23/2020	27.89
202100648	HEID MUSIC COMPANY, INC.	2679866	10/23/2020	6.99
202100648	HEID MUSIC COMPANY, INC.	2680005	10/23/2020	32.00
202100648	HEID MUSIC COMPANY, INC.	2636684-1	10/23/2020	3.00
202100648	HEID MUSIC COMPANY, INC.	2683925	10/23/2020	14.36
202100648	HEID MUSIC COMPANY, INC.	25475	10/23/2020	454.00
202100649	HELLER, LUKE	REF10/13/2020	10/23/2020	55.00
202100650	HERRON, JEFFREY	160810181042	10/23/2020	14.80
202100651	HOBART SALES AND SERVICE INC	zB85321	10/23/2020	142.50
202100652	HORST DISTRIBUTING INC	87245-000	10/23/2020	469.88
202100653	INDUSTRIAL ARTS SUPPLY IASCO	M15807	10/23/2020	311.89

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (10/14/2020-11/11/2020)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
202100654	J.W. PEPPER & SON	363014658	10/23/2020	45.54
202100655	JAGLINSKI, PETER	WOR10172020	10/23/2020	35.00
202100656	KRAUSE, DOUGLAS	REF10172020	10/23/2020	90.00
202100657	LANCELLE, GARRETT	REF10122020	10/23/2020	55.00
202100657	LANCELLE, GARRETT	REF10172020	10/23/2020	55.00
202100658	LIGHTBODY, LLC	LIGHTBODY91120	10/23/2020	80.50
202100659	LUKASKO, TIFFANY	SEP2020 MILEAGE	10/23/2020	52.95
202100660	MARATHON PEST CONTROL	37425	10/23/2020	28.00
202100660	MARATHON PEST CONTROL	37494	10/23/2020	28.00
202100661	MCFARLANE, TAMMY	OCT2020 ITEM	10/23/2020	172.63
202100662	MEYER, RICK	OCT2020 ITEM	10/23/2020	25.00
202100663	MID WISCONSIN BEVERAGE	2718178	10/23/2020	16.95
202100664	MOUA, TOULY	REF10122020	10/23/2020	55.00
202100665	MURPHY, PATRICK	REF10172020	10/23/2020	145.00
202100666	NANOTEK DEVICE REPAIR LLC	922	10/23/2020	1,390.00
202100667	NORTHCENTRAL TECH COLLEGE	FALL 2020	10/23/2020	8,557.38
202100667	NORTHCENTRAL TECH COLLEGE	MSC-005632	10/23/2020	5,000.00
202100668	NORTHWAY COMMUNICATIONS INC	176300	10/23/2020	209.00
202100669	O'BRIEN, RENEE	COBRA DENTAL REFUND	10/23/2020	55.93
202100670	PETERS, JUSTIN	REF10132020	10/23/2020	55.00
202100671	PITSCO EDUCATION	775519-1	10/23/2020	244.59
202100672	ROMATOWSKI, LAURIE	REF10132020	10/23/2020	55.00
202100673	ROSEWICZ, JANE	COBRA HEALTH REFUND	10/23/2020	1,717.77
202100674	SCHNECK, TRINA	OCT2020a ITEM	10/23/2020	20.28
202100675	SCHOEN, NANCY	REF10152020	10/23/2020	135.00
202100676	SCHOOL SPECIALTY	208126268703	10/23/2020	128.16
202100677	SCHUBRING, KIRT	WOR10152020	10/23/2020	35.00
202100678	SEELEY, CAITLIN	OCT2020 ITEM	10/23/2020	110.98
202100679	STANKOWSKI, SETH	REF10172020	10/23/2020	90.00
202100680	STENZ, STACY	SEP2020 MILEAGE	10/23/2020	5.80
202100681	SUN PRINTING INC	115530	10/23/2020	125.75
202100682	TEAM SPORTING GOODS INC	AAF017128	10/23/2020	279.50
202100682	TEAM SPORTING GOODS INC	AAF017012	10/23/2020	135.00
202100682	TEAM SPORTING GOODS INC	AAF016798	10/23/2020	1,301.00
202100682	TEAM SPORTING GOODS INC	AAF017253	10/23/2020	458.00
202100682	TEAM SPORTING GOODS INC	AAF017515	10/23/2020	84.00
202100682	TEAM SPORTING GOODS INC	AAC026296	10/23/2020	132.00
202100682	TEAM SPORTING GOODS INC	AAF017535	10/23/2020	159.90
202100683	VAN ERT ELECTRIC COMPANY INC.	46875	10/23/2020	324.25
202100684	VIKING ELECTRIC SUPPLY	S004068291.002	10/23/2020	24.90
202100684	VIKING ELECTRIC SUPPLY	S004082205.001	10/23/2020	268.57
202100685	WEGGE, KAREN	OCT2020 REIMB	10/23/2020	100.00
202100686	WEGNER, SARAH	OCT2020 ITEM	10/23/2020	49.32
202100687	WENDORF, MICHAEL	SEP2020 ITEM	10/23/2020	34.71
202100688	WSMA	10.15.20	10/23/2020	454.00
202100690	1ST PLACE TROPHY & ENGRAVING	3567	10/30/2020	50.00
202100690	1ST PLACE TROPHY & ENGRAVING	3568	10/30/2020	146.00
202100691	ABLE DISTRIBUTING CO INC	S015888873.001	10/30/2020	227.45

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (10/14/2020-11/11/2020)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
202100691	ABLE DISTRIBUTING CO INC	S015888873.002	10/30/2020	682.35
202100691	ABLE DISTRIBUTING CO INC	S015204043.002	10/30/2020	-443.21
202100692	ALPHA BAKING CO., INC.	200126296014	10/30/2020	46.08
202100692	ALPHA BAKING CO., INC.	200126296015	10/30/2020	76.50
202100693	AMAZON CAPITAL SERVICES	13LX-37Q7-XY19	10/30/2020	313.74
202100693	AMAZON CAPITAL SERVICES	1HD4-PQV1-3Y7R	10/30/2020	86.12
202100693	AMAZON CAPITAL SERVICES	1M3M-FPCX-QWVY	10/30/2020	50.98
202100693	AMAZON CAPITAL SERVICES	1Y33-XJY4-QCLQ	10/30/2020	153.99
202100693	AMAZON CAPITAL SERVICES	1M3H-PQ1T-XRN6	10/30/2020	27.99
202100693	AMAZON CAPITAL SERVICES	1VNC-HP6L-11YG	10/30/2020	43.98
202100693	AMAZON CAPITAL SERVICES	1LCC-QNCD-DTMC	10/30/2020	73.23
202100693	AMAZON CAPITAL SERVICES	1W9K-LMCP-LCPM	10/30/2020	79.99
202100693	AMAZON CAPITAL SERVICES	17YK-1CLK-3KMQ	10/30/2020	17.98
202100693	AMAZON CAPITAL SERVICES	1YKK-CPDY-CKG3	10/30/2020	29.55
202100693	AMAZON CAPITAL SERVICES	1YJL-JWJR-VC17	10/30/2020	84.59
202100694	ARMBRUSTER, MICHAEL	REF10232020	10/30/2020	90.00
202100695	ASPIRUS YMCA CHILD DEV CTR	YMCA-4K-OCT20	10/30/2020	23,344.64
202100696	AUSMAN, JOSEPH	REF10232020	10/30/2020	90.00
202100697	BABCOCK, HARRY	REF10242020	10/30/2020	70.00
202100698	BAIERL, ISAIAH	REF10232020	10/30/2020	90.00
202100699	BEHRENS, DANIEL	WOR10232020	10/30/2020	30.00
202100700	BEHRENS, MICHAEL	WOR10232020	10/30/2020	30.00
202100701	BELANGER, SCOTT	REF10232020	10/30/2020	55.00
202100702	BOSMAN, TOM	WOR10192020	10/30/2020	30.00
202100703	COENEN, JAMES	WOR10192020	10/30/2020	30.00
202100704	DAVIES, THOMAS	OCT2020a ITEM	10/30/2020	19.65
202100705	FIRST SUPPLY LLC	100238-00	10/30/2020	87.91
202100705	FIRST SUPPLY LLC	100059-01	10/30/2020	1.84
202100705	FIRST SUPPLY LLC	98288-01	10/30/2020	63.16
202100705	FIRST SUPPLY LLC	100257-00	10/30/2020	69.61
202100705	FIRST SUPPLY LLC	100337-00	10/30/2020	11.38
202100705	FIRST SUPPLY LLC	99360-00	10/30/2020	19.95
202100705	FIRST SUPPLY LLC	98983-00	10/30/2020	210.87
202100705	FIRST SUPPLY LLC		10/30/2020	0.00
202100706	FOLLETT SCHOOL SOLUTIONS, INC	757709F	10/30/2020	15.64
202100707	GIORDANO, ERIC	REF10192020	10/30/2020	55.00
202100708	GOETSCH, DIANE	AUGSEP2020 ITEM	10/30/2020	1,236.93
202100708	GOETSCH, DIANE	SEP2020 ITEM	10/30/2020	40.42
202100709	GRETZLOCK, GENE	REF10202020	10/30/2020	135.00
202100710	GROSSKLAUS, THOMAS	WOR10192020	10/30/2020	30.00
202100711	HABECK, MIKE	WOR10232020	10/30/2020	30.00
202100712	HARTWIG, HOLLY	OCT2020 ITEM	10/30/2020	42.37
202100713	HEEREN, WILLIAM	OCT2020 REIMB	10/30/2020	200.00
202100714	HEID MUSIC COMPANY, INC.	2676836	10/30/2020	48.50
202100714	HEID MUSIC COMPANY, INC.	2683923	10/30/2020	57.32
202100715	HOHL, RICHARD	REF10232020	10/30/2020	90.00
202100716	HORAK REFRIGERATION INC	42416	10/30/2020	148.00
202100716	HORAK REFRIGERATION INC	42417	10/30/2020	1,336.14

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (10/14/2020-11/11/2020)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
202100717	HURT, RYAN	WOR10232020	10/30/2020	35.00
202100718	J.W. PEPPER & SON	363030544	10/30/2020	25.80
202100718	J.W. PEPPER & SON	363030251	10/30/2020	137.49
202100718	J.W. PEPPER & SON	363022103	10/30/2020	43.99
202100718	J.W. PEPPER & SON	362971054	10/30/2020	20.97
202100718	J.W. PEPPER & SON	362975701	10/30/2020	17.98
202100719	JABLONSKI, MYA	OCT2020 REIMB	10/30/2020	108.67
202100720	JACKSON, SAYER	REF10192020	10/30/2020	55.00
202100721	KARLEN, BRIAN	REF10232020	10/30/2020	55.00
202100722	KENITZER, DICK	WOR10192020	10/30/2020	35.00
202100722	KENITZER, DICK	WOR10232020	10/30/2020	35.00
202100723	KEY TO LIFE CHILDCARE CENTER, INC.	KYLF-4K-OCT20	10/30/2020	9,815.36
202100724	KIETLINSKI, TED	WOR10242020	10/30/2020	30.00
202100725	KINDER CARE LEARNING CTR, INC.	KIND-4K-OCT20	10/30/2020	7,774.98
202100726	KRUEGER, JAMES	REF10232020	10/30/2020	90.00
202100727	KUIVINEN, RANDY	REF10202020	10/30/2020	135.00
202100728	LANCELLE, GARRETT	REF10202020	10/30/2020	55.00
202100728	LANCELLE, GARRETT	REF10222020	10/30/2020	55.00
202100729	LEHRKE, FRITZ	OCT2020 ITEM	10/30/2020	32.85
202100730	LIGHTING DESIGN SOLUTIONS LLC	58455-02	10/30/2020	2,400.00
202100731	LUEDKE, ERNEST	OCT2020 ITEM	10/30/2020	43.89
202100732	MARA CTY CHILD DEVELOPMENT	MCCDA-4K-OCT20	10/30/2020	3,713.92
202100733	MARATHON PEST CONTROL	37513	10/30/2020	35.00
202100733	MARATHON PEST CONTROL	37514	10/30/2020	35.00
202100733	MARATHON PEST CONTROL	37537	10/30/2020	28.00
202100734	MILES, MATTHEW	REF10202020	10/30/2020	55.00
202100735	MOUA, TOULY	REF10232020	10/30/2020	55.00
202100735	MOUA, TOULY	REF10222020	10/30/2020	55.00
202100736	MOUNT OLIVE 4K PROGRAM	MTOL-4K-OCT20	10/30/2020	8,570.82
202100737	MURPHY, PATRICK	REF10232020	10/30/2020	55.00
202100738	NANOTEK DEVICE REPAIR LLC	924	10/30/2020	1,990.00
202100738	NANOTEK DEVICE REPAIR LLC	923	10/30/2020	200.00
202100739	NEWMAN CATHOLIC-ST MARK	STMA-4K-OCT20	10/30/2020	6,897.28
202100740	NEWMAN CATHOLIC-ST THERESE	STTH-4K-OCT20	10/30/2020	8,754.24
202100741	PACOLT, DIANNE	REF10242020	10/30/2020	161.80
202100742	PREGONT, DANIEL	WOR10192020	10/30/2020	35.00
202100742	PREGONT, DANIEL	WOR10232020	10/30/2020	35.00
202100743	REINHART FOODS INC	237222	10/30/2020	1,292.29
202100744	RENZELMANN, CHRISTOPHER	REF10192020	10/30/2020	55.00
202100745	ROTO-GRAPHIC PRINTING INC	3115-20	10/30/2020	352.00
202100746	SALZMAN, JAMIE	OCT2020 REIMB	10/30/2020	200.00
202100747	SCHMITZ, KURTIS	WOR10232020	10/30/2020	30.00
202100748	SCHNECK, TRINA	OCT2020b ITEM	10/30/2020	37.15
202100749	SCHOEN, NANCY	REF10242020	10/30/2020	135.00
202100750	SCHOOL SPECIALTY	308103663840	10/30/2020	273.11
202100751	SCHUBRING, KIRT	WOR10202020	10/30/2020	30.00
202100751	SCHUBRING, KIRT	WOR10222020	10/30/2020	30.00
202100751	SCHUBRING, KIRT	WOR10242020	10/30/2020	30.00

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (10/14/2020-11/11/2020)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
202100752	SCHUBRING, TEILYN	WOR10202020	10/30/2020	55.00
202100752	SCHUBRING, TEILYN	WOR10152020	10/30/2020	55.00
202100752	SCHUBRING, TEILYN	WOR10222020	10/30/2020	35.00
202100752	SCHUBRING, TEILYN	WOR10242020	10/30/2020	35.00
202100753	SEKEL, TAYLOR	WOR10242020	10/30/2020	35.00
202100754	SMITH, GLENDA	REF10242020	10/30/2020	135.00
202100755	STRANG PATTESON RENNING LEWIS & LACY S.C.	Strange999168	10/30/2020	2,755.00
202100756	TARRAS, STEPHEN	REF10232020	10/30/2020	55.00
202100757	TEAM SPORTING GOODS INC	AAF014988	10/30/2020	1,200.00
202100758	TIENOR, JENNA	OCT2020 ITEM	10/30/2020	1.29
202100759	TILTON SR., CHRISTOPHER	REF10232020	10/30/2020	55.00
202100759	TILTON SR., CHRISTOPHER	REF10192020	10/30/2020	55.00
202100760	VANDERWYST, CHAD	REF10222020	10/30/2020	106.00
202100761	VANDERWYST, STEVE	REF10222020	10/30/2020	70.00
202100762	VESPER, WENDY	OCT2020a ITEM	10/30/2020	156.84
202100763	VIKING ELECTRIC SUPPLY	S004100785.002	10/30/2020	72.42
202100763	VIKING ELECTRIC SUPPLY	S004100785.001	10/30/2020	61.56
202100764	WAUSAU CHILD CARE-CEDAR CR, INC.	WACC-4K-OCT20	10/30/2020	3,932.21
202100765	1ST PLACE TROPHY & ENGRAVING	3574	11/06/2020	56.00
202100765	1ST PLACE TROPHY & ENGRAVING	3573	11/06/2020	117.00
202100765	1ST PLACE TROPHY & ENGRAVING	3572	11/06/2020	109.00
202100766	ALPHA BAKING CO., INC.	2001262300008	11/06/2020	31.20
202100766	ALPHA BAKING CO., INC.	2001262300009	11/06/2020	295.28
202100767	AMAZON CAPITAL SERVICES	1DN6-Y6C6-47XG	11/06/2020	165.51
202100767	AMAZON CAPITAL SERVICES	1JG3-1D3W-PKR4	11/06/2020	42.79
202100767	AMAZON CAPITAL SERVICES	1JNR-GWL1-RXL7	11/06/2020	-23.99
202100767	AMAZON CAPITAL SERVICES	141W-NFQ9-9WLF	11/06/2020	-23.99
202100767	AMAZON CAPITAL SERVICES	1YFX-V1WG-M9DM	11/06/2020	50.67
202100767	AMAZON CAPITAL SERVICES	1CF1-CXFT-KM3K	11/06/2020	319.75
202100767	AMAZON CAPITAL SERVICES	1MYD-VQMJ-XCCJ	11/06/2020	124.46
202100767	AMAZON CAPITAL SERVICES	14QK-PJ3D-7NQF	11/06/2020	39.53
202100767	AMAZON CAPITAL SERVICES	16Y4-494P-3Q4P	11/06/2020	114.17
202100767	AMAZON CAPITAL SERVICES	1MYD-VQMJ-JTJJ	11/06/2020	43.10
202100767	AMAZON CAPITAL SERVICES	1QVL-H4MG-3YRY	11/06/2020	39.99
202100767	AMAZON CAPITAL SERVICES	1TV4-L7PD-F63M	11/06/2020	101.96
202100767	AMAZON CAPITAL SERVICES	1XVK-K9HQ-FMH1	11/06/2020	29.98
202100767	AMAZON CAPITAL SERVICES	1LD7-QJJW-D7K9	11/06/2020	45.90
202100767	AMAZON CAPITAL SERVICES	1XVK-K9HQ-WWN6	11/06/2020	46.41
202100767	AMAZON CAPITAL SERVICES	16QD-R99N-DNWF	11/06/2020	88.47
202100767	AMAZON CAPITAL SERVICES	1MPT-HRTW-KR66	11/06/2020	25.99
202100767	AMAZON CAPITAL SERVICES		11/06/2020	0.00
202100767	AMAZON CAPITAL SERVICES		11/06/2020	0.00
202100768	AMERICAN WELDING & GAS INC	07432240	11/06/2020	111.53
202100768	AMERICAN WELDING & GAS INC	07438655	11/06/2020	215.50
202100769	APEX LEARNING, INC.	SOINV00142818	11/06/2020	250.00
202100770	ARAMARK UNIFORM SERVICES, INC	SEP2020 FOOD	11/06/2020	528.22
202100771	ATKINSON, SCOTT	OCT2020 ITEM	11/06/2020	18.79
202100771	ATKINSON, SCOTT	OCT2020a ITEM	11/06/2020	48.44

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (10/14/2020-11/11/2020)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
202100772	BABCOCK, HARRY	REF10272020	11/06/2020	135.00
202100773	BAIER, TERESE	OCT2020 MILEAGE	11/06/2020	181.54
202100774	BEFORT, BRYCE	OCT2020 ITEM	11/06/2020	29.34
202100775	BEHNKE, TAMMY	OCT2020 ITEM	11/06/2020	21.08
202100776	BEHRENS, MICHAEL	WOR10302020	11/06/2020	30.00
202100777	BOSMAN, TOM	WOR10262020	11/06/2020	30.00
202100778	BRAY, ISAAC	OCT2020 ITEM	11/06/2020	50.00
202100779	CHRISTOPHERSEN, JAMES	REF10292020	11/06/2020	80.00
202100780	ECONOMICS WISCONSIN	WI_29_T900897	11/06/2020	200.00
202100781	ETCO ELECTRIC SUPPLY INC	3345474	11/06/2020	23.62
202100782	FIRST SUPPLY LLC	100849-00	11/06/2020	62.25
202100783	FOREMAN, RONALD	NOV2020	11/06/2020	60.00
202100784	FOX, GRETCHEN	OCT2020 ITEM	11/06/2020	150.73
202100785	GIORDANO, ERIC	REF10262020	11/06/2020	55.00
202100786	GRAFF, CHRISTOPHER	NOV2020 REIMB	11/06/2020	200.00
202100787	GROSSKLAUS, THOMAS	WOR10262020	11/06/2020	30.00
202100788	HABECK, MIKE	WOR10302020	11/06/2020	30.00
202100789	HELLER, CHRISTOPHER	OCT2020a ITEM	11/06/2020	63.08
202100790	HOBART SALES AND SERVICE INC	ZB85409	11/06/2020	1,163.94
202100791	HORAK REFRIGERATION INC	42474	11/06/2020	741.55
202100791	HORAK REFRIGERATION INC	42404	11/06/2020	1,243.08
202100792	HURNER, SCOTT	WOR10272020	11/06/2020	30.00
202100792	HURNER, SCOTT	WOR10292020	11/06/2020	30.00
202100793	HURT, RYAN	WOR10302020	11/06/2020	35.00
202100794	J.W. PEPPER & SON	363039884	11/06/2020	39.59
202100794	J.W. PEPPER & SON	363040263	11/06/2020	112.60
202100795	JACKSON, SAYER	REF10262020	11/06/2020	55.00
202100796	JEHN, KALLY	OCT2020 MILEAGE	11/06/2020	38.16
202100797	JULIOT, DAVID	WOR10272020	11/06/2020	30.00
202100797	JULIOT, DAVID	WOR10292020	11/06/2020	30.00
202100798	KENITZER, DICK	WOR10262020	11/06/2020	35.00
202100798	KENITZER, DICK	WOR10302020	11/06/2020	35.00
202100799	KLOPOTIC, JAMY	KLOPOTIC102620	11/06/2020	62.50
202100800	KRAUS, BRIAN	REF10302020	11/06/2020	90.00
202100801	M3 INSURANCE SOLU INC	51937	11/06/2020	43,570.00
202100802	MARATHON PEST CONTROL	37582	11/06/2020	28.00
202100802	MARATHON PEST CONTROL	37587	11/06/2020	28.00
202100802	MARATHON PEST CONTROL	37592	11/06/2020	35.00
202100802	MARATHON PEST CONTROL	37583	11/06/2020	35.00
202100802	MARATHON PEST CONTROL	37586	11/06/2020	28.00
202100802	MARATHON PEST CONTROL	37591	11/06/2020	35.00
202100802	MARATHON PEST CONTROL	37588	11/06/2020	28.00
202100802	MARATHON PEST CONTROL	37585	11/06/2020	28.00
202100803	MID WISCONSIN BEVERAGE	2720746	11/06/2020	204.90
202100804	NANOTEK DEVICE REPAIR LLC	928	11/06/2020	1,850.00
202100805	NELSON, JILL	OCT2020 ITEM	11/06/2020	139.91
202100806	NIEVINSKI, PETER	REF10262020	11/06/2020	55.00
202100807	NORTHWAY COMMUNICATIONS INC	176402	11/06/2020	836.00

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (10/14/2020-11/11/2020)**

31

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
202100808	OFFICE ENTERPRISES INC	474442	11/06/2020	13,701.70
202100808	OFFICE ENTERPRISES INC	474441	11/06/2020	10,243.29
202100808	OFFICE ENTERPRISES INC	472613	11/06/2020	1,417.90
202100809	OLSON, JULIE	Sept 2020	11/06/2020	566.08
202100810	OMNI GLASS & PAINT, LLC	0139047-IN	11/06/2020	8,350.00
202100810	OMNI GLASS & PAINT, LLC	0139079-IN	11/06/2020	1,000.00
202100811	PACOLT, DIANNE	REF10272020	11/06/2020	135.00
202100812	PAGENKOPF, CHAD	OCT2020 ITEM	11/06/2020	272.97
202100813	PER MAR SECURITY SERVICES, INC.	2373767	11/06/2020	556.40
202100814	PREGONT, DANIEL	WOR10262020	11/06/2020	35.00
202100814	PREGONT, DANIEL	WOR10302020	11/06/2020	35.00
202100815	RALL, MORGAN	OCT2020 MILEAGE	11/06/2020	61.94
202100816	RENZELMANN, CHRISTOPHER	REF10262020	11/06/2020	55.00
202100817	RYAN, DESIREE	RYAN102820	11/06/2020	113.50
202100818	SCHAEFER, BRIAN	REF10302020	11/06/2020	90.00
202100819	SCHAEFER, BRUCE	REF10302020	11/06/2020	90.00
202100820	SCHMITZ, KURTIS	WOR10302020	11/06/2020	30.00
202100821	SCHUBRING, TEILYN	WOR10272020	11/06/2020	55.00
202100821	SCHUBRING, TEILYN	WOR10292020	11/06/2020	35.00
202100822	SCHULZ, LYNN	NOV2020 ITEM	11/06/2020	7.41
202100823	SCHUSTER, TERESE	OCT2020 MILEAGE	11/06/2020	197.03
202100824	SEEHAFER, ADAM	WOR10302020	11/06/2020	30.00
202100825	SIEVERT, GARRY	REF10292020	11/06/2020	152.00
202100826	SPETS, MATTHEW	SPETS02620	11/06/2020	30.00
202100827	STEIGER, DAVID	REF10302020	11/06/2020	90.00
202100828	TAYLOR, JULIANN	OCT2020 MILEAGE	11/06/2020	143.37
202100829	TEAM SPORTING GOODS INC	AAF017361	11/06/2020	561.00
202100829	TEAM SPORTING GOODS INC	54476-119-AAF017233	11/06/2020	60.00
202100830	TREANKLER, STEVEN	OCT2020 ITEM	11/06/2020	92.77
202100831	VIKING ELECTRIC SUPPLY	S004118470.001	11/06/2020	126.40
202100831	VIKING ELECTRIC SUPPLY	S004131450.001	11/06/2020	210.60
202100832	VLIETSTRA, ALISON	OCT2020 MILEAGE	11/06/2020	93.79
202100833	WAGNER, KARI	OCT2020 ITEM	11/06/2020	43.32
202100834	WI PUBLIC SERVICE	3076923521	11/06/2020	90,650.96
202100835	ZIEGLER, JON	WOR10302020	11/06/2020	35.00

2,301,156.42

**DC EVEREST AREA SCHOOL DISTRICT
 BOARD CHECK REGISTER
 49 FUND
 (10/14/2020-11/11/2020)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
4900420	MOBILE WAREHOUSE, LLC	23619	10/23/20	230.00
4900420	MOBILE WAREHOUSE, LLC	23490	10/23/20	475.00
4900420	MOBILE WAREHOUSE, LLC	23368	10/23/20	400.00
4900420	MOBILE WAREHOUSE, LLC	23624	10/23/20	142.00
4900420	MOBILE WAREHOUSE, LLC	23621	10/23/20	469.00
4900420	MOBILE WAREHOUSE, LLC	23617	10/23/20	329.00
4900420	MOBILE WAREHOUSE, LLC	23491	10/23/20	100.00
4900420	MOBILE WAREHOUSE, LLC	23369	10/23/20	100.00
4900420	MOBILE WAREHOUSE, LLC	23623	10/23/20	258.00
4900420	MOBILE WAREHOUSE, LLC	23622	10/23/20	458.00
4900420	MOBILE WAREHOUSE, LLC	23618	10/23/20	229.00
4900420	MOBILE WAREHOUSE, LLC	23367	10/23/20	200.00
4900420	MOBILE WAREHOUSE, LLC	23489	10/23/20	100.00
202100689	LIGHTING DESIGN SOLUTIONS LLC	58412-3	10/23/20	791.25
202100689	LIGHTING DESIGN SOLUTIONS LLC	58412	10/23/20	2,283.00
				6,564.25

Fd T Loc		Obj Func		Prj DeptJob		Fd T Loc Obj Fu		Account Level	Beginning	2020-21	2020-21	Ending	
								Description	Balance	FYTD Debits	FYTD Credits	Balance	
10	A	000	000	711000	000	000	000	GENERAL FUND/CL	Cash	-3,656,656.24	41,652,392.53	36,819,177.69	1,176,558.60
10	A	000	000	711100	000	000	000	GENERAL FUND/PA	Payroll Cash Clearance Account	0.00	12,662,941.31	12,662,941.31	0.00
10	A	000	000	711105	000	000	000	GENERAL FUND/A/	A/P ACH Cash Clearing Account	0.00	0.00	0.00	0.00
10	A	000	000	711200	000	000	000	GENERAL FUND/PE	PETTY CASH	980.00	0.00	0.00	980.00
10	A	000	000	712000	000	000	000	GENERAL FUND/IN	INVESTMENTS	11,980,586.60	22,920,472.93	34,769,279.89	131,779.64
10	A	000	000	712999	000	000	000	GENERAL FUND/WI	WISC INVESTMENT ACCOUNT, PMA	501,959.20	169.70	502,000.00	128.90
10	A	000	000	713100	000	000	000	GENERAL FUND/TA	TAXES RECEIVABLE	7,036,917.32	19,171,409.00	7,036,917.32	19,171,409.00
10	A	000	000	713200	000	000	000	GENERAL FUND/AC	ACCOUNTS RECEIVABLE	20,824.74	133.02	20,217.76	740.00
10	A	000	000	713207	000	000	000	GENERAL FUND/SC	SCOREBOARDS RECEIVABLE	0.00	0.00	0.00	0.00
10	A	000	000	713210	000	000	000	GENERAL FUND/TR	TRACK RENOVATION PROJECT	0.00	0.00	0.00	0.00
10	A	000	000	714100	000	000	000	GENERAL FUND/DU	Due From Other Funds	0.00	0.00	0.00	0.00
10	A	000	000	715100	000	000	000	GENERAL FUND/DU	DUE FROM LOCAL GOVERNMENTS	723.73	0.00	723.73	0.00
10	A	000	000	715200	000	000	000	GENERAL FUND/OT	OTHER WI DISTRICTS	1,581.63	0.00	1,581.63	0.00
10	A	000	000	715500	000	000	000	GENERAL FUND/DU	DUE FROM STATE GOVERNMENT	850,978.26	0.00	850,978.26	0.00
10	A	000	000	715600	000	000	000	GENERAL FUND/DU	DUE FROM FED GOVERNMENT	333,143.96	0.00	333,143.96	0.00
10	A	000	000	717000	000	000	000	GENERAL FUND/PR	PREPAID EXPENSE	0.00	0.00	0.00	0.00
10	A	000	000	717001	000	000	000	GENERAL FUND/PR	PREPAID EXPENSE	0.00	0.00	0.00	0.00
10	A	000	000	751000	000	000	000	GENERAL FUND/FI	FIXED ASSETS-SITES	0.00	0.00	0.00	0.00
10	A	000	000	753000	000	000	000	GENERAL FUND/FI	FIXED ASSETS-BUILDINGS	0.00	0.00	0.00	0.00
10	A	000	000	754000	000	000	000	GENERAL FUND/FI	FIXED ASSETS-EQUIPMENT	0.00	0.00	0.00	0.00
10	A	000	000	754100	000	000	000	GENERAL FUND/EQ	FIXED ASSETS-ACCUM DEPRECIATN	0.00	0.00	0.00	0.00
10	L	000	000	000000	000	000	000	GENERAL FUND/N/		0.00	0.00	0.00	0.00
10	L	000	000	811100	000	000	000	GENERAL FUND/TE	TEMPORARY NOTES PAYABLE	0.00	40,000.00	100,000.00	-60,000.00
10	L	000	000	811200	000	000	000	GENERAL FUND/AC	ACCOUNTS PAYABLE	-504,466.77	7,255,980.29	6,751,513.52	0.00
10	L	000	000	811555	000	000	000	GENERAL FUND/AP	AP P-CARD	0.00	0.00	0.00	0.00
10	L	000	000	811558	000	000	000	GENERAL FUND/AP	AP STAPLES	0.00	0.00	0.00	0.00
10	L	000	000	811610	000	000	000	GENERAL FUND/ME	MEDICARE TAX	-51,628.92	497,145.48	445,516.56	0.00
10	L	000	000	811611	000	000	000	GENERAL FUND/FI	SOCIAL SECURITY TAX	-221,245.02	2,122,116.68	1,900,871.66	0.00
10	L	000	000	811612	000	000	000	GENERAL FUND/FE	FEDERAL INCOME TAX	0.00	1,127,012.87	1,127,012.87	0.00
10	L	000	000	811613	000	000	000	GENERAL FUND/ST	STATE INCOME TAX	-72,144.99	764,398.24	692,253.25	0.00
10	L	000	000	811620	000	000	000	GENERAL FUND/RE	RETIREMENT DEDUCTION	-698,014.66	2,042,877.92	2,024,555.62	-679,692.36
10	L	000	000	811622	000	000	000	GENERAL FUND/HD	HDHP - 4K / 8K	0.00	0.00	0.00	0.00
10	L	000	000	811624	000	000	000	GENERAL FUND/HD	HDHP - 40 PLAN	0.00	0.00	0.00	0.00
10	L	000	000	811626	000	000	000	GENERAL FUND/HS	HSA - EMPLOYEE DEDUCTIONS	0.00	0.00	0.00	0.00
10	L	000	000	811628	000	000	000	GENERAL FUND/HS	HSA - EMPLOYER CONTRIBUTIONS	0.00	0.00	0.00	0.00
10	L	000	000	811630	000	000	000	GENERAL FUND/DE	DENTAL - PPO CONTRIBUTIONS	0.00	0.00	0.00	0.00
10	L	000	000	811631	000	000	000	GENERAL FUND/HE	HEALTH INSURANCE DEDUCT	0.00	0.00	0.00	0.00
10	L	000	000	811632	000	000	000	GENERAL FUND/DE	DENTAL INSURANCE DEDUCT	0.00	0.00	0.00	0.00
10	L	000	000	811633	000	000	000	GENERAL FUND/DI	DISABILITY INS DEDUCTION	-9,742.12	59,903.67	53,851.18	-3,689.63
10	L	000	000	811634	000	000	000	GENERAL FUND/SP	SPOUSE/DEP'T LIFE INSURANCE	-2,066.10	3,899.50	4,275.24	-2,441.84

Account Level		Beginning	2020-21	2020-21	Ending
Fd T Loc Obj Func Prj DeptJob	Fd T Loc Obj Fu Description	Balance	FYTD Debits	FYTD Credits	Balance
10 L 000 000 811635 000 000 000	GENERAL FUND/DE DEPENDENT CARE - CHPT125	-15,433.51	30,362.20	28,447.70	-13,519.01
10 L 000 000 811636 000 000 000	GENERAL FUND/DE DENTAL-PPO CHAPTER 125	0.00	0.00	0.00	0.00
10 L 000 000 811637 000 000 000	GENERAL FUND/HE HEALTH-CHAPTER 125	0.00	0.00	0.00	0.00
10 L 000 000 811638 000 000 000	GENERAL FUND/DE DENTAL-CHAPTER 125	0.00	0.00	0.00	0.00
10 L 000 000 811639 000 000 000	GENERAL FUND/AD ADDITIONAL LIFE INSURANCE	-2,934.23	27,616.63	30,761.77	-6,079.37
10 L 000 000 811640 000 000 000	GENERAL FUND/UN UNITED WAY	0.00	6,518.78	6,518.78	0.00
10 L 000 000 811641 000 000 000	GENERAL FUND/OT OTHER MEDICAL - CHPT 125	0.00	0.00	0.00	0.00
10 L 000 000 811642 000 000 000	GENERAL FUND/EB EBC - FLEX CLAIMS TAIL	0.00	0.00	0.00	0.00
10 L 000 000 811643 000 000 000	GENERAL FUND/HE HEALTH INS. - SELF PAY - COBRA	0.00	12,891.62	93,598.85	-80,707.23
10 L 000 000 811644 000 000 000	GENERAL FUND/DE DENTAL INS. - SELF PAY - COBRA	0.00	0.00	7,524.16	-7,524.16
10 L 000 000 811645 000 000 000	GENERAL FUND/LI LIFE INS - EMPLOYER CONTRIBUTI	-21,168.61	34,938.81	31,909.74	-18,139.54
10 L 000 000 811647 000 000 000	GENERAL FUND/LI LIMITED FLEX PLAN-CHAPTER 125	-1,568.50	0.00	971.10	-2,539.60
10 L 000 000 811648 000 000 000	GENERAL FUND/SU SUPPLEMENTAL LIFE INSURANCE	-3,287.70	13,486.56	15,325.05	-5,126.19
10 L 000 000 811650 000 000 000	GENERAL FUND/UN UNION DUES DEDUCTION	0.00	0.00	0.00	0.00
10 L 000 000 811652 000 000 000	GENERAL FUND/GR GREENHECK FIELDHOUSE MEMBERSHP	0.00	80.91	80.91	0.00
10 L 000 000 811655 000 000 000	GENERAL FUND/V V VISION PLAN (DELTA)	-1,672.11	15,984.09	13,768.74	543.24
10 L 000 000 811656 000 000 000	GENERAL FUND/V V SHORT TERM DISABILITY	3,969.07	21,510.86	23,320.15	2,159.78
10 L 000 000 811665 000 000 000	GENERAL FUND/RO ROTH 403(B)	0.00	36,108.80	36,108.80	0.00
10 L 000 000 811670 000 000 000	GENERAL FUND/TS TSA'S	0.00	321,292.43	321,292.43	0.00
10 L 000 000 811673 000 000 000	GENERAL FUND/RE RETIREE HEALTH	0.00	0.00	38,952.08	-38,952.08
10 L 000 000 811674 000 000 000	GENERAL FUND/RE RETIREE DENTAL	0.00	55.93	2,837.08	-2,781.15
10 L 000 000 811675 000 000 000	GENERAL FUND/RE RETIREE LIFE	0.00	0.00	0.00	0.00
10 L 000 000 811699 000 000 000	GENERAL FUND/MI MISCELLANEOUS DEDUCTION	0.00	27,831.91	27,846.15	-14.24
10 L 000 000 811700 000 000 000	GENERAL FUND/IN INTEREST PAYABLE	0.00	0.00	0.00	0.00
10 L 000 000 811810 000 000 000	GENERAL FUND/NE NET PAYROLL PAYABLE (CHECKS)	0.00	0.00	0.00	0.00
10 L 000 000 811815 000 000 000	GENERAL FUND/NE NET EFT PAYABLE	0.00	26,979,081.38	26,979,392.91	-311.53
10 L 000 000 811820 000 000 000	GENERAL FUND/VO VOUCHERS PAYABLE	-3,582,856.16	3,582,856.16	0.00	0.00
10 L 000 000 812000 000 000 000	GENERAL FUND/DU Due To Other Funds	-750,000.00	750,000.00	0.00	0.00
10 L 000 000 815100 000 000 000	GENERAL FUND/SE SELF FUNDED PREMIUM DEPOSITS	0.00	0.00	0.00	0.00
10 L 000 000 815901 000 000 000	GENERAL FUND/OP OPEB 73	0.00	0.00	727,381.00	-727,381.00
10 L 000 000 816000 000 000 000	GENERAL FUND/DE DEFERRED REVENUES	0.00	0.00	0.00	0.00
10 L 000 000 816200 000 000 000	GENERAL FUND/DE DEFERRED REVENUE STATE AID	-425.00	425.00	0.00	0.00
10 L 000 000 816903 000 000 000	GENERAL FUND/DE DEFERRED REVENUE-VARIOUS CAMPS	0.00	0.00	0.00	0.00
10 L 000 000 816905 000 000 000	GENERAL FUND/DE DEFERRED REVENUE-MISC. ICE USE	0.00	0.00	0.00	0.00
10 L 000 000 816909 000 000 000	GENERAL FUND/DE DEFERRED REVENUE H.S. HOCKEY	0.00	0.00	0.00	0.00
10 L 000 000 816910 000 000 000	GENERAL FUND/DE DEF. REV. - IN TECH	0.00	0.00	0.00	0.00
10 L 000 000 817100 000 000 000	GENERAL FUND/HE HEALTH-CLAIMS PAYABLE	0.00	3,435.54	3,435.54	0.00
10 L 000 000 817101 000 000 000	GENERAL FUND/SE SECURITY PREMIUM PAYABLE	-803,377.37	4,278,005.05	3,665,773.63	-191,145.95
10 L 000 000 817150 000 000 000	GENERAL FUND/HR HRA PAYABLE	0.00	0.00	0.00	0.00
10 L 000 000 817200 000 000 000	GENERAL FUND/DE DENTAL-CLAIMS PAYABLE	-150,000.00	415,996.20	377,435.90	-111,439.70

Account Level		Beginning	2020-21	2020-21	Ending
Fd T Loc Obj Func Prj DeptJob	Fd T Loc Obj Fu Description	Balance	FYTD Debits	FYTD Credits	Balance
10 L 000 000 819107 000 000 000	GENERAL FUND/CO CONF ROOM A - ED IMPROVEMENT	0.00	0.00	0.00	0.00
10 L 000 000 842300 000 000 000	GENERAL FUND/LO LONG TERM BONDS PAYABLE	0.00	0.00	0.00	0.00
10 L 000 000 842350 000 000 000	GENERAL FUND/38 38 FUND TAXABLE BONDS	0.00	0.00	0.00	0.00
10 Q 000 000 000000 000 000 000	GENERAL FUND/N/	0.00	0.00	0.00	0.00
10 Q 000 000 911000 000 000 000	GENERAL FUND/FI FIXED ASSETS - L.T.D.	0.00	0.00	0.00	0.00
10 Q 000 000 912000 000 000 000	GENERAL FUND/FI FIXED ASSETS - TAX LEVY	0.00	0.00	0.00	0.00
10 Q 000 000 914000 000 000 000	GENERAL FUND/FI FIXED ASSETS-ACCUM DEPRECIATIO	0.00	0.00	0.00	0.00
10 Q 000 000 916000 000 000 000	GENERAL FUND/FI FIXED ASSETS - DONATIONS	0.00	0.00	0.00	0.00
10 Q 000 000 931000 000 000 000	GENERAL FUND/FU FUND BALANCE-RESERVED	0.00	740,464.88	991,485.26	-251,020.38
10 Q 000 000 931700 000 000 000	GENERAL FUND/FU FUND BALANCE - L.T.D.	0.00	0.00	0.00	0.00
10 Q 000 000 932000 000 000 000	GENERAL FUND/FU FUND BALANCE - CASH FLOW	0.00	0.00	0.00	0.00
10 Q 000 000 936120 000 000 000	GENERAL FUND/Co CONT OBLIG-RESTRICTED FUND BAL	-340,000.00	0.00	0.00	-340,000.00
10 Q 000 000 936130 000 000 000	GENERAL FUND/UN UNSPENT COMMON SCHOOL LIBRARY	-29,119.84	29,119.84	0.00	0.00
10 Q 000 000 936320 000 000 000	GENERAL FUND/De DEBT SERVICE RETIREMENT	0.00	0.00	0.00	0.00
10 Q 000 000 936500 000 000 000	GENERAL FUND/Fo FOOD SERVICE FUND BALANCE	0.00	0.00	0.00	0.00
10 Q 000 000 936900 000 000 000	GENERAL FUND/FD FUND BALANCE-RESTRICTED OTHER	0.00	0.00	0.00	0.00
10 Q 000 000 938900 000 000 000	GENERAL FUND/As ASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00
10 Q 000 000 939200 000 000 000	GENERAL FUND/CA WORKING CAPITAL (CASH FLOW)	-9,813,856.66	23,511,726.51	31,639,664.05	-17,941,794.20
10 Q 000 000 939900 000 000 000	GENERAL FUND/Un UNASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00
10 - - - - -		0.00	171,160,643.23	171,160,643.23	0.00

Fd T Loc		Obj Func		Prj DeptJob		Fd T Loc Obj Fu		Account Level	Beginning	2020-21		Ending	
								Description	Balance	FYTD Debits	FYTD Credits	Balance	
27	A	000	000	711000	000	000	000	SPECIAL EDUCATI	CASH	751,879.84	310,709.66	3,607,681.96	-2,545,092.46
27	A	000	000	711100	000	000	000	SPECIAL EDUCATI	PAYROLL CLEARANCE ACCOUNT	0.00	3,332,017.93	3,332,017.93	0.00
27	A	000	000	711105	000	000	000	SPECIAL EDUCATI	A/P ACH CASH ACCOUNT INTERCITY	0.00	0.00	0.00	0.00
27	A	000	000	712000	000	000	000	SPECIAL EDUCATI	INVESTMENTS	0.00	248,467.89	248,467.89	0.00
27	A	000	000	713200	000	000	000	SPECIAL EDUCATI	ACCOUNTS RECEIVABLE	0.00	0.00	0.00	0.00
27	A	000	000	714100	000	000	000	SPECIAL EDUCATI	Due From Other Funds	0.00	0.00	0.00	0.00
27	A	000	000	715420	000	000	000	SPECIAL EDUCATI	DUE FROM CESA	0.00	0.00	0.00	0.00
27	A	000	000	715500	000	000	000	SPECIAL EDUCATI	DUE FROM STATE GOVERNMENT	0.00	0.00	0.00	0.00
27	A	000	000	715600	000	000	000	SPECIAL EDUCATI	DUE FROM FED GOVERNMENT	248,466.89	0.00	248,466.89	0.00
27	L	000	000	000000	000	000	000	SPECIAL EDUCATI		0.00	0.00	0.00	0.00
27	L	000	000	811200	000	000	000	SPECIAL EDUCATI	ACCOUNTS PAYABLE	-67,023.71	248,805.43	181,781.72	0.00
27	L	000	000	811558	000	000	000	SPECIAL EDUCATI	AP STAPLES	0.00	0.00	0.00	0.00
27	L	000	000	811610	000	000	000	SPECIAL EDUCATI	MEDICARE TAX	-9,311.54	9,311.54	0.00	0.00
27	L	000	000	811611	000	000	000	SPECIAL EDUCATI	SOCIAL SECURITY TAX	-39,814.30	39,814.30	0.00	0.00
27	L	000	000	811620	000	000	000	SPECIAL EDUCATI	RETIREMENT DEDUCTION	-43,821.30	43,821.30	0.00	0.00
27	L	000	000	811628	000	000	000	SPECIAL EDUCATI	HSA - EMPLOYER CONTRIBUTIONS	0.00	0.00	0.00	0.00
27	L	000	000	811630	000	000	000	SPECIAL EDUCATI	DENTAL - PPO CONTRIBUTION	0.00	0.00	0.00	0.00
27	L	000	000	811633	000	000	000	SPECIAL EDUCATI	DISABILITY INS DEDUCTION	-2,214.47	2,214.47	0.00	0.00
27	L	000	000	811645	000	000	000	SPECIAL EDUCATI	LIFE INS - EMPLOYER CONTRIBUTI	-1,139.57	1,139.57	0.00	0.00
27	L	000	000	811815	000	000	000	SPECIAL EDUCATI	NET EFT PAYABLE	0.00	4,915,884.26	4,915,884.26	0.00
27	L	000	000	811820	000	000	000	SPECIAL EDUCATI	VOUCHERS PAYABLE	-649,487.06	649,487.06	0.00	0.00
27	L	000	000	812000	000	000	000	SPECIAL EDUCATI	Due To Other Funds	0.00	0.00	0.00	0.00
27	L	000	000	815100	000	000	000	SPECIAL EDUCATI	SELF FUNDED PREMIUM DEPOSITS	0.00	0.00	0.00	0.00
27	L	000	000	817101	000	000	000	SPECIAL EDUCATI	SECURITY PREMIUM PAYABLE	-172,351.37	172,351.37	0.00	0.00
27	L	000	000	817150	000	000	000	SPECIAL EDUCATI	HRA PAYABLE	0.00	0.00	0.00	0.00
27	L	000	000	817200	000	000	000	SPECIAL EDUCATI	DENTAL - CLAIMS PAYABLE	-15,183.41	15,183.41	0.00	0.00
27	Q	000	000	000000	000	000	000	SPECIAL EDUCATI		0.00	0.00	0.00	0.00
27	Q	000	000	931000	000	000	000	SPECIAL EDUCATI	FUND BALANCE - RESERVED	0.00	58,090.41	76,752.83	-18,662.42
27	Q	000	000	932000	000	000	000	SPECIAL EDUCATI	FUND BALANCE - CASH FLOW	0.00	0.00	0.00	0.00
27	Q	000	000	936120	000	000	000	SPECIAL EDUCATI	CONT OBLIG-RESTRICTED FUND BAL	0.00	0.00	0.00	0.00
27	Q	000	000	936320	000	000	000	SPECIAL EDUCATI	DEBT SERVICE RETIREMENT	0.00	0.00	0.00	0.00
27	Q	000	000	936500	000	000	000	SPECIAL EDUCATI	FOOD SERVICE FUND BALANCE	0.00	0.00	0.00	0.00
27	Q	000	000	936900	000	000	000	SPECIAL EDUCATI	FUND BALANCE-RESTRICTED OTHER	0.00	0.00	0.00	0.00
27	Q	000	000	938900	000	000	000	SPECIAL EDUCATI	ASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00
27	Q	000	000	939200	000	000	000	SPECIAL EDUCATI	WORKING CAPITAL (CASH FLOW)	0.00	0.00	0.00	0.00
27	Q	000	000	939900	000	000	000	SPECIAL EDUCATI	UNASSIGNED FUND BALANCE	0.00	3,621,976.59	1,058,221.71	2,563,754.88
27	-	---	---	-----	---	---	---			0.00	13,669,275.19	13,669,275.19	0.00

Account Level		Beginning	2020-21	2020-21	Ending
Fd T Loc Obj Func Prj DeptJob	Fd T Loc Obj Fu Description	Balance	FYTD Debits	FYTD Credits	Balance
50 A 000 000 711000 000 000 000	FOOD SERVICE FU CASH	1,308,184.75	449,002.22	727,606.95	1,029,580.02
50 A 000 000 711100 000 000 000	FOOD SERVICE FU PAYROLL CLEARANCE ACCOUNT	0.00	356,577.60	356,577.60	0.00
50 A 000 000 711105 000 000 000	FOOD SERVICE FU A/P ACH CASH ACCOUNT INTERCITY	0.00	0.00	0.00	0.00
50 A 000 000 711200 000 000 000	FOOD SERVICE FU PETTY CASH	93.00	0.00	0.00	93.00
50 A 000 000 712000 000 000 000	FOOD SERVICE FU INVESTMENTS	0.00	382,535.09	382,535.09	0.00
50 A 000 000 713200 000 000 000	FOOD SERVICE FU ACCOUNTS RECEIVABLE	0.00	0.00	0.00	0.00
50 A 000 000 714100 000 000 000	FOOD SERVICE FU Due From Other Funds	0.00	0.00	0.00	0.00
50 A 000 000 715500 000 000 000	FOOD SERVICE FU DUE FROM STATE GOVERNMENT	0.00	0.00	0.00	0.00
50 A 000 000 715600 000 000 000	FOOD SERVICE FU DUE FROM FEDERAL FUNDS	75,440.72	0.00	75,440.72	0.00
50 L 000 000 000000 000 000 000	FOOD SERVICE FU	0.00	0.00	0.00	0.00
50 L 000 000 811200 000 000 000	FOOD SERVICE FU ACCOUNTS PAYABLE	-94,101.94	368,667.04	274,565.10	0.00
50 L 000 000 811558 000 000 000	FOOD SERVICE FU AP STAPLES	0.00	0.00	0.00	0.00
50 L 000 000 811610 000 000 000	FOOD SERVICE FU MEDICARE TAX	-371.92	371.92	0.00	0.00
50 L 000 000 811611 000 000 000	FOOD SERVICE FU SOCIAL SECURITY TAX	-1,590.16	1,590.16	0.00	0.00
50 L 000 000 811620 000 000 000	FOOD SERVICE FU RETIREMENT DEDUCTION	-1,627.25	1,627.25	0.00	0.00
50 L 000 000 811630 000 000 000	FOOD SERVICE FU DENTAL PPO PLAN	0.00	0.00	0.00	0.00
50 L 000 000 811633 000 000 000	FOOD SERVICE FU DISABILITY INS DEDUCTION	0.00	0.00	0.00	0.00
50 L 000 000 811645 000 000 000	FOOD SERVICE FU LIFE INS - EMPLOYER CONTRIBUTI	0.00	0.00	0.00	0.00
50 L 000 000 811815 000 000 000	FOOD SERVICE FU NET EFT PAYABLE	0.00	413,628.40	413,628.40	0.00
50 L 000 000 811820 000 000 000	FOOD SERVICE FU VOUCHERS PAYABLE	-26,228.38	26,228.38	0.00	0.00
50 L 000 000 812000 000 000 000	FOOD SERVICE FU Due To Other Funds	0.00	0.00	0.00	0.00
50 L 000 000 815000 000 000 000	FOOD SERVICE FU DEPOSITS PAYABLE-FAMILY BALANC	0.00	0.00	0.00	0.00
50 L 000 000 815100 000 000 000	FOOD SERVICE FU SELF FUNDED PREMIUM DEPOSITS	0.00	0.00	0.00	0.00
50 L 000 000 815300 000 000 000	FOOD SERVICE FU DUE TO STATE	-608.88	0.00	0.00	-608.88
50 L 000 000 815900 000 000 000	FOOD SERVICE FU Other Deposits Payable	-137,297.44	0.00	0.00	-137,297.44
50 L 000 000 817101 000 000 000	FOOD SERVICE FU SECURITY PREMIUM PAYABLE	0.00	0.00	0.00	0.00
50 L 000 000 817150 000 000 000	FOOD SERVICE FU HRA PAYABLE	0.00	0.00	0.00	0.00
50 L 000 000 817200 000 000 000	FOOD SERVICE FU DENTAL-CLAIMS PAYABLE	0.00	0.00	0.00	0.00
50 Q 000 000 000000 000 000 000	FOOD SERVICE FU	0.00	0.00	0.00	0.00
50 Q 000 000 931000 000 000 000	FOOD SERVICE FU FUND BALANCE - RESERVED	0.00	772.52	850.80	-78.28
50 Q 000 000 932000 000 000 000	FOOD SERVICE FU FUND BALANCE - CASH FLOW	0.00	0.00	0.00	0.00
50 Q 000 000 936120 000 000 000	FOOD SERVICE FU CONT OBLIG-RESTRICTED FUND BAL	0.00	0.00	0.00	0.00
50 Q 000 000 936320 000 000 000	FOOD SERVICE FU DEBT SERVICE RETIREMENT	0.00	0.00	0.00	0.00
50 Q 000 000 936500 000 000 000	FOOD SERVICE FU FOOD SERVICE FUND BALANCE	-1,121,892.50	647,352.14	417,148.06	-891,688.42
50 Q 000 000 936900 000 000 000	FOOD SERVICE FU FUND BALANCE-RESTRICTED OTHER	0.00	0.00	0.00	0.00
50 Q 000 000 938900 000 000 000	FOOD SERVICE FU ASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00
50 Q 000 000 939200 000 000 000	FOOD SERVICE FU WORKING CAPITAL (CASH FLOW)	0.00	0.00	0.00	0.00
50 Q 000 000 939900 000 000 000	FOOD SERVICE FU UNASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00
50 - - - - -		0.00	2,648,352.72	2,648,352.72	0.00

Account Level		Beginning	2020-21	2020-21	Ending
Fd T Loc Obj Func Prj DeptJob	Fd T Loc Obj Fu Description	Balance	FYTD Debits	FYTD Credits	Balance
80 A 000 000 711000 000 000 000	COMMUNITY SERVI CASH	72,018.30	265,362.11	471,235.72	-133,855.31
80 A 000 000 711001 000 000 000	COMMUNITY SERVI COMM. SERV. MINIMUM BALANCE RQ	250.00	0.00	0.00	250.00
80 A 000 000 711100 000 000 000	COMMUNITY SERVI PAYROLL CLEARANCE ACCOUNT	0.00	345,283.88	345,283.88	0.00
80 A 000 000 711105 000 000 000	COMMUNITY SERVI A/P ACH CASH ACCOUNT INTERCITY	0.00	0.00	0.00	0.00
80 A 000 000 711200 000 000 000	COMMUNITY SERVI PETTY CASH	1,030.00	0.00	0.00	1,030.00
80 A 000 000 711300 000 000 000	COMMUNITY SERVI HOLDING ACCOUNT - CASH	0.00	0.00	0.00	0.00
80 A 000 000 712000 000 000 000	COMMUNITY SERVI INVESTMENTS	0.00	0.00	0.00	0.00
80 A 000 000 713100 000 000 000	COMMUNITY SERVI TAXES RECEIVABLE	0.00	250,000.00	0.00	250,000.00
80 A 000 000 713200 000 000 000	COMMUNITY SERVI ACCOUNTS RECEIVABLE	74,709.64	0.00	74,709.64	0.00
80 A 000 000 713205 000 000 000	COMMUNITY SERVI RECEIVABLES - UNCOLLECTED GHF	11,788.22	0.00	8,346.00	3,442.22
80 A 000 000 714100 000 000 000	COMMUNITY SERVI Due From Other Funds	0.00	0.00	0.00	0.00
80 L 000 000 000000 000 000 000	COMMUNITY SERVI	0.00	0.00	0.00	0.00
80 L 000 000 811200 000 000 000	COMMUNITY SERVI ACCOUNTS PAYABLE	-8,840.61	104,157.39	95,316.78	0.00
80 L 000 000 811225 000 000 000	COMMUNITY SERVI CMTY ED CK ACCT PAYABLE	0.00	0.00	0.00	0.00
80 L 000 000 811558 000 000 000	COMMUNITY SERVI AP STAPLES	0.00	0.00	0.00	0.00
80 L 000 000 811610 000 000 000	COMMUNITY SERVI MEDICARE TAX	-403.50	403.50	0.00	0.00
80 L 000 000 811611 000 000 000	COMMUNITY SERVI SOCIAL SECURITY TAX	-1,725.33	1,725.33	0.00	0.00
80 L 000 000 811620 000 000 000	COMMUNITY SERVI RETIREMENT DEDUCTION	-1,286.41	1,286.41	0.00	0.00
80 L 000 000 811628 000 000 000	COMMUNITY SERVI HSA - EMPLOYER CONTRIBUTIONS	0.00	0.00	0.00	0.00
80 L 000 000 811630 000 000 000	COMMUNITY SERVI DENTAL - PPO CONTRIBUTION	0.00	0.00	0.00	0.00
80 L 000 000 811633 000 000 000	COMMUNITY SERVI DISABILITY INSURANCE	0.00	0.00	0.00	0.00
80 L 000 000 811645 000 000 000	COMMUNITY SERVI LIFE INS - EMPLOYER CONTRIBUTI	0.00	0.00	0.00	0.00
80 L 000 000 811815 000 000 000	COMMUNITY SERVI NET EFT PAYABLE	0.00	404,722.96	404,722.96	0.00
80 L 000 000 811820 000 000 000	COMMUNITY SERVI VOUCHERS PAYABLE	-27,951.36	27,951.36	0.00	0.00
80 L 000 000 812000 000 000 000	COMMUNITY SERVI Due To Other Funds	0.00	0.00	0.00	0.00
80 L 000 000 816900 000 000 000	COMMUNITY SERVI DEFER.REV.-SCHL.AGE CARE	-2,636.11	2,636.11	0.00	0.00
80 L 000 000 816901 000 000 000	COMMUNITY SERVI DEFERRED REV.-YOUTH ACTIV.FEES	-7,621.10	7,621.10	0.00	0.00
80 L 000 000 816902 000 000 000	COMMUNITY SERVI DEFER.REV.-ADULT & FAMILY FEES	0.00	0.00	0.00	0.00
80 L 000 000 816903 000 000 000	COMMUNITY SERVI DEFERRED REVENUE-VARIOUS CAMPS	-1,410.00	1,410.00	0.00	0.00
80 L 000 000 816904 000 000 000	COMMUNITY SERVI DEFERRED REVENUE PRESCHOOL FEE	0.00	0.00	0.00	0.00
80 L 000 000 816905 000 000 000	COMMUNITY SERVI DEFERRED REVENUE-OTHER ICE USE	0.00	0.00	0.00	0.00
80 L 000 000 816906 000 000 000	COMMUNITY SERVI Deferred Revenue - Care Corner	0.00	0.00	0.00	0.00
80 L 000 000 816907 000 000 000	COMMUNITY SERVI DEFERRED REVENUE-POOL ACTIVITY	0.00	0.00	0.00	0.00
80 L 000 000 816908 000 000 000	COMMUNITY SERVI DEF.REV.-GFH BUILDING RENTAL	0.00	0.00	0.00	0.00
80 L 000 000 816909 000 000 000	COMMUNITY SERVI DEF.REV.- H.S. HOCKEY	0.00	0.00	0.00	0.00
80 L 000 000 816911 000 000 000	COMMUNITY SERVI DEF.REV.-MEMBERSHIPS	0.00	0.00	0.00	0.00
80 L 000 000 816913 000 000 000	COMMUNITY SERVI DEFERRED REVENUE-GHF CONCESSIO	0.00	0.00	0.00	0.00
80 L 000 000 817101 000 000 000	COMMUNITY SERVI SECURITY PREMIUM PAYABLE	0.00	0.00	0.00	0.00
80 L 000 000 817200 000 000 000	COMMUNITY SERVI DENTAL CLAIMS PAYABLE	0.00	0.00	0.00	0.00
80 Q 000 000 000000 000 000 000	COMMUNITY SERVI	0.00	0.00	0.00	0.00

		Account Level		Beginning	2020-21	2020-21	Ending										
Fd	T	Loc	Obj	Func	Prj	Dept	Job	Fd	T	Loc	Obj	Fu	Description	Balance	FYTD Debits	FYTD Credits	Balance
80	Q	000	000	931000	000	000	000	COMMUNITY SERVI					FUND BALANCE - RESERVED	0.00	0.00	0.00	0.00
80	Q	000	000	931896	000	000	000	COMMUNITY SERVI					TOURNAMENT ACTIVITY	0.00	0.00	0.00	0.00
80	Q	000	000	932000	000	000	000	COMMUNITY SERVI					FUND BALANCE - CASH FLOW	0.00	0.00	0.00	0.00
80	Q	000	000	936120	000	000	000	COMMUNITY SERVI					CONT OBLIG-RESTRICTED FUND BAL	0.00	0.00	0.00	0.00
80	Q	000	000	936320	000	000	000	COMMUNITY SERVI					DEBT SERVICE RETIREMENT	0.00	0.00	0.00	0.00
80	Q	000	000	936500	000	000	000	COMMUNITY SERVI					FOOD SERVICE FUND BALANCE	0.00	0.00	0.00	0.00
80	Q	000	000	936900	000	000	000	COMMUNITY SERVI					FUND BALANCE-RESTRICTED OTHER	-107,921.74	463,156.64	476,101.81	-120,866.91
80	Q	000	000	938900	000	000	000	COMMUNITY SERVI					ASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00
80	Q	000	000	939200	000	000	000	COMMUNITY SERVI					WORKING CAPITAL (CASH FLOW)	0.00	0.00	0.00	0.00
80	Q	000	000	939900	000	000	000	COMMUNITY SERVI					UNASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00
80	-	---	---	-----	---	---	---							0.00	1,875,716.79	1,875,716.79	0.00

Account Level		Beginning	2020-21	2020-21	Ending
Fd T Loc Obj Func	Prj DeptJob Fd T Loc Obj Fu Description	Balance	FYTD Debits	FYTD Credits	Balance
Grand Asset Totals		19,614,900.56	102,347,474.87	102,875,331.82	19,087,043.61
Grand Liability Totals		-8,202,109.82	57,933,853.53	51,818,431.59	-2,086,687.88
Grand Equity Totals		-11,412,790.74	29,072,659.53	34,660,224.52	-17,000,355.73
Grand Totals		0.00	189,353,987.93	189,353,987.93	0.00

Number of Accounts: 223

***** End of report *****

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00035	Music money used toward professional develope	2020-2021	11/09/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Music money used toward professional development since no concerts this school year	10 E 106 417 125000 000 125 000		11/06/2020	0.00	40.00
2		Music money used toward professional development since no concerts this school year	10 E 106 940 125000 000 125 000		11/06/2020	40.00	0.00
TOTALS						40.00	40.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00034	to cover a flex sport standing desk converter	2020-2021	11/09/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover a flex sport standing desk converter adjustable desk riser for Sandra Plisch	10 E 300 342 123000 000 123 000		11/04/2020	0.00	158.24
2		to cover a flex sport standing desk converter adjustable desk riser for Sandra Plisch	10 E 300 440 123000 000 123 000		11/04/2020	158.24	0.00
TOTALS						158.24	158.24

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00033	transfer part of 2019-2020 carry over funds t	2020-2021	11/09/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		transfer part of 2019-2020 carry over funds to purchase decodables/books	10 E 809 310 221300 141 809 000		11/04/2020	0.00	5,000.00
2		transfer part of 2019-2020 carry over funds to purchase decodables/books	10 E 809 470 122000 141 809 000		11/04/2020	5,000.00	0.00
TOTALS						5,000.00	5,000.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00032	Cover D.C. FCCLA DC Everest HS	2020-2021	11/03/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Cover D.C. FCCLA DC Everest HS	10 E 809 440 136000 577 809 000		11/03/2020	0.00	218.25
2		Cover D.C. FCCLA DC Everest HS	10 E 809 420 136000 577 809 000		11/03/2020	218.25	0.00
TOTALS						218.25	218.25

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00031	Cover D.C. FCCLA DC Everest HS	2020-2021	11/03/2020	Web Clone	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Cover D.C. FCCLA DC Everest HS	10 E 809 551 136000 400 809 000		11/03/2020	0.00	218.25
2		Cover D.C. FCCLA DC Everest HS	10 E 809 440 136000 577 809 000		11/03/2020	218.25	0.00
TOTALS						218.25	218.25

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00030	Cover D.C. FCCLA DC Everest HS	2020-2021	11/03/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Cover D.C. FCCLA DC Everest HS	10 E 809 551 136000 400 809 000		11/03/2020	218.25	0.00
2		Cover D.C. FCCLA DC Everest HS	10 E 809 440 136000 577 809 000		11/03/2020	0.00	218.25
TOTALS						218.25	218.25

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00029	to cover Whoosreading technology subscriptio	2020-2021	11/02/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover Whoosreading technology subscription for Leah Fisher	10 E 200 434 122110 000 122 000		11/02/2020	0.00	400.00
2		to cover Whoosreading technology subscription for Leah Fisher	10 E 200 360 122110 000 122 000		11/02/2020	400.00	0.00
TOTALS						400.00	400.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00028	to cover a monitor for Sandra Plisch	2020-2021	11/01/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover a monitor for Sandra Plisch	10 E 300 342 123000 000 123 000		10/30/2020	0.00	84.03
2		to cover a monitor for Sandra Plisch	10 E 300 481 123000 000 123 000		10/30/2020	84.03	0.00
TOTALS						84.03	84.03

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00027	to cover equipment rental	2020-2021	10/30/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover equipment rental	10 E 300 571 122600 000 125 000		10/30/2020	0.00	500.00
2		to cover equipment rental	10 E 300 325 122600 000 125 000		10/30/2020	500.00	0.00
TOTALS						500.00	500.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00026	to cover monitor for Jennifer Kindlarski	2020-2021	10/30/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover monitor for Jennifer Kindlarski	10 E 300 415 123000 000 123 000		10/30/2020	0.00	62.69
2		to cover monitor for Jennifer Kindlarski	10 E 300 481 123000 000 123 000		10/30/2020	62.69	0.00
TOTALS						62.69	62.69

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00025	to cover an Ultra Sonic Cleaner for band Joe	2020-2021	10/29/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover an Ultra Sonic Cleaner for band Joe F	10 E 400 341 256742 000 125 000		10/29/2020	0.00	1,700.00
2		to cover an Ultra Sonic Cleaner for band Joe F	10 E 400 310 125002 000 125 000		10/29/2020	1,700.00	0.00
TOTALS						1,700.00	1,700.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00024	transfer to align with DPI Title 3 budget	2020-2021	10/29/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		transfer to align with DPI Title 3 budget	10 E 809 212 221300 391 809 207		10/28/2020	0.00	27.00
2		transfer to align with DPI Title 3 budget	10 E 809 140 221300 391 809 207		10/28/2020	600.00	0.00
3		transfer to align with DPI Title 3 budget	10 E 809 222 221300 391 809 207		10/28/2020	46.00	0.00
4		transfer to align with DPI Title 3 budget	10 E 809 310 219000 391 809 000		10/28/2020	0.00	16,631.00
5		transfer to align with DPI Title 3 budget	10 E 809 310 221300 391 809 000		10/28/2020	0.00	11,593.00
6		transfer to align with DPI Title 3 budget	10 E 809 341 256770 391 809 000		10/28/2020	1,372.00	0.00
7		transfer to align with DPI Title 3 budget	10 E 809 342 171000 391 809 000		10/28/2020	0.00	2,500.00
8		transfer to align with DPI Title 3 budget	10 E 809 360 171000 391 809 000		10/28/2020	21,083.00	0.00
9		transfer to align with DPI Title 3 budget	10 E 809 411 171000 391 809 000		10/28/2020	0.00	200.00
10		transfer to align with DPI Title 3 budget	10 E 809 415 219000 391 809 000		10/28/2020	0.00	2,450.00
11		transfer to align with DPI Title 3 budget	10 E 809 490 221400 391 809 000		10/28/2020	0.00	600.00
12		transfer to align with DPI Title 3 budget	10 E 809 362 221300 391 809 000		10/28/2020	800.00	0.00
13		transfer to align with DPI Title 3 budget	10 E 809 411 219000 391 809 000		10/28/2020	1,050.00	0.00
14		transfer to align with DPI Title 3 budget	10 E 809 415 171000 391 809 000		10/28/2020	1,550.00	0.00
15		transfer to align with DPI Title 3 budget	10 E 809 470 171000 391 809 000		10/28/2020	7,500.00	0.00
TOTALS						34,001.00	34,001.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00023	Tr for Raz-Kids Reading Program	2020-2021	10/28/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Tr from paper acct to info technology acct	10 E 108 417 110000 000 241 000		10/28/2020	0.00	385.00
2		Tr from paper acct to info technology acct	10 E 108 360 110000 000 241 000		10/28/2020	385.00	0.00
TOTALS						385.00	385.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00022	Library Supplies	2020-2021	10/27/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Library Supplies	10 E 400 440 222200 000 220 000		10/27/2020	0.00	1,800.00
2		Library Supplies	10 E 400 411 222200 000 220 000		10/27/2020	1,800.00	0.00
TOTALS						1,800.00	1,800.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00021	EVA Transfer for Postage	2020-2021	10/27/2020	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		EVA Transfer for Postage	10 E 201 353 110000 000 809 000		10/27/2020	100.00	0.00
2		EVA Transfer for Postage	10 E 201 411 110000 000 809 000		10/27/2020	0.00	100.00
TOTALS						100.00	100.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00020	Summer Food Supply Transfer	2020-2021	10/27/2020	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Summer Food Supply Transfer	50 E 834 411 257000 586 257 000		10/27/2020	73,796.79	0.00
2		Summer Food Supply Transfer	50 E 834 411 257000 547 257 000		10/27/2020	0.00	73,796.79
TOTALS						73,796.79	73,796.79

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00019	Per Craig Braunel request transfer from Trave	2020-2021	10/27/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Per Craig Braunel request transfer from Travel Acct 342 to Supplies Acct 411	10 E 200 342 222200 000 220 000		10/27/2020	0.00	500.00
2		Per Craig Braunel request transfer from Travel Acct 342 to Supplies Acct 411	10 E 200 411 222200 000 220 000		10/27/2020	500.00	0.00
TOTALS						500.00	500.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00018	Social Work/Fuel Ed Transfer	2020-2021	10/27/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Social Work/Fuel Ed Transfer	10 E 809 100 212200 000 809 205		10/26/2020	0.00	24,873.00
2		Social Work/Fuel Ed Transfer	10 E 809 212 212200 000 809 205		10/26/2020	0.00	1,679.00
3		Social Work/Fuel Ed Transfer	10 E 809 222 212200 000 809 205		10/26/2020	0.00	1,887.00
4		Social Work/Fuel Ed Transfer	10 E 201 371 431000 000 809 000		10/26/2020	28,439.00	0.00
TOTALS						28,439.00	28,439.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00017	Virtual Fuel Education Cost	2020-2021	10/23/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Virtual Fuel Education Cost	10 E 809 846 411000 000 809 000		10/23/2020	0.00	189,157.00
2		Virtual Fuel Education Cost	10 E 201 371 431000 000 809 000		10/23/2020	189,157.00	0.00
TOTALS						189,157.00	189,157.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00016	Cover part of Identifix Direct Hit Educationa	2020-2021	10/23/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Cover part of Identifix Direct Hit Educational Subscription	10 E 809 439 136000 400 809 000		10/23/2020	418.00	0.00
2		Cover part of Identifix Direct Hit Educational Subscription	10 E 809 440 136000 400 809 000		10/23/2020	0.00	418.00
TOTALS						418.00	418.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00015	Cover Virtual 93rd Annual FFA Convention - Gl	2020-2021	10/23/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Cover Virtual 93rd Annual FFA Convention - Glynn	10 E 400 341 256770 000 131 000		10/23/2020	0.00	200.00
2		Cover Virtual 93rd Annual FFA Convention - Glynn	10 E 400 940 131000 000 131 000		10/23/2020	200.00	0.00
TOTALS						200.00	200.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00014	to cover the Midwest Clinic for Alyson Evans	2020-2021	10/23/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover the Midwest Clinic for Alyson Evans	10 E 200 473 125003 000 125 000		10/22/2020	0.00	75.00
2		to cover the Midwest Clinic for Alyson Evans	10 E 200 342 125003 000 125 000		10/22/2020	75.00	0.00
TOTALS						75.00	75.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00013	to cover the week for Len Fike	2020-2021	10/23/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover the week for Len Fike	10 E 400 481 122435 000 122 000		10/22/2020	0.00	59.00
2		to cover the week for Len Fike	10 E 400 434 122435 000 122 000		10/22/2020	59.00	0.00
TOTALS						59.00	59.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00012	funds to cover print materials to use as reso	2020-2021	10/23/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		funds to cover print materials to use as resources for students	10 E 400 490 213200 000 213 000		10/21/2020	0.00	300.00
2		funds to cover print materials to use as resources for students	10 E 400 440 213200 000 213 000		10/21/2020	300.00	0.00
TOTALS						300.00	300.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00011	Grammarly for Superintendent for one quarter	2020-2021	10/23/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Grammarly for Superintendent for one quarter charged wrong account	10 E 810 480 232000 000 232 000		10/12/2020	0.00	59.95
2		Grammarly for Superintendent for one quarter charged wrong account	10 E 810 481 232000 000 232 000		10/12/2020	59.95	0.00
TOTALS						59.95	59.95

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00008	to cover negative balance	2020-2021	10/23/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover negative balance	10 E 200 411 127000 000 127 000		10/01/2020	0.00	26.08
2		to cover negative balance	10 E 200 417 127000 000 127 000		10/01/2020	26.08	0.00
TOTALS						26.08	26.08

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
20-00007	to cover staples order and fix negative balan	2020-2021	10/23/2020	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover staples order and fix negative balance	10 E 400 411 123000 000 123 000		10/01/2020	0.00	41.66
2		to cover staples order and fix negative balance	10 E 400 417 123000 000 123 000		10/01/2020	41.66	0.00
TOTALS						41.66	41.66



Book	Policy Manual
Section	Second Reading by Board
Title	QUORUM
Code	po0162
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020

0162 - **QUORUM**

Four (4) members present at a meeting shall constitute a quorum, and no business shall be conducted in the absence of a quorum. Whenever the Board has one (1) or more vacancies, the quorum during that time shall be a majority of the members on the Board. No Board business shall be conducted in the absence of a quorum.

Two (2) forms of a quorum should be avoided.

- **"Negative Quorum"** – A gathering of less than one-half (1/2) of the members of the Board may be a meeting if that group possesses the power to defeat action taken by the School Board.
- **"Walking Quorum"** – Less than one-half (1/2) of the members of the Board gathered together may constitute a meeting if it is one (1) of a series of meetings through which agreement on an issue is reached. A series of e-mail messages, phone calls or other communications between Board members could be a "meeting" or "walking quorum" because, while the Board members have not physically convened, they can effectively communicate and exercise the authority otherwise vested in the Board.

© Neola ~~2020~~¹²

Last Modified by Ellen Suckow on October 23, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	SPECIAL MEETINGS
Code	po0164.2
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Prior Revised Dates	9/1/2020, 5/20/2020

0164.2 - SPECIAL MEETINGS

Special meetings of the Board may be called by the President or by the written request of a majority of the members of the Board provided there is compliance with the notice provision of these Bylaws and State law.

The School District Clerk or, in the School District Clerk's absence, the President shall fix a reasonable date, time, and place for the meeting. The School District Clerk or, in the School District Clerk's absence, the President shall notify each Board member of the date, time, and place of the meeting, in a manner likely to give the Board member notice of the meeting, at least twenty-four (24) hours before the meeting. If the School District Clerk or, in the School District Clerk's absence, the President determines that providing notice at least twenty-four (24) hours before a special Board meeting is, for good cause, shown by the School District Clerk or President, impossible or impractical, the School District Clerk or President may notify each Board member of the date, time, and place of the meeting less than twenty-four (24) hours, but not less than two (2) hours, before the meeting. ~~Said notice shall state the date, time, place, and subject matter of such special meeting, as well as the name and address of the District.~~ A notice of any special meeting shall be posted at least twenty-four (24) hours before said special meeting at the District board office and such other places as the Board may determine unless for good cause such notice is impossible or impracticable, but in no case may the notice be less than two (2) hours in advance of the meeting.

~~A copy of said notice shall be given to each Board member in a manner likely to give the Board member notice at least twenty-four (24) hours prior to the meeting.~~ A special meeting may be held without prior notice, if all Board members are present and consent, or if each member consents in writing even if s/he does not attend, provided appropriate notice is provided as defined under Chapter 19 of Wis. Stats.

The Superintendent and those administrators directed by the Superintendent shall attend all meetings, when feasible. Administrative participation shall be by professional counsel, guidance, and recommendation - as distinct from deliberation, debate, and voting of Board members.

~~Revised 1/25/17~~
 © Neola 2020 ~~& DCE~~

Legal	19.84(3), Wis. Stats. 120.11(2), Wis. Stats., 120.43(2), Wis. Stats.
-------	---

Last Modified by Ellen Suckow on October 23, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	AGENDA
Code	po0166
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Prior Revised Dates	5/20/2020

0166 - **AGENDA**

The Superintendent shall prepare and submit to each Board member an agenda prior to each regular meeting and each special meeting, unless otherwise directed by the Board. The agenda shall list the various matters to come before the Board and shall serve as a guide for the order of procedure for the meeting. Individual Board members may include items on the agenda upon the concurrence of the Board President. The Superintendent and the President of the Board should meet prior to the Board meeting to discuss the contents of the agenda. The level of specificity of the description of subject matter for discussion shall be determined considering the following: 1) the time and effort required to provide detailed notice; 2) the level of public interest in the particular subject; and, 3) whether the meeting will involve routine or novel issues.

The agenda of the regular monthly meeting or special meetings shall be accompanied by a report from the Superintendent on information relating to the District with such recommendations as s/he shall make.

Each agenda may contain the following statement:

"This meeting is a meeting of the School Board in public for the purpose of conducting the School District's business and is not to be considered a public ~~hearing~~~~community meeting~~. There ~~may be~~ a time for public ~~comment~~~~participation~~ during the meeting as indicated in the agenda."

The agenda for each regular meeting shall be delivered electronically or in person, to each Board member so as to provide proper time for the member to study the agenda. Generally, the agenda and supporting materials should be available, mailed, or delivered no later than two (2) days prior to the meeting, or delivered so as to provide time for the study of the agenda and supporting materials by the member. The agenda and supporting materials for a special meeting shall be delivered at least twenty-four (24) hours before the meeting.

The Board shall transact business according to the agenda prepared by the Superintendent and provided to all Board members in advance of the meeting. The order of business may be altered at any meeting by a majority vote of the members present.

The following shall be the order of business:

- A. Call to order by the President
- B. Roll call/Verbal notification of closed session of the Board, if applicable.
- C. Pledge of Allegiance to the Flag
- D. Approval of Agenda

- E. ~~Public Comment~~~~Hearing of delegations~~ in person or via email, if the meeting is virtual
- F. Consent Agenda – A grouping on the agenda for those items which do not require discussion or explanation as to the ⁵⁰ reason for action. All items on consent agenda will be acted upon under a single motion. (Such agenda may include minutes, treasurer’s report and bill listing, employment of personnel, second reading on policies, and items selected by the Superintendent and school board president.) Any item may be removed from the consent agenda prior to the motion and second to approve. All items removed from consent agenda will be considered separately.
- G. Reports/considerations
- H. Unfinished business
- I. New business
- J. Petitions and communications
- K. Calendar of future committee and board meetings
- L. Adjournment
- M. Executive session – If required and if approved by roll call vote of the members of the Board.
- N. Reconvene in Open Session
- O. Adjournment

If the Board wishes to discuss items that were not posted at least twenty-four (24) hours prior to the meeting, the Board must:
1) post a separate notice of the item(s) no less than two (2) hours prior to the meeting; and 2) show good cause why posting the item at least twenty-four (24) hours prior to the meeting was impossible or impractical.

~~Revised 1/25/17~~

~~Revised 9/25/17~~

© Neola ~~2020~~17

Legal

19.84(3) Wis. Stats

Last Modified by Ellen Suckow on October 23, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	PUBLIC COMMENT AT BOARD MEETINGS
Code	po0167.3
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Prior Revised Dates	5/20/2020

0167.3 - **PUBLIC COMMENT PARTICIPATION AT BOARD MEETINGS**

The ~~School~~Board recognizes the value of public comment on educational issues and the importance of allowing members of the public to express themselves on District matters.

Such requests shall be subject to the approval of the Superintendent and the Board President.

Public Comment-Participation Section of the Meeting

To permit fair and orderly public expression, the Board ~~may~~shall provide a period for public ~~comment~~participation at ~~any~~every regular meeting of the Board and publish rules to govern such ~~comment~~participation in Board meetings.

If a meeting is held virtually, public comment will only be accepted via email to esuckow@dce.k12.wi.us ~~up to one (1) hour~~ ~~twenty-four (24) hours~~ prior to the posted meeting with the email title "Public Comment". Name and address need to be included in the body of the email. Where applicable, the guidelines below still apply.

The presiding officer of each Board meeting at which public ~~comment~~participation is permitted shall administer the rules of the Board for its conduct.

The presiding officer shall be guided by the following rules:

- A. Public ~~comment~~participation shall be permitted as indicated on the order of business at the discretion of the presiding officer.
- B. Attendees must register their intention to ~~comment~~participate in the public portion of the meeting upon their physical arrival at the meeting.
- C. Participants must be recognized by the presiding officer and will be requested to preface their comments by an announcement of their name; address; and group affiliation, if and when appropriate.
- D. Each statement made by a participant shall be limited to three (3) minutes duration.
- E. Participants shall direct all comments to the Board and not to staff or other participants.
- F. Participants shall address only topics within the legitimate jurisdiction of the School Board.
- G. All statements shall be directed to the presiding officer; no person may address or question Board members individually.

H. The presiding officer may:

52

1. interrupt, warn, or terminate a participant's statement when the statement is too lengthy, personally directed, abusive, obscene, or irrelevant;
 2. request any individual to leave the meeting when that person does not observe reasonable decorum;
 3. request the assistance of law enforcement officers in the removal of a disorderly person when that person's conduct interferes with the orderly progress of the meeting;
 4. call for a recess or an adjournment to another time when the lack of public decorum so interferes with the orderly conduct of the meeting as to warrant such action;
 5. waive these rules with the approval of the Board when necessary for the protection of privacy or the administration of the Board's business.
- I. The portion of the meeting during which the comment~~participation~~ of the public is invited shall be limited to thirty (30) minutes, unless extended by a vote of the Board.
- J. Recording, filming, or photographing the Board's open meetings is permitted. Recording, filming, or photographing the Board's closed session is only permitted pursuant to Bylaw 0167.2 – Closed Session. The person operating the equipment should contact the Superintendent prior to the Board meeting to review possible placement of the equipment, and must agree to abide by the following conditions:
1. No obstructions are created between the Board and audience.
 2. No interviews are conducted in the meeting room while the Board is in session.
 3. No commentary, adjustment of equipment, or positioning of operators is made that would distract either the Board or members of the audience or otherwise disrupt the meeting while the Board is in session.

~~Revised 12/18/19~~

© Neola 2020~~16~~

Legal 19.90, Wis. Stats.

Last Modified by Ellen Suckow on October 23, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	E-MAIL - PUBLIC RECORDS
Code	po0167.6
Status	Second Reading
Adopted	May 25, 2016
Last Revised	September 16, 2020
Prior Revised Dates	1/25/2017

0167.6 - **E-MAIL - PUBLIC RECORDS**

There should be no expectation of privacy for any messages sent by e-mail. All e-mail messages sent or received by any member of the Board in the course of conducting the business of the Board, ~~including not using the District provided~~ e-mail addresses ~~not supplied by the District~~, shall be provided to the District's Records Custodian or the Superintendent for preservation. Such records may be subject to disclosure under the Public Records law.

The Superintendent in consultation with the District Records Custodian shall devise and develop procedures pertaining to e-mail communications and public records. The custodian shall do the following:

- A. develop procedures for collecting, archiving and cataloguing Board e-mail communications
- B. develop procedures for reproducing Board e-mail communications to comply with a request under the Public Records law
- C. promptly disseminate the procedures for collecting, archiving and cataloguing Board member e-mail communications to each Board member

Board members are required to provide to the Records Custodian all e-mail communications, when sent or received on an e-mail address other than the District provided e-mail address, using the procedure developed by the Superintendent and Records Custodian without regard to whether the Board member believes the communication is subject to disclosure under the Public Records Act.

Prior to implementation of a procedure for collection of e-mail, all such communications of the Board members must be copied to the Custodian or Superintendent.

Board members shall utilize e-mail communication only as described in Bylaw 0167.5.

Each Board member, as an elected official is independently required by law to comply with public records requests for e-mail communications sent or received on the Board member's personal e-mail account, which involves District business.

© Neola ~~2020~~**16**

Last Modified by Ellen Suckow on September 18, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	CONFLICT OF INTEREST
Code	po1130
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020

1130 - CONFLICT OF INTEREST ~~—PRIVATE PRACTICE~~

The maintenance of unusually high standards of honesty, integrity, impartiality, and professional conduct by Board members and the District's administrative employees, officers, and agents ~~School District employees~~ is essential to ensure the proper performance of school business as well as to earn and keep public confidence in the School District.

~~To accomplish this, the School Board has adopted the following guidelines to assure that conflicts of interest do not occur. These are not intended to be all inclusive, nor to substitute for good judgment on the part of all employees. Employees are expected to perform their duties in a manner free from conflict of interest consistent with 19.59, Wis. Stats.~~

For these reasons, the Board adopts the following guidelines to assure that conflicts of interest do not occur. These guidelines apply to all administrative employees, officers, and agents, including members of the Board. These guidelines are not intended to be all inclusive, nor to substitute for good judgment on the part of all administrative employees, officers, and agents. Administrative employees are expected to perform their duties in a manner free from an actual conflict of interest or from situations that create the appearance of a conflict of interest, in a manner consistent with 19.59, Wis. Stats. The Board's interest in enforcing this policy is to assure that the decisions and actions of public employees retain the public's trust. Therefore, even a conflict relationship that can be viewed as beneficial to the District or that was intended to be beneficial to the District, may still be a violation of this policy.

1. No administrative employee, officer, or agent shall engage in or have a financial or other interest, directly or indirectly, in any activity that conflicts or raises a reasonable question of conflict with his/her duties and responsibilities in the school system. This includes not only those interests that violate state criminal law, which typically requires at least \$15,000 in financial interest, but also lesser valued conflicts that nonetheless create the appearance of using one's public position to secure a private benefit.
2. Administrative employees, officers, and agents shall not engage in business, private practice of their profession, the rendering of services, or the sale of goods of any type where advantage is taken of any professional relationship they may have with any student, client, or parents of such students or clients in the course of their employment or professional relationship with the School District.
3. ~~No employee shall engage in or have a financial interest, directly or indirectly, in any activity that conflicts or raises a reasonable question of conflict with his/her duties and responsibilities in the school system.~~
4. ~~Employees shall not engage in business, private practice of their profession, the rendering of services, or the sale of goods of any type where advantage is taken of any professional relationship they may have with any student, client, or parents of such students or clients in the course of their employment with the School District.~~

Included, by way of illustration rather than limitation are the following:

1. the provision of any private lessons or services for a fee
 2. soliciting on school premises or under circumstances which are coercive for the private sale of goods ~~or~~ services to students or other employees.
 3. the use, sale, or improper divulging of any privileged information about a student or client gained in the course of the employee's employment or through his/her access to School District records
 4. the referral of any student or client for lessons or services to any private business or professional practitioner if there is any expectation of reciprocal referrals, sharing of fees, or other remuneration for such referrals
 5. the requirement of students or clients to purchase any private goods or services provided by an employee or any business or professional practitioner with whom any employee has a financial relationship, as a condition of receiving any grades, credits, promotions, approvals, or recommendations
5. ~~Employees shall not make use of materials, equipment, or facilities of the School District in private practice. Examples would be the use of facilities before, during, or after regular business hours for service to private practice clients, or the checking out of items from an instructional materials center for private practice.~~
6. ~~Should exceptions to this policy be necessary in order to provide mandatory services to students or clients of the School District, all such exceptions will be made known to the employee's supervisor and will be disclosed to the Superintendent before entering into any private relationship.~~

C. Should exceptions to this policy be necessary in order to provide mandatory services to students or clients of the School District, all such exceptions will be made known to the administrative employee's supervisor and will be disclosed to the District Administrator before entering into any private relationship.

D. Administrative employees, officers, and agents shall not make use of materials, equipment, or facilities of the School District for their own personal financial gain or business interest. Examples would be the use of facilities before, during, or after regular business hours for service to private practice clients, or the checking out of items from an instructional materials center for private practice.

E. Administrative employees, officers, and agents cannot participate in the selection, award, or administration of a contract supported by a Federal grant/award if s/he has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer or agent, any member of his/her immediate family, his/her partner, or an organization which employs or is about to employ any of the parties described in this section, has a financial or other interest in, or a tangible personal benefit from, a firm considered for a contract.

Administrative employees, officers, and agents cannot solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.

F. To the extent that the School District has a parent, affiliate or subsidiary organization that is not a State, local government or Indian tribe, the School District may not conduct a procurement action involving the parent, affiliate or subsidiary organization if the School District is unable, or appears to be unable, to be impartial.

G. Administrative employees, officers, and agents must disclose any potential conflict of interest which may lead to a violation of this policy to the School District. Upon discovery of any potential conflict of interest, the School District will disclose, in writing, the potential conflict of interest to the appropriate Federal awarding agency or, if applicable, the pass-through entity.

H. The District will also disclose, in a timely manner, all violations of Federal criminal law involving fraud, bribery or gratuity that affect a Federal award to the appropriate Federal awarding agency or, if applicable, the pass-through entity.

In the event that, within the course of administering a Federally funded grant program or service to the District, an administrative employee identifies a conflict of interest, a potential conflict of interest, or that the appearance of a conflict of interest may arise in the course of administering the Federal grant funds, the administrative employee must immediately notify either the Federal agency administering the grant in a manner consistent with that particular agency's rules on conflict of interests, or the District employee directly responsible for grant compliance. Such notice shall be provided at the earliest possible time.

It is a violation of this policy to take action or to refrain from taking action, or for an administrative employee to otherwise use his/her public position to obtain a financial gain or anything of substantial value for himself/herself or

his/her immediate family, as defined in 19.42(7), Wis. Stats.

© Neola 2020

Legal

7 C.F.R. 3016.36(b)(3) and 7 C.F.R. 3019.42

2 C.F.R. 200.12, 2 C.F.R. 200.113, 2 C.F.R. 200.318

19.59, 19.42(7), 946.13, Wis. Stats.

Last Modified by Ellen Suckow on October 23, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	EMPLOYMENT OF THE SUPERINTENDENT
Code	po1220
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020

1220 - EMPLOYMENT OF THE SUPERINTENDENT

The ~~School~~Board vests the primary responsibility for administration of this District in the Superintendent of Schools. The appointment of that officer is, therefore, one of the most important functions the Board can perform.

Whenever the position of Superintendent shall be vacant, the Board shall appoint a Superintendent of Schools as chief executive officer and fix his/her salary and term of office which shall be no more than two (2) years. However, a contract for a term of two (2) years may provide for one or more extensions of one (1) year each, consistent with 118.24(1) Wis. Stats.

The Board shall actively seek the best qualified and most capable candidate for the position of Superintendent.

Recruitment procedures may be prepared in advance of the search.

Consideration of all applicants will be given fairly without discrimination on the basis of race, color, gender, age, religion, ethnic background, disability, or other condition unrelated to the position of Superintendent.

No person may be employed as Superintendent of this District unless s/he has the proper Wisconsin certification or has applied for certification as a ~~S~~uperintendent in Wisconsin and has signed an employment contract with the Board. If certification has been applied for, receipt is to be timely.

No person may be employed as Superintendent of this District unless s/he has signed an employment contract with the Board. Such contract shall include:

- A. the term for which employment is contracted, including beginning and ending dates;
- B. the salary which the Superintendent shall be paid and the intervals at which s/he shall be paid;
- C. the benefits to which s/he is entitled;
- D. such other matters as may be necessary to a full and complete understanding of the employment contract.

Any candidate's intentional misstatement of fact material to his/her qualification for employment or the determination of his/her salary shall be considered by this Board to constitute grounds for his/her dismissal.

The person selected for the position of Superintendent, if not already an employee of the District, shall be required to undergo a physical examination, including a tuberculosis screening questionnaire, subject to further tests, in order to determine the physical capacity to perform assigned duties. Such examinations shall be done in accordance with the District guidelines and applicable law. The cost of the examination shall be borne by the District. ~~may be required to undergo a physical examination reasonably related to the duties s/he will be required to perform, the cost of which shall be borne by the District.~~

The Superintendent will be notified of the results of the medical examination upon receipt. The reports of such examination, and any documents acquired containing genetic information, will be maintained in a separate confidential personnel medical file in accordance with the Americans with Disabilities Act and the Genetic Information Nondiscrimination Act (GINA).

© Neola 2020~~13~~

Legal 118.24, Wis. Stats.
 29 C.F.R. Part 1635
 42 U.S.C. 12101 et seq., Americans with Disabilities Act of 1990
 42 U.S.C. 2000ff et seq., The Genetic Information Nondiscrimination Act

Last Modified by Ellen Suckow on October 23, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	INCAPACITY OF THE SUPERINTENDENT
Code	po1260
Status	Second Reading

1260 - **INCAPACITY OF THE SUPERINTENDENT**

It is the duty of the Board to appoint an interim Superintendent by a majority vote of the Board upon a determination that the Superintendent is incapacitated in such a manner that s/he is unable to perform the duties of his/her office.

The Board shall fix the compensation of the interim Superintendent who shall serve, pending further determination of the Superintendent's ability to perform assigned duties and functions, or until the Superintendent's employment ends and a new Superintendent assumes office. S/He shall perform all of the duties and functions of the Superintendent, and may be removed at any time using the procedures set forth in Policy 3140 - Non-Renewal, Resignation, and Termination.

The Board will exercise its authority under law to determine the incapacity of the Superintendent and to place him/her on leave for a physical or mental condition that affects the Superintendent's ability to perform assigned duties in conformance with the law. The Board may require that the Superintendent submit to an appropriate examination by a healthcare provider of the Superintendent's choice, a healthcare provider designated and compensated by the District, or both.

The Superintendent will be required to execute a release that complies with the requirements of the Health Insurance Portability and Accountability Act (HIPAA) in order to allow the report of the medical examination to be released to the Board and to allow the Board to speak to the health care provider who conducted the medical examination if clarification is needed. Refusal to submit to an appropriate examination or to execute the HIPAA release will be grounds for disciplinary action, up to and including termination.

If the Board determines that the Superintendent is unable to perform the duties of his/her office, s/he may:

- A. at his/her request, be placed on sick leave, with pay, not to exceed the amount of his/her accumulated, but unused, sick leave and any advancement of such sick leave which may be authorized by Board policy;
- B. at the request of the Board be placed on sick leave with such pay to which s/he may be entitled or which may be authorized by Board policy;
- C. at his/her request, be placed on a leave without pay.

As required by Federal law and regulation and Board Policy 1422.02 - Nondiscrimination Based on Genetic Information of the Employee, the Board shall direct the provider designated by the Board to conduct the examination not to collect genetic information or provide any genetic information, including the individual's family medical history, in the report of the medical examination.

Pursuant to State law and in accordance with the Americans with Disabilities Act, as amended (ADA) and the Genetic Information Nondiscrimination Act (GINA), the results of any such examination shall be treated as a confidential medical record and will be exempt from release, except as provided by law. If the District inadvertently receives genetic information about an individual who is required to submit to an appropriate examination from the medical provider it shall be treated as a confidential medical record as required by the ADA.

If, as a result of his/her such examination, the Superintendent is found to be unable to perform assigned duties, the Superintendent may be placed on a leave of absence until such time as the Superintendent is able to return to the performance

of the position or other action is taken.

Should the Superintendent refuse to submit to an examination such action constitutes insubordination.

60

The Superintendent may designate any period of leave under this policy as qualifying leave under State and/or Federal FMLA leave entitlement consistent with Policy 1630.01 as provided by law.

The foregoing leave shall not extend beyond the contract of the Superintendent.

The Superintendent shall, upon request to the President of the Board, be returned to active duty status, unless the Board denies the request within ten (10) days of receipt of the request. The Board may require the Superintendent to establish to its satisfaction that s/he is capable of resuming such duties on a full-time basis.

The Board may demand that the Superintendent return to active service, and upon medical documentation that the Superintendent is able to resume his/her duties.

© Neola 2020

Last Modified by Ellen Suckow on October 23, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	UNREQUESTED LEAVES OF ABSENCE/FITNESS FOR DUTY
Code	po1461
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Prior Revised Dates	2/22/2017

1461 - UNREQUESTED LEAVES OF ABSENCE/FITNESS FOR DUTY

It is the policy of the ~~School~~ Board to protect the students and employees of this District from the effects of contagious diseases and other circumstances that render school administrators unable to perform their duties.

The Board authorizes the Superintendent to place an administrator on leave for physical or mental condition that affects the employee's ability to perform assigned duties in conformance with the law.

The Superintendent ~~may~~ shall require that the administrator submit to an appropriate examination by a healthcare provider of the administrator's choice, a health care provider designated by the District, or both. ~~designated by the Board and compensated by the District.~~

~~Where the healthcare provider designated by the Superintendent disagrees with a healthcare provider designated by the administrator, the two (2) healthcare providers shall agree in good faith on a third impartial healthcare provider who shall examine the administrator and whose medical opinion shall be conclusive and binding on the issue of medical capacity to perform assigned duties. The expenses of a third examination shall be borne by the District.~~

The employee will be required to execute a release that complies with the requirements of the Health Insurance Portability and Accountability Act (HIPAA) in order to allow the report of the medical examination to be released to the Board/Superintendent and to allow the Superintendent to speak to the health care provider who conducted the medical examination in order to get clarification. Refusal of the administrator to submit to an appropriate examination requested by the Superintendent or to execute the HIPAA release will be grounds for disciplinary action, up to and including termination.

As required by Federal law and regulation and Board Policy 1422.02, the Superintendent shall direct the provider designated by the District to conduct the examination not to collect genetic information or provide any genetic information, including the individual's family medical history, in the report of the medical examination.

Pursuant to State law and in accordance with the Americans with Disabilities Act, as amended (ADA) and the Genetic Information Nondiscrimination Act (GINA), the results of any such examination shall be treated as a confidential medical record and will be exempt from release, except as provided by law. If the District inadvertently receives genetic information about an individual who is required to submit to an appropriate examination from the medical provider it shall be treated as a confidential medical record as required by the ADA.

If, as a result of his/her such examination, the administrator is found to be unable to perform assigned duties, the administrator shall be placed on leave of absence pending further determination of ability to perform duties, including evaluation of any reasonable accommodations in the event of the existence of a disability. ~~with such compensation to which s/he is entitled until proof of recovery, satisfactory to the Superintendent, is furnished.~~

The Superintendent may designate any period of leave under this policy as qualifying leave under State and/or Federal FMLA leave entitlement consistent with Policy 3430.01 as provided by law.

In the event the Superintendent is the administrator subject to this policy, the Board shall direct the appropriate actions pursuant to this policy.

-

© Neola ~~2020~~¹⁸

Legal 29 C.F.R., Part 1630
 29 C.F.R. Part 1635
 42 U.S.C. 12101 et seq., Americans with Disabilities Act of 1990, as amended
 42 U.S.C. 2000ff et seq., The Genetic Information Nondiscrimination Act
 111.32, et. seq., the Wisconsin Fair Employment Act

Last Modified by Ellen Suckow on October 23, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	PRIVACY PROTECTIONS OF SELF-FUNDED GROUP HEALTH PLANS
Code	po1619.01
Status	Second Reading
Adopted	March 22, 2017
Last Revised	October 21, 2020

1619.01 - **PRIVACY PROTECTIONS OF SELF-FUNDED GROUP HEALTH PLANS**

The Board ~~of Education~~ provides coverage to eligible employees under self-funded group health plans. The Board has established the following self-funded group health plans:

- A. Dental Plan
- B. Employee Assistance Plan
- C. [Vision](#)
- D. [Long-Term Care Plan \(not long-term disability\).](#)
- E. [Health Flexible Spending accounts \(FSA\).](#)
- F. [Limited Purpose Flexible Spending accounts \(LPFSA\).](#)

The Board acknowledges that these group health plans are required to comply with the Health Insurance Portability and Accountability Act (HIPAA) Privacy Rule. Certain health information maintained by these group health plans is afforded significant protection by this Federal law.

The Board hereby appoints the Human Resources Director to serve as the Privacy Official of the group health plans. The Privacy Official shall develop, propose to the Board, and implement policies and procedures for the group health plan(s) relating to the use and disclosure of Protected Health Information. The Privacy Official shall verify that the policies and procedures are current and comply with Federal law.

The Board also acknowledges that the HIPAA Security Rule requires the group health plans to implement various security measures with respect to electronic protected health information. The Board hereby appoints the Human Resources Director to serve as the Security Official of the group health plans.

The Board's Security Official shall conduct a risk analysis and develop, propose to the Board, and implement internal policies and procedures for the group health plan(s) relating to the security of electronic protected health information, if applicable. The Security Official shall verify that the policies and procedures are current and comply with Federal law.

The Board delegates authority to the Privacy Official and/or the Security Official to undertake such other actions as provided by the HIPAA administrative procedures in effect from time to time. The Privacy Official and/or Security Official shall report his/her progress to the Board.

The Department of Health and Human Services (HHS) has the authority to impose civil monetary penalties upon Covered Entities. HHS has not historically imposed these penalties directly upon individuals. Notwithstanding the foregoing, the Board

agrees to indemnify and hold harmless the Privacy Official and the Security Official in connection with the performance of their delegated duties for the group health plans except to the extent that any liability is imposed as the result of intentional misconduct or gross negligence by the Privacy Official and/or Security Official as defined by law. 64

The group health plans administrator(s) shall provide timely notifications of breaches of unsecured protected health information in accordance with the Health Information Technology for Economic and Clinical Health (HITECH) Act and Accompanying regulations.

The Board reserves the right to revoke any or all appointments set forth in this policy at any time for any reason.

© Neola 2020~~16~~

Legal

- 20 U.S.C. 1232g
- 29 C.F.R. Part 1635
- 42 U.S.C. 2000ff et seq., The Genetic Information Nondiscrimination Act
- 45 C.F.R. 160.102(a), 164.530, 164.530(a), 164.530(i), 164.308, 164.308(a)(2)
- 42 U.S.C. 1320d-5 et seq.

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	CURRICULUM DEVELOPMENT
Code	po2210
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020

2210 - CURRICULUM DEVELOPMENT

The ~~School~~ Board recognizes its responsibility for the quality of the educational program of the schools. To this end, the curriculum shall be developed, evaluated, and adopted on a continuing basis and in accordance with a plan for curriculum growth established by the Superintendent.

For purposes of this policy and consistent communication throughout the District, curriculum shall be defined as the courses of study, subjects, classes, and organized activities provided by the school.

The Board directs that the curriculum of this District:

- A. ~~provides instruction in courses consistent with statute and regulations of the Department of Public Instruction or appropriate State agency and~~ provides instruction in courses consistent with statute and regulations of the Department of Public Instruction or appropriate State agency;
- B. ensures, consistent with 115 Wis. Stats. and other applicable Federal and state laws and regulations, that special learning needs of students are provided for in the context of the regular program or classroom and provides for effective coordination with programs or agencies that are needed to meet those needs that cannot be dealt with in the regular program or classroom;
- C. be consistent with the District's philosophy and goals and ensure the possibility of their achievement;
- D. be consistent with 118.30 Wis. Stats, by incorporating State recommended performance standards for students as the basis for determining how well each student is achieving curriculum objectives;
- E. encourages students to utilize school counseling services in their academic and career planning;
- F. in the elementary grades, provides regular instruction in reading, language arts, social studies, mathematics, science, health, physical education, art, and music;
- G. in grades 5 to 8, provides regular instruction in language arts, social studies, mathematics, science, health, physical education, art, and music.
- H. in grades 9 to 12, provides access to an educational program that enables students each year to study English, social studies, mathematics, science, career and technical education, foreign language, physical education, art, and music.
- I. provides regular instruction in foreign language in grades 7 and 8;
- J. in one of grades 5 to 8 and in one of grades 10 to 12, provide students with the instruction on shaken baby syndrome and impacted babies described in wis. Stats. 253.15 (5);
- K. incorporates instruction in financial literacy into the curriculum in grades kindergarten to 12;
- L. provides that, in the social studies curriculum, instruction in the history, culture, and tribal sovereignty of Federally recognized American Indian tribes and bands located in Wisconsin takes place at least twice in the elementary grades and once in the high school grades;
- M. provides for multi-cultural education by including, at each level, courses or units which help students understand the culture and contributions of various ethnic groups comprising American society, including, but not limited to Euro-Americans, African Americans, Asian Americans, Hispanic Americans, and Native Americans.

As educational leader of this District, the Superintendent shall be responsible to the Board for the development and evaluation of curriculum and the preparation of courses of study.

© Neola 2020~~07~~

Legal 118.01, 118.24, Wis. Stats.

Cross References ag2210A - CURRICULUM DEVELOPMENT

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	NONDISCRIMINATION AND ACCESS TO EQUAL EDUCATIONAL OPPORTUNITY
Code	po2260
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Prior Revised Dates	4/24/2019

2260 - **NONDISCRIMINATION AND ACCESS TO EQUAL EDUCATIONAL OPPORTUNITY**

The Board is committed to providing an equal educational opportunity for all students in the District.

The Board does not discriminate on the basis of race, color, religion, national origin, ancestry, creed, pregnancy, marital status, parental status, sexual orientation, sex, (including transgender status, change of sex or gender identity), or physical, mental, emotional, or learning disability ("Protected Classes") in any of its student program and activities. This policy is intended to support and promote nondiscriminatory practices in all District and school activities, particularly in the following areas:

- A. use of objective bases for admission to any school, class, program, or activity;
- B. prohibition of harassment towards students and procedures for the investigation of claims (see Policy 5517);
- C. use of disciplinary authority, including suspension and expulsion authority;
- D. administration of gifts, bequests, scholarships and other aids, benefits, or services to students from private agencies, organizations, or persons;
- E. selection of instructional and library media materials in a nondiscriminatory manner and that reflect the cultural diversity and pluralistic nature of American society;
- F. design and implementation of student evaluation practices, materials, and tools, but not at the exclusion of implementing techniques to meet students' individual needs;
- G. design and configuration of facilities;
- H. opportunity for participation in extra-curricular and co-curricular activities provided that separate programs for male and female students may be available provided comparable activities are made available to all in terms of type, scope, and District support; and
- I. the school lunch program and other school-sponsored food service programs.

The Board is also committed to equal employment opportunity in its employment policies and practices as they relate to students. The Board's policies pertaining to employment practices can be found in Policy 1422, Policy 3122, and Policy 4122 – Nondiscrimination and Equal Employment Opportunity.

In order to achieve the aforesaid goal, the Superintendent shall:

A. Curriculum Content

68

1. review current and proposed courses of study and textbooks to detect any bias based upon the Protected Classes ascertaining whether or not supplemental materials, singly or taken as a whole, fairly depict the contribution of both sexes, various races, ethnic groups, etc. toward the development of human society;
2. provide that necessary programs are available for students with limited use of the English language;

B. Staff Training

develop an ongoing program of staff training and in-service training for school personnel designed to identify and solve problems bias based upon the Protected Classes in all aspects of the program;

C. Student Access

1. review current and proposed programs, activities, facilities, and practices to ensure that all students have equal access thereto and are not segregated on the basis of the Protected Classes, in any duty, work, play, classroom, or school practice, except as may be permitted under State regulations;
2. verify that facilities are made available, in a non-discriminatory fashion, in accordance with Board Policy 7510 - Use of District Facilities, for non-curricular student activities that are initiated by parents or other members of the community, including but not limited to any group officially affiliated with the Boy Scouts of America or any other youth group listed in Title 36 of the United States Code as a patriotic society;

D. District Support

require that like aspects of the District program receive like support as to staff size and compensation, purchase and maintenance of facilities and equipment, access to such facilities and equipment, and related matters;

E. Student Evaluation

Verify that tests, procedures, or guidance and counseling materials, which are designed to evaluate student progress, rate aptitudes, analyze personality, or in any manner establish or tend to establish a category by which a student may be judged, are not differentiated or stereotyped on the basis of the Protected Classes.

The Superintendent shall appoint and publicize the name of the compliance officer(s) who is/are responsible for coordinating the District's efforts to comply with the applicable Federal and State laws and regulations, including the District's duty to address in a prompt and equitable manner any inquiries or complaints regarding discrimination or equal access. The Compliance Officer(s) also verify that proper notice of nondiscrimination for Title II of the Americans with Disabilities Act (as amended), Title VI and VII of the Civil Rights Act of 1964, Title IX of the Education Amendment Act of 1972, Section 504 of the Rehabilitation Act of 1973 (as amended), is provided to students, their parents, staff members, and the general public.

The Superintendent or designee shall attempt annually to identify children with disabilities, ages 3 - 21, who reside in the District but do not receive a public education. In addition, s/he shall establish procedures to identify students who are Limited English Proficient, including immigrant children and youth, to assess their ability to participate in District programs and develop and administer a program that meets the English language and academic needs of these students. This program shall include procedures for student placement, services, evaluation, and exit guidelines and shall be designed to provide students with effective instruction that leads to academic achievement and timely acquisition of proficiency in English. As a part of this program, the District will evaluate the progress of students in achieving English language proficiency in the areas of listening, speaking, reading and writing, on an annual basis.

Reporting Procedures

Students, parents and all other members of the School District community are encouraged to promptly report suspected violations of this policy to a teacher or administrator. Any teacher or administrator who receives such a complaint shall file it with the District's Compliance Officer at his/her first opportunity.

Students who believe they have been denied equal access to District educational opportunities, in a manner inconsistent with this policy may initiate a complaint and the investigation process that is set forth below. Initiating a complaint will not adversely affect the complaining individual's participation in educational or extra-curricular programs unless the complaining individual makes the complaint maliciously or with the knowledge that it is false.

Title IX Compliant Coordinators/ District Compliance Officers

The Board designates the following individuals to serve as the District's "Compliance Officers" (hereinafter referred to as the "COs").

Kimberly Hall
Director of Human Resources
6300 Alderson Street
Weston, WI 54476
715-359-4221 ext. 1225
khall@dce.K12.wi.us

~~Jeff Lindell Jack Stoskopf, Assistant Superintendent~~
~~Director of Student Services Business/Personnel Services~~
6300 Alderson Street
Weston, WI 54476
715-359-4221 ext. ~~1351~~1243
jlindellstoskopf@dce.K12.wi.us

The names, titles, and contact information of these individuals will be published annually in the School District Annual Report to the public and on the School District's web site.

A CO will be available during regular school/work hours to discuss concerns related to student discrimination in educational opportunities under this policy.

Investigation and Complaint Procedure

The CO shall investigate any complaints brought under this policy. Throughout the course of the process, as described herein, the CO should keep the parties informed of the status of the investigation and the decision-making process.

All complaints must include the following information to the extent it is available: a description of the alleged violation, the identity of the individual(s) believed to have engaged in, or to be actively engaging in, conduct in violation of this policy, if any; a detailed description of the facts upon which the complaint is based; and a list of potential witnesses.

If the complainant is unwilling or unable to provide a written statement including the information set forth above, the CO shall ask for such details in an oral interview. Thereafter the CO will prepare a written summary of the oral interview, and the complainant will be asked to verify the accuracy of the report by signing the document.

Upon receiving a complaint, the CO will consider whether any action should be taken during the investigatory phase to protect the Complainant from further loss of educational opportunity, including but not limited to a change of class schedule for the complainant, tentative enrollment in a program, or other appropriate action. In making such a determination, the CO should consult the principal and Superintendent prior to any action being taken. The Complainant should be notified of any proposed action prior to such action being taken.

As soon as appropriate in the investigation process, the CO will inform any individual named by the Complainant in connection with an alleged violation of this policy, that a complaint has been received. The person(s) must also be provided an opportunity to respond to the complaint.

All investigations shall be commenced as soon as practicable upon receipt of a complaint and concluded as expeditiously as feasible, in consideration of the circumstances, while taking measures to complete a thorough investigation. The complaining party shall be notified in writing of receipt of the complaint within forty-five (45) days of the complaint and shall reach a determination concerning the complaint within ninety (90) days of receipt unless additional time is agreed to by the complaining party.

The investigation will include:

- A. interviews with the Complainant;
- B. interviews with any persons named in the Complaint;
- C. interviews with any other witnesses who may reasonably be expected to have any information relevant to the allegations, as determined by the CO;

D. consideration of any documentation or other evidence presented by the Complainant, Respondent, or any other witness which is reasonably believed to be relevant to the allegations, as determined by the CO.

70

At the conclusion of the investigation, the CO shall prepare and deliver a written report to the Superintendent which summarizes the evidence gathered during the investigation and provides recommendations based on the evidence and the definitions in this Policy, as well as in State and Federal law as to whether the complainant has been denied access to educational opportunities on the basis of one of the protected classifications, based on a preponderance of evidence standard. The CO's recommendations must be based upon the totality of the circumstances, including the ages and maturity levels of those involved.

The CO may consult with the Board's Attorney during the course of the investigatory process and/or before finalizing the report to the Superintendent.

In cases where no District CO is able to investigate a complaint due to concerns regarding conflicts, bias or partiality, or for other reasons that impair the CO's ability to conduct an investigation, the CO may (X) in consultation with the Superintendent or Board President, engage outside legal counsel to conduct the investigation consistent with this policy.

Absent extenuating circumstances, within ten (10) business days of receiving the report of the CO, the Superintendent must either issue a final decision regarding or request time to gather additional information. A copy of the Superintendent's final decision will be delivered to the complainant.

If the Superintendent requests additional investigation, the Superintendent must specify the additional information that is to be gathered, and such additional investigation must be completed within ten (10) business days. At the conclusion of the additional investigation, the Superintendent must issue a final written decision as described above. The decision of the Superintendent will be reviewed by the Board upon request.

If the complainant feels that the decision does not adequately address the complaint s/he may appeal the decision to the State Superintendent of Public Instruction by submitting a written request to the Wisconsin Department of Public Instruction, Pupil Nondiscrimination Program, or by contacting the DPI Pupil Nondiscrimination Program at (608) 267-9157.

The Board reserves the right to investigate and resolve a complaint or report of regardless of whether the member of the School District community or third party chooses to pursue the complaint. The Board also reserves the right to have the complaint investigation conducted by an external person in accordance with this policy or in such other manner as deemed appropriate by the Board.

Additional School District Action

If the evidence suggests that any conduct at issue violates any other policies of the Board, is a crime, or requires mandatory reporting under the Children's Code (Sec. 48.981, Wis. Stat.), the CO or Superintendent shall take such additional actions as necessary and appropriate under the circumstances, which may include a report to the appropriate social service and/or law enforcement agency charged with responsibility for handling such investigations.

Confidentiality

The District will make reasonable efforts to protect the privacy of any individuals involved in the investigation process. Confidentiality cannot be guaranteed, however. All Complainants proceeding through the investigation process should be advised that as a result of the investigation, allegations against individuals may become known to those individuals, including the Complainant's identity.

During the course of an investigation, the CO will instruct all members of the School District community and third parties who are interviewed about the importance of maintaining confidentiality. Any individual who is interviewed as part of an investigation is expected not to disclose any information that s/he learns or that s/he provides during the course of the investigation.

All public records created as a part of an investigation will be maintained by the CO in accordance with the Board's records retention policy (see Policy 8310). Any records which are considered student records in accordance with the state or Federal law will be maintained in a manner consistent with the provisions of the law.

Retention of Public Records, Student Records, and Investigatory Records and Materials

All individuals charged with conducting investigations under this policy shall retain all information, documents, electronically stored information ("ESI"), and electronic media (as defined in Policy 8315) created and received as part of an investigation, including but not limited to:

- A. all written reports/allegation/complaints/statements;
- B. narratives of all verbal reports, allegations, complaints, and ~~or~~ statements collected;
- C. a narrative of all actions taken by District personnel;
- D. any written documentation of actions taken by District personnel;
- E. ~~written witness statements~~;
- F. narratives of, notes from, or audio, video, or digital recordings of ~~verbal~~ witness statements;
- G. any documentary evidence;
- H. ~~handwritten and contemporaneous notes~~;
- I. e-mails, texts, or social media posts related to the investigation ~~and allegations~~;
- J. contemporaneous notes in whatever form made (e.g., handwritten, keyed into a computer or tablet, etc.) pertaining to the investigation;
- K. written disciplinary sanctions issued to students or employees and a narrative of verbal disciplinary sanctions issued to students or employees for violations of the policies and procedures prohibiting discrimination or harassment;
- L. dated written determinations to the parties;
- M. dated written descriptions of verbal notifications to the parties;
- N. written documentation of any interim measures offered and/or provided to complainants, including no contact orders issued to both parties, the dates issued, and the dates the parties acknowledged receipt; and
- O. documentation of all actions both individual and systemic taken to stop the discrimination or of harassment, prevent its recurrence, eliminate any hostile environment, and remedy its the discriminatory effects.

The information, documents, ESI, and electronic media (as defined in Policy 8315) retained may include public records and records exempt from disclosure under Federal and/or State law (e.g., student records).

The information, documents, ESI, and electronic media (as defined in Policy 8315) created or received as part of an investigation shall be retained in accordance with Policy 8310, Policy 8315, Policy 8320, Policy 8330 for not less than three (3) years, but longer if required by the District's records retention schedule.

~~Revised 10/25/17~~

© Neola ~~2020~~**19**

Legal

118.13 Wis. Stats.

P.I. 9, 41, Wis. Adm. Code

Fourteenth Amendment, U.S. Constitution

20 U.S.C. Section 1681, Title IX of Education Amendments Act

20 U.S.C. Section 1701 et seq., Equal Educational Opportunities Act of 1974

20 U.S.C. Section 7905, Boy Scouts of America Equal Access Act

29 U.S.C. Section 794, Rehabilitation Act of 1973, as amended

42 U.S.C. Section 2000 et seq., Civil Rights Act of 1964

42 U.S.C. Section 2000ff et seq., The Genetic Information Nondiscrimination Act

42 U.S.C. 6101 et seq., Age Discrimination Act of 1975

42 U.S.C. 12101 et seq., The Americans with Disabilities Act of 1990, as amended

Vocational Education Program Guidelines for Eliminating Discrimination and Denial of Services, Department of Education, Office of Civil Rights, 1979

72

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	ENGLISH LANGUAGE PROFICIENCY
Code	po2260.02
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Prior Revised Dates	2/19/2020

2260.02 - **ENGLISH LANGUAGE PROFICIENCY**

The ~~School~~Board recognizes that there may be students whose primary language is not English residing within the District. With that in mind, the Board shall provide appropriate identification and transition services for District students who possess limited English language proficiency. The purpose of these services is to develop English language skills that will enable the students to function successfully in an all English classroom and complete the District's required curriculum.

These services shall include the identification of students who are English Learners (ELs), the implementation of curricular and instructional modifications, the assessment of the EL student's academic progress, identification of EL students that achieve English Language Proficiency (ELP), and continued monitoring of ELP students. The degree of modification, the duration and the type of services shall be determined individually and shall be based on the needs of each student.

If a sufficient number of the students identified with limited English proficiency are of the same language group to meet statutory requirements; the Board shall establish and implement a bilingual-bicultural education program as required by the law.

The Director of EL shall be responsible for taking a count of limited-English proficient students in the District that shall be completed on or before March 1st of each school year. The District will also assess the language proficiency of such students and classify them by language group, grade level, age, and English language proficiency. The annual assessment will measure a student's oral language, reading, and writing skills in English.

The District shall submit the report of English Learner (EL) students to the Department of Public Instruction as required by law.

Assessing English Proficiency

Every family who registers to attend the District for the first time will be asked to identify the primary language spoken in their home by the parents and by the child.

Identification of students requiring additional services as English Learners will be identified by the District using the following process:

- Every family who registers to attend the District for the first time will be asked to identify the primary language spoken in their home by the parents and by the child by completing a Home Language Survey (see Form 2260.02 F1).
- The student's prior academic records in or outside the United States will be reviewed to identify areas of concern where poor performance may be attributable to language barriers.
- (X) If deemed appropriate, the student may undergo an academic assessment to confirm identification.

- Students not initially identified as in need of EL services who are observed through classroom performance as exhibiting language barriers to educational achievement should be re-evaluated.

- Students identified above must be given the formal evaluation screening test. Students that score less than English language proficiency (ELP) 6 on the test must be identified as EL and entered into the Wisconsin Information System for Educators (WISEdata) system.

- The District will provide programs for English Learners (ELs)/Limited-English Proficient (LEP) students so they may become proficient in English while achieving academically.

Parental Notification and Consent

- If a student is identified and assessed as EL and determined to be eligible for services, the District will send written notice to the student's parent within thirty (30) days of the start of the school year or within two (2) weeks of assessment (if the student is not identified prior to the beginning of the school year). Every effort will be made to obtain permission from the student's parent(s) to place the student in language instructional programming prior to the start of the school year or as soon as practicable after identification. The notice will include the information required by law.

- No student will be placed in the LEP Program without having received written permission from the student's parent(s). The notice to the parent(s) shall be in their native language. Additionally, the student's parent(s) will be given the opportunity to participate and provide input into the student's program and will be regularly informed of the student's progress. Finally, the student's parent(s) shall be given the opportunity to participate in the determination that their student has the language skills necessary to compete with mainstream English language speakers, as identified below, and the student may exit the program.

- The EL student's English proficiency assessment records shall be maintained by the District in accordance with State and Federal laws and District student records policies and procedures.

Assessing Academic Achievement and English Language Proficiency

- An EL student may not be exempted from academic assessments based on their EL status. The District shall administer State-required tests to EL students unless a determination has been made that an individual student's results on the test, with allowable accommodations made for the student as needed, will not be a valid and reliable indicator of the student's academic knowledge and skills. If an EL student is exempted from taking a State-required test, the student shall be administered a DPI-approved alternative assessment.

- All EL students' assessment results, as well as a student's alternative assessment results, shall be communicated to the student's parent(s) and to the DPI as required by law.

- EL students must annually be administered assessment testing for English proficiency determination. The District will update WISEdata if appropriate.

Exit Procedures

- Once a student has been placed in the EL Program, the student will be provided with programs and services and will be evaluated on an annual basis until it is determined that the student has the language skills necessary to compete with mainstream English speakers in age and grade-appropriate settings in all areas of language development without the use of adapted or modified English materials.

- ELL students with the language skills necessary to compete will:

1. understand and speak English in relation to the full range of demands of the classroom and the academic language needed to succeed;
2. read, comprehend and write English as evidenced by successful classroom performance and average District score on standardized achievement tests;
3. meet or exceed District guidelines in their academic subjects.

- Students may be identified as reaching these English proficiency standards by either:

1. receiving an ELP 6 or higher on an annual assessment, in which case the student is automatically classified as English Language Proficient in WISEdata; or

2. The Director of EL may also consider reclassification of an EL student in grade four or above as fully English proficient if the District has sufficient evidence on file establishing: 75

1. the student has attained at least an ELP 5 on an annual assessment; and
2. the student can demonstrate his/her understanding of the English language; and
3. the file contains at least two (2) pieces of evidence establishing academic English language proficiency; and
4. the parents and educators agree that the student has reached full English proficiency.

Parents must be notified and consulted prior to the formal reclassification of a student. Parents who disagree with an ELP assessment shall be

(X) given the opportunity to review the ELP assessment with the

(X) building principal.

[X] The building principal (X) may

(.) recommend additional assessment.

(.) permit the student to remain in the EL program for up to _____ additional weeks.

(.) provide the student with tutorial support for _____ weeks.

(X) confirm the formal reclassification of the student.

Re-entry

During the two (2) year monitoring period, if the student is unable to compete with mainstream English speakers in age and grade-appropriate settings in all areas of language development, the student will be allowed to re-enter a bilingual or ESL program.

[X] The Director of EL will be responsible for assuring that parents are involved in each entry, exit, and re-entry decision, that these guidelines are followed and that ELL reclassification/exit and the re-entry decisions abide by Department of Public Instruction standards.

Counseling Services for Students Who Are Limited English Proficient Students and/or Sensory Impaired will be provided.

The District believes that all students should have an opportunity to have the guidance of a counselor in course selection and career planning. A student who has limited English proficiency and/or is sensory impaired should be able to communicate his/her ambitions with a counselor so that there is no discrimination or bias in class placement or career planning. A counselor should not make any predictions of success or failure based on a student's classification as limited English proficient and/or sensory impaired.

If any materials, interpreters, or resource people are used to recruit students to a particular career path or vocational choice, the counselors and teachers must be sure that such materials and/or presentations can be made accessible to a student, as well as a parent, who is limited English proficient and/or sensory impaired.

If a counselor knows that a parent has limited English proficiency, and communication with a parent is necessary based upon concerns about their child, the counselor should attempt to utilize an interpreter to assist in a discussion regarding the matters being discussed.

[X] To contact someone regarding limited English proficient and/or sensory impairment services, please contact:

Jane Kemp
Curriculum Secretary

[715-359-4221, ext. 1230](tel:715-359-4221)
jkemp@dce.k12.wi.us

[Jamie Jablonski](#)

[Special Education Secretary](#)

[715-359-4221, ext. 1228](tel:715-359-4221)

jjablonski@dce.k12.wi.us

Testing

The parent(s) of EL students shall be notified of student testing arrangements and of educational programs and services available to help their children improve their English language skills and academic achievement. The notifications shall be consistent with legal requirements and presented in such manner as to ensure that the student's parent(s) understands them.

The District shall assess the English proficiency and academic progress of EL students in accordance with legal requirements. Decisions regarding the administration of State-required tests to EL students shall be made on a case-by-case basis. Testing accommodations may be made based on student needs, provided the validity of the test is maintained. The District shall administer State-required tests to an EL student unless a determination has been made that the results of the test, with allowable accommodations made for the student as needed, will not be a valid and reliable indicator of the student's academic knowledge and skills. Any EL student exempted from taking a State-required test shall be administered an alternative assessment approved by the Department of Public Instruction.

The results of both State-required tests and alternate assessments shall be consistent with District policies in making instructional, promotion, and graduation decisions. Test results may not be used as the sole criterion in re-classifying an EL student from a bilingual-bicultural education program or in determining grade promotion, eligibility for courses or programs, eligibility for graduation, or eligibility for post-secondary education opportunities.

~~The parent(s) of EL students shall be notified of student testing arrangements and of educational programs and services available to help their children improve their English language skills and academic achievement. The notifications shall be consistent with legal requirements and presented in such manner as to ensure that the student's parent(s) understands them. The District shall assess the English proficiency and academic progress of EL students in accordance with legal requirements. Decisions regarding the administration of State-required tests to EL students shall be made on a case-by-case basis. Testing accommodations may be made based on student needs, provided the validity of the test is maintained. The District shall administer State-required tests to an EL student unless a determination has been made that the results of the test, with allowable accommodations made for the student as needed, will not be a valid and reliable indicator of the student's academic knowledge and skills. Any EL student exempted from taking a State-required test shall be administered an alternative assessment approved by the Department of Public Instruction.~~

~~The results of both State-required tests and alternate assessments shall be consistent with District policies in making instructional, promotion, and graduation decisions. Test results may not be used as the sole criterion in re-classifying an EL student from a bilingual-bicultural education program or in determining grade promotion, eligibility for courses or programs, eligibility for graduation or eligibility for post-secondary education opportunities.~~

~~The Board shall provide the following services, through the school counselors' office, for students who have limited English proficiency:~~

- ~~A. an effective instructional program and supportive services appropriate to meet the needs of the student;~~
- ~~B. the opportunity to access supportive services, such as language development and speech therapy as appropriate to the individual needs of the student; and~~
- ~~C. programs and services that reflect the cultural background of students who have limited English proficiency. This may include instruction in the student's native language to assist the student in becoming proficient or advanced in all subject areas.~~

~~School counseling personnel are directed to provide information and direction to students with EL regarding access to programs and offerings within the District. Such personnel are also directed to provide information and direction to students with sensory impairments regarding available resources and access to those resources.~~

~~EL students will no longer be considered limited English proficient when they have the language skills necessary to compete with mainstream English speakers. The Superintendent shall establish administrative guidelines that provide the:~~

77

- ~~A. standards for reclassification/exit decisions;~~
- ~~B. process for monitoring and maintaining documentation on the exiting student for two (2) years;~~
- ~~C. access for students to re-enter a bilingual or EL program if there is evidence that the reclassification decision was premature;~~
- ~~D. opportunity for the parent(s) to participate in each entry, exit and re-entry decision;~~
- ~~E. opportunity for the parent(s) to appeal the exit or re-entry decision.~~

~~The District will include in its annual report to the public information required by statute regarding the performance of EL students.~~

© Neola 2020~~19~~

Legal P.I. 13 Wis. Admin Code
 115, Wis. Stats.
 118.13, Wis. Stats.
 118.30(2), Wis. Stats.

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	TITLE I SERVICES
Code	po2261
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020

2261 - TITLE I SERVICES

The ~~School~~ Board elects to augment the educational program of educationally disadvantaged students by the use of Federal funds and in accordance with Title I of the ~~Amendments to the~~ Elementary and Secondary Education School Improvement Act of 1965, as amended.

The Superintendent shall prepare and present to the Department of Public Instruction a plan for the delivery of services that meets the requirements of the law, including those described below. The plan shall be developed by appropriate staff members and parents of students who will be served by the plan. The District will periodically review and revise the plan, as necessary.

A. Assessment

The District shall annually assess the educational needs of eligible children, as determined by Federal and State criteria. Such assessment shall include performance measures mandated by the Department of Public Instruction as well as those determined by the District professional staff that will assist in the diagnosis, teaching, and learning of the participating students.

B. Scope

Each school shall determine whether the funds will be used to upgrade the educational program of an entire school, in Title I schools that qualify as schoolwide schools, and/or to establish or improve programs that provide services only for eligible students in greatest need of assistance. The schoolwide program, for an entire school and/or a Targeted Assistance School shall include the components required by law as well as those agreed upon by participating staff and parents.

C. Participation

The Title I program shall be developed and evaluated in consultation with parents and professional staff members, including teachers, principals, other school leaders, paraprofessionals, specialized instructional support personnel, (X) charter school leaders, administrators, and other appropriate school personnel involved in its implementation. Appropriate training will be provided to staff members who provide Title I services. Parent participation shall be in accord with Board Policy 2261.01 and shall meet the requirements of Section 1118 of the Act.

D. Supplement Not Supplant and Comparability of Services

Title I funds will be used only to supplement, not supplant, ~~augment, not to replace~~, State and local funds. The District will document its compliance with the supplement not supplant provisions by using a written methodology that ensures State and local funds are allocated to each school on the same basis, regardless of whether a school receives Title I funding. ~~The Superintendent shall use State and local funds to provide~~

~~educational services in schools receiving Title I assistance that, taken as a whole, are at least comparable to services being provided in schools that are not receiving Title I assistance.~~

The Superintendent shall use State and local funds to provide educational services in schools receiving Title I assistance that, taken as a whole, are at least comparable to services being provided in schools that are not receiving Title I assistance. The determination of the comparability of services may exclude, ~~in accordance with Federal regulations;~~ State and local funds expended for language instruction educational programs and the excess costs of providing services to children with disabilities as determined by the District ~~spent on compensatory education programs, bilingual education programs, and programs for educationally-disabled students.~~ The determination of comparability of services will not take into account unpredictable changes in student enrollments or personnel assignments that occur after the beginning of a school year.

In order to achieve comparability of services, the Superintendent shall assign teachers, administrators, and auxiliary personnel and provide curriculum materials and instructional supplies in such a manner as to ensure equivalence throughout the District.

E. Professional Development

~~The Superintendent shall develop administrative guidelines whereby m~~Members of the professional staff participate in the design and implementation of staff development activities that ~~meet the requirements of Section 1119 of the Act and:~~

- 1. involve parents in the training, when appropriate;
- 2. combine and consolidate other available Federal and District funds;
- 3. foster cooperative training with institutions of higher learning and other educational organizations including other school districts;
- 4. allocate part of the staff development to the following types of strategies:
 - a. use of technology
 - b. working effectively with parents

F. Simultaneous Services

~~In accordance with law, a school offering Title I services may also serve other students with similar needs.~~

© Neola 2020~~08~~

Legal 20 U.S.C. 2701 et seq., Elementary and Secondary Education Act of 1965
34 C.F.R. Part 200, et seq.

Cross References ag2261 - PROCEDURE FOR COMPLAINTS OR APPEALS UNDER THE IASA

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	DISTRICT AND SCHOOL REPORT CARD
Code	po2261.03
Status	Second Reading
Adopted	October 21, 2020

2261.03 - **DISTRICT AND SCHOOL REPORT CARD**

Each School District that receives Title I, Part A funds must prepare and publicly disseminate a report card on the performance and operations of the District. Report cards must be concise and presented in an understandable and uniform format that is developed in consultation with parents and accessible to persons with disabilities and, to the extent practicable, in a language that parents can understand.

The report shall contain the information called for in accordance with State and Federal law. The report must include 1) an overview section and 2) a detail section.

Report cards must begin with a clearly labeled overview section that is prominently displayed. The overview section of District report cards must include information on key metrics of State, District, and school performance and progress and is intended to help parents and other stakeholders quickly access and understand such information and provide context for the complete set of data included in the report.

The overview section of the annual report card must include for the District as a whole and each school, if appropriate:

- A. student achievement data (i.e., the number and percentage of students at each level of achievement on the State mathematics, reading/language arts, and science assessments), including how achievement in the District compares to State as a whole and, for each school in the District, how that school compares to the District and the State as a whole;
- B. English language proficiency of English learners (i.e., the number and percentage of English learners achieving English language proficiency as measured by Wisconsin's English proficiency assessment);
- C. performance on each measure within the Academic Progress indicator used by the State for elementary schools and secondary schools that are not high schools;
- D. high school graduation rates, including the four (4) year adjusted cohort and the extended-year adjusted cohort;
- E. performance on each measure within any School Quality or Student Success indicator used by the State;
- F. school identifying information, including student membership count and Title I participation status;
- G. summative determination for each school;
- H. whether the school was identified for comprehensive support and improvement or targeted support and improvement, and the reason(s) for such identification.

The overview section must include disaggregated data for specific student subgroups as required by the United States Department of Education (e.g., each major racial and ethnic group; children with disabilities; English learners; and economically disadvantaged students).

Report cards must include student achievement data overall and by grade, including the percentage of students at each level of achievement as determined by the State for all students and disaggregated by each major racial and ethnic group, gender, 81 disability status, migrant status, English proficiency status, status as economically disadvantaged, status as a homeless student/youth, status as a child in foster care, and status as a student with a parent who is a member of the Armed Forces on active duty (which includes full-time National Guard duty). Data for these subgroups must be included in the detail section of report cards if it is not included in the overview section.

The details section of the District report card must include the remaining information required in the statute and applicable regulations. A District need not include information in the detail section of the report if it includes such information in the overview section. The annual report detail section must include, if appropriate:

- A. student achievement data (i.e., the number and percentage of students at each level of achievement on the State mathematics, reading/language arts, and science assessments), including how achievement in the District compares to State as a whole and, for each school in the District, how that school compares to the District and the State as a whole;
- B. percentages of students assessed and not assessed in each subject (i.e. participation rates on required assessments);
- C. extent alternate assessments aligned with alternate academic achievements standards were used for students with the most significant cognitive disabilities (i.e., the number and percentage of students assessed using alternate academic achievement standards, by grade and subject);
- D. as applicable, number and percentage of recently arrived English learners exempted from one administration of the reading/language arts assessments or whose results are excluded from certain State indicators;
- E. high school graduation rates, including the four (4) year adjusted cohort, and the extended-year adjusted cohort;
- F. postsecondary enrollment rates for each high school;
- G. information collected and reported in compliance with the Civil Rights Data Collection (CRDC) under 20 U.S.C. 3413(c) (1);
- H. progress toward State-designed long-term goals for academic achievement, graduation rates, and English learners achieving English language proficiency (including measurements of interim progress);
- I. level of performance on each indicator included in the State accountability system including, as applicable, results on each individual measure within each indicator not already included in the school overview section;
- J. information on educator qualifications;
- K. information on per-student expenditures (i.e., actual personnel and actual non-personnel; for the District as a whole and each school);
- L. State performance on the National Assessment of Educational Progress (NAEP) – math and reading, grades 4 and 8;
- M. description and Results of State accountability system (the District may provide the web address or URL of, or a direct link to, a State plan or other location on the Wisconsin Department of Public Instruction's website to meet this requirement);
- N. additional information best-suited to convey the progress of each school.
- O. other information as required by the Wisconsin Department of Public Instruction.

When presenting data on a report card, the District shall protect the privacy of individuals and the privacy of personally identifiable information contained in students' education records in accordance with the Family Educational Rights and Privacy Act (FERPA) and Policy 8330 - Student Records.

The District's annual report card information must be made publicly available through such means as posting on the District's website and distribution to local media and public agencies.

The Board will provide the school level overview directly to all parents in each school served by the District annually.

The data from the local report card is to be used by each of the schools and the District as a whole in revising and upgrading school and District improvement plans.

© Neola 2020

Legal 34 C.F.R. 200.31
 20 U.S.C. 6314

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	START COLLEGE NOW PROGRAM
Code	po2271.01
Status	Second Reading
Adopted	November 28, 2018
Last Revised	October 21, 2020
Prior Revised Dates	10/1/2019

2271.01 - **START COLLEGE NOW PROGRAM**

The District will permit resident high school students who have completed the 10th grade and who meet eligibility criteria, to take courses at a technical college in the Wisconsin Technical College System for the purpose of earning both high school and postsecondary credit. Students who wish to attend a technical college under this policy must request attendance and, if the student is a minor, must provide written approval from the student's parent. Students must request such attendance from the student's resident School District if attending the District as a non-resident.

General Eligibility Criteria for Students that Have Completed the 10th Grade

To be eligible to attend courses at a technical college pursuant to this policy, a student:

- A. must be in good academic standing;
- B. must provide written notification to the Principal or Designee in the school the student attends of his/her intent to attend a technical college under this subsection by March 1st if the student intends to enroll in the fall semester, and by October 1st if the student intends to enroll in the spring semester with subsequent notification to the School Board;
- C. must not be identified as a child-at-risk, pursuant to Policy 5461;
- D. must not be ineligible for participation for having failed a previous class under either this program or the Early College Credit Program (Policy 2271) and ~~failing, failed~~ to reimburse the Board for any ~~required~~ costs the student is required to pay; and
- E. must be admitted to the technical college for attendance.

Undue Financial Hardship

The Board may prohibit a student's attendance if the student is a child with a disability and the Board determines that the cost to the School District of any required additional special services for participation in this program would impose an undue financial burden on the District.

Tuition Payments for Technical College Attendance

The District shall pay to the technical college the cost of a student's tuition for attendance, including any additional costs associated with a student's special services, if applicable, if attendance is permitted, except as follows:

- A. For any course that the Board determines does not meet high school graduation requirements or the Board determines the District provides a comparable course. The student may appeal an adverse decision to the Department of Public Instruction. The Board shall notify the student no less than thirty (30) days prior to the start date of the proposed course if it finds that the course either does not meet high school graduation requirements or is comparable to a course offered in the District. 84
- B. The student has already completed eighteen (18) postsecondary semester credits.

Transportation Expenses

The District is not responsible for transporting a student attending a technical college under this policy to or from the technical college that the student is attending.

(X) Reimbursement for Course Failing Grade

-
If a student receives a failing grade in a course or fails to complete a course, at a technical college for which the Board has made payment, the student's parent or guardian, or the student if s/he is an adult, may be required by the Board to reimburse the Board the amount paid on the student's behalf to the extent permitted by law to do so. For the purposes of this paragraph, a grade that constitutes a failing grade for a course offered in the School District or constitutes a failing grade for a course taken at a technical college under this section.

-

© Neola ~~2020~~¹⁸

Legal 38.12(14), Wis. Stats.

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	PROGRAMS FOR STUDENTS WITH DISABILITIES
Code	po2460
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Prior Revised Dates	3/22/2017

2460 - **PROGRAMS FOR STUDENTS WITH DISABILITIES ~~EXCEPTIONAL EDUCATION NEEDS~~**

The ~~School~~ Board shall provide a free, appropriate public education to all eligible disabled persons ages three (3) through twenty-one (21) which complies with Federal and State laws and guidelines.

The District provides a continuum of special education services. The determination of the need and extent of services provided shall be subject to the Individual Education Program (IEP) developed for the child. ~~A special education handbook shall meet legal requirements and outline specific policies and procedures relative to the implementation of programming for students with disabilities.~~

The District adopts the Wisconsin Department of Public Instruction Special Education Model Forms and Policies and Procedures Manual as the Board's official policy in all practices and procedures relating to the education of children with disabilities in this School District, in compliance with State and Federal laws and regulations. The Board further assures that all District employees shall comply with the procedures and responsibilities laid forth within this manual as updated periodically by the Wisconsin Department of Public Instruction.

The Board and Administration supports the requirements of State and Federal law that students with disabilities be educated, to the maximum extent appropriate, with children who are nondisabled. The Board further supports the State and Federal requirement that a continuum of alternative placements be available to meet the needs of students with disabilities eligible for special education services under the Individuals with Disabilities Education Act (IDEA).

The District identifies, locates, and evaluates all children with disabilities, regardless of the severity of the disability, who are in need of special education and related services. This includes children attending private schools, who are not yet three (3) years of age, highly mobile children such as migrant children and children and youth in transition, and children who are suspected of being a student with a disability even though they are advancing from grade to grade.

Students with disabilities will take state required test unless otherwise prescribed in their IEP. Test administration procedures may be modified as indicated in a student's IEP.

© Neola ~~2020~~**16**

Legal	115.78 et seq., Wis. Stats. P.I. 11, Wis. Adm. Code IDEA, 20 U.S.C. 1400 et seq.
-------	--



Book	Policy Manual
Section	Second Reading by Board
Title	SCHOOL PERFORMANCE AND ACCOUNTABILITY REPORTS
Code	po2700.01
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Prior Revised Dates	2/27/2019

2700.01 - **SCHOOL PERFORMANCE AND ACCOUNTABILITY REPORTS**

The Board believes that a vital component of the District's educational programs is ensuring that parents and other individuals are informed of the performance of the schools and the School District. To this end, the Board has adopted this policy.

State School Performance Report

The Board will publish an annual school and school district performance report including all information prescribed by statute. By January 1st of each year the Board shall notify the parents of each student enrolled in the District of the right to request a school and school district performance report. Parents shall be notified that the performance report will be provided to the parent electronically unless the parent requests a written copy of the report. By May 1st, the Board shall distribute copies of the report to those who have requested, the report including, students enrolled in charter schools located in the District, that have requested the report.

(X)Per the Wisconsin Department of Public Instruction, the District may use links to the [WISEdash Public Portal](#) to meet the electronic State School Performance Report requirements.

The annual school and School District report shall be made available on the District's internet website for public viewing. The report shall generally include the following information, as required or modified by the State Superintendent:

- A. indicators of academic achievement, including the performance of students on Statewide assessment examinations by subject area
- B. dropout, attendance, retention in grade and graduation rates
- C. ~~percentage of habitual truants, percentage of students participating in extracurricular and community activities and advanced placement courses~~
- D. ~~percentage of graduates in postsecondary educational programs and percentage of graduates entering the workforce~~
- E. number of suspensions and expulsions, the reasons for, and duration of, the suspensions and expulsions and the length of time students are expelled
- F. staffing and financial data information
- G. number and percentage of resident students attending a course in a nonresident district and the number and percentage of nonresident students attending a course in the district, and

H. method of reading instruction used in the District

88

Title I Provisions of the School Performance Report

In any year that the District receives Title I funding, its school performance report must also include ~~the following information:~~ information regarding the delivery of Title I services as described in Policy 2261.03.

- ~~A. the number and percentage of schools identified for school improvement and how long they have been in that category~~
- ~~B. a comparison of the achievement by the Districts' students on the Statewide academic assessment to the achievement of students in the State as a whole~~
- ~~C. for each school, whether it has been identified for school improvement, and a comparison of the school's student achievement on the Statewide achievement assessments and other adequate yearly progress indicators to those students in the District and the State as a whole~~
- ~~D. aggregated achievement information on State assessments in math, reading or language arts, and science~~
- ~~E. achievement information for math, reading or language arts, and science disaggregated by race, ethnicity, disability, gender, migrant status, English proficiency, and status as economically disadvantaged, except in cases where numbers are too small to be statistically robust or where the results would reveal personally identifiable information about an individual student~~
- ~~F. the percentage of students not tested, disaggregated with the same conditions as in paragraph E above~~
- ~~G. information that can be used to compare actual achievement levels with State objectives for each group~~
- ~~H. the most recent two (2) year trend data in achievement by subject area and grade level in areas where assessments are required~~
- ~~I. aggregate information on State indicators used to determine adequate yearly progress in achieving State academic achievement indicators~~
- ~~J. graduation rates for high school students~~
- ~~K. information about performance of the District and whether it is making adequate yearly progress, including the number and names of schools identified for school improvement under "Consequences for Low Performing Schools", and~~
- ~~L. the professional qualifications of teachers and the percentage of such teachers teaching with permits or emergency licensure, both in the aggregate and disaggregated by high poverty compared to low poverty schools.~~

~~This information must be disseminated annually, not later than the beginning of the school year, to all buildings and all parents, and made widely available through public means such as posting on the Internet and distribution to local media and public agencies.~~

~~Distribution to parents should be in an understandable format and in a language the parents can understand. This report to parents may be included with the student report cards at the end of the year, if all students receive report cards.~~

School Accountability Reports

A copy of ~~each school's~~ the accountability reports shall be provided to the parent of each student enrolled in or attending the school and the ranking levels for each school within the District shall be provided to all parents on an annual basis. ~~and ranking levels for each school within the District shall be provided to all parents on an annual basis.~~

~~Revised 1/25/17~~

© Neola ~~2020~~**19**

Legal 115.38, Wis. Stats.
20 U.S.C. 6311

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	DRUG-FREE WORKPLACE
Code	po3122.01
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Prior Revised Dates	10/25/2017

3122.01 - **DRUG-FREE WORKPLACE**

The ~~School~~Board believes that quality education is not possible in an environment affected by drugs. It will seek, therefore, to establish and maintain an educational setting which is free from alcohol and other drug abuse.

Consistent with the Drug-Free Workplace Act, the Board prohibits the manufacture, possession, use, distribution, or dispensing of any controlled substance, or alcohol, by any member of the District's professional staff at any time while on District property or while involved in any District-related activity or event. Professional staff members who use or possess a prescription drug that has been lawfully prescribed to the staff member, and taken in accordance with the prescribed dosage, shall not be deemed to be in violation of this policy. Wherever possible, a staff member should take prescribed medications at home and not bring them to school. Where that cannot be accomplished, any staff member in possession of prescribed medications while at school is responsible for taking appropriate precautions to assure that the drugs remain in the staff member's possession at all times and are taken only in private, out of the view of students. Nothing in this policy shall prohibit the Superintendent from evaluating a staff member's fitness for duty pursuant to Policy 3161 - Unrequested Leaves of Absence/Fitness for Duty.

(X) Each staff handbook will include (X) a summary of the standards regarding unlawful possession, use, or distribution of illicit drugs and alcohol by staff; furthermore, staff members shall be informed that compliance with this requirement is mandatory. (X)The use of marijuana and/or products containing tetrahydrocannabinols (THC), other than products expressly excluded from the definition of a schedule drug (hemp-derived CBD oil, etc.), is still prohibited under Wisconsin law and Board policy. The use of such products even in states which have passed state laws permitting usage is still unlawful under Federal law and Wisconsin law and is not an exception to the drug-free workplace policy.

Any staff member who violates this policy shall be subject to disciplinary action in accordance with District guidelines and the Employee Handbook.

The Superintendent shall establish whatever programs and procedures are necessary to meet the Federal certification requirements and shall provide these to staff.

(X) Off Work Conduct

Disciplinary action may result from conduct related to drug and alcohol usage even on the staff member's personal time if the circumstances create a connection to or nexus with the staff member's role with the District. Disciplinary action may result if a staff member's conduct involves the depiction of the staff member engaging in use of alcohol or drugs on social media or other outlets in a fashion that tends to provoke public scrutiny, damage the staff member's credibility, depict inappropriate involvement of minors, or in some fashion diminish the staff member's ability to safely and effectively perform his/her duties. If the District administration becomes aware of such circumstances, it will investigate the matter even though the events occurred on one's personal time and not on District property or at a District event.

Use of Resources for Treatment

The District makes available resources to assist staff members in overcoming alcohol, illegal drug use, or controlled substance abuse. However, the decision to seek diagnosis and accept treatment for alcohol, illegal drug use, or controlled substance abuse is primarily the individual staff member's responsibility. Any costs associated with treatment in excess of those costs covered by the staff member's insurance plan shall be borne by the individual. 90

~~Revised 1/25/17~~

© Neola 2020~~17~~

Legal Drug-Free Workplace Act of 1988, 41 U.S.C. 8101et seq.

Cross References [ag3122.01 - DRUG-FREE WORKPLACE](#)

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	EDUCATOR LICENSING
Code	po3125
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020

3125 - ~~WISCONSIN QUALITY~~ EDUCATOR LICENSING INITIATIVE

The ~~School~~ Board is committed to having a quality teacher in every classroom and a strong leader in every building. The Board encourages the use of best educational practices to improve instruction and increase student achievement. To this end, the Board requires that the District seek to hire the most qualified and experienced staff available and that all staff be licensed as required by law.

Attaining and maintaining proper State licensure under P.I. 34, which describes the requirements for attaining and maintaining educator's licensure for practicing in the State, is primarily the licensee's responsibility. However, the Board recognizes its responsibilities under P.I. 34 and supports efforts that promote the effectiveness of staff through career-long preparation and learning and performance-based assessment.

Any teacher employed by the District while holding a Tier II license, and who has fewer than three (3) years of full-time teaching experience, shall be provided all of the following:

1. Ongoing orientation and support which is collaboratively developed by teachers, administrators, and other School District stakeholders.
2. A licensed mentor who successfully completed a mentor training program approved by the Wisconsin Department of Public Instruction.

The (X) building administrator is responsible for providing any mentoring, or other support services required for any teacher employed by the District while holding a Tier I license.

~~Under P.I. 34, the Board is required to develop a licensure support plan providing for, at a minimum, ongoing orientation, support seminars and a qualified mentor for initial educators. Accordingly, the Board directs the Superintendent to develop a licensure support plan in conjunction with licensed staff representatives and submit the plan to the State Superintendent for approval.~~

~~The Superintendent shall also designate an administrator, subject to approval by the School Board, to serve on each Initial Educator Professional Development Plan Review Team.~~

~~The Board authorizes the Superintendent to investigate the use of inter-district agreements, the use of other agencies and the use of in-district resources in the design and implementation of the licensure support plan.~~

~~The licensure support plan shall be submitted to the Superintendent. Upon approval, the plan shall be submitted to the Board for review and approval.~~

Legal P.I. 34, Wis. Adm. Code

92

Cross References ag3125 - WISCONSIN QUALITY EDUCATOR INITIATIVE

Last Modified by Ellen Suckow on October 29, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	UNREQUESTED LEAVES OF ABSENCE/FITNESS FOR DUTY
Code	po3161
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Prior Revised Dates	2/22/2017

3161 - UNREQUESTED LEAVES OF ABSENCE/FITNESS FOR DUTY

It is the policy of the School Board to protect students and employees from the effects of contagious diseases and other circumstances that render professional staff members unable to perform their duties.

The Board authorizes the Superintendent to place a professional staff member on unrequested leave of absence for physical or mental inability to perform assigned duties in conformance with the law.

The Superintendent ~~may shall~~ require that the professional staff member submit to an appropriate examination by a healthcare provider of the professional staff member's choice, a healthcare provider designated and compensated by the District, or both.

- A. ~~a healthcare provider designated and compensated by the District; or~~
- B. ~~a healthcare provider of the professional staff member's choice, provided such healthcare provider has been approved by the District.~~

The professional staff member will be required to execute a release that complies with the requirements of the Health Insurance Portability and Accountability Act (HIPAA) in order to allow the report of the medical examination to be released to the Board/Superintendent and to allow the Superintendent to speak to the health care provider who conducted the medical examination in order to get clarification. Refusal to submit to an appropriate examination or to execute the HIPAA release will be grounds for disciplinary action, up to and including termination.

As required by Federal law and regulation and Board Policy 3122.02, the Superintendent shall direct the provider designated by the Board to conduct the examination not to collect genetic information or provide any genetic information, including the individual's family medical history, in the report of the medical examination.

Pursuant to State law and in accordance with the Americans with Disabilities Act, as amended (ADA) and the Genetic Information Nondiscrimination Act (GINA), the results of any such examination shall be treated as a confidential medical record and will be exempt from release, except as provided by law. If the District inadvertently receives genetic information about an individual who is required to submit to an appropriate examination from the medical provider, it shall be treated as a confidential medical record as required by the ADA.

If, as a result of such examination, the professional staff member is found to be unable to perform assigned duties, the professional staff member shall be placed on leave of absence pending further determination of ability to perform duties, including evaluation of any reasonable accommodations in the event of the existence of a disability until proof of recovery, satisfactory to the Superintendent, is furnished.

Should a professional staff member refuse to submit to the examination requested by the Superintendent such refusal shall subject the professional staff member to disciplinary action.

94

The Board may designate any period of leave under this policy as qualifying leave under State and/or Federal FMLA leave entitlement consistent with Policy 3430.01 as provided by law.

© Neola 2020~~16~~

Legal 111.32, et seq., the Wisconsin Fair Employment Act
 29 C.F.R., Part 1630
 29 C.F.R., Part 1635
 42 U.S.C. 12101 et seq., Americans with Disabilities Act of 1990, as amended
 42 U.S.C. 2000ff et seq., The Genetic Information Nondiscrimination Act

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	CONFLICT OF INTEREST
Code	po3230
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Prior Revised Dates	10/24/2018

3230 - CONFLICT OF INTEREST

The proper performance of District business is dependent upon the maintenance of unusually high standards of honesty, integrity, impartiality, and professional conduct by Board members, District employees, officers, and agents and is essential to the Board's commitment to earn and keep public confidence in the School District.

For these reasons, the School Board has adopted the following guidelines to ensure that conflicts of interest do not occur. These guidelines apply to all District employees, officers, and agents, including members of the Board. These guidelines are not intended to be all inclusive, nor to substitute for good judgment on the part of all professional employees. Professional employees are expected to perform their duties in a manner free from conflict of interest consistent with 19.59, Wis. Stats. The Board's interest in enforcing this policy is to assure that the decisions and actions of public employees retain the public's trust. Therefore, even a conflict relationship that can be viewed as beneficial to the District, or that was intended to be beneficial to the District, may still be a violation of policy.

- A. No professional employee shall engage in or have financial interest, directly or indirectly, in any activity that conflicts or raises a reasonable question of conflict with his/her duties and responsibilities in the school system. This includes not only those interests that violate state criminal law, which typically requires at least \$15,000 in financial interest, but also lesser valued conflicts that nonetheless create the appearance of using one's public position to secure a private benefit.
- B. Professional employees, officers, and agents shall not engage in business, private practice of their profession, the rendering of services, or the sale of goods of any type where advantage is taken of any professional relationship they may have with any employee, student, client, or parents of such students or clients in the course of their employment with the School District.

Included, by way of illustration, rather than limitation are the following:

1. the provision of any private lessons or services for a fee, unless the provision of services is arranged outside of school and is separate from and in addition to regular support provided to students as part of the professional staff member's regular duties or the service is not provided to the students enrolled in one or more classes in which the staff member is a teacher;
 2. soliciting on school premises or under circumstances which are coercive for the private sale of goods or services to students or other employees;
 3. the use, sale, or improper divulging of any privileged information about a student or client granted in the course of the employee's employment or through his/her access to School District records;
 4. the referral of any student or client for lessons or services to any private business or professional practitioner, if there is any expectation of reciprocal referrals, sharing of fees, or other remuneration for such referrals;
 5. the requirement of employees, students or clients to purchase any private goods or services provided by an employee or any business or professional practitioner with whom any employee has a financial relationship, as a condition of receiving any grades, credits, promotions, approvals, or recommendations.
- C. Should exceptions to this policy be necessary in order to provide mandatory services to students or clients of the School District, all such exceptions will be made known to the employee's supervisor and will be disclosed to the Superintendent before entering into any private relationship.
- D. Professional employees shall not make use of materials, equipment, or facilities of the School District in private practice. Examples would be the use of facilities before, during, or after regular business hours for service to private practice clients, or the checking out of items from an instructional materials center for private practice.
- E. Professional employees shall not participate in the selection, award, and administration of any contract to an entity in which they have a pecuniary interest or from which they drive a profit or in which a dependent of the employee has a pecuniary interest or from which the dependent derives a profit. "Dependent" includes the employee's spouse, unemancipated child, stepchild, or adopted child under the age of eighteen (18); or individual for whom the employee provides more than one-half (1/2) of the individual's support during a year. A "pecuniary interest" means an interest in a contract or purchase that will result or is intended to result in an ascertainable increase in the income or net worth of the employee or the employee's dependent who is under the direct or indirect administrative control of the employee or who receives a contract or purchase order that is reviewed, approved, or directly or indirectly administered by the employee. Professional employees shall not solicit gifts, travel packages, and other incentives from prospective contractors.

Professional employees, officers, and agents may not solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.

[X] However, pursuant to Federal rules, the School District has set standards for when an employee, officer or agent may accept a gift of an unsolicited item of nominal value. For purposes of this section, "nominal value" means that the gift has a monetary value of \$25.00 or less.

[DRAFTING NOTE: Section 200.318 of Title 2 of the Code of Federal Regulations allows for non-Federal entities (Districts) to set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. In such a situation, "nominal value" must be defined. Nominal value is frequently defined as anything of a value less than \$25, however, local standards may differ.]

- F. To the extent that the School District has a parent, affiliate or subsidiary organization, including any charter school authorized by the Board regardless of whether it is an instrumentality of the District or not, that is not a State, local government or Indian tribe, the School District may not conduct a procurement action involving the parent, affiliate or subsidiary organization if the School District is unable, or appears to be unable, to be impartial.

Professional employees shall not participate in the selection, award, and administration of any contract to an entity in which they have a pecuniary interest or from which they drive a profit or in which a dependent of the employee has a pecuniary interest or from which the dependent derives a profit. "Dependent" includes the employee's spouse, unemancipated child, stepchild, or adopted child under the age of eighteen (18); or individual for whom the employee provides more than one-half (1/2) of the individual's support during a year. A "pecuniary interest" means an interest in a contract or purchase that will result or is intended to result in an ascertainable increase in the income or net worth of the employee or the employee's dependent who is under the direct or indirect administrative control of the employee or who receives a contract or purchase order that is reviewed, approved, or directly or indirectly administered by the employee.

G. Professional employees, officers, and agents must disclose any potential conflict of interest which may lead to a violation of this policy to the School District. Upon discovery of any potential conflict of interest, the School District will disclose, in writing, the potential conflict of interest to the appropriate Federal awarding agency or, if applicable, the pass-through entity.

The District will also disclose, in a timely manner, all violations of Federal criminal law involving fraud, bribery or gratuity that affect a Federal award to the appropriate Federal awarding agency or, if applicable, the pass-through entity.

~~relationship.~~

~~H. Should exceptions to this policy be necessary in order to provide mandated services to student or clients of the School District, all such exceptions will be made known to the employee's supervisor and will be disclosed to the Superintendent before entering into any private~~

H. Professional employees, officers and agents found to be in violation of this conflict of interest policy will be subject to ~~the following~~ disciplinary actions in accordance with Policy 3139. --[insert School District's disciplinary actions]

[DRAFTING NOTE: The School District has discretion over the appropriate disciplinary actions. For example, the School District may suspend or terminate the individual's employment, transfer the individual, end the District's professional relationship with that individual, or temporarily re-assign the individual. All disciplinary actions must be in accordance with applicable Federal, State, and local law, as well as any applicable Board policy or employee handbook provisions.]

No professional staff employee may accept to engage in any employment, consulting, advising, or other professional activity with any organization other than the District whether the employee will receive compensation for such outside activity or not, without first providing notice to the Superintendent.

In the event that, within the course of administering a Federally funded grant program or service to the District, any professional employee that identifies a conflict of interest, a potential conflict of interest, or that the appearance of a conflict of interest may arise in the course of administering the Federal grant funds, the employee must immediately notify either the Federal agency administering the grant in a manner consistent with that particular agencies rules on conflict of interests, or the District employee directly responsible for grant compliance. Such notice shall be provided at the earliest possible time.

It is a violation of this policy to take action or to refrain from taking action, or for an employee to otherwise use his/her public position to obtain a financial gain or anything of substantial value for himself/herself or his/her immediate family, as defined in 19.42(7), Wis. Stats. ~~Violation of this Board policy by a professional employee will result in disciplinary action being taken against the professional employee, up to and including termination of employment.~~

Revised 10/24/18

© Neola 2020+8

Legal 19.59, Wis. Stats.
2 C.F.R. 200.12, 200.113, 200.318
7 C.F.R. 3016.36(b)(3) and 3019.42

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	THREATENING BEHAVIOR TOWARD STAFF MEMBERS
Code	po3362.01
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020

REVISED POLICY - VOL. 29, NO. 2

3362.01 - THREATENING BEHAVIOR TOWARD STAFF MEMBERS

The Board ~~of Education~~ believes that a staff member should be able to work in an environment free of threatening speech or actions.

Threatening behavior consisting of any words or deeds that intimidate, or are intended to intimidate, a staff member or are reasonably likely to cause concern for~~anxiety concerning~~ his/her physical and/or psychological well-being is strictly forbidden. Such actions by aAny student, parent, visitor, staff member, Board member, contractor, or agent of ~~the~~this Board is prohibited, and the Board authorizes appropriate corrective and remedial action including disciplinary action where appropriate, referral to law enforcement, or pursuit of other remedies, including injunctive relief if appropriate~~who is found to have threatened a member of the staff will be subject to discipline and reported to the appropriate law enforcement authorities. This policy should be read consistent with, and in conjunction with, school safety and the mandatory reporting of threats of violence in Policy 8462.01 - Threats of Violence.~~

The Superintendent []~~The District Administrator may shall administer~~implement guidelines to implement procedures for complaints and for investigation, as well as resolution of complaints~~whereby students and employees understand this policy and appropriate procedures are established for prompt and effective action on any reported incidents.~~

© Neola ~~2020~~**2020**

Legal	Chapter 947, Wis. Stats.
Cross References	ag3362A - REPORTING THREATENING BEHAVIORS

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	COMPENSATION FOR PART-TIME STAFF
Code	po3410.01
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020

3410.01 - **COMPENSATION FOR PART-TIME STAFF**

The ~~School~~ Board requires that part-time professional staff members be ~~prorated so that they are~~ compensated in an amount ~~appropriate equivalent~~ to the position's duties and responsibilities and the portion of time worked, whether it be a fraction of a day or a fraction of a year. The District Administrator shall ensure that such arrangements are consistent with any terms of the employee handbook, or as applicable, to the collective bargaining agreement, if a member of a certified bargaining unit.

© Neola 2020

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	LEAVES OF ABSENCE
Code	po3430
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Last Reviewed	June 11, 2019

3430 - LEAVES OF ABSENCE

Any professional staff member may direct a request a discretionary voluntary leave of absence to the (X) Superintendent. All requests shall state the reason for the leave and the expected duration of the leave.

This policy governs leaves, in addition, to leave under Policy 3430.01 (FMLA) or other District leave policies;,, however, any leave under this policy that is also qualifying leave under Policy 3430.01 will be designated as such and count towards the employee's leave entitlement. Approved leave under this policy shall state the conditions applicable to the employee's return to work. Nothing in this policy shall serve as a guarantee of any job protection for leave beyond otherwise protected leave.

Any professional staff member granted a leave of absence by the (X) Superintendent shall be considered to have stopped the performance of and terminated all work with the District until the completion of the leave. Exceptions may be made by the Superintendent in cases where the best interest of the District might be served.

© Neola 2020

~~A leave of absence without compensation for a period of up to one (1) semester or one (1) school year may be considered provided a suitable replacement can be obtained.~~

~~Request for leave of absence shall be made to the Director of Human Resources by March 1 of the year preceding the year that the leave commences.~~

~~Health and dental insurance benefits will be available to the teacher while on leave at no cost to the District under COBRA provisions.~~

~~Administration may approve up to five (5) days of unpaid leave during a two-year period. All unpaid leave will be subject to the availability of qualified substitutes.~~

© Neola 2011

DCE 2019

Cross References po3431 - EMPLOYEE LEAVES

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	EMPLOYEE LEAVES
Code	po3431
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Last Reviewed	May 8, 2019

3431 - **EMPLOYEE LEAVES**

The Board recognizes that there may be instances in which employees cannot report to work and recognizes that in certain circumstances it is appropriate to provide compensation or job protection during those absences. The leave provided for in this policy is provided in conjunction with other Board leave policies, including Policy 3432 (sick leave/[paid time off](#)), Policy 3430.01(FMLA), and Policy 3430 ([leaves of absence/extended leave](#)).

Personal/Emergency Leave

Each teacher shall be entitled to one (1) day of absence, non-accumulative, for personal leave with pay each school year. Each teacher with fifteen (15) years of District service shall receive one (1) additional day of personal leave. Such days may not be used during parent-teacher conferences. A limited amount of days will be available at the District's discretion for use the day before or the day after a scheduled vacation and/or holiday. Requests for personal/emergency leave shall be submitted to the building principal. Teachers shall also be eligible for up to two (2) days of emergency leave each school year with pay. However, in the event that a teacher uses both days of emergency leave, no personal leave will be available to that teacher for that school year. Furthermore, if a teacher uses the one (1) day of personal leave, that teacher will only have one (1) day of emergency leave available for that school year. An emergency is a serious situation or occurrence that develops suddenly and calls for immediate attention. Teachers requesting emergency leave must do so in writing to their building principal stating the nature of the emergency. Emergency leave shall also be non-accumulative.

Jury Duty Leaves

[\[X\] Staff members who are called to jury duty shall be excused as specified in the Employee Handbook.](#)

~~Employees of the District who are selected for jury duty are required to serve according to Wisconsin State Statutes. Employees who are selected for jury duty shall notify their principal/supervisor as soon as possible each time that they are called for possible service.~~

~~Staff members who are not placed on the jury shall notify their principal/supervisor and return to their assignment immediately. If a staff member is actually seated on the jury, he or she shall also notify the principal or supervisor. When released from jury duty, employees shall immediately notify their principal/supervisor, return to their work assignment and complete the scheduled work day unless there is less than one (1) hour before the end of their work day. In all cases, the principal/supervisor shall notify the Director of Human Resources.~~

~~Compensation Arrangements: Employees called for jury duty shall be paid their regular earnings. Staff members must submit a check for the amount of the jury duty fees (not including travel allowance) to the Personnel Office within one week after they have been paid by the County or the amount will be deducted from their subsequent check.~~

Bereavement Leave

[X.] Staff members are eligible for bereavement leave as specified in the Employee Handbook.

Bereavement leave may not be used for any other purposes and does not accrue unless there is a qualifying death in the family.

~~[] Staff members are eligible for bereavement leave as specified in the Employee Handbook. **[END OF OPTION]**~~

~~[] Staff members are eligible for _____ () days of bereavement leave in the event of the death of a relative. Relative in this policy shall include spouse, () domestic partner, **[END OF OPTION]** parents, son, daughter, siblings, () aunts, **[END OF OPTION]** uncles, () cousins **[END OF OPTION]**. The use of leave is expressly for the purpose of attending services or making arrangements for service prior to such service.~~

~~Bereavement leave may not be used for any other purposes and does not accrue unless there is a qualifying death in the family.~~

[END OF OPTION]

~~In case of death in the immediate family of the employee (spouse, children, stepchildren, mother, father) employees will be granted a maximum of five (5) working days off at the normal rate of pay, exclusive of overtime.~~

~~In case of death in the family of grandchildren, sister, brother, mother-in-law, father-in-law, brother-in-law, sister-in-law, grandparents or a relative with whom the employee lives, employees will be granted a maximum of three (3) working days off at the normal rate of pay, exclusive of overtime, upon notification of their immediate supervisor. This provision shall not be applicable if an employee is on leave of absence, paid sick leave or vacation. Funeral leave of one (1) day with pay shall be granted to attend the funerals of the employee's uncle, aunt, niece, nephew, spouse's grandmother and spouse's grandfather. Other relatives of the employee or relatives of the employee's spouse, other than those listed above, do not qualify for paid time off. This provision shall not be applicable if an employee is on leave of absence, paid sick leave, or vacation, or the funeral is on the weekend. Upon advance written approval of the Director of Human Resources, an employee shall be granted reasonable time off with pay up to a maximum of eight (8) hours for pallbearer duties. The Superintendent may approve additional time off on an individual basis.~~

Current Relationship to Employee (Biological/Adoptive/Step)	Days of Paid Leave
Spouse	5
Child	5
Parent	5
Parent-in-Law	3
Sibling	3
Sibling-in-Law	3
Grandparent	3
Grandchild	3
Relative with Whom Employee Lives	3
Grandparent-in-Law	±
Great-Grandparent	±
Aunt/Uncle	±
Niece/Nephew	±

Military Leave

Staff members will be afforded protected leave from employment to perform their obligations to the United States Armed Forces, whether for reserve duty or a call to active duty, and potential deployment. Leave shall be provided in accordance with the law.

Uniformed Services Leave

~~The Board recognizes that many employees of the district may choose to belong to the Wisconsin National Guard or United States Military Reserve Unit. As our country no longer experiences a universal draft, it is commendable for these people to volunteer their services in the National Guard or Military Reserve.~~

~~USERRA protects the jobs rights of individuals who voluntarily or involuntarily leave employment positions to undertake military service or certain types of service in the National Disaster Medical System. USERRA also prohibits employers from discriminating against past and present members of the uniformed services, and applicants to the uniformed services.~~

~~http://www.dol.gov/vets/programs/userra/USERRA_Private.pdf~~

Volunteer Firefighter, Emergency Medical Technician, First Responder, or Ambulance Driver

A staff member who is a volunteer firefighter, emergency medical technician, first responder, or ambulance driver for a volunteer fire department or fire company, a public agency, or a nonprofit corporation may be late for or absent from work without pay, if the lateness or absence is due to the staff member responding to an emergency that begins before the staff member is required to report to work and if the staff member complies with all of the following requirements:

1. When late for or absent from work due to responding to an emergency, provides, on the request of the District, a written statement from the chief of the volunteer fire department or fire company or from the person in charge of the ambulance service provider certifying that the staff member was responding to an emergency at the time of the lateness or absence and indicating the date and time of the response to the emergency.
2. When dispatched to an emergency, makes every effort to notify the District that the staff member may be late for or absent from work due to the staff member responding to the emergency or, if prior notification cannot be made due to the extreme circumstances of the emergency or the inability of the staff member to contact the District, submits to the District a written statement from the chief of the volunteer fire department or fire company or from the person in charge of the ambulance service provider explaining why prior notification could not be made; and
3. When late for or absent from work due to responding to an emergency, provides, on the request of the District, a written statement from the chief of the volunteer fire department or fire company or from the person in charge of the ambulance service provider certifying that the staff member was responding to an emergency at the time of the lateness or absence and indicating the date and time of the response to the emergency.

When the status of a staff member as a member of a volunteer fire department or fire company or as an affiliate of an ambulance service provider changes, including termination of that status, the staff member shall notify the District of that change in status.

Organ Donor Leave

A staff member may take up to six (6) weeks of leave in a twelve (12) month period as necessary for the employee to undergo bone marrow or organ donation procedure and to recover from the procedure. The employee may be required to provide written medical certification that s/he will serve as a donor and the amount of leave time necessary.

Leave taken for this purpose is unpaid, however, an employee is eligible to substitute available accrued paid leave for all or some of the leave taken under this policy. An employee must provide as much advance notice as possible so as not to unduly disrupt the District's operations. The employee will be returned to the same position upon return or if that position is no longer available an equivalent position and shall not lose any benefits during leave, including the right to continue health insurance coverage as provided for in the District's FMLA policy, Policy 3430.01.

Leave for Voting

A staff member who is eligible to vote may take up to three (3) consecutive hours of unpaid leave to vote while the polls are open on Election Day. The staff member must submit a leave request to the District Administrator prior to Election Day. The District Administrator must approve the leave, but may identify a specific three (3) hour period during the staff member's work hours that the staff member is permitted to utilize for voting.

Leave for voting is provided on an unpaid basis. However, the District Administrator may approve the leave with pay or allow the employee to substitute paid leave for the unpaid Election Day leave. Staff members may not be penalized for using voting leave.

Election Official Leave

The District Administrator shall approve a one (1) day unpaid leave of absence for any staff member who is appointed to serve as an election official, provided the staff member has given the District at least seven (7) days' notice of the

leave. In accordance with State law, the District may request confirmation from the municipal clerk of the staff member's appointment as an election official.

Leave to serve as an election official is provided on an unpaid basis. If available, a staff member may substitute paid leave such as personal leave. Staff members may not be penalized for using leave to serve as an election official.

Leave to Testify

Any employee who is issued a subpoena to testify in a criminal court proceeding shall be provided the following:

- 1. If the proceeding relates to a criminal matter under Chapters 48 or 938 of the Wisconsin Statutes, the employee may not be discharged from employment for absences due to testifying, provided that the employee provides notice within one (1) business day of receiving the subpoena;
- 2. Any employee subpoenaed to testify in a matter that involves a crime committed against the employer or against the employee in the course of employment (including an act committed by a juvenile that would be a crime if committed by an adult), shall be provided paid time off to do so such that no loss of wages or benefits occurs as a result of compliance with the subpoena.

© Neola 2020

Legal 7.33, 103.88, Wis. Stats.

Cross References po3430 - LEAVES OF ABSENCE

3431F 4431F Jury Duty Fillable.pdf (56 KB)

Last Modified by Ellen Suckow on October 29, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	CONFLICT OF INTEREST
Code	po4230
Status	Second Reading
Adopted	October 24, 2018
Last Revised	October 21, 2020

4230 - **CONFLICT OF INTEREST**

The proper performance of District business is dependent upon the maintenance of unusually high standards of honesty, integrity, impartiality, and professional conduct by Board members, District employees, officers, and agents and is essential to the Board's commitment to earn and keep public confidence in the School District.

For these reasons, the School Board adopts the following guidelines to assure that conflicts of interest do not occur. These guidelines apply to all District employees, officers and agents, including members of the Board. These guidelines are not intended to be all inclusive, nor to substitute for good judgment on the part of all support employees, officers and agents. Support employees are expected to perform their duties in a manner free from conflict of interest consistent with 19.59, Wis. Stats. The Board's interest in enforcing this policy is to assure that the decisions and actions of public employees retain the public's trust. Therefore, even a conflict relationship that can be viewed as beneficial to the District or that was intended to be beneficial to the District, may still be a violation of this policy.

- A. No support employee, officer or agent shall engage in or have financial or other interest, directly or indirectly, in any activity that conflicts or raises a reasonable question of conflict with his/her duties and responsibilities in the school system. This includes not only those interests that violate State criminal law, which typically requires at least \$15,000 in financial interest, but also lesser valued conflicts that nonetheless create the appearance of using one's public position to secure a private benefit.
- B. Support employees, officers, and agents shall not engage in business, private practice of their profession, the rendering of services, or the sale of goods of any type where advantage is taken of any professional relationship they may have with any student, client, or parents of such students or clients in the course of their employment or professional relationship with the School District.

Included, by way of illustration, rather than limitation are the following:

1. the provision of any private lessons or services for a fee, unless the provision of services is arranged outside of school and is separate from and in addition to regular support provided to students as part of the staff member's regular duties;
2. soliciting on school premises or under circumstances which are coercive for the private sale of goods or services to students or other employees;
3. the use, sale, or improper divulging of any privileged information about a student or client granted in the course of the employee's, officer's or agent's employment or professional relationship with the School District through his/her access to School District records;

4. the referral of any student or client for lessons or services to any private business or professional practitioner if there is any expectation of reciprocal referrals, sharing of fees, or other remuneration for such referrals;
5. the requirement of students or clients to purchase any private goods or services provided by an employee, officer or agent or any business or professional practitioner with whom any employee, officer or agent has a financial or other relationship, as a condition of receiving any grades, credits, promotions, approvals, or recommendations.
- C. Should exceptions to this policy be necessary in order to provide mandated services to students or clients of the School District, all such exceptions will be made known to the employee's supervisor and will be disclosed to the Superintendent before entering into any private relationship.
- D. Support employees shall not make use of materials, equipment, or facilities of the School District for their own personal financial gain or business interest. Examples would be the use of facilities before, during, or after regular business hours for service to private practice clients, or the checking out of items from an instructional materials center for private practice.
- E. Support employees, officers, and agents shall not participate in the selection, award and administration of any contract to an entity in which they have a pecuniary interest or from which they derive a profit or in which a dependent of the employee has a pecuniary interest or from which the dependent derives a profit. "Dependent" includes the employee's spouse; unemancipated child, stepchild or adopted child under the age of eighteen (18); or individual for whom the employee provides more than one-half (1/2) of the individual's support during a year. A "pecuniary interest" means an interest in a contract or purchase that will result or is intended to result in an ascertainable increase in the income or net worth of the employee or the employee's dependent who is under the direct or indirect administrative control of the professional employee or who receives a contract or purchase order that is reviewed, approved, or directly or indirectly administered by the employee.

Support employees, officers, and agents cannot solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.

[X] However, pursuant to Federal rules, the School District has set standards for when an employee, officer or agent may accept a gift of an unsolicited item of nominal value. For purposes of this section, "nominal value" means that the gift has a monetary value of \$25 or less.

F. To the extent that the School District has a parent, affiliate or subsidiary organization, including any charter school authorized by the Board regardless of whether it is an instrumentality of the District or not, that is not a State, local government or Indian tribe, the School District may not conduct a procurement action involving the parent, affiliate or subsidiary organization if the School District is unable, or appears to be unable, to be impartial.

G. Support employees, officers, and agents must disclose any potential conflict of interest which may lead to a violation of this policy to the School District. Upon discovery of any potential conflict of interest, the School District will disclose, in writing, the potential conflict of interest to the appropriate Federal awarding agency or, if applicable, the pass-through entity.

The District will also disclose, in a timely manner, all violations of Federal criminal law involving fraud, bribery or gratuity that affect a Federal award to the appropriate Federal awarding agency or, if applicable, the pass-through entity.

H. Support employees, officers and agents found to be in violation of this conflict of interest policy will be subject to disciplinary actions.

In the event that, within the course of administering a Federally funded grant program or service to the District, any employee that identifies a conflict of interest, a potential conflict of interest, or that the appearance of a conflict of interest may arise in the course of administering the Federal grant funds, the employee must immediately notify either the Federal agency administering the grant in a manner consistent with that particular agencies rules on conflict of interests, or the District employee directly responsible for grant compliance. Such notice shall be provided at the earliest possible time.

It is a violation of this policy to take action or to refrain from taking action, or for an employee to otherwise use his/her public position to obtain a financial gain or anything of substantial value for himself/herself or his/her immediate family, as defined in 19.42(7), Wis. Stats.

- ~~F. Should exceptions to this policy be necessary in order to provide mandated services to students or clients of the School District, all such exceptions will be made known to the employee's supervisor and will be disclosed to the Superintendent before entering into any private relationship.~~

~~Violation of this Board policy by a support employee will result in disciplinary action being taken against the support employee, up to and including termination of employment.~~

~~Revised 10/24/18~~

© Neola ~~2019~~¹⁸

Legal 19.59, 19.42(7), 946.13 Wis. Stats.
 2 C.F.R. 200.12
 2 C.F.R. 200.113
 2 C.F.R. 200.318
 7 C.F.R. 3016.36(b)(3)
 7 C.F.R. 3019.42

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	THREATENING BEHAVIOR TOWARD STAFF MEMBERS
Code	po4362.01
Status	Second Reading
Adopted	May 25, 2016
Last Revised	September 16, 2020

4362.01 - **THREATENING BEHAVIOR TOWARD STAFF MEMBERS**

The ~~School~~Board believes that a staff member should be able to work in an environment free of threatening speech or actions.

Threatening behavior consisting of any words or deeds that intimidate or are intended to intimidate, a staff member or are reasonable likely to cause concern for anxiety concerning his/her physical and/or psychological well-being is strictly forbidden. Such actions by any ~~Any~~ student, parent, visitor, staff member, or ~~agent of this~~Board member, contractor or agent of the Board is prohibited, and the Board authorizes appropriate corrective and remedial action including disciplinary action where appropriate, referral to law enforcement, or pursuit of other remedies, including injunctive relief if appropriate. ~~who is found to have threatened a member of the staff will be subject to discipline and reported to the appropriate law enforcement authorities.~~ This policy should be read consistent with and in conjunction with school safety and the mandatory reporting of threats of violence in Policy 8462.01 - Threats of Violence.

The Superintendent ~~may shall implement~~ administer guidelines to implement procedures for complaints and for investigation, as well as resolution of complaints. ~~whereby students and employees understand this policy and appropriate procedures are established for prompt and effective action on any reported incidents.~~

© Neola 2020~~08~~

Legal	Chapter 947, Wis. Stats.
Cross References	po4362 - EMPLOYEE ANTI-HARASSMENT ag4362A - REPORTING THREATENING BEHAVIORS

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	LEAVES OF ABSENCE
Code	po4430
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020

4430 - LEAVES OF ABSENCE

~~Administration may approve up to five (5) days of unpaid leave during a two (2) year period. All unpaid leave will be subject to the availability of qualified substitutes.~~

Any support staff member may request a discretionary voluntary leave of absence from the (X) Superintendent. All requests shall state the reason for the leave and the expected duration of the leave.

This policy governs leaves, in addition, to leave under Policy 4430.01 (FMLA) or other District leave policies, however, any leave under this policy that is also qualifying leave under Policy 4430.01 will be designated as such and count towards the employee's leave entitlement. Approved leave under this policy shall state the conditions applicable to the employee's return to work. Nothing in this policy shall serve as a guarantee of any job protection for leave beyond otherwise protected leave.

Any support staff member granted a leave of absence by the (X) Superintendent shall be considered to have terminated all work with the District until the completion of the leave. Exceptions may be made by the Superintendent in cases where the best interest of the District might be served.

© Neola 202011

Cross References po4431 - EMPLOYEE LEAVES

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	EMPLOYEE LEAVES
Code	po4431
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Last Reviewed	May 8, 2019

4431 - **EMPLOYEE LEAVES**

The Board recognizes that there may be instances in which employees cannot report to work and recognizes that in certain circumstances it is appropriate to provide compensation or job protection during those absences. The leave provided for in this policy is provided in conjunction with other Board leave policies, including Policy 4432 (sick leave), Policy 4430.01 (FMLA), and Policy 4430 (extended leave).

Jury Duty Leaves

~~Employees of the District who are selected for jury duty are required to serve according to Wisconsin State Statutes. Employees who are selected for jury duty shall notify their principal/supervisor as soon as possible each time that they are called for possible service.~~

~~Staff members who are not placed on the jury shall notify their principal/supervisor and return to their assignment immediately. If a staff member is actually seated on the jury, he or she shall also notify the principal or supervisor. When released from jury duty, employees shall immediately notify their principal/supervisor, return to their work assignment, if they work first shift, and complete the scheduled work day unless there is less than one (1) hour before the end of their work day. If a staff member works second or third shift, he or she shall also notify the principal or supervisor, and when released from jury duty immediately return to complete the scheduled work day. In all cases, the principal/supervisor shall notify the Director of Human Resources.~~

~~Compensation Arrangements: Employees called for jury duty shall be paid their regular earnings. Staff members must submit a check for the amount of the jury duty fees (not including travel allowance) to the Personnel Office within one week after they have been paid by the County or the amount will be deducted from their subsequent check.~~

Bereavement Leave

[X] Staff members are eligible for bereavement leave as specified in the Employee Handbook. [END OF OPTION]

~~[] Staff members are eligible for _____ () days of bereavement leave in the event of the death of a relative. Relative in this policy shall include spouse, () domestic partner, [END OF OPTION] parents, son, daughter, siblings, () aunts, [END OF OPTION] uncles, () cousins [END OF OPTION]. The use of leave is expressly for the purpose of attending services or making arrangements for service prior to such service. Bereavement leave may not be used for any other purposes and does not accrue unless there is a qualifying death in the family. [END OF OPTION]~~

~~In case of death in the immediate family of the employee (spouse, children, stepchildren, mother, father) employees will be granted a maximum of five (5) working days off at the normal rate of pay, exclusive of overtime to attend services and manage detail the week or after the death. In case of death in the family of grandchildren, sister, brother, mother-in-law, father-in-law, brother-in-law, sister-in-law, grandparents or a relative with whom the employee lives, employees will be granted a maximum of three (3) working days off at the normal rate of pay, exclusive of overtime, upon notification of their immediate supervisor to attend services and manage details the week~~

~~of or after the death. This provision shall not be applicable if an employee is on leave of absence, paid sick leave or vacation.~~

~~Funeral leave of one (1) day with pay shall be granted to attend the funerals of the employee's uncle, aunt, niece, nephew, great-grandparent, spouse's grandmother and spouse's grandfather.~~

~~Other relatives of the employee or relatives of the employee's spouse, other than those listed above, do not qualify for paid time off. This provision shall not be applicable if an employee is on leave of absence, paid sick leave, or vacation, or the funeral is on the weekend.~~

~~Upon advance written approval of the Director of Human Resources, an employee shall be granted reasonable time off with pay up to a maximum of eight (8) hours for pallbearer duties.~~

~~The Superintendent may approve additional time off on an individual basis.~~

~~Bereavement Leave Table~~

Current Relationship to Employee (Biological/Adoptive/Step)	Days of Leave
Spouse	5
Child	5
Parent	5
Parent-in-Law	3
Sibling	3
Sibling-in-Law	3
Grandparent	3
Grandchild	3
Relative with Whom Employee Lives	3
Grandparent-in-Law	1
Great-Grandparent	1
Aunt/Uncle	1
Niece/Nephew	1

Uniformed Services Leave Military Leave

Staff members will be afforded protected leave from employment to perform their obligations to the United States Armed Forces, whether for reserve duty or a call to active duty, and potential deployment. Leave shall be provided in accordance with the law.

~~The Board recognizes that many employees of the district may choose to belong to the Wisconsin National Guard or United States Military Reserve Unit. As our country no longer experiences a universal draft, it is commendable for these people to volunteer their services in the National Guard or Military Reserve.~~

~~USERRA protects the jobs rights of individuals who voluntarily or involuntarily leave employment positions to undertake military service or certain types of service in the National Disaster Medical System. USERRA also prohibits employers from discriminating against past and present members of the uniformed services, and applicants to the uniformed services.~~

~~http://www.dol.gov/vets/programs/userra/USERRA_Private.pdf~~

Leave for Jury Duty

[X] Staff members who are called to jury duty shall be excused as specified in the Employee Handbook.

While on jury duty, staff members are required to report daily their schedule for the following day and must report to work when excused for a day or more.

Volunteer Firefighter, Emergency Medical Technician, First Responder, or Ambulance Driver

A staff member who is a volunteer firefighter, emergency medical technician, first responder, or ambulance driver for a volunteer fire department or fire company, a public agency, or a nonprofit corporation may be late for or absent from work without pay if the lateness or absence is due to the staff member responding to an emergency that begins before the staff member is required to report to work and if the staff member complies with all of the following requirements:

-

1. By no later than thirty (30) days after becoming a member of a volunteer fire department or fire company or becoming affiliated with an ambulance service provider, submits to the District a written statement signed by the chief of the volunteer fire department or fire company or by the person in charge of the ambulance service provider notifying the District that the staff member is a volunteer firefighter, emergency medical technician, first responder, or ambulance driver for a volunteer fire department or fire company, a public agency, or a

nonprofit corporation;

2. When dispatched to an emergency, makes every effort to notify the District that the staff member may be late for or absent from work due to the staff member responding to the emergency or, if prior notification cannot be made due to the extreme circumstances of the emergency or the inability of the staff member to contact the District, submits to the District a written statement from the chief of the volunteer fire department or fire company or from the person in charge of the ambulance service provider explaining why prior notification could not be made; and
3. When late for or absent from work due to responding to an emergency, provides, on the request of the District, a written statement from the chief of the volunteer fire department or fire company or from the person in charge of the ambulance service provider certifying that the staff member was responding to an emergency at the time of the lateness or absence and indicating the date and time of the response to the emergency.

When the status of a staff member as a member of a volunteer fire department or fire company or as an affiliate of an ambulance service provider changes, including termination of that status, the staff member shall notify the District of that change in status.

Organ Donor Leave

A staff member may take up to six (6) weeks of leave in a twelve (12) month period as necessary for the employee to undergo bone marrow or organ donation procedure and to recover from the procedure. The employee may be required to provide written medical certification that s/he will serve as a donor and the amount of leave time necessary.

Leave taken for this purpose is unpaid, however, an employee is eligible to substitute available accrued paid leave for all or some of the leave taken under this policy. An employee must provide as much advance notice as possible so as not to unduly disrupt the District's operations. The employee will be returned to the same position upon return or if that position is no longer available an equivalent position and shall not lose any benefits during leave, including the right to continue health insurance coverage as provided for in the District's FMLA policy, Policy 4430.01.

Leave for Voting

A staff member who is eligible to vote may take up to three (3) consecutive hours of unpaid leave to vote while the polls are open on Election Day. The staff member must submit a leave request to the District Administrator prior to Election Day. The District Administrator must approve the leave, but may identify a specific three (3) hour period during the staff member's work hours that the staff member is permitted to utilize for voting.

Leave for voting is provided on an unpaid basis. However, the District Administrator may approve the leave with pay or allow the employee to substitute paid leave for the unpaid Election Day leave. Staff members may not be penalized for using voting leave.

Election Official Leave

The District Administrator shall approve a one (1) day unpaid leave of absence for any staff member who is appointed to serve as an election official, provided the staff member has given the District at least seven (7) days' notice of the leave. In accordance with State law, the District may request confirmation from the municipal clerk of the staff member's appointment as an election official.

Leave to serve as an election official is provided on an unpaid basis. If available, a staff member may substitute paid leave such as personal leave. Staff members may not be penalized for using leave to serve as an election official.

Leave to Testify

Any employee who is issued a subpoena to testify in a criminal court proceeding shall be provided the following:

1. If the proceeding relates to a criminal matter under Chapters 48 or 938 of the Wisconsin Statutes, the employee may not be discharged from employment for absences due to testifying, provided that the employee provides notice within one (1) business day of receiving the subpoena;
2. Any employee subpoenaed to testify in a matter that involves a crime committed against the employer or against the employee in the course of employment (including an act committed by a juvenile that would be a crime if committed by an adult), shall be provided paid time off to do so such that no loss of wages or benefits occurs as a result of compliance with the subpoena.

Cross References po4430 - LEAVES OF ABSENCE

3431F 4431F Jury Duty Fillable.pdf (56 KB)

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	ELIGIBILITY OF RESIDENT/NONRESIDENT STUDENTS
Code	po5111
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Prior Revised Dates	11/20/2019

5111 - **ELIGIBILITY OF RESIDENT/NONRESIDENT STUDENTS**

The Board establishes the following policy for determining the eligibility of students to attend the schools of this District.

- A. The Board will educate, tuition-free, students who are legal residents of the District. Proof of residency will be required for registration in the District. If residency is with individuals other than a parent, the living arrangement may not be solely for purposes of attending the District's schools.
- B. The District shall not make residency determinations on the basis of an individual's alienage.
- C. The District shall consider those students who are homeless or in foster placement to be residents unless residency is determined to be in another district.
- D. Upon request of a student's parent, or the request of an adult student, students who have gained twelfth grade status and who no longer reside within the District shall be permitted to complete their high school education tuition-free.
- E. Students enrolled in the special education program of this District whose parents do not reside within the District may attend as tuition students with tuition computed pursuant to 121.83(1, c) Wis. Stats. (Discretionary as to attendance, and mandatory as to calculation of tuition.)
- F. Resident students in grades 9-12 who attend private school or home-based private educational programs shall be accepted into the District's educational programs for up to two (2) classes if the student satisfies the high school admission standards and sufficient space is available in the classes.
- G. Students enrolled in a home-based private educational program in grades kindergarten through eight (8) who meet the minimum standards for admission to a course offered by the District shall be accepted into the District's educational programs for up to two (2) classes if the Board determines there is sufficient space in the classes.
- H. If a parent (or adult student) presents information to the District certifying that the parent (or adult student), his/her child, or a member of the parent's household is a participant in the Safe at Home/Address Confidentiality Program administered by the Wisconsin Department of Justice, the Board shall use the address designated by the Department of Justice to serve as the student's address for enrollment purposes. The District shall place a copy of any certification provided by the parent (or adult student) in the enrollment file.
- I. A high school student who now resides in a different school district as a result of a reorganization under Chapter 117 and who has completed 9th and 10th grade at his/her former school district shall be allowed to complete his/her education at the former school district. The school board of residence shall pay the student's tuition, and if the parent has paid such

tuition, the resident board shall reimburse the parent, upon request of the parent, within three (3) years. The school of attendance shall count the student in its membership for State Aid purposes under subchapter II.

114

- J. Children of joint custody orders may attend school without payment of tuition if the student otherwise meets residency requirements, unless a court order specifies a different District of attendance.
- K. Foreign students, participating in a bona fide, foreign-exchange program may be admitted consistent with Federal law.
- L. Students whose parents reside in the State, but do not reside within the District, but who present evidence that they will move into the District within nine (9) school weeks~~a short period of time~~, may enroll in the schools of this District as tuition students for the time not in residence. Tuition will be refunded in accordance with State law.
- M. Minor students residing in the District, but not living with a parent, may be required to provide information sufficient to allow the administration to properly determine resident status under law.
- N. Tuition students may be accepted in accordance with State law and the approval of the Superintendent.
- O. Nonresidents may be accepted into the District's Adult Education classes upon payment of the appropriate fees.
- P. Nonresident students may be accepted into the District's Summer School Program upon payment of appropriate fees.
- Q. Nonresident students may be accepted into the District's program under the Part-Time or Full-Time Open Enrollment Programs. Nonresident students accepted into the District's Part-Time Open Enrollment Program may attend no more than two (2) courses at any time if the Board determines there is sufficient space in the classroom
- a. If a student granted conditional enrollment violates an enrollment condition that the student was required to meet after his/her conditional enrollment, but before the expiration of the term of expulsion, the Superintendent may revoke the student's conditional enrollment. Before revoking the student's conditional enrollment, the Superintendent shall advise the student of the reason for the proposed revocation, including the enrollment condition alleged to have been violated, provide the student an opportunity to present his/her explanation of the alleged violation, and make a determination that the student violated the enrollment condition and that revocation of the student's conditional enrollment is appropriate. If the Superintendent revokes the student's conditional enrollment, the Superintendent shall give prompt written notice of the revocation and the reason for the revocation, including the enrollment condition violated, to the student and, if the student is a minor, to the student's parent. Within five (5) school days after the revocation of a student's conditional enrollment, the student, or if the student is a minor, the student's parent may request a conference with the Superintendent who shall be someone other than a principal, administrator, or teacher in the student's school. If a conference is requested, it shall be held within five (5) school days following the request. If, after the conference, the Superintendent finds that the student did not violate an enrollment condition or that the revocation was inappropriate, the student shall be enrolled in school under the same enrollment conditions under the order previously issued and the conditional enrollment revocation shall be expunged from the student's record. If the Superintendent finds that the student violated an enrollment condition and that the revocation was appropriate, s/he shall mail separate copies of the decision to the student and, if the student is a minor, to the student's parent. The decision of the Superintendent is final.
 - b. If a student's conditional enrollment is revoked, the student's expulsion shall continue to the expiration of the term of the expulsion specified in the expulsion order unless the student or, if the student is a minor, the student's parent and the school board that expelled the student, or the independent hearing panel or independent hearing officer, or the out-of-state public school, agree, in writing, to modify the expulsion order.

~~Revised 10/24/18~~

~~Reviewed 6/18/19~~

© Neola ~~2020~~19

Legal 118.51, Wis Stats.
 118.52, Wis. Stats.
 120.13(1), 121.77, 121.78(2, a), 121.81, 121.84, Wis Stats.
 42 U.S.C. 11431, et seq.



Book	Policy Manual
Section	Second Reading by Board
Title	OPEN ENROLLMENT PROGRAM (INTER-DISTRICT)
Code	po5113
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Prior Revised Dates	6/26/2019

5113 - **OPEN ENROLLMENT PROGRAM (INTER-DISTRICT)**

The School District ("District") will participate in the Wisconsin Public School Open Enrollment Program in accordance with applicable law and the relevant policies and rules of the District, all as amended from time-to-time.

DEFINITIONS

The following definitions will apply to the District's Open Enrollment Program.

A. Nonresident District

A school district located in Wisconsin which is not a student's district of residence.

B. Nonresident Student

A student who does not reside within the geographic boundaries of the District and who seeks admission to this District under the Open Enrollment Program.

C. Tuition Student

A non-resident student who attends school in the District and pays tuition in accordance with State law.

D. Full-time Enrollment

A student is enrolled for the entire school day and receives all of his/her required education in this District.

E. Class Size

The District's determination of the maximum number of students who can be accommodated properly in a particular classroom without jeopardizing the quality of the instructional program and mitigating circumstances for a particular school, class, or program, including enrollment projections established by the District Administrator.

F. Program Size

The enrollment or size restrictions in a specific program within a class or building. The District reserves the exclusive right to establish program size and to limit enrollment based upon the capability to properly allocate available resources, create and maintain a proper learning environment, and comply with contracts, grants, and applicable laws and regulations.

G. Resident Student

117

A student who is a legal resident of this District and is consequently entitled to attend school in this District in accordance with Policy 5111 - Eligibility of Resident/Nonresident Students.

FULL-TIME OPEN ENROLLMENT

A. Procedures for Processing of Open Enrollment Applications

If there are more applications than spaces, the Board will fill the available spaces by random selection, provided that first priority will be given to non-resident students already attending District schools and their siblings.

If the District determines that space is not otherwise available for open enrollment students in the grade or program to which an individual has applied, the District may nevertheless accept a student or the sibling of a student who is already attending in the District.

The District may establish a numbered waiting list of all applicants. When all available slots have been filled by randomly selecting names from all applicants, the remaining names will be drawn randomly and placed on the waiting list in order of selection.

After the date specified in s. 118.51(3)(a)3., Wis. Stats., the nonresident school board may approve applications it had initially denied if any of the following cause spaces to become available:

1. A parent notifies the nonresident school board that the student will not attend the nonresident school district.
2. A parent fails to provide the notification required in s. 118.51(3)(a)6., Wis. Stats.
3. The Board determines that additional spaces have become available since its determination at the January Board meeting.

In accordance with 118.51(3)(a)3, Wis. Stats., except as provided under sub. (5)(d)1., on or before the first Friday following the first Monday in June following receipt of the application, the nonresident school board shall notify the applicant, in writing, whether it has accepted the application.

B. Decisional Criteria for Nonresident Applications

Decisions on nonresident open enrollment applications will be based only on the following criteria:

1. ~~The Whether the Board has determined that there is availability of~~ space in the schools, programs, classes, or grades within the District for non-resident students. The Board shall determine during a regular meeting each January the number of regular education and special education spaces available. In determining the amount of space available, the District will count resident students, students attending the District for whom tuition is paid under 121.78(1)(a), Wis. Stats., and may include in its counted occupied spaces students and siblings of students who have applied under Section 118.51(3)(a) or 118.51(3m)(a) and are already attending public school in the District.

Other factors the District Administrator may consider in determining the availability of space, include:

- a. District practices, policies, procedures or other factors regarding class size ranges for particular programs or classes.
 - b. District practices, policies, procedures or other factors regarding faculty-student ratio ranges for particular programs, classes or buildings.
 - c. Enrollment projections for the schools of the District which include, but are not limited to, the following factors: the likely short and long-term economic development in the community, projected student transfers in and out of the District, preference requirements for siblings of nonresident open enrollment students, and current and future space needs for special programs, laboratories (e.g. in technology or foreign languages) or similar District educational initiatives.
2. Whether an applicant for a pre-kindergarten, four (4) year old kindergarten, early childhood or school operated daycare program resides in a district which offers the program for which application is made.

3. Whether the nonresident student has been expelled from any school district within the current school year or the two (2) preceding school years, or is pending any disciplinary proceeding, based on any of the following activities 118
- a. Conveying or causing to be conveyed any threat or false information concerning an attempt or alleged attempt being made or to be made to destroy school property by means of explosives.
 - b. Engaging in conduct while at school or under school supervision that endangered the health, safety or property of others.
 - c. Engaging in conduct while not at school or while not under the supervision of a school authority that endangered the health, safety, or property of others at school or under the supervision of a school authority or of any school employee or Board member.
 - d. Possessing a dangerous weapon (as defined in Section 939.22(10), Wis. Stats.) while on school property or under school supervision.

Notwithstanding the Board's acceptance of a nonresident student's application, the Board may withdraw acceptance if, prior to the beginning of the first school year in which the nonresident student will attend a school in the District, s/he is determined to fall under paragraph B. 3.

The Board may request a copy of a nonresident student's disciplinary records from the resident Board.

The resident Board shall provide to the nonresident Board a copy of any expulsion order or findings, a copy of any pending disciplinary proceedings, a written explanation of said proceeding, the length of the expulsion or possible outcomes of a pending proceeding, and/or such records as permitted by law.

4. Whether the special education program or related services described in the nonresident student's individualized education program ("IEP") are available in the District. Whether a service is available depends on whether existing staff in the District are qualified to provide the service or whether the district has facilities and/or equipment required for the service. A service is not available in the District if that service is currently provided to resident students through contract with a third party. Whether a service is available is not a function of whether there is space available in any program or service. A service may be unavailable even if no space limitations have been established. ~~Funding for the education of students with disabilities will be made to the non-resident school district by the Department of Public Instruction in accordance with State law.~~
5. Whether there is space available in the District to provide the special education or related services identified in the non-resident student's IEP, after consideration of class size limits, student-teacher ratios, and enrollment projections.
6. Whether the non-resident student has been referred to his or her resident Board under 115.777(1) Wis. Stats. or identified by his or her resident school board under 115.77(1m)(a) Wis. Stats., but not yet evaluated by an individualized education program team.

(Note: If a nonresident student's IEP is developed or changed after starting in the District, and it is then discovered that the District does not have necessary programs available or does not have space in the special education program, the District may notify the student's parent and the student's resident board. If such notice is provided, the non-resident student may be transferred to his/her resident school district.)

7. If the Board has made a determination that a non-resident student attending the District under the open enrollment program is habitually truant from the District during either semester of the current school year, the Board may prohibit the student from attending in the succeeding semester or school year, after complying with the requirements of PI 36.09(2).

C. Reapplication Procedures

~~The Board will not require accepted non-resident students to reapply under the open enrollment policy when the non-resident student enters middle school, junior high school or high school. A non-resident student may be required to reapply only once.~~

[X] The Board will not require accepted non-resident students to reapply under the open enrollment policy as long as the student is continuously enrolled in the District.

D. Transportation

The parents of a student attending a non-resident school district will be solely responsible for providing transportation to and from the school site. The District will permit a non-resident student to ride District transportation, if space is available on a regularly scheduled bus route. The District will provide transportation for a nonresident student with an identified disability for whom transportation is required by his/her IEP. 119

~~The Board will not require accepted non-resident students to reapply under the open enrollment policy when the non-resident student enters middle school, junior high school or high school. A non-resident student may be required to reapply only once.~~

ALTERNATIVE APPLICATION PROCEDURES

The parent of a non-resident student who wishes to attend a school in the District may apply at any time throughout the year by submitting an application under the alternative application procedure if the pupil satisfies at least one of the statutory criteria and has not applied to more than three non-resident school districts. (See AG 5113 and AG 5113A – Open Enrollment for Students with Disabilities.)

Applications from a non-resident student under the alternative application procedures received after the Board's January meeting, at which it sets open enrollment space availability numbers for the subsequent year, may be approved if space is available in the current year and in the subsequent year in the student's subsequent grade level.

ANNUAL REVIEW

The Board shall review its Open Enrollment Program annually.

General Provisions

- A. A student, who has been accepted under this program, who has not met the academic prerequisites for participation in a particular program in which the student wishes to enroll shall not be placed in that program.
- B. The District's Policy 2260 - Access to Equal Educational Opportunity shall apply to all applicants under this program. In addition, the District will not discriminate on the basis of an applicant's intellectual, academic, artistic, athletic, or other ability, talent, or accomplishment, or based on a mental or physical disability, except as provided for in the statute authorizing this program.
- C. The District Administrator shall be responsible for developing and promulgating administrative guidelines to implement this policy. (See accompanying pages.) Such guidelines shall address at least the following matters:
 1. participation in interscholastic athletics;
 2. assignment within the District;
 3. payment of fees and other charges.

© Neola ~~2020~~19

Legal 118.51, Wis. Stats.
 Wis. Admin. Code. Ch. P.I. 36

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	CHILDREN AT-RISK OF NOT GRADUATING FROM HIGH SCHOOL
Code	po5461
Status	Second Reading
Adopted	October 21, 2020

TECHNICAL CORRECTION - VOL. 29, NO. 2

5461 - CHILDREN AT-RISK OF NOT GRADUATING FROM HIGH SCHOOL

The Board shall establish programs to serve children in the District who are identified as "children-at-risk" in compliance with State statutes. This policy meets the requirements of State law which includes identifying and serving "children-at-risk" students as defined below:

Students who are at risk of not graduating high school because they are dropouts or are at least two (2) of the following:

- A. one (1) or more years behind their age group in the number of high school credits attained
- B. two (2) or more years behind their age group in basic skill level (math and reading)
- C. habitually truant
- D. parents
- E. adjudicated delinquents, and
- F. eighth grade students whose score in each area of the student assessment was below basic level of failing and eighth grade students that were not promoted to ninth grade

The District shall identify all children at-risk enrolled in the District and assure that a plan is developed for each such student that describes how the District will meet each student's needs. Each plan shall be completed on or before August 15th of each year. All programs and services developed for "children-at-risk" shall be designed to improve and expand educational opportunities for these children on an individualized basis, through a variety of means (e.g., additional instruction, differentiation, intervention), and provide alternative courses or program modifications which satisfactorily meet the District's graduation requirements.

Principals are responsible for identifying and addressing barriers to learning through a variety of strategies. The plan will communicate the structure, strategies, and program offerings for students at-risk which will vary by individual. Strategies for support, interventions, programs, and alternative educational options are made available to all students and at all levels as needed.

[X] [OPTION #1]

The Board uses a ~~() Response to Instruction (RTI) Model~~ **(X) Equitable Multi-Level System of Supports (EMLSS) Model** ~~[END OF OPTION]~~ that is designed as a continuum for Literacy, Mathematics, and Behavior. ~~() RTI~~ **(X) EMLSS** ~~[END OF OPTIONS]~~ is defined as a systemic process for achieving high levels of academic and behavioral success for all students. through: Key system features include equity, high-quality instruction, strategic use of data, collaboration, family and community

engagement, a continuum of supports, a strong universal level of support, systematic implementation, and strong, shared leadership.

1. ~~multi-level, high-quality instructional approaches for general, at-risk, advanced learners, and special education student needs;~~
2. ~~a balanced assessment system;~~
3. ~~collaborative practices.~~

The Board will make reasonable efforts to help each student acquire the necessary skills, concepts, and content of course or subject area s/he is enrolled through systemic practices of ~~() RtI~~ ~~()~~ EMLSS. Student capabilities will be identified for ~~() RtI~~ ~~()~~ EMLSS ~~[END-OF-OPTIONS]~~ using multiple criteria in accordance with District guidelines. These guidelines are aligned with the Wisconsin Department of Public Instruction’s recommendations.

The District will maintain ~~() an RtI Continuum~~ ~~()~~ a EMLSS Framework ~~[END-OF-OPTION]~~ and supporting documents which outline specific implementation procedures and guidelines that will be reviewed annually.

~~[END-OF-OPTION]~~

~~[] [OPTION #2]~~

~~The Board directs the District Administrator to establish a District specific plan that meets the following criteria: _____.~~

~~[END-OF-OPTION]~~

Parent involvement will be actively solicited to improve student success. Community service agencies’ participation and partnerships will be encouraged and actively sought to meet student needs.

Students shall be identified and referred to these programs and services in accordance with State regulations and guidelines established by the administration. An annual report concerning "children-at-risk" shall be made to the Board.

© Neola 2020

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	CORPORAL PUNISHMENT
Code	po5630
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Last Reviewed	October 4, 2018

5630 - **CORPORAL PUNISHMENT**

While recognizing that students may require disciplinary action in various forms, the ~~School~~Board does ~~can~~not condone the use of unreasonable force and fear as an appropriate procedure in student discipline.

No official, employee, or agent of the Board may subject a student enrolled in the School District to corporal punishment, including resorting to physical force or violence to compel obedience. If all other means fail, officials, employees, or agents of the Board may always resort to the removal of the student from the classroom or school through suspension, expulsion, or other disciplinary intervention.

~~Professional staff should not find it necessary to resort to physical force or violence to compel obedience. If all other means fail, staff members may always resort to the removal of the student from the classroom or school through suspension, expulsion, or other disciplinary intervention.~~

~~Professional staff as well as support staff, within the scope of their employment,~~Officials, employees, or agents of the Board may use:

- A. reasonable and necessary force to quell a disturbance threatening physical injury to self or others;
- B. reasonable and necessary force to obtain possession of a weapon or other dangerous object within a student's control;
- C. reasonable and necessary force for the purpose of self-defense or the defense of others under 939.48, Wis. Stats.;
- D. reasonable and necessary force for the protection of property under 939.49, Wis. Stats.;
- E. reasonable and necessary force to remove a disruptive student from a school premises or motor vehicle, as defined in 125.09(2)(a)1. and 4., Wis. Stats., or from school-related activity;
- F. reasonable and necessary force to prevent a student from inflicting harm on himself/herself;
- G. reasonable and necessary force to protect the safety of others;
- H. incidental, minor, or reasonable physical contact designed to maintain order and control.

In accordance with State law, corporal punishment shall not be permitted. If any official, employee, or agent of the Board~~staff member, full-time, part-time, or substitute~~ intentionally inflicts, or causes to be inflicted, physical pain by hitting, paddling, spanking, slapping, forcing prolonged maintenance of physically-painful positions, or makes use of any other kind of physical force as a means of disciplining a student, s/he may be subject to discipline up to and including discharge by this Board and possibly criminal assault charges as well. This prohibition applies as well to volunteers and those with whom the District contracts for services.

In determining whether or not a person was acting within the exceptions noted above, if appropriate, deference may be given to reasonable, good faith judgments made by District employees or agents.

The corporal punishment policy and statute shall be interpreted in a manner that is consistent with the State law and policy governing the use of seclusion and restraint.

The Superintendent shall provide administrative guidelines which shall include a list of alternatives to corporal punishment.

© Neola ~~2020~~**2018**

Legal 118.305, Wis. Stats.
 118.31, Wis. Stats.

Cross References po5630.01 - USE OF RESTRAINT AND SECLUSION WITH STUDENTS
 ag5630A - PHYSICAL DISCIPLINE, PHYSICAL FORCE AND/OR PHYSICAL RESTRAINT

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	BORROWING - DELETE
Code	po6145
Status	Second Reading
Adopted	May 25, 2016
Last Revised	February 22, 2017

~~6145—BORROWING~~

~~Upon a two thirds (2/3's) affirmative vote of the entire membership of the School Board, the Assistant Superintendent for Business/Personnel Services shall prepare the data and applications regarding the borrowing of funds needed for the immediate operation of the District. Such borrowing shall be in accordance with the provisions of 67.12(8).~~

~~Quotations shall be solicited for all short term loans which the Board has authorized. Funds shall be borrowed from the responsible organization offering the most favorable terms, as approved by the Board.~~

~~© Neola 2016~~

Legal 66.0607(7), 67.12, Wis. Stats.

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	DEBT MANAGEMENT
Code	po6147
Status	Second Reading
Adopted	October 21, 2020

6147 - DEBT MANAGEMENT

Statement of Purpose

The purpose of the Debt Management Policy is to establish and maintain well defined debt management guidelines for issuing new debt as well as managing outstanding debt to sustain a strong debt management program.

Scope

The Debt Management Policy applies to all debt instruments issued by the District regardless of the purpose for which issued or the funding source for repayment.

Objective

The primary objective is to ensure prudent debt management practices which:

- A. maintain financial stability;
- B. preserve public trust;
- C. minimize or stabilize costs to taxpayers;
- D. preserve access to financial markets;
- E. demonstrate adequate administrative oversight of debt program to credit rating agencies.

Types of Authorized Debt

The Constitution and laws of the State of Wisconsin limit the power of the District to issue obligations and to contract indebtedness. The District may not borrow money or issue notes or bonds therefore for any purpose except those specified by statute and may only incur indebtedness as prescribed by law.

Bond or Note Anticipation Notes

In anticipation of issuing general obligation bonds or notes, the District is authorized to borrow money using bond or note anticipation notes. The bond or note anticipation notes shall in no event be general obligations of the District, and do not constitute an indebtedness of the District, nor a charge against its general credit or taxing power. The bond or note anticipation notes are payable only from (a) proceeds of the bond or note anticipation notes set aside for payment of interest on the bond or note anticipation notes as they become due, and, (b) proceeds to be derived from the issuance and sale of general obligation bonds or notes which proceeds are pledged for the payment of the principal of and interest on the bond or note anticipation notes. The maximum term of any bond or note anticipation notes (including any refunding) is five years.

General Obligation Bonds

126

The principal amount of every sum borrowed by the District and secured by an issue of bonds may be payable at one time in a single payment or at several times in two or more installments; however, no installment may be made payable later than the termination of twenty (20) years immediately following the date of the bonds. The Board is required to levy a direct, annual, irrevocable tax sufficient in amount to pay the interest on such bonds as it falls due and also to pay and discharge the principal thereof at maturity. Bonds issued by the District to refinance or refund outstanding notes or bonds issued by the District may be payable no later than twenty (20) years following the original date of such notes or bonds.

Refunding Bonds

In addition to being authorized to issue bonds, the District is authorized to borrow money using refunding bonds for refunding existing debt. To evidence such indebtedness, the District must issue to the lender its refunding bonds (with interest) payable within a period not exceeding twenty years following the initial date of the debt to be refunded. Such refunding bonds constitute a general obligation of the District. Refunding bonds are not subject to a referendum.

Promissory Notes

In addition to being authorized to issue bonds, the District is authorized to borrow money using notes for any public purpose. To evidence such indebtedness, the District must issue to the lender its promissory notes (with interest) payable within a period not exceeding ten years following the date of said notes. Such notes constitute a general obligation of the District. Notes may be issued to refinance or refund outstanding notes. However, such notes may be payable not later than twenty years following the original date of such outstanding notes.

Temporary Borrowing

The Board may, on its own motion, borrow money in such sums as may be needed to meet the immediate expenses of maintaining the schools in the District during the then-current school year. No such loan or loans shall be made to extend beyond November 1 of the following year or in any amount exceeding one-half of the estimated receipts for the operation and maintenance of the District for the current school year in which the loan is made.

Debt Limit

The District has the power to contract indebtedness for purposes specified by statute.

Procedures for Borrowing

Whenever the Board engages in borrowing outside of borrowing authorized by referendum approved on the Board's initiative, the Board shall determine the method it will use for borrowing, including short-term borrowing, establishing a line of credit, or other forms of borrowing. The Board designates the ~~() District Administrator~~ ~~() Business Manager~~ **(X) Assistant Superintendent** to prepare all necessary instruments and resolutions for Board approval. All procedures and required Board action shall be consistent with applicable legal authority for borrowing, including solicitations of bids from potential lenders. Such borrowing shall be in accordance with the provisions of 67.12(8) and require a two-thirds (2/3's) affirmative vote of the entire membership of the Board.

© Neola 2020

Legal 66.0606, 67.12, Wis. Stats.

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	BUDGET PREPARATION
Code	po6220
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Last Reviewed	February 27, 2019

6220 - **BUDGET PREPARATION**

The District's operation and educational plan is reflected in its budgets. Each year, the School Board will cause to have prepared and then review and approve the following Fund budget.

1. **(X)** General Fund

Each budget shall be designed to carry out District operations in a thorough and efficient manner, maintain District facilities properly, and honor continuing obligations of the Board.

The Board shall ensure that adequate funds are reserved for the General Fund in accordance with Policy 6235 - Fund Balance.

A proposed budget requires the critical analysis of every member of the Board prior to approval; once adopted, the budget deserves the support of all members of the Board regardless of their position before its adoption.

~~A proposed budget requires the critical analysis of every member of the Board prior to approval; once adopted, the budget deserves the support of all members of the Board regardless of their position before its adoption.~~

The Board directs the Assistant Superintendent, Business/Personnel Services, to present the budgets to the Board along with all available information associated with each budget in sufficient time to allow for proper analysis and discussion prior to the hearing.

When presented to the Board for review and/or adoption, the information shall be presented as prescribed by State law, and in the format provided by the Wisconsin Department of Public Instruction.

Neola 2020~~19~~

Legal 65.90, Wis. Stats.

Cross References ag6220 - BUDGET (APPROPRIATIONS) PREPARATION

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	PAYROLL DEDUCTIONS
Code	po6520
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Last Reviewed	March 14, 2019

6520 - **PAYROLL DEDUCTIONS**

The School Board directs the Superintendent to ensure that deductions are made from an employee's paycheck as required by law (e.g., State and Federal withholding and employment taxes). The Board also authorizes payroll deductions for the following purposes:

- A. Wisconsin Retirement System (Standard Contribution);
- B. Section 125 deductions (cafeteria plans including HRAs);
- C. (X) Health Savings Account (HSA) deductions
Employees who request a portion of their paycheck to be withheld and deposited into an HSA are responsible for meeting and maintaining all requirements for such an account and for complying with applicable tax rules.
- D. ~~Contributions to United Way;~~ (X) contributions to charitable corporations, not-for-profit and community fund organizations
- E. Payment of group insurance premiums for a plan in which District employees participate;
- F. 403(b) and WI Deferred Compensation program(s); ~~Voluntary payment to a labor organization;~~
- G. Other miscellaneous payroll deductions as approved by the Superintendent.
Any such deduction must be expressly authorized in writing by the employee.

© Neola ~~2020~~**19**

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	CROWDFUNDING
Code	po6605
Status	Second Reading
Adopted	October 25, 2017
Last Revised	October 21, 2020

6605 - **CROWDFUNDING**

This policy applies to the use of any form of crowdfunding utilizing an online service or website-based platform for the financial benefit or gain of the District – be it a specific classroom, grade level, department, school, or curricular or extra-curricular activity. ~~“Crowdfunding” refers to a campaign to collect typically small amounts of money from a large number of individuals to finance a project or fundraise for a specific cause. Through the use of personal networking, social media platforms, and other Internet-based resources, funds are solicited or raised to support a specific campaign or project.~~

For purposes of this policy, "crowdfunding" is defined as the solicitation of resources from individuals and/or organizations to support identified activities or projects that enhance the educational program or a specific cause approved by the District. The solicitation is typically from a large number of individuals/organizations utilizing internet-based technologies.

Crowdfunding activities aimed at raising funds for a specific classroom or school activity, including extra-curricular activity, or to obtain supplemental resources (e.g., supplies or equipment) that are not required to provide a free, appropriate, public education to any students in the classroom may be permitted, but only with the specific approval of the Superintendent.

All approved crowdfunding activities shall protect the privacy of students, children, and young adults in accordance with Board policies (X) and District administrative guidelines and applicable State and Federal law, including FERPA and IDEIA.

Materials, supplies, equipment, and other proceeds of the crowdfunding activity shall become the property of the District or school. Cash or equivalent payment to District-personnel is prohibited. All fiscal transactions shall comply with appropriate Board policies.

All crowdfunding activities are subject to AG 6605 and other applicable Board policies including, but not limited to, Policy 5830 - Student Fundraising.

© Neola ~~2020~~¹⁷

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	SYSTEM OF ACCOUNTING
Code	po6800
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Prior Revised Dates	9/15/2017

6800 - **SYSTEM OF ACCOUNTING**

As specified by the Department of Public Instruction, the ~~School~~ Board follows the Wisconsin Uniform Financial Accounting Requirements (WUFAR) as a listing of account classifications by which it keeps an accounting of all District funds. The Board has by resolution designated institutions to serve as depositories of all District funds and may, by resolution, designate additional or different institutions. The District's financial records shall show sources of revenue, amounts received, amounts expended, and the disposition of public property. The Assistant Superintendent of Business/Personnel Services or designee shall complete an accounting of all capital assets to protect the financial investment of the District against catastrophic loss. Further, the Assistant Superintendent of Business/Personnel Services or designee shall establish procedures and regulations necessary to properly account for capital assets and comply with generally accepted accounting principles (GAAP) and ensure that the District's capital assets are properly insured.

GASB 84

The District's system of accounting shall comply with all applicable requirements of the Governmental Accounting Standards Board, Statement No. 84 (GASB 84). In accordance with GASB 84, the District will report applicable fiduciary activities as identified in either the private purpose trust fund or the custodial fund. Typically, these activities include recognized student and school-related activity funds held in a bank account maintained by the District. These funds shall be subject to the accounting and requirements specified in the Wisconsin Uniform Financial Accounting Requirements. An activity not identified as a fiduciary activity under GASB 84 will be deemed a governmental activity and will be reported in a governmental fund.

GASB 54

The District's system of accounting shall comply with all requirements of the Governmental Accounting Standards Board, Statement No. 54 (GASB 54). In accordance with GASB 54, the District will report its fund balances in the following categories:

1. **Nonspendable fund balance** - amounts that cannot be spent because they are either (a) not in a spendable form (which includes items that are not expected to be converted to cash – e.g., inventories or prepaid amounts) or (b) legally or contractually required to be maintained intact (e.g., the corpus of an endowment fund).
2. **Restricted fund balance** - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

3. **Committed fund balance** - amounts constrained to specific purposes by the Board; to be reported as committed, amounts cannot be used for any other purpose unless the Board takes action to remove or change the constraint. 121
4. **Assigned fund balance** - amounts the Board *intends* to use for a specific purpose but are neither restricted nor committed; intent can be expressed by the Board or by an official or committee to which the Board delegates the authority.
5. **Unassigned fund balance** - amounts that are available for any purpose; these amounts are reported only in the general fund.

The Board authorizes its auditors and directs its administrative staff to take all steps necessary to comply with the requirements of GASB 54. All revenue and funds will be designated to one of the above categories.

The Assistant Superintendent of Business/Personnel Services or designee shall maintain a proper accounting of all District funds. S/He shall ensure that expenditures are budgeted under and charged against those accounts that most accurately describe the purpose for which such monies are to be or have been spent. Wherever appropriate and practicable, salaries of individual employees, expenditures for single pieces of equipment, and the like shall be prorated under the several accounts that most accurately describe the purposes for which such monies are to be or have been spent.

The (X) Business Manager shall receive all vouchers for payments and disbursements made to and by the Board, and preserve them for the statutorily required period.

The Assistant Superintendent of Business/Personnel Services or designee shall implement procedures and practices that will determine: (1) Capitalization policies for District assets (i.e., which assets will be capitalized and depreciated over their estimated useful life versus which assets will be expensed in year of purchase); (2) Methods for calculating annual and accumulated depreciation expense for assets including estimates for asset lives, residual asset values, and depreciation methodology; and (3) Procedures for recording gain or loss on sale of capital assets and proceeds from the sale of capital assets in compliance with GAAP Reporting of estimated cash values or replacement values to District insurance providers.

The Assistant Superintendent of Business/Personnel Services or designee is responsible for filing in a timely manner, on behalf of the Board, an annual report with the Department of Public Instruction, on prescribed forms, that states the following:

- A. amount of collections and receipts, and accounts due from each source;
- B. amount of expenditures for each purpose;
- C. amount of the District's debt, the purpose for which each item of such debt was created, and the provision made for the payment thereof; and
- D. other information as required by the Department, along with the audit report as approved by the Board.

The Board's annual financial statements shall also include information such as: (1) beginning and ending balances of capital assets; (2) beginning and ending balances of accumulated depreciation; and (3) total depreciation expense for the fiscal year.

Such reporting shall include description of significant capital asset activity during the fiscal year including: acquisitions through purchase or donation, sales or dispositions including the proceeds and gains or losses on the sale, changes in methods of calculating depreciation expense or accumulated depreciation, such as, estimates of useful life, residual values, depreciation methodology (e.g., straight line or other method).

Before implementing procedures or changing procedures, the Business Manager will review the proposed procedure with the auditor appointed by the Board to conduct the Board's financial audit. The procedures established shall comply with all statutorily required standards and generally accepted accounting procedures.

Legal

115.28(13), 115.30(1), Wis. Stats.

132

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	GIFTS, GRANTS, AND BEQUESTS
Code	po7230
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020

7230 - GIFTS, GRANTS, AND BEQUESTS

The ~~School~~Board is appreciative of public interest in and goodwill toward the schools manifested through gifts, grants, and bequests. The Board reserves the right, however, to specify the manner in which gifts are made; to define the type of gift, grant, or bequest which it considers appropriate; and to reject those which it deems inappropriate or unsuitable. If accepted, the Board will attempt to carry out the wishes of the donor.

The Board shall not discriminate in the ~~approval acceptance~~ and administration of gifts, grants, and bequests on the basis of ~~sex~~, race, color, religion, national origin, ancestry, creed, pregnancy, marital status, parental status, sexual orientation, sex (including transgender status, change of sex, or gender identity), or physical, mental, emotional, or learning disability ("Protected Classes"). Complaints of discrimination in the acceptance or administration of gifts, grants, or bequests are governed by the complaint procedure outlined in administrative guidelines.

Board approval is required for all grants having a value of more than \$2,500. The Superintendent may approve grants of lesser value on the Board's behalf. ~~All gifts, grants, or bequests having a value of more than \$2500.00 shall be accepted by the Board.~~ The Superintendent may accept for the Board gifts of lesser value.

The District shall provide written acknowledgment to the donor of any accepted cash donation of \$250 or more and any non-cash donation the value of which is \$250 or more. Such acknowledgment shall include the amount of cash or a description of any non-cash donation.

The District shall provide any donor with appropriate tax forms in compliance with the requirements of the Internal Revenue Code.

Gifts, grants, and bequests shall become the property of the Board and will be subject to use by the District as determined by the policies and administrative guidelines applying to all properties, equipment, materials, and funds owned by the Board, subject to the Board's effort to comply with any specific wishes of the donor.

Any equipment purchased by a parent organization for use in the school, on District property, or at a District-related event with a value of \$2,500 or more shall be submitted to the Board for approval, prior to purchase.

The Board reserves the right to refuse to accept such liability and thus prohibit the use of the equipment by students or District employees during any District-sponsored activity or on any property owned, leased, or used by the District.

© Neola 2020~~09~~

Legal

118.13 Wis. Stats.

118.27, Wis. Stats.

I.R.C. 170(f)(8)

I.R.C. 170(f)(12)

Title VI, Civil Rights Act of 1964

Title IX, Education Amendments of 1972

Section 504, Rehabilitation Act of 1973

Americans with Disabilities Act

134

Cross References

ag7230 - PUBLIC GIFTS TO THE DISTRICT

[7230F2 Gift, Grant, Bequest Fillable.pdf \(165 KB\)](#)

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	VIDEO SURVEILLANCE AND ELECTRONIC MONITORING
Code	po7440.01
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Prior Revised Dates	7/24/2019

7440.01 - VIDEO SURVEILLANCE AND ELECTRONIC MONITORING

The Board authorizes the use of video surveillance and electronic monitoring equipment at various facilities and school sites throughout the District and on school buses. Wherever the terms video surveillance or electronic monitoring are used, such reference includes both video and audio surveillance as possible technologies employed.

The Superintendent or designee is responsible for determining where to install and operate fixed-location video surveillance/electronic monitoring equipment in the District. The ~~Superintendent~~ District Administrator shall assure that video surveillance is handled in accordance with the placement, monitoring, and access considerations incorporated into the school safety plan as more fully described in Policy 8420. The determination of where and when to use video surveillance/electronic monitoring equipment will be made in a nondiscriminatory manner. Video surveillance/electronic monitoring equipment may be placed in common areas in school buildings (e.g. school hallways, entryways, the front office where students, employees and visitors are permitted to freely come and go, gymnasiums, cafeterias, libraries), the school parking lots and other outside areas, and in school buses. Except in extraordinary circumstances and with the written authorization of the Superintendent, video surveillance/electronic monitoring equipment shall not be used in areas where persons have a reasonable expectation of privacy (e.g. restrooms, locker rooms, changing areas, private offices (unless there is express consent given by the office occupant), or conference/meeting rooms).

Any person who takes action to block, move, or alter the location and/or viewing angle of a video camera shall be subject to disciplinary action.

Legible and visible signs shall be placed at the main entrance to buildings and in the areas where video surveillance/electronic monitoring equipment is in use to notify people that their actions/behavior are subject to being monitored/recorded, which may include video footage, audio recording, or both. Additionally, the Superintendent is directed to annually notify parents and students via the Student Handbook, and staff via the Staff Handbook, of the use of video surveillance/electronic monitoring systems in their schools, which may include either video or audio footage or both. In cases approved by the Superintendent, camera surveillance may be used for investigatory purposes without staff, student, or public notice, if the usage is calculated to further investigation into misconduct believed to have occurred or believed to be ongoing.

Any information obtained from video surveillance/electronic monitoring systems may only be used to support the orderly operation of the School District's schools and facilities, and for law enforcement purposes, and not for any other purposes. As such, recordings obtained through the use of video surveillance/electronic monitoring equipment may be used as evidence in any disciplinary proceeding, administrative proceeding or criminal proceeding, subject to Board policy and regulations. Further, such recordings may become a part of a student's education record or staff member's personnel file.

The Board will not place video surveillance/electronic monitoring equipment for the purpose of obtaining information for routine staff appraisal/evaluation or monitoring; however, video footage captured in the normal course of surveillance which shows information pertinent to staff performance or conduct may be used for that purpose.

Recordings that capture students may be student records and as such will be treated as confidential subject to the Board's public records and student records policies.

Retention, Secure Storage, Access to and Disposal of Video Recordings

[DRAFTING NOTE: the minimum period of time that video footage will remain available should be based on the technological capabilities being utilized by the District. If video footage is overwritten every seven (7) days, then the policy should not reflect a longer period of time. The policy accounts for the possibility that certain camera footage may be available longer, for example, if it is triggered by motion detection as opposed to continuous recording, but the availability will have to be case-by-case. Neola recommends consultation with District IT/security personnel when determining how to complete the following sections of this policy.]

The Board shall maintain video surveillance/electronic monitoring recordings for a limited period. Any request to view a recording under this policy must be made within **thirty (30) days of the event/incident in order to assure its availability. Inquiries after that time period may be available depending on current retention capabilities. Unless a formal complaint is being investigated, recordings (.) is separated and maintained for some reason by the District, any recording (X) shall be destroyed after thirty (30) days five (5) days of the event/incident. Unless a formal complaint is being investigated, recordings may be destroyed after fourteen (14) days.** If, however, action is taken by the Board/administration, as a result of a formal complaint or incident, recordings shall be kept consistent with the Board's record retention policy depending on the nature of the video record retained, but for a minimum of one (1) year from the date of the action taken.

Access to and viewing of video recordings is limited to authorized personnel. The building principal is responsible for maintaining a proper audit trail for all video recordings.

All video surveillance/electronic monitoring recording media shall be considered legal evidence and treated as confidential or as directed by Board counsel. The release of original video recordings to individuals or outside agencies may only occur pursuant to subpoena or court order after the same has been reviewed by Board counsel.

Original video recordings shall never be edited or manipulated in any manner. When video recordings are requested by any law enforcement agency as part of an ongoing investigation, a duplicate may be provided for that purpose. The original media shall be protected from accidental overwrite or erasure during the duplicating process. Nothing in this paragraph prohibits the redaction of personally identifiable information from duplicated media when mandated by FERPA.

Video recordings may never be sold publicly, viewed or distributed in any other fashion except as provided for by Board policy and this guideline, and consistent with State and Federal law.

~~Video surveillance/electronic monitoring recordings shall be retained, stored and destroyed, including storage logbooks, pursuant to the District's Records Retention Schedule.~~

Devices containing video recordings, scheduled to be destroyed must be securely disposed of in such a way that the personal information cannot be reconstructed or retrieved (e.g. shredding, burning, magnetically erasing the personal information).

This policy does not address or cover instances where school officials record a specific event (e.g. a play, music performance, athletic contest, graduation, or Board meeting), or an isolated instance where a classroom is video recorded for educational or research purposes. Authorized video recording for educational, instructional and/or research purposes is permitted and is not addressed by this policy.

~~The Superintendent is directed to develop administrative guidelines to address the use of video surveillance/electronic monitoring equipment in school buildings, school buses and on property owned and/or operated by the Board.~~

Video surveillance is to be implemented in accordance with this policy and the related guidelines, and consistent with the school safety plan. The Board will not accept or tolerate the improper use of video surveillance/electronic monitoring equipment and will take appropriate action in any cases of wrongful use of this policy.

© Neola ~~2020~~19

Legal 19.31 – 19.39, 118.125 Wis. Stats.
 FERPA 20 U.S.C. 1232g
 34 C.F.R. 99.1-99.67
 Title I of the Electronic Communication Privacy Act of 1986
 18 U.S.C. 2510-2521



Book	Policy Manual
Section	Second Reading by Board
Title	SMALL UNMANNED AIRCRAFT SYSTEMS
Code	po7440.03
Status	Second Reading
Adopted	October 21, 2020

7440.03 - **Small Unmanned Aircraft Systems (sUAS)**

[X] Option 2

The Board prohibits the operation of small Unmanned Aircraft Systems (sUAS), commonly known as drones, at any time on a property that is owned or leased or contracted for by the Board at any time by any individual who is not authorized to do so by the District Administrator.

Pursuant to the Wisconsin Interscholastic Athletic Association's (Association) Administrative Policies, the Board also prohibits the operation of an sUAS (drone) at any Association event conducted on property owned or leased or contracted for by the Board.

To be authorized to operate a drone on property owned or leased or contracted for by the Board, a staff member or administrator or vendor employed by the Board_must meet all criteria for the operation of and comply with all requirements and restrictions pertaining to the operation of any sUAS established by the Federal Aviation Administration (FAA).

(X)(See AG AG 7440.03 - Small Unmanned Aircraft Systems)

Failure to adhere by applicable regulations **(X)** and AG 7440.03 may result in loss of authorization to operate a drone on property owned or leased or contracted for by the Board, referral to local law enforcement, and/or further disciplinary action, up to and including termination.

© **Neola 2020**

Legal 14 C.F.R. Part 107

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	WEB CONTENT, APPS, AND SERVICES
Code	po7540.02
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Prior Revised Dates	3/20/2020

7540.02 - **WEB CONTENT, APPS, AND SERVICES**

A. Creation of Content for Web Pages/Sites, Apps, and Services

The Board authorizes staff members and students to create content, apps, and services (see Bylaw 0100, Definitions) that will be hosted by the Board on its servers or District-affiliated servers and/or published on the Internet.

The content, apps and services must comply with applicable State and Federal laws (e.g., copyright laws, Children's Internet Protection Act (CIPA), Section 504 of the Rehabilitation Act of 1973 (Section 504), Americans with Disabilities Act (ADA), and Children's Online Privacy Protection Act (COPPA)), and reflect the professional image/brand of the District, its employees, and students. Content, apps, and services must be consistent with the Board's mission statement and staff-created web content, services and apps are subject to prior review and approval of the District Administrator before being published on the Internet and/or used with students.

Student-created content, apps, and services are subject to Policy 5722 - School-Sponsored Student Publications and Productions. ~~The creation of content, apps, and services by students must be done under the supervision of a professional staff member.~~

B. Purpose of Content of District Web Pages/Sites, Apps, and Services

The purpose of content, apps, and services hosted by the Board on its servers or District-affiliated servers is to educate, inform, and communicate. The following criteria shall be used to guide the development of such content, apps, and services:

1. Educate

Content should be suitable for and usable by students and teachers to support the curriculum and the Board's objectives as listed in the Board's strategic plan.

2. Inform

Content may inform the community about the school, teachers, students, or departments, including information about curriculum, events, class projects, student activities, and departmental policies.

3. Communicate

Content may communicate information about the plans, policies, and operations of the District to members of the public and other persons who may be affected by District matters.

140

The information contained on the Board's website(s) should reflect and support the Board's mission statement, educational philosophy, and the school improvement process.

When the content includes a photograph or personally identifiable information relating to a student, the Board will abide by the provisions of Policy 8330 - Student Records.

Under no circumstances is District-created content, apps, and services to be used for commercial purposes, advertising, political lobbying or to provide financial gains for any individual. Included in this prohibition is the fact no content contained on the District's website may:

1. include statements or other items that support or oppose a candidate for public office, the investigation, prosecution or recall of a public official, or passage of a tax levy or bond issue;
2. link to a website of another organization if the other website includes such a message; or
3. communicate information that supports or opposes any labor organization or any action by, on behalf of, or against any labor organization.

Staff members are prohibited from requiring students to go to the staff member's personal web pages/sites (including, but not limited to, their Facebook, Instagram, Pinterest pages) to check grades, obtain class assignments and/or class-related materials, and/or to turn in assignments.

If a staff member creates content, apps, and services related to his/her class, it must be hosted on the Board's server or a District-affiliated server.

Unless the content, apps, and services contains student personally-identifiable information, Board websites, apps, and web services that are created by students and/or staff members that are posted on the Internet should not be password protected or otherwise contain restricted access features, whereby only employees, student(s), or other limited groups of people can access the site. Community members, parents, employees, staff, students, and other website users will generally be given full access to the Board's website(s), apps, and services.

Web content, apps, and services should reflect an understanding that both internal and external audiences will be viewing the information.

School web pages/sites, apps, and services must be located on Board-owned or District-affiliated servers.

The Superintendent shall prepare administrative procedures defining the rules and standards applicable to the use of the Board's website and the creation of web content, apps, and services by staff and students.

The Board retains all proprietary rights related to the design of web content, apps, and services that are hosted on Board-owned or District-affiliated servers, absent written agreement to the contrary.

Students who want their class work to be displayed on the Board's website must have written parent permission and expressly license its display without cost to the Board.

Prior written parent permission is necessary for a student to be identified by name on the Board's website.

C. **Website Accessibility**

The District is committed to providing persons with disabilities an opportunity equal to that of persons without disabilities to participate in the District's programs, benefits, and services, including those delivered through electronic and information technology, except where doing so would impose an undue burden or create a fundamental alteration. The District is further committed to ensuring persons with disabilities are able to acquire the same information, engage in the same interactions, and enjoy the same benefits and services within the same timeframe as persons without a disability, with substantially equivalent ease of use; that they are not excluded from participation in, denied the benefits of, or otherwise subjected to discrimination in any District programs, services, and activities delivered online, as required by Section 504 and Title II of the ADA and their implementing regulations; and that they receive effective communication of the District's programs, services, and activities delivered online.

The District adopts this policy to fulfill this commitment and affirm its intention to comply with the requirements of Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. 794, 34 C.F.R. Part 104, and Title II of the Americans With Disabilities Act of 1990, 42 U.S.C. 12131 and 28 C.F.R. Part 35 in all respects.

1. Technical Standards

The District will adhere to the technical standards of compliance identified at <https://www.hhs.gov/web/section508/index.html>¹⁴¹. The District measures the accessibility of online content and functionality according to the World Wide Web Consortium's Web Content Accessibility Guidelines (WCAG) 2.0 Level AA, and the Web Accessibility Initiative - Accessible Rich Internet Applications Suite (WAI-ARIA 1.1) for web content.

2. Web Accessibility Coordinator

The Board designates its IT Communications Specialist as the District's web accessibility coordinator(s). That individual is responsible for coordinating and implementing this policy.

The District's Web Accessibility Coordinator can be reached at knerison@dce.k12.wi.us.

3. Third Party Content

Links included on the Board's website(s), services, and apps that pertain to its programs, benefits, and/or services must also meet the above criteria and comply with State and Federal law (e.g. copyright laws, CIPA, Section 504, ADA, and COPPA). While the District strives to provide access through its website to online content provided or developed by third parties (including vendors, video-sharing websites, and other sources of online content) that is in an accessible format, that is not always feasible. The District's administrators and staff, however, are aware of this requirement with respect to the selection of online content provided to students. The District's web accessibility coordinator or his/her designees will vet online content available on its website that is related to the District's programs, benefits, and/or services for compliance with this criteria for all new content placed on the District's website after adoption of this policy.

Nothing in the preceding paragraph, however, shall prevent the District from including links on the Board's website(s) to:

- a. recognized news/media outlets (e.g., local newspapers' websites, local television stations' websites), or
- b. websites, services, and/or apps that are developed and hosted by outside vendors or organizations that are not part of the District's program, benefits, or services.

The Board recognizes that such third party websites may not contain age-appropriate advertisements that are consistent with the requirements of Policy 9700.01, AG 9700B, and State and Federal law.

4. Regular Audits

The District, under the direction of the web accessibility coordinator(s) or his/her/their designees, will, at regular intervals, audit the District's online content and measure this content against the technical standards adopted above.

This audit will occur no less than once every two (2) years.

If problems are identified through the audit, such problems will be documented, evaluated, and, if necessary, remediated within a reasonable period of time.

5. Reporting Concerns or Possible Violations

If any student, prospective student, employee, guest, or visitor believes that the District has violated the technical standards in its online content, s/he may contact the web accessibility coordinator with any accessibility concerns. S/He may also file a formal complaint utilizing the procedures set out in Board Policy 2260 and Policy 2260.01 relating to Section 504 and Title II.

D. Instructional Use of Apps and Web Services

The Board authorizes the use of apps and services to supplement and enhance learning opportunities for students either in the classroom or for extended learning outside the classroom.

The Board requires the Superintendent or designee pre-approve each app and/or service that a teacher intends to use to supplement and enhance student learning. To be approved, the app and/or service must have a FERPA-compliant privacy policy, as well as comply with all requirements of the Children's Online Privacy Protection Act (COPPA) and the Children's Internet Protection Act (CIPA) and Section 504 and the ADA.

E. Annual Training

142

The District will provide periodic training for its employees who are responsible for creating or distributing information with online content so that these employees are aware of this policy and understand their roles and responsibilities with respect to web design, documents and multimedia content.

F. One-Way Communication Using District Web Content, Apps and Services

The District is authorized to use web pages/sites, apps and services to promote school activities and inform stakeholders and the general public about District news and operations.

Such communications constitute public records that will be archived.

When the Board or District Administrator designates communications distributed via District web pages/sites, apps and services to be one-way communication, public comments are not solicited or desired, and the web site, app or service is to be considered a nonpublic forum.

If the District uses apps and web service that does not allow the District to block or deactivate public comments (e.g., Facebook, which does not allow comments to be turned off, or Twitter, which does not permit users to disable private messages or mentions/replies), the District's use of that apps and web service will be subject to Policy 7544 – Use of Social Media, unless the District is able to automatically withhold all public comments.

If unsolicited public comments can be automatically withheld, the District will retain the comments in accordance with its adopted record retention schedule (see AG 8310A – Public Records), but it will not review or consider those comments.

Revised 5/24/17

© Neola 2020~~19~~

Legal	Wis. Stats. 947.0125
	Wis. Stats. 948.11
	Wis. Stats. 995.55
	Protecting Children in the 21st Century Act, Pub. L. No. 110-385, Title II, Stat. 4096 (2008)
	Children's Internet Protection Act (CIPA), Pub. L. No. 106-554 (2001)
	20 U.S.C. 1232g
	34 C.F.R. Part 99

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	STUDENT TECHNOLOGY ACCEPTABLE USE AND SAFETY
Code	po7540.03
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Prior Revised Dates	9/27/2017

7540.03 - **STUDENT TECHNOLOGY ACCEPTABLE USE AND SAFETY**

Technology has fundamentally altered the ways in which information is accessed, communicated, and transferred in society. As a result, educators are continually adapting their means and methods of instruction, and the way they approach student learning to incorporate the vast, diverse, and unique resources available through the Internet. The Board ~~of Education~~ provides technology resources (as defined in Bylaw 0100) to support the educational and professional needs of its students and staff. With respect to students, District Technology Resources afford them the opportunity to acquire the skills and knowledge to learn effectively and live productively in a digital world. The Board provides students with access to the Internet for limited educational purposes only and utilizes online educational services/apps to enhance the instruction delivered to its students. The District's computer network and Internet system do not serve as a public access service or a public forum, and the Board imposes reasonable restrictions on its use consistent with its limited educational purpose.

The Board regulates the use of District technology resources by principles consistent with applicable local, State, and Federal laws, the District's educational mission, and articulated expectations of student conduct as delineated in the Student Code of Conduct. This policy and its related administrative guidelines and the Student Code of Conduct govern students' use of District Technology Resources and students' personal communication devices when they are connected to the District computer network, Internet connection, and/or online educational services/apps, or when used while the student is on Board-owned property or at a Board-sponsored activity (see Policy 5136).

Users are required to refrain from actions that are illegal (such as libel, slander, vandalism, harassment, theft, plagiarism, inappropriate access, and the like) or unkind (such as personal attacks, invasion of privacy, injurious comment, and the like). Because its Technology Resources are not unlimited, the Board has also instituted restrictions aimed at preserving these resources, such as placing limits on use of bandwidth, storage space, and printers.

Users have no right or expectation to privacy when using District Technology Resources (including, but not limited to, privacy in the content of their personal files, e-mails, and records of their online activity when using the District's computer network and/or Internet connection).

First, the Board may not be able to technologically limit access to services through its technology resources to only those that have been authorized for the purpose of instruction, study and research related to the curriculum. Unlike in the past when educators and community members had the opportunity to review and screen materials to assess their appropriateness for supporting and enriching the curriculum according to adopted guidelines and reasonable selection criteria (taking into account the varied instructional needs, learning styles, abilities, and developmental levels of the students who would be exposed to them), access to the Internet, because it serves as a gateway to any publicly available file server in the world, opens classrooms and students to electronic information resources that may not have been screened by educators for use by students of various ages.

Pursuant to Federal law, the Board has implemented technology protection measures, that protect against (e.g., filter or block) access to visual displays/depictions/materials that are obscene, constitute child pornography, and/or are harmful to minors, as

defined by the Children's Internet Protection Act.

The Board utilizes software and/or hardware to monitor online activity of students and to block/filter access to child pornography and other material that is obscene, objectionable, inappropriate and/or harmful to minors. "Harmful to minors" is a term defined by the Communications Act of 1934 (47 U.S.C. 254(h)(7)) as any picture, image, graphic image file, or other visual depiction that:

- A. taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion;
- B. depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, actual or simulated normal or perverted sexual acts, or a lewd exhibition of the genitals;
- C. taken as a whole, lacks serious literary, artistic, political, or scientific value as to minors.

At the discretion of the Board or the Superintendent, the technology protection measure may be configured to protect against access to other material considered inappropriate for students to access. The technology protection measure may not be disabled at any time that students may be using the District technology resources, if such disabling will cease to protect against access to materials that are prohibited under the Children's Internet Protection Act. Any student who attempts to disable the technology protection measures will be subject to discipline.

The Superintendent or designee may temporarily or permanently unblock access to websites or online educational services/apps containing appropriate material if access to such sites has been inappropriately blocked by the technology protection measure. The determination of whether material is appropriate or inappropriate shall be based on the content of the material and the intended use of the material, not on the protection actions of the technology protection measure.

The Superintendent or designee may disable the technology protection measure to enable access for bona fide research or other lawful purposes.

Parents are advised that a determined user may be able to gain access to services and/or resources on the Internet that the Board has not authorized for educational purposes. In fact, it is impossible to guarantee students will not gain access through the Internet to information and communications that they and/or their parents may find inappropriate, offensive, objectionable or controversial. Parents of minors are responsible for setting and conveying the standards that their children should follow when using the Internet.

Pursuant to Federal law, students shall receive education about the following:

- A. safety and security while using e-mail, chat rooms, social media, and other forms of direct electronic communications;
- B. the dangers inherent with the online disclosure of personally identifiable information;
- C. the consequences of unauthorized access (e.g., "hacking", "harvesting", digital piracy", "data mining", etc.), cyberbullying, and other unlawful or inappropriate activities by students online;
- D. unauthorized disclosure, use, and dissemination of personally identifiable information regarding minors.

Staff members shall provide instruction for their students regarding the appropriate use of technology and online safety and security as specified above. Furthermore, staff members will monitor the online activities of students while at school.

Monitoring may include, but is not necessarily limited to, visual observations of online activities during class sessions; or use of specific monitoring tools to review browser history and network, server, and computer logs.

Building Principals are responsible for providing training so that Internet users under their supervision are knowledgeable about this policy and its accompanying guidelines. The Board expects that staff members will provide guidance and instruction to students in the appropriate use of District technology resources. Such training shall include, but not be limited to, education concerning appropriate online behavior, including interacting with other individuals on social media, including in chat rooms, and cyberbullying awareness and response. All users of District technology resources (and their parents if they are minors) are required to (X) acknowledge during the annual student registration process ~~sign a written agreement to abide by~~ the terms and conditions of this policy and its accompanying guidelines.

Students will be assigned a school email account that they are required to utilize for all school-related electronic communications, including those to staff members, peers, and individuals and/or organizations outside the District with whom they are communicating for school-related projects and assignments. Further, as directed and authorized by their teachers, they shall use their school-assigned email account when signing-up/registering for access to various online educational services, including mobile applications/apps that will be utilized by the student for educational purposes.

Students are responsible for good behavior when using District technology resources - i.e., behavior comparable to that expected of students when they are in classrooms, school hallways, and other school premises and school-sponsored events. Communications on the Internet are often public in nature. The Board does not approve any use of its technology resources that is not authorized by or conducted strictly in compliance with this policy and its accompanying guidelines. 145

Students may only use District technology resources to access or use social media if it is done for educational purposes in accordance with their teacher's approved plan for such use.

Users who disregard this policy and its accompanying guidelines may have their use privileges suspended or revoked, and disciplinary action taken against them. Users are personally responsible and liable, both civilly and criminally, for uses of District technology resources that are not authorized by this policy and its accompanying guidelines.

The Board designates the Superintendent and designee as the administrators responsible for initiating, implementing, and enforcing this policy and its accompanying guidelines as they apply to students' use of District technology resources.

© Neola 20~~17~~²⁰

Legal

H.R. 4577, P.L. 106-554, Children's Internet Protection Act of 2000

47 U.S.C. 254(h), (1), Communications Act of 1934, as amended

20 U.S.C. 6801 et seq., Part F, Elementary and Secondary Education Act of 1965, as amended

18 U.S.C. 2256

18 U.S.C. 1460

18 U.S.C. 2246

47 C.F.R. 54.500 – 54.523

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	STAFF TECHNOLOGY ACCEPTABLE USE AND SAFETY
Code	po7540.04
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Prior Revised Dates	9/27/2017

7540.04 - **STAFF TECHNOLOGY ACCEPTABLE USE AND SAFETY**

Technology has fundamentally altered the ways in which information is accessed, communicated, and transferred in society. As a result, educators are continually adapting their means and methods of instruction, and the way they approach student learning to incorporate the vast, diverse, and unique resources available through the Internet. The Board of Education provides Technology and Information Resources (as defined by Bylaw 0100) to support the educational and professional needs of its staff and students. The Board provides staff with access to the Internet for limited educational purposes only and utilizes online educational services/apps to enhance the instruction delivered to its students and to facilitate the staff's work. The District's computer network and Internet system do not serve as a public access service or a public forum, and the Board imposes reasonable restrictions on its use consistent with its limited educational purpose.

The Board regulates the use of District Technology and Information Resources by principles consistent with applicable local, State, and Federal laws, and the District's educational mission. This policy and its related administrative guidelines [Policy 7544 and AG 7544](#), and any applicable employment contracts govern the staffs' use of the District's computers, laptops, tablets, personal communication devices (as defined by Policy 7540.02), [when they are connected to the District computer network, Internet connection, and/or educational services/apps](#).

Users are required to refrain from actions that are illegal (such as libel, slander, vandalism, harassment, theft, plagiarism, inappropriate access, and the like) or unkind (such as personal attacks, invasion of privacy, injurious comment, and the like).- Because its Technology Resources are not unlimited, the Board has also instituted restrictions aimed at preserving these resources, such as placing limits on the use of [the](#) bandwidth, storage space, and printers.

Users have no right or expectation to privacy when using District Technology and Information Resources (including, but not limited to, privacy in the content of their personal files, e-mails, and records of their online activity when using the District's computer network and/or Internet connection).

Staff members are expected to utilize District technology and information resources to promote educational excellence in our schools by providing students with the opportunity to develop the resource sharing, innovation, and communication skills and tools that are essential to both life and work. The Board encourages the faculty to develop the appropriate skills necessary to effectively access, analyze, evaluate, and utilize these resources to enrich educational activities. The instructional use of the Internet and online educational services will be guided by [the](#) Board's Policy 2521 - Selection of Instructional Materials and Equipment.

The Internet is a global information and communication network that provides a valuable education and information resources to our students. The Internet connects computers and users in the District with computers and users worldwide. Through the Internet, students and staff can access relevant information that will enhance their learning and the education process. Further, District technology and resources provide students and staff with the opportunity to communicate with other people from throughout the world. Access to such a vast quantity of information and resources brings with it, however, certain unique challenges.

~~The First~~, Board may not be able to technologically limit access to services through its technology resources to only those that have been authorized for the purpose of instruction, study and research related to the curriculum. Unlike in the past when educators and community members had the opportunity to review and screen materials to assess their appropriateness for supporting and enriching the curriculum according to adopted guidelines and reasonable selection criteria (taking into account the varied instructional needs, learning styles, abilities, and developmental levels of the students who would be exposed to them), access to the Internet, because it serves as a gateway to any publicly available file server in the world, opens classrooms and students to electronic information resources that may not have been screened by educators for use by students of various ages. 147

Pursuant to Federal law, the Board has implemented technology protection measures, that protect against (e.g., filter or block) access to visual displays/depictions/materials that are obscene, constitute child pornography, and/or are harmful to minors, as defined by the Children's Internet Protection Act. At the discretion of the Board or Superintendent, the technology protection measures may also be configured to protect against access to other material considered inappropriate for students to access. The Board also utilizes software and/or hardware to monitor online activity of staff members to restrict access to child pornography and other material that is obscene, objectionable, inappropriate and/or harmful to minors. The technology protection measures may not be disabled at any time that students may be using the District's technology resources if such disabling will cease to protect against access to materials that are prohibited under the Children's Internet Protection Act. Any staff member who attempts to disable the technology protection measures without express written consent of an appropriate administrator will be subject to disciplinary action, up to and including termination.

The Board utilizes software and/or hardware to monitor online activity of staff and to block/filter access to child pornography and other material that is obscene, objectionable, inappropriate and/or harmful to minors. "Harmful to minors" is a term defined by the Communications Act of 1934 (47 U.S.C. 254 (h)(7)) as any picture, image, graphic image file, or other visual depiction that:

1. taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion;
2. depicts, describes or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, actual or simulated normal or perverted sexual acts, or a lewd exhibition of the genitals;
3. taken as a whole, lacks serious literary, artistic, political, or scientific value to minors.

The Superintendent or designee may temporarily or permanently unblock access to websites or online educational services/apps containing appropriate material if access to such sites has been inappropriately blocked by the technology protection measures. The determination of whether the material is appropriate or inappropriate shall be based on the content of the material and the intended use of the material, not on the protection actions of the technology protection measures. The Superintendent or Designee may disable the technology protection measure to enable access for bona fide research or other lawful purposes for staff or students aged seventeen (17) or older.

Staff members will participate in professional development programs in accordance with the provisions of this policy. Training shall include:

- A. the safety and security of students while using e-mail, chat rooms, social networking sites and other forms of direct electronic communications;
- B. the inherent danger of students disclosing personally identifiable information online;
- C. the consequences of unauthorized access (e.g., "hacking", "harvesting", "digital piracy", "data mining", etc.), cyberbullying and other unlawful or inappropriate activities by students or staff online; and
- D. unauthorized disclosure, use, and dissemination of personally identifiable information regarding minors.

Furthermore staff members shall provide instruction for their students regarding the appropriate technology use and online safety and security as specified above, and staff members will monitor students' online activities while at school.

Monitoring may include, but is not necessarily limited to, visual observations of online activities during class sessions; or use of specific monitoring tools to review browser history and network, server, and computer logs.

The disclosure of personally identifiable information about students online is prohibited.

Building Principals are responsible for providing training so that Education Technology users under their supervision are knowledgeable about this policy and its accompanying guidelines. The Board expects that staff members will provide guidance and instruction to students in the appropriate use of the District technology resources. Such training shall include, but not ¹⁴⁸ limited to, education concerning appropriate online behavior, including interacting with other individuals on social media, including chat rooms and cyberbullying awareness and response. All users of District technology resources are required to (X) sign a written agreement. ~~to sign a written agreement to abide by the terms and conditions of this policy and its accompanying guidelines.~~

[X] Staff members' use of District technology resources to access or use social media is to be consistent with Policy 7544 and its accompanying guideline.

Staff will be assigned a school email address that they are required to utilize for all school-related electronic communications, including those to students, parents and other constituents, ~~and fellow other~~ staff members, vendors or individuals seeking to do business with the District.

~~With prior approval from the Superintendent or designee, staff may direct students who have been issued school assigned email accounts to use those accounts when signing up/registering for access to various online educational services, including mobile applications/apps that will be utilized by the students for educational purposes under the teacher's supervision.~~

Staff members are responsible for good behavior when using District technology and information resources - i.e., behavior comparable to that expected when they are in classrooms, school hallways, and other school premises and school-sponsored events. Communications on the Internet are often public in nature. The Board does not approve any use of the technology and information resources that is not authorized by or conducted strictly in compliance with this policy and its accompanying guidelines and Policy 7544 and its accompanying guideline.

~~Staff members may only use District technology resources to access or use social media if it is done for educational or business-related purposes.~~

Staff members use of District technology resources to access or use social media is to be consistent with Policy 7544 and its accompanying guideline.

An employee's personal or private use of social media may have unintended consequences. While the Board respects its employees' First Amendment rights, those rights do not include permission to post inflammatory comments that could compromise the District's mission, undermine staff relationships, or cause a substantial disruption to the school environment. This warning includes staff members' online conduct that occurs off school property, including from the employee's personal computer. Postings to social media should be done in a manner sensitive to the staff member's professional responsibilities.

General school rules for behavior and communication apply.

Users who disregard this policy and its accompanying guidelines may have their use privileges suspended or revoked, and disciplinary action taken against them. Users are personally responsible and liable, both civilly and criminally, for uses of District technology and information resources that are not authorized by this policy and its accompanying guidelines.

The Board designates the Superintendent and designee as the administrators responsible for initiating, implementing, and enforcing this policy and its accompanying guidelines as they apply to staff members' use of District technology and information resources.

Social Media Use

~~An employee's personal or private use of social media may have unintended consequences. While the Board respects its employees' First Amendment Rights, those rights do not include permission to post inflammatory comments that could compromise the District's mission, undermine staff relationships, or cause a substantial disruption to the school environment. This warning includes staff members' online conduct that occurs off school property including from the employee's private computer. Postings to social media should be done in a manner sensitive to the staff member's professional responsibilities.~~

In addition, Federal and State confidentiality laws forbid schools and their employees from using or disclosing student education records without parental consent. See Policy 8330. Education records include a wide variety of information; posting personally identifiable information about students is not permitted. Staff members who violate State and Federal confidentiality laws or privacy laws related to the disclosure of confidential employee information may be disciplined.

Staff members retain rights of communication for collective bargaining purposes and union organizational activities.

© Neola 2020~~17~~

Legal

P.L. 106-554, Children's Internet Protection Act of 2000
47 U.S.C. 254(h), (1), Communications Act of 1934, as amended
20 U.S.C. 6801 et seq., Part F, Elementary and Secondary Education Act of 1965,
as amended (2003)
18 U.S.C. 2256
18 U.S.C. 1460
18 U.S.C. 2246
20 U.S.C. 6777, 9134 (2003)
47 C.F.R. 54.500 – 54.523

149

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	USE OF SOCIAL MEDIA
Code	po7544
Status	Second Reading
Adopted	October 21, 2020

NEW POLICY

7544 - USE OF SOCIAL MEDIA

Technology is a powerful tool to enhance education, communication, and learning.

The Board authorizes the use of social media to promote community involvement and facilitate effective communication with students, parents/guardians, staff () (including District-approved volunteers) ~~{END-OF-OPTION}~~, and the general public. Social media is defined in Bylaw 0100.

The Superintendent is charged with designating the District-approved social media platforms/sites (), which shall be listed on the District's website ~~{END-OF-OPTION}~~.

() In designating District-approved social media platforms/sites, the Superintendent shall specify which platforms/sites are appropriate for use at the District-level, the building or department level, for extra-curricular activities, and at the individual level by employees for professional purposes consistent with the Board's authorization for the official use of social media by individual buildings, departments, activities, or staff members. ~~{END-OF-OPTION}~~

It is critical that students be taught how to use social media platforms safely and responsibly. Social media (as defined in Bylaw 0100) are a powerful and pervasive technology that affords students and employees the opportunity to communicate for school and work purposes, and to collaborate in the delivery of a comprehensive education. Federal law mandates that the District provide for the education of students regarding appropriate online behavior, including interacting with other individuals on social networking websites and in chat rooms, and regarding cyberbullying awareness and response. See Board Policy 7540.03 – Student Technology Acceptable Use and Safety.

The District recognizes that employees may use social media for personal, as well as professional reasons. The District neither encourages nor discourages employees' use of social media for personal purposes. The District regulates employees' use of social media for purposes related to their District assignment to the same extent as it regulates any other form of employee communication in that regard.

~~{DRAFTING NOTE- Districts should consult with their legal counsel concerning the First Amendment implications associated with using social media that permits public comment. Select Option 1 or 2.}~~

~~{ } {Option 1}~~

~~The District uses approved social media platforms/sites as interactive forms of communication; however, although the District-approved social media platforms/sites are considered limited public forums, the District will not respond to or engage in dialogue about any comments received.~~

{Option 2}

The District uses approved social media platforms/sites as interactive forms of communication and () accepts () invites () welcomes ~~{END-OF-OPTIONS}~~ public comments. The District-approved social media platforms/sites are considered limited public forums. As such, the District will monitor posted comments to verify they are on-topic, consistent with the posted rules for use of the forum, and in compliance with the platform/site's applicable terms of service. The Board's review of posted

comments will be conducted in a viewpoint neutral manner, and consistent with State and Federal law. Employees' personal posts on the public platforms/sites are limited/restricted to matters of general public interest that are not related to the employee's specific employment and wholly unrelated to the employee's job responsibilities (i.e., matters where it is clear that the individual is posting not in an official capacity, but simply as a member of the public). Employees in administrative positions are ordinarily not permitted to post personal comments on matters of general public interest because to do so could be misconstrued as Board-sponsored speech.

[END-OF-OPTIONS 1 & 2]

Each District-approved social media account/site must contain a statement that specifies its purpose(s) and limits those who access the social media account/site to use of the account/site only for that/those purpose(s), and in accordance with any specified procedures, and applicable terms of service. Users are personally responsible for the content of their posts.

(X) The Superintendent shall maintain the District's social media presence with respect to general announcements, notices, or other such communications that are disseminated to the public at large or specific audiences within the community. To the extent individual staff members **(X)** or volunteers ~~[END-OF-OPTION]~~ wish to post information or announcements to a District social media platform, the staff member **(X)** or volunteer ~~[END-OF-OPTION]~~ may request that the Superintendent approve and post such information. (This provision does not apply to social media communications that are related to instructional and school-sponsored activities.)

Social Media for Instructional and School-Sponsored Activities

Staff (including District-approved volunteers) may, with prior approval/authorization from the **(X)** Principal, ~~() Superintendent,~~ ~~() _____, [END-OF-OPTIONS]~~ use social media platforms/sites for communications about classroom instruction or school-sponsored activities, as well as to support classroom instruction. When a staff member uses a District-approved social media platform/site for an educational purpose, it will be considered an educational activity and will not be considered a limited public forum. Students' use of District-approved social media platforms/sites must be consistent with the Student Code of Conduct, Policy 5722/AG 5722 – School-Sponsored Student Publications and Productions, Policy 7540.03/AG 7540.03 – Student Technology Acceptable Use and Safety, the instructor's directions/procedures, and the platform/site's applicable terms of service. Students are prohibited from posting or releasing personally identifiable information about students, employees, and volunteers through District-approved social media without appropriate consent.

[END-OF-OPTION]

~~[DRAFTING NOTE: Select either Option 3 or 4, or, at the District's discretion, choose neither option.]~~

[X] [Option 3]

Staff members **(X)** (including District-approved volunteers) ~~[END OF OPTION]~~ must provide parents of students involved in a school-sponsored activity the ability to opt-out of having their child use social media platforms/sites for communication purposes associated with that activity, and arrange for an alternative method of communicating with the participating student concerning the school-sponsored activity.

~~[] [Option 4]~~

~~Staff members ~~()~~ (including District-approved volunteers) ~~[END-OF-OPTION]~~ must obtain parental consent for students to participate in the use of social media platforms/sites related to a school-sponsored activity. If a parent refuses to provide such consent, the staff member must arrange for an alternative method of communicating with the participating student concerning the school-sponsored activity.~~

~~[END-OF-OPTIONS 3 & 4]~~

Expected Standards of Conduct on District-Approved Social Media

Employees **(X)** and District-approved volunteers ~~[END-OF-OPTION]~~ who access District-approved social media platforms are expected to conduct themselves in a respectful, courteous, and professional manner. Students, parents, and members of the general public who access District-approved social media platforms are similarly expected to conduct themselves in a respectful, courteous, and civil manner.

District-approved social media sites shall not contain content that is obscene; is vulgar and lewd such that it undermines the school's basic educational mission; is libelous or defamatory; constitutes hate speech; promotes illegal drug use; is aimed at inciting an individual to engage in unlawful acts or to cause a substantial disruption or material interference with District operations; or interferes with the rights of others. The District may exercise editorial control over the style and content of student speech on District-approved social media if reasonably related to legitimate pedagogical concerns. Staff or students who post prohibited content shall be subject to appropriate disciplinary action.

The District is committed to protecting the privacy rights of students, parents/guardians, staff, volunteers, Board members, and other individuals on District-approved social media sites. District employees **(X)** and volunteers ~~[END-OF-OPTION]~~ are

prohibited from posting or releasing confidential information about students, employees, volunteers, or District operations through social media, without appropriate consent (i.e., express written consent from the parent of a student, the affected employee or volunteer, or the Superintendent concerning District operations).

Retention of Public/Student Records

District communications that occur through the use of District-approved social media platforms/sites – including staff members' /volunteers' ~~[END OF OPTION]~~ use of social media with school-sponsored activities, and comments, replies, and messages received from the general public – may constitute public records or student records, and all such communications will be maintained (i.e., electronically archived) in accordance with the Board's adopted record retention schedule and all applicable State statutes. (See AG 8310A –Public Records)

~~[DRAFTING NOTE: Districts should only choose the following Option if they intend to approve individual District employees/volunteers using social media platforms, like Facebook or Twitter, that require professional pages to be linked to personal pages as District-approved social media platforms. Districts are advised to discuss this Option with their local legal counsel before selecting it. Selection of this option is not covered by Neola's warranty.]~~

Staff members and District-approved volunteers ~~[END OF OPTION]~~ cannot rely on social networking platforms (e.g., Facebook, Twitter, etc.) to sufficiently fulfill potential records retention requirements because these platforms, in general, do not guarantee retention and are unlikely to assist in the production of third-party comments and communications that have been edited, deleted, or are otherwise no longer available. Consequently, District employees and volunteers ~~[END OF OPTION]~~ who use such social media accounts for professional communications must operate them in accordance with the general archiving practices and technology instituted by the District so records remain within the District's control and are appropriately retained.

~~[END OF OPTION]~~

If a staff member uses District-approved social media platforms/sites in the classroom for educational purposes (i.e., classroom instruction), the staff member must consult with the Principal concerning whether such use may result in the creation of public and/or education records that must be maintained (i.e., electronically archived) for a specific period of time.

~~[DRAFTING NOTE: Select Option 5, 6, 7, 8, or 9]~~

Employees' Use of District Technology Resources to Access Social Media for Personal Use

~~[] OPTION 5~~

~~Employees () and District-approved volunteers [END OF OPTION] are prohibited from using District technology resources (as defined in Bylaw 0100) to access social media for personal use.~~

~~[] OPTION 6~~

~~Employees () and District-approved volunteers [END OF OPTION] are prohibited from using District technology resources (as defined in Bylaw 0100) to access social media for personal use during work hours.~~

~~They are reminded that the District may monitor their use of District technology resource.~~

~~[] OPTION 7~~

~~Employees () and District-approved volunteers [END OF OPTION] are permitted to use District technology resources (as defined in Bylaw 0100) to access social media for personal use during breaks, mealtimes, and before and after scheduled work hours.~~

~~They are reminded that the District may monitor their use of District technology resource.~~

OPTION 8

Employees and District-approved volunteers ~~[END OF OPTION]~~ are permitted to use District technology resources (as defined in Bylaw 0100) to access social media for personal use during work hours, provided it does not interfere with the employee's /volunteer's ~~[END OF OPTION]~~ job performance.

They are reminded that the District may monitor their use of District technology resource.

~~[] OPTION 9~~

~~Employees () and District-approved volunteers [END OF OPTION] are permitted to use District technology resources (as defined in Bylaw 0100) to access social media for personal use, provided the employee's () /volunteer's [END OF OPTION] use during work hours does not interfere with his/her job performance.~~

~~They are reminded that the District may monitor their use of District technology resource.~~

~~[END OF OPTIONS 5-9]~~

~~[DRAFTING NOTE: Select Option 10, 11, or 12]~~

Employees' Use of Personal Communication Devices at Work to Access Social Media for Personal Use

~~[] OPTION 10~~

~~Employees are prohibited from using personal communication devices to access social media for personal use during work hours.~~

~~() OPTION 11~~

~~Employees are permitted to use personal communication devices to access social media for personal use during breaks and mealtimes.~~ 153

(X) OPTION 12

Employees are permitted to use personal communication devices to access social media for personal use during work hours, provided it does not interfere with the employee's job performance.

~~[END OF OPTIONS 10-12]~~

Employees **(X)** and District-approved volunteers ~~[END OF OPTION]~~ are prohibited from posting or engaging in communication that violates State or Federal law, Board policies, or administrative guidelines. If an employee/volunteer's communication interferes with his/her ability to effectively perform his/her job, or violates State or Federal law, Board policies, or administrative guidelines, the District may impose disciplinary action and/or refer the matter to appropriate law enforcement authorities.

This policy and its corresponding administrative guideline will be reviewed and updated

(X) as necessary

() on an annual basis.

© Neola 2019

Legal	Protecting Children in the 21st Century Act, Pub. L. No. 110-385, Title II, Stat. 4096 (2008)
	Children's Internet Protection Act (CIPA), Pub. L. No. 106-554 (2001)

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	STUDENT RECORDS
Code	po8330
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020
Prior Revised Dates	9/6/2019

8330 - **STUDENT RECORDS**

In order to provide appropriate educational services and programming, the Board must collect, retain, and use information about individual students. Simultaneously, the Board recognizes the need to safeguard students' privacy and restrict access to students' personally identifiable information.

Except for data identified by policy as "directory data," student "personally identifiable information" includes, but is not limited to: the student's name; the name of the student's parent or other family members; the address of the student or student's family; a personal identifier, such as the student's social security number, student number, or biometric record; other indirect identifiers, such as the student's date of birth, place of birth, and mother's maiden name; other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty; or information requested by a person who the District reasonably believes knows the identity of the student to whom the education record relates.

The Board is responsible for the records of all students who attend or have attended schools in this District. Only records mandated by the State or Federal government and/or necessary and relevant to the function of the School District or specifically permitted by this Board will be compiled by Board employees.

In all cases, permitted, narrative information in student records shall be objectively-based on the personal observation or knowledge of the originator.

Student records shall be available only to students and their parents, eligible students, designated school officials who have a legitimate educational interest in the information, or to other individuals or organizations as permitted by law.

Address Confidentiality Program

Students who are verified participants in the Safe at Home/Address Confidentiality Program administered by the Wisconsin Department of Justice shall be permitted to use their substitute assigned address for all District purposes. The Board shall refrain from including the student's actual/confidential residential address in any student records or files (including electronic records and files) or disclosing the student's actual/confidential residential address when releasing student records. The Board shall only list the address designated by the Wisconsin Department of Justice to serve as the student's address in any student records or files, including electronic records and files. Further, the Board shall use the student's substitute assigned address for any and all communications and correspondence between the Board and the parent(s) of the student (or adult student). The student's actual/confidential residential address shall be maintained in a separate confidential file that is not accessible to the public or any employees without a legitimate purpose. The intentional disclosure of a student's actual/confidential residential address is prohibited.

The Board may enter into a memorandum of understanding with a county department under State Statutes (s. 46.215, 46.22, or 46.23) or a tribal organization, as defined under Federal law, that permits disclosure of information contained in student records as provided under State law in cases in which the student's parent, if the student is a minor, or the student, if the student is ~~15~~¹⁸ adult, does not grant permission for such disclosure.

The term "parents" includes legal guardians or other persons standing in loco parentis (such as a grandparent or stepparent with whom the child lives, or a person who is legally responsible for the welfare of the child). The term "eligible student" or "adult student" refers to a student who is eighteen (18) years of age or older.

Both parents shall have equal access to student records unless stipulated otherwise by court order or law. In the case of adult students, parents may be allowed access to the records without the student's consent, provided the student is considered a dependent under section 152 of the Internal Revenue Code, and provided that the student has not made a written request to the District that his/her parents not be permitted access to personally identifiable information from his/her records.

A school official is a person employed by the Board as an administrator, supervisor, teacher/instructor (including substitutes), or support staff member (including health or medical staff and law enforcement unit personnel); a person serving on the Board; a person or company with whom the Board has contracted to perform a special task (such as an attorney, auditor, or medical consultant); a contractor, consultant, volunteer or other party to whom the Board has outsourced a service otherwise performed by Board employees (e.g. a therapist); or a parent or student serving on an official committee, such as a disciplinary or grievance committee, or assisting another school official in performing his/her tasks (including volunteers).

"Legitimate educational interest" is defined as a "direct or delegated responsibility for helping the student achieve one (1) or more of the educational goals of the District" or if the record is necessary in order for the school official to perform an administrative, supervisory, or instructional task or to perform a service or benefit for the student or the student's family. The Board directs that reasonable and appropriate methods (including but not limited to physical and/or technological access controls) are utilized to control access to student records and to make certain that school officials obtain access to only those education records in which they have a legitimate educational interest.

The Board authorizes the administration to:

- A. forward student records, including disciplinary records with respect to suspensions and expulsions, upon request to a private or public school or school district in which a student of this District is enrolled, seeks or intends to enroll, or is instructed to enroll, on a full-time or part-time basis, within five (5) business days upon condition that:
1. a reasonable attempt is made to notify the student's parent or eligible student of the transfer (unless the disclosure is initiated by the parent or eligible student; or the Board's annual notification includes a notice that the Board will forward education records to other agencies or institutions that have requested the records and in which the student seeks or intends to enroll or is already enrolled so long as the disclosure is for purposes related to the student's enrollment or transfer);
 2. the parent or eligible student, upon request, receives a copy of the record;
 3. the parent or eligible student, upon request, has an opportunity for a hearing to challenge the content of the record; and
 4. no later than the next working day, the District shall transfer to another school, including a private or tribal school, or school district, all student records relating to a specific student, if the transferring school district or private school has received written notice from the student, if she/he is an adult, or his/her parent or guardian, if the student is a minor, that the student intends to enroll in the other school or school district or written notice from the other school or school district that the student has enrolled or from a court that the student has been placed in a juvenile correctional facility, as defined in s. 938.02(10p), or a secured residential care center for children and youth, as defined in s. 938.02(15g);

In this subsection, "school" and "school district" include any juvenile correctional facility, secured residential care center for children and youth, adult correctional institution, mental health institute, or center for the developmentally disabled that provides an educational program for its residents instead of, or in addition to, that which is provided by public, private, and tribal schools.

- B. forward student records, including disciplinary records with respect to suspensions and expulsions, upon request to a juvenile detention facility in which the student has been placed, or a juvenile court that has taken jurisdiction of the student;

- C. disclose student records that are pertinent to addressing a student's educational needs to a caseworker or other representative of the department of children and families, a county department under s. 46.215, 46.22, or 46.23, or a tribal organization, as defined in 25 USC 450b(L), that is legally responsible for the care and protection of the student, if the caseworker or other representative is authorized by that department, county department, or tribal organization to access the student's case plan;
- D. provide "personally-identifiable" information to appropriate parties, including parents of an eligible student, whose knowledge of the information is necessary to protect the health or safety of the student or other individuals, if there is an articulable and significant threat to the health or safety of a student or other individuals, considering the totality of the circumstances;
- E. report a crime committed by a child to appropriate authorities, and, with respect to reporting a crime committed by a student with a disability, to transmit copies of the student's special education and disciplinary records to the authorities for their consideration;
- F. release de-identified records and information in accordance with Federal regulations;
- G. disclose personally identifiable information from education records, without consent, to organizations conducting studies "for, or on behalf of" the District for purposes of developing, validating or administering predictive tests, administering student aid programs, or improving instruction;

Information disclosed under this exception must be protected so that students and parents cannot be personally identified by anyone other than representative of the organization conducting the study, and must be destroyed when no longer needed for the study. In order to release information under this provision, the District will enter into a written agreement with the recipient organization that specifies the purpose of the study. ~~(See Form 8330 F14.)~~

While the disclosure of personally identifiable information without consent is allowed under this exception, it is recommended that whenever possible the administration either release de-identified information or remove the students' names and social security identification numbers to reduce the risk of unauthorized disclosure of personally identifiable information.

- H. disclose personally identifiable information from education records without consent, to authorized representatives of the Federal government, as well as State and local educational authorities. The disclosed records must be used to audit or evaluate a Federal or State supported education program, or to enforce or comply with Federal requirements related to those education programs. A written agreement between the parties is required under this exception. ~~(See Form 8330 F16)~~

The District will verify that the authorized representative complies with FERPA regulations.

- I. request each person or party requesting access to a student's record to abide by Federal regulations and State laws concerning the disclosure of information.

The Board will comply with a legitimate request for access to a student's records within a reasonable period of time but not more than forty-five (45) days after receiving the request or within such shorter period as may be applicable to students with disabilities. Upon the request of the viewer, a record shall be reproduced, unless said record is copyrighted, or otherwise restricted, and the viewer may be charged a fee equivalent to the cost of handling and reproduction. Based upon reasonable requests, viewers of education records will receive explanation and interpretation of the records.

The Board shall maintain a record of each request for access and each disclosure of personally identifiable information. Such disclosure records will indicate the student, person viewing the record, their legitimate interest in the information, information disclosed, date of disclosure, and date parental/eligible student consent was obtained (if required).

Only "directory information" regarding a student shall be released to any person or party, other than the student or his/her parent, without the written consent of the parent, or, if the student is an eligible student, without the written consent of the student, except to those persons or parties stipulated by the Board's policy and administrative guidelines and/or those specified in the law.

DIRECTORY INFORMATION

Each year the Superintendent shall provide public notice to students and their parents of the District's intent to make available, upon request, certain information known as "directory information." The Board designates as student "directory information": a student's name; photograph; participation in officially-recognized activities and sports; height and weight, if a member of an athletic team; date of graduation; and degrees and awards received.

Parents and eligible students may refuse to allow the Board to disclose any or all of such "directory information" upon written notification to the Board within fourteen (14) days after receipt of the Superintendent's annual public notice or enrollment of the student into the District if such enrollment occurs after the annual public notice. Any parent or eligible student who refuses to allow disclosure of directory and who participates in the extra-curricular activity must complete Form 2431 F1 – Parent Acknowledgement of Risk and Release, which includes a limitation on the refusal to disclose directory information obtained during the course of the student's participation in extra-curricular activities.

In accordance with Federal and State law, the Board shall release the names, addresses, and telephone listings of secondary students to a recruiting officer for any branch of the United States Armed Forces or an institution of higher education who requests such information. A secondary school student or parent of the student may request in writing that the student's name, address, and telephone listing not be released without prior consent of the parent(s)/eligible student. The recruiting officer is to sign a form indicating that "any information received by the recruiting officer shall be used solely for the purpose of informing students about military service and shall not be released to any person other than individuals within the recruiting services of the Armed Forces." The Superintendent is authorized to charge mailing fees for providing this information to a recruiting officer.

Whenever consent of the parent(s)/eligible student is required for the inspection and/or release of a student's health or education records or for the release of "directory information," either parent may provide such consent unless agreed to otherwise in writing by both parents or specifically stated by court order. If the student is under the guardianship of an institution, the Superintendent shall appoint a person who has no conflicting interest to provide such written consent.

The Board may disclose "directory information," on former students without student or parental consent, unless the parent or eligible student previously submitted a request that such information not be disclosed without their prior written consent.

The Board shall not collect or use personal information obtained from students or their parents for the purpose of marketing or for selling that information.

INSPECTION OF INFORMATION COLLECTION INSTRUMENT

The parent of a student or an eligible student has the right to inspect upon request any instrument used in the collection of personal information before the instrument is administered or distributed to a student. Personal information for this section is defined as individually identifiable information including a student or parent's first and last name, a home or other physical address (including street name and the name of the city or town), a telephone number, or a Social Security identification number. In order to review the instrument, the parent or eligible student must submit a written request to the building principal at least fourteen (14) business days before the scheduled date of the activity. The instrument will be provided to the parent or eligible student within fourteen (14) business days of the principal receiving the request.

The Superintendent or designee shall directly notify the parent(s) of a student and eligible students, at least annually at the beginning of the school year, of the specific or approximate dates during the school year when such activities are scheduled or expected to be scheduled.

This section does not apply to the collection, disclosure, or use of personal information collected from students for the exclusive purpose of developing, evaluating, or providing educational products or services for, or to, students or educational institutions, such as the following:

- A. college or other postsecondary education recruitment, or military recruitment
- B. book clubs, magazine, and programs providing access to low-cost literary products
- C. curriculum and instructional materials used by elementary and secondary schools
- D. tests and assessments used by elementary and secondary schools to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments
- E. the sale by students of products or services to raise funds for school-related or education-related activities
- F. student recognition programs

The Superintendent shall prepare administrative guidelines so that students and parents are adequately informed each year regarding their rights to:

- A. inspect and review the student's education records;

- B. request amendments if the parent believes the record is inaccurate, misleading, or violates the student's privacy rights; 158
- C. consent to disclosures of personally identifiable information contained in the student's education records, except to those disclosures allowed by the law;
- D. challenge Board noncompliance with a parent's request to amend the records through a hearing;
- E. file a complaint with the United States Department of Education;
- F. obtain a copy of the Board's policy and administrative guidelines on student records.

The Superintendent shall also develop guidelines for:

- A. the proper storage and retention of records including a list of the type and location of records;
- B. informing Board employees of the Federal and State laws concerning student records.

The Board authorizes the use of the microfilm process or electromagnetic processes of reproduction for the recording, filing, maintaining, and preserving of records.

No liability shall attach to any member, officer, or employee of this Board as a consequence of permitting access or furnishing student records in accordance with this policy and regulations.

Any entity receiving personally identifiable information pursuant to a study, audit, evaluation or enforcement/compliance activity must comply with all FERPA regulations. Further, such an entity must enter into a written contract with the Board delineating its responsibilities in safeguarding the disclosed information. Specifically, the entity must demonstrate the existence of a sound data security plan or data stewardship program, and must also provide assurances that the personally identifiable information will not be redisclosed without prior authorization from the Board. Further, the entity conducting the study, audit, evaluation or enforcement/compliance activity is required to destroy the disclosed information once it is no longer needed or when the timeframe for the activity has ended, as specified in its written agreement with the Board.

Revised 9/27/17
Reviewed 2/27/19

© Neola 2019

Legal	118.125 Wis. Stats.
	34 C.F.R. Part 99
	20 U.S.C., Section 1232f through 1232i (FERPA)
	26 U.S.C. 152
	20 U.S.C. 1400 et seq., Individuals with Disabilities Education Improvement Act
	20 U.S.C. 7165(b)
	20 U.S.C. 7908

Cross References [ag8330 - STUDENT RECORDS](#)

[8330F1 Directory Information Request Fillable.pdf \(175 KB\)](#)

[8330F5 Request to Inspect and Review Student Record Fillable.pdf \(80 KB\)](#)

Last Modified by Ellen Suckow on October 26, 2020



Book	Policy Manual
Section	First Reading by Board
Title	PERSONAL PROTECTIVE EQUIPMENT DURING PANDEMIC/EPIDEMIC EVENTS - NEW
Code	po8450.01
Status	First Reading
Adopted	October 21, 2020

8450.01 - **PERSONAL PROTECTIVE EQUIPMENT DURING PANDEMIC/EPIDEMIC EVENTS**

During times of elevated communicable disease community spread (pandemic or epidemic), or declared a public health emergency, the Superintendent may issue periodic guidance and procedures the contents of which the Superintendent will regularly bring to the Board for review and potential action in alignment with public health officials and/or in accordance with government edicts and including any Pandemic Plan developed by the District's Pandemic Response Team under Policy 8420.01.

The Superintendent may incorporate requirements for the use of Personal Protective Equipment (PPE) which may include requirements that all school staff, volunteers, and visitors (including vendors) wear appropriate face masks/coverings inside District buildings and/or outside on school grounds unless it is unsafe to do so or where doing so would significantly interfere with the District's educational or operational processes. Individuals with valid medical reasons for not wearing a face covering may be exempted from this requirement, as determined by the Superintendent.

In the event that face coverings are required, the District will provide face masks/shields to employees. Alternatively, employees may elect to wear their own face coverings, if they meet the requirements of the District in accordance with this policy, as well as any requirements issued by State or local health departments.

Any PPE required other than face coverings, will be provided by the District. This may include disposable gloves, gowns, shoe coverings, or other PPE appropriate for the threat faced and an employee's likelihood of exposure in the performance of job responsibilities.

In addition, the Board authorizes the Superintendent to require that students in kindergarten and higher shall wear a face covering, unless they are unable to do so for a health or developmental reason. Efforts will be made to reduce any social stigma for a student who, for medical or developmental reasons, cannot and should not wear a mask.

If face masks/coverings are required, and no exception is applicable, students shall be subject to disciplinary action in accordance with the Student Code of Conduct/Student Discipline Code, and in accordance with policies of the Board. Staff members shall work with all students who are exhibiting distress or otherwise having difficulty properly wearing face coverings to assist the students in complying with the requirements.

Students may be reassigned by the Superintendent to an online/virtual learning environment if the Superintendent determines that reassignment is necessary to protect the health and safety of the student or others.

During times of elevated communicable disease community spread as determined by the Board in consultation with health professionals, all students are required to wear masks while being transported on District school buses or other modes of school transportation, subject to and consistent with the exceptions and procedures applied to students at school.

Use of Mask/Face Covering

Cloth face coverings/masks should:

- A. fully cover the mouth, nose, and chin;
- B. fit snugly against the side of the face so there are no gaps;
- C. not create difficulty breathing while worn; and
- D. be held securely through either a tie, elastic, etc. to prevent slipping.

Facial masks/coverings generally should not include respirators unless medically indicated, or masks designed to be worn for costume purposes.

All employee facial masks/coverings shall meet the requirements of the appropriate dress/staff grooming policies (Policy 3216/Policy 4216). All student facial masks/coverings shall meet the requirements of the appropriate Student Code of Conduct/Student Discipline Code.

Any person may be required to temporarily remove a face mask or covering when instructed to do so for identification or security purposes. Failure to comply with such a request violates this policy and may lead to disciplinary or other action.

Exceptions to the use of masks/face coverings include when:

- A. facial masks/coverings in the school setting are prohibited by law or regulation;
- B. facial masks/coverings are not advisable for health reasons;
- C. facial masks/coverings are in violation of the school's documented safety policies;
- D. facial masks/coverings are not required when the staff works alone in an assigned work area;
- E. there is a functional (practical) reason for a staff member or volunteer not to wear a facial mask/covering in the workplace;
- F. settings where cloth masks might present a safety hazard (e.g., science labs); or
- G. to assist with communication for hearing impaired students.;

The Superintendent may be required to communicate with local public health officials regarding exceptions granted to PPE requirements; therefore, if any exceptions are made to the requirement for facial coverings, the request for such exception must be submitted in writing to an employee's supervisor, to the building principal in the event the request comes from a member of the public, and to the building administration in the event the request involves a student. All requests shall be submitted with appropriate documentation. A decision on the request will be provided in writing.

Use of Face Shields

Face shields that wrap around the face and extend below the chin may be permitted as an alternative to cloth face masks/coverings with permission of the Superintendent as the Board recognizes that face shields may be useful in some situations, including:

- A. when interacting with students, such as those with disabilities, where communication could be impacted;
- B. when interacting with English Language learners or when teaching a foreign language;
- C. settings where cloth masks might present a safety hazard (e.g., science labs); or
- D. for individuals who have difficulty wearing a cloth face covering.

If a staff member receives approval from the Superintendent after discussing his/her request not to wear a face mask/covering/shield due to a physical, mental, or developmental health condition, and/or if wearing a mask/covering/shield would lead to a medical emergency or would introduce significant safety concerns, the Superintendent may also discuss other possible accommodations for the staff member. Such discussion shall follow Board policies and guidelines under the ADA.

School nurses or staff who care for individuals with symptoms consistent with those of a communicable disease must use appropriate personal protective equipment (PPE), provided by the school, in accordance with OSHA standards.

161

When facial masks/coverings are required by the Superintendent, and no exception has been applied, staff members who violate this policy shall be subject to disciplinary action in accordance with policies of the Board.

© Neola 2020

Legal

Wis. Stat. 120.13(35); Chapter 252, Wis. Stats.

Last Modified by Ellen Suckow on October 14, 2020



Book	Policy Manual
Section	Second Reading by Board
Title	INSURANCE
Code	po8710
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 21, 2020

8710 - **INSURANCE**

The ~~School~~ Board shall purchase with District funds, the type and amount of insurance necessary to protect the District from major financial losses.

Insurance purchased shall include, but need not be limited to, the following:

-
- 1. negligent acts or omissions which cause personal injury or wrongful death
- 2. fire and extended coverage on buildings and contents
- 3. comprehensive bodily injury, property damage on automobiles, buses, and trucks
- 4. boiler and machinery
- 5. special coverage for equipment not ordinarily covered under a standard policy
- 6. employee insurance coverage as specified by Board action
- 7. worker's compensation coverage
- 8. legal liability for Board members and employees

Contractors

The Board shall require that all contractors performing services on District property, or as part of a District program, are covered by appropriate insurance coverage for the activity and, wherever possible, that the contractor includes the District as an additional insured party on the contractor's policies. The Board shall also require that contractors performing work on any public works projects cover those projects with payment and performance bonds as may be required by law.

~~Insurance for a given coverage shall be obtained at the lowest possible cost, assuming that service and company reliability are satisfactory. The Assistant Superintendent, Business/Personnel Services shall administer the insurance program.~~

© Neola ~~2020~~**1998**

Legal	779.14 Wis. Stats. 120.12(6), Wis. Stats.
-------	--



DCE Alternative High School Graduation Success 2002-2020

251 High School Students

175 Adult Students

New Horizons Graduation Success Rate

More than half of the graduates from last year entered New Horizons as credit deficient students.

100% Graduation Rate Since Program Start

Community/Memberships

Students have participated in the following activities:

- Making fleece blankets for patients at Aspirus Hospital, kids in the ER and nursing homes for Hardel's HOPE organization.
- Expanding Horizons community visits and student driven projects
- Raking leaves for United Way
- Make a Difference Day
- Assisting in DCE adaptive physical education classes
- Ringing bells for The Salvation Army
- Piloting GiveThx - a gratitude program
- Writing letters for Honor Flight Veterans
- Wrapping books for and Packing Blessings in a Backpack Bags



Advisory/Culture

Pathways Programs host 11 advisory opportunities each week. Advisory is centered on SMART goals for academics, life and social emotional learning. We focus on relationships and school-work-life balance. Advisory groups are divided into small groups, full class, home visits and much more.

Hear from our students:

- "I get to share something good that happened since last week or over the weekend"
- "A little bit of a reality check"
- "Shares helpful information"



Student Success Example

One student is enrolled in Start College Now Early Childhood Program at NTC, working, and attending classes at DCE Alternative High School.

Engagement

Program engagement encompasses multiple avenues in our new COVID world.

- In person learning
- Webex Check-Ins
- Phone calls
- Texting
- Webex Family Nights
- Emails
- Socially Distanced Home Visits



Former Student

"I was able to take my time throughout my courses and was able to figure things out as slowly as I needed. However, if I did get stuck, I appreciate how my teachers are an email away and will reply back in a timely manner every time."

What Our Grads Are Doing

- Health Care: CNA's, Medical Assistants, Nurses
- Regional Manufacturing
- Service and Retail Industries
- Armed Forces
- Attending tech schools and universities
- Building their own businesses

Hear From Our Grads



Mother of a Graduate

165

I'm so proud of my son that I could just burst. Our home life is so different and awesome. I'm so happy for him. He asked me for his diploma the other day so he could take a picture of it to put on his phone. Really makes a person's day!

Thanks for caring about kids. Thanks for showing up every day. Thanks for being there. Thank you!"

Post Graduation Student Plans	Graduate Quote
UW-La Crosse - Biology Major, Dial Degree Physical Therapy track	<i>"I am so glad I had online in high school to prepare me for online college - some of my classes are extremely similar to how the high school ones were set up."</i>
NTC, transferring to UWSP at semester for Child Life Specialist	<i>"One thing that I really liked about New Horizons was just the overall atmosphere and how I was able to work at my own pace on my classes"</i>
Started my own business	<i>"New Horizons was very helpful because I was able to work at my own pace and the learning environment was a place that I felt comfortable in."</i>
Iowa Lakes - Early Childhood Education	<i>"Online classes in high school really prepared me for all my classes this year."</i>
NTC for Dental Hygiene - working as a CNA	<i>"I am happy for the flexibility it allowed me. I was able to take different electives that will be relevant to my future and help me in college, and I was also able to "flex" my school schedule to a way that works for me and allowed me to be a better student."</i>
UWSP - Pre-Med and Psychology	<i>"New Horizons played a big part in me graduating and I felt like I had a lot of real support and care from the teachers in the program!"</i>
Working full time at UPS	<i>"I loved being able to learn in an environment that made it easier for me."</i>
Working full time, taking Real Estate courses	<i>"Without you and Mrs. G from New Horizons, I don't think I would have graduated. You guys were the biggest help during my high school career."</i>



Current Parent

"We spoke with her counselor at school who suggested we enroll her in the online program. With that as an option, she can go in on good days and work from home on bad days. We enrolled her right away and the changes have been incredible. Her grades are back up to A's and B's and she is still contemplating going into medicine once she graduates. This program has taught her how to be more self reliant...a skill most kids don't face until college. She's more resourceful and she has learned that she can stand up for what she believes in—even if it's not how others feel."



Grandparent of Adult Student

"Thank you so much for being so patient with my grandson. Your thoughtfulness will always be remembered."



D.C. Everest Area School District

6300 Alderson Street
Weston, WI 54476
Phone 715-359-4221
www.dce.k12.wi.us

Aaron Nelson
Finance Manager

MISSION STATEMENT

D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

166

TO: Dr. Kristine Gilmore, Superintendent
Matt Spets, Assistant Superintendent Business/Personnel Services

FROM: Aaron Nelson, Finance Manager

RE: 2019-20 Financial Audit

DATE: 11/3/2020

Attached is the final audit report for the past school year completed by Hawkins Ash CPAs. The audit was an unmodified opinion, which in audit terminology is a good meaning.

The District's audited fund balance is \$10,182,977, which is up \$176,926 from the start of the 2019-20 school year. This equates to 13.3% of total revenues. Of this fund balance, \$340,000 is reserved to pay employee benefit obligations. The remaining \$9,842,977 is designated as unassigned for the purpose of reducing cash flow borrowing and meeting unexpected expenditures.

I recommend the School Board accept these reports.

**D.C. EVEREST AREA SCHOOL DISTRICT
WESTON, WISCONSIN**

**FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT**

JUNE 30, 2020

D.C. EVEREST AREA SCHOOL DISTRICT
TABLE OF CONTENTS
JUNE 30, 2020

<u>Page</u>	
3-5	Independent Auditors' Report
6-13	Management's Discussion and Analysis
	<u>BASIC FINANCIAL STATEMENTS</u>
	<u>District-Wide Financial Statements</u>
14	Statement of Net Position
15	Statement of Activities
	<u>Fund Financial Statements</u>
16	Balance Sheet - Governmental Funds
17	Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
18	Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
19	Statement of Net Position - Fiduciary Funds
20	Statement of Changes in Net Position - Fiduciary Funds
21-46	Notes to the Basic Financial Statements
	<u>REQUIRED SUPPLEMENTARY INFORMATION</u>
47	Budgetary Comparison Schedule for the General Fund - Budget and Actual
48	Notes to Required Supplementary Information on Budgetary Accounting and Control
49	Wisconsin Retirement System Pension Schedules
50	Wisconsin Retirement System Local Retiree Life Insurance Fund Schedules
51	OPEB Healthcare Defined Benefit Plan Schedules
	<u>SUPPLEMENTARY INFORMATION</u>
52	Combining Balance Sheets - Nonmajor Governmental Funds
53	Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds

D.C. EVEREST AREA SCHOOL DISTRICT
TABLE OF CONTENTS - Continued
JUNE 30, 2020

Page

SUPPLEMENTARY INFORMATION - Continued

54	Schedule of Charter School Authorizer Operating Costs
55	Schedule of Expenditures of Federal Awards
56	Schedule of State Financial Assistance
57	Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance

OTHER REPORTS

58-59	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 <i>Government Auditing Standards</i>
60-61	Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance and <i>State Single Audit Guidelines</i>
62-63	Schedule of Findings and Questioned Costs
64	Summary Schedule of Prior Audit Findings and Corrective Action Plan

MEMBERS OF THE BOARD OF EDUCATION

President	Katie Felch
Vice President	Lindsey Lewitzke
Treasurer	Joshua Dickerson
Clerk	Yee Leng Xiong
Member	Larry Schaefer
Member	Corina Norrbom
Member	Bruce Krueger
Superintendent	Kristine Gilmore
Assistant Superintendent	Matt Spets
Assistant Superintendent	Casey Nye
Finance Manager	Aaron Nelson



INDEPENDENT AUDITORS' REPORT

To the Board of Education
 D.C. Everest Area School District
 Weston, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

D.C. Everest Area School District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the D.C. Everest Area School District's basic financial statements. The combining and individual nonmajor fund financial statements, and schedule of charter school authorizer operating costs are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and *State Single Audit Guidelines* issued by the Wisconsin Department of Administration, and are also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, schedule of charter school authorizer operating costs, schedule of expenditures of federal awards, and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2020, on our consideration of the D.C. Everest Area School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering D.C. Everest Area School District's internal control over financial reporting and compliance.

HAWKINS ASH CPAS, LLP

A handwritten signature in cursive script that reads "Hawkins Ash CPAs, LLP".

Manitowoc, Wisconsin
October 28, 2020

**D.C. EVEREST AREA SCHOOL DISTRICT
WESTON, WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS**



D.C. Everest Area School District

6300 Alderson Street
Weston, WI 54476
Phone 715-359-4221

Aaron Nelson
Finance Manager

MISSION STATEMENT

D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

174

Management's Discussion and Analysis Fiscal Year Ending June 30, 2020

The following discussion and analysis is of the D.C. Everest Area School District's annual financial performance during the fiscal year ending June 30, 2020. Please read it in conjunction with the District's financial statements immediately following this section.

The Management's Discussion and Analysis (MD&A) is Required Supplementary Information specified in the Governmental Accounting Standard Board's (GASB) Statement No. 34 – Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued in June 1999. Certain comparative information between this reported fiscal year and the prior fiscal year is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

- Total governmental general revenues based off from the Statement of Activities were \$89,078,058 to include \$27,071,881 of property and other taxes and \$47,753,959 of general state and federal aid. Total governmental activities expenditures were \$83,872,493 including \$44,619,144 for direct instruction.
- The District's financial status, per the Statement of Net Position, increased by \$5,205,565.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

	District-wide Statements	Fund Financial Statements	
		Governmental	Fiduciary
Scope	Entire district (except fiduciary funds)	Activities of the District for instruction, the support of instruction, special projects and revenue, debt service, food service, community education, and capital projects as needed.	Assets held by the District on behalf of someone else. Student and other organizations that have funds on deposit with the District are reported here.
Required financial statements	Statement of Net Assets Statement of Activities	Balance Sheet Statement of Revenue, Expenditure and Change in Fund Balance	Statement of Fiduciary Net Assets Statement of Change in Fiduciary Net Assets
Basis of accounting and measurement focus	Accrual accounting Economic resources focus	Modified accrual accounting Current financial resources focus	Accrual accounting Economic resources focus
Type of asset and liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally, consumable assets and liabilities coming due during the year or soon thereafter, no capital assets included.	All assets and liabilities. These funds do not currently contain any capital assets, although they can.
Type of inflow and outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenue for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability are due and payable during the year or soon thereafter.	All additions and/or deductions during the year, regardless of when cash is received or paid.

DISTRICT-WIDE STATEMENTS

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

In the district-wide financial statements, the District's activities are reported as governmental activities. Most of the District's basic services are included here, such as regular and special education, transportation, support services, debt service, capital projects, food service, community programs and administration. Property taxes and state school aid, finance most of these activities.

FUND FINANCIAL STATEMENTS

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

The District has two kinds of funds:

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

FINANCIAL ANALYSIS

The District as a Whole

Table 1 provides a summary of the District's net position for year ending June 30, 2020 compared with the prior year. The District's total assets and deferred outflows of resources were \$195,150,974. The District's total liabilities and deferred inflows of resources were \$142,552,711. The District's net position was \$52,598,263. The District's combined net position increased by \$5,665,601, which includes a prior period adjustment of \$460,036 for GASB 84 implementation. Of the total net position \$7,909,441 (other activities under Statement of net position) is due to the reporting requirements of GASB 68. This new requirement improves accounting and financial reporting by state and local governments for pensions (WRS).

Table 1
D.C. Everest Area School District
Statement of Net Position

	Governmental Activities	
	As of	As of
	June 30, 2019	June 30, 2020
	<u> </u>	<u> </u>
Current and other assets	\$ 99,935,955	\$ 72,819,054
Capital assets	65,688,126	103,019,906
Deferred outflow of Resources	<u>36,989,527</u>	<u>19,312,014</u>
Total Assets	<u><u>202,613,608</u></u>	<u><u>195,150,974</u></u>
Current liabilities	16,202,326	18,571,410
Long-term liabilities	113,644,664	98,571,720
Deferred inflow of resources	<u>25,833,956</u>	<u>25,409,581</u>
Total Liabilities	<u><u>155,680,946</u></u>	<u><u>142,552,711</u></u>
Net assets		
Invested in capital assets, net of related debt	33,947,199	14,529,279
Restricted	80,273,235	50,532,060
Unrestricted	<u>(67,287,772)</u>	<u>(12,463,076)</u>
Total Net Assets	<u><u>\$ 46,932,662</u></u>	<u><u>\$ 52,598,263</u></u>
	Increase (Decrease)	\$ 5,665,601

Table 2 provides summarized operating results and their impact on net position. The District relies primarily on state and federal aids 54% and property taxes 30% of total revenues to fund governmental activities. These two funding sources make up 84% of the total revenues. All other revenues accounted for 16% of total revenue for the year.

The District’s total revenues were \$89,078,058 for the year ending June 30, 2020.

The total cost of all programs and services was \$83,872,493. The district experienced an increase in net position from operations of \$5,205,565 and an additional \$460,036 due to a prior period adjustment for a total increase of \$5,665,601. The District’s expenses are predominantly related to educating and caring for students. Those costs not directly related to instruction are incurred in support of the instructional mission.

Table 2
D.C. Everest Area School District
Statement of Activities

	Governmental Activities	
	As of	As of
	June 30, 2019	June 30, 2020
Revenues:		
Program revenues		
Charges for services	\$ 2,427,945	\$ 2,128,763
Grants and contributions	5,665,223	5,824,006
General revenues		
Property taxes	25,304,289	27,071,881
State aid - formula grants	47,156,439	47,753,959
Other	5,437,465	6,299,449
Total revenues	<u>85,991,361</u>	<u>89,078,058</u>
Expenses:		
Instruction	45,062,160	44,619,144
Pupil and instructional services	8,499,608	8,491,709
Administration and business	20,243,436	21,173,107
Interest and other	3,671,203	2,980,757
Other expenses	6,178,582	6,607,776
Total expenses	<u>83,654,989</u>	<u>83,872,493</u>
Change in net assets	<u>\$ 2,336,372</u>	<u>\$ 5,205,565</u>

Net Cost of Governmental Activities

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

The net cost of all governmental activities this year was \$75,919,724.

Table 3
D.C. Everest Area School District
Net Cost of Governmental Activities

	Net Cost of Services 2019	Net Cost of Services 2020
Expenses		
Instruction	\$ 41,014,209	\$ 40,636,667
Pupil and instructional services	8,260,475	8,202,263
Administration and business	17,586,293	18,544,783
Interest on debt	3,671,203	2,980,757
Other	5,029,641	5,555,254
Total	<u>\$ 75,561,821</u>	<u>\$ 75,919,724</u>

General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget several times. These budget amendments fall into three categories:

- * Implementing budgets for specially funded projects, which include both federal and state grants.
- * Increasing appropriations for significant unbudgeted costs.
- * Reallocating the budget between functional lines.

The District prepares and reviews an interim budget in spring for the subsequent year. Consistent with current state statutes and regulations, an original budget is adopted in October following determination of official enrollment and certification of general state aids. Generally, the original budget is not significantly modified.

The District's General Fund for 2019-20 showed an equity increase by \$176,926 resulting in a fund balance of \$10,182,977, 13.3% of revenues.

- Actual General Fund revenues including fund 27 (less transfer) were \$76,371,269.
- Actual General Fund expenditures including fund 27 (less transfer) were \$76,194,344.

The District's Total Governmental Fund for 2019-20 showed an equity decrease by \$37,502,811, which includes a prior period adjustment of \$460,036 for GASB 84 implementation resulting in a fund balance of \$52,436,475.

- Actual Governmental Fund revenues and other financing sources were \$89,078,058.
- Actual Governmental Fund expenditures were \$127,040,905.

The change to the total governmental fund balance was due the following:

- Fund 10 – General Fund - Increase in fund balance of \$176,925.
- Fund 21 – Special Revenue Trust Fund - Increase in fund balance of \$355,380.
- Fund 38 – Non-Referendum Debt Service Fund - Decrease in fund balance of \$5,756.

- Fund 39 – Referendum Debt Service Fund - Decrease in fund balance of \$442,044.
- Fund 46 – Capital Improvement Trust Fund - Increase in fund balance of \$544,871.
- Fund 49 – Other Capital Projects Fund - Decrease in fund balance of \$38,210,333.
- Fund 50 – Fund Service Fund - Decrease in fund balance of \$16,438.
- Fund 80 – Community Service Fund - Increase in fund balance of \$94,584.

Capital Assets

At the end of the fiscal year, the District had \$143 million in a broad range of capital assets, including land, sites & improvements, buildings, and equipment. Total accumulated depreciation on these assets were \$40.8 million.

- Asset acquisitions during this fiscal year for governmental activities totaled \$39,844,057.
- Asset deletions during this fiscal year for governmental activities totaled \$58,017.
- The District recognized depreciation expense of \$2,497,221 for Governmental Activities during this fiscal year.

Table 4
D.C. Everest Area School District
Capital Assets

	2019	2020
	Governmental	Governmental
	Activities	Activities
Land	\$ 821,265	\$ 821,265
Construction in progress	14,394,615	53,499,020
Sites and improvmeents	4,466,270	4,466,270
Buildings and improvements	70,725,294	70,725,294
Equipment	13,593,471	14,275,106
Capital assets	104,000,915	143,786,955
Accumulated depreciation	(38,312,789)	(40,767,049)
Assets less depreciation	\$ 65,688,126	\$ 103,019,906

Long-Term Debt

At year-end the District had \$92,710,000 in general obligation debt. Additional information about the District’s long-term liabilities is presented in the financial statements.

	Total School District		Total
	June 30		% Change
	2019	2020	
General obligation debt	\$ 97,260,000	\$ 92,710,000	-4.7%
Taxable note	-	-	0.0%
	<u>\$ 97,260,000</u>	<u>\$ 92,710,000</u>	<u>-4.7%</u>

- The District retired \$4,550,000 of outstanding general obligation bonds.
- The district currently has a Moody's Investors Service rating of Aa3.

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

Factors Bearing on the District's Future

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

- In the 2020-21 school year, the district has levied to its maximum. This will make future school budgets more challenging if State of Wisconsin continues to provide little or no funding increases.
- In the 2020-21 school year, total revenue limit student FTE decreased by 82 when compared to the prior school year. This will impact future revenue limit capacity.
- With the most recent third Friday Head Count, the district had 470 student Open Enrollment (OE) in vs 356 OE out for a positive number of 114. This has been a significant shift to the positive when compared to prior school years.
- The district does not anticipate any significant labor negotiation issues, however is concerned with the tight labor pool and increased wage pressures.
- An actuarial study by Key Benefits Concepts, LLC. Completed an actuarial study of our postretirement benefits and determined the post-retirement benefit liability as of 6/30/19 to be \$8,133,782. The trust fund was funded at 59% with an actuarial value of assets of \$4,798,559 to offset this liability.
- The spread of COVID-19 has significantly impacted how we provide education to our students and we anticipate this will also create long term school funding issues.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Aaron Nelson, Finance Manager, by mail at 6300 Alderson Street, Weston, Wisconsin 54476, by phone at (715) 359-4221, ext. 1243, or by email at anelson@dce.k12.wi.us.

**D.C. EVEREST AREA SCHOOL DISTRICT
WESTON, WISCONSIN**

**BASIC
FINANCIAL STATEMENTS**

**D.C. EVEREST AREA SCHOOL DISTRICT
WESTON, WISCONSIN**

**DISTRICT-WIDE
FINANCIAL STATEMENTS**

D.C. EVEREST AREA SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2020

184

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and investments	\$ 56,255,039
Receivables	
Accounts	107,321
Taxes	7,036,917
Due from other governments	1,510,336
Wisconsin Retirement System net pension	7,909,441
Capital assets (net of accumulated depreciation)	
Capital assets not being depreciated	54,320,285
Capital assets being depreciated	<u>48,699,621</u>
TOTAL ASSETS	<u>175,838,960</u>
DEFERRED OUTFLOWS OF RESOURCES	
Wisconsin Retirement System pension	17,037,486
Wisconsin Retirement System LRLIF	1,275,260
OPEB healthcare	<u>999,268</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>19,312,014</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>195,150,974</u>
LIABILITIES	
Accounts payable	5,695,465
Self insurance claims payable	165,183
Accrued liabilities	
Payroll, payroll taxes, insurance	6,462,492
Interest	842,069
Due to other governments	609
Deposits payable	137,297
Unearned revenue	12,092
Current portion of long-term obligations	5,256,203
Noncurrent portion of long-term obligations	<u>98,571,720</u>
TOTAL LIABILITIES	<u>117,143,130</u>
DEFERRED INFLOWS OF RESOURCES	
Wisconsin Retirement System pension	23,699,708
Wisconsin Retirement System LRLIF	470,414
OPEB healthcare	<u>1,239,459</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>25,409,581</u>
NET POSITION	
Net investment in capital assets	14,529,279
Restricted for	
General fund	340,000
Special revenue	1,895,874
Debt service	2,279,564
Capital projects	38,078,061
Other activities	7,938,561
Unrestricted	<u>(12,463,076)</u>
TOTAL NET POSITION	<u>52,598,263</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u>\$ 195,150,974</u>

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2020

185

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE		NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
GOVERNMENTAL ACTIVITIES				
Instruction				
Regular instruction	\$ 31,521,627	\$ 63,800	\$ 89,441	\$ (31,368,386)
Vocational instruction	1,195,822	15,021	48,255	(1,132,546)
Special instruction	7,934,497	-	3,671,828	(4,262,669)
Other instruction	3,967,198	94,132	-	(3,873,066)
Total instruction	<u>44,619,144</u>	<u>172,953</u>	<u>3,809,524</u>	<u>(40,636,667)</u>
Support services				
Pupil services	4,283,685	-	-	(4,283,685)
Instructional staff services	4,208,024	-	289,446	(3,918,578)
General administration services	573,304	-	-	(573,304)
Building administration services	3,206,608	-	-	(3,206,608)
Business services	15,468,080	910,788	1,717,536	(12,839,756)
Central services	1,403,995	-	-	(1,403,995)
Insurance	521,120	-	-	(521,120)
Interest and other	2,980,757	-	-	(2,980,757)
Other support services	1,730,988	-	-	(1,730,988)
Community services	1,039,995	1,045,022	7,500	12,527
Total support services	<u>35,416,556</u>	<u>1,955,810</u>	<u>2,014,482</u>	<u>(31,446,264)</u>
Non-program transactions	3,836,793	-	-	(3,836,793)
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 83,872,493</u>	<u>\$ 2,128,763</u>	<u>\$ 5,824,006</u>	<u>(75,919,724)</u>
General revenues				
Taxes				
Property taxes				
				27,040,880
Other taxes				
				31,001
State and federal aids not restricted to specific functions				
				47,753,959
Interest and investment earnings				
				1,127,634
Miscellaneous				
				5,171,815
Total general revenues				
				<u>81,125,289</u>
CHANGE IN NET POSITION				
				5,205,565
NET POSITION - BEGINNING OF YEAR				
				46,932,662
PRIOR PERIOD ADJUSTMENT				
				460,036
NET POSITION - END OF YEAR				
				<u>\$ 52,598,263</u>

The accompanying notes are an integral part of these statements.

**D.C. EVEREST AREA SCHOOL DISTRICT
WESTON, WISCONSIN**

**FUND
FINANCIAL STATEMENTS**

D.C. EVEREST AREA SCHOOL DISTRICT
 BALANCE SHEET
 GOVERNMENTAL FUNDS
 JUNE 30, 2020

	10/27	39	49	21/38/46/50/80	
	GENERAL	DEBT SERVICE REFERENDUM FUND APPROVED	OTHER CAPITAL PROJECTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS					
Cash and investments	\$ 9,578,750	\$ 1,804,637	\$ 39,153,828	\$ 5,717,824	\$ 56,255,039
Receivables					
Accounts	20,824	-	-	86,497	107,321
Taxes	7,036,917	-	-	-	7,036,917
Due from other funds	-	-	-	750,000	750,000
Due from other governments	1,434,895	-	-	75,441	1,510,336
TOTAL ASSETS	<u>18,071,386</u>	<u>1,804,637</u>	<u>39,153,828</u>	<u>6,629,762</u>	<u>65,659,613</u>
LIABILITIES					
Accounts payable	571,492	-	5,018,887	105,086	5,695,465
Self insurance claims payable	165,183	-	-	-	165,183
Accrued payroll liabilities	6,401,310	-	-	61,182	6,462,492
Due to other funds	750,000	-	-	-	750,000
Due to other governments	-	-	-	609	609
Deposits payable	-	-	-	137,297	137,297
Unearned revenue	425	-	-	11,667	12,092
TOTAL LIABILITIES	<u>7,888,410</u>	<u>-</u>	<u>5,018,887</u>	<u>315,841</u>	<u>13,223,138</u>
FUND BALANCES					
Restricted	369,120	1,804,637	34,134,941	6,313,921	42,622,619
Unassigned	9,813,856	-	-	-	9,813,856
TOTAL FUND BALANCES	<u>10,182,976</u>	<u>1,804,637</u>	<u>34,134,941</u>	<u>6,313,921</u>	<u>52,436,475</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 18,071,386</u>	<u>\$ 1,804,637</u>	<u>\$ 39,153,828</u>	<u>\$ 6,629,762</u>	

Total net position reported for governmental activities in the statement of net position is different from the amount reported above as total governmental funds fund balance because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements. Amounts reported for governmental activities in the statement of net position are:

Governmental capital asset	\$ 143,786,955	
Governmental accumulated depreciation	<u>(40,767,049)</u>	103,019,906

Wisconsin Retirement System asset, deferred inflows of resources, and deferred outflows of resources are not current financial resources and are not reported in fund statements:

2,052,065

Other post employment benefits deferred inflows of resources and deferred outflows of resources are not current financial resources and are not reported in fund statements:

(240,191)

Long-term liabilities are not due in the current period and therefore are not reported in the fund statements. Long-term liabilities reported in the statement of net position that are not reported in the funds balance sheet are:

General obligation debt	\$ (92,710,000)	
Premium	(3,768,782)	
Capital leases	(809,372)	
Accrued interest	(842,069)	
WRS liability	(3,039,023)	
Vested employee benefits	(165,523)	
Net OPEB obligation	<u>(3,335,223)</u>	(104,669,992)

Total net position - governmental activities **\$ 52,598,263**

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

188

GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2020

	10/27	39	49	21/38/46/50/80	
		DEBT SERVICE		TOTAL	
		FUND		NONMAJOR	TOTAL
	GENERAL	REFERENDUM	OTHER	GOVERNMENTAL	GOVERNMENTAL
	FUND	APPROVED	CAPITAL PROJECTS	FUNDS	FUNDS
REVENUES					
Property taxes	\$ 20,360,849	\$ 5,163,913	\$ -	\$ 1,547,119	\$ 27,071,881
Other local sources	452,029	46,843	894,072	3,593,640	4,986,584
Interdistrict sources	3,331,743	-	-	-	3,331,743
Intermediate sources	16,827	-	-	-	16,827
State sources	49,439,946	-	-	61,194	49,501,140
Federal sources	2,626,208	-	-	1,399,954	4,026,162
Other sources	135,097	-	-	54	135,151
TOTAL REVENUES	76,362,699	5,210,756	894,072	6,601,961	89,069,488
EXPENDITURES					
Current					
Instruction					
Regular instruction	29,962,418	-	-	1,292,649	31,255,067
Vocational instruction	1,835,235	-	-	-	1,835,235
Special instruction	7,879,130	-	-	-	7,879,130
Other instruction	3,913,283	-	-	-	3,913,283
Total instruction	43,590,066	-	-	1,292,649	44,882,715
Support services					
Pupil services	4,250,922	-	-	-	4,250,922
Instructional staff services	4,162,389	-	-	-	4,162,389
General administration services	569,499	-	-	-	569,499
Building administration services	3,172,354	-	-	-	3,172,354
Business services	10,297,901	-	39,104,405	3,129,956	52,532,262
Central services	736,998	-	-	482	737,480
Insurance	521,120	-	-	-	521,120
Other support services	1,731,433	-	-	-	1,731,433
Community services	-	-	-	1,003,400	1,003,400
Total support services	25,442,616	-	39,104,405	4,133,838	68,680,859
Non-program transactions	3,841,839	-	-	-	3,841,839
Debt service					
Principal	1,252,698	3,120,000	-	1,430,000	5,802,698
Interest	45,167	2,532,800	-	962,875	3,540,842
Other	3,088	-	-	-	3,088
Total debt service	1,300,953	5,652,800	-	2,392,875	9,346,628
Capital outlay	178,870	-	-	109,994	288,864
TOTAL EXPENDITURES	74,354,344	5,652,800	39,104,405	7,929,356	127,040,905
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,008,355	(442,044)	(38,210,333)	(1,327,395)	(37,971,417)
OTHER FINANCING (USES) SOURCES					
Net transfer (to) from other funds	(1,840,000)	-	-	1,840,000	-
Sale of capital assets	8,570	-	-	-	8,570
TOTAL OTHER FINANCING (USES) SOURCES	(1,831,430)	-	-	1,840,000	8,570
NET CHANGE IN FUND BALANCE	176,925	(442,044)	(38,210,333)	512,605	(37,962,847)
FUND BALANCE - BEGINNING OF YEAR	10,006,051	2,246,681	72,345,274	5,341,280	89,939,286
PRIOR PERIOD ADJUSTMENT	-	-	-	460,036	460,036
FUND BALANCE - END OF YEAR	\$ 10,182,976	\$ 1,804,637	\$ 34,134,941	\$ 6,313,921	\$ 52,436,475

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES 189
 OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 YEAR ENDED JUNE 30, 2020

Net change in fund balances - total governmental funds \$ (37,962,847)

Amounts reported for governmental activities in the statement of activities are different because:

The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities.

Capital outlay reported in fund statements	\$ 288,864	
Capital outlay reported as other expenses in fund statements	39,555,193	
Depreciation expense reported in the statement of activities	(2,497,221)	
Net book value of capital assets disposed	<u>(15,056)</u>	
Amount by which capital outlays are greater than depreciation in the current period:		37,331,780

Certain employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year.

This year the accrual of these benefits increased by: (41,546)

Wisconsin Retirement System pension asset, deferred outflows of resources, liability, and deferred inflows of resources changes: (329,661)

Wisconsin Retirement System LRLIF asset, deferred outflows of resources, liability, and deferred inflows of resources changes: (235,185)

OPEB healthcare deferred outflows of resources, liability, and deferred inflows of resources changes: 77,153

Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities.

Amount of long-term debt principal payments in the current year is: 5,802,698

In governmental funds interest payments and other debt costs on outstanding debt are reported as an expenditure when paid. In the statement of activities interest is reported as it accrues.

Amount of interest and other debt costs paid during the current period is	\$ 3,543,930	
Amount of interest and other debt costs accrued during the current period is	<u>(2,980,757)</u>	
Interest paid is greater than interest accrued by:		<u>563,173</u>

Change in net position - governmental activities \$ 5,205,565

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2020

	72	73
	PRIVATE PURPOSE TRUST FUND	PENSION (OTHER EMPLOYEE BENEFIT) TRUST FUND
	<u>SCHOLARSHIPS</u>	<u>EMPLOYEE BENEFIT</u>
ASSETS		
Investments	\$ 227,390	\$ 4,635,104
TOTAL ASSETS	<u><u>227,390</u></u>	<u><u>4,635,104</u></u>
 NET POSITION		
Restricted for		
Postemployment benefits other than pensions	-	4,635,104
Individuals and organizations	227,390	-
TOTAL NET POSITION	<u><u>\$ 227,390</u></u>	<u><u>\$ 4,635,104</u></u>

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2020

191

	72	73
	PRIVATE PURPOSE TRUST FUND	PENSION (OTHER EMPLOYEE BENEFIT) TRUST FUND
	<u>SCHOLARSHIPS</u>	<u>EMPLOYEE BENEFIT</u>
ADDITIONS		
Investment income	\$ 33,203	\$ 99,137
Contributions	-	756,969
TOTAL ADDITIONS	<u>33,203</u>	<u>856,106</u>
DEDUCTIONS		
Disbursements	<u>70,855</u>	<u>1,019,561</u>
TOTAL DEDUCTIONS	<u>70,855</u>	<u>1,019,561</u>
CHANGE IN NET POSITION	(37,652)	(163,455)
NET POSITION - BEGINNING OF YEAR	<u>265,042</u>	<u>4,798,559</u>
NET POSITION - END OF YEAR	<u>\$ 227,390</u>	<u>\$ 4,635,104</u>

The accompanying notes are an integral part of these statements.

**D.C. EVEREST AREA SCHOOL DISTRICT
WESTON, WISCONSIN**

**NOTES TO THE BASIC
FINANCIAL STATEMENTS**

NOTE 1 - Summary of Significant Accounting Policies

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

Reporting Entity - The D.C. Everest Area School District is organized as a common school district. The District, governed by a seven member elected school board, operates grades K through 12 and is comprised of all or parts of twelve taxing districts.

The District's basic financial statements do not include any component units, as defined in GASB 14 and amended by GASB 39 and GASB 61, as there are no organizations which meet the criterion. The criterion for including a legally separate organization as a component unit is the degree of financial accountability the District has with the organization. A financial benefit or burden relationship needs to be present between the primary government and that organization for it to be included in the reporting entity as a component unit.

The following circumstances set forth the District's financial accountability for a legally separate organization: the District is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the District. The District may be financially accountable if an organization is fiscally dependent on the District regardless of whether the organization has (1) a separately-elected governing body, (2) a governing body appointed by a higher level of government, or (3) a jointly-appointed governing body. In addition, the primary government may determine, through exercise of management's professional judgment, that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the reporting entity's financial statements from being misleading.

Basis Of Presentation

District-Wide Statements

The statement of net position and the statement of activities present financial information about the District's governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

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

NOTE 1 - Summary of Significant Accounting Policies - Continued

Fund Financial Statements

The fund statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund category - governmental and fiduciary - are presented. The emphasis of fund financial statements is on major governmental funds; each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

The District reports the following major governmental funds:

General Fund - is used for all financial activity that is not required to be accounted for in another fund. This is the District's primary operating fund.

Referendum Approved Debt Service Fund - is used to account for and report financial resources that are restricted, committed or assigned to expenditures for principal and interest.

Other Capital Projects Fund - is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The District has two fiduciary funds which account for scholarships and an employee benefit trust.

Measurement Focus and Basis of Accounting

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

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

NOTE 1 - Summary of Significant Accounting Policies - Continued

Under the terms of grant agreements, the District may fund certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Therefore, when program expenses are incurred, both restricted and unrestricted net position may be available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues.

The fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

Cash and Investments - The District's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition. All funds share common (pooled) checking and investment accounts unless regulations require separate investment accounts, such as the debt service fund.

Investments are stated at fair value, if applicable, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average investment balances.

Property Tax Levy - Under Wisconsin law, personal property taxes and first and second installment real estate taxes are collected by municipal treasurers who then make proportional settlement with the District and county treasurer for those taxes collected on their behalf. Third installment real estate taxes and delinquent taxes are collected by the county treasurer who then makes settlement with the city, town, village, and the District before retaining any for county purposes. Taxes collected by the township are made in two installments, the first by the town, and the second by the county treasurer.

The District's property taxes are levied on or before November 1 on the equalized property valuation certified by the Department of Revenue. As permitted by a collecting municipality's ordinance, taxes may be paid in full or two or more installments with the first installment payable the subsequent January 31, and a final payment no later than the following July 31. The District is paid by the collecting municipality its proportionate share of tax collections received through the last day of the preceding month on or before January 15, and by the 20 of each subsequent month thereafter. On or before August 20, the county treasurer makes full settlement to the District for any remaining balance. The county assumes all responsibility for delinquent real estate property taxes.

Property taxes are recognized as revenue in the period for which the taxes are levied. The 2019 tax levy is used to finance operations of the District's fiscal year ended June 30, 2020. All property taxes are considered due on January 1, when an enforceable lien may be assessed against the property and the taxpayer is liable for the taxes. All taxes are collected within 60 days of June 30 and are available to pay current liabilities.

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

NOTE 1 - Summary of Significant Accounting Policies - Continued

Due To/From Other Funds - During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as due to and from other funds. The amounts reported on the statement of net position for receivable/payable from external parties represents amounts due between different fund types (governmental activities and fiduciary funds). Eliminations have been made for amounts due to and due from within the same fund type.

Interfund Transactions - Non-exchange transactions which are not borrowing/lending (will not be repaid) are recorded as operating transfers, and exchange transactions are recorded as revenues and expenses. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers.

Capital Assets - Capital assets are reported at actual cost or estimated historical costs, based on appraisals conducted by an independent third-party professional appraisal firm. Donated assets are reported at estimated fair market value at the time received.

Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the district-wide statements are as follows:

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Buildings	\$5,000	Straight-line	20-70 years
Land improvements	\$5,000	Straight-line	20 years
Furniture and equipment	\$5,000	Straight-line	5-20 years

Debt Premiums and Discounts - In the government-wide financial statements, debt premiums and discounts are amortized over the life of the debt. Long-term debt is reported net of the applicable debt premium or discount.

In the fund financial statements, premiums and discounts are recognized during the current period. The face amount of debt issued is reported as other financing sources. Premiums on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses.

Compensated Absences - The District's policy permits employees to accumulate earned, but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide statements. A liability for those amounts is recorded in the government funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary related benefits where applicable.

Accumulated sick leave lapses upon separation from government service therefore no monetary obligation exists.

NOTE 1 - Summary of Significant Accounting Policies - Continued

Pensions - For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits (OPEB) - The fiduciary net position of the local retiree life insurance fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources, and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIFs fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows and Inflows of Resources - In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expenditure) until then. The District has three items that qualify for reporting in this category. They are the Wisconsin Retirement System pension, Wisconsin Retirement System local retiree life insurance fund (LRLIF), and OPEB healthcare reported in the government-wide statement of net position. The Wisconsin Retirement System pension, Wisconsin Retirement System LRLIF, and OPEB healthcare result from changes in their actuarial studies and are amortized over the average of the expected remaining service lives of participants.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position which applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. The District has three types of items, Wisconsin Retirement System pension, Wisconsin Retirement System LRLIF, and OPEB healthcare which qualify for reporting in this category. Revenue on refunding arises under the accrual basis of accounting. The Wisconsin Retirement System pension, Wisconsin Retirement System LRLIF, and OPEB healthcare result from changes in their actuarial studies and are amortized over the average of the expected remaining service lives of participants.

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

NOTE 1 - Summary of Significant Accounting Policies - Continued

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

Fund Balance Classification - The District classifies its fund equity as follows: 1) nonspendable fund balance consists of equity that is not in a spendable form or is legally or contractually required to be maintained intact, 2) restricted fund balance consists of equity constrained to specific purposes by their providers, externally imposed by creditors, constitutional provisions or by enabling legislation, 3) committed fund balance consists of equity constrained to specific purposes by the District itself, using its highest level of decision making authority - Board of Education policies, 4) assigned fund balance consists of equity the governing body intends to use for a specific purpose, intent can be expressed by the governing body. The Board of Education has authorized the assistant superintendent to assign fund balances through its Fund Balance policy and 5) unassigned fund balance consists of equity available for any purpose.

When net losses occur, it is the District's policy to record the net loss against committed fund balance, then assigned fund balance and lastly to unassigned fund balance (GASB 54 default for not having a policy). The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

NOTE 2 - Cash and Investments

State statutes permit the District to invest available cash balances, other than debt service funds, in time deposits of authorized depositories, state obligations, U.S. Treasury obligations, U.S. agency issues, repurchase agreements and other investments secured by federal securities, high grade commercial paper, and the local government investment pool administered by the state investment board. Available balances in the debt service fund may be invested in municipal obligations, obligations of the United States and the local government pooled-investment fund. No significant violations of these restrictions occurred during the year.

As of June 30, 2020, the District had the following investment:

<u>Investment</u>	<u>Weighted Average Maturities</u>	<u>Fair Value</u>
Wisconsin Investment Series Cooperative	Less than one year	\$ 30,589,498
Certificates of deposit	More than one year	<u>7,024,057</u>
Total		<u>\$ 37,613,555</u>

Investment Pool Information - Participation in the State of Wisconsin Local Government Investment Pool is voluntary. The Pool's regulatory oversight is provided by state statutes and its investment board. The fair value of the District's position in the Pool is the same as the value of the Pool shares. At June 30, 2020, the Pool's fair value was 100 percent of book value.

NOTE 2 - Cash and Investments - Continued

Determining Fair Value - The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets; level 2 inputs are significant other observable inputs; level 3 inputs are significant unobservable inputs. The District has the following recurring fair value measurements:

- 1) State of Wisconsin Local Government Investment Pool fair value is determined monthly by the Pool's investment board based on published market quotations (level 2 inputs).
- 2) Wisconsin Investment Trust is determined based on published market quotations (level 1 inputs).

Income Allocation - Interest income is generally allocated to the fund that owns the certificate of deposit, money market account, savings account, and investment.

Interest Rate Risk - State statutes limit investments in commercial paper, corporate bonds, and mutual bond funds to those which mature or may be tendered for purchase at the option of the holder within not more than 7 years of the date acquired. The District does not have an investment policy that would further limit investment maturities as a means of further managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - State statutes limit investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The District does not have an investment policy that would further limit its investment choices. The State of Wisconsin Local Government Investment Pool and Wisconsin Investment Series Cooperative is not rated.

Custodial Credit Risk - Custodial credit is the risk that, in the event of a financial institution failure, the District's deposits may not be returned. The District does not have a policy in place for custodial credit risk. The State of Wisconsin's Public Deposit Guarantee Fund created under Chapter 34 of the Wisconsin Statutes protects the municipality's designated public depositories against any losses of public funds up to \$400,000 subject to the total amount of the Guarantee Fund available. As of June 30, 2020, \$1,269,786 of the District's bank balance of \$61,730,136 was exposed to custodial credit risk as uninsured, pledged collateral, collateralized by U.S. Government or municipal securities held by the bank in the bank's name. \$15,281,464 was uninsured and uncollateralized.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2020

200

NOTE 3 - Capital Assets

Capital asset balances and activity for the year ended June 30, 2020 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 821,265	\$ -	\$ -	\$ 821,265
Construction in progress	14,394,615	39,104,405	-	53,499,020
Total capital assets not being depreciated	<u>15,215,880</u>	<u>39,104,405</u>	<u>-</u>	<u>54,320,285</u>
Capital assets being depreciated:				
Land improvements	4,466,270	-	-	4,466,270
Buildings and improvements	70,725,294	-	-	70,725,294
Equipment	13,593,471	739,652	(58,017)	14,275,106
Total capital assets being depreciated	<u>88,785,035</u>	<u>739,652</u>	<u>(58,017)</u>	<u>89,466,670</u>
Less accumulated depreciation for:				
Land improvements	(2,774,030)	(148,786)	-	(2,922,816)
Buildings and improvements	(30,175,060)	(1,359,328)	-	(31,534,388)
Equipment	(5,363,699)	(989,107)	42,961	(6,309,845)
Total accumulated depreciation	<u>(38,312,789)</u>	<u>(2,497,221)</u>	<u>42,961</u>	<u>(40,767,049)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>50,472,246</u>	<u>(1,757,569)</u>	<u>(15,056)</u>	<u>48,699,621</u>
Capital assets, net of accumulated depreciation	<u>\$ 65,688,126</u>	<u>\$ 37,346,836</u>	<u>\$ (15,056)</u>	<u>\$ 103,019,906</u>

Depreciation expense was charged to governmental functions as follows:

Regular instruction	\$ 14,330
Vocational instruction	23,470
Other instruction	22,708
Pupil services	1,446
Instructional staff services	1,770
General administration services	516
Building administration services	16,273
Business services	22,850
Operations and maintenance	1,700,037
Other support services	663,039
Community services	30,782
Total	<u>\$ 2,497,221</u>

The District does not capitalize interest on general fixed asset projects.

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2020

NOTE 4 - Line of Credit

Line of credit used for working capital is as follows:

<u>Type</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Line of Credit	\$ _____ -	\$ <u>3,060,000</u>	\$ <u>(3,060,000)</u>	\$ _____ -

The District had a line of credit agreement with Incredible Bank in the amount of \$4,500,000. The agreement had an interest rate of 1.95%. The District had used the line of credit at various times throughout the school year, but the ending balance as of June 30, 2020 is \$0.

NOTE 5 - Long-Term Obligations

Long-term obligations are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Bonds payable	\$ 97,260,000	\$ -	\$ (4,550,000)	\$ 92,710,000	\$ 3,445,000
Leases - direct placement	2,062,070	-	(1,252,698)	809,372	663,856
Premium	4,289,235	-	(520,453)	3,768,782	252,579
Vested vacation pay	123,977	165,523	(123,977)	165,523	165,523
Wisconsin Retirement System					
Net pension liability	8,746,474	-	(8,746,474)	-	-
LRLIF	1,813,985	1,225,038	-	3,039,023	-
OPEB healthcare	<u>4,669,791</u>	<u>634,791</u>	<u>(1,969,359)</u>	<u>3,335,223</u>	<u>729,245</u>
Total	<u>\$ 118,965,532</u>	<u>\$ 2,025,352</u>	<u>\$ (17,162,961)</u>	<u>\$ 103,827,923</u>	<u>\$ 5,256,203</u>

In prior years, the general and food service funds liquidated vested employee benefits. Interest cost incurred during the year totaled \$2,977,669 and total interest paid during the year aggregated \$3,540,842 including \$1,304 for short-term borrowing, and \$43,863 for capital leases.

General Obligation Debt - All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the District. The general obligation debt is expected to be repaid with general property taxes. General obligation debt at June 30, 2020 is comprised of the following individual issues:

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2020

NOTE 5 - Long-Term Obligations - Continued

<u>Issue Description</u>	<u>Issue Dates</u>	<u>Interest Rates (%)</u>	<u>Dates of Maturity</u>	<u>Balance</u>
Refunding bonds	2/18/16	2.0-3.0%	4/1/21	\$ 1,675,000
Refunding bonds	6/1/12	2-2.375%	4/1/25	6,610,000
Bonds	12/29/17	3.0-5.0%	4/1/37	25,000,000
Refunding bonds	7/2/18	3.36%	4/1/38	59,425,000
Total				<u>\$ 92,710,000</u>

General Obligation Debt Limit Calculation - The 2019 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$2,687,082,034. The legal debt limit and margin of indebtedness as of June 30, 2020, in accordance with Section 67.03(1) (b) of the Wisconsin Statutes follows:

Debt limit (10 percent of \$2,687,082,034)	\$ 268,708,203
Applicable long-term debt	(92,710,000)
Amount available in debt service fund	<u>2,279,564</u>
Margin of indebtedness	<u>\$ 178,277,767</u>

Maturities of Long-Term Obligations - Aggregate cash flow requirements for the retirement of long-term debt principal and interest are as follows:

Year Ending June 30	Bonds		Leases - Direct Placement		Total
	Principal	Interest	Principal	Interest	
2021	\$ 3,445,000	\$ 3,366,325	\$ 56,101	\$ 15,347	\$ 6,882,773
2022	3,440,000	3,275,675	668,939	15,065	7,399,679
2023	3,675,000	3,151,875	66,726	4,721	6,898,322
2024	3,965,000	3,018,375	17,606	256	7,001,237
2025	4,240,000	2,869,901	-	-	7,109,901
2026-2030	24,560,000	11,240,725	-	-	35,800,725
2031-2035	29,510,000	6,432,181	-	-	35,942,181
2036-2040	19,875,000	1,400,256	-	-	21,275,256
	<u>\$ 92,710,000</u>	<u>\$ 34,755,313</u>	<u>\$ 809,372</u>	<u>\$ 35,389</u>	<u>\$ 128,310,074</u>

Defeased Debt - The District defeased general obligation debt by depositing money in an irrevocable trust account for future debt service payments of the old debt. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District's financial statements. At June 30, 2020, there is no remaining defeased debt.

NOTE 6 - Wisconsin Retirement System

General Information about the Pension Plan

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

ETF issues a standalone WRS Financial Report, which can be found at <http://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

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

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

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

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

The WRS also provides death and disability benefits for employees.

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

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2020

NOTE 6 - Wisconsin Retirement System - Continued

Year	Core Fund Adjustment	Variable Fund Adjustment
2010	(1.3)	22
2011	(1.2)	11
2012	(7)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	.5	(5)
2017	2	4
2018	2.4	17
2019	-	(10)

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

During the reporting period, the WRS recognized \$2,569,444 in contributions from the employer.

Contribution rates as of June 30, 2020 are:

Employee Category	Employee	Employer
General (including teachers, executives, and elected officials)	6.55%	6.55%
Protective with Social Security	6.55%	10.55%
Protective without Social Security	6.55%	14.95%

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

At June 30, 2020, the District reported a liability (asset) of (\$7,909,441) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2018, rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability (asset) was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, the District's proportion was 0.24529535%, which was a decrease of 0.0005519% from its proportion measured as of December 31, 2018.

For the year ended June 30, 2020, the District recognized pension expense of \$2,999,665.

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2020

NOTE 6 - Wisconsin Retirement System - Continued

At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 15,013,929	\$ 7,513,466
Net differences between projected and actual earnings on pension plan investments	-	16,169,712
Changes in assumptions	616,355	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	20,797	16,529
Employer contributions subsequent to the measurement date	1,386,404	-
Total	\$ 17,037,485	\$ 23,699,707

\$1,386,404 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending June 30	Deferred Outflows and (Inflows) of Resources
2021	\$ (2,388,608)
2022	(1,786,127)
2023	284,326
2024	(4,158,217)
Thereafter	-

Actuarial Assumptions - The total pension liability in the December 31, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2018
Measurement Date of Net Pension Liability (Asset)	December 31, 2019
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7%
Discount Rate:	7%
Salary Increases:	
Inflation	3%
Seniority/Merit	.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-retirement Adjustments*	1.9%

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2020

NOTE 6 - Wisconsin Retirement System - Continued

** No post-retirement adjustment is guaranteed - Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation.

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

Asset Allocation Targets and Expected Returns
 As of December 31, 2019

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	49	8	5.1
Fixed Income	24.5	4.9	2.1
Inflation Sensitive Assets	15.5	4	1.2
Real Estate	9	6.3	3.5
Private Equity/Debt	8	10.6	7.6
Multi-Asset	4	6.9	4
Total Core Fund	110	7.5	4.6
Variable Fund Asset Class			
U.S. Equities	70	7.5	4.6
International Equities	30	8.2	5.3
Total Variable Fund	100	7.8	4.9

New England Pension Consultants Long-Term US CPI (Inflation) Forecast 2.75%

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

Single Discount Rate - A single discount rate of 7% was used to measure the total pension liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7% and a municipal bond rate of 2.75% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 7% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount

NOTE 6 - Wisconsin Retirement System - Continued

rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 7 percent, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6 percent) or 1-percentage-point higher (8 percent) than the current rate:

	1% Decrease to Discount Rate 6%	Current Single Discount Rate Assumption 7%	1% Increase to Discount Rate 8%
District's proportionate share of the net pension liability (asset)	\$ 20,368,226	\$ (7,909,441)	\$ (29,050,251)

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

Payables to the Pension Plan - The District reported a payable of \$744,749 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2020.

NOTE 7 - Wisconsin Retirement System Local Retirement Life Insurance Fund

General Information about the Other Post Employment Benefits

Plan Description - The LRLIF is a multiple-employer defined-benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post employment life insurance benefits for all eligible employees.

OPEB Plan Fiduciary Net Position - ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can be found at <https://etfonline.wi.gov/ETFGASBPublicWeb/gasb75Local.do>.

Benefits Provided - The LRLIF plan provides fully paid life insurance benefits for post age 64 retired employees and pre-65 retirees who pay for coverage.

NOTE 7 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued

Contributions - The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with basic coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of June 30, 2020 are:

Coverage Type	Employer Contribution
50% post retirement coverage	40% of employee contribution
25% post retirement coverage	20% of employee contribution

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2019 are as listed below:

Attained Age	Basic	Supplemental
Under 30	\$.05	\$.05
30-34	.06	.06
35-39	.07	.07
40-44	.08	.08
45-49	.12	.12
50-54	.22	.22
55-59	.39	.39
60-64	.49	.49
65-69	.57	.57
*Disabled members under age 70 receive a waiver-of-premium benefit.		

During the reporting period, the LRLIF recognized \$12,901 in contributions from the employer.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEBs

At June 30, 2020, the District reported a liability (asset) of \$3,039,023 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2019 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net OPEB liability (asset) was based on the District's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2019, the District's proportion was

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2020

NOTE 7 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued

0.713688%, which was an increase of .010685% from its proportion measured as of December 31, 2018.

For the year ended June 30, 2020, the District recognized OPEB expense of \$340,470.

At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 136,144
Net differences between projected and actual earnings on OPEB plan investments	57,326	-
Changes in assumption	1,121,109	334,270
Changes in proportion and differences between employer contributions and proportionate share of contributions	96,825	-
Employer contributions subsequent to the measurement date	-	-
Total	\$ 1,275,260	\$ 470,414

Zero reported as deferred outflows related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	Deferred Outflows and (Inflows) of Resources
2021	\$ 139,705
2022	139,705
2023	133,524
2024	127,158
Thereafter	264,754

Actuarial Assumptions - The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2020

NOTE 7 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued

Actuarial Valuation Date:	January 1, 2019
Measurement Date of Net OPEB Liability (Asset)	December 31, 2019
Actuarial Cost Method:	Entry Age Normal
20 Year Tax Exempt Municipal Bond Yield:	2.74%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.87%
Salary Increases:	
Inflation	3%
Seniority/Merit	.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total OPEB liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the January 1, 2019 actuarial valuation.

Long-Term Expected Return on Plan Assets - The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Local OPEB Life Insurance
 Asset Allocation Targets and Expected Returns
 As of December 31, 2019

Asset Class	Index	Target Allocation %	Long-Term Expected Geometric Real Rate of Return %
US Credit Bonds	Barclays Credit	45	2.12
US Long Credit Bonds	Barclays Long Credit	5	2.9
US Mortgages	Barclays MBS	50	1.53
Inflation			2.2
Long-term Expected Rate of Return			4.25

The long-term expected rate of return decreased slightly from 5% in the prior year to 4.25% in the current year. This change was primarily based on the target allocation and capital market expectations. The expected inflation rate also decreased slightly from 2.3% in the prior year to 2.2% in the current year. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

NOTE 7 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued

Single Discount Rate - A single discount rate of 2.87% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 4.22% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 4.1% as of December 31, 2018 to 2.74% as of December 31, 2019. The plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the District's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate - The following presents the District's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 2.87 percent, as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (1.87 percent) or 1-percentage-point higher (3.87 percent) than the current rate:

	1% Decrease to Discount Rate (1.87%)	Current Discount Rate (2.87%)	1% Increase to Discount Rate (3.87%)
District's proportionate share of the net OPEB liability (asset)	\$ 4,196,381	\$ 3,039,023	\$ 2,158,498

Payables to the Pension Plan - The District reported a payable of zero for the outstanding amount of contributions to the OPEB plan required for the year ended June 30, 2020.

NOTE 8 - Interfund Balance and Activity

Interfund receivable and payable balances on June 30, 2020, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Long-term capital improvement trust	General	\$ 750,000

The above balance resulted from the timing differences between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made. All amounts are due within one year. For the statement of net position, interfund balances which are owed within the governmental activities are netted and eliminated.

NOTE 8 - Interfund Balance and Activity - Continued

Interfund transfers at June 30, 2020 were as follows:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
General	Non-referendum debt	\$ 1,090,000
General	Long-term capital improvement trust	<u>750,000</u>
		<u>\$ 1,840,000</u>

Generally, transfers are used to move revenue from the fund that collects them to the fund that the budget requires to expend them and use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 9 - Post Employment Benefits Other Than Pensions

General Information about the Post Employment Benefits Other Than Pensions

Plan Description - The other post employment benefits (OPEB) other than pensions is a single-employer defined benefit OPEB plan. Benefit terms are established by employee handbooks and may be modified by the Board of Education. The plan is administered by the District and included in the District's financial statements.

Benefits Provided - Current benefits apply to administrators, teachers, and support staff who retired prior to 7/1/14. Administrators receive \$60,000 allocated monthly on a pro rata basis with no maximum payment. Teachers and support staff will receive equal monthly contributions for the maximum of 7 years, or the number of eligible months left before age 65, whichever is lesser. The monthly contributions cannot exceed the total cost of insurance. Also, those retired prior to 6/9/11 will receive an additional monthly contribution of \$2,800 for family (\$1,030 for single) divided over their eligible amount. The maximum has been set for \$60,000 for family (\$22,130 for single). Administrators will also receive a contribution to cover 100% of dental costs until the age 65.

Administrators, teachers, and at will salaried employees at least age 57 with 15 years of service in the District will receive \$60,000 deposited into a HRA account if they retire prior to age 65 and are salaried. If salaried administrators retire after the age 65, they will receive \$35,000 deposited into a HRA account.

Administration confidential, custodians, food service, at will hourly, and concession employees' benefits range depending on the length of service and if the retiree retired prior to 65 or subsequent to age 65. If the retiree retired prior to age 65, they will receive \$30,000 to \$50,000 deposited into a HRA account with the service length ranging from 25 years of service to 35 years. If the retiree retired after the age 65, they will receive \$15,000 to \$25,000 deposited into a HRA account with the service length ranging from 25 years of service to 35 years.

Employees Covered - As of the June 30, 2019 measurement date, the following employees were covered by the benefit terms. The plan is closed to new entrants, with the exception of administrators.

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2020

NOTE 9 - Post Employment Benefits Other Than Pensions - Continued

Inactive employees or beneficiaries currently receiving benefits	12
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>624</u>
Total	<u>636</u>

Contributions - The Board of Education has the authority to establish the contribution requirements for the plan. The Board establishes contribution rates based on premiums and an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the unfunded accrued liability. For the year ended June 30, 2020, contribution rates for Plan members were \$0 - \$1,718 per participant per month and \$0 - \$1,718 from the District, depending on the type of retiree plan. Plan members receiving benefits contributed \$27,724 and the District contributed \$729,245 to the plan.

Actuarial Assumptions - The net OPEB healthcare liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	June 30, 2019
Measurement Date:	June 30, 2019
Actuarial Cost Method:	Entry Age Normal
Amortization Period:	20 years
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	2.5%
Discount Rate:	2.5%
Salary Increases:	3%
Mortality:	Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generated improvement scale (multiplied 60%)
Medical Care Cost Trend:	7.5%
Dental Care Cost Trend:	5%

The actuarial valuation was based upon the data provided by the District and utilized the premium rate history of the District's medical plans as well as the trends used in the prior valuation and projected a stream of expected premium rates for each year in the future based on the data as of June 30, 2019.

Long-Term Expected Return on Plan Assets - The long-term expected rate of return on plan investments was determined by expected future real rates of return (expected returns, net of plan investment expense and inflation) developed for each major asset class. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Long-Term Real Rate of Return	Target Allocation
Cash	2.0%	100%

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2020

NOTE 9 - Post Employment Benefits Other Than Pensions - Continued

Discount Rate - A discount rate of 2.5% was used to measure the total OPEB healthcare liability. This discount rate was based on the expected rate of return on plan investments of 2.5%. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rates. Based on these assumptions, the plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total OPEB healthcare liability. The discount rate did incorporate a municipal bond rate.

Changes in the Net OPEB Healthcare Liability

	Increase (Decrease)		
	Total OPEB Healthcare Liability (a)	Fiduciary Net Position (b)	Net OPEB Healthcare Liability (a) - (b)
Beginning balance	\$ 9,613,855	\$ 4,944,064	\$ 4,669,791
Changes for the year:			
Service cost	600,917	-	600,917
Interest	235,703	-	235,703
Differences between expected and actual experience	(303,085)	-	(303,085)
Changes of assumptions or other input	(1,041,225)	-	(1,041,225)
Contributions - employer	-	729,900	(729,900)
Net investment income	-	96,978	(96,978)
Benefit payments	(972,383)	(972,383)	-
Net changes	(1,480,073)	(145,505)	(1,334,568)
Ending balance	<u>\$ 8,133,782</u>	<u>\$ 4,798,559</u>	<u>\$ 3,335,223</u>

Sensitivity of the Net OPEB Healthcare Liability to Changes in the Healthcare Cost Trend Rate

- The following presents the net OPEB healthcare liability calculated using the healthcare cost trend rate of 7.5 percent for all years, as well as what the net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (6.5 percent for all years) or 1-percentage-point higher (8.5 percent for all years) than the current rate:

	1% Decrease to Healthcare Cost Rate (6.5%)	Current Healthcare Cost Rate (7.5%)	1% Increase to Healthcare Cost Rate (8.5%)
Net OPEB healthcare liability	\$ 3,306,111	\$ 3,335,223	\$ 3,368,754

Sensitivity of the Net OPEB Healthcare Liability to Changes in the Discount Rate

- The following presents the net OPEB healthcare liability calculated using the discount rate of 2.5 percent, as well as what the net OPEB healthcare liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.5 percent) or 1-percentage-point higher (3.5 percent) than the current rate:

	1% Decrease to Discount Rate (1.5%)	Current Discount Rate (2.5%)	1% Increase to Discount Rate (3.5%)
Net OPEB healthcare liability	\$ 3,628,350	\$ 3,335,223	\$ 3,034,613

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2020

NOTE 9 - Post Employment Benefits Other Than Pensions - Continued

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

For the year ended June 30, 2020, the District recognized OPEB healthcare expense of \$630,417.

At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB healthcare from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 260,090	\$ 285,003
Changes in assumptions	-	954,456
Net differences between projected and actual earnings on pension plan investments	9,933	-
Employer contributions subsequent to the measurement date	729,245	-
Total	\$ 999,268	\$ 1,239,459

\$729,245 reported as deferred outflows related to OPEB healthcare resulting from contributions subsequent to the measurement date will be recognized as a reduction on the net OPEB healthcare liability (asset) in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB healthcare will be recognized in expense as follows:

Year ending June 30	Deferred Outflows/Inflows of Resources
2021	\$ 85,632
2022	85,632
2023	85,632
2024	85,632
Thereafter	\$ 626,908

Payables to the OPEB Healthcare Plan - The District reported a payable of zero for the outstanding amount of contributions to the OPEB Healthcare plan required for the year ended June 30, 2020.

NOTE 10 - Fund Balance and Net Position

Portions of fund balances and net position are not available for current appropriation or expenditure as follows:

<u>Governmental Fund</u>	<u>Purpose</u>	<u>Amount</u>
Restricted		
General	Specific expenses	\$ 369,120
Food service	DPI regulation	\$ 1,121,892
Special revenue trust	Specific expenses	\$ 666,060
Non-referendum debt service	Principal and interest	\$ 474,927

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2020

NOTE 10 - Fund Balance and Net Position - Continued

Referendum debt service	Principal and interest	\$	1,804,637
Long-term capital improvement trust	Specific expenses	\$	3,943,120
Other capital projects	DPI regulation	\$	34,134,941
Community service	Specific expenses	\$	107,922

Governmental Activities

Restricted			
General	Specific expenses	\$	340,000
Special revenue	DPI regulation	\$	1,895,874
Debt service	Principal and interest	\$	2,279,564
Capital projects	DPI regulation	\$	38,078,061
Other activities	Common school fund	\$	29,120
Other activities	Wisconsin Retirement System pension	\$	7,909,441

The District has adopted a minimum fund balance policy with a goal of 15% of general fund expenditures to be maintained for working capital purposes.

NOTE 11 - Risk Management

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; employee health and accident claims; and natural disasters. For all risks of loss, the District's policy is to purchase commercial insurance, except for self-insured dental benefits as described in Note 14. Settled claims have not exceeded commercial coverage in any of the past three years and there has been no significant reduction in insurance coverage from coverage in the prior year.

NOTE 12 - Commitments and Contingencies

The District has a service agreement with Cooperative Education Service Agency #9 for services to be provided to the District in 2020-2021. Expected costs are \$79,303.

The District has a transportation agreement with estimated costs for the following school years:

2020-2021	\$	3,079,003
2021-2022		3,148,281
	\$	<u>6,227,284</u>

The District is aware some older buildings contain some level of asbestos in which they will incur removal costs upon remodeling, selling, or abandoning these buildings at some future date. However, at this point, the District does not feel they have enough information to reasonably estimate the fair value of the asset retirement obligation and have not recorded a liability.

NOTE 12 - Commitments and Contingencies - Continued

From time to time, the District is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the District's attorney that the likelihood is remote that any such claims or proceedings will have a material effect on the District's financial position or results of operations.

NOTE 13 - Limitation of School District Revenue

Wisconsin statutes limit the amount of revenue school districts may derive from general school aids and property taxes. This limitation does not apply to revenue needed for the payment of any general obligation debt service (including refinanced debt) authorized by either of the following: (a) a resolution of the school board or by a referendum prior to August 12, 1993 and (b) a referendum on or after August 12, 1993.

NOTE 14 - Self-Funded Insurance

The District established a self-funded dental benefit plan for its employees. The Plan administrators are responsible for the approval, processing, and payment of claims, after which they bill the District for reimbursement. The District is also responsible for an administrative fee. The Plan reports on a fiscal year ending June 30, 2020.

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

The district has no stop-loss coverage for dental care coverage of the Plan.

The district has reported a liability of \$165,183, which represents reported and unreported claims which were incurred on or before June 30, 2020, but were not paid by the District as of that date. Changes in the claims liability for the years ended June 30, 2020 and June 30, 2019 are as follows:

	<u>Year Ended June 30, 2020</u>	<u>Year Ended June 30, 2019</u>
Beginning liability balance	\$ 166,187	\$ 154,409
Claims and changes in estimates	885,925	948,500
Claim payments	<u>(886,929)</u>	<u>(936,722)</u>
Ending liability balance	<u>\$ 165,183</u>	<u>\$ 166,187</u>

Claim payments are principally funded through charges to employees, which are paid through payroll deductions, and employer contributions to the dental plan.

NOTE 15 - Change in Accounting Principle

The change in accounting principles adjustment of \$460,036 on the statement of change in net position – fiduciary funds is due to the adoption of Governmental Accounting Standards Board Statement No. 84 *Fiduciary Activities*.

NOTE 16 - Coronavirus (COVID-19)

The World health Organization declared the spread of COVID-19 a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. COVID-19 may impact various parts of the District's operations including costs for emergency preparedness, virtual school, shortages of personnel, and potential delays in revenue collections.

**D.C. EVEREST AREA SCHOOL DISTRICT
WESTON, WISCONSIN**

**REQUIRED
SUPPLEMENTARY INFORMATION**

D.C. EVEREST AREA SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2020

	ORIGINAL BUDGETED AMOUNTS			FINAL BUDGETED AMOUNTS			ACTUAL AMOUNTS			VARIANCE WITH
	GENERAL	SPECIAL		GENERAL	SPECIAL		GENERAL	SPECIAL		FINAL BUDGET POSITIVE (NEGATIVE)
		EDUCATION	TOTAL		EDUCATION	TOTAL		EDUCATION	TOTAL	
REVENUES										
Property taxes	\$ 20,367,789	\$ -	\$ 20,367,789	\$ 20,367,789	\$ -	\$ 20,367,789	\$ 20,360,849	\$ -	\$ 20,360,849	\$ (6,940)
Other local sources	735,448	-	735,448	735,448	-	735,448	452,029	-	452,029	(283,419)
Interdistrict sources	3,323,717	36,894	3,360,611	3,323,717	36,894	3,360,611	3,295,407	36,336	3,331,743	(28,868)
Intermediate sources	10,000	-	10,000	10,000	-	10,000	10,000	6,827	16,827	6,827
State sources	47,128,100	2,241,879	49,369,979	47,151,465	2,244,586	49,396,051	47,194,908	2,245,038	49,439,946	43,895
Federal sources	1,387,770	1,485,501	2,873,271	1,393,664	1,485,501	2,879,165	1,242,581	1,383,627	2,626,208	(252,957)
Other sources	143,526	-	143,526	143,526	-	143,526	135,097	-	135,097	(8,429)
TOTAL REVENUES	73,096,350	3,764,274	76,860,624	73,125,609	3,766,981	76,892,590	72,690,871	3,671,828	76,362,699	(529,891)
EXPENDITURES										
Current										
Instruction										
Regular instruction	30,923,545	-	30,923,545	30,437,098	-	30,437,098	29,962,418	-	29,962,418	474,680
Vocational instruction	1,921,879	-	1,921,879	1,913,628	-	1,913,628	1,835,235	-	1,835,235	78,393
Special instruction	-	8,176,120	8,176,120	-	8,212,239	8,212,239	-	7,879,130	7,879,130	333,109
Other instruction	4,125,736	-	4,125,736	4,016,069	-	4,016,069	3,913,283	-	3,913,283	102,786
Total instruction	36,971,160	8,176,120	45,147,280	36,366,795	8,212,239	44,579,034	35,710,936	7,879,130	43,590,066	988,968
Support services										
Pupil services	2,872,854	1,474,978	4,347,832	2,881,664	1,442,826	4,324,490	2,840,609	1,410,313	4,250,922	73,568
Instructional staff services	3,895,211	572,823	4,468,034	3,795,470	562,159	4,357,629	3,624,948	537,441	4,162,389	195,240
General administration services	708,957	-	708,957	627,758	-	627,758	569,499	-	569,499	58,259
Building administration services	3,174,951	-	3,174,951	3,200,081	-	3,200,081	3,172,354	-	3,172,354	27,727
Business services	10,228,817	640,457	10,869,274	9,495,157	640,463	10,135,620	9,672,744	625,157	10,297,901	(162,281)
Central services	807,272	9,525	816,797	733,176	11,905	745,081	727,588	9,410	736,998	8,083
Insurance	504,802	-	504,802	504,802	-	504,802	521,120	-	521,120	(16,318)
Other support services	1,776,401	-	1,776,401	1,685,356	-	1,685,356	1,731,433	-	1,731,433	(46,077)
Total support services	23,969,265	2,697,783	26,667,048	22,923,464	2,657,353	25,580,817	22,860,295	2,582,321	25,442,616	138,201
Non-program transactions	3,684,804	201,600	3,886,404	3,620,330	208,618	3,828,948	3,639,991	201,848	3,841,839	(12,891)
Debt service										
Principal	669,713	-	669,713	1,218,960	-	1,218,960	1,252,698	-	1,252,698	(33,738)
Interest	37,299	-	37,299	37,299	-	37,299	45,167	-	45,167	(7,868)
Other	5,000	-	5,000	5,000	-	5,000	3,088	-	3,088	1,912
Total debt service	712,012	-	712,012	1,261,259	-	1,261,259	1,300,953	-	1,300,953	(39,694)
Capital outlay	257,500	-	257,500	213,450	-	213,450	178,870	-	178,870	34,580
TOTAL EXPENDITURES	65,594,741	11,075,503	76,670,244	64,385,298	11,078,210	75,463,508	63,691,045	10,663,299	74,354,344	1,109,164
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,501,609	(7,311,229)	190,380	8,740,311	(7,311,229)	1,429,082	8,999,826	(6,991,471)	2,008,355	579,273
OTHER FINANCING SOURCES (USES)										
Transfer (to) / from other funds	(7,508,509)	7,311,229	(197,280)	(8,747,211)	7,311,229	(1,435,982)	(8,831,471)	6,991,471	(1,840,000)	(404,018)
Sale of capital assets	6,900	-	6,900	6,900	-	6,900	8,570	-	8,570	1,670
TOTAL OTHER FINANCING SOURCES (USES)	(7,501,609)	7,311,229	(190,380)	(8,740,311)	7,311,229	(1,429,082)	(8,822,901)	6,991,471	(1,831,430)	(402,348)
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-	176,925	-	176,925	176,925
FUND BALANCE - BEGINNING OF YEAR	10,006,051	-	10,006,051	10,006,051	-	10,006,051	10,006,051	-	10,006,051	-
FUND BALANCE - END OF YEAR	\$ 10,006,051	\$ -	\$ 10,006,051	\$ 10,006,051	\$ -	\$ 10,006,051	\$ 10,182,976	\$ -	\$ 10,182,976	\$ 176,925

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
ON BUDGETARY ACCOUNTING AND CONTROL
JUNE 30, 2020

NOTE 1 - Budgetary Information - Budgets are adopted each fiscal year for all funds in accordance with Section 65.90 of the Wisconsin Statutes, using the budgetary accounting basis prescribed by the Wisconsin Department of Public Instruction. The legally adopted budget and budgetary expenditure control is exercised at the function level. Reported budget amounts are as originally adopted or as amended by a Board of Education resolution.

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

1. Based upon requests from District staff, the District Administration recommends budget proposals to the Board of Education.
2. The Board of Education prepares a proposed budget including proposed expenditures and the means of financing them for the July 1 through June 30 fiscal year.
3. A public notice is published containing a summary of the budget and identifying the time and place where a public hearing will be held on the proposed budget.
4. Pursuant to the budget hearing, the Board of Education may make alterations to the proposed budget.
5. After the Board of Education (following the public hearing) adopts the budget, no changes may be made in the amount of tax to be levied or in the amount of the various appropriations and the purposes of such appropriations unless authorized by a 2/3 vote of the entire Board of Education.
6. Appropriations lapse at year end unless authorized as a carryover by the Board of Education. The portion of fund balance representing carryover appropriations is reported as a committed or assigned fund balance.
7. Encumbrance accounting is not used.
8. Budgets are adopted on a basis consistent with generally accepted accounting principles.

NOTE 2 - Excess of Actual Expenditure Over Budget - The following expenditure classifications were in excess of \$1,000 over budget.

General/Special Education	Business services	\$ 162,281
General/Special Education	Insurance	16,318
General/Special Education	Other support services	46,077
General/Special Education	Non-program transactions	12,891
General/Special Education	Principal	33,738
General/Special Education	Interest	7,868
General/Special Education	Transfer to other funds	404,018

D.C. EVEREST AREA SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM PENSION SCHEDULES
YEAR ENDED JUNE 30, 2020

222

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
 Last 10 Fiscal Years *

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability (asset)	0.24529535%	0.24584725%	0.24755213%	0.24666233%	0.24736995%	0.24827742%
Proportionate share of the net pension liability (asset)	\$ (7,909,441)	\$ 8,746,474	\$ (7,350,116)	\$ 2,033,087	\$ 4,019,714	\$ (6,098,373)
Covered payroll	\$39,227,989	\$37,596,290	\$36,582,096	\$35,668,105	\$35,465,311	\$34,105,812
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-20.16%	23.26%	-20.09%	5.70%	11.33%	-17.88%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.96%	96.45%	102.93%	99.12%	98.20%	102.74%

SCHEDULE OF CONTRIBUTIONS
 Last 10 Fiscal Years*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 2,569,444	\$ 2,518,951	\$ 2,487,690	\$ 2,353,922	\$ 2,411,641	\$ 2,387,402
Contributions in relation to the contractually required contribution	<u>(2,569,444)</u>	<u>(2,518,951)</u>	<u>(2,487,690)</u>	<u>(2,353,922)</u>	<u>(2,411,641)</u>	<u>(2,387,402)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$39,227,989	\$37,596,290	\$36,582,096	\$35,668,105	\$35,465,311	\$34,105,812
Contributions as a percentage of covered payroll	6.55%	6.70%	6.80%	6.60%	6.80%	7.00%

* The amounts presented for each fiscal year were determined as of the calendar year end which occurred within the fiscal year.

The District implemented the Government Accounting Standards Board Statement No. 68 for the year ended June 30, 2015. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the 4 preceding years.

Notes to Required Supplementary Information for the Year Ended June 30, 2020

Changes of benefit terms - there were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

Changes of assumptions - no significant change in assumptions were noted from the prior year.

D.C. EVEREST AREA SCHOOL DISTRICT
 WISCONSIN RETIREMENT SYSTEM LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES
 YEAR ENDED JUNE 30, 2020

223

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
 Last 10 Fiscal Years *

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Proportion of the net OPEB liability (asset)	0.71368800%	0.70300300%	0.67954400%
Proportionate share of the net OPEB liability (asset)	\$ 3,039,023	\$ 1,813,985	\$ 2,044,463
Covered payroll	\$38,076,000	\$ 36,844,000	\$28,576,769
Proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	7.98%	4.92%	7.15%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	37.58%	48.69%	44.81%

SCHEDULE OF CONTRIBUTIONS
 Last 10 Fiscal Years*

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contributions	\$ 12,901	\$ 13,544	\$ 12,904
Contributions in relation to the contractually required contribution	(12,901)	(13,544)	(12,904)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$38,076,000	\$ 36,844,000	\$28,576,769
Contributions as a percentage of covered payroll	0.03%	0.04%	0.05%

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

The District implemented the Government Accounting Standards Board Statement No. 75 for the year ended June 30, 2018. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the 7 preceding years.

Notes to Required Supplementary Information for the Year Ended June 30, 2020

Changes of benefit terms - there were no changes of benefit terms for any participating employer in the local retiree life insurance fund.

Changes of assumptions - several actuarial assumptions changed from the prior year, including the single discount rate, long-term expected rate of return and expected inflation.

D.C. EVEREST AREA SCHOOL DISTRICT
OPEB HEALTHCARE DEFINED BENEFIT PLAN SCHEDULES
YEAR ENDED JUNE 30, 2020

224

SCHEDULE OF CHANGES IN THE NET OPEB HEALTHCARE LIABILITY AND RELATED RATIOS
Last 10 Fiscal Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Healthcare Liability			
Service cost	\$ 600,917	\$ 547,618	\$ 518,700
Interest	235,703	242,459	240,570
Differences between expected and actual experience	(303,085)	310,890	(9,407)
Changes of assumptions or other input	(1,041,225)	-	-
Benefit payments	<u>(972,383)</u>	<u>(964,793)</u>	<u>(752,556)</u>
Net Changes in Total OPEB Healthcare Liability	(1,480,073)	136,174	(2,693)
Total OPEB Healthcare Liability - Beginning	<u>9,613,855</u>	<u>9,477,681</u>	<u>9,480,374</u>
Total OPEB Healthcare Liability - Ending (a)	<u>\$ 8,133,782</u>	<u>\$ 9,613,855</u>	<u>\$ 9,477,681</u>
Plan Fiduciary Net Position			
Contributions - employer	\$ 729,900	\$ 850,781	\$ 828,676
Contributions - employee	-	68,658	120,785
Net investment income	96,978	94,243	(44,272)
Benefit payments	<u>(972,383)</u>	<u>(964,793)</u>	<u>(752,556)</u>
Net Changes in Plan Fiduciary Net Position	(145,505)	48,889	152,633
Plan Fiduciary Net Position - Beginning	<u>4,944,064</u>	<u>4,895,175</u>	<u>4,742,542</u>
Plan Fiduciary Net Position - Ending (b)	<u>\$ 4,798,559</u>	<u>\$ 4,944,064</u>	<u>\$ 4,895,175</u>
Net OPEB Healthcare Liability - Ending (a) - (b)	<u>\$ 3,335,223</u>	<u>\$ 4,669,791</u>	<u>\$ 4,582,506</u>
Plan fiduciary net position as a percentage of the total OPEB Healthcare Liability	59.00%	51.43%	51.65%
Covered payroll	\$39,061,710	\$27,924,743	\$ 28,347,731
Net OPEB Healthcare Liability as a percentage of covered payroll	8.54%	16.72%	16.17%

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contributions	\$ 709,992	\$ 709,992	\$ 803,542
Contributions in relation to the actuarially determined contributions	<u>(729,900)</u>	<u>(850,781)</u>	<u>(828,676)</u>
Contribution deficiency (excess)	<u>\$ (19,908)</u>	<u>\$ (140,789)</u>	<u>\$ (25,134)</u>
Covered payroll	\$39,061,710	\$27,924,743	\$ 28,347,731
Contributions as a percentage of covered payroll	1.87%	3.05%	2.92%
Actuarial valuation date	6/30/2019	6/30/2018	6/30/2017
Measurement date	6/30/2019	6/30/2018	6/30/2017

The District implemented the Government Accounting Standards Board Statement No. 75 for the year ended June 30, 2018. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the 7 preceding years.

Notes to Required Supplementary Information for the Year Ended June 30, 2020

Methods and assumptions used to determine actuarial calculations - entry age normal cost, 20 year amortization, fair market value asset valuation, 2.5% discount rate, 3% salary increases, Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generated improvement scale (multiplied 60%).

Changes of benefit terms - there were no changes of benefit terms.

Changes of assumptions - there were no changes in the assumptions.

**D.C. EVEREST AREA SCHOOL DISTRICT
WESTON, WISCONSIN**

SUPPLEMENTARY INFORMATION

D.C. EVEREST AREA SCHOOL DISTRICT

COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS

226

JUNE 30, 2020

	21	50	80	38	46	
	SPECIAL REVENUE FUNDS			DEBT SERVICE FUND		TOTAL NONMAJOR GOVERNMENTAL FUNDS
	TRUST	FOOD SERVICE	COMMUNITY SERVICE	NON-REFERENDUM	LONG-TERM CAPITAL IMPROVEMENT TRUST	
ASSETS						
Cash and investments	\$ 668,201	\$ 1,308,278	\$ 73,298	\$ 474,927	\$ 3,193,120	\$ 5,717,824
Receivables						
Accounts	-	-	86,497	-	-	86,497
Due from other funds	-	-	-	-	750,000	750,000
Due from other governments	-	75,441	-	-	-	75,441
TOTAL ASSETS	<u>668,201</u>	<u>1,383,719</u>	<u>159,795</u>	<u>474,927</u>	<u>3,943,120</u>	<u>6,629,762</u>
LIABILITIES						
Accounts payable	2,141	94,104	8,841	-	-	105,086
Accrued payroll liabilities	-	29,817	31,365	-	-	61,182
Due to other governments	-	609	-	-	-	609
Deposits payable	-	137,297	-	-	-	137,297
Unearned revenue	-	-	11,667	-	-	11,667
TOTAL LIABILITIES	<u>2,141</u>	<u>261,827</u>	<u>51,873</u>	<u>-</u>	<u>-</u>	<u>315,841</u>
FUND BALANCES						
Restricted	<u>666,060</u>	<u>1,121,892</u>	<u>107,922</u>	<u>474,927</u>	<u>3,943,120</u>	<u>6,313,921</u>
TOTAL FUND BALANCES	<u>666,060</u>	<u>1,121,892</u>	<u>107,922</u>	<u>474,927</u>	<u>3,943,120</u>	<u>6,313,921</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 668,201</u>	<u>\$ 1,383,719</u>	<u>\$ 159,795</u>	<u>\$ 474,927</u>	<u>\$ 3,943,120</u>	<u>\$ 6,629,762</u>

D.C. EVEREST AREA SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2020

227

	21	50	80	38	46	TOTAL NONMAJOR GOVERNMENTAL FUNDS
	SPECIAL REVENUE FUNDS			DEBT SERVICE FUND	LONG-TERM CAPITAL IMPROVEMENT TRUST	
	TRUST	FOOD SERVICE	COMMUNITY SERVICE	NON-REFERENDUM		
REVENUES						
Property taxes	\$ -	\$ -	\$ 250,000	\$ 1,297,119	\$ -	\$ 1,547,119
Other local sources	1,498,672	933,788	1,097,879	-	63,301	3,593,640
State sources	-	61,194	-	-	-	61,194
Federal sources	-	1,399,954	-	-	-	1,399,954
Other sources	-	54	-	-	-	54
TOTAL REVENUES	<u>1,498,672</u>	<u>2,394,990</u>	<u>1,347,879</u>	<u>1,297,119</u>	<u>63,301</u>	<u>6,601,961</u>
EXPENDITURES						
Current						
Instruction						
Regular instruction	1,292,649	-	-	-	-	1,292,649
Total instruction	<u>1,292,649</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,292,649</u>
Support service						
Business services	310,679	2,306,020	244,827	-	268,430	3,129,956
Central services	-	-	482	-	-	482
Community services	-	-	1,003,400	-	-	1,003,400
Total support services	<u>310,679</u>	<u>2,306,020</u>	<u>1,248,709</u>	<u>-</u>	<u>268,430</u>	<u>4,133,838</u>
Debt service						
Principal	-	-	-	1,430,000	-	1,430,000
Interest	-	-	-	962,875	-	962,875
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,392,875</u>	<u>-</u>	<u>2,392,875</u>
Capital outlay	-	105,408	4,586	-	-	109,994
TOTAL EXPENDITURES	<u>1,603,328</u>	<u>2,411,428</u>	<u>1,253,295</u>	<u>2,392,875</u>	<u>268,430</u>	<u>7,929,356</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(104,656)</u>	<u>(16,438)</u>	<u>94,584</u>	<u>(1,095,756)</u>	<u>(205,129)</u>	<u>(1,327,395)</u>
OTHER FINANCING SOURCES						
Transfer from other funds	-	-	-	1,090,000	750,000	1,840,000
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,090,000</u>	<u>750,000</u>	<u>1,840,000</u>
NET CHANGE IN FUND BALANCE	(104,656)	(16,438)	94,584	(5,756)	544,871	512,605
FUND BALANCES - BEGINNING OF YEAR	310,680	1,138,330	13,338	480,683	3,398,249	5,341,280
PRIOR PERIOD ADJUSTMENT	460,036	-	-	-	-	460,036
FUND BALANCES - END OF YEAR	<u>\$ 666,060</u>	<u>\$ 1,121,892</u>	<u>\$ 107,922</u>	<u>\$ 474,927</u>	<u>\$ 3,943,120</u>	<u>\$ 6,313,921</u>

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS
YEAR ENDED JUNE 30, 2020

OPERATING ACTIVITY	WUFAR OBJECT CODE	COST
Employee salary	100	\$ -
Employee benefits	200	-
Purchased services	300	-
Non-capital objects	400	-
Capital objects	500	-
Lease payments	600	-
Insurance and judgements	700	-
Special education costs	800	-
Other objects	900	-
Total		<u>\$ -</u>

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020

Awarding Agency Pass-Through Agency Award Description	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL CATALOG NUMBER	PROGRAM OR AWARD AMOUNT	ACCRUED	REVENUES	ACCRUED	SUBRECIPIENT
				RECEIVABLE (UNEARNED REVENUE) JULY 1, 2019	GRANTOR REIMBURSE- MENTS	RECEIVABLE (UNEARNED REVENUE) JUNE 30, 2020	PASS-THROUGH EXPENDITURES
U.S. DEPARTMENT OF AGRICULTURE							
Wisconsin Department of Public Instruction							
<u>Child Nutrition Cluster</u>							
School Breakfast Program		10.553					
July 1, 2018 - June 30, 2019	2019-374970-SB-546		N/A	\$ 3,164	\$ 3,164	\$ -	\$ -
July 1, 2019 - June 30, 2020	2020-374970-DPI-SB-546		N/A	-	107,066	107,066	-
School Breakfast Program - COVID-19		10.553					
July 1, 2019 - June 30, 2020	2020-374970-DPI-SB-546		N/A	-	10,465	10,465	-
Food Distribution		10.555					
July 1, 2019 - June 30, 2020	None		N/A	-	198,002	198,002	-
National School Lunch Program		10.555					
July 1, 2018 - June 30, 2019	2019-374970-NSL-547		N/A	17,942	17,942	-	-
July 1, 2019 - June 30, 2020	2020-374970-DPI-NSL-547		N/A	-	616,165	616,165	-
National School Lunch Program - COVID-19		10.555					
July 1, 2019 - June 30, 2020	2020-374970-DPI-NSL-547		N/A	-	53,642	53,642	-
Snack Program		10.555					
July 1, 2018 - June 30, 2019	2019-374970-NSLAE-566		N/A	199	199	-	-
July 1, 2019 - June 30, 2020	2020-374970-DPI-NSLAE-566		N/A	-	7,369	7,369	-
Snack Program - COVID-19		10.555					
July 1, 2019 - June 30, 2020	2020-374970-DPI-NSLAE-566		N/A	-	661	661	-
Summer Food Service Program for Children		10.559					
July 1, 2018 - June 30, 2019	2019-374970-SFSP-586		N/A	28,506	28,506	-	-
July 1, 2019 - June 30, 2020	2020-374970-DPI-SFSP-586		N/A	-	56,592	56,592	-
Summer Food Service Program for Children - COVID-19		10.559					
July 1, 2019 - June 30, 2020	2020-374970-DPI-SFSP-586		N/A	-	257,310	332,751	75,441
Total Child Nutrition Cluster				49,811	1,357,083	1,382,713	75,441
Child & Adult Care Food Program		10.558					
July 1, 2019 - June 30, 2020	2020-374970-DPI-AR-551		N/A	-	16,107	16,107	-
Child & Adult Care Food Program - COVID-19		10.558					
July 1, 2019 - June 30, 2020	2020-374970-DPI-AR-551		N/A	-	1,138	1,138	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE				49,811	1,374,328	1,399,958	75,441
U.S. DEPARTMENT OF EDUCATION							
Wisconsin Department of Public Instruction							
<u>Special Education Cluster</u>							
Special Education - Grants to States (IDEA Part B)		84.027					
July 1, 2018 - June 30, 2019	2019-374970-IDEA-FT-341		N/A	264,544	264,544	-	-
July 1, 2019 - June 30, 2020	2020-374970-DPI-IDEA-F-341		\$ 1,131,550	-	836,188	1,070,587	234,399
Special Education - Preschool Grants (IDEA Part B)		84.173					
July 1, 2018 - June 30, 2019	2019-374970-IDEA-PS-347		N/A	11,849	11,849	-	-
July 1, 2019 - June 30, 2020	2020-374970-DPI-IDEA-P-347		46,052	-	14,715	28,783	14,068
Total Special Education Cluster				276,393	1,127,296	1,099,370	248,467
Title IA - Grants to Local Educational Agencies		84.010					
July 1, 2018 - June 30, 2019	2019-374970-TIA-141		N/A	95,517	95,517	-	-
July 1, 2019 - June 30, 2020	2020-374970-TIA-141		723,435	-	487,146	689,502	202,356
Title IV-A Student Support and Academic Enrichment		84.424					
July 1, 2018 - June 30, 2019	2019-374970-TIVA-381		N/A	11,979	11,979	-	-
July 1, 2019 - June 30, 2020	2020-374970-DPI-TIVA-381		50,804	-	13,074	19,216	6,142
Title IV - 21st Century Learners		84.287					
July 1, 2019 - June 30, 2020	2020-374970-CLC DPI-367		100,000	-	49,551	64,687	15,136
Title III-A- English Language Acquisition Grants		84.365					
July 1, 2018 - June 30, 2019	2019-374970-TIIIA-391		N/A	19,853	19,853	-	-
July 1, 2019 - June 30, 2020	2020-374970-DPI-T3-391		76,501	-	19,756	38,633	18,877
Carl Perkins Act Formula Allocation Grant		84.048					
July 1, 2018 - June 30, 2019	2019-374970-CTE-400		N/A	20,928	20,928	-	-
July 1, 2019 - June 30, 2020	2020-374970-CTE-400		48,446	-	19,906	48,255	28,349
Title II-A - Teacher/Principal Training		84.367					
July 1, 2018 - June 30, 2019	2019-374970-TIIA-365		N/A	28,521	28,521	-	-
July 1, 2019 - June 30, 2020	2020-374970-DPI-TIIA-365		164,478	-	68,136	130,419	62,283
TOTAL U.S. DEPARTMENT OF EDUCATION				453,191	1,961,663	2,090,082	581,610
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Wisconsin Department of Health Services							
<u>Medical Assistance Cluster</u>							
Medical Assistance Cluster		93.778					
July 1, 2018 - June 30, 2019	None		N/A	41,101	41,101	-	-
July 1, 2019 - June 30, 2020	None		N/A	-	536,126	536,126	-
Total Medical Assistance Cluster				41,101	577,227	536,126	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				41,101	577,227	536,126	-
TOTAL FEDERAL AWARDS				\$ 544,103	\$ 3,913,218	\$ 4,026,166	\$ 657,051

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2020

AWARDING AGENCY PASS-THROUGH AGENCY AWARD DESCRIPTION	PASS-THROUGH		RECEIVABLE			RECEIVABLE		SUBRECIPIENT PASS-THROUGH
	ENTITY	STATE	(UNEARNED	REVENUE		(UNEARNED	EXPENDITURES	
	IDENTIFYING	I.D.	REVENUE)	GRANTOR	REVENUE)			
NUMBER	NUMBER	JULY 1, 2019	REIMBURSEMENTS	EXPENDITURES	JUNE 30, 2020	EXPENDITURES		
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION								
Wisconsin Department of Public Instruction								
Special Education and School Age Parents	347970-100	255.101	\$ -	\$ 2,138,684	\$ 2,138,684	\$ -	\$ -	-
State School Lunch Aid	374970-107	255.102	-	27,187	27,187	-	-	-
Common School Fund Library Aid	374970-104	255.103	-	289,446	289,446	-	-	-
Bilingual/Bicultural Aid	374970-111	255.106	-	89,441	89,441	-	-	-
General Transportation Aid	374970-102	255.107	-	256,388	256,388	-	-	-
Wisconsin School Day Milk Program	374970-109	255.115	-	25,491	25,491	-	-	-
Equalization Aid	374970-116	255.201	693,659	41,545,593	41,531,791	679,857	-	-
High Cost Special Education Aid	374970-119	255.210	-	94,390	94,390	-	-	-
Aid for School Mental Health Programs	374970-176	255.227	-	21,769	21,769	-	-	-
Supplemental Per Pupil Aid	374970-181	255.245	-	19,681	19,681	-	-	-
Special Education Transition Readiness Grant	374970-174	255.257	11,864	11,864	-	-	-	-
Trauma Sensitive Schools Grant	374970-177	255.297	6,182	14,122	41,670	33,730	-	-
Alcohol and Drug Abuse	374970-143	255.306	-	10,544	19,320	8,776	-	-
School Breakfast Program	374970-108	255.344	-	8,516	8,516	-	-	-
Early College Credit Program	374970-178	255.445	-	960	960	-	-	-
Educator Effectiveness Evaluation System	374970-154	255.940	-	44,000	44,000	-	-	-
Per Pupil Aid	374970-113	255.945	-	4,350,346	4,350,346	-	-	-
Career and Technical Education Incentive	374970-152	255.950	-	33,479	33,479	-	-	-
Assessments of Reading Readiness	374970-166	255.956	-	10,140	10,140	-	-	-
Aid for Special Education Transition	374970-168	255.960	-	33,000	33,000	-	-	-
TOTAL WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION			<u>711,705</u>	<u>49,025,041</u>	<u>49,035,699</u>	<u>722,363</u>		<u>-</u>
WISCONSIN DEPARTMENT OF NATURAL RESOURCES								
Payment in Lieu of Taxes	None	None	-	25,761	25,761	-	-	-
WISCONSIN DEPARTMENT OF REVENUE								
Exempt Computer Aid	None	None	128,616	128,616	128,616	128,616	-	-
Exempt Personal Property Aid	None	255.301	-	177,014	177,014	-	-	-
TOTAL WISCONSIN DEPARTMENT OF REVENUE			<u>128,616</u>	<u>305,630</u>	<u>305,630</u>	<u>128,616</u>		<u>-</u>
WISCONSIN DEPARTMENT OF JUSTICE								
School Safety Initiative	None	455.206	67,729	103,979	36,250	-	-	-
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT								
Wisconsin Fast Forward Teacher Training and Development Grant	None	445.109	-	141,391	140,966	(425)	-	-
TOTAL STATE FINANCIAL ASSISTANCE			<u>\$ 908,050</u>	<u>\$ 49,601,802</u>	<u>\$ 49,544,306</u>	<u>\$ 850,554</u>		<u>\$ -</u>

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
JUNE 30, 2020

231

NOTE 1 - Basis of Presentation

The accompanying schedules of expenditures of federal awards and state financial assistance include the federal and state grant activity of the D.C. Everest Area School District. The information in these schedules is presented in accordance with the requirements of Uniform Guidance and *State Single Audit Guidelines*. Therefore, some amounts presented in these schedules may differ from amounts presented in or used in the preparation of the financial statements.

NOTE 2 - Summary of Significant Accounting Policies

Expenditures reported on the schedules are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable and are limited as to reimbursement.

NOTE 3 - Special Education and School Age Parents Program

2019-2020 eligible costs under the State Special Education Program are \$9,417,728.

NOTE 4 - Food Distribution Program

Non-monetary assistance is reported in the schedule of federal awards at the fair market value of the commodities received and used.

NOTE 5 - 10% De Minimis Cost Rate

Elected not to use.

**D.C. EVEREST AREA SCHOOL DISTRICT
WESTON, WISCONSIN**

OTHER REPORTS



**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**

To the Board of Education
D.C. Everest Area School District
Weston, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the D.C. Everest Area School District's basic financial statements and have issued our report thereon dated October 28, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the D.C. Everest Area School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the D.C. Everest Area School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the D.C. Everest Area School District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency. We consider the 2020-001 deficiency described in the accompanying summary of auditors' results to be a significant deficiency.

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

D.C. Everest Area School District's Response to Finding

D.C. Everest Area School District's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. D.C. Everest Area School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

HAWKINS ASH CPAS, LLP

A handwritten signature in cursive script that reads "Hawkins Ash CPAs, LLP".

Manitowoc, Wisconsin
October 28, 2020



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

To the Board of Education
D.C. Everest Area School District
Weston, Wisconsin

Report on Compliance for Each Major Federal and State Program

We have audited the D.C. Everest Area School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and *State Single Audit Guidelines* that could have a direct and material effect on each of the D.C. Everest Area School District's major federal and state programs for the year ended June 30, 2020. The D.C. Everest Area School District's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, the Uniform Guidance and state guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the D.C. Everest Area School District's compliance.

In our opinion, the D.C. Everest Area School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the D.C. Everest Area School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the D.C. Everest Area School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each federal and state program and to test and report on internal control over compliance in accordance with Uniform Guidance and *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the D.C. Everest Area School District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

HAWKINS ASH CPAS, LLP



Manitowoc, Wisconsin
October 28, 2020

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2020

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified		
Internal control over financial reporting:			
Material weakness identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Significant deficiency(ies) identified not considered to be material weaknesses?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> None reported	
Noncompliance material to the financial statements?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	

Federal Awards

Internal control over financial reporting:			
Material weakness identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Significant deficiency(ies) identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported	

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

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
--	------------------------------	--

Identification of major federal programs:

CFDA Number
84.027/84.173

Name of Federal Program or Cluster
IDEA Cluster

State Assistance

Internal control over financial reporting:			
Material weakness identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Significant deficiency(ies) identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported	

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

Any audit findings disclosed that are required to be reported in accordance with <i>State Single Audit Guidelines</i> ?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
---	------------------------------	--

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
JUNE 30, 2020

Identification of major state programs:

<u>State ID Number</u>	<u>Name of State Program or Cluster</u>
255.103	Common School Library
255.201	Equalization Aid

Dollar threshold used to distinguish between:

Type A and Type B federal programs:	\$750,000
Type A and Type B state programs:	\$250,000

Auditee qualified as low-risk auditee? X Yes No

Section II - Financial Statement Findings and Questioned Costs

2020-001 - Preparation of Financial Statements

Program: District-Wide

Criteria: Adequate internal controls necessitate personnel to have knowledge and training which would enable them to prepare financial statements (and footnotes) in accordance with generally accepted accounting principles (GAAP).

Condition: Personnel cannot prepare GAAP basis financial statements.

Questioned Costs: Not applicable.

Context: Personnel have adequate knowledge and experience in governmental accounting and interim reporting requirements; however, their limited knowledge and lack of training limits their ability to prepare GAAP basis financial statements.

Effect: This weakness could result in the possibility of undetected errors and irregularities.

Information: Isolated instance.

Prior Year Finding: This was a prior year audit finding numbered 2019-001.

Recommendation: Obtain adequate training or continue to hire a certified public accounting (CPA) firm to prepare GAAP basis financial statements.

Management's Response: Due to the complexities involved with preparing GAAP basis financial statements, management has weighed the cost-benefit of training personnel or hiring a CPA firm. Management has concluded to hire a CPA firm.

Section III - Federal and State Award Findings and Questioned Costs

None



D.C. Everest Area School District

6300 Alderson Street
Weston, WI 54476
Phone 715-359-4221

Kristine A. Gilmore, Ed.D.
Superintendent

MISSION STATEMENT

239

D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN
JUNE 30, 2020

Summary Schedule of Prior Audit Findings

2019-001 - Preparation of Financial Statements - Repeat. Initially occurred 6/30/13.

Corrective Action Plan

2020-001 - Preparation of Financial Statements - Contact: Aaron Nelson, Finance Manager. Completion date: N/A. Due to the complexities of governmental reporting in accordance with GAAP, i.e. financial statements and related disclosure reporting, District management has weighed the cost benefit of training current staff or hiring a Certified Public Accountant on staff for the purposes of preparing the external financial statements in accordance with GAAP. District management has concluded to outsource the preparation of the external financial statements and related disclosures to their certified public accounting firm, which is an acceptable practice according to *Government Auditing Standards*. District management will review and approve the externally prepared financial statements.

**D.C. EVEREST AREA SCHOOL DISTRICT
WESTON, WISCONSIN**

**INDEPENDENT AUDITORS' REPORT ON COMMUNICATION
WITH THOSE CHARGED WITH GOVERNANCE
AND MANAGEMENT ADVISORY COMMENTS**

JUNE 30, 2020

D.C. EVEREST AREA SCHOOL DISTRICT
TABLE OF CONTENTS
JUNE 30, 2020

Page	
2-5	Independent Auditors' Report on Communication with Those Charged With Governance
6	Independent Auditors' Report on Management Advisory Comments
7-8	Management Advisory Comments
Appendix A	Adjusting Journal Entries Report
Appendix B	Management Representation Letter



INDEPENDENT AUDITORS' REPORT ON COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Board of Education
D.C. Everest Area School District
Weston, Wisconsin

We have audited the financial statements of the D.C. Everest Area School District as of and for the year ended June 30, 2020, and have issued our report thereon dated October 28, 2020. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 9, 2020, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

We have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated October 28, 2020.

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the D.C. Everest Area School District is included in Note 1 to the financial statements. The District changed accounting policies by adopting Governmental Accounting Standards Board Statement No. 84 Fiduciary Activities and Governmental Accounting Standards Board Statement No. 88 Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements in 2020. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

The most sensitive accounting estimates affecting the financial statements were:

Management's estimate of the useful lives of fixed assets is based on prior assets and estimated economic life determined by the asset's manufacturer or vendor.

Management's estimate of the other post-employment benefit liability is calculated by Key Benefits, the District's third-party actuary.

Management's estimated liability for dental care claims is based on estimates of the ultimate cost of reported claims and an estimate for claims incurred but not reported based on historical experience.

Management's estimate of the Wisconsin Retirement System pension was calculated by the State of Wisconsin Department of Employee Trust Funds' third-party actuary.

Management's estimate of the Wisconsin Retirement System local retiree life insurance fund was calculated by the State of Wisconsin Department of Employee Trust Funds' third-party actuary.

We evaluated the key factors and assumptions used to develop the estimates listed above in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all such attached misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated October 28, 2020.

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

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

HAWKINS ASH CPAS, LLP

A handwritten signature in black ink that reads "Hawkins Ash CPAs, LLP". The signature is written in a cursive, slightly slanted style.

Manitowoc, Wisconsin
October 28, 2020



INDEPENDENT AUDITORS' REPORT ON MANAGEMENT ADVISORY COMMENTS

To the Board of Education
D.C. Everest Area School District
Weston, Wisconsin

We have audited the general purpose financial statements of the D.C. Everest Area School District as of and for the year ended June 30, 2020 and have issued our report thereon dated October 28, 2020. We have also issued compliance reports and reports on the internal control structure in accordance with *Government Auditing Standards*. These reports disclosed any material instances of noncompliance, federal and state program findings and questioned cost, material weaknesses and significant deficiencies that were identified during the audit.

Other matters involving the internal control structure and the District's operations which came to our attention during the audit are reported on the following pages as management advisory comments.

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

We shall be pleased to discuss any of the matters referred to in this letter.

HAWKINS ASH CPAS, LLP

A handwritten signature in cursive script that reads "Hawkins Ash CPAs, LLP".

Manitowoc, Wisconsin
October 28, 2020

MANAGEMENT ADVISORY COMMENTS

Current Year Comments

None.

Status of Prior Year Findings

New Standard - GASB Statement No. 84 - *Fiduciary Activities* (6/30/19)

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less.

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

Starting July 1, 2020, the District will be required to keep track of revenue and expenditures for fund 60 student activity.

The requirements of this statement are effective for reporting periods beginning after December 15, 2019. Your June 30, 2021 financial statements will be updated for these new reporting requirements.

Status: Resolved.

New Standard - GASB Statement No. 87 - *Leases* (6/30/19)

This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this statement.

This statement excludes the following:

- intangible assets (mineral rights, patents, copyrights, licensing contracts for software)
- biological assets (timber, living plants, living animals)
- inventory
- service concession arrangement (GASB Statement No. 60)
- assets financed with conduit debt unless both asset and debt are reported by lessor
- supply contracts (power purchase agreements)
- short-term leases (12 months or less including options to extend)
- contracts that transfer ownership and does not contain termination options
- certain regulated leases (aviation leases)

We recommend all lease contracts that might meet the definition of a lease should be accumulated, identify any contracts that may be excluded based on an exception or materiality, and complete a listing of all the contracts. The listing should include contract description, asset description, term of contract, term extensions, termination clause, payments, and exclusion exception. Please upload the contracts and listing to your portal.

The requirements of this statement are effective for reporting periods beginning after June 15, 2021. Your June 30, 2022 financial statements will be updated for these new reporting requirements.

Status: Unresolved.

APPENDIX A

Client: 0201873 - D.C. Everest Area School District
 Engagement: 20 audit - D.C. Everest Area School District
 Period Ending: 6/30/2020
 Trial Balance: Database
 Workpaper: 1501 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 36		7722		
2020 - To reclassify transit of aid from CESA #9 to proper account.				
		PBC		
27 R 809 316 500000 000 --- ---	DISTRICT WIDE		6,827.00	
27 R 809 516 500000 000 --- ---	DISTRICT WIDE			6,827.00
Total			6,827.00	6,827.00
Adjusting Journal Entries JE # 37		1501.01		
2020 - Adjustment made per client subsequent to importing the trial balance.				
10 Q 000 000 931000 000 000 000	FUND BALANCE-RESERVED		12,791.00	
10 Q 000 000 939200 000 000 000	WORKING CAPITAL (CASH FLOW)		12,791.00	
10 Q 000 000 931000 000 000 000	FUND BALANCE-RESERVED			12,791.00
10 Q 000 000 939900 000 000 000	Unassigned Fund Balance			12,791.00
Total			25,582.00	25,582.00
Adjusting Journal Entries JE # 38		5001		
2020 - To record adjustment to capital lease principal.				
10 E --- 354 11---- --- --- ---	UNDIFFERENTIATED CURRICU		6,669.00	
10 E --- 354 11---- --- --- ---	UNDIFFERENTIATED CURRICU		13,338.00	
10 E --- 678 28---- --- --- ---	DEBT SERVICES			20,007.00
Total			20,007.00	20,007.00
Adjusting Journal Entries JE # 39		1501.02		
2020 - Adjustment made per client subsequent to importing the trial balance.				
21 Q 101 000 000000 000 904 000	N/A		17.00	
21 Q 102 000 000000 000 902 000	N/A		20.00	
21 Q 103 000 000000 000 908 000	N/A		56.00	
21 Q 104 000 938900 000 908 000	Assigned Fund Balance		4.00	
21 Q 106 000 000000 000 904 000	N/A		36.00	
21 Q 108 000 000000 000 909 000	N/A		33.00	
21 Q 200 000 000000 000 917 000	N/A		411.00	
21 Q 300 000 000000 000 931 000	N/A		85.00	
21 Q 301 000 000000 000 902 000	N/A		2.00	
21 Q 101 000 938900 000 902 000	Assigned Fund Balance			17.00
21 Q 102 000 938900 000 902 000	Assigned Fund Balance			20.00
21 Q 103 000 938900 000 908 000	Assigned Fund Balance			56.00
21 Q 104 000 000000 000 908 000	N/A			4.00
21 Q 106 000 938900 000 904 000	Assigned Fund Balance			36.00
21 Q 108 000 938900 000 909 000	Assigned Fund Balance			33.00
21 Q 200 000 938900 000 917 000	Assigned Fund Balance			411.00
21 Q 300 000 938900 000 931 000	Assigned Fund Balance			85.00
21 Q 301 000 938900 000 902 000	Assigned Fund Balance			2.00
Total			664.00	664.00

APPENDIX B



D.C. Everest Area School District

6300 Alderson Street
Weston, WI 54476
Phone 715-359-4221

Kristine A. Gilmore, Ed.D.
Superintendent

D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

October 28, 2020

Hawkins Ash CPAs, LLP
One East Waldo Blvd., Suite 5
Manitowoc, WI 54220-2912

Dear Hawkins Ash CPAs, LLP,

This representation letter is provided in connection with your audit of the D.C. Everest Area School District as of June 30, 2020, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, and results of operations, of the various opinion units of D.C. Everest Area School District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of October 28, 2020.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 9, 2020, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- 2) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 4) We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- 5) We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- 6) We have a process to track the status of audit findings and recommendations.
- 7) We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 8) Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- 9) Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 10) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 11) We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.

- 12) The effects of the attached uncorrected misstatements and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and the financial statements as a whole.
- 13) We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* (FASB Accounting Standards Codification 450, *Contingencies*), and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 14) All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- 15) All funds and activities are properly classified.
- 16) All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- 17) All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- 18) Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- 19) All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 20) All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- 21) All interfund and intra-entity transactions and balances have been properly classified and reported.
- 22) Special items and extraordinary items have been properly classified and reported.
- 23) Deposit and investment risks have been properly and fully disclosed.
- 24) Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- 25) All required supplementary information is measured and presented within the prescribed guidelines.
- 26) With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- 27) With respect to the nonattest services provided, we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;
 - Evaluated and accepted responsibility for the result of the service performed; and
 - Established and maintained internal controls, including monitoring ongoing activities.
- 28) With respect to the supplementary information accompanying the financial statements:
 - We acknowledge our responsibility for the presentation of the supplementary information with U.S. GAAP.
 - We believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP.
 - The methods of measurement or presentation have not changed from those used in the prior period.

- We believe the significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
 - We acknowledge our responsibility to include the auditors' report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
 - We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditors' report thereon.
- 29) With respect to the required supplementary information accompanying the financial statements:
- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
 - We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
 - The methods of measurement or presentation have not changed from those used in the prior period.
 - We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
- 30) With respect to the summary financial report:
- We acknowledge our responsibility for the preparation of the summary financial statements in accordance with the applied criteria and believe the applied criteria are acceptable.
 - We have made the audited financial statements readily available to the intended users of the summary financial statements, when the summary financial statements will not be accompanied by the audited financial statements.

Information Provided

- 31) We have provided you with:
- Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- 32) All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 33) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 34) We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
- 35) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
- Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- 36) We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- 37) We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
- 38) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

- 39) There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- 40) The entity has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- 41) We have disclosed to you all guarantees, whether written or oral, under which the entity is contingently liable.
- 42) We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- 43) For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- 44) We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- 45) We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- 46) There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- 47) The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- 48) We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 49) We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- 50) We have provided to you our views on reported audit findings, conclusions, and recommendations, as well as planned corrective actions.

Federal and State Award Programs

- 51) We are responsible for understanding and complying with and have complied with the requirements of Title 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (the Uniform Guidance) and state regulatory audit requirements, including requirements relating to preparation of the schedule of expenditures of federal awards (SEFA) and schedule of state financial assistance (SSFA), or we acknowledge our responsibility for presenting the SEFA and SSFA in accordance with the requirements and we believe the SEFA and SSFA, including its form and content, is fairly presented in accordance with the Uniform Guidance and state regulatory requirements. The methods of measurement or presentation of the SEFA and SSFA have not changed from those used in

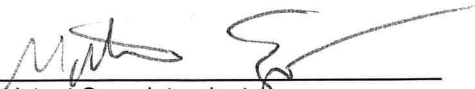
the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA and SSFA.

- 52) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and state regulatory requirements and included in the SEFA and SSFA made during the audit period for all awards provided by federal and state agencies in the form of grants, cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- 53) We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal and state programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- 54) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal and state programs that provides reasonable assurance that we are managing our federal and state awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended.
- 55) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal or state agencies or pass-through entities relevant to federal and state programs and related activities.
- 56) We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
- 57) We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement* and state regulatory audit requirements relating to federal and state awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal and state awards.
- 58) We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- 59) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- 60) Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance and state regulatory audit requirements.
- 61) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- 62) We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
- 63) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- 64) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- 65) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), subsequent to the date as of which compliance was audited.
- 66) Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

- 67) The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal and state agency or pass-through entity, as applicable.
- 68) We have charged costs to federal and state awards in accordance with applicable cost principles.
- 69) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and state regulatory audit requirements and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
- 70) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- 71) We are responsible for preparing and implementing a corrective action plan for each audit finding.

Aaron Nelson

Finance Director


Assistant Superintendent



D.C. Everest Area School District

6300 Alderson Street
Weston, WI 54476
Phone 715-359-4221
www.dce.k12.wi.us

Kristine A. Gilmore, Ed.D.
Superintendent

MISSION STATEMENT

258

D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

To: D.C. Everest School Board

From: Dr. Kristine A. Gilmore, Superintendent

Date: November 18, 2020

Subject: 2020-2021 District Calendar – January through March 2021

When students are quarantined or isolated for COVID-19, we must maintain their learning experience. This means the teacher must prepare for their in-person instruction to his/her class and prepare materials for the student(s) who are only learning remotely for the length of quarantine or isolation. Teachers often have multiple preparations and are preparing for blended instruction at the secondary. We now have a better understanding of the increased workload for our teachers. Our current student success is because of the incredible work of our staff.

In order to give teachers some time to do their best possible work to help students ongoing learning, I am requesting the Board approve additional days as Teacher Workdays to allow teachers some extra preparation time. The dates I propose and ask the Board to approve are January 15, February 5, February 19, March 5, and March 19. January 22 is already a workday for teacher grading at the close of first semester. The Senior High will continue with the current flexible Friday schedule and EVA and 4K students would continue to follow a normal schedule. If we had to switch to virtual learning at any time between January 1 and March 31, these new days would become virtual instructional days.

In addition, I request February 26 be changed from a Professional Development Day for staff to simply a day off for all staff and students to ease the long stretch between the winter and spring breaks.

Upon approval, we will immediately begin communicating with families, so they have ample time to arrange for care for their child(ren) on those dates. We will continue to review the school calendar and bring updates and changes.

D.C. Everest 2020-2021 Calendar

Board Approved 12-18-19, updated 10/21/2020

July 2020						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August 2020						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 2020						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

21 days

October 2020						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

21 days

November 2020						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

5 days Q1, 12 days Q2

December 2020						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

16 days

January 2021						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

14 days Q2, 5 days Q3

February 2021						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

19 days

March 2021						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

19 days

April 2021						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

20 days

May 2021						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

19 days

June 2021						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

4 days

- | | | | | | | | |
|--|---|---------|---------|---------|---------|----|----|
| <ul style="list-style-type: none"> No school No school for students - Teacher Professional Development Day No school for students - New Teacher Inservice No school for students - Teacher Work Day - Grading SH Graduation Additional teacher workdays added 10/21/2020 Nov. 6, 20, Dec. 4, 11 Additional teacher workdays added 11/18/2020 Jan. 15, Feb. 5, 19, March 5, 19, Feb. 26 changed to day off for everyone | <ul style="list-style-type: none"> Students' first and last days of school Last day of quarter or semester <p style="margin-top: 10px;">student contact days</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Q1 - 47</td> <td style="width: 50%;">Q3 - 43</td> </tr> <tr> <td>Q2 - 42</td> <td>Q4 - 43</td> </tr> <tr> <td style="text-align: center;">89</td> <td style="text-align: center;">86</td> </tr> </table> | Q1 - 47 | Q3 - 43 | Q2 - 42 | Q4 - 43 | 89 | 86 |
| Q1 - 47 | Q3 - 43 | | | | | | |
| Q2 - 42 | Q4 - 43 | | | | | | |
| 89 | 86 | | | | | | |



D.C. Everest Area School District

6300 Alderson Street
Weston, WI 54476
Phone 715-359-4221
www.dce.k12.wi.us

Matthew A. Spets
Assistant Superintendent

MISSION STATEMENT

260

D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

DATE November 18, 2020
TO Dr. Kristine Gilmore, Superintendent
FROM Matt Spets, Assistant Superintendent
RE 2021-2022 Budget Calendar

Please accept this recommendation that the Board approve the budget calendar for the 2021-2022 fiscal year.

Attached to this memo is the proposed budget preparation calendar for 2021-2022. It appears the schedule followed last year is both consistent with historical process and has also served D.C. Everest Area School District well. There are minor adjustments from historical norms in both vocabulary and budgeting action steps represented in the attached calendar.

Currently, the Finance and Human Resources Departments are working on a restructuring / alignment project. We will, at some point before February 2021, review the standard budget calendar and make subtle adjustments to take effect on July 1, 2021, or next year, so to speak.

**D.C. Everest Area School District
2021-2022 Budget Calendar**

November 2020	Update projection models with prior year and current year budget data Board review and approval of budget calendar
December 2020	Update projection models with assumptions Current year budget performance review Create platform for full leadership team to engage in strategic budget planning
January 2021	Engage full leadership team in strategic budget planning Cabinet discusses and determines per pupil allocations Board review and approval of per pupil allocations PMA projections model information shared with board Initial 10-Year Plan meeting with Buildings and Ground staff Individual department budget planning meetings
February 2021	Analyze EVA enrollment, total enrollment and current staffing levels Begin review of insurance benefit enrollment data and estimated health care costs
March 2021	Contract negotiations begin Analyze various scenarios for salary and wage adjustments 10-Year Plan meeting with buildings and grounds staff Finalize cost center (schools/departments) allocations Current year budget performance review
April 2021	April staffing data updates in our financial software systems Review of district depositories Board review and approval of department budgets Finalize and communicate department budgets Current year budget performance review
May 2021	Finalize preliminary salary and benefit budgets Current year budget performance review
June 2021	Ongoing budget work Board approves line of credit with bank Finalize salary and benefits budgets Current year budget performance review
July 2021	Ongoing budget work Review preliminary health and dental costs
August 2021	Ongoing budget work Finalize health and dental costs Annual district audit process
September 2021	Ongoing budget work Finalize budget as needed information becomes available Board approves preliminary budget
October 2021	State of WI certifies aid, equalized value, and other revenue variables Board adopts budget Budget Hearing/Annual Meeting Board sets the final levy
November 2021	Tax levy certifications sent to municipal clerks

WAUSAU SCHOOL DISTRICT

APPLICATION FOR COOPERATIVE SPONSORSHIP OF EXISTING CLUBS

The Wausau School District has the authority to approve or disapprove cooperative partnerships requested by school sponsored clubs with other school districts. The following conditions must be met to form a cooperative club:

1. Schools should be close in geographical proximity.
2. The Wausau School District can terminate the agreement at any time.
3. Request for a cooperative agreement must include this application and:
 - a. Approval from both schools
 - b. Approval of both Boards of Education
 - c. The club cannot cut, limit or exclude participation due to high numbers of students.

*(Please note: Meeting the above conditions does not guarantee the cooperative will be approved. See below)

The Wausau School District will also take into consideration, for approval of a cooperative club, the following questions:

1. What is the minimum required number of participants for the activity to exist?
2. Does the Wausau School District have enough participants to run the activity without a cooperative agreement?
3. Will Wausau School District students be displaced in a cooperative agreement?
4. Will the participating schools eventually be able to sustain their own activity?

1. We are applying for a cooperative agreement in Alpine Ski for the school years of 2020-21 and 2021-22.

2. List all schools involved in this cooperative agreement:

Wausau East

Wausau West

D C Everest

3.

LIST OF SCHOOLS	Signature of BOE President	Signature of District Administrator
D C Everest		

4. WSD Board of Education President _____

5. WSD District Administrator _____



SCHOOL DISTRICT ELECTION SCHEDULE

2021 Spring Election



Supporting, Promoting and Advancing Public Education

NOVEMBER 2020

- 24 • Deadline for Publication of Type A Notice of Election
- On or About 24 • Prepare Packet of Information for Potential Candidates

DECEMBER

- 1 • Earliest Date for Circulation of Nomination Papers, If Required
(NOTE: Nomination Papers Are Not Required in Many School Districts)
- 1 - Jan. 5 • Most Candidates Will File Campaign Registration Statements, Declarations of Candidacy, and Nomination Papers (If Required) during this Period
- 28 • Deadline for Incumbents to File Notice of Noncandidacy (5:00 p.m.)
- On or About 31 • Clerk Notifies Non-Exempt Committees of Deadline for Filing Campaign Finance January Continuing Report (for Period Ending December 31)

JANUARY 2021

- On or After 1 • Eligible Candidate Committees May Claim/Renew Reporting Exemption for 2020
- 5 • Candidate Deadline for Filing All Documents Needed to Establish Eligibility to Appear on the Ballot (5:00 p.m.)
• Clerk Makes Initial Determination of Candidates' Eligibility for Ballot
- 12 • Drawing of Lots for Ballot Order; Certify Ballot Eligibility to County Clerk(s)
• When a Primary is Required, Notice to Municipal Clerks of Primary Election
- 15 • Deadline for Non-Exempt Committees to File January Continuing Report
- 16 • Clerk Performs Duties with Respect to Campaign Finance Reports that Have Been Filed or that Are Delinquent
- On or Before 25 • If Primary Election is Being Held, Provide Municipal Clerk with Ballots (If Separate Paper Ballots Are Utilized)
- On or About 29 • If Primary Election is Being Held, Clerk Notifies Non-Exempt Committees of Deadline for Filing Preprimary Campaign Finance Report

FEBRUARY

- 2 - 8 • Deadline for Non-Exempt Committees to File Preprimary Report
- 9 • Clerk Performs Duties with Respect to Campaign Finance Reports that Have Been Filed or that Are Delinquent
- 12 • Write-in Candidate Registration Deadline for Primary Election
- On or Before 15 • If Primary Election is Being Held, Choose Board of Canvassers
- 15 • If Primary Election is Being Held, Notice of Primary Election
- 16 • Spring Primary Election
- On or About 16 • If Primary Election Held, Issue Open Meetings Law Notice of Board of Canvassers Meeting(s)
- On or About 17 • If Primary Election Held, Receipt of Election Materials and Related Duties

FEBRUARY *(continued)*

- On or About 17 - 23 • If Primary Election Held, Canvass of Primary Returns and Written Determination of Primary Results
- On or About 17 - 26 • If Primary Election Held, Recount Request May Be Filed
- On or About 19 - 26 • If Primary Election Held, Drawing of Lots for Ballot Order
- If Primary Election Held, Certify Nominations and Ballot Order to County Clerk(s)

MARCH

- On or Before 15 • Provide Municipal Clerk with Ballots (If Separate Paper Ballots Are Utilized)
- On or About 19 • Clerk Notifies Non-Exempt Committees of Deadline for Filing Preelection Campaign Finance Report
- 23 - 29 • Deadline for Non-Exempt Committees to File Preelection Report
- 30 • Clerk Performs Duties with Respect to Campaign Finance Reports that Have Been Filed or that Are Delinquent

APRIL

- 2 • Write-in Candidate Registration Deadline for Spring Election
- On or Before 5 • Choose Board of Canvassers
- 5 • Notice of Spring Election
- 6 • Spring Election
- On or About 6 • Issue Open Meetings Law Notice of Board of Canvassers Meeting(s)
- After 6 • Campaign Committees May File Campaign Finance Termination Report
- On or About 7 • Receipt of Election Materials and Other Related Duties
- 7 - 13 • Canvass of Election Returns and Written Determination of Election Results
- On or About 7 - 16 • Recount Request May Be Filed
- On or About 7 - 16 • Clerk Issues Certificate(s) of Election
- Clerk Notifies Municipal and County Clerks of School District Officers
- On or Before 26 • School Board Members Take and File Official Oath
- 26 • School Board Members Take Office
- 26 - May 26 • Election of School Board Officials (i.e. Board Officers)

JUNE

- On or About June 30 • Clerk Notifies Non-Exempt Committees of Deadline for Filing Campaign Finance July Continuing Report (for Period Ending June 30)

JULY

- 15 • Deadline for Non-Exempt Committees to File July Continuing Report
- 16 • Clerk Performs Duties with Respect to Campaign Finance Reports that Have Been Filed or that Are Delinquent

WASB School District Election Schedule

2021 Spring Election

The Wisconsin Association of School Boards (WASB) has prepared the *School District Election Schedule* as a reference for common, union high, and unified school districts for use throughout the upcoming primary and election season. The main sections of this publication are the following:

- **2021 Spring Election Schedule At-A-Glance**
(a convenient and concise list of critical dates and events)
- **Part I: Overview of Ballot Access Documents**
- **Part II: Key Tasks and Deadlines Organized by Date**
- **Part III: List of Elections Commission and Ethics Commission Forms**
(electronically linked in the PDF edition of this publication, which is available to WASB members on the WASB website)

In addition to contacting the WASB with election-related questions, districts are encouraged to contact their county and municipal clerks and the Elections Commission (608-266-8005) for information on local rules, operational matters, and related issues. Specific questions about campaign finance can be directed to the Ethics Commission (608-266-8123). School board clerks should also monitor the two commissions' websites for potential training opportunities and for election-related publications and guidance. The *Election Administration Manual for Wisconsin Municipal Clerks* (available at <http://elections.wi.gov/clerks/education-training/election-administration-manual>) and the *Campaign Finance Overview - Local Candidate Committees* (available at <https://ethics.wi.gov/Pages/CampaignFinance/Candidates.aspx>) may be particularly useful resources.

The WASB *School District Election Schedule* is designed to provide general information and commentary as a service to WASB members based on current law and agency guidance as it existed at the time of publication. It should not be relied upon as legal advice. If legal advice is needed, the services of the school district's designated legal counsel should be obtained.

Edited by the WASB staff

Published in October 2020 by:

WISCONSIN ASSOCIATION OF SCHOOL BOARDS, INC.
122 W. Washington Avenue, Suite 400
Madison, WI 53703
608-257-2622 or 877-705-4422 (Toll-Free)
Website: WASB.org

School District Election Schedule

2021 Spring Election

Part I: Overview of Ballot Access Documents

The following items are often referred to as “ballot access documents” for any qualified elector who wishes to be a candidate and have their name listed on the official ballot for the office of school board member at a spring election:

- The Campaign Registration Statement (Form CF-1)
- The Declaration of Candidacy – School District Candidates (Form EL-162sd)
- Nomination Papers (Form EL-169) with elector signatures, **if** nomination papers are required to run for school board in the district

If an otherwise-qualified elector, **including any incumbent who wishes to run for another term in 2021**, does not file sufficiently complete ballot access documents by the ballot access deadline established in state law, then the person’s name cannot appear on the ballot. *Section 8.30*. The following are several additional important points that school district clerks and school district employees assisting a clerk should be aware of and that are further addressed in Part II of this publication:

- The statutory deadline for filing the ballot access documents is 5:00 p.m. on the first Tuesday in January. *Section 120.06(6)(b)2*. However, that default deadline can be affected by the following:
 - If the first Tuesday in January is also a legal holiday (i.e., New Year’s Day), then the deadline is moved to 5:00 p.m. on the next day. *Section 120.06(6)(b)2*.
 - If any incumbent board member whose term of office expires in April of the same calendar year as the upcoming spring election **both** (1) fails to file a timely Notification of Noncandidacy by the applicable deadline in the previous December, **and** (2) does not qualify for placement on the ballot by the ballot access deadline in January, then the ballot access deadline for such office is extended by 72 hours for all persons **except** such incumbent. *Section 120.06(6)(b)3*.
- The school district’s filing location must be open and staffed to receive filings until 5:00 p.m. on the ballot access deadline. There is no exception or allowance for the fact that the applicable office may otherwise be closed for a winter break. Because school district offices generally have extended periods of closure leading up to the ballot access deadline, school districts are encouraged to make information about their hours of business widely available to the community and potential candidates.
- Once a person files ballot access documents that qualify the individual’s name to appear on the ballot, the individual cannot withdraw his/her name from the ballot. This is true even if the person expresses his/her desire to withdraw prior to the formal ballot access deadline.

- Any individual who is considering running for school board needs to be aware that, in some cases, the Campaign Registration Statement (Form CF-1) must be filed prior to the statutory ballot access deadline in order to comply with the campaign finance laws. Compliance with the campaign finance statutes needs to be evaluated separately from compliance with the ballot access deadline.

A. The Campaign Registration Statement (Form CF-1)

New Candidates (Not an Incumbent or Otherwise Currently Registered) – A person who wishes to be a candidate for the office of school board member and to have their name appear on the spring election ballot (and the primary election ballot, if applicable) must file a Campaign Registration Statement (Form CF-1) by the earlier of:

1. The date on which the person files nomination papers with the appropriate filing officer. *Sections [8.10\(5\)](#) and [11.0101\(1\)\(a\)1](#).*
2. The date on which the person receives a contribution, makes a disbursement, or gives consent for another person to receive a contribution or make a disbursement in order to bring about the individual’s nomination or election to office. *Section [11.0101\(1\)\(a\)3](#). (Note: The statutes qualify this criteria by providing that an unregistered candidate may (1) make a disbursement, or incur an obligation, in the amount required to rent a postal box, or in the minimum amount required by a bank or trust company to open a checking account, prior to the time of registration, and (2) accept a contribution, make a disbursement, or incur an obligation required for the production of nomination papers. Section [11.0202\(2\)\(b\)](#).)*
3. The date on which the person files a Declaration of Candidacy. *Section [120.06\(6\)\(b\)5](#).*
4. The ballot access deadline, as discussed above. *Section [120.06\(6\)\(b\)2](#).*

The first two dates listed above relate to the Wisconsin campaign finance laws as they apply to individual candidates and their “candidate committees.” Every registered candidate is considered to have a committee for campaign finance purposes, even when the candidate chooses not to designate a separate treasurer or other officers. Specifically, s. [11.0202\(1\)\(a\)](#) of the statutes provides that “each candidate, through his or her candidate committee, must file a registration statement with the appropriate filing officer ... as soon as practicable after the individual qualifies as a candidate.” The term “candidate,” for purposes of school board elections, is defined in s. [11.0101\(1\)\(a\)](#) to include an individual who files nomination papers or who receives a contribution or makes a disbursement (or gives consent for another person to do so) in order to bring about the individual’s nomination or election to office.

In the event that a candidate, under the above outline of possible registration deadlines, files his or her registration statement substantially after receiving contributions or making disbursements, but also files complete ballot access documents prior to the final ballot access deadline, the probable outcome would be that the person’s name may be certified to appear on the ballot. However, the candidate may also have liability related to a violation of the campaign finance laws. *See Section [8.30\(2\)](#).*

Incumbents (Continuing Candidates) – Incumbent school board members, as persons holding a local office, are also considered “candidates” under state law throughout their entire term of office. *Section [11.0101\(1\)\(c\)](#).* As a result, all incumbents (including any board member serving as an appointee following a school board vacancy) who will be running for a new term in the spring election will already

have a registration statement on file with the school district clerk. However, any such incumbent must also file an amended registration statement related to the upcoming spring election. The amended registration statement should indicate the office sought and the dates of the applicable primary election and spring election. In terms of the timing for filing an amended registration statement, incumbents should follow the same deadlines that would apply to registration if they were a new candidate, as discussed above.

Write-In Candidates – An elector of the school district who does not file his or her ballot access documents in time to qualify for the ballot, or who decides to seek office only after the ballot access deadline has already passed, may attempt to run for office as a write-in candidate. There are at least two circumstances where the statutes expressly require a write-in candidate to file a Campaign Registration Statement:

1. The person becomes a “candidate,” as defined under Ch. 11, by virtue of receiving a contribution, making a disbursement, or giving consent for another person to receive a contribution or make a disbursement in order to bring about the individual’s election to office; or
2. At least one living person’s name has been certified to appear on the ballot for the office in question, no candidate certified to appear on the ballot dies before the date of the election, and the potential write-in candidate wishes to have his/her write-in votes counted. In this situation, the person must file a registration statement by no later than 12:00 p.m. (noon) on the Friday before the applicable election. If the person fails to register by the deadline, his/her write-in votes will not be counted by the board of canvassers. *Section [7.50\(2\)\(em\)](#).*

In other circumstances, such as where no living person has been certified to appear on the ballot for the office in question (or where multiple at-large seats are up for election and less living people have been certified to appear on the ballot than there are seats up for election) and an individual elector is simply encouraging other electors to cast write-in votes for the individual without raising or spending any campaign-related funds whatsoever, it is possible that neither the elections statutes nor the campaign finance laws will require the person to file a Campaign Registration Statement. Nonetheless, a person who is actively soliciting write-in votes or otherwise holding themselves out as a write-in candidate under these circumstances may choose to file a registration statement out of an abundance of caution regarding possible ambiguities in the law.

All School Board Candidates: Designating a Treasurer and a Depository on Registration Statements or Amended Statements – Filing officers (i.e., school district clerks) and persons assisting filing officers often have questions about the obligation of a committee to designate a committee treasurer and a depository on the registration statement. With respect to candidate committees, the statutes provide as follows:

1. Each candidate shall either designate a treasurer of his or her candidate committee to comply with the registration and reporting requirements or serve as the treasurer himself/herself. If the candidate appoints a separate treasurer, the candidate and the candidate’s treasurer shall cosign the registration statement of the committee. *Section [11.0201\(1\)](#).*
2. The registration statement shall include the name and address of the depository account of the candidate committee and of any other institution where funds of the committee are kept. *Section [11.0203\(1\)](#). (Note: It is no longer necessary for a candidate to provide the specific depository account number on the registration statement.)*

3. A candidate who receives no contributions, makes no disbursements, and incurs no obligations shall file the registration statement, but need not designate a campaign depository account until the first contribution is received, disbursement is made, or obligation is incurred.
Section [11.0202\(1\)\(b\)](#). (Note: This narrow exception is available to a candidate committee only to the extent that the candidate receives no contributions, makes no disbursements, and incurs no obligations in any amount.)
4. Any candidate who serves as his or her own treasurer and who is authorized to file and files an amended registration statement claiming an exemption from filing campaign finance reports may designate a single personal account as his or her depository account and intermingle personal and other funds with campaign funds within the account. If such a candidate later establishes a separate candidate committee depository account, the candidate shall transfer all campaign funds in the personal account to the new depository account. *Section [11.0201\(2\)\(b\)](#).*

Additional information regarding these requirements can be found in the instructions to the Campaign Registration Statement (Form CF-1) and the [Election Administration Manual for Wisconsin Municipal Clerks](#), and the [Campaign Finance Overview - Local Candidate Committees](#).

All School Board Candidates: Methods of Filing Campaign Registration Statements or Amended Statements – A registration statement (or amended registration statement) is considered timely filed when it is in the physical possession of the designated filing office by no later than the applicable filing deadline. However, a registration statement shall also be considered timely filed if both of the following apply:

1. A duplicate copy of the document is received by the filing officer, in its offices, by facsimile process (i.e., by the electronic transmission of a duplicate copy of a signed original) no later than the day and hour at which the document is required to be filed; and
2. The signed original of the document is either received at the filing offices with a postmark not later than the filing deadline or delivered to the filing officer not later than the filing deadline.

The burden of establishing that a duplicate copy has been received by facsimile process at the offices of the filing officer is upon the person, committee, or group that is required to file the document. *Section [ETH 6.04](#).*

All School Board Candidates Filing Campaign Registration Statements or Amended Statements: Campaign Finance Reporting Obligations – In addition to serving as a ballot access document and as an important part of compliance with the campaign finance laws, another important function of the Campaign Registration Statement is that the representations made on the statement affect the candidate committee's campaign finance reporting obligations. Specifically, on the registration statement (or on an amended statement), a candidate committee may either (1) claim the exemption from filing campaign finance reports in the applicable calendar year, if otherwise eligible to do so, or (2) not claim the exemption. Assuming the committee remains eligible to claim the exemption, a reporting exemption must be renewed in each subsequent calendar year. Annual renewal is required because an exemption is valid for only one calendar year at a time, expiring on each December 31. *Section [11.0104\(1\)\(a\)](#) and [\(2\)](#).* As of October 2020, the Wisconsin Ethics Commission reports on its website that it has sought guidance from the Attorney General and requested legislative clarification of section 11.0104 and, pending that guidance or legislative change it is not requiring candidate committees to renew the exemption annual. See [Campaign Finance: Limited Activity Reporting Exemption](#).

School board members who are NOT involved in the 2021 spring election: Incumbent school board members who are not involved in the 2021 spring election (either because the board member’s current term of office extends beyond 2021 or because the board member has chosen not to run for re-election) who wish to claim or renew a reporting exemption applicable to 2021 are not at present required to file a new or amended CF-1 if the CF-1 currently on file claims the exemption from campaign finance reporting. See the note below regarding the Wisconsin Ethics Commission not enforcing the requirement that candidates renew the reporting agenda annually pending guidance from the Office of the Attorney General or the legislature clarifying the requirement. See also [Campaign Finance: Limited Activity Reporting Exemption](#).

Candidates (including incumbents and new candidates) who ARE participating in the 2021 spring election: The statutory eligibility of candidates who are participating in the 2021 spring election to claim a reporting exemption that is applicable to certain reporting periods that precede the date of the spring election continues to be uncertain. This exemption eligibility issue is the subject of a supplement to this *Election Schedule*.

Are candidates who are participating in the 2021 Spring Election eligible to claim an exemption from filing campaign finance reports? Please see the supplement to this Election Schedule for a discussion of this issue, which has not yet been definitively resolved.

IMPORTANT: All local filing officers and all candidates participating in the 2021 spring election are encouraged to review the supplement to the WASB *Election Schedule* in its entirety. A link to the supplement can be accessed as a stand-alone document at the following link:

<https://wasb.org/legal-human-resources-services/school-board-elections-resources/>

The following is an excerpt from the “Executive Summary” of the supplement:

(S)chool district filing officers and individuals who may be candidates for a school board seat in the 2021 Spring Election need to be aware that there continues to be uncertainty regarding the eligibility of candidates who are participating in the 2021 Spring Election to claim an exemption from filing campaign finance reports (under section [11.0104](#) of the state statutes) from the date that the candidate first registers as a participant in the 2021 Spring Election through at least the preelection reporting period. The former Government Accountability Board (GAB) issued forms, instructions, and other guidance indicating that such a candidate generally is permitted to claim and renew a reporting exemption on a continuous basis if his/her aggregate contributions, expenditures, and obligations remain below the applicable dollar threshold. However, the Wisconsin Ethics Commission requested an Attorney General opinion regarding exemption eligibility under section [11.0104](#) on November 9, 2016. The Commission’s request for an Attorney General opinion reflects a concern that, under what is arguably the most straightforward reading of the relevant statutes, candidates who are participating in the Spring Election may be *statutorily* ineligible to claim (or renew) a reporting exemption that applies to certain reporting periods that precede the date of the election. The Attorney General has not provided the requested opinion as of the date of publication of this supplement.

The Commission modified the instructions on the Campaign Finance Committee/Conduit Registration Statement ([CF-1](#)) in January 2018:

Filing Exemption

Registrants that will not accept contributions, make disbursements, or incur obligations in an aggregate amount of more than \$2,000 in a calendar year are eligible for exemption from filing campaign finance reports. Exempt status is effective only for the calendar year in which it is granted. Registrants wishing to remain on exempt status must renew each year. Candidates may not claim exemption in the year of their election before the day they appear on the ballot.

Those instructions continue to appear on the most recent revision of the CF-1 in November 2018.

The CF-1 instructions are different than and appear to conflict with the instructions on the form that a candidate may use to renew the filing exemption ([ETHCF-14](#)). The ETHCF-14 instructions are very similar to those found on the pre-January 2018 ETHCF-1 form:

Statute §11.0104(2) states that exemption is effective only for the calendar year it is granted. If a committee wishes to renew its exempt status, it must file the ETHCF-14 (Exemption Reverification) or a new ETHCF-1 before the closing of the first reporting period for which it would be required to file a report. Candidates on the ballot that calendar year may claim exemption when they first register, or renew their exemption from the previous calendar year, but a candidate on the ballot that calendar year may not claim exemption before the date of her/his election if he/she has not been on exempt status previously. See statute §11.0104(1)(b).

The Commission also posted the following statement addressing enforcement of both the eligibility of candidates to claim the exemption from filing campaign finance reports and the requirement that the exemption be renewed annually:

The Ethics Commission has sought guidance from the Attorney General's office on interpreting and enforcing Wis. Stat. § 11.0104, and requested that the Legislature clarify the language. Pending that guidance or legislative change, the Commission is not requiring committees to renew exemption annually.
<https://ethics.wi.gov/Pages/CampaignFinance/Exemption.aspx>

In short, the various statements of the Ethics Commission provide inconsistent guidance.

What options do candidates have? Candidates who are participating in the 2021 Spring Election ultimately need to choose whether to claim a campaign finance reporting exemption. 2021 candidates who wish to take a conservative approach that aligns with a reasonably straightforward reading of section [11.0104](#) would not claim the reporting exemption, and, therefore, would file periodic campaign finance reports through at least the pre-election reporting period.

The WASB will continue to monitor this issue for further developments and will notify all member school districts if any further resolution occurs during the 2021 spring election cycle.

All registered candidate committees (including those who are eligible for and who have claimed a reporting exemption) must adhere to the general limits that apply to contributions from specific sources, as further specified in Chapter 11 of the state statutes. For example, except for the candidate's own contributions to his or her own campaign committee (which are not limited but do count toward the \$2,000 threshold for claiming a reporting exemption), there is a limit on the amount/value of any contribution that a school board candidate (whether exempt from reporting or not) may lawfully accept from any individual donor. Specifically, an individual may contribute to a school board candidate committee no more than the greater of \$500 or \$0.02 times the number of inhabitants of the district as certified by the filing officer, but never more than \$6,000. *Section [11.1101\(1\)\(h\)](#).*

In addition, it is very important for all registered candidate committees to understand that claiming an exemption from filing reports (when eligible to do so) does not relieve the candidate and his/her candidate committee from other obligations imposed by the campaign finance laws. For example, even committees that are exempt from filing campaign finance reports must track and keep adequate records of all receipts and disbursements and include "paid for by" attribution statements on applicable campaign materials.

A complete overview of campaign finance law is beyond the scope of this publication. However, school district clerks and any district employees who are assisting the clerk should familiarize themselves with all of the following:

- [Subchapter I of Ch. 11](#) of the state statutes (particularly the campaign-finance-related duties of the local filing officer, as specified in s. [11.0102\(3\)](#));
- The campaign finance obligations of candidate committees, as specified in [Subchapter II of Ch. 11](#);
- The CF-1 form and its instructions (including any revisions thereto); and
- The content of the most-current version of the [Campaign Finance Overview -- Local Candidate Committees](#), as published by the Ethics Commission.

If any candidate or candidate committee presents complex questions about the proper interpretation or application of the campaign finance laws, school district filing officers are often well-advised to refer the candidate or the committee representative to the Ethics Commission or to a personal attorney.

Note: Other persons and groups, including political action committees, recall committees, and referendum committees are also subject to the campaign finance laws and may be required to file a registration statement with the school district clerk under certain circumstances. A full discussion of these other potential registrants is beyond the scope of this publication. However, it is important for school district clerks to know that the registration requirements applicable to referendum committees (i.e., groups formed for the purpose of actively supporting or opposing any school district referendum) were substantially amended, effective January 1, 2016. Specifically, every referendum committee that makes or accepts contributions, makes disbursements, or incurs obligations for the purpose of influencing a particular vote at a referendum in a calendar year in an aggregate amount in excess of \$10,000 shall file a registration statement. A referendum committee that triggers the registration requirement shall file the registration statement no later than the 10th business day commencing after receipt of the first contribution by the referendum committee exceeding \$10,000, before making any disbursement exceeding \$10,000, and before incurring obligations exceeding \$10,000. Registered referendum committees may also have to pay an annual filing fee to the Ethics Commission. Sections [11.0101\(28\)](#) and [11.0802](#); see also Section [11.0102\(2\)](#).

B. The Declaration of Candidacy – School District Candidates (Form EL-162sd)

Any person who wishes to run for the office of school board member and who wants their name to appear on the official ballot (including an incumbent who wishes to run for a new term) must file a complete and sworn Declaration of Candidacy (Form EL-162sd) by no later than the ballot access deadline in January. On the Declaration of Candidacy, the candidate swears to his or her eligibility to hold the local office that they are seeking, and the candidate also specifies the exact form of his or her name as he or she wishes it to appear on the official ballot.

Once filed, a Declaration of Candidacy may not be withdrawn. *Section [120.06\(7\)\(a\)](#).*

In the event of a change in any of the information provided on the Declaration of Candidacy, a candidate shall file an amended declaration under oath with the school district clerk. *Section [120.06\(6\)\(b\)5](#).*

The Elections Commission maintains a Declaration of Candidacy form (the EL-162sd) specifically for school board candidates in order to account for the application of unique language found in s. [120.06\(6\)\(b\)2](#), of the state statutes. Specific questions about ballot eligibility under Form EL-162sd and the Election Commission’s interpretation of s. [120.06\(6\)\(b\)2](#), should be directed to the commission. However, a key aspect of the commission’s current interpretation of the statutes appears to be that, in order to qualify for ballot placement as a candidate for school board, an individual generally must be a qualified elector of the school district *at the time of filing* a Declaration of Candidacy. A qualified elector is defined in s. [6.02](#) as a U.S. citizen, 18 years of age or older, who has resided in the election district for at least 28 days* before any election at which he or she offers to vote (and who is not disqualified by one or more of the impediments described in s. [6.03](#)).

** Note: In [One Wisconsin Institute, Inc. v. Thomsen](#), 198 F. Supp. 3d 896 (W.D. Wis. 2016) a federal court ordered that “the increase of the durational residency requirement from 10 days to 28 days is unconstitutional.” The Seventh Circuit Court of Appeals overturned that order and reinstated the 28 day durational residency requirement in [One Wisconsin Institute, Inc. et al. v. Jacobs](#). (7th Cir. Ct. App. 2020).*

All Candidates: Methods of Filing a Declaration of Candidacy – A Declaration of Candidacy is considered timely filed when the signed original is in the physical possession of the designated filing office by no later than the applicable filing deadline. However, a Declaration of Candidacy shall also be considered timely filed if both of the following apply:

1. A duplicate copy of the document is received by the filing officer, in its offices, by facsimile process (i.e., by the electronic transmission of a duplicate copy of a signed original) no later than the day and hour at which the document is required to be filed; and
2. The signed original of the document is either received at the filing office with a postmark not later than the filing deadline or delivered to the filing officer not later than the filing deadline.

The burden of establishing that a duplicate copy has been received by facsimile process at the offices of the filing officer is upon the person, committee, or group that is required to file the document. *Section [EL 6.104](#).*

Filing Officers: Review of the Declaration of Candidacy – According to the [Election Administration Manual](#) published by the Elections Commission (as revised in September 2020), the declaration signed by the candidate must include the following items: (1) the candidate’s name; (2) the proper title of the office the candidate is seeking, including any applicable seat; (3) the candidate’s residential address, including the

address number, street, and municipality for voting; (4) the candidate’s name in the form that the candidate wishes the name to appear on the ballot; and (5) the form must be either notarized or signed by a person who is authorized to administer oaths.

Filing officers (i.e., school district clerks) and persons assisting filing officers often have questions about the filing officer’s obligation to conduct a criminal background check on candidates. The September 2020 edition of the *Election Administration Manual* advises as follows: “The municipal clerk is not required to verify that every elected official or candidate for elected public office has not been convicted of a felony for which they have not been pardoned. The clerk should rely on the sworn statement of the candidate on the Declaration of Candidacy. No action should be taken unless there is evidence in the form of a sworn complaint. . . .”

C. Nomination Papers (Form EL-169); Not Required in All Districts

In some school districts, nomination papers with a designated number of elector signatures must be filed for a candidate to qualify for placement on the ballot in a school board election. Where nomination papers are required, any qualified elector of the school district who desires to be a candidate for school board shall file nomination papers in the form prescribed under s. [8.10](#) with the school district clerk at the filing location specified in the notice of election. *Sections [119.08\(2\)](#) and [120.06\(6\)\(b\)2](#).*

Nomination papers are required when any of the following applies:

	Number of Signatures (under s. 8.10(3)):
1. The candidate seeks to be elected as the at-large member of the board of school directors for Milwaukee Public Schools. <i>Section 119.08(2).</i>	Not less than 1500, nor more than 3000
2. The candidate seeks office as one of the members of the board of school directors for the Milwaukee Public Schools that are elected from election districts. <i>Section 119.08(2).</i>	Not less than 400, nor more than 800
3. The school district contains any territory lying within a 2nd class city. <i>Section 120.06(6)(b)2. (Note: Under s. 62.05, cities of 39,000 and less than 150,000 generally constitute cities of the 2nd class, although population alone is not determinative.)</i>	Not less than 100, nor more than 200
4. The school board or the school district annual meeting in any other school district (i.e., where none of the other criteria in this list applies) has adopted a resolution requiring school board candidates to file nomination papers. <i>Section 120.06(6)(b)2.</i>	Not less than 20, nor more than 100

As the fourth criteria listed above suggests, in a school district that has no territory lying within a 2nd class city, the school board or (if applicable) the annual meeting of electors may, by resolution, either (1) require that nomination papers be filed by all candidates seeking election to the school board, or (2) rescind a previously-adopted resolution that had required nomination papers. Any such resolution must be adopted no later than the last Tuesday in November in order for the resolution to apply to the school board elections occurring at the next spring election. *Sections [120.06\(6\)\(a\)](#) and [120.06\(6\)\(b\)](#).*

If a school district has territory lying in second class city, and that territory is less than or equal to 10 percent

of the total territory of the school district, then either the annual meeting or the school board of the district may adopt a resolution to reduce the number of elector signatures that are required for the nomination of school board candidates to “not less than 20 and not more than 100” signatures. In the absence of such a resolution, candidates for school board in a school district that has any territory lying in second class city must (as required under prior law) obtain and file the signatures of not less than 100 and not more than 200 electors. *Section [8.10\(3\)\(km\)2](#)*.

Where nomination papers are required, the papers may not be circulated for elector signatures prior to December 1 preceding the election. *Section [8.10\(2\)\(a\)](#)*. Completed papers with a sufficient number of valid signatures must be filed by no later than the ballot access deadline (as discussed above).

In order to be timely filed, all nomination papers must be in the **physical possession** of the filing officer by the statutory deadline (i.e., the nomination papers with the original signatures must be filed, and no photocopies, faxes, or electronic documents are permitted). *Section [120.06\(6\)\(b\)](#); Sections [EL 2.05](#) and [EL 6.04\(2\)](#)*.

The Elections Commission maintains form EL-169 for nomination papers. Only one signature per elector for the same office is valid. However, where an elector is entitled to vote for more than one candidate for the same office, a person may sign the nomination papers of as many candidates for the same office as the person is entitled to vote for at the election. In addition to his or her signature, in order for the signature to be valid, each signer of a nomination paper shall legibly print his or her name in a space provided next to his or her signature and shall list his or her municipality of residence for voting purposes, the street and number, if any, on which the signer resides, and the date of signing. *Section [8.10\(4\)](#); Section [EL 2.05](#)*.

If a person submitting nomination papers requests a filing receipt, the filing officer may use Form EL-151. Although issuing a receipt in the absence of a specific request does not appear to be mandatory, it is an advisable practice.

The process for verifying and challenging nomination papers and elector signatures is further addressed in [Ch. EL 2 of the Wisconsin Administrative Code](#), in the [Election Administration Manual](#), and in other written guidance that has been issued by the Elections Commission.

School District Election Schedule

2021 Spring Election

Part II: Key Tasks and Deadlines Organized by Date

November 24, 2020

Deadline for Publication of Notice of Election in Common, Union High School and Unified Districts; Provide Copy to Municipal Clerks

No later than the 4th Tuesday in November prior to the spring election, the school district clerk shall publish a Type A notice, under s. [10.01\(2\)\(a\)](#). *Section [120.06\(6\)\(b\)](#)*. Provide a copy of this notice to the clerk of each municipality lying wholly or partially within the school district.

Section [120.06\(8\)\(a\)](#).

The purpose of this notice is to inform the public and potential candidates of the upcoming election and of the specific offices to be elected. This notice must be entitled “Notice of Election” and include the following information: (1) the date of the election; (2) the office(s) to be elected (be sure to account for any relevant vacancies that have arisen); (3) the name(s) of the current incumbent(s); (4) the length of the term(s) and expiration date(s); (5) the beginning date for circulating nomination papers, if applicable; (6) the deadline for filing declarations of candidacy and, if applicable, nomination papers; (7) the proper location to file declarations of candidacy and, if applicable, nomination papers; (8) a statement on where to find district boundary information; and (9) the date of the primary election, should a primary be required.

Section [10.01\(2\)\(a\)](#).

Note: Once a district has published its Type A notice and provided a copy to the municipal clerk(s), it is also a good idea to send a copy to the applicable county clerk(s). This will alert the county clerk(s) to the fact that you are having an election in the spring and identify the offices that are up for election.

Note: If your school district will be voting on a school district referendum at the spring primary or at the spring election, the clerk must publish a “Type A: Notice of Referendum Election” on the 4th Tuesday before the election at which the referendum will be on the ballot. [Section 10.06\(4\)\(c\)](#). In 2021, the 4th Tuesday before the spring primary is January 19 and 4th Tuesday before the spring election is March 9. The required content for a Type A notice of a referendum is different than the content listed above for school board elections. This publication does not address all notices related to a school district referendum.

On or About November 24, 2020

Prepare a Packet of Information for Potential Candidates

In the interest of facilitating interactions with potential candidates and fulfilling the duties of a local filing officer, including the campaign-finance-related duties specified in s. [11.0102\(3\)](#), the school district clerk or a district employee assisting the clerk should prepare and make available to interested electors a packet of information for potential candidates for school board. The packet should include at least the following:

- Ballot Access Checklist – School District Candidate ([Form ELIS-5](#))
- Campaign Finance Checklist – Municipal and School District Candidates ([Form ETIS-8](#))
- Campaign Finance Committee/Conduit Registration Statement ([Form CF-1](#))
- Declaration of Candidacy – School District Candidates ([Form EL-162sd](#))
- Nomination Paper for Nonpartisan Office ([Form EL-169](#)), but include this form **only if** nomination papers are required to run for school board in the district

Such a packet for candidates may also include:

- A notice from the school board clerk that the forms prescribed by the Wisconsin Ethics Commission for the making of reports and statements under the campaign finance laws are available on the commission's website (i.e., at <http://ethics.wi.gov/forms> and <http://elections.wi.gov/forms>) and that the clerk will make copies of such forms and certain manuals prescribed by the Ethics Commission available to candidate committees at no charge upon request.
- A copy of the [Campaign Finance Overview - Local Candidate Committees](#), as published by the Ethics Commission (*Note: Even if this manual is not included in the packet, any candidate committee is entitled to request of copy of this manual from the local filing officer at any time, and the filing officer must provide a copy at no charge.*)
- A copy of the WASB's [Guide for Candidates](#) booklet. (*Note: Please review the information on page 6 of this publication regarding campaign finance reporting exemptions. Possible future updates related to exemption eligibility may be made to this booklet and posted on the WASB website.*)
- Any other information that the local school district may wish to provide to potential candidates for school board (e.g., a copy of the Type A notice of election, information about school board meetings, other initial orientation-type material, etc.)

November 24, 2020

Deadline to Adopt a Resolution to Require Candidates to File Nomination Papers, or to Rescind Such a Requirement (Option Available Only to Common, Union High, and Unified School Districts that Have No Territory in a 2nd Class City)

In a school district which does not contain territory lying within a 2nd class city, the school board may, or in a common or union high school district the school board or annual meeting may, by resolution adopted not later than the last Tuesday in November preceding an election for members of the school board, require that nomination papers be filed by all candidates seeking election to the school board. If the school board or annual meeting has previously required the filing of nomination

papers in such a school district, the body imposing the requirement may, by similar resolution adopted not later than the last Tuesday in November preceding an election for members of the school board, rescind the requirement. If nomination papers are required in such a district, candidates must obtain and file at least 20 but no more than 100 valid signatures. *Sections [8.10\(3\)\(ks\)](#) and [120.06\(6\)\(a\)](#).* (See Part I of this publication for more information about nomination papers.)

December 1, 2020 to January 5, 2021 Candidates Will Be Filing Ballot Access Documents

School district electors who are interested in being candidates for school board at the spring election (including incumbents) will generally be filing their ballot access documents in the period that starts on December 1 and that ends on the first Tuesday in January. As covered in greater detail in Part I of this publication, the following are considered ballot access documents:

- The Campaign Registration Statement (Form CF-1)
- The Declaration of Candidacy – School District Candidates (Form EL-162sd)
- Nomination Papers (Form EL-169) with sufficient elector signatures, if nomination papers are required to run for school board in the district

Review Part I of this publication for additional important information about each of the ballot access documents, including information that helps to identify which districts require nomination papers.

School district clerks and district employees assisting the clerk should be aware that incumbent school board members who wish to run for another term of office are required to file ballot access documents that are specific to 2021 spring election. In addition, some individuals may file their Campaign Registration Statement and/or Declaration of Candidacy prior to December 1. For example, if an elector wishes to raise or spend campaign funds prior to December 1, the campaign finance laws generally require the elector to file a Campaign Registration Statement prior to December 1.

Filing Officer Review of Campaign Registration Statements

The rules of the Ethics Commission provide as follows:

- (1) Any registration filed with a filing officer which is insufficient as to essential form, information or attestation shall be rejected by such officer and shall be promptly returned if possible to the proposed registrant indicating the nature of the insufficiency. The proposed registrant shall be informed that the attempted registration was not effective.
- (2) Any registration statement filed with a filing officer which is insufficient or incomplete in some manner but substantially complies with law shall be accepted by such officer who shall then promptly notify the registrant indicating the nature of the incompleteness or insufficiency. The registrant shall then have 15 days from the date of such notice to rectify the problem. If the incompleteness or insufficiency is not rectified by the registrant within 15 days from the date of the notice, the registration lapses and is not effective.
Section [ETH 6.02](#).

Eligibility for Appearance on Ballot

The names of candidates, **including incumbents**, who have not timely filed declarations of candidacy and campaign finance registration statements shall not appear on the ballot. The school district clerk may also refuse to place a candidate's name on the ballot if the candidate: (1) is required to file nomination papers but has not done so or the papers are not sufficiently prepared, signed, and executed; or (2) would not qualify for office due to age, residence, or other impediment. *Sections [6.02](#), [6.03](#), and [8.30](#).*

December 1, 2020

First Day that Nomination Papers May Be Circulated for Signatures (If Nomination Papers Are Required)

Nomination papers, if required, shall not be circulated earlier than December 1. *Section [8.10\(2\)\(a\)](#). (See Part I of this publication for more information about nomination papers.)*

December 2, 2020

Deadline for Incumbent Board Members with Tax Years Starting on January 1 to Refuse Salary

A school board member may send written notification to the school district clerk and the school district treasurer that the school board member wishes to refuse to accept the salary that he or she is otherwise entitled to receive. The notification applies only to that taxable year. A school board member may renew his or her refusal by sending a notification annually at least 30 days before the start of the school board member's next taxable year. *Sections [120.07](#) and [120.45](#).*

December 28, 2020

Last Day for Incumbent Notice of Noncandidacy

No later than 5 p.m. on the second Friday preceding the latest time prescribed for filing declarations of candidacy, an incumbent may file written notification with the school district clerk that the incumbent is not a candidate for reelection to his or her office. If an incumbent fails to file this notification and also does not file a Declaration of Candidacy (and, where required, nomination papers) by 5:00 p.m. on the ballot access deadline, then the deadline for filing the materials necessary to appear on the ballot is extended by 72 hours for all other candidates for such office. *Section [120.06\(6\)\(b\)3](#).; see also Form EL-163*

Note: The second Friday preceding the deadline for filing Declarations of Candidacy is December 25, 2020. Section [990.001\(4\)\(b\)](#) specifies that deadlines falling on Sundays or legal holidays are extended to the next secular day. Section [990.001\(4\)\(c\)](#) states that for deadlines requiring the filing of papers with school district officials (and other local government units) falls on a Saturday and the school district does not have office hours on said Saturday the deadline is extended to the next day that is not a Sunday or legal holiday.

In its past guidance, the former Government Accountability Board advised that local filing officers (i.e., school district clerks), or their designees, must be available to receive notifications of noncandidacy until 5:00 p.m. on this date unless all incumbents whose terms are expiring in April 2021 have already filed (1) a notification of noncandidacy, or (2) the necessary ballot access documents.

On or About December 31, 2020
Notify Non-Exempt Committees of Duty to File a
Continuing Report for the Period Ending December 31*

Local filing officers no longer have an express statutory duty to send copies of campaign finance law reporting forms to each registered, non-exempt committee by first class mail by specific dates that precede each reporting deadline. However, under s. [11.0102\(3\)](#), local filing officers currently have all of the following duties:

- (1) To notify each committee required to file campaign finance reports and statements that all necessary forms are available on the website of the Ethics Commission;
- (2) To make all the forms prescribed by the Ethics Commission for the making of reports and statements available, without charge, to any committee that is required to file reports or statements with the officer; and
- (3) To make available to any required to file campaign finance reports, upon request and without charge, copies of any manuals prescribed by the Ethics Commission under s. [11.1304\(3\)](#).

In addition, current state law further provides, “Whenever a filing officer sends a form or notice of the filing requirements under this chapter to the treasurer of a candidate committee, the filing officer shall also send a notice to the candidate.” *Section [11.0102\(3\)\(c\)1](#)*.

It is unclear how often filing officers should issue such notices and whether each committee can dictate its preferred method of communication for such notices. (For example, s. [11.0203\(1\)\(b\)](#) provides as follows with respect to candidate committees: “Unless otherwise directed by the treasurer on the registration form and except as otherwise provided in this chapter or any rule of the commission, all mailings that are required by law or by rule of the commission shall be sent to the treasurer at the treasurer's address indicated upon the form.”)

Pending further guidance from the Ethics Commission on the proper interpretation and performance of the above-listed duties, local filing officers may conclude that the best method of proceeding is to contact each registered, non-exempt committee in connection with each reporting deadline to notify the committee of the applicable reporting deadlines and of the availability of the relevant forms. Particularly if such notice is sent electronically, the filing officer may even elect to include copies of the relevant forms as attachments to the communications. Such periodic communications over the course of an election cycle may be more than is minimally required, but the remainder of this publication assumes that the filing officer is taking that approach.

** Note: Filing officers should keep in mind that non-exempt candidate committees need to file a continuing report for the period ending December 31st only if the committee was registered on or*

before December 31st. New committees that first register on or after January 1st are not required to file the continuing report in January.

January 1, 2021

Period for Eligible Committees to Claim or Renew a Campaign Finance Reporting Exemption for the 2021 Calendar Year Begins

An exemption from filing campaign finance reports is effective, at most, only for the calendar year in which it is granted. *Section [11.0104\(2\)](#)*. Accordingly, all candidate committees that are eligible to claim an exemption for 2021 (including the committees of incumbents who are not running for re-election or whose term of office expires in 2021 or later) and that wish to be exempt in 2021 must file for or renew the exemption after the start of the calendar year and before the closing date for the first 2021 reporting period for which the committee would be required to file a campaign finance report.

Candidate committees that are already registered with the school district clerk as of December 31, 2020, and that wish to claim or renew a campaign finance reporting exemption for the 2021 calendar year must file either an amended Campaign Registration Statement (Form CF-1) or an Exemption Reverification (Form ETHCF-14). The shorter Exemption Reverification form may be used only if the committee is simply renewing an existing exemption for another calendar year and if no other information on the committee's current registration has changed. However, in no case may a non-exempt candidate committee file an amended registration claiming a reporting exemption that would cover any period ending sooner than the date of the election in which the candidate committee is participating. *Section [11.0104\(1\)\(b\)](#)*.

Important Note: *As further explained in the text box on page 6 of this publication and in the [supplement](#) to this [Election Schedule](#), this item may be updated with additional detail if the Ethics Commission further clarifies its intended interpretation and application of s. [11.0104](#) (i.e., the statute that defines the reporting exemption) for the 2021 spring election cycle. There continues to be uncertainty as to whether candidates who are participating in the 2021 spring election are statutorily eligible to claim an exemption from filing campaign finance reports that covers certain reporting periods that end sooner than the date of the election. Any update to this item will appear in the electronic version of this publication, which is available through the WASB website.*

Also note that as of the time of publication, the Wisconsin Ethics Commission has posted a statement on its website that it is not requiring candidate committees to renew the exemption from campaign finance reporting annually ending guidance from the Attorney General or legislative changes. See the text box on page 6 of this publication for more information.

January 5, 2021

Ballot-Eligibility Deadline for Filing Declarations of Candidacy, Campaign Registration Statements, and Nomination Papers (if required)

No later than 5 p.m. on the first Tuesday in January prior to the spring election, or on the next day if Tuesday is a holiday, any qualified elector of the school district, **including incumbents**, may file a sworn declaration of candidacy (Form EL-162sd), campaign finance registration statement (Form

CF-1), and nomination papers, where required, with the school district clerk at the place specified in the notice of the election. *Sections 8.30(2) and 120.06(6)(b)2.* The filing office must remain open until 5:00 p.m. to receive candidate filings on the day of the filing deadline (January 5, 2021).

The state statutes provide that the final ballot access deadline is not to be construed to exempt a candidate from applicable penalties if he or she files a registration statement later than the time prescribed in s. [11.0202\(1\)\(a\)](#). *Section 8.30(2).*

If an incumbent fails to file a declaration of candidacy and, if required, nomination papers by January 5, 2021, and if the incumbent also did not timely file a notice of noncandidacy, then all candidates for the office held by the incumbent, other than the incumbent, may file a Declaration of Candidacy and, if required, nomination papers no later than 72 hours after the regular deadline. If the ballot access deadline is extended under those circumstances, the filing office must remain open until 5:00 p.m. on the day of the extended filing deadline (72 hours after the regular deadline in 2021 is Friday, January 8, 2021).

Additional information about the ballot access documents and the ballot eligibility deadline can be found in Part I of this publication.

January 8, 2021

Deadline for Filing Challenges to Ballot Access Documents

Any challenge to the sufficiency of a candidate's nomination papers, where nomination papers are required, must be made by verified complaint and must be filed with the appropriate filing officer (in this case with the school district clerk) within 3 calendar days after the filing deadline for the challenged nomination papers. The challenge must be established by affidavit, or other supporting evidence, demonstrating a failure to comply with statutory or other legal requirements. *Section 8.07; Section [EL 2.07](#).*

The form of the complaint and its filing must comply with the requirements of [Ch. EL 20](#) of the Wisconsin Administrative Code. The complainant shall file both an original and a copy of the challenge at the time of filing the complaint; however, the failure of the complainant to provide the filing officer with a copy of the challenge complaint will not invalidate the challenge complaint. The filing officer shall make arrangements to have a copy of the challenge delivered to the challenged candidate within 24 hours of the filing of the challenge complaint. The filing officer may impose a fee for the cost of photocopying the challenge and for the cost of delivery of the challenge to the respondent.

The response to a challenge to nomination papers must be filed, by the candidate being challenged, within 3 calendar days of the filing of the challenge and must be verified.

After the deadline for filing a response to a challenge, but not later than the date for certifying candidates to the ballot, the local filing officer shall decide the challenge with or without a hearing. *Section [EL 2.07](#).*

Note: In the event there is a formal legal challenge to a potential candidate's eligibility to appear on the ballot that extends beyond the filing officer's initial determination of the issue, it is helpful for

the school district clerk to notify the relevant county clerk(s) that the final determinations of ballot eligibility and the candidates' ballot order may be delayed until the challenge is resolved.

January 12, 2021

Deadline for Verification and Certification of Ballot Eligibility and Determination of Need for Primary Election

No later than 5 p.m. on the 2nd Tuesday in January, the school district clerk shall verify the declarations of candidacy or certify the names of the candidates who have filed valid nomination papers. In making verifications or certifications, the school district clerk shall designate the form of each candidate's name to appear on the ballot in the manner prescribed in s. [7.08\(2\)\(a\)](#). *Section [120.06\(7\)\(a\)](#).*

For additional information about situations in which an individual may not be certified to appear on the ballot, see Part I of this publication and the item above titled, "Eligibility for Appearance on Ballot."

Note: School district clerks should use form EL-405 (Certificate of Nomination) to certify to the appropriate county clerk(s) the names of ballot-eligible candidates and the order in which candidates will appear on the ballot.

When A Primary Election is Required

The school board shall require a primary election if there are more than 2 candidates for any seat on a 3-member board or more than twice as many candidates as there are members to be elected to an unnumbered school board of more than 3 members. In school districts in which a plan of apportionment of school board members under s. [120.02\(2\)](#), an apportionment plan that apportions the territory of the school district into election districts under s. [120.42\(1m\)](#), or a plan for election of school board members to numbered seats has been adopted, the school board shall require a primary election for particular apportioned areas for which there are more than twice as many candidates as there are members to be elected and for any numbered seat for which there are more than 2 candidates. When there is a primary election, it shall be held in conjunction with the spring primary. *Section [120.06\(7\)\(b\)](#).*

Notice to Municipal Clerks of Primary Election, If applicable

The school district clerk must notify the municipal clerk of each municipality lying wholly or partially within the school district of the primary election, if one is to be held, and furnish such clerks with a copy of the notice of the school board election. *Section [120.06\(8\)\(a\)](#).*

January 12, 2021

Drawing of Lots for Ballot Order for Placement on the Spring Primary Ballot or, Where No Primary is Required, for Placement on Spring Election Ballot

Not later than the 2nd Tuesday in January, or the next day if the first Tuesday is a holiday, the school district clerk shall determine the order in which the names of candidates shall appear on the ballot by supervising the drawing of lots for placement on the spring primary ballot, or, where no primary is required, for placement on spring election ballot. *Sections [5.58\(1g\)\(c\)](#), [5.60\(4\)\(c\)](#), and [120.06\(8\)\(b\)](#).*

For those offices requiring a primary, the names of the winners of the primary election will be redrawn in a similar fashion not later than 3 days after the primary canvass to determine the order of placement on the spring election ballot. *Section [5.60\(4\)\(c\)](#).*

Note: School district clerks are not required to publish a notice of the drawing of lots for ballot order. However, the drawing must be done publicly and a candidate has a right to be present and witness the drawing if he or she wishes. The clerk should keep a record of the procedures followed during the drawing. The drawing is to be random. Therefore, it would be inappropriate to, for example, simply put candidates' names in alphabetical order (unless they are randomly drawn in that order).

Note: Once the time for challenging a candidate's eligibility to appear on the ballot has passed and the eligible candidates and the ballot order are known, the school district clerk should transmit a list of certified candidates to the relevant county clerk(s) using the EL-405 (Certificate of Nomination) form. It is recommended that the school district clerk also send the county clerk(s) a copy of each candidate's Declaration of Candidacy (Form EL-162sd). Providing this information to the county clerk(s) will help ensure that the candidates' names appear on the ballot correctly.

January 15, 2021

Deadline for Non-Exempt Committees to File January Continuing Campaign Finance Report

All candidate committees that were registered under the campaign finance laws as of December 31, 2020, and that did not claim an exemption from filing campaign finance reports for the reporting period ending on December 31st must file the campaign finance report required under s. [11.0204](#). The report must be filed with the school district clerk no earlier than January 1 and no later than January 15. The report must include each contribution received, disbursement made, or obligation incurred during the reporting period, through December 31. *Sections [11.0103\(3\)](#) and [11.0204](#).*

January 16, 2021

Duties of Clerk Regarding Campaign Finance Reports that Have Been Filed or that Are Delinquent

The school district clerk, as the local filing officer, shall:

- (1) Develop a filing, coding, and cross-indexing system consonant with the purposes of the campaign finance laws and the filing officer's statutory duties.
- (2) Compile and maintain on an electronic system a current list of all reports and statements received by or required of and pertaining to each registered committee. *(Note: Initial guidance from the former Government Accountability Board regarding this requirement indicated that an electronic spreadsheet or word processing file would be a sufficient "electronic system.")*

- (3) Determine whether each report or statement required to be filed has been filed in the form and by the time prescribed by law, and whether it conforms on its face to the requirements set forth in applicable law.
- (4) Immediately send to any committee that is delinquent in filing, or that has filed otherwise than in the proper form, a notice that the committee has failed to comply. Whenever a candidate committee has appointed an individual other than the candidate as campaign treasurer, the filing officer shall send the notice to both the candidate and the treasurer of the candidate committee.
- (5) Notify the Ethics Commission, in writing, of any facts within the filing officer's knowledge or evidence in the officer's possession, including errors or discrepancies in reports or statements and delinquencies in filing which may be grounds for civil action or criminal prosecution. The Ethics Commission has created a form (CF-30) for local filing officers to use to provide such notice. The Commission may, at its discretion, transmit a copy of the notification received from the local filing officer to the district attorney.
- (6) Make available a list of delinquents for public inspection.
- (7) Make the reports and statements filed with the officer available for public inspection and copying, commencing as soon as practicable but not later than the end of the 2nd day following the day during which they are received.
- (8) Upon the request of any person, permit copying of campaign finance reports or registration statements that have been filed with the officer.

Section [11.0102\(3\)](#).

On or Before January 25, 2021

Provide Municipal Clerk(s) with Ballots for Primary Election (If a Primary Is Held and If Paper Ballots Are Required)

Where paper ballots are utilized at a spring primary election or spring election,* the school district clerk shall provide the municipal clerk(s) with an adequate supply of ballots at least 22 days before the election. [Sections 5.58\(1g\) and 120.06\(8\)\(d\)](#).

Ballots must be available by January 26, 2021 in each municipal clerk's office for absentee voting at the spring primary (if a primary is required). [Section 7.15\(1\)\(cm\)](#).

** Note: In many cases, county clerks will physically prepare and print consolidated, machine-readable ballots. [Section 5.655](#). However, particularly if a school board election or a school district referendum is the only item being contested at the spring primary or if the district customarily prints paper ballots for school board elections, the school district should contact the relevant county clerk(s) to confirm the procedure for ballot preparation and printing.*

January 26, 2021

Deadline for Filing Petition to Change Number, Apportionment or Election of School Board Members in Unified School Districts

At least 70 days prior to the election of school board members in a unified school district, a petition may be filed with the school district clerk requesting a change in the number of school board members, the establishment of a plan of apportionment, or a plan for election to numbered seats. Sections [120.02](#) and [120.41\(2\)](#).

On or About January 29, 2021

Notify Non-Exempt Committees of Duty to File a Preprimary Campaign Finance Report (If a Primary Election is Held)

When a primary election is being held for one or more school board offices, each candidate committee that is not exempt from filing campaign finance reports and that is participating in the primary election must file a preprimary campaign finance report no earlier than 14 days and no later than 8 days preceding the primary. Sections [11.0103\(3\)](#) and [11.0204](#).

Local filing officers no longer have an express statutory duty to provide campaign finance law reporting forms to each registered, non-exempt committee by first class mail for each reporting period. However, in light of the filing officer duties that are specified in s. [11.0102\(3\)](#)* and pending further guidance from the Ethics Commission on the proper interpretation and performance of those duties, local filing officers may conclude that the best method of proceeding is to contact each registered, non-exempt committee in connection with each reporting deadline to notify the committee of the applicable reporting deadlines and of the availability of the relevant forms. Particularly if such notice is sent electronically, the filing officer may even elect to include copies of the relevant forms as attachments to the communications. Such periodic communications over the course of the year may be more than is minimally required, but the remainder of this publication assumes that the filing officer is taking that approach.

** Note: Refer to the item above titled, "Notify Non-Exempt Committees of Duty to File a Continuing Report for the Period Ending December 31," at page 16 of this publication, for a list of the relevant duties.*

Important Note: As further explained in the text box on page 6 of this publication and in the [supplement](#) to this [Election Schedule](#), this item may be updated with additional detail if the Ethics Commission further clarifies its intended interpretation and application of s. [11.0104](#) (i.e., the statute that defines the reporting exemption) for the 2021 spring election cycle. There continues to be uncertainty as to whether any candidate who is participating in the 2021 spring election is statutorily eligible to claim an exemption from filing campaign finance reports that covers the preprimary reporting period.

February 2 to February 8, 2021

Deadline for Non-Exempt Committees to File a Preprimary Election Campaign Finance Report (If a Primary Election is Held)

When a primary election is being held for one or more school board offices, each candidate committee that is not exempt from filing campaign finance reports and that is participating in the primary election must file a preprimary election campaign finance report no earlier than 14 days and no later than 8 days preceding the primary. *Section [11.0204](#).*

The report shall begin with the first contribution received, disbursement made, or obligation incurred during the reporting period, and shall include all contributions received, disbursements made, and obligations incurred as of the end of the 15th day preceding the primary election. *Section [11.0103\(3\)](#).*

Important Note: *As further explained in the text box on page 6 of this publication and in the [supplement](#) to this [Election Schedule](#), this item may be updated with additional detail if the Ethics Commission further clarifies its intended interpretation and application of s. [11.0104](#) (i.e., the statute that defines the reporting exemption) for the 2021 spring election cycle. There continues to be uncertainty as to whether any candidate who is participating in the 2021 spring election is statutorily eligible to claim an exemption from filing campaign finance reports that covers the preprimary reporting period.*

February 9, 2021

Duties of Clerk Regarding Campaign Finance Reports that Have Been Filed or that Are Delinquent (If a Primary Election is Held)

Note: For a list of the relevant duties, refer to the item above that is also titled, “Duties of Clerk Regarding Campaign Finance Reports that Have Been Filed or that Are Delinquent,” at page 20 of this publication. See also s. [11.0102\(3\)](#) of the state statutes.

February 12, 2021

Write-in Candidate Registration Deadline for the Primary Election (If a Primary Election is Held)

If at least one candidate has been certified to appear on the ballot for the office sought by a write-in candidate, and provided that no candidate who has been certified to appear on the ballot dies before the election, then write-in votes may only be counted if the write-in candidate has filed a registration statement under s. [11.0202\(1\)\(a\)](#) by no later than noon on the Friday immediately preceding the election. *Section [7.50\(2\)\(em\)](#).*

If no candidates have been certified to appear on the ballot for the office in question, or if a candidate who was certified to appear on the ballot dies before the election, then all write-in votes shall be counted, regardless of whether the person receiving votes filed a registration statement. *Section [7.50\(2\)\(em\)](#).*

Note: Regardless of this vote-counting deadline, if a person who is seeking write-in votes becomes a “candidate” as defined under [Ch. 11](#) (e.g., by virtue of receiving a contribution, making a disbursement, or giving consent for another person to receive a contribution or make a

disbursement in order to bring about the individual's election to office), the campaign finance laws separately require the person to file a Campaign Registration Statement at that time.

Note: Send the names of all registered write-in candidates to all applicable municipal clerks. While there is no express requirement that school district clerks notify applicable municipal clerks of registered write-in candidates, the Wisconsin Election Commission [Election Day Manual](#) directs municipal clerks to provide a list of registered write-in candidates to election inspectors and that list will be incomplete if school district clerks fail to inform municipal clerks of registered school board write-in candidates.

On or Before February 15, 2021

Choose Board of Canvassers (If a Primary Election is Held)

The school district clerk shall choose two qualified electors prior to the date of the election being canvassed who shall, with the school district clerk, constitute the school district board of canvassers. If the school district clerk is a candidate at the election being canvassed, the other two members of the board of canvassers shall designate a third member to serve in lieu of the clerk for that election. *Section [7.53\(3\)](#).*

The Elections Commission advises that appointed members of the board of canvassers should take and file an oath of office prior to undertaking any duties as an election official. (Form EL-154 may be used.)

Note: The WASB has asked the Wisconsin Elections Commission to clarify whether the members of a school district board of canvassers are required to be compensated for their service under s. [7.03](#) of the state statutes. At least until clarification is received, a conservative approach would be to either (1) pay the members of the board of canvassers a reasonable daily or hourly rate, or (2) secure a written declination of such compensation from any canvasser who chooses to volunteer his/her services.

February 15, 2021

Notice of Primary (If a Primary Election is Held)*

The clerk shall publish a Class 1 notice, in accordance with [Ch. 985](#), on the Monday before the primary election. If, due to the method of delivering newspapers in the school district, the school district clerk determines that more effective notice will be provided by publication at an earlier date, the school district clerk may publish the notice not earlier than three days before the primary. In addition, if publication is made in a newspaper which does not publish on Monday, publication shall be made on the closest preceding day on which the newspaper publishes.

The notice shall contain the following information:

- (1) The date of the election;
- (2) The names of all candidates in the order in which they are listed on the ballot;

- (3) The location and open hours of polling places and a designation of which persons should vote at each polling place; and
- (4) A facsimile ballot and the relevant portions of the voting instructions under s. [10.02\(3\)](#).

Section [120.06\(8\)\(c\)](#); see also Sections [10.01\(2\)\(b\)](#) and [10.01\(2\)\(d\)](#).

Provide a copy of this notice to the clerk of each municipality lying wholly or partially within the school district. Section [120.06\(8\)\(a\)](#).

* Note: Newspaper deadlines will likely require the clerk to contact the newspaper well before February 15, 2021.

February 16, 2021 **Spring Primary Election**

The spring primary is held on the third Tuesday in February. Section [5.02\(22\)](#).

On or About February 16, 2021 **Issue Open Meetings Law Notice of the Meeting(s) of the Board of Canvassers** **(If a Primary Election is Held)**

A formal opinion of the Attorney General of Wisconsin states that a duly selected and convened board of canvassers constitutes a governmental body for the purposes of the open meetings law. As such, meetings of the board of canvassers to canvass the primary election are subject to the notice provisions and open session requirements of the open meetings law. Public notice of the meeting(s) generally must be given at least 24 hours prior to the start of the meeting. Sections [19.83](#) and [19.84](#).

On or About February 17, 2021 **Receipt of Election Materials and Other Related Duties** **(If a Primary Election Was Held)**

After the election, the school district clerk shall:

- (1) Receive all election materials from municipal clerk(s), including ballots (after they have been counted, reported and secured) if the school district election ballots are separate. Sections [7.51\(5\)\(b\)](#) and [120.06\(8\)\(e\)](#);
- (2) Assure that the election returns are canvassed as required by law. Sections [7.53\(3\)](#), [120.06\(8\)\(f\)](#), and [120.06\(14\)](#); (See the next item, below, which also relates to the canvass.)
- (3) Retain and later supervise the destruction of election materials from the primary and from the spring election, pursuant to s. [7.23](#), insofar as applicable. Section [120.06\(8\)\(g\)](#); and

- (4) Assure that the recount of the election, if any, is conducted by the municipal and school district boards of canvassers pursuant to s. [9.01](#). *Section [120.06\(8\)\(h\)](#).*

On or About February 17 to 23, 2021*
Canvass of Election Returns and Written Determination of Primary Results
 (If a Primary Election Was Held)

The Elections Commission advises that appointed members of the board of canvassers should take and file an oath of office prior to undertaking any duties as an election official. The school district clerk or any notary may administer the oath and Form EL-154 may be used.

The board of canvassers shall prepare a written statement showing the numbers of votes cast for each person for each office and for and against each question and shall prepare a determination showing the names of the persons who have won nomination to the school board and the results of any school district referendum. Each statement and determination shall be attested by each of the canvassers, and the statement and determination shall be filed in the school district office.

Sections [7.53\(3\)\(a\)](#) and [120.06\(14\)](#).

The board of canvassers must wait to begin its work until after the municipal clerk(s) have delivered the tally sheets, inspectors' statements, ballots, and applicable envelopes and materials to the school district clerk. The municipal clerks are generally required to deliver these materials no later than 4 p.m. on the day after the election. *Sections [7.51\(5\)\(b\)](#) and [7.53\(3\)\(a\)](#).*

The latest possible date and time that the canvass may commence is 9 a.m. on the Tuesday after the election. *Section [7.53\(3\)\(a\)](#).*

Once the canvassing of the election begins, it is to continue, without adjournment, until it is completed. However, as an exception to this rule, if the board of canvassers has met before 4 p.m. on the Monday after the election and thereafter receives amended statements, tally sheets, and lists from a municipal clerk for provisional ballots that are eligible to be counted under s. [6.97\(4\)](#), then the board of canvassers must reconvene no later than 9 a.m. on the Tuesday after the election and adjust the returns accordingly. *Sections [7.51\(5\)\(b\)](#) and [7.53\(3\)\(a\)](#).*

In all cases, the board of canvassers must complete the canvass and prepare its statements and determinations no later than 4 p.m. on the Tuesday after the election. *Section [7.53\(3\)\(a\)](#).*

** Note: Due to the statutory timing of the canvassing, this section indicates an approximate timeline for conducting the canvass. The ending date of the canvass will determine the timeline for recount requests (see below).*

Note: Districts are encouraged to carefully review s. [7.53\(3\)\(a\)](#) of the Wisconsin Statutes. In order to be certain that the board of canvassers will avoid the need to reconvene to adjust the returns to account for provisional ballots, as further described in the above paragraph, the meeting of the board of canvassers would have to be scheduled to begin either: (1) at 4 p.m. or later on the Monday after the election; or (2) at 9 a.m. or earlier on the Tuesday after the election. When scheduling the meeting of the board of canvassers, school district clerks are encouraged to

coordinate with the applicable municipal clerks regarding any outstanding ballots that are eligible to be counted under s. [6.97\(4\)](#).

Note: The WASB has asked the Wisconsin Elections Commission to clarify whether the members of a school district board of canvassers are required to be compensated for their service under s. [7.03](#) of the state statutes. At least until clarification is received, a conservative approach would be to either (1) pay the members of the board of canvassers a reasonable daily or hourly rate, or (2) secure a written declination of such compensation from any canvasser who chooses to volunteer his/her services.

On or About February 17 to 26, 2021

Recount Request May Be Filed (If a Primary Election Was Held)

Any candidate voted for at any election may request a recount. The petitioner shall file a verified petition or petitions accompanied by the fee prescribed by law, if any, with the school district clerk not earlier than the time of completion of the canvass and not later than 5 p.m. on the third business day following the last meeting day of the board of canvassers determining the election for that office. Section [9.01\(1\)\(a\)](#).

On or About February 19 to 26, 2021

Drawing of Lots for Ballot Order Following any Primary Election

Not later than the third day following the completion of the canvass of the primary election, if a primary is held, the school district clerk shall determine the order in which the names of the candidates for school board seats are printed on the ballot by supervising the drawing of lots. Section [5.60\(4\)\(c\)](#).

Note: Sections [5.60\(4\)\(c\)](#) and [120.06\(8\)\(b\)](#) appear to be in conflict. Section [120.06\(8\)\(b\)](#) calls for the school board clerk to supervise the drawing of lots not later than the second day following the completion of the canvass of the primary election, if any. The timeline in section [5.60\(4\)\(c\)](#) appears to better account for the three days a candidate is allowed to petition for a recount. In the event of a recount, the school district clerk may wish to contact the Elections Board for advice on scheduling the drawing of lots for ballot order for the spring election.

Note: School district clerks are not required to publish a notice of the drawing of lots for ballot order; however, the drawing must be done publicly, and a candidate has a right to be present and witness the drawing if he or she wishes. The clerk should keep a record of the procedures followed during the drawing. The drawing is to be random. Therefore, it would be inappropriate to, for example, simply put candidates' names in alphabetical order (unless they are randomly drawn in that order).

On or About February 19 to 26, 2021
School District Clerk Certifies Nominations and Ballot Order to
County Clerk(s) (If a Primary Was Held)

As soon as the deadline for filing a petition for a recount has passed, the school district clerk shall certify nominations after the primary. When a valid petition for a recount is filed, the school district clerk shall not certify the nomination for the office in question until the recount has been completed and the time allowed for filing an appeal has passed or is appealed until the appeal is decided. *Section [7.53\(3\)](#) and [7.53\(4\)](#).*

School district clerks should use form EL-405 (Certificate of Nomination) to certify the spring election candidates to the appropriate county clerk(s).

Note: In a 1st class city school district—i.e., the Milwaukee Public Schools—the municipal board of canvassers or election commissioners certifies nominations after each primary election. Section [7.53\(3\)\(b\)](#).

On or Before March 15, 2021
Provide Municipal Clerk(s) with Ballots (If Required*)

Where paper ballots are utilized at a spring primary election or spring election,* the school district clerk shall provide the municipal clerk(s) with an adequate supply of ballots at least 22 days before the election. *Sections [5.58\(1g\)](#) and [120.06\(8\)\(d\)](#).*

Ballots must be available by March 16, 2021 in each municipal clerk's office for absentee voting at the spring election. *Section [7.15\(1\)\(cm\)](#).*

** Note: In many cases, county clerks will physically prepare and print consolidated, machine-readable ballots. Section [5.655](#) However, particularly if a school board election or a school district referendum is the only item being contested at the spring election or if the district customarily prints paper ballots for school board elections, the school district should contact the relevant county clerk(s) to confirm the procedure for ballot preparation and printing.*

On or About March 19, 2021
Notify Non-Exempt Committees of Duty to File a Preelection Campaign
Finance Report

Each candidate committee that is not exempt from filing campaign finance reports and that is participating in the spring election must file a preelection campaign finance report no earlier than 14 days and no later than 8 days preceding the election. *Sections [11.0103\(3\)](#) and [11.0204](#).*

Local filing officers no longer have an express statutory duty to provide campaign finance law reporting forms to each registered, non-exempt committee by first class mail for each reporting period. However, in light of the filing officer duties that are specified in s. [11.0102\(3\)](#)* and pending further guidance from the Ethics Commission on the proper interpretation and performance of those duties, local filing officers may conclude that the best method of proceeding is to contact each registered, non-exempt committee in connection with each reporting deadline to notify the

committee of the applicable reporting deadlines and of the availability of the relevant forms. Particularly if such notice is sent electronically, the filing officer may even elect to include copies of the relevant forms as attachments to the communications. Such periodic communications over the course of the year may be more than is minimally required, but the remainder of this publication assumes that the filing officer is taking that approach.

** Note: Refer to the item above titled, “Notify Non-Exempt Committees of Duty to File a Continuing Report for the Period Ending December 31,” at page 16 of this publication, for a list of the relevant duties.*

Important Note: As further explained in the text box on page 6 of this publication and in the [supplement](#) to this [Election Schedule](#), this item may be updated with additional detail if the Ethics Commission further clarifies its intended interpretation and application of s. [11.0104](#) (i.e., the statute that defines the reporting exemption) for the 2021 spring election cycle. There continues to be uncertainty as to whether any candidate who is participating in the 2021 spring election is statutorily eligible to claim an exemption from filing campaign finance reports that covers the preelection reporting period.

March 23 to 29, 2021

Deadline for Non-Exempt Committees to File Preelection Campaign Finance Report

Each candidate committee that is not exempt from filing campaign finance reports and that is participating in the spring election must file a preelection campaign finance report no earlier than 14 days and no later than 8 days preceding the election. *Section [11.0204](#).*

The report shall begin with the first contribution received, disbursement made, or obligation incurred during the reporting period, and shall include all contributions received, disbursements made, and obligations incurred as of the end of the 15th day preceding the election. *Section [11.0103\(3\)](#).*

Important Note: As further explained in the text box on page 6 of this publication and in the [supplement](#) to this [Election Schedule](#), this item may be updated with additional detail if the Ethics Commission further clarifies its intended interpretation and application of s. [11.0104](#) (i.e., the statute that defines the reporting exemption) for the 2021 spring election cycle. There continues to be uncertainty as to whether any candidate who is participating in the 2021 spring election is statutorily eligible to claim an exemption from filing campaign finance reports that covers the preelection reporting period.

March 30, 2021

Duties of Clerk Regarding Campaign Finance Reports that Have Been Filed or that Are Delinquent

Note: For a list of the relevant duties, refer to the item above that is also titled, “Duties of Clerk Regarding Campaign Finance Reports that Have Been Filed or that Are Delinquent,” at page 20 of this publication. See also s. [11.0102\(3\)](#) of the state statutes.

April 2, 2021

Write-in Candidate Registration Deadline for the Spring Election

If at least one candidate has been certified to appear on the ballot for the office sought by a write-in candidate, and provided that no candidate who has been certified to appear on the ballot dies before the election, then write-in votes may only be counted if the write-in candidate has filed a registration statement under s. [11.0202\(1\)\(a\)](#) by no later than noon on the Friday immediately preceding the election. *Section [7.50\(2\)\(em\)](#).*

If no candidates have been certified to appear on the ballot for the office in question, or if a candidate who was certified to appear on the ballot dies before the election, then all write-in votes shall be counted, regardless of whether the person receiving votes filed a registration statement. *Section [7.50\(2\)\(em\)](#).*

Note: Regardless of this vote-counting deadline, if a person who is seeking write-in votes becomes a “candidate” as defined under [Ch. 11](#) (e.g., by virtue of receiving a contribution, making a disbursement, or giving consent for another person to receive a contribution or make a disbursement in order to bring about the individual’s election to office), the campaign finance laws separately require the person to file a timely Campaign Registration Statement.

Note: Send the names of all registered write-in candidates to all applicable municipal clerks. While there is no express requirement that school district clerks notify applicable municipal clerks of registered write-in candidates, the Wisconsin Election Commission [Election Day Manual](#) directs municipal clerks to provide a list of registered write-in candidates to election inspectors and that list will be incomplete if school district clerks fail to inform municipal clerks of registered school board write-in candidates.

On or Before April 5, 2021

Choose Board of Canvassers

The school district clerk shall choose two qualified electors prior to the date of the election being canvassed who shall, with the school district clerk, constitute the school district board of canvassers. If the school district clerk is a candidate at the election being canvassed, the other two members of the board of canvassers shall designate a third member to serve in lieu of the clerk for that election. *Section [7.53\(3\)](#).*

The Elections Commission advises that appointed members of the board of canvassers should take and file an oath of office prior to undertaking any duties as an election official. (Form EL-154 may be used.)

Note: The WASB has asked the Wisconsin Elections Commission to clarify whether the members of a school district board of canvassers are required to be compensated for their service under s. [7.03](#) of the state statutes. At least until clarification is received, a conservative approach would be to either (1) pay the members of the board of canvassers a reasonable daily or hourly rate, or (2) secure a written declination of such compensation from any canvasser who chooses to volunteer his/her services.

April 5, 2021
Notice of Spring Election*

The clerk shall publish a Class 1 notice, in accordance with [Ch. 985](#), on the Monday before the spring election. If, due to the method of delivering newspapers in the school district, the school district clerk determines that more effective notice will be provided by publication at an earlier date, the school district clerk may publish the notice not earlier than three days before the election. In addition, if publication is made in a newspaper which does not publish on Monday, publication shall be made on the closest preceding day on which the newspaper publishes.

The notice shall contain the following information:

- (1) The date of the election;
- (2) The names of all candidates in the order in which they are listed on the ballot;
- (3) The location and open hours of polling places and a designation of which persons should vote at each polling place; and
- (4) A facsimile ballot and the relevant portions of the voting instructions under s. [10.02\(3\)](#).

Section [120.06\(8\)\(c\)](#); see also Sections [10.01\(2\)\(b\)](#) and [10.01\(2\)\(d\)](#).

Provide a copy of this notice to the clerk of each municipality lying wholly or partially within the school district. *Section [120.06\(8\)\(a\)](#).*

** Note: Newspaper deadlines will likely require the clerk to contact the newspaper well before April 5, 2021.*

April 6, 2021
Spring Election

The spring election is held on the first Tuesday in April. *Section [5.02\(21\)](#).*

On or About April 6, 2021
Issue Open Meetings Law Notice of the Meeting(s) of the Board of Canvassers

A formal opinion of the Attorney General of Wisconsin states that a duly selected and convened board of canvassers constitutes a governmental body for the purposes of the open meetings law. As such, meetings of the board of canvassers held to canvass the Spring Election are subject to the notice provisions and open session requirements of the open meetings law. Public notice of the meeting(s) generally must be given at least 24 hours prior to the start of the meeting. *Sections [19.83](#) and [19.84](#).*

After April 6, 2021
Campaign Committees May File Campaign Finance
Termination Report

Whenever any committee dissolves or determines that obligations will no longer be incurred, contributions will no longer be received, and disbursements will no longer be made during a calendar year, and the committee has no outstanding incurred obligations, the committee shall file with the appropriate filing officer a termination report that indicates a cash balance of zero at the end of the reporting period. The committee shall include the information required to be reported by that committee on its continuing reports. *Section [11.0105](#).*

However, the following additional requirements and restrictions are stated in the campaign finance laws regarding termination reports:

- (1) In no case may a candidate committee file a termination report covering any period ending sooner than the date of the election in which the candidate committee is participating. *Section [11.0105\(1\)\(b\)](#).*
- (2) A committee that has filed an amended registration statement claiming an exemption from filing campaign reports for the applicable calendar year is not required to file a termination report. *Section [11.0104\(4\)](#).*
- (3) A person who is a candidate by virtue of holding a local office must remain registered under the campaign finance laws. *Sections [11.0101\(1\)](#) and [11.0202\(1\)](#). (Note: This means that incumbent board members who are continuing in office and candidates who take office after prevailing in an election will not be filing termination reports.)*

The committee shall include in the termination report the manner in which residual funds were disposed. Residual funds may be used for any purpose not prohibited by law, returned to the donors in an amount not exceeding the original contribution, or donated to a charitable organization or the common school fund. *Section [11.0105\(3\)](#).*

If a registered committee does not file a termination report and has not properly claimed an exemption from filing campaign finance reports, the committee remains registered and must continue to file campaign finance reports with the clerk.

On or About April 7, 2021
Receipt of Election Materials and Other Related Duties

After the election, the school district clerk shall:

- (1) Receive all election materials from municipal clerk(s), including ballots (after they have been counted, reported and secured) if the school district election ballots are separate. *Sections [7.51\(5\)\(b\)](#) and [120.06\(8\)\(e\)](#);*
- (2) Assure that the election returns are canvassed as required by law. *Sections [7.53\(3\)](#), [120.06\(8\)\(f\)](#), and [120.06\(14\)](#); (See the next item, below, which also relates to the canvass.)*

- (3) Retain and later supervise the destruction of election materials from the primary and from the spring election, pursuant to s. [7.23](#), insofar as applicable. *Section [120.06\(8\)\(g\)](#)*; and
- (4) Assure that the recount of the election, if any, is conducted by the municipal and school district boards of canvassers pursuant to s. [9.01](#). *Section [120.06\(8\)\(h\)](#)*.

April 7 to 13, 2021*
Canvass of Election Returns and Written Determination
of Election Results

The Elections Commission advises that appointed members of the board of canvassers should take and file an oath of office prior to undertaking any duties as an election official. The school district clerk or any notary may administer the oath and Form EL-154 may be used.

The board of canvassers shall prepare a written statement showing the numbers of votes cast for each person for each office and for and against each question and shall prepare a determination showing the names of the persons who are elected to the school board and the results of any school district referendum. Each statement and determination shall be attested by each of the canvassers, and the statement and determination shall be filed in the school district office. *Sections [7.53\(3\)\(a\)](#) and [120.06\(14\)](#)*.

The board of canvassers must wait to begin its work until after the municipal clerk(s) have delivered the tally sheets, inspectors' statements, ballots, and applicable envelopes and materials to the school district clerk. The municipal clerks are generally required to deliver these materials no later than 4 p.m. on the day after the election. *Sections [7.51\(5\)\(b\)](#) and [7.53\(3\)\(a\)](#)*.

The latest possible date and time that the canvass may commence is 9 a.m. on the Tuesday after the election. *Section [7.53\(3\)\(a\)](#)*.

Once the canvassing of the election begins, it is to continue, without adjournment, until it is complete. However, as an exception to this rule, if the board of canvassers has met before 4 p.m. on the Monday after the election and thereafter receives amended statements, tally sheets, and lists from a municipal clerk for provisional ballots that are eligible to be counted under s. [6.97\(4\)](#), then the board of canvassers must reconvene no later than 9 a.m. on the Tuesday after the election and adjust the returns accordingly. *Sections [7.51\(5\)\(b\)](#) and [7.53\(3\)\(a\)](#)*.

In all cases, the board of canvassers must complete the canvass and prepare its statements and determinations no later than 4 p.m. on the Tuesday after the election. *Section [7.53\(3\)\(a\)](#)*.

** Note: Due to the statutory timing of the canvassing, this section indicates an approximate timeline for conducting the canvass. The ending date of the canvass will determine the timeline for recount requests (see below).*

Note: Districts are encouraged to carefully review s. [7.53\(3\)\(a\)](#) of the Wisconsin Statutes. In order to be certain that the board of canvassers will avoid the need to reconvene to adjust the returns to account for provisional ballots, as further described in the above paragraph, the meeting of the board of canvassers would have to be scheduled to begin either: (1) at 4 p.m. or later on the Monday after the election; or (2) at 9 a.m. or earlier on the Tuesday after the election. When scheduling the

meeting of the board of canvassers, school district clerks are encouraged to coordinate with the applicable municipal clerks regarding any outstanding ballots that are eligible to be counted under s. [6.97\(4\)](#).

Note: The WASB has asked the Wisconsin Elections Commission to clarify whether the members of a school district board of canvassers are required to be compensated for their service under s. [7.03](#) of the state statutes. At least until clarification is received, a conservative approach would be to either (1) pay the members of the board of canvassers a reasonable daily or hourly rate, or (2) secure a written declination of such compensation from any canvasser who chooses to volunteer his/her services.

On or About April 7 to 16, 2021 **Recount Request May Be Filed**

Any candidate voted for at any election may request a recount. The petitioner shall file a verified petition or petitions accompanied by the fee prescribed by law, if any, with the school district clerk not earlier than the time of completion of the canvass and not later than 5 p.m. on the third business day following the last meeting day of the board of canvassers determining the election for that office. Section [9.01\(1\)\(a\)](#).

On or about April 7 to 16, 2021 **Certificate(s) of Election**

As soon as the deadline for filing a petition for a recount has passed, the school district clerk shall issue promptly a certificate of election (Form EL-153) to each person elected to any office. The school district clerk need not wait until expiration of the time for filing a recount petition if there is no aggrieved party as defined in s. [9.01\(1\)\(a\)5](#). When a valid petition for a recount is filed, the clerk shall not issue the certificate of election for the office in question until the recount has been completed and the time allowed for filing an appeal has passed, or if appealed until the appeal is decided. Sections [7.53\(3\)](#)*, [7.53\(4\)](#), and [120.06\(10\)](#)*.

Personal service or service by first class mail of a certificate of election is official notification for all legal purposes to any person of his or her election to office. Section [7.80](#).

** Note: The deadlines for issuing a certificate of election, as expressed differently in s. [7.53\(4\)](#) and s. [120.06\(10\)](#), should be harmonized by issuing the certificates as soon as the recount petition deadline passes or, if applicable, as soon as the recount process is completed.*

Note: In a 1st class city school district --i.e., MPS -- the municipal board of canvassers or election commissioners issues certificates of election to persons elected to the MPS board of school directors. Section [7.53\(3\)\(b\)](#).

Note: An “aggrieved party” eligible to file a recount petition is a candidate who trails the leading candidate by no more than 40 votes in elections at which 4,000 or fewer votes were cast or by no

more than 1% of the total votes cast for the office in elections at which more than 4,000 votes were cast. [Section 9.01\(1\)\(a\)5](#).

Notifying Municipal and County Clerks of School District Officers

The clerk shall report the name and post office address of each officer of the school district, within 10 days after the election or appointment of the officer, to the clerk and treasurer of each municipality having territory within the school district. [Sections 120.05\(1\)\(a\)](#), [120.17\(1\)](#), and [120.44\(2\)](#).

The clerk, secretary, or other administrative officer of the school district shall provide the county clerk with the name, phone number, email address, and post-office address of local officials. [Section 59.23\(2\)\(s\)](#).

On or Before April 26, 2021

Deadline for Newly Elected School Board Members to File Notice of Refusal of Salary that Takes Effect at the Start of the Term of Office

A school board member may send written notification to the school district clerk and the school district treasurer that the school board member wishes to refuse to accept the salary that he or she is otherwise entitled to receive. The notification applies only to that taxable year. A school board member elected at the spring election shall send the notification no later than the day on which the board member takes the official oath of office and before the board member performs any services in his or her capacity as a board member. The notification applies only to the taxable year in which the school board member's election has been certified. [Sections 120.07](#) and [120.45](#).

School Board Members Take and File the Official Oath

On or prior to the fourth Monday in April, any school board member elected **or re-elected** to office at the spring election shall take and file the official oath. The school district clerk has authority to administer the oath of office. A notary public or other person with authority to administer oaths may also administer the oath to members. The forms of the oath are set out in s. [19.01](#). The Elections Commission maintains an official oath form (EL-154). [Sections 19.01](#), [120.06\(4\)](#), [120.06\(10\)](#), [120.17\(10\)](#), [120.42\(2\)](#), [120.44\(2\)](#), and [887.01\(1\)](#).

The official oath shall be in writing and subscribed and sworn to. The oath does not need to be administered at or in conjunction with a school board meeting. If desired, the oath may be administered orally in addition to the written oath (e.g., during open session of a school board meeting), but such additional administration should be considered largely ceremonial. [Section 19.01](#).

April 26, 2021
School Board Members Take Office

School board members elected at the spring election take office, provided they have taken and filed the official oath, on the fourth Monday in April. *Sections [120.06\(4\)](#) and [120.42\(2\)](#).*

April 26 to May 26, 2021
Election of School Board Officials

In the case of a common or union high school district school board with more than three members, the school board shall annually elect a school district president, vice president, treasurer, and clerk from among its members at a school board meeting held on or within 30 days after the fourth Monday in April. *Section [120.05\(1\)\(c\)](#).*

Annually, on or within 30 days after the 4th Monday in April, the school board in a unified school district shall elect a school district president, vice president, clerk, and treasurer from among its members and a school board secretary who need not be a member of the school board. *Section [120.43\(1\)](#).*

June 21, 2021*
Deadline for Filing Petition to Change Number, Apportionment, or
Election of School Board Members in Union High School Districts

At least 30 days prior to the annual meeting in a union high school district, a petition requesting a change in the number of school board members, the establishment of a plan of apportionment, or a plan for election from numbered seats may be filed with the board clerk. *Sections [120.02](#) and [120.08\(1\)](#).*

** Note: This date is the deadline **only if** the union high school district annual meeting is held on the third Monday in July and **if** the district office is closed on Saturday, June 19, 2021. By statute, when the last day for filing a document with any officer or agent of any school district falls on a Saturday and the duly established official office hours of such officer or agent, to which the document is required to be filed, do not include any office hours thereof on such Saturday, the filing may be done on the next succeeding day that is not a Sunday or a legal holiday. Section [990.001\(4\)\(c\)](#).*

June 28, 2021*
Deadline for Filing Petition to Change Number, Apportionment, or
Election of School Board Members in Common School Districts.

At least 30 days prior to the annual meeting in a common school district, a petition requesting a change in the number of school board members, the establishment of a plan of apportionment, or a plan for election from numbered seats may be filed with the board clerk. *Sections [120.02](#) and [120.08\(1\)](#).*

** Note: This date is the deadline **only if** the common district annual meeting is held on the fourth*

Monday in July and if the district office is closed on Saturday, June 26, 2021. By statute, when the last day for filing a document with any officer or agent of any school district falls on a Saturday and the duly established official office hours of such officer or agent, to which the document is required to be filed, do not include any office hours thereof on such Saturday, the filing may be done on the next succeeding day that is not a Sunday or a legal holiday. Section [990.001\(4\)\(c\)](#).

On or About June 30, 2021

Notify Non-Exempt Committees of Duty to File a Continuing Report for the Period Ending June 30

Each registered candidate committee that is not exempt from filing campaign finance reports must file the July continuing campaign finance report with the school district clerk. Sections [11.0103\(3\)](#) and [11.0204](#).

Local filing officers no longer have an express statutory duty to provide campaign finance law reporting forms to each registered, non-exempt committee by first class mail for each reporting period. However, in light of the filing officer duties that are specified in s. [11.0102\(3\)](#)* and pending further guidance from the Ethics Commission on the proper interpretation and performance of those duties, local filing officers may conclude that the best method of proceeding is to contact each registered, non-exempt committee in connection with each reporting deadline to notify the committee of the applicable reporting deadlines and of the availability of the relevant forms.

Particularly if such notice is sent electronically, the filing officer may even elect to include copies of the relevant forms as attachments to the communications. Such periodic communications over the course of the year may be more than is minimally required, but the remainder of this publication assumes that the filing officer is taking that approach.

** Note: Refer to the item above titled, "Notify Non-Exempt Committees of Duty to File a Continuing Report for the Period Ending December 31," at page 16 of this publication, for a list of the relevant duties.*

July 15, 2021

Deadline for Non-Exempt Committees to File July Continuing Campaign Finance Report

All registered candidate committees that are not exempt from filing campaign finance reports for reporting period ending on June 30 must file the campaign finance report required under s. 11.0204. The report must be filed with the school district clerk no earlier than July 1 and no later than July 15. The report must include each contribution received, disbursement made, or obligation incurred during the reporting period, through June 30. Sections [11.0103\(3\)](#) and [11.0204](#).

Note: See the notation, above, regarding filing a campaign finance termination report and avoiding this continuing report obligation. Actively serving school board members continue to be "candidates" under the campaign finance law throughout their term of office and, therefore, may not file a termination report.

July 16, 2021

Duties of Clerk Regarding Campaign Finance Reports
that Have Been Filed or that Are Delinquent

Note: For a list of the relevant duties, refer to the item above that is also titled, “Duties of Clerk Regarding Campaign Finance Reports that Have Been Filed or that Are Delinquent,” at page 20 of this publication.

See also s. [11.0102\(3\)](#) of the state statutes.

Part III: List of Elections Commission and Ethics Commission Forms

The elections forms listed below are updated with some frequency. Accordingly, WASB strongly encourages school districts to access the most-current copy of the forms directly through the websites of the Ethics Commission (<https://ethics.wi.gov/Pages/Resources/ResourcesOverview.aspx>) and the Elections Commission (<http://elections.wi.gov/forms>), as applicable.

In addition, school officials using the electronic version of this document (accessible to members via the WASB website at www.wasb.org) will find that the list below includes electronic links to each of the specific forms. However, the specific form designations and their active links change with some frequency. As a result, not all of the form numbers, form titles, and links provided below may be current and active for the duration of the entire election cycle. School districts may contact WASB or the appropriate Commission with any questions about the forms.

Forms to Include in Initial Candidate Packets

(Note: Some forms in this category are duplicated in other categories, below.)

[Ballot Access Checklist for School District Candidates](#) (ELIS-5)

[Campaign Finance Checklist - School District Candidates](#) (ETIS-8)

[Campaign Registration Statement](#) (CF-1)

[Declaration of Candidacy – School District Candidates](#) (EL-162sd)

[Nomination Paper for Nonpartisan Office](#) (EL-169) (include this form in candidate packets **only if** nomination papers are required)

Forms Used by Candidates (Non-Campaign Finance Related)

[Declaration of Candidacy – School District Candidates](#) (EL-162sd)

[Nomination Paper for Nonpartisan Office](#) (EL-169) (if nomination papers are required)

[Notification of Noncandidacy](#) (EL-163)

[Official Oath](#) (EL-154)

Forms Used by Candidate Committees (Campaign Finance Compliance)

[Campaign Registration Statement](#) (CF-1)

[Exemption Reverification](#) (ETHCF-14) (for renewing a campaign finance reporting exemption)

[Campaign Finance Report for Local Committees](#) (ETHCF-2L)

[Campaign Finance Report -- Statement of No Activity](#) (CF-2NA)

[Termination Request](#) (ETHCF-2S)

Forms Used by the Local Filing Officer (Clerk)

[Nomination Paper Receipt](#) (EL-151) (use of this form does not appear to be mandatory)

[Notice of Campaign Finance Violation, Error, or Discrepancy](#) (CF-30)

[Certificate of Nomination](#) (EL-405)

[Board of Canvassers Statement; Tabular Statement of Votes Cast](#) (EL-106)

[Statement of Board of Canvassers Addressing Provisional Ballots](#) (EL-106P)

[Certificate of Election](#) (EL-153)

[Official Oath](#) (EL-154)

Types of Ballots* (when separate paper ballots are prepared just for school board seats)

- [School Board Primary Ballot, At-Large](#) (EL-222)
- [School Board Primary Ballot, Numbered Seats](#) (EL-223)
- [School Board Primary Ballot, Area-Appportioned Seats](#) (EL-224)

- [School Board Election Ballot, At-Large](#) (EL-225)
- [School Board Election Ballot, Numbered Seats](#) (EL-226)
- [School Board Election Ballot, Area-Appportioned Seats](#) (EL-227)

- [Reverse Side of Paper Ballot](#) (EL-229) **

** Note: These sample ballots would need to be adapted for use by a 3-member school board.*

*** Note also: The Elections Commission has informed the WASB that some school district clerks are using outdated ballots with information on the back of the ballots that is incorrect and sometimes contrary to current law. School district clerks should review the sample ballots available on the Elections Commission website (and linked above) to make certain that the information provided on the ballot and on the back of the ballot is current and correct.*



WISCONSIN
ASSOCIATION OF
SCHOOL BOARDS

Supporting, Promoting and Advancing Public Education

122 W. Washington Ave., Suite 400
Madison, WI 53703

608-257-2622
(Toll Free) 877-705-4422

From: [Bobby Hoffenbecker](#)
To: [Ellen Suckow](#)
Subject: Thank you for the arrangement and thoughts for my family.
Date: Monday, October 19, 2020 3:03:39 PM

Bobby Jo Hoffenbecker

Sent from my iPad

Dear A.C. Everest
School Board,

308

On behalf of my
family, thank you
for the lovely plant
in memory of my
father. Thank you
for your support
during this difficult
time.

Sincerely,
Jodd Bohm
Dawn Bohm and The Bohm
Family