

Regular School Board Meeting
Wednesday, December 20, 2023, 6:30 PM
D.C. Everest Administration Building
6100 Alderson Street
Weston, WI 54476



– 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 live stream may be found at:

Join link:

<https://dce.webex.com/dce/j.php?MTID=m6a937a60465084ba985dcae42e36db68>

Webinar number:

2488 048 1394

Webinar password:

BoardDec2023 (26273333 from phones and video systems)

Join by phone

+1-415-655-0003 United States Toll

Access code: 248 804 81394

Meetings are recorded and will be available a day or two after the meeting
at: <https://www.youtube.com/channel/UCrYDZCV5lwlInSHhWl0od8g/videos>.

I. Call to Order

II. Roll Call

III. Pledge of Allegiance

IV. Approval of Agenda

V. Public Comment

VI. Consent Agenda

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B. CESA #9 Representative	
C. Student Representative	
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- H. Possibility of Moving the March 2024 Board Meeting from March 20 to March 13.
- I. Ballot Drawing will be held January 3, 2024, at 9:00 a.m. at the Administration Building.

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X. Petitions and Communications

- A. Thank You for the Memorial Tribute from K. Colton 305
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- C. Thank You for Memorial Tribute from K. Meverden 307
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XI. Future Meeting Dates

- A. Regular Board Meeting
January 24, 2024, at 6:30 p.m.
D.C. Everest Administration Building
6100 Alderson Street
Weston, WI 54476

Board Tour of GTCC
February 21, 2024, 4:45 P.M. at GTCC
6400 Alderson Street
Weston, WI 54476

Regular Board Meeting
February 21, 2024, at 6:30 p.m.
D.C. Everest Administration Building
6100 Alderson Street
Weston, WI 54476

XII. The Board Will Consider Adjournment to Closed Session Following the Open Meeting Pursuant to W.S.S. 19.85(1) (e) for Deliberating or Negotiating the Purchasing of Public Properties, the Investing of Public Funds, or Conducting Other Specified Public Business, Whenever Competitive or Bargaining Reasons Require a Closed Session to Consider the Senior High Cafeteria Bids. The Board Will Adjourn Directly from Closed Session.

Regular School Board Meeting
Wednesday, November 15, 2023 6:30 PM
D.C. Everest Administration Building
6100 Alderson Street
Weston, WI 54476



I. Call to Order

II. Roll Call

Joshua Dickerson: Present, Katie Felch: Present, Shannon Grabko: Present, Lindsey Lewitzke: Present, Corina Norrbom: Present, Larry Schaefer: Present, Yee Leng Xiong: Present. Present: 7.

III. Pledge of Allegiance

IV. Approval of Agenda

Motion made by Yee Leng Xiong and seconded by Larry Schaefer to approve the agenda for this meeting. This motion passed with a voice vote.

V. Public Comment - none

VI. Consent Agenda

Motion by Felch and second by Grabko to approve the Consent Agenda without Item B. Motion passes with a roll call vote – all yes. Joshua Dickerson: Yea, Katie Felch: Yea, Shannon Grabko: Yea, Lindsey Lewitzke: Yea, Corina Norrbom: Yea, Larry Schaefer: Yea, Yee Leng Xiong: Yea

Motion by Schaefer and second by Xiong to approve Item B. This motion passed with a roll call vote: Joshua Dickerson: Yea, Katie Felch: Abstained, Shannon Grabko: Yea, Lindsey Lewitzke: Yea, Corina Norrbom: Yea, Larry Schaefer: Yea, Yee Leng Xiong: Yea

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. Budget Transfers

VI.F. Budget Revisions

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

VI.H. Fundraising Requests

VI.I. Gift/Bequests

VI.I.1. Maeder Law Firm Donation

VI.J. Bus Accident Report

VI.K. Second Reading of Policies

VI.K.1. po0142.1 Electoral Process

VI.K.2. po0164 Meetings

VI.K.3. po0164.1 Regular Meetings

VI.K.4. po0164.2 Special Meetings

VI.K.5. po0165.1 Notice of Meetings

VI.K.6. po0165.2 Change of Regular Meetings

VII. Reports/Considerations

VII.A. WASB Legislative Network Member

VII.B. CESA #9 Representative

VII.C. Student Representative

VII.D. Superintendent

VII.D.1. District Update

VII.D.2. Staff Accomplishments

VII.D.3. Music Educators' Recognition

VII.D.4. Connect & Collaborate

VII.D.5. GTCC Update

VII.D.6. Winter Wish List

VIII. Unfinished Business

VIII.A. MISSION MOMENT: 3K Program

IX. New Business

IX.A. Wisconsin Act 20 – Information Only

IX.B. Line of Credit Resolution Reduction

Motion by Schaefer and second by Xiong to approve the resolution for a reduction in short-term borrowing to the amount of \$3,000,000. Motion passed with a roll call vote, all yes. Joshua Dickerson: Yea, Katie Felch: Yea, Shannon Grabko: Yea, Lindsey Lewitzke: Yea, Corina Norrbom: Yea, Larry Schaefer: Yea, Yee Leng Xiong: Yea

IX.C. Senior High FFA Trip Request

Motion made by Corina Norrbom and seconded by Shannon Grabko to approve the Senior High FAA Out of State trip. With a voice vote, this motion passed.

IX.D. First Reading of Policies

Motion made by Shannon Grabko and seconded by Larry Schaefer to approve all the policies except po2340 which is postponed until December 2023. This motion passed with a voice vote.

IX.D.1. po2340 District-Sponsored Trips

IX.D.2. po5200 Attendance

IX.D.3. po7440.02 Smart Monitoring Equipment

IX.D.4. po8146 Notification of Educational Options

IX.D.5. po8310 Public Records

IX.D.6. po8420 School Safety and Emergency Preparedness

IX.D.7. po8531 Free and Reduced-Price Meals

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IX.E. Appoint WASB Delegate for Delegate Assembly at State Education Convention
Yee Leng Xiong volunteered and was appointed.

IX.F. Board Members Up for Election - Schaefer and Felch - Information Only

X. Petitions and Communications

X.A. M. Graefe Thank You for Memorial Tribute

X.B. Lewerenz Thank You

X.C. G. Gadke Thank You for Memorial Tribute

XI. Future Meeting Dates

XI.A. Regular School Board Meeting
December 20, 2023, at 6:30 p.m.
D.C. Everest Administration Building
6100 Alderson Street
Weston, WI 54476

Regular School Board Meeting
January 24, 2024, at 6:30 p.m.
D.C. Everest Administration Building
6100 Alderson Street
Weston, WI 54476

XII. Motion by Lewitzke and second by Felch to Adjourn to Closed Session Following the Open Meeting Pursuant to W.S.S. 19.85(1)(d) to Consider Strategy for Crime Detection or Prevention in Order to Review the Fall 2023 School Violence Reports. With a Roll Call vote, this motion passed. Time was 7:46 p.m.

Joshua Dickerson: Yea, Katie Felch: Yea, Shannon Grabko: Yea, Lindsey Lewitzke: Yea, Corina Norrbom: Yea, Larry Schaefer: Yea, Yee Leng Xiong: Yea

Yea: 7, Nay: 0

XII.A. School Violence Reports

Meeting adjourned from Closed Session at 8:26 p.m.

Respectfully submitted,

Shannon E. Grabko, 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 December 20, 2023, meeting of the School Board.



Employment Report

Recommended Employment			
Certified Staff			
Name	Position/Building	FTE	Start
Madeline Juneau	Teacher/MB 1-Semester Contract	1.0	January 29, 2024
Support Staff			
Name	Position/Building	FTE	Start
Morgan Turzinski	Education Assistant/WE	0.62	December 4, 2023
Hailey Culver	Assistant/RI	0.62	December 4, 2023
Rachael Miller	Assistant/EV	0.62	December 11, 2023
Elizabeth Grulkowski	Assistant/JH	0.62	December 11, 2023
Grace Wilkins	Adventure Care/GTCC	0.46	December 20, 2023
Paige Richie	Adventure Care/GTCC	0.46	December 20, 2023
Tracy Cortright	Special Education Assistant/WE	0.62	January 2, 2024
Madison Habeck	Assistant/MB	0.62	January 2, 2024
Collin Neuser	Facility Maintenance Technician/GTCC	1.00	January 2, 2024
Students			
Name	Position/Building	FTE	Start
Isabelle Regan	Family Programming & Concessions Staff/GTCC	0.25	November 20, 2023
Grace Strom	Family Programming & Concessions Staff/GTCC	0.25	December 5, 2023
Angela Steinke	Family Programming & Concessions Staff/GTCC	0.25	December 11, 2023
Betsy Martinez Bautista	Student Custodian/District	0.25	December 18, 2023
Seasonal Staff/Temporary			
Name	Position/Building	Start	End
Dawn Bohm	New Teacher Instructional Coach/JH (at-will)	October 25, 2023	June 3, 2024
Penny Drake	Cook/Twin Oaks	November 27, 2023	March 22, 2024
Substitutes			
Name	Position/Building	FTE	Start
Justin Zopel	Guest Teacher/District	N/A	November 27, 2023
Lisa Jindrich	Guest Teacher/District	N/A	December 4, 2023
Melanie Barber	Substitute Assistant/District	N/A	December 4, 2023
Kristen Grunewald	School Nutrition Substitute/District	N/A	December 11, 2023

Jacob Lorge	Substitute Assistant/District	N/A	January 2, 2024
Emily Novitzke	Substitute Custodian/District	N/A	January 2, 2024
Kamryn Stich	Guest Teacher/District	N/A	January 2, 2024
Summer Learning			
Name	Position	Start	End
Katelyn Landerman	Site Principal	January 1, 2024	July 16, 2024
Scot Abel	Site Principal	January 1, 2024	July 16, 2024
Christian Ammon	Site Principal	January 1, 2024	July 16, 2024
Brittany Sepnafski	Summer Learning Director	January 1, 2024	August 31, 2024
Xia Yang	Coordinator	June 3, 2024	August 2, 2024
End of Employment			
All Staff			
Name	Position/Building	Reason	Effective Date
Stephany Tatro	Student Services Behavioral Advocate/SH	Resignation	October 13, 2023
Ronald Jirvovec	Guest Teacher/District	Resignation	November 14, 2023
Renee Buchholz	Guest Teacher/District	Resignation	November 16, 2023
Carter Kulesa	School Nutrition Substitute/District	Resignation	November 21, 2023
Kaileigh Richardson	School Nutrition Substitute/District	Did Not Start	November 21, 2023
Kennedy Sether	Guest Teacher & Substitute Assistant/District	Did Not Start	November 21, 2023
Penny Brusky	Guest Teacher/District	Termination	November 30, 2023
Angela Harris	Guest Teacher/District	Resignation	December 13, 2023
Ma Vang	Special Education Assistant/MB & Adventure Care/GTCC	Resignation	December 20, 2023
Ahilin Arias-Salazar	English Learner Assistant (4K)/WE	Resignation	December 21, 2023
Breanna Ekum	Special Education Assistant/EV	Resignation	December 21, 2023
Jayson Dowdle	Server/ID & OD	Resignation	December 22, 2023
Marcia Habeck	Housekeeper/MB & MS	Retirement	January 2, 2024
Debra Rieck	Social Studies Teacher/MS	Retirement	June 3, 2024
Lori LaPorte	ELA Teacher/MS	Retirement	June 3, 2024
Rosalie Matthiae	Community Partnership Coordinator/SH	Retirement	June 3, 2024
Adjustments			
Certified Staff			
Name	Position From	Position To	Effective Date

Lisa Thomas	Program Coordinator/EVA, K-5 Teacher/EVA, & EL Teacher/EVA	Program Coordinator/EVA & EL Bilingual Teacher/WE	August 22, 2023
Bonnie Goertz	Guest Teacher/District & Test Proctor/District	Test Proctor/District	November 16, 2023
Support Staff			
Name	Position From	Position To	Effective Date
Leslie Reuter	School Nutrition Substitute	Server/EV	November 20, 2023
Orion Boe	Facility Maintenance Technician/GTCC	Substitute Facility Maintenance Technician/GTCC	November 16, 2023
Zenaida Muniz Torres	Substitute Custodian/District	Housekeeper (District Float)/District	December 11, 2023
Rebecca Kermitz-Simko	Education Assistant/RO	Guest Teacher and Substitute Assistant/District	January 8, 2024

DCE Middle School					10
Name	Position	Begin	End	%	
BEFORT, BRYCE	FCA Advisor	10/2/23	5/31/24	1.00	
PHALEN, LISA	Holiday Ensemble Advisor	11/1/23	1/1/24	1.00	
SAARI, JENNIFER	FCA Advisor	10/2/23	5/31/24	1.00	
TREANKLER, STEVEN	FCA Advisor	10/2/23	5/31/24	1.00	
DCE Junior High School					
Name	Position	Begin	End	%	
DAHLGREN, JAMES	Fishing Team Advisor	11/13/23	5/31/24	1.00	
MORGAN, LISA	Gay Straight Alliance Advisor	11/13/23	5/31/24	1.00	
MOUA, MAI	Advanced Book Club Advisor	1/22/24	5/31/24	1.00	
SEARING, REBECCA	Gay Straight Alliance Coordinator	11/13/23	5/31/24	1.00	
STUEBS, JACE	Chess Club Advisor	11/13/23	5/31/24	1.00	
TRETTER, TODD	Unified Pals Advisor	11/13/23	5/31/24	1.00	
WISTROM, LISA	Unified Pals Advisor	11/13/23	5/31/24	1.00	
DCE Senior High School					
Name	Position	Begin	End	%	
CHRISTENSEN, ALLYSON	Girls Basketball JV Head - Varsity Assistant Coach	11/6/23	3/9/24	10.00	
DE BYLE, DARIN	Girls Hockey JV Head - Varsity Assistant Coach	11/6/23	3/2/24	11.00	
DEBOER, JOEL	Fishing Club Advisor	8/29/23	5/31/24	5.00	
FELCH, SAVANNAH	Girls Hockey Assistant Coach	11/10/23	3/2/24	7.00	
PAULSON, NICOLE	After School Detention Supervisor	8/30/23	5/31/24	2.50	
PETIT, TAYLOR	Girls Basketball JV Head Varsity Assistant Coach	11/6/23	3/9/24	10.00	
RITGER, MIRANDA	After School Detention Supervisor	9/5/23	5/31/24	2.50	
VESPER, WENDY	Music Production - Scenic Projection	9/1/23	11/21/23	2.00	
WAGMAN, SYDNEY	Music Production - Lights	11/3/23	11/21/23	2.50	

D.C. EVEREST AREA SCHOOL DISTRICT
6100 ALDERSON STREET, WESTON, WI 54476
TREASURER'S REPORT

DECEMBER 12, 2023

CASH BALANCE AS OF NOVEMBER 7, 2023	(\$158,645.31)	
INVESTMENT ACCOUNT TRANSFERS		\$4,434,683.65
RECEIPTS CR#33749 - #33904	\$6,796,926.22	
CHECKS FOR APPROVAL: #234450 - #234607 ACH: #232401014 - #232401270		\$2,219,776.97
<u>VOIDS:</u> 234263	\$55.95	
CASH BALANCE AS OF DECEMBER 12, 2023		(\$16,123.76)
	\$6,638,336.86	\$6,638,336.86
	\$6,638,336.86	\$6,638,336.86

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER
(11/7/2023-12/12/2023)**

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CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
234450	YANG, POAU KOU	55861/62/63	11/8/2023	55.95
234451	KAYSER CHEVROLET BUICK GMC	24011	11/13/2023	79,240.00
234452	APRIL THOMPSON LICENSED SIGN LANG. INT. NI 6		11/17/2023	110.00
234453	ASCD	renewal (Lindell)	11/17/2023	89.00
234454	DC EVEREST SENIOR HIGH SCHOOL	23-1031	11/17/2023	402.00
234455	DC EVEREST SENIOR HIGH SCHOOL	23-1107	11/17/2023	795.50
234456	FORMS SPECIALISTS INC	53709	11/17/2023	210.00
234457	FORMS SPECIALISTS INC	53800	11/17/2023	50.00
234458	KUE, KAYLA	11320WAW	11/17/2023	245.91
234459	LAH INTERPRETING LLC	5	11/17/2023	110.00
234460	LAMERS BUS LINES, INC.	48753	11/17/2023	910.00
234461	MS GRAPHICS, LLC	2014-7336	11/17/2023	110.00
234462	SCHOOL NUTRITION ASSN	#LB589162	11/17/2023	20.00
234463	WAUSAU WEST PLANETARIUM	11.9.23	11/17/2023	150.00
234464	WI PUBLIC SERVICE	4795018679	11/17/2023	483.12
234464	WI PUBLIC SERVICE	4795331684	11/17/2023	484.04
234464	WI PUBLIC SERVICE	4795520840	11/17/2023	717.46
234464	WI PUBLIC SERVICE	4795168082	11/17/2023	799.36
234464	WI PUBLIC SERVICE	4795471780	11/17/2023	818.06
234464	WI PUBLIC SERVICE	4795203985	11/17/2023	876.48
234464	WI PUBLIC SERVICE	4788789159	11/17/2023	2,625.44
234464	WI PUBLIC SERVICE	4788789159	11/17/2023	32,315.91
234464	WI PUBLIC SERVICE	4788789159	11/17/2023	80,834.33
234465	APRIL THOMPSON LICENSED SIGN LANG. INT. NI 11823		11/17/2023	110.00
234466	BALLARD & TIGHE, PUBLISHERS	300278	11/17/2023	1,408.00
234467	BENNETT HARDWOODS INC	18242	11/17/2023	1,530.00
234468	BOELTER COMPANIES, THE	98193786	11/17/2023	91.83
234468	BOELTER COMPANIES, THE	98182956	11/17/2023	110.35
234468	BOELTER COMPANIES, THE	98193786	11/17/2023	122.43
234468	BOELTER COMPANIES, THE	98182956	11/17/2023	147.15
234468	BOELTER COMPANIES, THE	98193786	11/17/2023	275.48
234468	BOELTER COMPANIES, THE	98182956	11/17/2023	331.06
234468	BOELTER COMPANIES, THE	98193786	11/17/2023	2,571.14
234468	BOELTER COMPANIES, THE	98182956	11/17/2023	3,089.91
234469	BUILERS SPORT SHOP LLC	658196	11/17/2023	600.00
234469	BUILERS SPORT SHOP LLC	658196	11/17/2023	604.50
234469	BUILERS SPORT SHOP LLC	658197	11/17/2023	700.00
234470	CDW GOVT IN EDUCATION	ZR00389840	11/17/2023	24,496.00
234471	CENGAGE LEARNING/GALE	81500205	11/17/2023	50.00
234472	CHARTER COMMUNICATIONS, INC.	1.71371E+14	11/17/2023	790.59
234473	CHEMSEARCH FE	8439045	11/17/2023	2,462.95
234474	COLEMAN, THERESA	Oct-23	11/17/2023	353.60
234475	CONDON OIL COMPANY	T69406	11/17/2023	1,668.72

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER
(11/7/2023-12/12/2023)**

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CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
234475	CONDON OIL COMPANY	T69407	11/17/2023	1,706.76
234476	CRG LLC	450	11/17/2023	150.00
234477	CURRICULUM ASSOCIATES INC	90790771	11/17/2023	927.44
234478	DASSOW, MAXWELL	Scholarship	11/17/2023	1,000.00
234479	DC EVEREST SENIOR HIGH SCHOOL	BoysBball2023	11/17/2023	3,408.00
234480	DCF	5000038368	11/17/2023	10.00
234481	DIGGERS HOTLINE INC	231 0 027751	11/17/2023	29.60
234482	ESGI LLC	ESGI47505	11/17/2023	468.00
234483	FASTENAL COMPANY	WISCH361922	11/17/2023	9.05
234483	FASTENAL COMPANY	WISCH364213	11/17/2023	58.73
234484	G&O THERMAL SUPPLY COMPANY-MAIN HQ	1181520-00	11/17/2023	1,858.89
234485	GORDON FOOD SERVICE INC	2000644185	11/17/2023	(305.51)
234485	GORDON FOOD SERVICE INC	126891	11/17/2023	(205.65)
234485	GORDON FOOD SERVICE INC	2000680588	11/17/2023	(191.72)
234485	GORDON FOOD SERVICE INC	2000643284	11/17/2023	(132.93)
234485	GORDON FOOD SERVICE INC	2000654986	11/17/2023	(106.92)
234485	GORDON FOOD SERVICE INC	2000680315	11/17/2023	(72.37)
234485	GORDON FOOD SERVICE INC	18614436	11/17/2023	(36.62)
234485	GORDON FOOD SERVICE INC	2000680441	11/17/2023	(33.60)
234485	GORDON FOOD SERVICE INC	2000654792	11/17/2023	(32.31)
234485	GORDON FOOD SERVICE INC	18590185	11/17/2023	(25.44)
234485	GORDON FOOD SERVICE INC	CK234091	11/17/2023	(22.92)
234485	GORDON FOOD SERVICE INC	Ck234311	11/17/2023	(18.00)
234485	GORDON FOOD SERVICE INC	2000676109	11/17/2023	(15.33)
234485	GORDON FOOD SERVICE INC	2000643885	11/17/2023	(10.07)
234485	GORDON FOOD SERVICE INC	2000651356	11/17/2023	(7.40)
234485	GORDON FOOD SERVICE INC	2000650749	11/17/2023	(7.40)
234485	GORDON FOOD SERVICE INC	2000651282	11/17/2023	(7.40)
234485	GORDON FOOD SERVICE INC	230805627	11/17/2023	9.85
234485	GORDON FOOD SERVICE INC	230886945	11/17/2023	9.87
234485	GORDON FOOD SERVICE INC	9004329334	11/17/2023	13.40
234485	GORDON FOOD SERVICE INC	230805635	11/17/2023	21.92
234485	GORDON FOOD SERVICE INC	9004389310	11/17/2023	30.15
234485	GORDON FOOD SERVICE INC	9004389342	11/17/2023	30.15
234485	GORDON FOOD SERVICE INC	9004329343	11/17/2023	36.58
234485	GORDON FOOD SERVICE INC	230886941	11/17/2023	37.37
234485	GORDON FOOD SERVICE INC	127301	11/17/2023	47.97
234485	GORDON FOOD SERVICE INC	9004203772	11/17/2023	50.25
234485	GORDON FOOD SERVICE INC	9004329331	11/17/2023	51.65
234485	GORDON FOOD SERVICE INC	9004203771	11/17/2023	55.02
234485	GORDON FOOD SERVICE INC	230805637	11/17/2023	57.18
234485	GORDON FOOD SERVICE INC	9004329319	11/17/2023	57.68
234485	GORDON FOOD SERVICE INC	9004389300	11/17/2023	58.22

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234485	GORDON FOOD SERVICE INC	9004389316	11/17/2023	61.46
234485	GORDON FOOD SERVICE INC	9004389346	11/17/2023	61.63
234485	GORDON FOOD SERVICE INC	230855964	11/17/2023	77.90
234485	GORDON FOOD SERVICE INC	2000659681	11/17/2023	87.23
234485	GORDON FOOD SERVICE INC	9004389312	11/17/2023	103.85
234485	GORDON FOOD SERVICE INC	9004329485	11/17/2023	103.85
234485	GORDON FOOD SERVICE INC	9004329490	11/17/2023	115.76
234485	GORDON FOOD SERVICE INC	9004329337	11/17/2023	117.25
234485	GORDON FOOD SERVICE INC	230805633	11/17/2023	117.44
234485	GORDON FOOD SERVICE INC	230805639	11/17/2023	119.00
234485	GORDON FOOD SERVICE INC	9004329340	11/17/2023	122.34
234485	GORDON FOOD SERVICE INC	9004203812	11/17/2023	131.28
234485	GORDON FOOD SERVICE INC	9004389314	11/17/2023	133.86
234485	GORDON FOOD SERVICE INC	9004329611	11/17/2023	134.04
234485	GORDON FOOD SERVICE INC	9004203763	11/17/2023	137.88
234485	GORDON FOOD SERVICE INC	9004203759	11/17/2023	141.39
234485	GORDON FOOD SERVICE INC	230886938	11/17/2023	144.00
234485	GORDON FOOD SERVICE INC	9004389344	11/17/2023	147.58
234485	GORDON FOOD SERVICE INC	230805631	11/17/2023	152.80
234485	GORDON FOOD SERVICE INC	230886948	11/17/2023	175.12
234485	GORDON FOOD SERVICE INC	9004329608	11/17/2023	188.79
234485	GORDON FOOD SERVICE INC	230805631	11/17/2023	193.61
234485	GORDON FOOD SERVICE INC	9004329475	11/17/2023	212.35
234485	GORDON FOOD SERVICE INC	9004203768	11/17/2023	212.45
234485	GORDON FOOD SERVICE INC	9004329480	11/17/2023	245.93
234485	GORDON FOOD SERVICE INC	9004203810	11/17/2023	248.95
234485	GORDON FOOD SERVICE INC	230805638	11/17/2023	250.37
234485	GORDON FOOD SERVICE INC	230886939	11/17/2023	250.76
234485	GORDON FOOD SERVICE INC	9004519577	11/17/2023	283.68
234485	GORDON FOOD SERVICE INC	9004203767	11/17/2023	294.08
234485	GORDON FOOD SERVICE INC	9004203839	11/17/2023	301.80
234485	GORDON FOOD SERVICE INC	230886934	11/17/2023	313.97
234485	GORDON FOOD SERVICE INC	230886942	11/17/2023	317.89
234485	GORDON FOOD SERVICE INC	9004329501	11/17/2023	327.73
234485	GORDON FOOD SERVICE INC	9004329495	11/17/2023	351.26
234485	GORDON FOOD SERVICE INC	9004203811	11/17/2023	377.25
234485	GORDON FOOD SERVICE INC	230805640	11/17/2023	398.87
234485	GORDON FOOD SERVICE INC	9004329336	11/17/2023	431.49
234485	GORDON FOOD SERVICE INC	900439605	11/17/2023	468.32
234485	GORDON FOOD SERVICE INC	9004329318	11/17/2023	526.10
234485	GORDON FOOD SERVICE INC	230886950	11/17/2023	556.05
234485	GORDON FOOD SERVICE INC	9004203763	11/17/2023	560.43
234485	GORDON FOOD SERVICE INC	9004519581	11/17/2023	562.98

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234485	GORDON FOOD SERVICE INC	9004329342	11/17/2023	580.15
234485	GORDON FOOD SERVICE INC	9004519583	11/17/2023	593.52
234485	GORDON FOOD SERVICE INC	230886937	11/17/2023	605.89
234485	GORDON FOOD SERVICE INC	9004203842	11/17/2023	738.72
234485	GORDON FOOD SERVICE INC	9004329493	11/17/2023	784.32
234485	GORDON FOOD SERVICE INC	230886949	11/17/2023	792.39
234485	GORDON FOOD SERVICE INC	230886947	11/17/2023	795.93
234485	GORDON FOOD SERVICE INC	230805639	11/17/2023	951.88
234485	GORDON FOOD SERVICE INC	9004519492	11/17/2023	998.12
234485	GORDON FOOD SERVICE INC	230886941	11/17/2023	1,089.59
234485	GORDON FOOD SERVICE INC	230805625	11/17/2023	1,147.19
234485	GORDON FOOD SERVICE INC	230886944	11/17/2023	1,172.59
234485	GORDON FOOD SERVICE INC	230886951	11/17/2023	1,183.63
234485	GORDON FOOD SERVICE INC	9004389388	11/17/2023	1,218.38
234485	GORDON FOOD SERVICE INC	9004203808	11/17/2023	1,264.72
234485	GORDON FOOD SERVICE INC	230805626	11/17/2023	1,308.93
234485	GORDON FOOD SERVICE INC	9004203835	11/17/2023	1,415.78
234485	GORDON FOOD SERVICE INC	230805641	11/17/2023	1,456.41
234485	GORDON FOOD SERVICE INC	9004329322	11/17/2023	1,757.80
234485	GORDON FOOD SERVICE INC	9004389390	11/17/2023	1,804.97
234485	GORDON FOOD SERVICE INC	9004519574	11/17/2023	1,919.22
234485	GORDON FOOD SERVICE INC	9004203765	11/17/2023	1,983.40
234485	GORDON FOOD SERVICE INC	9001389301	11/17/2023	1,999.60
234485	GORDON FOOD SERVICE INC	9004329329	11/17/2023	2,262.82
234485	GORDON FOOD SERVICE INC	230886938	11/17/2023	2,356.47
234485	GORDON FOOD SERVICE INC	9004329598	11/17/2023	2,440.52
234485	GORDON FOOD SERVICE INC	230886946	11/17/2023	2,529.67
234485	GORDON FOOD SERVICE INC	9004389340	11/17/2023	2,672.02
234485	GORDON FOOD SERVICE INC	9004329464	11/17/2023	2,850.79
234485	GORDON FOOD SERVICE INC	230886935	11/17/2023	2,970.49
234485	GORDON FOOD SERVICE INC	9004203755	11/17/2023	3,643.96
234485	GORDON FOOD SERVICE INC	9004203832	11/17/2023	4,198.21
234485	GORDON FOOD SERVICE INC	9001389386	11/17/2023	5,165.44
234485	GORDON FOOD SERVICE INC	230805630	11/17/2023	5,293.83
234485	GORDON FOOD SERVICE INC	9004389309	11/17/2023	5,713.80
234485	GORDON FOOD SERVICE INC	230805632	11/17/2023	5,974.44
234485	GORDON FOOD SERVICE INC	9004203769	11/17/2023	7,050.08
234486	GRAPHIC HOUSE, INC.	8370	11/17/2023	720.00
234486	GRAPHIC HOUSE, INC.	8370	11/17/2023	720.00
234487	GREENHECK TURNER COMMUNITY CENTER	10.30.23	11/17/2023	135.00
234488	HARTER'S FOX VALLEY DISPOSAL	539391	11/17/2023	5,299.86
234489	HEARTLAND BUSINESS SYSTEMS INC	649131-H	11/17/2023	5,000.00
234490	HIORNS PIANO SERVICE	10.23.23	11/17/2023	60.00

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234491	HOME INSULATION CO, INC	47871	11/17/2023	194.00
234491	HOME INSULATION CO, INC	47851	11/17/2023	209.00
234491	HOME INSULATION CO, INC	47855	11/17/2023	226.00
234491	HOME INSULATION CO, INC	47878	11/17/2023	264.00
234491	HOME INSULATION CO, INC	47833	11/17/2023	1,315.00
234492	IMAGINE YOUR CAPACITY, COUNSEL & CONSUL	2821	11/17/2023	1,980.00
234493	INSTRUMENTAL MUSIC COMPANY INC.	158236669	11/17/2023	77.70
234493	INSTRUMENTAL MUSIC COMPANY INC.	158365097	11/17/2023	204.90
234494	KMOSENA, STEVEN	NOV2023 ITEM	11/17/2023	50.00
234495	KYLES CONSULTING LLC	1640	11/17/2023	1,550.00
234496	LAMERS BUS LINES, INC.	48392	11/17/2023	56.72
234496	LAMERS BUS LINES, INC.	48405	11/17/2023	62.02
234496	LAMERS BUS LINES, INC.	48435	11/17/2023	70.36
234496	LAMERS BUS LINES, INC.	48432	11/17/2023	78.68
234496	LAMERS BUS LINES, INC.	48437	11/17/2023	81.52
234496	LAMERS BUS LINES, INC.	48389	11/17/2023	86.55
234496	LAMERS BUS LINES, INC.	48439	11/17/2023	86.82
234496	LAMERS BUS LINES, INC.	48440	11/17/2023	86.82
234496	LAMERS BUS LINES, INC.	45900	11/17/2023	90.99
234496	LAMERS BUS LINES, INC.	48442	11/17/2023	92.34
234496	LAMERS BUS LINES, INC.	48408	11/17/2023	92.59
234496	LAMERS BUS LINES, INC.	48436	11/17/2023	92.67
234496	LAMERS BUS LINES, INC.	48388	11/17/2023	97.73
234496	LAMERS BUS LINES, INC.	48321 - EVE	11/17/2023	99.73
234496	LAMERS BUS LINES, INC.	48504	11/17/2023	101.57
234496	LAMERS BUS LINES, INC.	48498	11/17/2023	106.66
234496	LAMERS BUS LINES, INC.	48444	11/17/2023	109.31
234496	LAMERS BUS LINES, INC.	48495	11/17/2023	114.10
234496	LAMERS BUS LINES, INC.	48506	11/17/2023	120.56
234496	LAMERS BUS LINES, INC.	48403	11/17/2023	121.63
234496	LAMERS BUS LINES, INC.	48404	11/17/2023	123.57
234496	LAMERS BUS LINES, INC.	48386	11/17/2023	123.57
234496	LAMERS BUS LINES, INC.	45899	11/17/2023	133.86
234496	LAMERS BUS LINES, INC.	45898	11/17/2023	133.86
234496	LAMERS BUS LINES, INC.	48441	11/17/2023	138.64
234496	LAMERS BUS LINES, INC.	48497	11/17/2023	140.72
234496	LAMERS BUS LINES, INC.	48391	11/17/2023	141.42
234496	LAMERS BUS LINES, INC.	48383	11/17/2023	141.79
234496	LAMERS BUS LINES, INC.	48385	11/17/2023	143.94
234496	LAMERS BUS LINES, INC.	48384	11/17/2023	144.55
234496	LAMERS BUS LINES, INC.	48499	11/17/2023	145.15
234496	LAMERS BUS LINES, INC.	48438	11/17/2023	148.46
234496	LAMERS BUS LINES, INC.	48505	11/17/2023	150.53

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234496	LAMERS BUS LINES, INC.	48500	11/17/2023	151.75
234496	LAMERS BUS LINES, INC.	48503	11/17/2023	152.48
234496	LAMERS BUS LINES, INC.	48390	11/17/2023	157.04
234496	LAMERS BUS LINES, INC.	49325	11/17/2023	215.44
234496	LAMERS BUS LINES, INC.	48494	11/17/2023	275.20
234496	LAMERS BUS LINES, INC.	48509	11/17/2023	282.13
234496	LAMERS BUS LINES, INC.	49284	11/17/2023	358.14
234496	LAMERS BUS LINES, INC.	48394	11/17/2023	475.32
234496	LAMERS BUS LINES, INC.	49282	11/17/2023	479.83
234496	LAMERS BUS LINES, INC.	48512	11/17/2023	528.04
234496	LAMERS BUS LINES, INC.	49325	11/17/2023	555.86
234496	LAMERS BUS LINES, INC.	48510	11/17/2023	595.34
234496	LAMERS BUS LINES, INC.	49325	11/17/2023	624.27
234496	LAMERS BUS LINES, INC.	49325	11/17/2023	763.04
234496	LAMERS BUS LINES, INC.	49325	11/17/2023	1,122.40
234496	LAMERS BUS LINES, INC.	49325	11/17/2023	1,207.36
234496	LAMERS BUS LINES, INC.	49325	11/17/2023	1,294.66
234496	LAMERS BUS LINES, INC.	49325	11/17/2023	6,255.20
234496	LAMERS BUS LINES, INC.	49325	11/17/2023	6,609.63
234496	LAMERS BUS LINES, INC.	49325	11/17/2023	9,775.13
234496	LAMERS BUS LINES, INC.	49325	11/17/2023	16,657.86
234496	LAMERS BUS LINES, INC.	49325	11/17/2023	21,325.60
234496	LAMERS BUS LINES, INC.	49325	11/17/2023	41,809.50
234496	LAMERS BUS LINES, INC.	49325	11/17/2023	221,237.33
234497	MAIER, AMBER	NOV.08.2023	11/17/2023	20.00
234498	MALBRIT MECHANICAL INC	185475	11/17/2023	411.25
234499	MARA CTY HEALTH DEPARTMENT	INV05306	11/17/2023	14.00
234500	MCKEOUGH, HEATHER	OCT2023 MILEAGE	11/17/2023	93.40
234501	MS GRAPHICS, LLC	GTCCREC	11/17/2023	10.00
234501	MS GRAPHICS, LLC	2014-7336 (X. Yang)	11/17/2023	59.00
234501	MS GRAPHICS, LLC	2014-7294	11/17/2023	1,449.00
234502	MUSIC THEATRE INTERNATIONAL	1052381	11/17/2023	25.00
234502	MUSIC THEATRE INTERNATIONAL	1061933	11/17/2023	300.00
234503	NAPA AUTO PARTS, INC.	901762	11/17/2023	12.56
234503	NAPA AUTO PARTS, INC.	549-901181 9011214	11/17/2023	508.46
234504	NATIONAL AUTISM RESOURCES, LLC.	551590	11/17/2023	5,114.05
234505	NRG BUSINESS MARKETING	HS33921874	11/17/2023	10,347.33
234506	OTIS ELEVATOR CO	1.00401E+11	11/17/2023	1,699.65
234507	OZO EDU, INC.	INV55828	11/17/2023	2,050.00
234508	PACKER FASTENER	IN56034	11/17/2023	18.49
234508	PACKER FASTENER	IN56870	11/17/2023	21.27
234509	PARRFECTION PRODUCE, LLC	INV-008862	11/17/2023	164.80
234509	PARRFECTION PRODUCE, LLC	INV-008861	11/17/2023	199.08

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234509	PARRFECTION PRODUCE, LLC	INV-008860	11/17/2023	296.00
234509	PARRFECTION PRODUCE, LLC	INV-008861	11/17/2023	3,148.80
234510	PARTS TOWN, LLC.	2100736648	11/17/2023	59.69
234510	PARTS TOWN, LLC.	2100676383	11/17/2023	91.50
234511	PROFESSIONAL AUDIO DESIGNS, INC.	8795	11/17/2023	1,500.00
234512	QUALITY CLEANING SYSTEMS, LLC.	4177	11/17/2023	475.00
234513	REDBIRD VOCAL MUSIC BOOSTER	173	11/17/2023	100.00
234514	RIVERSIDE INSIGHTS	INV86671	11/17/2023	853.05
234515	ROCK RIDGE ORCHARD, LLC.	169710	11/17/2023	740.00
234515	ROCK RIDGE ORCHARD, LLC.	169648	11/17/2023	999.00
234515	ROCK RIDGE ORCHARD, LLC.	169716	11/17/2023	1,406.00
234516	SHRED-IT USA	DA1107	11/17/2023	125.47
234517	SOMERVILLE ARCHITECTS	39153	11/17/2023	19,029.41
234518	SOUTHSIDE TIRE CO INC	10208175	11/17/2023	40.00
234519	STAPLES ADVANTAGE	3552512744	11/17/2023	21.76
234519	STAPLES ADVANTAGE	3551580065	11/17/2023	25.96
234519	STAPLES ADVANTAGE	3552512743	11/17/2023	27.28
234519	STAPLES ADVANTAGE	3552149357	11/17/2023	38.60
234519	STAPLES ADVANTAGE	3552212928	11/17/2023	57.56
234519	STAPLES ADVANTAGE	3552212927	11/17/2023	113.77
234520	STERLING WATER INC	342X11560805	11/17/2023	2,105.75
234521	THE GRAPHIC EDGE	1728810	11/17/2023	22.75
234521	THE GRAPHIC EDGE	1728810	11/17/2023	455.00
234522	TWEET/GAROT MECHANICAL INC	134272	11/17/2023	1,342.88
234523	U.S. WATER, LLC.	167997	11/17/2023	169.00
234524	UTAH STATE UNIVERSITY	SMNRCP23_14	11/17/2023	3,600.00
234525	WASBO FOUNDATION, INC.	23-24NICHOLS	11/17/2023	275.00
234526	WEMTA	4824	11/17/2023	300.00
234527	WOODWIND & BRASSWIND, INC	ARINV68869001	11/17/2023	170.00
234527	WOODWIND & BRASSWIND, INC	ARINV68869001	11/17/2023	1,500.00
234527	WOODWIND & BRASSWIND, INC	ARINV68869001	11/17/2023	1,600.00
234527	WOODWIND & BRASSWIND, INC	ARINV68869001	11/17/2023	1,700.00
234528	WORDEN ENTERPRISES LLC	8223	11/17/2023	42,721.39
234529	YANG, LEE	Refund IPAD	11/17/2023	320.00
234530	KOHN LAW FIRM SC	11172023A	11/17/2023	244.23
234531	KOSTKA & ASSOCIATES, LLC	11172023A	11/17/2023	212.52
234532	MARK HARRING STANDING CHAPTER 13 TRUST	11172023A	11/17/2023	441.96
234533	RAUSCH STURM-ATTORNEYS-DEBT COLLECTION	11172023A	11/17/2023	154.37
234534	UNITED WAY OF MARATHON CNTY	20231117ADUWAY	11/17/2023	673.27
234535	ADAMS FRIENDSHIP HIGH SCHOOL	EF12082023	12/1/2023	200.00
234536	ANTIGO SCHOOL DISTRICT	90723	12/1/2023	232.62
234537	ASCD	2580199-2425	12/1/2023	239.00
234538	CESA #1	27201	12/1/2023	65.00

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234539	EAU CLAIRE MEMORIAL HS	EF12162023	12/1/2023	150.00
234540	OSHKOSH WEST HIGH SCHOOL	EF12162023	12/1/2023	215.00
234541	REGISTRATION FEE TRUST	10D52142253	12/1/2023	169.50
234542	SCHOOL NUTRITION ASSN	##589162	12/1/2023	169.50
234543	SIGN HERE INTERPRETING LLC	231118	12/1/2023	361.25
234544	STRATFORD HIGH SCHOOL	EF12162023	12/1/2023	125.00
234545	SWITS LTD	Nov-99	12/1/2023	427.00
234546	WATERTOWN HIGH SCHOOL	EF12022023	12/1/2023	285.00
234547	A & A LOCK SERVICE	NOV.10.23	12/1/2023	17.50
234548	ADVANCED HEALTH AND SAFETY	AHS 13263	12/1/2023	299.00
234548	ADVANCED HEALTH AND SAFETY	AHS 13264	12/1/2023	299.00
234549	AWSA ASSOC WI SCHL ADM	35599	12/1/2023	514.00
234550	BACKGROUND INVESTIGATION BUREAU, LLC	INV-38345	12/1/2023	14.00
234550	BACKGROUND INVESTIGATION BUREAU, LLC	INV-37461	12/1/2023	16.45
234550	BACKGROUND INVESTIGATION BUREAU, LLC	INV-37461	12/1/2023	16.45
234550	BACKGROUND INVESTIGATION BUREAU, LLC	INV-37460	12/1/2023	82.25
234550	BACKGROUND INVESTIGATION BUREAU, LLC	INV-37461	12/1/2023	230.30
234550	BACKGROUND INVESTIGATION BUREAU, LLC	INV-37460	12/1/2023	970.55
234551	BLICK ART MATERIALS	1558100	12/1/2023	(23.14)
234551	BLICK ART MATERIALS	1543102	12/1/2023	1,207.29
234552	BOELTER COMPANIES, THE	98200487	12/1/2023	0.26
234552	BOELTER COMPANIES, THE	98200487	12/1/2023	0.35
234552	BOELTER COMPANIES, THE	98200487	12/1/2023	0.79
234552	BOELTER COMPANIES, THE	98200487	12/1/2023	7.36
234552	BOELTER COMPANIES, THE	98197096	12/1/2023	45.18
234552	BOELTER COMPANIES, THE	98197096	12/1/2023	60.24
234552	BOELTER COMPANIES, THE	98200486	12/1/2023	77.71
234552	BOELTER COMPANIES, THE	98200486	12/1/2023	103.61
234552	BOELTER COMPANIES, THE	98197096	12/1/2023	135.54
234552	BOELTER COMPANIES, THE	98200486	12/1/2023	233.13
234552	BOELTER COMPANIES, THE	98197096	12/1/2023	1,265.07
234552	BOELTER COMPANIES, THE	98200486	12/1/2023	2,175.86
234553	BUELOW VETTER BUIKEMA OLSON & VLIET, LLC	477-60019a	12/1/2023	5,208.22
234554	CELLCOM - WAUSAU	612227	12/1/2023	331.40
234555	CENTRAL WI QUALITY MACHINING, LLC	4012	12/1/2023	371.60
234556	DC EVEREST JUNIOR HIGH	DLT	12/1/2023	148.00
234557	DUNCAN, DAVID	St. Peter ~D. Duncan	12/1/2023	518.49
234558	DUNCAN, RACHEL	St Peter ~R. Duncan	12/1/2023	55.23
234559	EBERHARDT, VICKI	St Peter ~ Eberhardt	12/1/2023	278.60
234560	ELLENBERGER, CALEY	St Peter~Ellenberger	12/1/2023	284.00
234561	EWALD, CASSANDRA	St Peter ~ C. Ewald	12/1/2023	256.70
234562	FILTRATION CONCEPTS, INC	40004	12/1/2023	2,124.94
234563	GANNETT WISCOSNIN LOCALIQ	5947320	12/1/2023	184.32

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234564	GORDON FOOD SERVICE INC	2000682706	12/1/2023	(169.18)
234564	GORDON FOOD SERVICE INC	2000682704	12/1/2023	(169.18)
234564	GORDON FOOD SERVICE INC	2000683965	12/1/2023	(77.90)
234564	GORDON FOOD SERVICE INC	2000727718	12/1/2023	(21.11)
234564	GORDON FOOD SERVICE INC	2000683835	12/1/2023	(15.07)
234564	GORDON FOOD SERVICE INC	9004519638	12/1/2023	6.70
234564	GORDON FOOD SERVICE INC	9004519498	12/1/2023	10.82
234564	GORDON FOOD SERVICE INC	9004581939	12/1/2023	13.40
234564	GORDON FOOD SERVICE INC	9004519496	12/1/2023	23.28
234564	GORDON FOOD SERVICE INC	9004704944	12/1/2023	28.81
234564	GORDON FOOD SERVICE INC	9004704935	12/1/2023	30.15
234564	GORDON FOOD SERVICE INC	9004704936	12/1/2023	33.85
234564	GORDON FOOD SERVICE INC	9004519479	12/1/2023	36.85
234564	GORDON FOOD SERVICE INC	9004704940	12/1/2023	44.40
234564	GORDON FOOD SERVICE INC	9004519500	12/1/2023	53.60
234564	GORDON FOOD SERVICE INC	9004704968	12/1/2023	70.02
234564	GORDON FOOD SERVICE INC	9004519484	12/1/2023	73.13
234564	GORDON FOOD SERVICE INC	9004614153	12/1/2023	77.90
234564	GORDON FOOD SERVICE INC	9004649950	12/1/2023	77.90
234564	GORDON FOOD SERVICE INC	9004768465	12/1/2023	100.50
234564	GORDON FOOD SERVICE INC	9004704971	12/1/2023	147.60
234564	GORDON FOOD SERVICE INC	9004581941	12/1/2023	162.78
234564	GORDON FOOD SERVICE INC	9004581926	12/1/2023	171.94
234564	GORDON FOOD SERVICE INC	9004704938	12/1/2023	191.86
234564	GORDON FOOD SERVICE INC	9004519486	12/1/2023	208.75
234564	GORDON FOOD SERVICE INC	9004704970	12/1/2023	221.40
234564	GORDON FOOD SERVICE INC	9004519637	12/1/2023	266.38
234564	GORDON FOOD SERVICE INC	9004519639	12/1/2023	298.56
234564	GORDON FOOD SERVICE INC	9004582043	12/1/2023	327.17
234564	GORDON FOOD SERVICE INC	9004704969	12/1/2023	392.60
234564	GORDON FOOD SERVICE INC	9004704974	12/1/2023	415.22
234564	GORDON FOOD SERVICE INC	9004581985	12/1/2023	458.00
234564	GORDON FOOD SERVICE INC	9004768467	12/1/2023	458.80
234564	GORDON FOOD SERVICE INC	9004704972	12/1/2023	462.51
234564	GORDON FOOD SERVICE INC	9004704934	12/1/2023	483.18
234564	GORDON FOOD SERVICE INC	9004582046	12/1/2023	539.27
234564	GORDON FOOD SERVICE INC	9004581940	12/1/2023	540.96
234564	GORDON FOOD SERVICE INC	9004581990	12/1/2023	671.55
234564	GORDON FOOD SERVICE INC	9004582049	12/1/2023	742.96
234564	GORDON FOOD SERVICE INC	9004519476	12/1/2023	805.99
234564	GORDON FOOD SERVICE INC	9004581925	12/1/2023	834.15
234564	GORDON FOOD SERVICE INC	9004704941	12/1/2023	882.84
234564	GORDON FOOD SERVICE INC	9004519634	12/1/2023	916.67

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234564	GORDON FOOD SERVICE INC	9004519472	12/1/2023	1,117.25
234564	GORDON FOOD SERVICE INC	9004704925	12/1/2023	1,528.27
234564	GORDON FOOD SERVICE INC	9004704933	12/1/2023	1,854.24
234564	GORDON FOOD SERVICE INC	9004704930	12/1/2023	2,131.38
234564	GORDON FOOD SERVICE INC	9004768463	12/1/2023	2,175.49
234564	GORDON FOOD SERVICE INC	9004582041	12/1/2023	2,244.56
234564	GORDON FOOD SERVICE INC	9004581981	12/1/2023	2,356.33
234564	GORDON FOOD SERVICE INC	9004768468	12/1/2023	2,455.39
234564	GORDON FOOD SERVICE INC	9004519474	12/1/2023	2,566.74
234564	GORDON FOOD SERVICE INC	9004519633	12/1/2023	2,647.54
234564	GORDON FOOD SERVICE INC	9004704967	12/1/2023	3,289.11
234564	GORDON FOOD SERVICE INC	9004768464	12/1/2023	3,309.58
234564	GORDON FOOD SERVICE INC	9004519481	12/1/2023	3,690.17
234564	GORDON FOOD SERVICE INC	9004582037	12/1/2023	4,388.22
234564	GORDON FOOD SERVICE INC	9004581928	12/1/2023	6,102.34
234565	HEARTLAND BUSINESS SYSTEMS INC	650987-H	12/1/2023	80,533.60
234566	HOME INSULATION CO, INC	47890	12/1/2023	282.00
234567	HUEBNER, SCOTT	St. Peter ~Huebner	12/1/2023	247.66
234568	HYDRO-FLO PROD INC	2425356	12/1/2023	1,485.04
234569	JOSTENS, INC.	32275272	12/1/2023	4,029.95
234570	LAFFIN, CARSON	Laffin-October fit	12/1/2023	87.50
234571	LAH INTERPRETING LLC	11/17/2023	12/1/2023	165.00
234572	LAMERS BUS LINES, INC.	47853-JRH	12/1/2023	17.79
234572	LAMERS BUS LINES, INC.	44949-JRH	12/1/2023	24.75
234572	LAMERS BUS LINES, INC.	47842-JRH	12/1/2023	27.11
234572	LAMERS BUS LINES, INC.	47853-MS	12/1/2023	35.60
234572	LAMERS BUS LINES, INC.	44949-MS	12/1/2023	49.51
234572	LAMERS BUS LINES, INC.	49934	12/1/2023	53.39
234572	LAMERS BUS LINES, INC.	47842-MS	12/1/2023	54.22
234572	LAMERS BUS LINES, INC.	49939 - MS	12/1/2023	62.08
234572	LAMERS BUS LINES, INC.	49939-JRH	12/1/2023	62.08
234572	LAMERS BUS LINES, INC.	47830	12/1/2023	68.42
234572	LAMERS BUS LINES, INC.	47830-JRH	12/1/2023	68.42
234572	LAMERS BUS LINES, INC.	49945	12/1/2023	68.64
234572	LAMERS BUS LINES, INC.	47825-JRH	12/1/2023	85.67
234572	LAMERS BUS LINES, INC.	47825-MS	12/1/2023	85.69
234572	LAMERS BUS LINES, INC.	47833-JRH	12/1/2023	87.45
234572	LAMERS BUS LINES, INC.	48290-JRH	12/1/2023	90.47
234572	LAMERS BUS LINES, INC.	49946	12/1/2023	92.04
234572	LAMERS BUS LINES, INC.	47848-JRH	12/1/2023	96.12
234572	LAMERS BUS LINES, INC.	49943-MS	12/1/2023	97.78
234572	LAMERS BUS LINES, INC.	49943-JRH	12/1/2023	97.79
234572	LAMERS BUS LINES, INC.	47850	12/1/2023	98.16

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234572	LAMERS BUS LINES, INC.	47067	12/1/2023	98.92
234572	LAMERS BUS LINES, INC.	49280	12/1/2023	103.22
234572	LAMERS BUS LINES, INC.	47831	12/1/2023	106.52
234572	LAMERS BUS LINES, INC.	49944-JRH	12/1/2023	107.87
234572	LAMERS BUS LINES, INC.	49572	12/1/2023	109.86
234572	LAMERS BUS LINES, INC.	48306	12/1/2023	113.29
234572	LAMERS BUS LINES, INC.	49936	12/1/2023	113.57
234572	LAMERS BUS LINES, INC.	49678	12/1/2023	115.08
234572	LAMERS BUS LINES, INC.	49942-MS	12/1/2023	116.83
234572	LAMERS BUS LINES, INC.	49942-JRH	12/1/2023	116.83
234572	LAMERS BUS LINES, INC.	48406	12/1/2023	125.44
234572	LAMERS BUS LINES, INC.	47832	12/1/2023	138.43
234572	LAMERS BUS LINES, INC.	47849	12/1/2023	140.73
234572	LAMERS BUS LINES, INC.	48316	12/1/2023	143.21
234572	LAMERS BUS LINES, INC.	47847-MS	12/1/2023	144.88
234572	LAMERS BUS LINES, INC.	47847-JRH	12/1/2023	144.88
234572	LAMERS BUS LINES, INC.	49114-MS	12/1/2023	147.05
234572	LAMERS BUS LINES, INC.	49114-JRH	12/1/2023	147.06
234572	LAMERS BUS LINES, INC.	49941-MS	12/1/2023	156.15
234572	LAMERS BUS LINES, INC.	49941-JRH	12/1/2023	156.15
234572	LAMERS BUS LINES, INC.	49672	12/1/2023	160.78
234572	LAMERS BUS LINES, INC.	47833-MS	12/1/2023	174.91
234572	LAMERS BUS LINES, INC.	48290-MS	12/1/2023	180.95
234572	LAMERS BUS LINES, INC.	47848-MS	12/1/2023	192.23
234572	LAMERS BUS LINES, INC.	49944-MS	12/1/2023	215.76
234572	LAMERS BUS LINES, INC.	48289	12/1/2023	217.37
234572	LAMERS BUS LINES, INC.	47851	12/1/2023	227.47
234572	LAMERS BUS LINES, INC.	48287	12/1/2023	297.17
234572	LAMERS BUS LINES, INC.	49938	12/1/2023	325.06
234572	LAMERS BUS LINES, INC.	49937	12/1/2023	445.85
234572	LAMERS BUS LINES, INC.	49677	12/1/2023	450.07
234572	LAMERS BUS LINES, INC.	49673	12/1/2023	854.56
234573	LONDERVILLE ENTERPRISES	7026217	12/1/2023	269.98
234574	MALBRIT MECHANICAL INC	185475-2	12/1/2023	30.00
234574	MALBRIT MECHANICAL INC	186000	12/1/2023	260.00
234575	MARA CTY HEALTH DEPARTMENT	INV05369	12/1/2023	14.00
234576	MCHS OCCUPATIONAL HEALTH	3764-15776	12/1/2023	80.00
234576	MCHS OCCUPATIONAL HEALTH	3764-15776	12/1/2023	184.40
234576	MCHS OCCUPATIONAL HEALTH	3764-15776	12/1/2023	2,275.20
234577	MMJV, LLC	W26572	12/1/2023	970.00
234578	MS GRAPHICS, LLC	2014-7345	12/1/2023	264.00
234578	MS GRAPHICS, LLC	2014-7346	12/1/2023	680.00
234579	NAPA AUTO PARTS, INC.	903224	12/1/2023	105.12

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234580	NATIONAL GEOGRAPHIC	11.20.23	12/1/2023	49.00
234581	ORIENTAL TRADING CO INC	727966259-01	12/1/2023	61.24
234582	OVERHEAD DOOR CO	32424	12/1/2023	190.00
234583	PARTS TOWN, LLC.	2100906831	12/1/2023	88.60
234584	PAUL H BROOKES PUBLISHING CO INC	1275142	12/1/2023	649.90
234585	RIESTERER & SCHNELL, INC.	2518456	12/1/2023	3,184.23
234586	ROCK RIDGE ORCHARD, LLC.	108114	12/1/2023	518.00
234587	SALT SOFTWARE, LLC	SS3836	12/1/2023	41.00
234588	SHRED-IT USA	DA1107 - SH	12/1/2023	68.02
234589	SPARKLE WINDOW OF WI LLC	1384	12/1/2023	225.00
234589	SPARKLE WINDOW OF WI LLC	1383	12/1/2023	550.00
234590	ST JOHN LUTHERAN SCHOOL	STJO-4K-NOV2023	12/1/2023	3,658.20
234591	STAPLES ADVANTAGE	8072372460	12/1/2023	(12.65)
234591	STAPLES ADVANTAGE	3552677277	12/1/2023	45.19
234591	STAPLES ADVANTAGE	3552985442	12/1/2023	49.50
234591	STAPLES ADVANTAGE	3553048542	12/1/2023	69.61
234591	STAPLES ADVANTAGE	3552897029	12/1/2023	91.65
234591	STAPLES ADVANTAGE	3552897028	12/1/2023	209.83
234592	STEVENS POINT SCHOOL DISTRICT	202406	12/1/2023	715.41
234593	U.S. WATER, LLC.	171706	12/1/2023	149.95
234593	U.S. WATER, LLC.	171167	12/1/2023	169.00
234594	UW STEVENS POINT- JAZZ FESTIVAL DEPT OF MI	2.2.24	12/1/2023	855.00
234595	VIRCO	92036864	12/1/2023	195.12
234596	WARDS NATURAL SCIENCE	8814590770	12/1/2023	81.69
234597	WCDA	11.28.23	12/1/2023	150.00
234598	WEST MUSIC CO	SI2349808	12/1/2023	16.95
234598	WEST MUSIC CO	SI2348479	12/1/2023	599.50
234599	WI ASSOC OF SKILLSUSA , INC.	2524	12/1/2023	250.00
234600	WISCONSIN NATURAL RESOURCES-ATTN RENEV	11.15.23	12/1/2023	7.00
234601	WORDEN ENTERPRISES LLC	501338	12/1/2023	604.00
234602	KOHN LAW FIRM SC	12012023A	12/1/2023	270.04
234603	KOSTKA & ASSOCIATES, LLC	12012023A	12/1/2023	244.42
234604	MARK HARRING STANDING CHAPTER 13 TRUST	12012023A	12/1/2023	441.96
234605	RAUSCH STURM-ATTORNEYS-DEBT COLLECTION	12012023A	12/1/2023	152.15
234606	UNITED WAY OF MARATHON CNTY	20231201ADUWAY	12/1/2023	673.27
234607	CELLCOM - WAUSAU	609713	12/4/2023	850.63
232401014	ABEL, SCOT	OCT2023 MILEAGE	11/17/2023	365.23
232401015	ABLE DISTRIBUTING CO INC	S019629571.001	11/17/2023	165.70
232401016	AEI SPEAKERS BUREAU, INC	MC017234E	11/17/2023	2,315.83
232401017	AMAZON CAPITAL SERVICES	1LDL-7YYF-QNYQ	11/17/2023	(100.97)
232401017	AMAZON CAPITAL SERVICES	1YJF-VQX4-43YC	11/17/2023	(26.39)
232401017	AMAZON CAPITAL SERVICES	1F4F-41JC-RDRJ	11/17/2023	(13.99)
232401017	AMAZON CAPITAL SERVICES	1TXT-7T4K-11XW	11/17/2023	(11.36)

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232401017	AMAZON CAPITAL SERVICES	1HDC-QRH4-QF4P	11/17/2023	(10.17)
232401017	AMAZON CAPITAL SERVICES	1H44-V14H-11RK	11/17/2023	2.20
232401017	AMAZON CAPITAL SERVICES	1NKN-QTY3-1MDD	11/17/2023	5.43
232401017	AMAZON CAPITAL SERVICES	1H44-V14H-11RK	11/17/2023	6.61
232401017	AMAZON CAPITAL SERVICES	176X-QQLH-13X3	11/17/2023	7.59
232401017	AMAZON CAPITAL SERVICES	1G4K-XYPD-76GC	11/17/2023	7.69
232401017	AMAZON CAPITAL SERVICES	1CNP-9HNW-NFPT	11/17/2023	8.95
232401017	AMAZON CAPITAL SERVICES	1JDL-YCGR-FX4Y	11/17/2023	9.86
232401017	AMAZON CAPITAL SERVICES	1CXV-RC9T-1HC6	11/17/2023	9.89
232401017	AMAZON CAPITAL SERVICES	17CC-9XL1-7146	11/17/2023	9.99
232401017	AMAZON CAPITAL SERVICES	1WDR-KCWD-DQDL	11/17/2023	9.99
232401017	AMAZON CAPITAL SERVICES	1HWK-4JYH-1YRT	11/17/2023	10.78
232401017	AMAZON CAPITAL SERVICES	1NHK-QC1P-HRPQ	11/17/2023	11.99
232401017	AMAZON CAPITAL SERVICES	1H7D-H37K-GXMG	11/17/2023	11.99
232401017	AMAZON CAPITAL SERVICES	1F4F-41JC-39DY	11/17/2023	12.86
232401017	AMAZON CAPITAL SERVICES	1WVR-KRNJ-1WFM	11/17/2023	12.98
232401017	AMAZON CAPITAL SERVICES	1KHN-RGRJ-V3DT	11/17/2023	12.99
232401017	AMAZON CAPITAL SERVICES	1T71-CGL3-1MVL	11/17/2023	13.99
232401017	AMAZON CAPITAL SERVICES	1KX4-6H19-R7VC	11/17/2023	14.05
232401017	AMAZON CAPITAL SERVICES	1VQX-17KL-7V4Q	11/17/2023	14.99
232401017	AMAZON CAPITAL SERVICES	149F-DVQW-HK14	11/17/2023	16.98
232401017	AMAZON CAPITAL SERVICES	1CPD-3JDG-HN9Q	11/17/2023	17.07
232401017	AMAZON CAPITAL SERVICES	1PWD-HH1N-9YNQ	11/17/2023	17.67
232401017	AMAZON CAPITAL SERVICES	1V3L-GD9Q-3XQX	11/17/2023	18.58
232401017	AMAZON CAPITAL SERVICES	1FC3-9QL1-HNXL	11/17/2023	20.99
232401017	AMAZON CAPITAL SERVICES	1HNH-CYPX-G31F	11/17/2023	21.17
232401017	AMAZON CAPITAL SERVICES	1MQT-KPPK-GHYJ	11/17/2023	21.95
232401017	AMAZON CAPITAL SERVICES	1VPP-7NH3-CD77	11/17/2023	24.99
232401017	AMAZON CAPITAL SERVICES	1WDP-YG6V-1NNL	11/17/2023	25.01
232401017	AMAZON CAPITAL SERVICES	19JD-FKR6-4PCH	11/17/2023	25.94
232401017	AMAZON CAPITAL SERVICES	1GM9-7YJJ-3RPF	11/17/2023	26.68
232401017	AMAZON CAPITAL SERVICES	1CFD-FRMV-1WYK	11/17/2023	26.99
232401017	AMAZON CAPITAL SERVICES	11JY-JCGQ-133G	11/17/2023	29.98
232401017	AMAZON CAPITAL SERVICES	1WDP-YG6V-7FMM	11/17/2023	31.98
232401017	AMAZON CAPITAL SERVICES	1PGY-49J6-HQXT	11/17/2023	31.99
232401017	AMAZON CAPITAL SERVICES	1H44-V14H-11RK	11/17/2023	35.27
232401017	AMAZON CAPITAL SERVICES	1XWM-GN93-9QKQ	11/17/2023	35.99
232401017	AMAZON CAPITAL SERVICES	1KNW-WL3J-1CPV	11/17/2023	36.88
232401017	AMAZON CAPITAL SERVICES	1RTL-NJXF-GXKH	11/17/2023	37.53
232401017	AMAZON CAPITAL SERVICES	1DXN-JGL3-1W6N	11/17/2023	37.60
232401017	AMAZON CAPITAL SERVICES	14HQ-LTQ1-3TK4	11/17/2023	37.95
232401017	AMAZON CAPITAL SERVICES	16TM-XJXV-9JKQ	11/17/2023	40.99
232401017	AMAZON CAPITAL SERVICES	1GVL-WXFK-46GJ	11/17/2023	41.82

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232401017	AMAZON CAPITAL SERVICES	14F9-XGQF-4YNM	11/17/2023	41.97
232401017	AMAZON CAPITAL SERVICES	1WF9-JN9N-4TKP	11/17/2023	43.96
232401017	AMAZON CAPITAL SERVICES	171X-N74K-GCNK	11/17/2023	43.98
232401017	AMAZON CAPITAL SERVICES	1N3Q-F93T-3GQX	11/17/2023	45.27
232401017	AMAZON CAPITAL SERVICES	17MR-CHM6-TQFN	11/17/2023	46.97
232401017	AMAZON CAPITAL SERVICES	1KQM-J6YG-TGLY	11/17/2023	47.98
232401017	AMAZON CAPITAL SERVICES	1R46-XMYL-1GFY	11/17/2023	48.99
232401017	AMAZON CAPITAL SERVICES	1QX1-L433-HVM9	11/17/2023	50.49
232401017	AMAZON CAPITAL SERVICES	1NRX-NWDD-WWL4	11/17/2023	51.44
232401017	AMAZON CAPITAL SERVICES	196V-J3G9-1VQK	11/17/2023	52.04
232401017	AMAZON CAPITAL SERVICES	1RCF-HKD4-9CJV	11/17/2023	54.97
232401017	AMAZON CAPITAL SERVICES	1PGY-49J6-FX7D	11/17/2023	56.24
232401017	AMAZON CAPITAL SERVICES	1WDP-YG6V-1NNL	11/17/2023	57.88
232401017	AMAZON CAPITAL SERVICES	1GGJ-C6JY-NHDN	11/17/2023	60.96
232401017	AMAZON CAPITAL SERVICES	1X7X-N3L3-4117	11/17/2023	61.05
232401017	AMAZON CAPITAL SERVICES	19TG-CX3P-FXY4	11/17/2023	64.80
232401017	AMAZON CAPITAL SERVICES	1FNV-FFV3-6Q1V	11/17/2023	68.23
232401017	AMAZON CAPITAL SERVICES	17DM-WWVP-JTV9	11/17/2023	72.84
232401017	AMAZON CAPITAL SERVICES	1VT9-1JGL-431G	11/17/2023	76.59
232401017	AMAZON CAPITAL SERVICES	1GL1-KVR4-6K1C	11/17/2023	77.94
232401017	AMAZON CAPITAL SERVICES	1G9C-369X-GYXV	11/17/2023	79.00
232401017	AMAZON CAPITAL SERVICES	1L7R-RPW9-3T63	11/17/2023	95.49
232401017	AMAZON CAPITAL SERVICES	1VXC-CGFP-4VYW	11/17/2023	98.65
232401017	AMAZON CAPITAL SERVICES	1MQ6-4DXH-H9GD	11/17/2023	99.58
232401017	AMAZON CAPITAL SERVICES	1DV4-DV7N-K1KJ	11/17/2023	101.64
232401017	AMAZON CAPITAL SERVICES	1CCL-GFCT-9T7T	11/17/2023	105.92
232401017	AMAZON CAPITAL SERVICES	1XDY-G1DJ-4Q7L	11/17/2023	113.36
232401017	AMAZON CAPITAL SERVICES	16HC-JVXC-3TCL	11/17/2023	123.91
232401017	AMAZON CAPITAL SERVICES	1FHX-W6V4-KHJV	11/17/2023	127.02
232401017	AMAZON CAPITAL SERVICES	113R-GDR3-DJ94	11/17/2023	141.49
232401017	AMAZON CAPITAL SERVICES	1QXR-KTCM-3N4W	11/17/2023	153.79
232401017	AMAZON CAPITAL SERVICES	1XJP-XFQ4-FQ9Y	11/17/2023	163.65
232401017	AMAZON CAPITAL SERVICES	1CPD-3JDG-1NPM	11/17/2023	169.90
232401017	AMAZON CAPITAL SERVICES	1CXV-RC9T-49D4	11/17/2023	170.27
232401017	AMAZON CAPITAL SERVICES	1GQL-VMKF-1JLG	11/17/2023	176.42
232401017	AMAZON CAPITAL SERVICES	14FV-34WX-91RM	11/17/2023	179.50
232401017	AMAZON CAPITAL SERVICES	1GQL-VMKF-3HXM	11/17/2023	187.26
232401017	AMAZON CAPITAL SERVICES	1KQM-J6YG-HHMN	11/17/2023	188.03
232401017	AMAZON CAPITAL SERVICES	1PV6-RXXX-69MM	11/17/2023	195.34
232401017	AMAZON CAPITAL SERVICES	1JPP-G9DX-3YRJ	11/17/2023	198.80
232401017	AMAZON CAPITAL SERVICES	1RTL-NJXF-C9QY	11/17/2023	216.33
232401017	AMAZON CAPITAL SERVICES	1MKT-LNPP-7473	11/17/2023	224.31
232401017	AMAZON CAPITAL SERVICES	1FHX-W6V4-KVM6	11/17/2023	226.73

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232401017	AMAZON CAPITAL SERVICES	1GQL-VMKF-HRGN	11/17/2023	239.77
232401017	AMAZON CAPITAL SERVICES	16QQ-L7XR-1RCL	11/17/2023	248.98
232401017	AMAZON CAPITAL SERVICES	1YJQ-XMNL-DFVK	11/17/2023	259.84
232401017	AMAZON CAPITAL SERVICES	1KV1-6VRQ-K69W	11/17/2023	260.64
232401017	AMAZON CAPITAL SERVICES	1VGN-RJG7-HMTV	11/17/2023	282.96
232401017	AMAZON CAPITAL SERVICES	1NW1-W3XG-71WG	11/17/2023	303.36
232401017	AMAZON CAPITAL SERVICES	11PJ-MJCM-1LRF	11/17/2023	306.45
232401017	AMAZON CAPITAL SERVICES	1M4Q-GPH4-VLW7	11/17/2023	362.82
232401017	AMAZON CAPITAL SERVICES	1CCQ-DF3Q-1YJY	11/17/2023	394.91
232401017	AMAZON CAPITAL SERVICES	149F-DVQW-G1T3	11/17/2023	441.36
232401017	AMAZON CAPITAL SERVICES	17T9-4JHY-C9MP	11/17/2023	515.43
232401017	AMAZON CAPITAL SERVICES	13PH-DR6K-TYMD	11/17/2023	557.60
232401017	AMAZON CAPITAL SERVICES	1HJL-T11N-HD9F	11/17/2023	563.14
232401017	AMAZON CAPITAL SERVICES	1JDK-7DQ9-3Y7T	11/17/2023	585.00
232401017	AMAZON CAPITAL SERVICES	1CJ4-9VRL-77PL	11/17/2023	749.70
232401017	AMAZON CAPITAL SERVICES	1M13-NC7K-64R6	11/17/2023	766.08
232401017	AMAZON CAPITAL SERVICES	191K-3Y7V-GNWX	11/17/2023	1,699.96
232401018	AMERICAN WELDING & GAS INC	9694765	11/17/2023	35.87
232401018	AMERICAN WELDING & GAS INC	9694982	11/17/2023	38.83
232401019	ARAMARK UNIFORM SERVICES, INC	OCT2023 CUST	11/17/2023	1,503.71
232401020	BACA, MELANIE	OCT2023 MILEAGE	11/17/2023	118.56
232401021	BATES, CRISTIE	OCT2023 MILEAGE	11/17/2023	142.46
232401022	BAUDHUIN, LATICIA	SEP2023 MILEAGE	11/17/2023	81.02
232401022	BAUDHUIN, LATICIA	OCT2023 MILEAGE	11/17/2023	122.49
232401023	BAUMANN, GLORIA	NOV2023 ITEM	11/17/2023	50.00
232401024	BOOM CHAKRA LAKRA	Bergmann-October	11/17/2023	114.50
232401025	BORNTREGER, SIERRA	OCT2023 ITEMa	11/17/2023	31.51
232401026	BOUFFLEUR, BETH	OCT2023 MILEAGE	11/17/2023	87.44
232401027	BRANTON, MICHELLE	OCT2023 MILEAGE	11/17/2023	107.29
232401028	BRECKE, ROXANNE	NOV2023 CONF	11/17/2023	46.71
232401028	BRECKE, ROXANNE	OCT2023 MILEAGE	11/17/2023	135.59
232401029	CARRICO AQUATIC RESOURCES, INC	20236709	11/17/2023	137.50
232401029	CARRICO AQUATIC RESOURCES, INC	20236727	11/17/2023	499.46
232401030	CEDAR CREST SPECIALTIES, INC.	212329210	11/17/2023	341.88
232401031	CESA 9, INC.	18014	11/17/2023	100.00
232401032	CONWAY, DEBRA	WOR-110723-1	11/17/2023	70.00
232401032	CONWAY, DEBRA	WOR-110723-1	11/17/2023	70.00
232401033	CZERWONKA, CRISTIN	OCT2023 MILEAGE	11/17/2023	58.69
232401034	DALEY, MICHELLE	NOV2023 MILEAGE	11/17/2023	6.16
232401035	DAY, MARLA	WOR-110723-2	11/17/2023	70.00
232401035	DAY, MARLA	WOR-110723-2	11/17/2023	70.00
232401036	DEGRAND, TONY	SEP/OCT2023 ITEM	11/17/2023	149.56
232401037	DEVINE-SCHWANTES, JODI	NOV2023 ITEM	11/17/2023	19.48

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232401037	DEVINE-SCHWANTES, JODI	NOV2023 CONF	11/17/2023	26.00
232401037	DEVINE-SCHWANTES, JODI	NOV2023 CONF	11/17/2023	109.99
232401038	ECONOMICS WISCONSIN	23FALL78	11/17/2023	500.00
232401039	ENGBRETSON, AMY	OCT2023 MILEAGE	11/17/2023	140.82
232401040	ENGLISH, JOSHUA	REF-110723-1	11/17/2023	70.00
232401040	ENGLISH, JOSHUA	REF-110723-1	11/17/2023	70.00
232401041	FIRST SUPPLY LLC	153698-00	11/17/2023	4.99
232401041	FIRST SUPPLY LLC	153768-00	11/17/2023	8.65
232401041	FIRST SUPPLY LLC	153503-00	11/17/2023	9.59
232401041	FIRST SUPPLY LLC	152144-00	11/17/2023	32.81
232401041	FIRST SUPPLY LLC	153380-00	11/17/2023	41.70
232401041	FIRST SUPPLY LLC	15697-00	11/17/2023	60.35
232401041	FIRST SUPPLY LLC	152275-00	11/17/2023	97.62
232401041	FIRST SUPPLY LLC	153058-00	11/17/2023	4,145.62
232401041	FIRST SUPPLY LLC	153594-00	11/17/2023	6,650.09
232401042	FISCHER, TAMMY	OCT2023 ITEMa	11/17/2023	19.88
232401043	FOLLETT CONTENT SOLUTIONS, LLC.	782249F	11/17/2023	13.46
232401043	FOLLETT CONTENT SOLUTIONS, LLC.	733497F	11/17/2023	137.99
232401043	FOLLETT CONTENT SOLUTIONS, LLC.	755737F	11/17/2023	222.93
232401043	FOLLETT CONTENT SOLUTIONS, LLC.	715264F	11/17/2023	281.65
232401043	FOLLETT CONTENT SOLUTIONS, LLC.	744267F	11/17/2023	433.80
232401043	FOLLETT CONTENT SOLUTIONS, LLC.	743230A	11/17/2023	455.49
232401044	FORMS SPECIALISTS INC	53715	11/17/2023	302.00
232401045	FOX, GRETCHEN	OCT2023 MILEAGE	11/17/2023	97.46
232401046	FRIEDRICH, TERESSA	OCT2024 MILEAGE	11/17/2023	116.79
232401047	FRITZ, COLETTE	NOV2023 ITEM	11/17/2023	40.50
232401048	GEHRKE, SHANNON	OCT2023 MILEAGE	11/17/2023	181.04
232401049	GLYNN, JOHN	OCT2023 MILEAGE	11/17/2023	24.89
232401050	GRAINGER INC, WW	803703875	11/17/2023	94.76
232401050	GRAINGER INC, WW	989246587	11/17/2023	160.38
232401051	GUILLAUME, ASHLEIGH	OCT2023 MILEAGE	11/17/2023	114.04
232401052	GULDAN, DONNA	OCT2023 MILEAGE	11/17/2023	40.22
232401053	HACK, THOMAS	REF-110923-2	11/17/2023	70.00
232401054	HAHN, NATHAN	NOV2023 ITEM	11/17/2023	32.45
232401055	HALL, CINDY	OCT2023 MILEAGE	11/17/2023	52.53
232401056	HEAT & POWER PRODUCTS INC.	45904	11/17/2023	281.42
232401057	HEBEIN, HALEY	OCT2023 MILEAGE	11/17/2023	157.72
232401058	HECKEL, CORY	OCT2023 MILEAGE	11/17/2023	34.26
232401058	HECKEL, CORY	OCT2023 MILEAGEa	11/17/2023	62.49
232401059	HEEREN, ERIC	OCT2023 MILEAGE	11/17/2023	81.61
232401060	HEID MUSIC COMPANY, INC.-APPLETON	3440778	11/17/2023	40.18
232401060	HEID MUSIC COMPANY, INC.-APPLETON	3434953	11/17/2023	52.70
232401060	HEID MUSIC COMPANY, INC.-APPLETON	3465981	11/17/2023	93.29

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232401060	HEID MUSIC COMPANY, INC.-APPLETON	3420919	11/17/2023	94.50
232401060	HEID MUSIC COMPANY, INC.-APPLETON	3418770	11/17/2023	138.10
232401060	HEID MUSIC COMPANY, INC.-APPLETON	3464451	11/17/2023	320.93
232401060	HEID MUSIC COMPANY, INC.-APPLETON	3434948	11/17/2023	364.36
232401060	HEID MUSIC COMPANY, INC.-APPLETON	3416576	11/17/2023	741.23
232401061	HENRY, JOSEPH	REF-110723-2	11/17/2023	70.00
232401062	HINTZ, MORGAN	OCT2023 MILEAGE	11/17/2023	70.15
232401063	HOFFMAN, AARON	OCT2023 MILEAGE	11/17/2023	90.00
232401064	HOFFMAN, DIAN	OCT2024 MILEAGE	11/17/2023	10.09
232401065	HORAK REFRIGERATION INC	7441	11/17/2023	431.00
232401065	HORAK REFRIGERATION INC	7482	11/17/2023	434.88
232401066	HOSTVEDT, JAMES	OCT2023 MILEAGE	11/17/2023	86.66
232401067	INDUSTRIAL ARTS SUPPLY IASCO	M18424	11/17/2023	528.03
232401068	J.W. PEPPER & SON	365823037	11/17/2023	50.00
232401068	J.W. PEPPER & SON	365815635	11/17/2023	253.00
232401068	J.W. PEPPER & SON	365815635	11/17/2023	489.00
232401069	JANKE, TODD	REF-110723-4	11/17/2023	70.00
232401069	JANKE, TODD	REF-110723-4	11/17/2023	70.00
232401070	JEHN, KALLY	OCT2023 MILEAGE	11/17/2023	12.45
232401071	JIRIK, SCOTT	SEP/OCT2023 ITEM	11/17/2023	125.47
232401072	JOHNSON, ANN	OCT2023 MILEAGE	11/17/2023	65.96
232401073	JULIOT, DAVID	REF-110723-3	11/17/2023	70.00
232401073	JULIOT, DAVID	REF-110723-3	11/17/2023	70.00
232401074	KAMINSKI, SARAH	OCT2023 CONF	11/17/2023	13.65
232401074	KAMINSKI, SARAH	OCT2023 CONF	11/17/2023	129.00
232401074	KAMINSKI, SARAH	OCT2023 MILEAGE	11/17/2023	197.74
232401075	KAMPMANN, KEVIN	OCT2023 MILEAGE	11/17/2023	141.41
232401076	KAPPEL, SAMANTHA	Kappel,October	11/17/2023	86.50
232401077	KLEINSCHMIDT, KATHERINE	OCT/NOV2023 ITEM	11/17/2023	135.87
232401078	KOSS, RACHEL	OCT2023 MILEAGE.	11/17/2023	150.65
232401079	KRAEMER, SARAH	OCT2023 ITEM	11/17/2023	10.99
232401080	KWIK TRIP INC	00054784 OCT2023	11/17/2023	253.00
232401080	KWIK TRIP INC	00054784 OCT2023	11/17/2023	359.21
232401080	KWIK TRIP INC	00054784 OCT2023	11/17/2023	946.27
232401080	KWIK TRIP INC	00054784 OCT2023	11/17/2023	1,371.60
232401081	LAH INTERPRETING LLC	10/31/2023	11/17/2023	220.00
232401082	LANGBEHN, DAVID	REF-110723-5	11/17/2023	70.00
232401083	LEHMAN, GINA	SEP/OCT MILEAGE	11/17/2023	51.81
232401084	LEPAK, MOLLY	OCT2023 MILEAGE	11/17/2023	178.29
232401085	LOW, ANDREW	OCT2023 MILEAGE	11/17/2023	58.75
232401086	LOY, EMILY	OCT2023 MILEAGE	11/17/2023	131.66
232401087	LUKASKO, TIFFANY	OCT2023 MILEAGE	11/17/2023	180.78
232401088	LYON, KAELYN	OCT2023 MILEAGE	11/17/2023	217.07

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232401089	M3 INSURANCE SOLU INC	95356	11/17/2023	8,004.20
232401089	M3 INSURANCE SOLU INC	95356	11/17/2023	21,844.69
232401089	M3 INSURANCE SOLU INC	95356	11/17/2023	28,451.80
232401090	MADA CUSTOM , LLC.	84115	11/17/2023	2,206.00
232401091	MARATHON PEST CONTROL	54268	11/17/2023	31.00
232401091	MARATHON PEST CONTROL	54160	11/17/2023	35.00
232401091	MARATHON PEST CONTROL	54255	11/17/2023	35.00
232401091	MARATHON PEST CONTROL	54149	11/17/2023	38.00
232401091	MARATHON PEST CONTROL	54151	11/17/2023	38.00
232401091	MARATHON PEST CONTROL	54153	11/17/2023	38.00
232401091	MARATHON PEST CONTROL	54154	11/17/2023	38.00
232401091	MARATHON PEST CONTROL	54155	11/17/2023	38.00
232401091	MARATHON PEST CONTROL	54183	11/17/2023	38.00
232401091	MARATHON PEST CONTROL	54185	11/17/2023	38.00
232401091	MARATHON PEST CONTROL	54169	11/17/2023	40.00
232401092	MARCELLINO, ANTHONY	OCT2023 MILEAGE	11/17/2023	100.87
232401093	MARCO TECHNOLOGIES LLC	INV11671516	11/17/2023	3.36
232401093	MARCO TECHNOLOGIES LLC	INV11671516	11/17/2023	10.44
232401093	MARCO TECHNOLOGIES LLC	INV11671516	11/17/2023	32.58
232401093	MARCO TECHNOLOGIES LLC	INV11671516	11/17/2023	39.78
232401093	MARCO TECHNOLOGIES LLC	INV11671516	11/17/2023	137.55
232401093	MARCO TECHNOLOGIES LLC	INV11671516	11/17/2023	142.96
232401093	MARCO TECHNOLOGIES LLC	INV11671516	11/17/2023	278.09
232401093	MARCO TECHNOLOGIES LLC	INV11671516	11/17/2023	404.27
232401093	MARCO TECHNOLOGIES LLC	INV11671516	11/17/2023	1,295.57
232401093	MARCO TECHNOLOGIES LLC	INV11671516	11/17/2023	1,765.82
232401093	MARCO TECHNOLOGIES LLC	INV11671516	11/17/2023	1,853.71
232401093	MARCO TECHNOLOGIES LLC	INV11671516	11/17/2023	1,919.01
232401093	MARCO TECHNOLOGIES LLC	INV11671516	11/17/2023	1,951.95
232401093	MARCO TECHNOLOGIES LLC	INV11671516	11/17/2023	2,047.27
232401093	MARCO TECHNOLOGIES LLC	INV11671516	11/17/2023	2,317.55
232401093	MARCO TECHNOLOGIES LLC	INV11671516	11/17/2023	3,046.89
232401093	MARCO TECHNOLOGIES LLC	INV11671516	11/17/2023	5,067.20
232401094	MATHIES, MICHAEL	NOV2023 ITEM	11/17/2023	125.00
232401095	MCMILLAN-HEHIR, HEATHER	OCT 2023 MILEAGE	11/17/2023	86.66
232401096	MEFFERD, RIANA	OCT2023 ITEM	11/17/2023	60.94
232401096	MEFFERD, RIANA	OCT2023 CONF	11/17/2023	155.89
232401097	MEURETT, MOLLY	OCT2023 ITEM	11/17/2023	17.55
232401098	MID WISCONSIN BEVERAGE	4-2945942944943405	11/17/2023	1,807.10
232401098	MID WISCONSIN BEVERAGE	#06969	11/17/2023	3,849.39
232401099	MOLLING, CAROL	SEP/OCT2023 ITEM	11/17/2023	50.70
232401100	MURPHY, MELISSA	OCT2023 ITEM	11/17/2023	42.34
232401101	NASSCO INC - CUSTODIAL	6356478	11/17/2023	4.58

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232401101	NASSCO INC - CUSTODIAL	6356478	11/17/2023	4.59
232401101	NASSCO INC - CUSTODIAL	647.97	11/17/2023	6.48
232401101	NASSCO INC - CUSTODIAL	647.97	11/17/2023	6.48
232401101	NASSCO INC - CUSTODIAL	6352399	11/17/2023	7.99
232401101	NASSCO INC - CUSTODIAL	6352399	11/17/2023	7.99
232401101	NASSCO INC - CUSTODIAL	6356478	11/17/2023	13.76
232401101	NASSCO INC - CUSTODIAL	647.97	11/17/2023	19.44
232401101	NASSCO INC - CUSTODIAL	6352399	11/17/2023	23.98
232401101	NASSCO INC - CUSTODIAL	6356478	11/17/2023	41.27
232401101	NASSCO INC - CUSTODIAL	647.97	11/17/2023	58.32
232401101	NASSCO INC - CUSTODIAL	6352399	11/17/2023	71.94
232401101	NASSCO INC - CUSTODIAL	6356478	11/17/2023	394.40
232401101	NASSCO INC - CUSTODIAL	6356649	11/17/2023	489.77
232401101	NASSCO INC - CUSTODIAL	647.97	11/17/2023	557.25
232401101	NASSCO INC - CUSTODIAL	6352399	11/17/2023	687.42
232401101	NASSCO INC - CUSTODIAL	6356647	11/17/2023	2,894.40
232401101	NASSCO INC - CUSTODIAL	6356942	11/17/2023	4,375.00
232401102	NATL ELEVATOR INSPECTION SERVICES, INC.	RI23030354	11/17/2023	82.00
232401103	NATZKE, ANDREW	NOV2023 ITEM	11/17/2023	14.58
232401104	NCS PEARSON INC	23720370	11/17/2023	257.58
232401105	NEOLA, INC	104707	11/17/2023	1,375.00
232401106	NORTHERN VALLEY INDUSTRIES, INC.	124	11/17/2023	2,374.40
232401107	NOWINSKY, MIKAYLA	OCT2023 MILEAGE	11/17/2023	59.67
232401108	OBOIKOVITZ, MALLORY	OCT2023 ITEMa	11/17/2023	13.10
232401108	OBOIKOVITZ, MALLORY	NOV2023 ITEM	11/17/2023	55.95
232401109	OMNI GLASS & PAINT, LLC	0150289-IN	11/17/2023	175.00
232401109	OMNI GLASS & PAINT, LLC	0150276-IN	11/17/2023	391.00
232401110	OOSTERHUIS, JENNY	OCT2023 ITEM	11/17/2023	25.49
232401111	OVERDRIVE INC	CD0258423320229	11/17/2023	3,000.00
232401112	PAN O GOLD BAKING CO ST CLOUD	2830304	11/17/2023	853.18
232401112	PAN O GOLD BAKING CO ST CLOUD	2830304	11/17/2023	7,678.58
232401113	PAXTON PATTERSON	420059	11/17/2023	392.24
232401114	PEDERSON, TERESA	NOV2023 CONF	11/17/2023	52.00
232401115	PERFORMANCE FOODSERVICE	332706	11/17/2023	7.50
232401115	PERFORMANCE FOODSERVICE	326528	11/17/2023	7.50
232401115	PERFORMANCE FOODSERVICE	311482	11/17/2023	7.50
232401115	PERFORMANCE FOODSERVICE	337215	11/17/2023	8.00
232401115	PERFORMANCE FOODSERVICE	336512	11/17/2023	97.76
232401115	PERFORMANCE FOODSERVICE	339566	11/17/2023	107.00
232401115	PERFORMANCE FOODSERVICE	311482	11/17/2023	217.40
232401115	PERFORMANCE FOODSERVICE	325764	11/17/2023	241.51
232401115	PERFORMANCE FOODSERVICE	339566	11/17/2023	260.88
232401115	PERFORMANCE FOODSERVICE	325764	11/17/2023	261.06

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232401115	PERFORMANCE FOODSERVICE	337215	11/17/2023	274.16
232401115	PERFORMANCE FOODSERVICE	311482	11/17/2023	354.90
232401115	PERFORMANCE FOODSERVICE	337215	11/17/2023	366.47
232401115	PERFORMANCE FOODSERVICE	326528	11/17/2023	489.45
232401115	PERFORMANCE FOODSERVICE	332706	11/17/2023	681.20
232401115	PERFORMANCE FOODSERVICE	334712	11/17/2023	795.40
232401115	PERFORMANCE FOODSERVICE	334712	11/17/2023	812.64
232401115	PERFORMANCE FOODSERVICE	335626	11/17/2023	1,635.63
232401115	PERFORMANCE FOODSERVICE	336512	11/17/2023	1,755.57
232401116	PERMA BOUND BOOKS	1965006-01	11/17/2023	407.22
232401117	PETERSON, JODI	OCT2023 MILEAGE	11/17/2023	13.10
232401118	PINSONNEAULT, SARA	Pinsonneault-October	11/17/2023	47.50
232401119	PISCA, SARAH	Pisca-October	11/17/2023	1,102.50
232401120	PLACE, AMY	OCT2023 MILEAGE	11/17/2023	94.52
232401121	PLATTA, KIYANN	OCT2023 MILEAGE	11/17/2023	4.85
232401122	PRAIRIE FARMS-WOODBURY, MN	Oct-23	11/17/2023	31,391.42
232401123	PREGONT, DANIEL	WOR11032023	11/17/2023	45.00
232401124	REALLY GOOD STUFF, LLC	8383050	11/17/2023	219.96
232401125	REIMANN, DAVID	OCT2023 MILEAGE	11/17/2023	159.10
232401126	SCHOOL SPECIALTY, LLC.	2.08133E+11	11/17/2023	72.85
232401126	SCHOOL SPECIALTY, LLC.	2.08133E+11	11/17/2023	145.65
232401126	SCHOOL SPECIALTY, LLC.	3.08104E+11	11/17/2023	1,752.62
232401127	SCHULZ, SARAH	OCT2023 MILEAGE	11/17/2023	23.58
232401128	SECURIAN FINANCIAL GROUP, INC.	Dec-23	11/17/2023	899.20
232401128	SECURIAN FINANCIAL GROUP, INC.	Dec-23	11/17/2023	3,549.80
232401128	SECURIAN FINANCIAL GROUP, INC.	Dec-23	11/17/2023	7,890.20
232401128	SECURIAN FINANCIAL GROUP, INC.	Dec-23	11/17/2023	8,194.09
232401129	SECURITY HEALTH PLAN	Dec-23	11/17/2023	815,999.12
232401130	SEELEY, BRAD	OCT2023 ITEM	11/17/2023	24.97
232401131	SHULFER, KATIE	OCT2023 MILEAGE	11/17/2023	104.47
232401132	SOMMER, JENNIFER	11102023	11/17/2023	56.00
232401133	SONDELSKI, TRACI	NOV2023 ITEM	11/17/2023	20.54
232401134	SPIEGEL, TINA	OCT2023 MILEAGE	11/17/2023	33.21
232401135	STASHEK, JACQUELINE	OCT2023 MILEAGE	11/17/2023	64.19
232401136	TARRAS, STEPHEN	REF-110723-6	11/17/2023	70.00
232401136	TARRAS, STEPHEN	REF-110723-6	11/17/2023	70.00
232401137	TATRO, SARA	NOV2023 CONF	11/17/2023	43.73
232401138	TEAM SPORTING GOODS INC	AAG027571-AC06	11/17/2023	600.00
232401139	TESKE, STEFANIE	OCT2023 MILEAGE	11/17/2023	28.30
232401140	THAO, PANYIA	OCT2023 MILEAGE	11/17/2023	36.68
232401141	THAO, YER	OCT2023 MILEAGE	11/17/2023	28.82
232401142	THOMPSON, CHAD	OCT2023 ITEM	11/17/2023	24.44
232401143	THOMPSON, KELLY	OCT2023 MILEAGE	11/17/2023	46.37

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232401144	TICE, DEBRA	NOV2023 ITEM	11/17/2023	172.70
232401145	TIENOR, JENNA	OCT2023 ITEMb	11/17/2023	6.77
232401145	TIENOR, JENNA	OCT2023 MILEAGE	11/17/2023	193.62
232401146	TOTAL ELECTRIC, INC.	W15524	11/17/2023	9,585.52
232401147	TRZEBIATOWSKI, TAMMY	OCT2023 MILEAGE	11/17/2023	71.59
232401148	USIC RECEIVABLES, LLC	620851	11/17/2023	2,919.40
232401149	VIKING ELECTRIC SUPPLY	S007485920.001	11/17/2023	7.06
232401149	VIKING ELECTRIC SUPPLY	S007516703.002	11/17/2023	46.57
232401149	VIKING ELECTRIC SUPPLY	S007519898.001	11/17/2023	71.90
232401149	VIKING ELECTRIC SUPPLY	S007516924.001	11/17/2023	78.17
232401149	VIKING ELECTRIC SUPPLY	S007516703.001	11/17/2023	206.37
232401150	VLIETSTRA, ALISON	OCT2023 MILEAGE	11/17/2023	231.28
232401151	WASB-WI ASSN OF SCHL BOARDS	31909	11/17/2023	42.00
232401152	WELLER, JULIE	OCT2023 MILEAGE	11/17/2023	51.09
232401153	WELSH, SARA	OCT2023 MILEAGE	11/17/2023	179.61
232401154	WENNINGER, ERIC	OCT2023 ITEM	11/17/2023	26.22
232401154	WENNINGER, ERIC	OCT2023 ITEM	11/17/2023	67.00
232401155	WESTERGARD, KATHLEEN	OCT2023 ITEM	11/17/2023	109.36
232401156	WILKE, ANDREW	REF-110923-1	11/17/2023	70.00
232401157	WINTER, AMANDA	OCT2023 ITEM	11/17/2023	108.88
232401158	WOOLDRIDGE, REBECCA	Wooldridge-October	11/17/2023	150.00
232401159	YACH, MARGIE	OCT2023 ITEM	11/17/2023	32.97
232401160	YANG, XIA	OCT2023 MILEAGE	11/17/2023	31.90
232401160	YANG, XIA	NOV2023 ITEM	11/17/2023	50.00
232401161	ZEINERT, IAN	OCT2023 MILEAGE	11/17/2023	12.45
232401164	ABLE DISTRIBUTING CO INC	s019504552.001	12/1/2023	10.02
232401164	ABLE DISTRIBUTING CO INC	S019640416.001	12/1/2023	38.25
232401164	ABLE DISTRIBUTING CO INC	S019629781.001	12/1/2023	177.97
232401165	AMAZON CAPITAL SERVICES	1MXF-WGW9-1C6L	12/1/2023	(39.99)
232401165	AMAZON CAPITAL SERVICES	1NYK-K1DY-1F9M	12/1/2023	(34.99)
232401165	AMAZON CAPITAL SERVICES	14N1-CR7Q-1MLN	12/1/2023	(34.99)
232401165	AMAZON CAPITAL SERVICES	1HRT-MJVQ-964J	12/1/2023	(34.99)
232401165	AMAZON CAPITAL SERVICES	1PY9-JGDL-17TY	12/1/2023	(33.99)
232401165	AMAZON CAPITAL SERVICES	14Q1-39HL-PFK3	12/1/2023	(31.98)
232401165	AMAZON CAPITAL SERVICES	1HHP-1NGH-H6QW	12/1/2023	(26.58)
232401165	AMAZON CAPITAL SERVICES	1L63-6TVF-197L	12/1/2023	(19.99)
232401165	AMAZON CAPITAL SERVICES	1KRC-WQ46-116P	12/1/2023	(19.99)
232401165	AMAZON CAPITAL SERVICES	1HYH-19HY-4WWG	12/1/2023	(19.00)
232401165	AMAZON CAPITAL SERVICES	1CPG-GWCR-144W	12/1/2023	(15.99)
232401165	AMAZON CAPITAL SERVICES	1DTK-MQ61-GJXF	12/1/2023	(15.98)
232401165	AMAZON CAPITAL SERVICES	16TD-79T4-1JQT	12/1/2023	(14.44)
232401165	AMAZON CAPITAL SERVICES	1QG3-776K-1JG3	12/1/2023	(13.99)
232401165	AMAZON CAPITAL SERVICES	1QG3-776K-1LXV	12/1/2023	(13.38)

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232401165	AMAZON CAPITAL SERVICES	13H6-K63C-X61K	12/1/2023	(11.99)
232401165	AMAZON CAPITAL SERVICES	17T3-TR9K-V67Q	12/1/2023	(10.99)
232401165	AMAZON CAPITAL SERVICES	19FQ-XYJL-H9RL	12/1/2023	(9.95)
232401165	AMAZON CAPITAL SERVICES	1FGK-D6G4-FNFX	12/1/2023	(6.68)
232401165	AMAZON CAPITAL SERVICES	1PMP-3HRC-4X6V	12/1/2023	3.55
232401165	AMAZON CAPITAL SERVICES	1JLQ-1PLN-1TKJ	12/1/2023	5.99
232401165	AMAZON CAPITAL SERVICES	1X4Q-JN4M-33XX	12/1/2023	7.95
232401165	AMAZON CAPITAL SERVICES	143J-RY9D-36LV	12/1/2023	7.99
232401165	AMAZON CAPITAL SERVICES	1LVC-TWTY-1H9M	12/1/2023	8.14
232401165	AMAZON CAPITAL SERVICES	1HH4-J3V1-4MTN	12/1/2023	8.36
232401165	AMAZON CAPITAL SERVICES	1H79-T9HG-1PPY	12/1/2023	8.48
232401165	AMAZON CAPITAL SERVICES	1431-C1T3-1MQN	12/1/2023	9.99
232401165	AMAZON CAPITAL SERVICES	1PMP-3HRC-4X6V	12/1/2023	10.63
232401165	AMAZON CAPITAL SERVICES	1KRP-Q4FP-LQC4	12/1/2023	13.49
232401165	AMAZON CAPITAL SERVICES	19XW-M7N1-14HJ	12/1/2023	15.63
232401165	AMAZON CAPITAL SERVICES	11JF-MRMC-4DV7	12/1/2023	16.63
232401165	AMAZON CAPITAL SERVICES	1JLQ-1PLN-CNVJ	12/1/2023	16.95
232401165	AMAZON CAPITAL SERVICES	1FMY-V777-Y99L	12/1/2023	17.85
232401165	AMAZON CAPITAL SERVICES	1NDF-11KQ-3VLP	12/1/2023	18.80
232401165	AMAZON CAPITAL SERVICES	1KRC-WQ46-YMVP	12/1/2023	20.03
232401165	AMAZON CAPITAL SERVICES	14YX-YYN3-M1FX	12/1/2023	20.86
232401165	AMAZON CAPITAL SERVICES	1R9T-P9MD-YFPD	12/1/2023	21.98
232401165	AMAZON CAPITAL SERVICES	1MXF-WGW9-1WMY	12/1/2023	22.99
232401165	AMAZON CAPITAL SERVICES	13R1-FH9D-HW9K	12/1/2023	24.85
232401165	AMAZON CAPITAL SERVICES	1RFR-TTL3-Q7YP	12/1/2023	24.95
232401165	AMAZON CAPITAL SERVICES	1KXG-1MTC-FKYP	12/1/2023	25.97
232401165	AMAZON CAPITAL SERVICES	1DDG-YKHC-PXH4	12/1/2023	25.98
232401165	AMAZON CAPITAL SERVICES	14XM-44CC-1KRH	12/1/2023	26.95
232401165	AMAZON CAPITAL SERVICES	1MFY-KW7T-J7LL	12/1/2023	26.99
232401165	AMAZON CAPITAL SERVICES	19TT-CJPK-RMCX	12/1/2023	29.78
232401165	AMAZON CAPITAL SERVICES	1VTR-VRQ6-K63K	12/1/2023	29.98
232401165	AMAZON CAPITAL SERVICES	14H7-CJ3W-7FXJ	12/1/2023	29.99
232401165	AMAZON CAPITAL SERVICES	144C-WX37-FF96	12/1/2023	33.56
232401165	AMAZON CAPITAL SERVICES	1JGV-VQ11-3XDY	12/1/2023	34.99
232401165	AMAZON CAPITAL SERVICES	1VGD-KPMV-39J7	12/1/2023	39.98
232401165	AMAZON CAPITAL SERVICES	13TQ-H4DL-4XKJ	12/1/2023	39.98
232401165	AMAZON CAPITAL SERVICES	1LCX-YF1K-3MXQ	12/1/2023	41.88
232401165	AMAZON CAPITAL SERVICES	13MH-LTGN-4KFQ	12/1/2023	42.99
232401165	AMAZON CAPITAL SERVICES	1NQJ-JJXX-7PJG	12/1/2023	43.95
232401165	AMAZON CAPITAL SERVICES	16JW-6CTW-3DF3	12/1/2023	46.56
232401165	AMAZON CAPITAL SERVICES	1PMP-3HRC-4X6V	12/1/2023	56.72
232401165	AMAZON CAPITAL SERVICES	1JLP-7LT1-H4DR	12/1/2023	59.84
232401165	AMAZON CAPITAL SERVICES	1JLP-7LT1-H4DR	12/1/2023	69.92

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232401165	AMAZON CAPITAL SERVICES	1HH4-J3V1-DGWC	12/1/2023	69.99
232401165	AMAZON CAPITAL SERVICES	1L63-6TVF-1WM1	12/1/2023	71.52
232401165	AMAZON CAPITAL SERVICES	19JM-PVKP-4XJG	12/1/2023	73.96
232401165	AMAZON CAPITAL SERVICES	16H1-16TL-KK19	12/1/2023	81.30
232401165	AMAZON CAPITAL SERVICES	1HY3-6W1X-K467	12/1/2023	81.98
232401165	AMAZON CAPITAL SERVICES	1LCN-RFWM-PGTQ	12/1/2023	87.49
232401165	AMAZON CAPITAL SERVICES	1MLR-QRGM-9KK3	12/1/2023	91.08
232401165	AMAZON CAPITAL SERVICES	1P6N-HVMJ-XYHJ	12/1/2023	96.85
232401165	AMAZON CAPITAL SERVICES	1373-QJ7Y-YNG3	12/1/2023	107.18
232401165	AMAZON CAPITAL SERVICES	1CX6-PRCY-1JR7	12/1/2023	108.36
232401165	AMAZON CAPITAL SERVICES	1T4J-LKRL-LDQ1	12/1/2023	108.75
232401165	AMAZON CAPITAL SERVICES	1F3J-CQPK-KMDV	12/1/2023	109.53
232401165	AMAZON CAPITAL SERVICES	1QHT-4HD7-6MRY	12/1/2023	122.79
232401165	AMAZON CAPITAL SERVICES	19CT-KRDK-1JDM	12/1/2023	140.82
232401165	AMAZON CAPITAL SERVICES	17T3-TR9K-WR64	12/1/2023	144.79
232401165	AMAZON CAPITAL SERVICES	19N7-9CHT-3XQM	12/1/2023	149.50
232401165	AMAZON CAPITAL SERVICES	1H9K-RCRH-NMMV	12/1/2023	174.34
232401165	AMAZON CAPITAL SERVICES	1LCN-RFWM-Y47Q	12/1/2023	175.34
232401165	AMAZON CAPITAL SERVICES	1YM1-YMHP-1WKW	12/1/2023	180.00
232401165	AMAZON CAPITAL SERVICES	1P3N-RVHF-F7HH	12/1/2023	219.26
232401165	AMAZON CAPITAL SERVICES	1WCX-GK43-1DTF	12/1/2023	247.90
232401165	AMAZON CAPITAL SERVICES	1G3F-WTY9-1KRH	12/1/2023	286.92
232401165	AMAZON CAPITAL SERVICES	1R9T-P9MD-MRY3	12/1/2023	293.70
232401165	AMAZON CAPITAL SERVICES	1PRM-KHFC-9JPM	12/1/2023	324.00
232401165	AMAZON CAPITAL SERVICES	14RH-6RT6-F1XP	12/1/2023	332.00
232401165	AMAZON CAPITAL SERVICES	1N6D-Y9LY-CFF4	12/1/2023	334.94
232401165	AMAZON CAPITAL SERVICES	1PRM-KHFC-9D16	12/1/2023	399.36
232401166	AMELSE, RICK	REF11212023	12/1/2023	120.00
232401167	ANDREAS, HEATHER	NOV2023 ITEM	12/1/2023	71.03
232401168	ASPIRUS YMCA CHILD DEV CTR	YMCA-4K-NOV2023	12/1/2023	29,828.40
232401169	BAILEY, SARAH	NOV2023 ITEM	12/1/2023	45.17
232401170	BEITZEL, ERIK	NOV2023 ITEMa	12/1/2023	24.72
232401170	BEITZEL, ERIK	NOV2023 ITEM	12/1/2023	24.72
232401171	BERDAL, RYAN	REF1124252023	12/1/2023	150.00
232401171	BERDAL, RYAN	REF1124252023	12/1/2023	200.00
232401172	BETHLEHEM COMMUNITY	BETH-4K-NOV2023	12/1/2023	3,658.20
232401173	BLUE EDGE ENERGY	4761	12/1/2023	671.73
232401174	BLUUM OF MINNESOTA, LLC.	950856	12/1/2023	122.00
232401175	BREVIK, WAYNE	REF1124252023	12/1/2023	100.00
232401176	BRZEZINSKI, ADAM	REF1124252023	12/1/2023	200.00
232401177	CARRICO AQUATIC RESOURCES, INC	20236403	12/1/2023	542.70
232401178	CEBULA, ROBERT	REF11172023	12/1/2023	100.00
232401179	CESA 9, INC.	18026	12/1/2023	550.00

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232401180	CONWAY, DEBRA	WOR-112123-3	12/1/2023	70.00
232401181	DALEY, MICHELLE	NOV2023 MILEAGEa	12/1/2023	6.16
232401181	DALEY, MICHELLE	NOV2023 MILEAGEb	12/1/2023	6.16
232401182	DAVIS, BRAXTON	REF11242023	12/1/2023	200.00
232401183	DAY, MARLA	WOR-111623-1	12/1/2023	70.00
232401183	DAY, MARLA	WOR-112123-1	12/1/2023	70.00
232401184	DEAF AND HARD OF HEARING EDUCATIONAL	October 2023 2306	12/1/2023	1,445.00
232401184	DEAF AND HARD OF HEARING EDUCATIONAL	October 2023 2306	12/1/2023	1,530.00
232401184	DEAF AND HARD OF HEARING EDUCATIONAL	October 2023 2306	12/1/2023	7,310.00
232401185	DETERT, DAWN	REF11212023	12/1/2023	4.00
232401185	DETERT, DAWN	REF11212023	12/1/2023	120.00
232401186	DEVINE-SCHWANTES, JODI	NOV2023 ITEMa	12/1/2023	10.00
232401187	ECONOMICS WISCONSIN	23Fall62	12/1/2023	175.00
232401188	ENGBRETSON, BRIAN	REF1124252023	12/1/2023	120.00
232401189	ENGLISH, JOSHUA	REF11172023	12/1/2023	60.00
232401189	ENGLISH, JOSHUA	REF1124252023	12/1/2023	120.00
232401190	ESPELAND, HEATHER	OCT2023 ITEMa	12/1/2023	32.28
232401191	FIRST SUPPLY LLC	154277-00	12/1/2023	4.81
232401191	FIRST SUPPLY LLC	15383-00	12/1/2023	48.85
232401191	FIRST SUPPLY LLC	154322-00	12/1/2023	64.64
232401191	FIRST SUPPLY LLC	154448-00	12/1/2023	140.55
232401191	FIRST SUPPLY LLC	154322-01	12/1/2023	193.91
232401191	FIRST SUPPLY LLC	153997-00	12/1/2023	1,572.61
232401192	FISCHER, TAMMY	NOV2023 ITEM	12/1/2023	14.97
232401193	FOLLETT CONTENT SOLUTIONS, LLC.	715245F	12/1/2023	17.44
232401193	FOLLETT CONTENT SOLUTIONS, LLC.	743226A	12/1/2023	448.13
232401194	FOREMAN, RONALD	Dec-23	12/1/2023	60.00
232401195	FOX, GRETCHEN	NOV2023 ITEM	12/1/2023	20.00
232401195	FOX, GRETCHEN	NOV2023 ITEM	12/1/2023	21.99
232401196	FRANCE PROPANE SERVICE, INC.	327390	12/1/2023	787.72
232401197	FRANCK, SUZANNE	NOV2023 ITEM	12/1/2023	184.66
232401198	GRAFF, CHRISTOPHER	NOV2023 MILEAGE	12/1/2023	8.91
232401199	GRAINGER INC, WW	9909288913	12/1/2023	30.32
232401199	GRAINGER INC, WW	9908844799	12/1/2023	199.03
232401199	GRAINGER INC, WW	9906744603	12/1/2023	375.24
232401200	HARBERT, MICHAEL	WOR11212023	12/1/2023	50.00
232401201	HAUPT, JUSTIN	REF1124252023	12/1/2023	200.00
232401202	HECKEL, CORY	NOV2023 ITEM	12/1/2023	35.94
232401203	HEID MUSIC COMPANY, INC.-APPLETON	3464507	12/1/2023	16.96
232401203	HEID MUSIC COMPANY, INC.-APPLETON	3420880	12/1/2023	59.50
232401203	HEID MUSIC COMPANY, INC.-APPLETON	3464249	12/1/2023	63.07
232401203	HEID MUSIC COMPANY, INC.-APPLETON	3470423	12/1/2023	105.00
232401204	HEIL, LOGAN	NOV2023 ITEM	12/1/2023	26.96

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232401205	HELLER, KATHLEEN	WOR-111623-2	12/1/2023	70.00
232401205	HELLER, KATHLEEN	WOR-112123-2	12/1/2023	70.00
232401206	HENRY, JOSEPH	REF11172023	12/1/2023	60.00
232401207	HOCKIN, TIM	REF1124252023	12/1/2023	150.00
232401207	HOCKIN, TIM	REF1124252023	12/1/2023	200.00
232401208	HURNER, SCOTT	REF11212023	12/1/2023	40.50
232401208	HURNER, SCOTT	REF11212023	12/1/2023	120.00
232401209	J.W. PEPPER & SON	365840147	12/1/2023	45.00
232401209	J.W. PEPPER & SON	365843839	12/1/2023	76.80
232401210	JACKSON, SAYER	REF1124252023	12/1/2023	200.00
232401211	JANKE, TODD	REF-112123-1	12/1/2023	70.00
232401211	JANKE, TODD	REF1124252023	12/1/2023	120.00
232401212	JENKIN, DOUGLAS	Jenkins-October	12/1/2023	224.50
232401213	KENNEY, BRIAN	REF1124252023	12/1/2023	100.00
232401214	KEY TO LIFE CHILDCARE CENTER, INC.	KYLF-4K-NOV2023	12/1/2023	9,849.00
232401215	KINDER CARE LEARNING CTR, INC.	KIND-4K-NOV2023	12/1/2023	8,723.40
232401216	KISLOW, JENNIFER	NOV2023 ITEM	12/1/2023	21.98
232401217	KLEINHANS, MATTHEW	REF11172023	12/1/2023	100.00
232401217	KLEINHANS, MATTHEW	REF1124252023	12/1/2023	100.00
232401218	LANGBEHN, DAVID	REF-112123-5	12/1/2023	70.00
232401219	LAW OFFICE OF ZACHARY MEINEN	December 2023.	12/1/2023	8,076.92
232401220	LEHNERT, MADDIE	NOV2023 ITEM	12/1/2023	180.00
232401220	LEHNERT, MADDIE	NOV2023 ITEMa	12/1/2023	225.00
232401221	LINDELL, JEFF	OCT2023 MILEAGE	12/1/2023	266.45
232401222	MADISON NATL LIFE INS CO	Dec-23	12/1/2023	6,868.26
232401222	MADISON NATL LIFE INS CO	Dec-23	12/1/2023	11,512.78
232401223	MARA CTY SPEC ED	PGS 01-2324	12/1/2023	547.33
232401224	MARA CTY CHILD DEVELOPMENT	MCCDA-4K-NOV2023	12/1/2023	6,310.00
232401225	MOLLING, CAROL	NOV2023 ITEM	12/1/2023	71.46
232401226	MORGAN, JAMESON	WOR112423	12/1/2023	90.00
232401227	MOSEY, PAT	REF11252023	12/1/2023	150.00
232401228	MOUNT OLIVE 4K PROGRAM	MTOL-4k-Nov2023	12/1/2023	7,316.40
232401229	MURPHY, MICHAEL	REF11172023	12/1/2023	100.00
232401229	MURPHY, MICHAEL	REF1124252023	12/1/2023	100.00
232401230	NASSCO INC - CUSTODIAL	6362992	12/1/2023	157.37
232401230	NASSCO INC - CUSTODIAL	6362121	12/1/2023	392.75
232401230	NASSCO INC - CUSTODIAL	6362120	12/1/2023	1,409.36
232401230	NASSCO INC - CUSTODIAL	6360358	12/1/2023	2,296.43
232401231	NEWMAN CATHOLIC-ST THERESE	STTH-4K-NOV2023	12/1/2023	9,849.00
232401232	NORTHWAY COMMUNICATIONS INC	118477	12/1/2023	53.65
232401232	NORTHWAY COMMUNICATIONS INC	118476	12/1/2023	62.78
232401232	NORTHWAY COMMUNICATIONS INC	118475	12/1/2023	90.00
232401233	OESTREICH, SYDNIE	WOR11242023	12/1/2023	90.00

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER
(11/7/2023-12/12/2023)**

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CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
232401234	OFFICE ENTERPRISES INC	545030	12/1/2023	375.00
232401235	OMNI GLASS & PAINT, LLC	0150424-IN	12/1/2023	370.00
232401236	OOSTERHUIS, JENNY	NOV2023 ITEM	12/1/2023	98.16
232401237	PAGEL, PRESTON	REF1124252023	12/1/2023	180.00
232401238	PAXTON PATTERSON	420335	12/1/2023	43.84
232401238	PAXTON PATTERSON	420458	12/1/2023	242.40
232401239	PELOQUIN, CHRISTOPHER	REF1124252023	12/1/2023	150.00
232401239	PELOQUIN, CHRISTOPHER	REF1124252023	12/1/2023	200.00
232401240	PERFORMANCE FOODSERVICE	340928	12/1/2023	8.00
232401240	PERFORMANCE FOODSERVICE	345817	12/1/2023	23.07
232401240	PERFORMANCE FOODSERVICE	340928	12/1/2023	49.97
232401240	PERFORMANCE FOODSERVICE	340928	12/1/2023	217.40
232401240	PERFORMANCE FOODSERVICE	345807	12/1/2023	279.00
232401240	PERFORMANCE FOODSERVICE	345807	12/1/2023	320.28
232401240	PERFORMANCE FOODSERVICE	340928	12/1/2023	414.49
232401240	PERFORMANCE FOODSERVICE	34911	12/1/2023	525.39
232401240	PERFORMANCE FOODSERVICE	345817	12/1/2023	1,043.52
232401240	PERFORMANCE FOODSERVICE	345817	12/1/2023	1,536.36
232401241	PETERS, JASON	REF11252023	12/1/2023	75.00
232401241	PETERS, JASON	REF11252023	12/1/2023	200.00
232401242	PLAZA, CAROL	OCT2023 CONF	12/1/2023	129.00
232401243	PLAZA, MARIA	NOV2023 ITEM	12/1/2023	44.78
232401244	POPHAL, STEVEN	Dec-23	12/1/2023	60.00
232401245	PRIES, DARYL	REF1124252023	12/1/2023	100.00
232401246	REGNIER, KATHRYN	NOV2023 ITEM	12/1/2023	225.00
232401247	RENNING LEWIS & LACY, S.C.	7322335	12/1/2023	6,163.00
232401248	ROBERTS, LYNN	REF1124252023	12/1/2023	100.00
232401249	ROTH, MATTHEW	REF1124252023	12/1/2023	75.00
232401249	ROTH, MATTHEW	REF1124252023	12/1/2023	150.00
232401250	ROTO-GRAPHIC PRINTING INC	2667-23	12/1/2023	39.00
232401251	SCHOOL SPECIALTY, LLC.	2.08133E+11	12/1/2023	120.84
232401251	SCHOOL SPECIALTY, LLC.	2.08133E+11	12/1/2023	133.76
232401251	SCHOOL SPECIALTY, LLC.	2.08133E+11	12/1/2023	241.34
232401251	SCHOOL SPECIALTY, LLC.	2.08133E+11	12/1/2023	396.72
232401251	SCHOOL SPECIALTY, LLC.	3.08104E+11	12/1/2023	1,085.22
232401252	SCHULTZ, NATHAN	REF-112123-2	12/1/2023	70.00
232401252	SCHULTZ, NATHAN	REF1124252023	12/1/2023	340.00
232401253	SEELEY, BRAD	NOV2023 ITEM	12/1/2023	63.83
232401254	SONDELSKI, TRACI	NOV2023 ITEMa	12/1/2023	14.99
232401255	STOSKOPF, JACK	Dec-23	12/1/2023	300.00
232401256	SWID, STANFORD	REF11242023	12/1/2023	200.00
232401257	TARRAS, STEPHEN	REF1124252023	12/1/2023	60.00
232401257	TARRAS, STEPHEN	REF-112123-3	12/1/2023	70.00

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER
(11/7/2023-12/12/2023)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
232401258	TAYLOR, JULIANN	NOV2023 MILEAGEa	12/1/2023	35.76
232401258	TAYLOR, JULIANN	NOV2023 MILEAGE	12/1/2023	62.36
232401259	TIENOR, JENNA	NOV2023 ITEM	12/1/2023	9.00
232401260	US OMNI & TSACG COMPLIANCE SERVICES	101404	12/1/2023	289.52
232401261	VANSLYKE, KENDRA	NOV2023 ITEM	12/1/2023	357.37
232401262	VERNIER SOFTWARE & TECHNOLOGY	5475494	12/1/2023	40.00
232401263	VIKING ELECTRIC SUPPLY	S007531528.001	12/1/2023	8.33
232401263	VIKING ELECTRIC SUPPLY	S007558792.001	12/1/2023	29.40
232401263	VIKING ELECTRIC SUPPLY	S007558865.001	12/1/2023	148.96
232401263	VIKING ELECTRIC SUPPLY	S007519898.002	12/1/2023	204.48
232401263	VIKING ELECTRIC SUPPLY	S007519898.003	12/1/2023	408.96
232401263	VIKING ELECTRIC SUPPLY	S007520924.001	12/1/2023	729.28
232401264	WAUSAU CHILD CARE-CEDAR CR,INC.	WACC-4K-NOV2023	12/1/2023	8,160.60
232401265	WELSH, SARA	OCT2023 CONF	12/1/2023	131.00
232401266	WENNINGER, ERIC	NOV2023 CONF	12/1/2023	574.82
232401267	WESOLOWSKI, ALLEN	REF-112123-6	12/1/2023	70.00
232401268	WI INTERSCHOLATIC ATHLETIC ASSN - WIAA	SS2023-020	12/1/2023	150.00
232401269	WILKE, ANDREW	REF-101223	12/1/2023	60.00
232401270	ZANDER, DALE	REF-112123-4	12/1/2023	70.00
				2,219,776.97

DC EVEREST AREA SCHOOL DISTRICT
FUND 42 BOARD CHECK REGISTER
(11/7/2023-12/12/2023)

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
4200026	HEARTLAND BUSINESS SYSTEMS INC	648138-H	12/1/2023	1,239.26
4200027	SOMERVILLE ARCHITECTS	39152	12/1/2023	32,401.06
232401162	THE BOLDT COMPANY	103990-0010	11/17/2023	4,562,563.15
				4,596,203.47

DC EVEREST AREA SCHOOL DISTRICT
FUND 46 BOARD CHECK REGISTER
(11/7/2023-12/12/2023)

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
4600031	HEARTLAND BUSINESS SYSTEMS INC	648139-H	11/17/2023	1,858.89
232401163	PGA, INC.	535727	11/17/2023	25,681.29
232401271	EUA, INC.	91575	12/1/2023	18,769.60
232401272	PGA, INC.	535787	12/1/2023	18,425.43
232401272	PGA, INC.	535826	12/1/2023	438,561.07
				503,296.28

DC EVEREST AREA SCHOOL DISTRICT
FUND 47/49 BOARD CHECK REGISTER
(11/7/2023-12/12/2023)

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CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
232401273	AUGUST WINTER & SONS INC	54831	12/1/2023	30,816.63
232401273	AUGUST WINTER & SONS INC	54831	12/1/2023	837.36
232401273	AUGUST WINTER & SONS INC	54831	12/1/2023	131,276.01
				162,930.00

Account Level		Beginning	2023-24	2023-24	Ending
Fd T Loc Obj Func Prj DeptJob	Fd T Loc Obj Fu Description	Balance	FYTD Debits	FYTD Credits	Balance
10 A 000 000 711000 000 000 000	GENERAL FUND/CL Cash	-3,455,410.54	64,176,975.30	58,889,933.15	1,831,631.61
10 A 000 000 711100 000 000 000	GENERAL FUND/PA Payroll Cash Clearance Account	0.00	14,703,376.28	14,703,376.28	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	655.00	3,200.00	300.00	3,555.00
10 A 000 000 712000 000 000 000	GENERAL FUND/IN INVESTMENTS	11,166,396.32	65,897,911.60	59,932,120.00	17,132,187.92
10 A 000 000 712001 000 000 000	GENERAL FUND/CD E-COMMERCE CASH ACCOUNT	8.79	378.92	9.92	377.79
10 A 000 000 712999 000 000 000	GENERAL FUND/WI WISC INVESTMENT ACCOUNT, PMA	13,059,729.26	2,227,294.77	12,500,000.00	2,787,024.03
10 A 000 000 713100 000 000 000	GENERAL FUND/TA TAXES RECEIVABLE	7,450,981.87	13,867,237.00	7,450,981.87	13,867,237.00
10 A 000 000 713200 000 000 000	GENERAL FUND/AC ACCOUNTS RECEIVABLE	12,900.40	131,666.82	144,567.22	0.00
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 713208 000 000 000	GENERAL FUND/FO FOUNDATION 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	0.00	0.00	0.00	0.00
10 A 000 000 715200 000 000 000	GENERAL FUND/OT OTHER WI DISTRICTS	0.00	0.00	0.00	0.00
10 A 000 000 715420 000 000 000	GENERAL FUND/CE RECEIVABLE FROM CESA	7,819.03	0.00	7,819.03	0.00
10 A 000 000 715500 000 000 000	GENERAL FUND/DU DUE FROM STATE GOVERNMENT	200,460.99	0.00	200,460.99	0.00
10 A 000 000 715600 000 000 000	GENERAL FUND/DU DUE FROM FED GOVERNMENT	174,628.55	0.00	174,628.55	0.00
10 A 000 000 716100 000 000 000	GENERAL FUND/IN INVENTORY	0.00	0.00	0.00	0.00
10 A 000 000 717000 000 000 000	GENERAL FUND/PR PREPAID EXPENSE	119,883.08	0.00	92,181.41	27,701.67
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	0.00	0.00	0.00
10 L 000 000 811200 000 000 000	GENERAL FUND/AC ACCOUNTS PAYABLE	-232,318.56	10,252,628.99	10,020,310.43	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	-48,751.14	583,248.18	534,497.04	0.00
10 L 000 000 811611 000 000 000	GENERAL FUND/FI SOCIAL SECURITY TAX	-208,974.80	2,491,501.34	2,282,526.54	0.00
10 L 000 000 811612 000 000 000	GENERAL FUND/FE FEDERAL INCOME TAX	0.00	1,271,698.59	1,271,698.59	0.00
10 L 000 000 811613 000 000 000	GENERAL FUND/ST STATE INCOME TAX	-138,042.56	730,483.29	663,930.89	-71,490.16
10 L 000 000 811620 000 000 000	GENERAL FUND/RE RETIREMENT DEDUCTION	-928,544.73	2,619,367.73	2,427,509.60	-736,686.60
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

Account Level		Beginning	2023-24	2023-24	Ending
Fd T Loc Obj Func Prj DeptJob	Fd T Loc Obj Fu Description	Balance	FYTD Debits	FYTD Credits	Balance
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	-12,941.86	67,224.35	57,869.22	-3,586.73
10 L 000 000 811634 000 000 000	GENERAL FUND/SP SPOUSE/DEP'T LIFE INSURANCE	-2,556.26	4,412.94	4,372.43	-2,515.75
10 L 000 000 811635 000 000 000	GENERAL FUND/DE DEPENDENT CARE - CHPT125	-11,743.34	36,993.19	32,163.88	-6,914.03
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	-1,609.54	40,086.15	39,754.38	-1,277.77
10 L 000 000 811640 000 000 000	GENERAL FUND/UN UNITED WAY	0.00	7,098.41	7,098.41	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	0.00	41,105.52	-41,105.52
10 L 000 000 811644 000 000 000	GENERAL FUND/DE DENTAL INS. - SELF PAY - COBRA	0.00	0.00	5,645.93	-5,645.93
10 L 000 000 811645 000 000 000	GENERAL FUND/LI LIFE INS - EMPLOYER CONTRIBUTI	-24,464.02	45,769.73	38,613.49	-17,307.78
10 L 000 000 811647 000 000 000	GENERAL FUND/LI LIMITED FLEX PLAN-CHAPTER 125	0.00	0.00	0.00	0.00
10 L 000 000 811648 000 000 000	GENERAL FUND/SU SUPPLEMENTAL LIFE INSURANCE	-4,869.77	17,240.07	17,573.36	-5,203.06
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	0.00	32.00	-32.00
10 L 000 000 811655 000 000 000	GENERAL FUND/V V VISION PLAN (DELTA)	-446.54	23,321.23	18,299.06	4,575.63
10 L 000 000 811656 000 000 000	GENERAL FUND/V V SHORT TERM DISABILITY	5,954.48	33,883.32	31,646.69	8,191.11
10 L 000 000 811665 000 000 000	GENERAL FUND/RO ROTH 403(B)	0.00	26,474.75	26,474.75	0.00
10 L 000 000 811670 000 000 000	GENERAL FUND/TS TSA'S	0.00	382,059.75	382,059.75	0.00
10 L 000 000 811673 000 000 000	GENERAL FUND/RE RETIREE HEALTH	0.00	0.00	0.00	0.00
10 L 000 000 811674 000 000 000	GENERAL FUND/RE RETIREE DENTAL	0.00	0.00	0.00	0.00
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 811697 000 000 000	GENERAL FUND/CH CHAMBER GIFT CERTIFICATES	0.00	0.00	0.00	0.00
10 L 000 000 811699 000 000 000	GENERAL FUND/MI MISCELLANEOUS DEDUCTION	0.00	29,569.17	29,569.17	0.00
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	28,199,553.28	28,199,553.28	0.00
10 L 000 000 811820 000 000 000	GENERAL FUND/VO VOUCHERS PAYABLE	-3,416,666.02	3,424,666.02	8,000.00	0.00
10 L 000 000 812000 000 000 000	GENERAL FUND/DU Due To Other Funds	-1,935,000.00	1,935,000.00	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 815110 000 000 000	GENERAL FUND/DI SF DENTAL PREMIUMS - DISTRICT	0.00	67,867.17	67,867.17	0.00
10 L 000 000 815120 000 000 000	GENERAL FUND/EM SF DENTAL PREMIUMS - EMPLOYEE	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	0.00	0.00
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	0.00	0.00	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

Account Level		Beginning	2023-24	2023-24	Ending
Fd T Loc Obj Func Prj DeptJob	Fd T Loc Obj Fu Description	Balance	FYTD Debits	FYTD Credits	Balance
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 816999 000 000 000	GENERAL FUND/OT DEFERRED REVENUE- OTHER GRANTS	0.00	0.00	0.00	0.00
10 L 000 000 817100 000 000 000	GENERAL FUND/HE HEALTH-CLAIMS PAYABLE	0.00	0.00	0.00	0.00
10 L 000 000 817101 000 000 000	GENERAL FUND/SE HEALTH INS. PREMIUM PAYABLE	-1,168,865.81	4,814,065.09	4,201,975.92	-556,776.64
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	-179,954.02	509,223.62	443,887.35	-114,617.75
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	1,573,141.00	2,327,547.70	-754,406.70
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 936110 000 000 000	GENERAL FUND/SE FUND BALANCE - SELF INSURANCE	0.00	0.00	0.00	0.00
10 Q 000 000 936120 000 000 000	GENERAL FUND/Co CONT OBLIG-RESTRICTED FUND BAL	0.00	0.00	0.00	0.00
10 Q 000 000 936130 000 000 000	GENERAL FUND/UN UNSPENT COMMON SCHOOL LIBRARY	-23,907.88	297,054.17	129,874.36	143,271.93
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)	-20,404,350.38	29,033,518.25	42,117,355.14	-33,488,187.27
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	249,525,190.47	249,525,190.47	0.00

Fd T Loc		Obj Func		Prj DeptJob		Fd T Loc Obj Fu		Account Level	Description	Beginning	2023-24		Ending
									Balance	FYTD Debits	FYTD Credits	Balance	
27	A	000	000	711000	000	000	000	SPECIAL EDUCATI	CASH	484,726.96	964,024.88	4,834,328.33	-3,385,576.49
27	A	000	000	711100	000	000	000	SPECIAL EDUCATI	PAYROLL CLEARANCE ACCOUNT	0.00	4,395,719.39	4,395,719.39	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	840,266.93	840,266.93	0.00
27	A	000	000	713200	000	000	000	SPECIAL EDUCATI	ACCOUNTS RECEIVABLE	19,132.98	0.00	19,132.98	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	2,301.25	2,301.25	0.00
27	A	000	000	715600	000	000	000	SPECIAL EDUCATI	DUE FROM FED GOVERNMENT	505,625.34	0.00	505,625.34	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	-3,149.95	403,649.11	400,499.16	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	-9,898.77	9,898.77	0.00	0.00
27	L	000	000	811611	000	000	000	SPECIAL EDUCATI	SOCIAL SECURITY TAX	-42,324.50	42,324.50	0.00	0.00
27	L	000	000	811620	000	000	000	SPECIAL EDUCATI	RETIREMENT DEDUCTION	-47,187.95	47,187.95	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	-2,163.39	2,163.39	0.00	0.00
27	L	000	000	811645	000	000	000	SPECIAL EDUCATI	LIFE INS - EMPLOYER CONTRIBUTI	-1,191.59	1,191.63	0.04	0.00
27	L	000	000	811815	000	000	000	SPECIAL EDUCATI	NET EFT PAYABLE	0.00	6,093,076.71	6,093,076.71	0.00
27	L	000	000	811820	000	000	000	SPECIAL EDUCATI	VOUCHERS PAYABLE	-693,944.20	693,944.20	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	813500	000	000	000	SPECIAL EDUCATI	DUE TO STATE GOVERNMENT	-5,128.00	5,128.00	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	815110	000	000	000	SPECIAL EDUCATI	S/F DENTAL PREMIUMS - DISTRICT	0.00	16,950.73	16,950.73	0.00
27	L	000	000	817101	000	000	000	SPECIAL EDUCATI	SECURITY PREMIUM PAYABLE	-187,546.20	187,546.20	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	-16,950.73	16,950.73	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	98,967.21	115,129.20	-16,161.99
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	4,963,927.05	1,562,188.57	3,401,738.48
27	-	---	---	-----	---	---	---			0.00	18,785,218.63	18,785,218.63	0.00

Account Level		Beginning	2023-24	2023-24	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	1,789,365.84	1,134,533.42	1,539,608.85	1,384,290.41
50 A 000 000 711100 000 000 000	FOOD SERVICE FU PAYROLL CLEARANCE ACCOUNT	0.00	650,513.09	650,513.09	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	110.10	568.00	0.00	678.10
50 A 000 000 712000 000 000 000	FOOD SERVICE FU INVESTMENTS	0.00	525,810.77	525,810.77	0.00
50 A 000 000 712001 000 000 000	FOOD SERVICE FU FS INTERNET CASH ACCOUNT	0.39	513,267.90	507,999.22	5,269.07
50 A 000 000 713200 000 000 000	FOOD SERVICE FU ACCOUNTS RECEIVABLE	1,229.08	0.00	1,229.08	0.00
50 A 000 000 713300 000 000 000	FOOD SERVICE FU INTEREST 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	71,659.81	0.00	71,659.81	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	-9,043.27	877,733.67	868,690.40	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	-218.35	218.35	0.00	0.00
50 L 000 000 811611 000 000 000	FOOD SERVICE FU SOCIAL SECURITY TAX	-933.63	933.63	0.00	0.00
50 L 000 000 811620 000 000 000	FOOD SERVICE FU RETIREMENT DEDUCTION	-1,023.92	1,023.92	0.00	0.00
50 L 000 000 811628 000 000 000	FOOD SERVICE FU HSA - EMPLOYER CONTRIBUTIONS	0.00	0.00	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	682,808.29	682,808.29	0.00
50 L 000 000 811820 000 000 000	FOOD SERVICE FU VOUCHERS PAYABLE	-15,058.00	15,058.00	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	0.00	0.00	0.00	0.00
50 L 000 000 815900 000 000 000	FOOD SERVICE FU Other Deposits Payable	-102,219.84	0.00	0.00	-102,219.84
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	1,100.16	1,250.23	-150.07
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	-1,733,868.21	1,637,526.68	1,191,526.14	-1,287,867.67
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

		Account Level		Beginning	2023-24	2023-24	Ending										
<u>Fd</u>	<u>T</u>	<u>Loc</u>	<u>Obj</u>	<u>Func</u>	<u>Prj</u>	<u>Dept</u>	<u>Job</u>	<u>Fd</u>	<u>T</u>	<u>Loc</u>	<u>Obj</u>	<u>Fu</u>	<u>Description</u>	<u>Balance</u>	<u>FYTD Debits</u>	<u>FYTD Credits</u>	<u>Balance</u>
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	6,041,095.88	6,041,095.88	0.00

Account Level		Beginning	2023-24	2023-24	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	114,246.69	699,798.58	962,894.67	-148,849.40
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	490,253.55	490,253.55	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 712001 000 000 000	COMMUNITY SERVI Ecommerce - Community Service	0.00	19,207.81	10,156.52	9,051.29
80 A 000 000 713100 000 000 000	COMMUNITY SERVI TAXES RECEIVABLE	0.00	450,000.00	0.00	450,000.00
80 A 000 000 713200 000 000 000	COMMUNITY SERVI ACCOUNTS RECEIVABLE	169,377.12	0.00	169,377.12	0.00
80 A 000 000 713205 000 000 000	COMMUNITY SERVI RECEIVABLES - UNCOLLECTED GHF	5,557.14	0.00	5,557.14	0.00
80 A 000 000 714100 000 000 000	COMMUNITY SERVI Due From Other Funds	0.00	0.00	0.00	0.00
80 A 000 000 715600 000 000 000	COMMUNITY SERVI DUE FROM FEDERAL GOVERNMENT	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	-154,735.59	360,021.52	205,285.93	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	-525.82	525.82	0.00	0.00
80 L 000 000 811611 000 000 000	COMMUNITY SERVI SOCIAL SECURITY TAX	-2,248.34	2,248.34	0.00	0.00
80 L 000 000 811620 000 000 000	COMMUNITY SERVI RETIREMENT DEDUCTION	-657.93	657.93	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	516,253.14	516,253.14	0.00
80 L 000 000 811820 000 000 000	COMMUNITY SERVI VOUCHERS PAYABLE	-36,263.26	36,263.26	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 816000 000 000 000	COMMUNITY SERVI	0.00	0.00	0.00	0.00
80 L 000 000 816900 000 000 000	COMMUNITY SERVI DEFER.REV.-SCHL.AGE CARE	0.00	0.00	0.00	0.00
80 L 000 000 816901 000 000 000	COMMUNITY SERVI DEFERRED REV.-YOUTH ACTIV.FEES	-55,654.22	55,654.22	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	0.00	0.00	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	-870.00	870.00	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	-2,764.00	12,385.96	9,796.96	-175.00
80 L 000 000 816909 000 000 000	COMMUNITY SERVI DEF.REV.- H.S. HOCKEY	-2,895.00	2,895.00	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

Account Level		Beginning	2023-24		Ending
Fd T Loc Obj Func Prj DeptJob	Fd T Loc Obj Fu Description	Balance	FYTD Debits	FYTD Credits	Balance
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
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	-15,546.49	800,070.98	1,097,274.43	-312,749.94
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 Q 862 000 936900 000 120 000	COMMUNITY SERVI 3K PROGRAM EQUITY ACCOUNT	-18,300.30	19,753.35	10.00	1,443.05
80 - - - - -		0.00	3,466,859.46	3,466,859.46	0.00

Account Level		Beginning	2023-24	2023-24	Ending
Fd T Loc Obj Func	Prj DeptJob Fd T Loc Obj Fu Description	Balance	FYTD Debits	FYTD Credits	Balance
Grand Asset Totals		31,900,364.20	171,694,306.26	169,628,812.46	33,965,858.00
Grand Liability Totals		-9,704,390.94	67,698,999.33	59,647,396.21	-1,652,787.82
Grand Equity Totals		-22,195,973.26	38,425,058.85	48,542,155.77	-32,313,070.18
Grand Totals		0.00	277,818,364.44	277,818,364.44	0.00

Number of Accounts: 241

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

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00133	transfer to cover Sched purchase for February	2023-2024	12/12/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		transfer to cover Sched purchase for February 2024 PD Day	10 E 825 342 221300 000 210 000		12/12/2023	0.00	1,000.00
2		transfer to cover Sched purchase for February 2024 PD Day	10 E 825 362 221200 000 210 000		12/12/2023	1,000.00	0.00
TOTALS						1,000.00	1,000.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00132	transfer to cover partial year AWSA membershi	2023-2024	12/11/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		transfer to cover partial year AWSA membership	10 E 825 310 221300 000 210 000		12/11/2023	0.00	600.00
2		transfer to cover partial year AWSA membership	10 E 825 940 221100 000 210 000		12/11/2023	600.00	0.00
TOTALS						600.00	600.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00131	Tr to correct account type for conference fee	2023-2024	12/08/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Tr from 411 to 310	10 E 108 411 241000 000 241 000		12/07/2023	0.00	159.00
2		Tr from 411 to 310	10 E 108 310 110000 000 241 000		12/07/2023	159.00	0.00
TOTALS						159.00	159.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00130	Principal travel to Principal food	2023-2024	12/05/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Principal travel to Principal food	10 E 104 342 241000 000 241 000		12/05/2023	0.00	553.00
2		Principal travel to Principal food	10 E 104 415 241000 000 241 000		12/05/2023	553.00	0.00
TOTALS						553.00	553.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00129	to cover FBLA invoice for Jennifer Gipp	2023-2024	11/30/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover FBLA invoice for Jennifer Gipp	10 E 400 440 132000 000 132 000		11/30/2023	0.00	17.00
2		to cover FBLA invoice for Jennifer Gipp	10 E 400 940 132000 000 132 000		11/30/2023	17.00	0.00
TOTALS						17.00	17.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00128	transfer to reflect how funds are spent	2023-2024	11/29/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		transfer to reflect how funds are spent	10 E 826 415 110000 000 826 000		11/29/2023	0.00	1,000.00
2		transfer to reflect how funds are spent	10 E 826 310 110000 000 826 000		11/29/2023	1,000.00	0.00
3		transfer to reflect how funds are spent	10 E 826 310 110000 963 826 000		11/29/2023	0.00	824.46
4		transfer to reflect how funds are spent	10 E 826 415 110000 963 826 000		11/29/2023	646.58	0.00
5		transfer to reflect how funds are spent	10 E 826 420 110000 963 826 000		11/29/2023	177.88	0.00
TOTALS						1,824.46	1,824.46

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00127	Mrs. Soukup requested transfer from Online Se	2023-2024	11/29/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Mrs. Soukup requested transfer from Online Services Act #360 to Books Act #432	10 E 200 360 222200 031 220 000		11/29/2023	0.00	7,000.00
2		Mrs. Soukup requested transfer from Online Services Act #360 to Books Act #432	10 E 200 432 222200 031 220 000		11/29/2023	7,000.00	0.00
TOTALS						7,000.00	7,000.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00126	for FBLA membership for Jennifer Gipp	2023-2024	11/28/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		for FBLA membership for Jennifer Gipp	10 E 400 411 132000 000 132 000		11/28/2023	0.00	68.00
2		for FBLA membership for Jennifer Gipp	10 E 400 940 132000 000 132 000		11/28/2023	68.00	0.00
TOTALS						68.00	68.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00125	to cover hotel for Josh Ulrich	2023-2024	11/28/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover hotel for Josh Ulrich	10 E 300 473 125004 000 125 000		11/28/2023	0.00	149.00
2		to cover hotel for Josh Ulrich	10 E 300 342 125004 000 125 000		11/28/2023	149.00	0.00
TOTALS						149.00	149.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00124	To cover cost of Keyboards for Odyssey	2023-2024	11/28/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		To cover cost of Keyboards for Odyssey	10 E 105 411 110000 000 101 000		11/28/2023	0.00	110.62
2		To cover cost of Keyboards for Odyssey	10 E 105 360 222200 031 220 000		11/28/2023	110.62	0.00
TOTALS						110.62	110.62

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00123	to cover membership for Josh Ulrich	2023-2024	11/28/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover membership for Josh Ulrich	10 E 300 473 125004 000 125 000		11/28/2023	0.00	150.00
2		to cover membership for Josh Ulrich	10 E 300 940 125004 000 125 000		11/28/2023	150.00	0.00
TOTALS						150.00	150.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00122	to cover reimbursement for Eric	2023-2024	11/28/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover reimbursement for Eric	10 E 200 411 127000 000 127 000		11/28/2023	0.00	24.72
2		to cover reimbursement for Eric	10 E 200 415 127000 000 127 000		11/28/2023	24.72	0.00
TOTALS						24.72	24.72

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00121	to cover lamers invoice	2023-2024	11/28/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover Lamers Invoice	10 E 809 341 256770 400 809 000		11/28/2023	0.00	325.06
2		to cover Lamers Invoice	10 E 809 341 256740 400 809 000		11/28/2023	325.06	0.00
TOTALS						325.06	325.06

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00120	Additional Studer Consulting	2023-2024	11/28/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Additional Studer Consulting	10 E 810 999 232000 000 232 000		11/27/2023	0.00	7,500.00
2		Additional Studer Consulting	10 E 810 310 232000 000 232 000		11/27/2023	7,500.00	0.00
TOTALS						7,500.00	7,500.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00119	Funds for Postage for Open Records Requests	2023-2024	11/27/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Postage for open records requests	10 E 810 999 232000 000 232 000		11/27/2023	0.00	250.00
2		Postage for open records requests	10 E 810 353 232000 000 232 000		11/27/2023	250.00	0.00
TOTALS						250.00	250.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00118	General Supplies	2023-2024	11/27/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		General Supplies for communications	10 E 812 480 232000 000 232 000		11/27/2023	0.00	75.00
2		General Supplies for Communications	10 E 812 411 232000 000 232 000		11/27/2023	75.00	0.00
TOTALS						75.00	75.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00117	Transfer to cover CESA trainings	2023-2024	11/27/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer to cover CESA trainings	10 E 821 310 221200 000 210 000		11/27/2023	0.00	1,200.00
2		Transfer to cover CESA trainings	10 E 821 386 221200 000 210 000		11/27/2023	1,200.00	0.00
TOTALS						1,200.00	1,200.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00116	Project 168 Budget Transfer	2023-2024	11/27/2023	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Project 168 Budget Transfer	10 E 809 100 212200 168 809 205		11/27/2023	0.00	4,150.00
		Project 168 Budget Transfer					
2		Project 168 Budget Transfer	10 E 809 212 212200 168 809 205		11/27/2023	0.00	566.52
		Project 168 Budget Transfer					
3		Project 168 Budget Transfer	10 E 809 100 219000 168 809 205		11/27/2023	7,800.00	0.00
		Project 168 Budget Transfer					
4		Project 168 Budget Transfer	10 E 809 212 219000 168 809 205		11/27/2023	296.64	0.00
		Project 168 Budget Transfer					
6		Project 168 Budget Transfer	10 E 809 212 219000 168 809 413		11/27/2023	77.00	0.00
		Project 168 Budget Transfer					
7		Project 168 Budget Transfer	10 E 809 222 212200 168 809 205		11/27/2023	0.00	538.00
		Project 168 Budget Transfer					
8		Project 168 Budget Transfer	10 E 809 310 219000 168 809 000		11/27/2023	5,500.00	0.00
		Project 168 Budget Transfer					
9		Project 168 Budget Transfer	10 E 809 310 264400 168 809 000		11/27/2023	0.00	1,181.42
		Project 168 Budget Transfer					
10		Project 168 Budget Transfer	10 E 809 341 256720 168 809 000		11/27/2023	1,286.00	0.00
		Project 168 Budget Transfer					
11		Project 168 Budget Transfer	10 E 809 342 264400 168 809 000		11/27/2023	2,500.00	0.00
		Project 168 Budget Transfer					
12		Project 168 Budget Transfer	10 E 809 310 145000 168 809 000		11/27/2023	0.00	2,400.50
		Project 168 Budget Transfer					

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00116	Project 168 Budget Transfer	2023-2024	11/27/2023	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
. . . CONTINUED							
13		Project 168 Budget Transfer	10 E 809 355 219000 168 809 000		11/27/2023	0.00	1,700.00
		Project 168 Budget Transfer					
14		Project 168 Budget Transfer	10 E 809 362 120000 168 809 000		11/27/2023	0.00	535.39
		Project 168 Budget Transfer					
15		Project 168 Budget Transfer	10 E 809 358 221500 168 809 000		11/27/2023	0.00	5,140.00
		Project 168 Budget Transfer					
16		Project 168 Budget Transfer	10 E 809 482 221500 168 809 000		11/27/2023	0.00	1,200.00
		Project 168 Budget Transfer					
17		Project 168 Budget Transfer	10 E 809 411 219000 168 809 000		11/27/2023	88.36	0.00
		Project 168 Budget Transfer					
18		Project 168 Budget Transfer	10 E 809 482 221500 168 809 000		11/27/2023	18.00	0.00
		Project 168 Budget Transfer					
19		Project 168 Budget Transfer	10 E 809 942 219000 168 809 000		11/27/2023	1,341.83	0.00
		Project 168 Budget Transfer					
20		Project 168 Budget Transfer	10 E 809 943 219000 168 809 000		11/27/2023	0.00	1,496.00
		Project 168 Budget Transfer					
TOTALS						18,907.83	18,907.83

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00115	to cover reimbursement for Jenny Kislow	2023-2024	11/27/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover reimbursement for jenny kislow	10 E 300 940 126000 000 126 000		11/27/2023	0.00	21.98
2		to cover reimbursement for Jenny kislow	10 E 300 411 126000 000 126 000		11/27/2023	21.98	0.00
TOTALS						21.98	21.98

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00114	New Budget for New Horizons taken from Front	2023-2024	11/22/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		New Horizons needs a budget they never had. Wont purchase as many whiteboards	10 E 400 440 120000 000 241 000		11/22/2023	0.00	2,000.00
2		New Horizons budget never had other years.	10 E 400 411 179200 000 170 000		11/22/2023	750.00	0.00
3		New Horizons budget never had other years.	10 E 400 415 179200 000 170 000		11/22/2023	650.00	0.00
4		New Horizons budget never had other years.	10 E 400 341 179200 000 170 000		11/22/2023	600.00	0.00
TOTALS						2,000.00	2,000.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00113	Added new account numbers to Project 173 to s	2023-2024	11/22/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Created 3 new accounts, supplies, homeless outreach, and food to spend funding	10 E 809 420 219000 173 809 000		11/22/2023	0.00	11,100.00
2		new account to spend grant funding	10 E 809 411 219000 173 809 000		11/22/2023	9,800.00	0.00
3		new account to spend grant funding	10 E 809 310 219000 173 809 000		11/22/2023	300.00	0.00
4		new account to spend grant funding	10 E 809 415 219000 173 809 000		11/22/2023	1,000.00	0.00
TOTALS						11,100.00	11,100.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00111	to cover woodwind and brasswind invoice for J	2023-2024	11/20/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover woodwind and brasswind invoice for Joe F	10 E 300 473 125002 000 125 000		11/20/2023	0.00	200.00
2		to cover woodwind and brasswind invoice for Joe F	10 E 300 440 125002 000 125 000		11/20/2023	200.00	0.00
TOTALS						200.00	200.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00110	11.17.23 Building Committee funds transfer to	2023-2024	11/20/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		11.17.23 Building Committee funds transfer to Food budget for G/T parent night, DCE Eats Invoice 43	10 E 103 411 241000 000 241 000		11/20/2023	0.00	87.46
2		11.17.23 Building Committee funds transfer to Food budget for G/T parent night, DCE Eats Invoice 43	10 E 103 415 241000 000 241 000		11/20/2023	87.46	0.00
TOTALS						87.46	87.46

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00109	to cover Heid Invoice for Joe F	2023-2024	11/20/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover Heid Invoice for Joe F	10 E 400 411 125002 000 125 000		11/20/2023	0.00	16.96
2		to cover Heid Invoice for Joe F	10 E 400 473 125002 000 125 000		11/20/2023	16.96	0.00
TOTALS						16.96	16.96

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00108	to cover Skills USA for John Glynn	2023-2024	11/20/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover Skills USA for John Glynn	10 E 809 411 136000 577 809 000		11/20/2023	0.00	250.00
2		to cover Skills USA for John Glynn	10 E 809 940 136000 577 809 000		11/20/2023	250.00	0.00
TOTALS						250.00	250.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00107	to cover economics wisconsin for Alex Schremp	2023-2024	11/20/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover economics wisconsin for Alex Schremp	10 E 400 411 132000 000 132 000		11/20/2023	0.00	175.00
2		to cover economics wisconsin for Alex Schremp	10 E 400 940 132000 000 132 000		11/20/2023	175.00	0.00
TOTALS						175.00	175.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00105	to cover walmart receipt for Scot Abel	2023-2024	11/16/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover walmart receipt for Scot Abel	10 E 823 411 126241 000 210 000		11/16/2023	0.00	32.88
2		to cover walmart receipt for Scot Abel	10 E 823 415 126241 000 210 000		11/16/2023	32.88	0.00
TOTALS						32.88	32.88

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00104	cover overage	2023-2024	11/16/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		cover overage	10 E 824 342 213200 000 212 000		11/16/2023	0.00	188.24
2		cover overage	10 E 824 481 211000 000 212 000		11/16/2023	188.24	0.00
TOTALS						188.24	188.24

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00103	Reallocation of funds to cover food costs for	2023-2024	11/16/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Employee Travel	10 E 814 342 295000 000 232 000		11/16/2023	0.00	1,000.00
2		Tech food account	10 E 814 415 295000 000 232 000		11/16/2023	1,000.00	0.00
TOTALS						1,000.00	1,000.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00102	Zell transfer	2023-2024	11/16/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Zell transfer	10 E 102 411 125000 000 125 000		11/16/2023	0.00	24.72
2		Zell transfer	10 E 102 435 125000 000 125 000		11/16/2023	24.72	0.00
TOTALS						24.72	24.72

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00100	to cover renewal of NYtimes subscription for	2023-2024	11/16/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover renewal of NYtimes subscription for Len Fike	10 E 400 940 122435 000 122 000		11/16/2023	0.00	12.00
2		to cover renewal of NYtimes subscription for Len Fike	10 E 400 433 122435 000 122 000		11/16/2023	12.00	0.00
TOTALS						12.00	12.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00099	to cover Four Fantasies	2023-2024	11/16/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover Four Fantasies	10 E 400 411 125002 000 125 000		11/16/2023	0.00	27.83
2		to cover Four Fantasies	10 E 400 473 125002 000 125 000		11/16/2023	27.83	0.00
TOTALS						27.83	27.83

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00098	to cover classroom headphones and adjustable	2023-2024	11/15/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover classroom headphones and adjustable standing desk for Pamela Gresser	10 E 200 440 132000 000 132 000		11/15/2023	0.00	204.43
2		to cover classroom headphones and adjustable standing desk for Pamela Gresser	10 E 200 411 132000 000 132 000		11/15/2023	204.43	0.00
TOTALS						204.43	204.43

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00097	Reallocate funds to food account	2023-2024	11/15/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Tr from non-capital equip to food account	10 E 108 440 241000 000 241 000		11/15/2023	0.00	500.00
2		Tr from non-capital equip to food account	10 E 108 415 241000 000 241 000		11/15/2023	500.00	0.00
TOTALS						500.00	500.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00096	Carl Perkins Budget Transfer	2023-2024	11/14/2023	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Carl Perkins Budget Transfer	10 E 809 440 136000 400 809 000		11/14/2023	7,443.00	0.00
		Carl Perkins Budget Transfer					
2		Carl Perkins Budget Transfer	10 R 809 713 500000 400 000 000		11/14/2023	0.00	7,443.00
		Carl Perkins Budget Transfer					
TOTALS						7,443.00	7,443.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00095	to cover student class simulations for Jennif	2023-2024	11/13/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover student class simulations for Jennifer Gipp	10 E 400 411 132000 000 132 000		11/13/2023	0.00	46.42
2		to cover student class simulations for Jennifer Gipp	10 E 400 360 132000 000 132 000		11/13/2023	46.42	0.00
TOTALS						46.42	46.42

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00094	to cover negative balance	2023-2024	11/11/2023	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 200 310 125002 000 125 000		11/10/2023	0.00	1,226.90
2		to cover negative balance	10 E 200 450 125002 000 125 000		11/10/2023	1,226.90	0.00
3		to cover negative balance	10 E 200 342 125002 000 125 000		11/10/2023	0.00	623.64
4		to cover negative balance	10 E 200 450 125002 000 125 000		11/10/2023	623.64	0.00
TOTALS						1,850.54	1,850.54

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00093	to cover Replacement tips for Apple Pencil fo	2023-2024	11/10/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover Replacement tips for Apple Pencil for Todd M	10 E 400 411 124000 000 124 000		11/10/2023	0.00	12.99
2		to cover Replacement tips for Apple Pencil for Todd M	10 E 400 481 124000 000 124 000		11/10/2023	12.99	0.00
TOTALS						12.99	12.99

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00092	To cover overages	2023-2024	11/08/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		To cover overages	10 E 828 411 241000 000 828 000		11/08/2023	123.55	0.00
2		TO cover overages	10 E 828 411 110000 000 828 000		11/08/2023	0.00	123.55
TOTALS						123.55	123.55

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00091	to cover JW Pepper invoice for Joe F	2023-2024	11/08/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover JW Pepper invoice for Joe F	10 E 400 411 125002 000 125 000		11/08/2023	0.00	279.77
2		to cover JW Pepper invoice for Joe F	10 E 400 473 125002 000 125 000		11/08/2023	279.77	0.00
TOTALS						279.77	279.77

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00090	transfer to cover reimbursements for conferen	2023-2024	11/08/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		transfer to cover reimbursements for conferences / fees	10 E 825 310 221300 000 210 000		11/08/2023	0.00	209.00
2		transfer to cover reimbursements for tour fees	10 E 825 940 221100 000 210 000		11/08/2023	9.00	0.00
3		transfer to cover reimbursements for conferences	10 E 825 940 221300 000 210 000		11/08/2023	200.00	0.00
TOTALS						209.00	209.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00089	Middle School Cost for Quizlet and Gimlet	2023-2024	11/08/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Middle School Cost for Quizlet and Gimlet	10 E 200 480 122000 000 122 000		11/08/2023	0.00	128.26
2		Middle School Cost for Quizlet and Gimlet	10 E 200 480 123000 000 123 000		11/08/2023	128.26	0.00
TOTALS						128.26	128.26

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00088	transfer to cover October 26 PD Day lunch for	2023-2024	11/08/2023	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		transfer to cover October 26 PD Day lunch for staff	10 E 825 310 221300 000 210 000		11/07/2023	0.00	8,000.00
2		transfer to cover October 26 PD Day lunch for staff	10 E 825 415 221100 000 210 000		11/07/2023	8,000.00	0.00
TOTALS						8,000.00	8,000.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00008	Project 168 - Revenue Expense Adjustment	2023-2024	11/27/2023	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Project 168 - Revenue Expense Adjustment	10 R 809 730 500000 168 000 000		11/27/2023	0.00	110.39
		Project 168 - Revenue Expense Adjus					
2		Project 168 - Revenue Expense Adjustment	10 E 809 362 120000 168 809 000		11/27/2023	110.39	0.00
		Project 168 - Revenue Expense Adjus					
TOTALS						110.39	110.39

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
23-00007	Project 168 - Additional Grant Funds Allocate	2023-2024	11/22/2023	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Project 168 - Additional Grant Funds Allocated to DCE	10 R 809 730 500000 168 000 000		11/22/2023	0.00	12,425.00
		Project 168 - Additional Grant Fund					
2		Project 168 - Additional Grant Funds Allocated to DCE	10 E 809 362 120000 168 809 000		11/22/2023	12,425.00	0.00
		Project 168 - Additional Grant Fund					
TOTALS						12,425.00	12,425.00

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

**OFFICE OF THE SUPERINTENDENT
D.C. EVEREST AREA SCHOOL DISTRICT**

PROFESSIONAL & SUPPORT
STAFF 7230F1/page 1

Approval to Apply for Grant

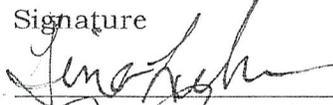
A copy of all grant applications must be submitted to the Curriculum Office.

1. Obtain your principal's signature on this document.
 - a. **Prior to submitting your request**, send original and completed grant application to Curriculum Office at the Administration Building.
 - b. **Include signed/approved** copy along with original grant application to the funding source.
2. Once Assistant Superintendents review the grant and sign this form, a copy of the signature page will be returned to the building principal.
3. In order to accept a successful grant of \$2500 or more, Board approval is required.

Project Title: Stronger Connections Grant

Funding Source: DPI of WI

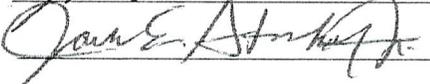
Name(s) of Grant Writer(s):

Name	Signature	Email
<u>Gina Lehman</u>		<u>gilehman@dce.k12.wi.us</u>
<u>Erin Jacobson</u>		<u>ejacobson@dce.k12.wi.us</u>

Amount Requested: \$ 400,000 Total Project Cost: \$ 400,000

Targeted Age Group/Grade: PK-12 School: DC Everest Area School District

Date of Request: 11-15-2023 Signatures: _____

- Principal Approval: Yes No _____
- Assist. Superintendent of Learning: Yes No 
- Assist. Supt. of Business/Personnel: Yes No 

All grants having a **value of more than \$2,500** shall be accepted by the Board. The Superintendent may accept gifts of lesser value for the Board.

Superintendent Approval: Yes No 

School Board Clerk: Yes No _____

The D.C. Everest Area School District Federal Tax Number is 39-6007952.

Approved 2/7/2022

Response Summary:

STRONGER CONNECTIONS GRANT

The purpose of the Bipartisan Safer Communities Act (BSCA) Stronger Connections Grant is to support LEAs in establishing safe, healthy, and supportive learning opportunities and environments for students. LEAs awarded the BSCA Stronger Connections Grant must utilize these grant funds to implement comprehensive, evidence-based strategies that meet each student's social, emotional, physical, and mental well-being needs; create positive, inclusive, and supportive school environments; and increase access to place-based interventions and services. LEAs participating in this grant will engage in local decision making and meaningful consultation with educators, staff, students, parents, families, and community members on allowable uses of funds to be used for activities that foster safe, healthy, supportive, and drug free environments and support students' academic achievement.

For districts awarded this grant, funding is anticipated to be available for a two-year period (February 1, 2024 - September 30, 2026).

Application Due: 11:59 pm, Wednesday, November 15, 2023

Late applications will not be accepted

Before Starting Application You will need...

- contact information for
 - your school administrator,
 - project coordinator for this grant, and
 - your business office,
- information from the [Stronger Connections Grant Guidance](#)

Helpful Hints

1. Use the Chrome browser for best results.
2. You are able to leave the survey and resume progress later, so long as you return on the same computer and same browser where you started the survey.
3. You may want to prep some of your answers in advance. Please use the [Stronger Connections Grant Guidance](#) to help you prep your responses.

If you have questions, please contact StrongerConnections@dpi.wi.gov.

Q2.1.

I. General Information

Agency Information

Applicant Agency	D.C. Everest Area School District
CESA	9
Street Address	6100 Alderson St
City	Weston
Zip	54476

II. Abstract

Summarize the proposal and make sure to address the targeted population, the key needs, what the project ultimately seeks to implement.

In response to data — and a series of student suicides — indicating a marked increase in mental wellness issues, D.C. Everest expanded wellness support during the past two years. While DCE has added two district-level wellness staff to coordinate services and strengthen home-school connections, there currently is no social-and-emotional programming at the PK and 6-12 grade levels. Our data indicates a dire need to implement SEL programming at the PK and 6-12 grades, address staff wellness, focus on early interventions at the PK level and expand access to co-curriculars. Further, data indicates our target populations are young women, LGBTQ, Hispanic, Hmong and Black students. With funding from the Stronger Connections grant, DCE will implement a universal PK-12 wellness curriculum led by a team of SEL coaches and a wellness implementation coach. The program will be designed around early intervention and a common language that provides students with clear expectations and a set of wellness skills while helping them build relationships with staff and their peers to increase a sense of belonging, decrease AODA issues, improve attendance and boost academic performance.

Our teachers are increasingly tasked with managing classroom behaviors they were not trained to address while also having to cope with personal stressors. DCE will expand its professional development, integrating staff wellness to address compassion fatigue, build awareness around self care and manage the secondary trauma they have experienced due to the rise in student behaviors. Further, the PD program will provide increased offerings for age-appropriate trauma and culturally-sensitive training. Funds also will be used to provide a weekly therapist for staff to supplement the Employee Assistance Program.

Data clearly indicates the need for a counselor/social worker at the PK level, thus the grant will fund this position. In addition, funds will be utilized to increase available screening tools in support of early intervention/prevention and to provide classroom support staff.

Student panel feedback illustrates the role co-curriculars play in the lives of students and their sense of belonging. After school transportation has been identified as a barrier. Therefore, grant funds will be used to provide after school transportation to improve equitable access to co-curriculars.

Federal General Assurances

The Applicant understands and agrees that the following Certifications and Assurances are pre-award requirements generally imposed by federal and state law or regulation, and do not include all federal and state regulations that may apply to the Applicant or its project. Most requirements are posted to: Uniform Administrative Requirements <https://www.gpo.gov/fdsys/pkg/FR-2013-12-26/pdf/2013-30465.pdf>, Educational Department of General Administrative Regulations (EDGAR): <https://www.ecfr.gov/current/title-34/part-76> or the Wisconsin Uniform Financial Accounting Requirements (WUFAR): <https://dpi.wi.gov/sfs/finances/wufar/overview>.

Each Applicant is ultimately responsible for compliance with the certifications and assurances selected on its behalf that apply to its project or award.

1. **Applicant agrees** to comply with all terms and conditions set forth in the grant program's Application Guidelines document provided with this application. Services provided under this grant will be used to address the needs set forth in the guidelines document. Applicant agrees to implement the activities within the prescribed timeline as outlined in their work plan section of their proposal. Applicant will provide fiscal information within the fiscal year timeline established for new and reapplying programs.
2. **Statutes and Regulations:** The Applicant shall comply with all applicable statutory and regulatory requirements. These requirements include, but are not limited to, applicable provisions of—
 1. Title VI of the Civil Rights Act of 1964 [45 U.S.C. 2000d through 2000d-4]
 2. Title IX of the Education Amendments of 1972 [20 U.S.C. 1681- 1683]
 3. Section 504 of the Rehabilitation Act of 1973 [29 U.S.C.794]
 4. The Age Discrimination Act [42 U.S.C. 6101 et seq.]
3. **Allowable Costs:** Costs incurred shall be allowable under the principles established in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule [2 CFR Subpart E-Cost Principles].
4. **Budget Modifications:** The Applicant will obtain an approved budget amendment when it is anticipated that claimed expenditures will vary significantly from the amount in the current approved budget. A significant variance is an increase of 10 percent (summary of all line items) of the current total approved budget [2 CFR § 200.308(f)]. This applies to all grants unless there are more restrictive or specific requirements of the grant award which may be the case with discretionary grants.
5. **Confidentiality:** The Applicant shall comply with provisions regarding confidentiality of student information [WI Statute § 118.125, pupil records].
6. **Conflict of Interest:** No board or staff member of an LEA or CESA may use his or her position to obtain financial gain or anything of substantial value for the private benefit of himself or herself or his or her immediate family, or for an organization with which he or she is associated, such as a royalty, commission, contingent fee, brokerage fee, consultant fee, or other benefit [Wis. Stat. 19.59 (1) (a)] [2 CFR § 200.112]

Program Specific Assurances

Each LEA receiving a subgrant under the Bipartisan Safer Communities Act (BSA): Stronger Connections Grant will:

1. Provide equitable services to students and teachers in non-public schools as required under ESEA section 8501,
 - a. PI-9580-AC - The LEA shall save the completed and signed form as a PDF and keep it on file at the LEA and may be reviewed by DPI.
2. Allocate funds toward activities allowable under ESEA Section 4108,
3. Develop and implement the application through ongoing consultation with stakeholders under ESEA Section 4106,
4. Use BSA funds to administer and support evidence-based practices.

1b. What input did the stakeholders above provide that informed this grant project?

Diverse student panels were instrumental in the development of this project. Feedback indicated the need to address vaping, AODA support, anxiety, stress-related sleep loss, academic-related anxiety, racism, suicide and wellness. This was supplemented with Raise Your Voice student feedback.

Data from our Community-based Mental Health Consortium, District Wellness Team, Safety Team, Professional Learning Communities and Everest System of Supports Team identified targeted populations (females, LGBTQ, Hispanic, Hmong, Black) and wellness risks, gaps and needs. YRBS data (grades 6 - 12) indicated students' primary reliance on peers for emotional support (indicating a universal wellness curriculum that helps students care for themselves and others is critical). Further, data indicated the need to address cyberbullying/bullying, suicide/self-harm, anxiety, depression, AODA, vaping, homelessness, sense of belonging, inequitable participation in co-curriculars, need for emotional support, truancy, sense of safety at school, having an adult they connect with at school, sexual harassment/abuse and living with someone who has mental health issues. Bloomsights data for PK-12 identified truancy, behavioral and wellness issues.

DCE PK program data indicates a marked rise in student behaviors. This year the program saw decreased oral language skills, decreased executive functioning and increased dysregulation needs. The PK team also identified additional students who needed 1:1 needs, as well as students in need of more appropriate spaces for regulations and crises.

Caring for Our Community Kids hosted a wellness PD event. Staff shared anecdotes about student behaviors/crises, personal/professional burn out, the need for self care, being overwhelmed by classroom interruptions and feeling inadequate coping with behaviors.

DCE hosted a community partners brunch to discuss opportunities to collaborate and provide students with work-based learning experiences. During the event, attendees repeatedly brought up the need to address student mental wellness and the development of soft skills. Discussions focused on the need to begin teaching PK children how to collaborate with others because, "if children learn how to collaborate at the age of 3 or 4, getting along will become a habit." Participants discussed early intervention to prevent younger students from experiencing a mental health crisis that current teens are experiencing.

Q4.3.

1c. How will stakeholders continue to provide input if the grant project is funded?

The district will continue to host elementary and secondary student panels each semester to gather information about wellness and areas of concern, share anonymous aggregate student wellness data to gather feedback concerning that data, and assess the impact of the Stronger Connections project.

DCE also launched a student-led video project this semester based on a special student-culture panel session hosted in the wake of racist student social media posts targeting the Hmong population. During that session, students emphasized the importance of kindness, respect and diversity — and advocated for their role in sharing that message with younger DCE students. As a result, the district is finalizing the first two in a series of student videos that capture the stories of diverse students who make up the DCE culture. The videos will be integrated into the universal wellness curriculum.

The Stronger Connections program and relevant data will be a regular discussion item on standing agendas with administrators, counselor PLC, School Social Worker PLC, district PLCs, the Caring for Our Community Kids and Community-based Mental Health consortiums, and the safety, ESS, district wellness teams. The data will then be shared, as appropriate, with our counselors, social workers, school nurses, school psychologists, student support teachers, mental health navigator, Hmong parent partner, and school resource and DARE officers — for feedback and discussion. Monthly meetings will be driven by the data and student panel feedback to address areas of concern, build awareness around program initiatives and solicit input concerning next steps. Initial topics will focus on existent issues: rise in behavioral incidents; gap in sense of belonging for targeted groups; need to identify students who do not have 3+ trusted adults; attendance; vaping/AODA; sexual violence/abuse; co-curricular inequities. Additional topics will be driven by updated data.

Data, coupled with resources, will be shared with families and community members via Stronger Connection lunch-and-learn and evening wellness learning sessions. Targeted family/community communication efforts will address wellness topics of concern as indicated by the data. Family and student surveys will be utilized to garner feedback. We will continue to meet regularly with our community team to review needs and gaps based on the data and share our larger findings with our Board.

V. Plan

Identify the need(s) to be addressed with grant funds. Applicants must have an organized and systematic approach to use data for meaningful analysis. Data analysis includes an assessment of the needs experienced by the target population(s).

1b. What is the likely root cause(s) (i.e., factors, resource inequities, opportunity gaps, etc.) contributing to the need(s) to be addressed by this grant project?

Example: The school lacks programs and policies that promote well-being and positive school climate through peer to peer connection. Additionally, staff turnover and burnout has increased since the pandemic, resulting in decreased continuity of staff and student relationships. Lastly, although staff have received training in culturally responsive, trauma-sensitive classroom practices, many struggle to put these approaches into practice without a formalized structure for coaching and implementation support.

As referrals have increased, capacity to handle those referrals has not. The community has limited day treatment/residential programs for intensive support and extremely limited capacity for child psychiatry with a 2-4 month waitlist. DCE ratios are as follows: School Counselors (SH 1:333, JH 1:438, MS 1:412, Elem 1:419/533); School Social Workers (1:1213); School Nurses (1:2000); School Psychologist (1:750). The inability to get help can lead to suicide attempts, self-harm, AODA behaviors, truancy, depression, etc.

Young women reported higher rates of mental health issues, using marijuana, vaping and binge drinking. Root causes may include 24% experiencing sexual violence, 25% reporting food insecurity, 33% living in 4 or more residences, 21% bullied and 17% sleep fewer than 5 hours per night. Just 59% reported extracurricular participation.

This region lacks affordable housing, with 31% of students living in 4 or more residences and another 24% reporting food insecurity. While the district has food pantries at all secondary schools it is a challenge to get students/families to use these services. These factors can contribute to students feeling like outsiders and prevent them from participating in co-curriculars. Data indicates a sense of belonging directly correlates to a student's mental wellness, their likelihood of engaging in risky behavior, truancy and AODA issues.

Another factor impacting student wellness is the number of youth (36%) living with someone who is/has experienced mental illness (females reported 41%). Lack of a universal SEL curriculum has left students/families without a means of collaboratively developing wellness skills and resource awareness.

Higher risk populations also report a greater rate of being bullied, especially at the Middle School. While reporting mechanisms are in place, there is a need to build awareness around bullying through a wellness curriculum.

Anti-LGBTQ legislation, hate crimes and book banning have placed additional stressors on our LGBTQ population, contributing to their not feeling safe and not belonging.

We continue to cope with COVID repercussions — 17% had a caregiver lose their job during COVID, 50% knew at least one person who was very sick/died from COVID and 42% knew 1-4 people who were very sick/died from COVID. This trauma can negatively impact student wellness. Continued trauma-based PD will improve staff's ability to engage with students.

Q6.3. Priority Area and Supporting Data

Improve student/staff wellness; decrease behaviors; increase attendance; build respectful/civil culture; improve academic outcomes. This will be evidenced by staff survey results of increased student engagement in the classroom; reporting common wellness language among the students, staff, and families; seeing an increase of students who feel they belong and have a trusted adult within the school system; student panel and Raise Your Voice student feedback.

Q6.6.

Action Plan

Goal # 1 - Action Step #1

Program Activities	Mental Health and Wellness Team will combine with curriculum team and continue to review curriculum options
Timeline or Planned Completion Date	February 2024 -June 2024
Evidence of Completion	Documented meetings and meeting minutes
Personnel Responsible	Director of Student Services, Mental Health Navigator, District wellness team

Q6.7. I have another Action Step for Goal 1

- Yes

Q6.8.

Goal # 1 - Action Step #2

Program Activities	Mental Wellness curriculum identified
Timeline or Planned Completion Date	June 2024
Evidence of Completion	Purchase of Program
Personnel Responsible	Director of Student Services, Mental Health Navigator, District wellness team

Q6.9. I have another Action Step for Goal 1

- Yes

Q6.10.

Goal # 1 - Action Step #3

Program Activities	Mental Wellness Implementation Team formed- PK team and 6-12 team (each having a building specific team)
Timeline or Planned Completion Date	February 2024-ongoing
Evidence of Completion	Documented meetings and meeting minutes
Personnel Responsible	Director of Student Services, Mental Health Navigator, District wellness team

Q6.11. I have another Action Step for Goal 1

- Yes

Q6.12.

Goal # 1 - Action Step #4

Program Activities	Hire mental wellness implementation coaches
Timeline or Planned Completion Date	June 2024
Evidence of Completion	Staff identified
Personnel Responsible	Director of Student Services

Q6.13. I have another Action Step for Goal 1

- Yes

Q6.21. I have another Action Step for Goal 1

- No

Q442.

Do you have another SMART Goal to add?

- Yes

VI. Do (Action Plan)

Goal 2

Develop an action plan to implement the proposed grant program. The plan must include SMART (Specific, Measurable, Attainable, Relevant and Timely) goals that align with Priority Area(s) defined in the previous section.

For each SMART goal listed, include the action step(s) (i.e., activities to be implemented) to achieve the goal. Action steps may include evidence-based strategies (e.g., activity, strategy, or intervention that demonstrates a positive effect on improving student outcomes and/or adult practices) or other activities to achieve the goal. Applicants may have up to 10 Action Steps for each SMART Goal.

For each action step, indicate all Evidence-based Afterschool Framework Criteria are addressed by the action step. List the planned completion date, evidence of completion (description of how the applicant will know the action is complete and often reflects the goal), and the personnel responsible for completing the action.

Q7.2. SMART Goal - Number 2

By September of 2026 we will increase all students' sense of belonging by 10% and increase targeted youth's sense of belonging by 10% by increasing student participation in co-curricular activities, increasing the diversity of co-curricular offerings based on student voice and providing more leadership opportunities for targeted populations. Further, we will increase all students' sense of belonging by providing trauma and culturally-sensitive PD offerings to help build connections between staff and students and assist teachers in applying what they learn to the classroom.

Q7.3. Priority Area and Supporting Data

Increase students' sense of belonging; help students establish relationships with trusted adults at school; decrease behaviors; increase attendance; build respectful/civil culture; improve academic outcomes. This will be evidenced by student survey results; seeing an increase of students who feel they belong and have a trusted adult within the school system; student panel and Raise Your Voice student feedback.

Q7.6.

Action Plan

Goal # 2 - Action Step #1

Program Activities	District Wellness Team (including student representatives) will review all co-curricular offerings for students
Timeline or Planned Completion Date	September 2024-ongoing
Evidence of Completion	Scheduled meetings that occur and meeting minutes
Personnel Responsible	Mental Wellness Teams Building Leadership Teams Student leaders

Q7.7. I have another Action Step for Goal 2

- Yes

Q7.16.

Goal # 2 - Action Step #6

70

Program Activities

Provide mental wellness educational opportunities with our community experts for all clubs within the school community

Timeline or Planned Completion Date

January 2025-Ongoing

Evidence of Completion

Schedule of opportunities

Personnel Responsible

Mental Health Navigator Club advisors

Q7.17. I have another Action Step for Goal 2

- Yes

Q7.18.

Goal # 2 - Action Step #7

Program Activities

Monitor engagement and students' sense of belonging with continual improvement plan

Timeline or Planned Completion Date

September 2024- September 2026

Evidence of Completion

Student Surveys
 YRBS
 Bloomsights
 Student panels
 Staff Surveys
 SEL Student Assessments
 Ongoing data collection for attendance, belonging, YRBS, and behavior

Personnel Responsible

District administration, Director of Student Services, Mental Health Navigator, District wellness team, PD Curriculum team

Q7.19. I have another Action Step for Goal 2

- No

Q7.26.

Do you have another SMART Goal to add?

- Yes

VI. Do (Action Plan)

Goal 3

Q8.2. SMART Goal - Number 3

By September 2026, we will improve staff wellness, reduce burnout and stress — as evidenced by EAP data and staff surveys — by continuing the use of PTO, providing expanded wellness PD offerings, advocating for self care and hiring support staff to assist with behavioral incidents.

Q8.3. Priority Area and Supporting Data

Improve staff wellness; reduce staff burnout; provide students with more trusted adults at school. This will be evidenced by staff survey results; EAP data; student connections survey data.

Q8.14.
Goal # 3 - Action Step #5

71

Program Activities

District will engage in a professional contract with a community mental health expert to offer onsite immediate mental wellness support for staff

Timeline or Planned Completion Date

September 2024-September 2026

Evidence of Completion

Contract signed
Schedule for all schools to access to support

Personnel Responsible

Mental Wellness Teams Building Leadership Teams Administration Team

Q8.15. I have another Action Step for Goal 3

- Yes

Q8.16.
Goal # 3 - Action Step #6

Program Activities

Continual communication with staff regarding programs

Timeline or Planned Completion Date

February 2024- Ongoing

Evidence of Completion

Communication messages, newsletters, emails, social network platforms

Personnel Responsible

Mental Wellness Teams Building Leadership Teams Administration Team
Communications teams

Q8.17. I have another Action Step for Goal 3

- No

Q8.26.

Do you have another SMART Goal to add?

- Yes

VI. Do (Action Plan)

Goal 4

Q9.2. SMART Goal - Number 4

We will reduce PK and K behavioral incidents by 3% by implementing a universal wellness curriculum, expanding staff PD wellness options, securing a counselor/social worker and support staff for these age groups and implementing early intervention screening tools to proactively identify students in need of services.

Q9.3. Priority Area and Supporting Data

Improve student and staff wellness; improve academic outcomes. This will be evidenced by behavioral data, staff survey results; academic outcomes behavior as students progress through the system.

**Q9.14.
Goal # 4 - Action Step #5**

Program Activities	Conduct staff engagement and PD opportunities introducing the curriculum
Timeline or Planned Completion Date	May 2024-August 2024
Evidence of Completion	Documented trainings
Personnel Responsible	Director of Student Services, Mental Health Navigator, District wellness team, PD Curriculum team

Q9.15. I have another Action Step for Goal 4

- Yes

**Q9.16.
Goal # 4 - Action Step #6**

Program Activities	Professional Development Team created and offer onboarding PD
Timeline or Planned Completion Date	September 2024- January January2025
Evidence of Completion	Schedule of offerings
Personnel Responsible	Director of Student Services, Mental Health Navigator, District wellness team, PD Curriculum team

Q9.17. I have another Action Step for Goal 4

- Yes

**Q9.18.
Goal # 4 - Action Step #7**

Program Activities	Implementation of curriculum into schedule
Timeline or Planned Completion Date	September 2024
Evidence of Completion	Yearly schedule
Personnel Responsible	Building Teams

Q9.19. I have another Action Step for Goal 4

- Yes

**Q9.20.
Goal # 4 - Action Step #8**

Program Activities	Monitor evaluations process
Timeline or Planned Completion Date	September 2024- September 2026
Evidence of Completion	Student Surveys YRBS Bloomsights Student panels Staff Surveys SEL Student Assessments Ongoing data collection for attendance, belonging, YRBS, and behavior
Personnel Responsible	District administration, Director of Student Services, Mental Health Navigator, District wellness team, PD Curriculum team

Q9.21. I have another Action Step for Goal 4

- Yes

1b. Should the data indicate a need for change, what is the process for changing or making improvements to the action steps?

At the building level, behavioral data (discipline, vaping, AODA, expulsions, attendance, Gaggle) is monitored on a daily/weekly basis by building-specific student services, wellness and leadership teams to ensure we can proactively address issues and share data with district-level teams (mental wellness, safety, ESS and administrators) who meet on a monthly basis. YRBS, Connections Survey and Bloomsights data is reviewed as soon as it is available by building-level, then district-level teams. In this manner, we can address pressing issues at the building level in a time-sensitive manner while developing longer term district strategies to address existent and developing trends.

The review/discussion of data and proposed adjustments will start at the building level with those who are on the “front lines” and most familiar with the culture, incidents, opportunities and challenges occurring within their building. That information will then be shared with building leadership and wellness teams who will review the data and proposed changes and provide feedback concerning the adjustment of wellness and outreach initiatives. The district implementation team — which will serve as the lead of the Stronger Connections project — will then review and discuss data and proposed solutions from the aforementioned teams. Presentations by the supporting teams will be provided, as needed, at monthly district implementation meetings. Upon approval of the district implementation team, the project will be adjusted as needed. The implementation team will collaborate with building-level teams to optimize the process.

Our mental wellness team, which meets monthly, is composed of social workers, counselors, administrators and students. Our safety team; social workers, counselors, administrators and SROs — meets monthly, as does our district-wide administrative team.

Further, student panels and the Raise Your Voice student advocates will provide feedback on the Strong Connections project, as well as their proposed solutions. In addition, they will routinely be asked to identify issues we “need to talk about.” This feedback will be shared at monthly district team meetings.

Community data gathered through county-wide reports and the Caring for Our Community Kids also will be reviewed as a means of assessing and adjusting the Stronger Connections project. We also will monitor family/student/staff survey results and work with building administration to assess the need for change

Q7.4.

1c. What is the process to share evaluation results with the public?

DCE benefits from collaborative relationships with the local media, which has taken on a proactive role covering youth mental wellness issues. If awarded grant funds, DCE will issue a press release to build community awareness around the district’s efforts. During the two-year period, DCE will share updates — including the student video series — with media and outline opportunities/challenges quarterly.

Upon implementation, news will be shared via school e-newsletters, district social channels, websites and emails. Updates will be shared at least every six months or more often as the data warrants. Throughout the two-year period, building awareness of the program — and targeted pain points such as attendance, bullying, suicide awareness, the benefits of sleep routines, etc. — will be integrated within the district communication plan in support of the SEL curriculum.

Student panels, which are convened twice a year at all secondary and targeted elementary schools, will continue to play a crucial role in the evaluation and adaptation of the program to meet student needs. We will continue to share aggregated YRBS and Bloomsights data with them to spark conversations about wellness challenges and student-led opportunities and to assess the program. Their feedback will be instrumental in making adjustments to the program. Data will be shared via staff newsletters quarterly. Newsletters also will be used on a weekly basis to build wellness, PD and self care awareness. Program data and staff input will be shared during monthly PLC and Administrator meetings. Results also will be shared with the Board of Education and the DCE District School Board quarterly, and on a bi-monthly basis with the Caring for Our Community Kids coalition, DCE parent panel and counselors, social workers, school nurses, school psychologists, student support teachers, mental health navigator, Hmong parent partner, and school resource and DARE officers — for feedback and discussion. As part of standard operating procedures, data will be shared at weekly cabinet, counselor PLC, School Social Worker PLC, district PLCs and the safety, ESS, district wellness teams. Data will be shared with the Community-based Mental Health consortiums at least every six months or more often as is warranted by the results.

The district hosts wellness lunch-and-learns and evening community learning sessions twice a semester. Program results will be shared as part of the curriculum surrounding a targeted topic

VIII. Act (Coordination)

Describe the plans to coordinate with other programs during the grant period and sustain the project beyond the grant period.

1. Coordination

IX. Budget Narrative

How will the grant funds be used to address the identified SMART goals during the grant cycle?

Provide as much detail as possible including items such as staffing, training, contracted services, materials and supplies. If private schools will be participating, include the approximate equitable share that will be provided to those private schools. That estimated amount can be determined using the [Equitable Services for Private Schools calculator](#).

Goal 1. By June 2025, as a result of our implementing a universal PK-12 wellness curriculum, we will decrease the number of PK-12 behavioral incidents by 3% (10% by June 2026), decrease grade 10-12 expulsions by 3%, improve attendance at the Senior High, Junior High and Weston Elementary by 3%, reduce grade 9-12 vaping/AODA incidents by 5% and reduce suicide/self harm Gaggle incidents by 3%.

Wellness Curriculum Purchases

6-12 curriculum: \$70,000

Mental Wellness Coordinator/ Coaches: \$70,000

Goal 2. By September of 2026 we will increase all students' sense of belonging by 10% and increase targeted youth's sense of belonging by 10% by increasing student participation in co-curricular activities, increasing the diversity of co-curricular offerings based on student voice and providing more leadership opportunities for targeted populations.

Further, we will increase all students' sense of belonging by providing trauma and culturally-sensitive PD offerings to help build connections between staff and students and assist teachers in applying what they learn to the classroom.

After school transportation for co-curriculars: \$50,000

Community expertise for mental wellness educational opportunities: \$10,000 (related to goal 2 and 3)

Goal 3. By September 2026, we will improve staff wellness, reduce burnout and stress — as evidenced by EAP data and staff surveys — by continuing the use of PTO, providing expanded wellness PD offerings, advocating for self care and hiring support staff to assist with behavioral incidents.

Staff Salaries for PD opportunities: \$40,000

Printing costs for ongoing communication

Community expertise for staff wellness: \$50,000 (half of salary cost as a community contract)

Goal 4. We will reduce PK and K behavioral incidents by 3% by implementing a universal wellness curriculum, expanding staff PD wellness options, securing a counselor/social worker and support staff for these age groups and implementing early intervention screening tools to proactively identify students in need of services.

4K curriculum: \$40,000

PK/4K SocialWorker/Counselor: \$70,000

X. File Uploads

Q222. Please upload the signed Federal and Program Assurances and Lobbying Certification here.

[\[Click here\]](#)

You have completed the **Bipartisan Safer Communities Act - Stronger Connections Grant**. You may use the back button to review your responses. When you are ready, hit submit to send your application to DPI. A copy of your responses will be sent to the email address provided for the project contact: ejacobson@dce.k12.wi.us.

Embedded Data:

N/A

**OFFICE OF THE SUPERINTENDENT
D.C. EVEREST AREA SCHOOL DISTRICT**

PROFESSIONAL STAFF
7230F/page 1 of 1

GIFTS AND/OR BEQUESTS TO THE SCHOOL DISTRICT

Please complete the following information and submit to the Superintendent's Office.

Donor: Gerri Meyerden
(Name of individual or organization making donation/gift)

Policy 7230 states the District shall provide written acknowledgement 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 acknowledgement shall include the amount of cash or a description of any non-cash donation. Please provide either an email or address so we are able to return a copy of this signed form to the donor.

Donor Email: gmeyerden@gvcaponline.com

OR

Donor Address: 215 Grand Avenue Wausau, WI 54403

Description of Gift/Donation: Donation is meant to cover all student negative meal balances.

Estimated Value: \$10,000⁰⁰

Given to: DCE School Nutrition Department
(school, organization of a school, employee, etc.)

Date Received: 11/28/23

Recipient - District employee we may contact with questions: Laticia Baudhuin

Purpose of Gift/Donation: see above

Principal Approval of Gift: YES NO

L. E. Baudhuin
(Principal's Signature)

All gifts 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.

Superintendent Approval of Gift: YES NO

[Signature]
(Superintendent's Signature)

School Board Approval of Gift: YES NO

(School Board Clerk's Signature)

The D.C. Everest Area School District Federal Tax Number is: 39-6007952.

2/7/2022

**OFFICE OF THE SUPERINTENDENT
D.C. EVEREST AREA SCHOOL DISTRICT**

PROFESSIONAL STAFF
7230F/page 1 of 1

GIFTS AND/OR BEQUESTS TO THE SCHOOL DISTRICT

Please complete the following information and submit to the Superintendent's Office.

Getsch Charitable Trust

Donor: _____
(Name of individual or organization making donation/gift)

Policy 7230 states the District shall provide written acknowledgement 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 acknowledgement shall include the amount of cash or a description of any non-cash donation. Please provide either an email or address so we are able to return a copy of this signed form to the donor.

Donor Email: _____

OR

Donor Address: 1 North Mallard Road; North Oaks, MN. 55127

Description of Gift/Donation: Cash

Estimated Value: \$5000

Given to: DC Everest Sr High Food Pantry

(school, organization of a school, employee, etc.)

Date Received: 12/1/2023

Recipient - District employee we may contact with questions: Todd Bohm

Purpose of Gift/Donation: Christmas Shopping/Food for DCE Sr High Students

Principal Approval of Gift: YES NO

M. J. Parthen
(Principal's Signature)

All gifts 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.

Superintendent Approval of Gift: YES NO

[Signature]
(Superintendent's Signature)

School Board Approval of Gift: YES NO

(School Board Clerk's Signature)

The D.C. Everest Area School District Federal Tax Number is: 39-6007952.

2/7/2022



Section 121.53(6) of the Wisconsin Statutes reads as follows: "Within 10 days after its occurrence, every accident involving a motor vehicle providing transportation under this subchapter shall be reported to the appropriate school board."

GENERAL INFORMATION			
School: DC Everest Sr High School	School District: DC Everest School District	School Code: 4970	
Bus Owner: Lamers Bus Lines	Address of Owner, Street, City, State, Zip: 3805 Concord Ave, Weston WI		
Chassis Make Chevy Trans T	Model Year: 2019	Body Make: Minibus	Student Capacity: 30

DRIVER INFORMATION			
Name of Driver: Steve Sirianni	Sex X Male Female	Age: 74	Years of Experience as Bus Driver: 4 years
Has your driver had the recommended training in first aid? Yes: X No:	When did driver last attend a state-sponsored bus driver training session? NA		

ACCIDENT DESCRIPTION			
Date of Accident: 12/05/2023	Time: 12:10 pm	Location of Accident: Intersection of Co Hwy Q and Co Hwy Z Town of Easton	
Weather Conditions: Cloudy/overcast		Type of Road and General Conditions – paved/	
Speed of Bus: 6 mph	Speed of Other Vehicle(s): NA	Was a Citation Issued? No: Yes X If yes, to whom? Steve Sirianni	

If no citation was issued, who, in your opinion, was responsible for the accident and why?

If the driver was not legally responsible, could she/he have prevented the accident by driving defensively? Explain

Describe the cause and results of the accident in detail. *Itemize injuries and property damage on reverse – Our driver approached the stop sign on Co Hwy Q, slowed down looked both ways and proceeded to enter the intersection. The vehicle heading west bound hit the front passenger side of the bus. The bus went into the ditch on the northwest corner of the intersections and the other vehicle entered the ditch, exited the ditch, and stopped in the parking lot of the Easton Town Garage. The school bus has front/passenger side damage. The other vehicle has front/side damage.*

Were there students in the bus at the time of the accident? <input type="checkbox"/> No—if no, skip next two questions <input checked="" type="checkbox"/> Yes—if yes, complete all questions	How did students exit? Check all that apply. Front Door X Rear Door <input type="checkbox"/> Windows Didn't Exit: Other -
---	---

Had the riders been instructed and drilled in bus evacuation/emergency exits?
 Yes No

Was a fire extinguisher used?
 Yes No

Was a first aid kit used?
 Yes No

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INJURIES/FATALITIES

Names of Students Injured

Nature of Injuries

Names of Other People Injured

Nature of Injuries

PROPERTY DAMAGE

Describe Damage to School Bus: Damage to front and passenger side

Estimated Repair Cost
\$

Describe Damage to Property of Others: Other vehicle has front, driver and passenger sides and rear bumper.

Estimated Repair Cost
\$ NA

RECOMMENDATIONS

As a result of this accident, what suggestions do you have to offer for the improvement of the following?

Bus Safety Regulations or Laws -

School Bus Standards

Bus Driver Training: Our driver has been suspended pending the outcome of the investigation.

CERTIFICATION

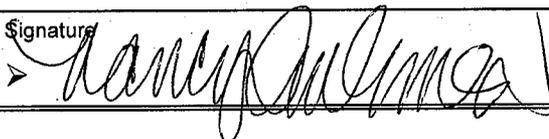
If an accident results in injury to or death of any person or total property damage to an apparent extent of \$200 or more, a report must also be filed with the local or state enforcement officer [Wisconsin Statute 346.70(1)] and the Department of Transportation [Wisconsin Statute 346.70(2)].

I CERTIFY that this accident has been reported to the local or state enforcement officer and to the Department of Transportation, if required by law.

Name of Persons Completing Form: Nancy Aschbrenner

Position: Weston Location Manager

Signature



Date Signed Mo./Day/Yr.
12/06/2023



Book	Policy Manual
Section	Second Reading by Board
Title	ATTENDANCE
Code	po5200
Status	Second Reading
Adopted	May 25, 2016
Last Revised	June 19, 2023

5200 - ATTENDANCE

The Board will enforce regular student attendance in the District's program in which each student is enrolled as required pursuant to State law. Further, the Board recognizes that the District's educational program is predicated upon the participation of each student in the program of instruction in which the student is enrolled and required to attend. Student success requires continuity of instruction and program participation. For purposes of this policy, the regular period and hours of instruction including both those periods and hours a student's program requires that they are in school as well as any attendance requirements defined as part of a course of virtual instruction, or a combination of more than one (1) type of instructional delivery.

All children between six (6) and eighteen (18) years of age shall attend school regularly during the full period and hours, religious holidays excepted, that the school in which the child is enrolled is in session until the end of the term, quarter, or semester of the school year in which the child becomes eighteen (18) years of age unless they fall under an exception under State law, this policy, or administrative guideline issued under this policy. A child who is enrolled in five (5) year-old kindergarten shall attend school regularly, religious holidays excepted, during the full period and hours that kindergarten is in session until the end of the school term.

Parent Notification of Absence Required

The Superintendent shall require, from the parent of each student or from an adult student who has been absent for any reason, either a written or oral notification stating the reason for the absence and the time period covered by the absence, **except a parent-excused, pre-planned absence requires written notification as indicated below.** The Board reserves the right to verify such statements and to investigate the cause of each:

- A. single absence;
- B. prolonged absence;
- C. absence of more than three (3) days duration;
- D. repeated unexplained absence and tardiness.

School Attendance Officer

The Superintendent shall designate an administrator at each school to be the School Attendance Officer. The School Attendance Officer shall perform any duties and responsibilities as required by State law, this policy, and any administrative guidelines issued by the school. The duties of the School Attendance Officer shall include, but not be limited to, the following:

- A. Determining daily from attendance reports submitted by teachers which students enrolled in the school are absent from school or failed to fulfill the attendance requirements of a virtual instruction program component and whether the absence is excused.
- B. Submitting to the Superintendent, on or before August 1st of each year, a report of the number of students enrolled in the school who were absent in the previous year and whether the absences were excused. The Superintendent shall then submit this information to the State Superintendent.

- C. Providing student attendance information to individuals and agencies for purposes authorized by State law and the Board's Policy 8330 - Student Records.

Excused Absences

As required under State law, a student shall be excused from school for the following reasons:

A. Physical or Mental Condition

The student is temporarily not in proper physical or mental condition to attend a school program. Absences for this reason may be excused by oral or written notification to the attendance officer by the adult student or minor student's parent. The attendance officer in appropriate circumstances may require a written statement from a health care provider describing the condition and excusing the student for a period not to exceed thirty (30) days.

B. Obtaining Religious Instruction

To enable the student to obtain religious instruction outside the school during the required school period (see Policy 5223 - Absences for Religious Instruction).

C. ~~Permission of Parent~~ Parent-Excused Pre-Planned Absence

The student has been excused in writing by the student's parent before the absence for any ~~or no~~ reason. A student may not be excused for more than ten (10) days per school year under this paragraph and must complete any coursework missed during the absence. Examples of reasons for being absent that should be counted under this paragraph include, but are not limited to, the following:

1. professional and other necessary appointments (e.g., medical, dental, and legal) that cannot be scheduled outside of the school day, unless a written statement from a health care provider accompanies the student upon return to school.
2. to attend the funeral of a relative
3. legal proceedings that require the student's presence
4. college visits
5. job fairs
6. vacations

D. Religious Holiday

For observance of a religious holiday consistent with the student's creed or belief.

E. Suspension or Expulsion

The student has been suspended or expelled.

F. Program or Curriculum Modification

The Board has excused the student from regular school attendance to participate in a program or curriculum modification leading to high school graduation or a high school equivalency diploma as provided by State law.

G. High School Equivalency – Secured Facilities

The Board has excused a student from regular school attendance to participate in a program leading to a high school equivalency diploma in a secured correctional facility, a secured child-caring institution, a secure detention facility, or a juvenile portion of a county jail, and the student and the student's parent agree that the student will continue to participate in such a program.

H. Child at Risk

The student is a 'child at risk' as defined under State law and is participating in a program at a technical college on either a part-time or full-time basis leading to high school graduation, as provided under State law.

I. Election Day Official

A high school student, including students enrolled in private schools and students enrolled in home-based private education age sixteen (16) or seventeen (17), is permitted to be excused to serve as an election official provided that the following criteria are met: 1) the student has parental permission to serve as an election official on election day; 2) the student has signed up and the municipal clerk has informed the principal that the student has been assigned to serve in this capacity; and 3) the student has at least a 3.0 grade point average or equivalent, or has met alternative criteria established by the Board if any. The principal shall promptly notify the municipal clerk or the board of election commissioners of the municipality that appointed the child as an election official if the child no longer has at least a 3.0 grade point average or the equivalent or no longer meets the established alternative requirements. A student's absence to serve as an election official under this policy shall be treated as an excused absence. Where possible, students are encouraged to provide advance notice as much as possible. Students are responsible for completing any missed school work and responsible for making appropriate arrangements to do so.

J. Virtual Access

The student is unable to access virtual instruction programming due to a temporary disruption in the student's access to necessary technological systems (i.e. internet outage, computer failure, software malfunction, etc.) as communicated by the student's parent. 81

A student may be excused from school, as determined by the School Attendance Officer or the School Attendance Officer's designee, for the following reasons or exceptions as determined by the building administrator:

A. Quarantine

Quarantine of the student's home by a public health officer.

B. Illness of an Immediate Family Member

The illness of an immediate family member.

C. Emergency

An emergency that requires the student to be absent because of familial responsibilities or other appropriate reasons.

Unexcused Absences

Unexcused absences are absences from school for part or all of one (1) or more days from school without an acceptable excuse. Unexcused absences demonstrate a deliberate disregard for the educational program and are considered a serious matter. The Superintendent shall develop administrative guidelines to address unexcused absences.

Definitions**A. Truancy**

A student will be considered truant if the student is absent part or all of one (1) or more days from school during which the School Attendance Officer, principal, or a teacher has not been notified of the legal cause of such absence by the parent of the absent student. A student who is absent intermittently for the purpose of defeating the intent of the Wisconsin Compulsory Attendance Statute 118.15, Wis. Stats., will also be considered truant.

B. Habitual Truant

A student will be considered a habitual truant if the student is absent from school without an acceptable excuse for part or all of five (5) or more days on which school is held during a school semester.

C. Part of a School Day

Part of a school day is any time period within a school day, which is from the time the first class period of that day begins until the end of the last class period of that day.

Tardiness/Late Arrival and Early Dismissal

It is necessary that a student be in attendance throughout the school day, or as required by the student's virtual instruction program, in order to benefit fully from the educational program of the District. Unless excused per this policy, tardiness, or late arrival, occurs when a student arrives at the student's registered class location after the bell that signals the start of the class period has sounded. Unless excused, early dismissal occurs when a student leaves the student's registered class location before the bell has rung signaling the end of the class period or the end of the school day. Tardiness and early dismissal can occur more than once per day. Tardiness and early dismissal constitute being absent for part of a school day.

The Board recognizes, however, that from time-to-time compelling circumstances require that a student be late to school or dismissed before the end of the school day.

As agent responsible for the education of the children of this District, the Board shall require that the school be notified in advance of such absences by written (including e-mail) or personal (phone or face-to-face) request of the student's parent, who shall state the reason for the tardiness or early dismissal. Justifiable reasons shall be determined by the Principal.

No student who has a medical disability which may be incapacitating may be released without a person to accompany the student.

No student shall be released to anyone who is not authorized such custody by the parents.

Truancy Plan

The Board will issue a Truancy Plan based upon the recommendations of the County Truancy Committee convened under State law, the Board's policies and procedures, and applicable provisions of State law.

The Truancy Plan will include, at a minimum, the following:

- A. procedures to be followed for notifying the parents of the unexcused absences of a student who is truant or a habitual truant and for meeting and conferring with such parents;
- B. plans and procedures for identifying truant children of all ages and returning them to school, including the identity of school personnel to whom a truant child shall be returned;
- C. methods to increase and maintain public awareness of and involvement in responding to truancy within the School District;
- D. a provision addressing the immediate response to be made by school personnel when a truant child is returned to school;
- E. the types of truancy cases to be referred to the District Attorney and the time periods within which the District Attorney will respond to and take action on the referrals;
- F. plans and procedures to coordinate the responses to the problems of habitual truants, as defined under Sec. 118.16(1)(a), Wis. Stats., with public and private social services agencies;
- G. methods to involve the truant child's parent in dealing with and solving the child's truancy problem.

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Notice of Truancy

The School Attendance Officer shall notify a truant student's parent of the student's truancy and direct the parent to return the student to school no later than the next day on which school is in session or to provide an excuse for the absence. The notice under this paragraph shall be given before the end of the second school day after receiving a report of an unexcused absence. The notice may be made by electronic communication, personal contact, telephone call, or first class mail and a written record of this notice shall be kept. This notice must be given every time a student is truant until the student becomes a habitual truant.

Notice of Habitual Truancy

When a student initially becomes a habitual truant, the School Attendance Officer shall provide a notice to the student's parent by registered, certified, or first-class mail. The School Attendance Officer may simultaneously notify the parent of the habitually truant student by an electronic communication. The notice must contain the following:

- A. a statement of the parent's responsibility under State law to cause the student to attend school regularly;
- B. a statement that the parent or student may request program or curriculum modifications for the student under State law and that the student may be eligible for enrollment in a program for children at risk;
- C. a request that the parent meet with the appropriate school personnel to discuss the student's truancy;

The notice shall include the name of the school personnel with whom the parent should meet, a date, time, and place for the meeting, and the name, address, and telephone number of a person to contact to arrange a different date, time, or place. The date for the meeting shall be within five (5) school days after the date that the notice is sent, except that with the consent of the student's parent, the date for the meeting may be extended for an additional five (5) school days.

- D. a statement of the penalties under State law or local ordinances that may be imposed on the parent upon failure to cause the child to attend school regularly as required by State law.
- E. if the student is attending the District through the Open Enrollment Program, each notification shall also inform the parent: (1) that the student's open enrollment may be terminated if the student is habitually truant; and (2) the process described in Board Policy 5113 - **Open Enrollment Program (Inter-District)**, which the parent or student may follow if they believe the student was erroneously marked truant.

The School Attendance Officer will also continue to notify the parent of a habitual truant's subsequent unexcused absences.

Referral to the District Attorney

Truancy cases will be referred to the District Attorney as provided in the County Truancy Committee Plan. The School Attendance Officer will ensure that appropriate school personnel have done the following before any case is referred to the District Attorney:

- A. met with the student's parent to discuss the student's truancy or attempted to meet with the student's parent and received no response or were refused;
- B. provided an opportunity for educational counseling to the student to determine whether a change in the student's curriculum would resolve the student's truancy and have curriculum modifications under State law;
- C. evaluated the student to determine whether learning problems may be a cause of the student's truancy and, if so, have taken steps to overcome the learning problems, except that the student need not be evaluated if tests administered to the student within the previous year indicate that the student is performing at grade level;
- D. conducted an evaluation to determine whether social problems may be a cause of the student's truancy and, if so, have taken appropriate action or made appropriate referrals.

Note that paragraph A. is not required if the meeting between school personnel, the student, and the student's parent, which was requested in the Notice of Habitual Truancy to the parent or guardian, did not occur within ten (10) school days after the Notice was sent. Paragraphs B., C., and D. are not required if appropriate school personnel were unable to carry

out the activity due to the student's absences from school.

Make-up Course Work and Examinations

Students who are absent from school, whether the absence was excused or unexcused, shall be permitted to make-up course-work and examinations missed during the absence when they return to school. It is the student's responsibility to contact teachers to determine what course-work and examinations must be made-up. Teachers shall have the discretion to assign substitute course-work and examinations. Teachers shall also have the discretion to specify where and when examinations and course-work shall be completed, including outside regular school hours. The time for completing the work shall be commensurate with the length of the absence unless extended by the principal based upon extenuating circumstances.

Revised 1/25/17
Revised 10/21/20
Revised 4/31/22

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Legal 118.15, 118.153, 118.16, 118.162, Wis. Stats.
7.30(2)(am), Wis. Stats.

Cross References [ag5200 - Attendance](#)

Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
Section	Second Reading by Board
Title	SMART MONITORING EQUIPMENT
Code	po7440.02
Status	Second Reading

New Policy - Vol. 32, No. 2

7440.02 - **SMART MONITORING EQUIPMENT**

[DRAFTING NOTE: This policy is being offered to address the emerging monitoring technology used to detect vape smoke and the like.]

In order to protect students and faculty, promote security and protect the health, welfare and safety of students, staff and visitors, the Board authorizes the use of smart sensor and electronic monitoring equipment on school property, and in school buildings and school buses. Information obtained through smart sensor devices may be used to identify intruders and persons breaking the law, Board policy, or the Student Code of Conduct (i.e., it may be used as evidence in disciplinary actions and criminal proceedings).

The monitoring of actions and behavior of individuals who come onto school property is a significant factor in maintaining order and discipline and protecting students, staff, visitors, and school and student property. Smart sensor monitoring systems serve to complement other means being employed in the District to promote and foster a safe and secure teaching and learning environment for students and staff. The Board recognizes that the use of a smart sensor monitoring system does not replace the need for the ongoing vigilance of the school staff assigned by the building principal to monitor and supervise the school building. Rather, the smart sensor monitoring system serves as an appropriate and useful tool with which to augment or support the in-person supervision provided by staff. The building principal is responsible for verifying that due diligence is observed in maintaining general campus safety and security.

The ~~District Administrator~~ **Superintendent** is responsible for determining where to install and operate fixed-location smart sensor monitoring equipment in the District. The determination of where and when to use smart sensor equipment will be made in a nondiscriminatory manner. Smart sensor equipment may be placed in designated areas in school buildings (e.g., school hallways, restrooms, classrooms, locker rooms, entryways, the front office where students, employees, and visitors are permitted to freely come and go, gymnasiums, cafeterias, libraries).

Any person who takes action to **damage**, block, move, or alter the location of a smart sensor shall be subject to disciplinary action.

Any information obtained from smart sensor 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, information obtained through the use of smart sensor equipment may be used as evidence in any disciplinary proceedings, administrative proceedings, or criminal proceedings, subject to Board policy and regulations.

Smart sensor technology is to be implemented in accordance with this policy and the related guidelines. The Board will not accept or tolerate the improper use of smart sensor equipment and will take appropriate action in any cases of wrongful use of this policy.

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Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
Section	Second Reading by Board
Title	NOTIFICATION OF EDUCATIONAL OPTIONS
Code	po8146
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 25, 2022

8146 - **NOTIFICATION OF EDUCATIONAL OPTIONS**

~~The Board recognizes the need to provide alternative means by which students achieve the goals of the District.~~

Annually, by January 31, a list of all educational options available to children who reside in the District will be provided to parents as a posted notice at the Administration Building and on the District's website (2015 Wisconsin Act 79). These options include public schools, private schools, participating in a parental choice program, charter schools, full-time open enrollment, Early College Credit Program, Start College Now Program, part-time open enrollment in a nonresident school district, youth apprenticeship programs offered under 106.13, Wis. Stats., and options for students enrolled in a home-based private education program. (see Policy 2370 - Educational Options Provided by the District)

In the notice posted at the Administration Building and on the District's website, the Board shall identify the most recent report card accountability rating that has been assigned to each school within the District boundaries, including charter schools and private schools participating in a parental choice program. This notice shall also inform parents of the availability of the full school and School District accountability reports. (See also Policy 2700.01 - School Performance and State Accountability Report Cards)

Revised 8/23/17
Revised 12/6/21

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Legal	115.385(4), Wis. Stats.
	118.15, Wis. Stats.
	118.55, Wis. Stats.
	118.57, Wis. Stats.

Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
Section	Second Reading by Board
Title	PUBLIC RECORDS
Code	po8310
Status	Second Reading
Adopted	May 25, 2016
Last Revised	December 21, 2022

8310 - PUBLIC RECORDS

The Board recognizes its responsibility to maintain the public records of this District and to make such records available for inspection and reproduction. The Board designates the Superintendent as the District Records Custodian (DRC) to be the legal custodian of records for the District. The DRC shall safely keep and preserve the public records of the District and shall have the authority to render decisions and carry out duties related to those public records. The DRC may deny access to records only in accordance with the law. The DRC is authorized and encouraged to consult with the District's legal counsel to determine whether to deny access to a records request in whole or in part.

Under the Wisconsin Public Records Law, a "record" is defined as any material on which written, drawn, printed, spoken, visual, or electromagnetic information or electronically generated or stored data is recorded or preserved, regardless of physical form or characteristics, that has been created or is being kept by the authority. It includes handwritten, typed, or printed pages, maps, charts, photographs, films, recordings, tapes, optical discs, and any other medium on which electronically generated or stored data is recorded or preserved. A "record" does not include drafts, notes, preliminary computations, and like materials prepared for the originator's personal use or prepared by the originator in the name of a person for whom the originator is working; materials that are purely the personal property of the custodian and have no relation to his/her office; materials to which access is limited by copyright, patent, or bequest; and published materials in the possession of an authority other than a public library that are available for sale or inspection at a public library. The personal use exception applies to notes created by the originator solely for the purpose of refreshing his/her recollection and as a matter of convenience (not part of his/her job duties), but does not apply to notes that are distributed to others for the purpose of communicating information or notes that are created or retained for the purpose of memorializing agency activity.

In addition, records may be exempted from disclosure as a matter of statute or common law or, under the balancing test, the public interest in disclosure may be outweighed by the public interest in non-disclosure.

Any person may make an oral or written request for any public records of the District. The person may inspect or receive copies of the public record requested. The District will respond as soon as practicable and without delay. The District will either provide the requested documents, subject to any redactions, or inform the requester of the District's decision to deny the request.

The District will comply with the Safe at Home/Address Confidentiality Program administered by the Wisconsin Department of Justice. (See Policy 5111 - Eligibility of Resident/Nonresident Students, Policy 8320 - Personnel Records, and Policy 8330 - Student Records)

The District may impose a fee upon the requester at the cost to the District as shown in the attached fee schedule.

The District may also charge the requester for any equipment required to fill the request (such as videotapes, computer disks, etc.). The District may impose a fee upon a requester for the actual, necessary, and direct cost of the mailing or shipping of any copies which are mailed or shipped to the requester.

The District may require prepayment of fees if the total amount exceeds \$5.00. If payment is required, the District will calculate the actual cost and charge the requester. If advance payment is required, the District will either invoice the requester for the difference between the estimate and actual cost or refund any overpayment.

No public record may be removed from the office in which it is maintained except by a Board officer or employee in the course of the performance of his/her duties.

Nothing in this policy shall be construed as preventing a Board member from inspecting in the performance of his/her official duties any record of this District, except student records and certain portions of personnel records.

The Superintendent is authorized to develop administrative guidelines to provide for proper compliance with the intent of this policy and the public records law.

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Records Retention Schedule

The District has adopted the Wisconsin Department of Public Instruction's guidelines on School District record retention.

<https://publicrecordsboard.wi.gov/Documents/DPI%20GS-APPROVED%20June%202015%20v8.1.pdf>

9.21(6). Wis. Stats. requires that school districts retain public records, other than student records, for seven (7) years, unless a shorter period is fixed by the Public Records Board (PRB) in a records retention schedule subsequently adopted by the Board.

~~The Board has approved the Wisconsin Public School District and Related Records GRS (expiring March 20, 2033) following records retention schedules as developed by the Wisconsin Historical Society and PRB. [DRAFTING NOTE: The Wisconsin Public School District and Related Records GRS contains retention schedules for school-specific records, including student records, and therefore it must be adopted or alternatively, the Board must adopt its own schedule that includes retention for student records to account for their separate treatment under the law. The remaining retention schedules can be adopted as desired but if not adopted those records are covered by the default seven (7) year retention period in statutes. Any schedule adopted by the Board, even those that were created by the PRB, must be approved for District-specific usage by the Wisconsin Historical Society and the PRB after adoption.]~~

~~Wisconsin Public School District and Related Records GRS (expiring March 20, 2033)~~

- ~~A. -~~
- ~~B. () Administrative and Related Records GRS (expiring March 21, 2032)~~
- ~~C. () Budget and Related Records GRS (expiring November 21, 2032)~~
- ~~D. () Facilities Management and Related Records GRS (expiring November 18, 2029)~~
- ~~E. () Fiscal and Accounting and Related Records GRS (expiring November 20, 2027)~~
- ~~F. () Human Resources and Related Records GRS (expiring March 25, 2029)~~
- ~~G. () Information Technology and Related Records GRS (expiring November 10, 2024)~~
- ~~H. () Payroll and Benefits and Related Records GRS (expiring August 30, 2031)~~
- ~~I. () Purchasing & Procurement and Related Records GRS (expiring November 11, 2023)~~
- ~~J. () Risk Management and Related Records GRS (expiring August 25, 2024)~~
- ~~K. () Wisconsin Municipal and Related Records GRS (expiring August 27, 2028)~~

The District will retain public records in accordance with the preceding general records schedule(s). In the event that the preceding general records schedules adopted do not define the retention period for a particular record, the District will retain the record for seven (7) years.

Additionally, School Board recordings will be maintained for one (1) year.

Revised 9/15/17
Revised 11/28/18
Revised 9/1/20
Revised 1/31/22
Revised 3/16/22
Revised 4/6/22

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Legal 118.125, Wis. Stats.
19.21, Wis. Stats.
19.31-39, Wis. Stats.
120.13(12), Wis. Stats.

Cross References [ag8310A - PUBLIC RECORDS](#)

Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
Section	Second Reading by Board
Title	SCHOOL SAFETY AND EMERGENCY PREPAREDNESS
Code	po8420
Status	Second Reading
Adopted	May 25, 2016
Last Revised	July 17, 2023
Last Reviewed	September 6, 2022

8420 - SCHOOL SAFETY AND EMERGENCY PREPAREDNESS

The Board recognizes that its responsibility for the safety of students extends to its reaction to possible natural and man-made disasters and that such emergencies are best met by preparedness, and planning, and training as determined by the Superintendent consistent with the Board approved school safety plan.

Each school shall develop a school safety plan in accordance with State requirements, and each school's safety plan shall be reviewed annually by the Board. The plan contains guidelines and procedures to address school violence and attacks, threats of school violence and attacks, bomb threats, fire, weather-related emergencies, intruders, parent-student reunification, and threats to non-classroom events, including recess, concerts and other performances, athletic events, and any other extracurricular activity or event. The plan shall contemplate the use of tools to mitigate threats of school violence, including video surveillance, school resource officers, metal detectors, and other such preventative safety measures in addition to responsive measures.

The school safety plan shall include the manner of scheduling, conducting, and reviewing required drills, including fire drills, tornado or other hazard drills, school safety incident drills, and school violence drills. Each school safety plan shall specify for each type of required drill how many and how frequently they will be conducted for each building in compliance with State law requirements for the performance of such drills. The plan shall designate the responsible administrator for each building for assuring that required drills are completed, reviewed, and reported as required by law. Records of drills and related reports shall be maintained for a period of not less than seven (7) years, consistent with Board Policy 8310 - Public Records.

~~At least twice annually, the school must conduct drills in the proper method of evacuation or other appropriate action in case of a school safety incident, as described in the school safety plan.~~

The Board must submit the following to the Wisconsin Office for School Safety prior to January 1st of each year:

- A. A copy of its school safety plan.
- B. The date(s) of the required annual school violence event drill or drills conducted in accordance with each building's school safety plan during the previous year.
- C. Certification that the Board reviewed a required written evaluation of the drill or drills.
- D. The date of the most recent school training on school safety and the number of attendees.
- E. The most recent date the Board reviewed and approved the school safety plan.
- F. The most recent date the Board consulted with a local law enforcement agency to conduct on-site safety assessments.

School administrators and staff are mandatory reporters of suspected child abuse and neglect pursuant to ~~Wis. Stats. § 48.981 (2)(a), Wis. Stats.~~ The Board also requires all employees to receive training regarding mandatory reporting of school violence threats pursuant to ~~Wis. Stats. § 175.32(2) and (3), Wis. Stats.~~ If the threat constitutes a serious and imminent threat to the health or safety of a student or school employees or the public, it shall be reported to law enforcement. A good faith standard exists for reporting threats made by an individual seen in the course of professional duties. These obligations

and procedures are covered by Board Policy 8462 - Child Abuse and Neglect, as well as Policy 8462.01 - Threats of Violence. All threats to the safety of District facilities shall be identified by appropriate personnel and responded to promptly in accordance with the school safety plan.

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~~The Board must submit the following to the Wisconsin Office for School Safety annually:~~

- ~~A. A copy of its school safety plan.~~
- ~~B. The date of the required annual safety drill or drills held during the previous year.~~
- ~~C. Certification that the Board reviewed a required written evaluation of the drill or drills.~~
- ~~D. The date of the most recent school training on school safety and the number of attendees.~~
- ~~E. The most recent date the Board reviewed and approved the school safety plan.~~
- ~~F. The most recent date the Superintendent consulted with a local law enforcement agency to conduct on-site safety assessments.~~

~~In response to public records requests for school safety documents, after consultation with the District legal counsel and local law enforcement authorities, the Superintendent shall redact such information that may be sensitive safety or security information that is in the public's interest to remain confidential.~~

~~The Board authorizes a system of emergency preparedness which shall require that:~~

- ~~A. fire drills are conducted at least once each month; tornado drills are conducted at least twice annually and school safety incident action plan drills are conducted at least twice annually;~~
- ~~B. the health and safety of students and staff are safeguarded;~~
- ~~C. the time necessary for instructional purposes is not unduly diverted;~~
- ~~D. minimum disruption to the educational program occurs.~~

The Superintendent shall develop guidelines for the handling of all emergency evacuations. A crisis procedure checklist includes at least the following:

- A. Assess life/safety issues immediately.
- B. Provide immediate emergency medical care.
- C. Call 911 and notify policy/rescue first. Call the Superintendent second.
- D. Convene the crisis team to assess the situation and implement the crisis response procedures.
- E. Evaluate available and needed resources.
- F. Alert school staff to the situation.
- G. Activate the crisis communication procedure and system of verification.
- H. Secure all areas.
- I. Implement evaluation and other procedures to protect students and staff from harm. Avoid dismissing students to unknown care.
- J. Adjust the bell schedule to ensure safety during the crisis.
- K. Alert persons in charge of various information systems to prevent confusion and misinformation. Notify parents.
- L. Contact appropriate community agencies and the District's public information office, if appropriate.
- M. Implement post-crisis procedures.

~~All threats to the safety of District facilities shall be identified by appropriate personnel and responded to promptly in accordance with the building plans for emergency preparedness.~~

~~Each school's emergency preparedness plan shall be reviewed by the Board at least once every three (3) years following initial adoption.~~

~~The Superintendent shall develop guidelines for the handling of all emergency evacuations.~~

In response to public records requests for school safety documents, after consultation with the District legal counsel and local law enforcement authorities, the Superintendent shall redact such information that may be sensitive safety or security information that is in the public's interest to remain confidential.

Revised 5/22/19
Revised 2/1/21
Revised 9/1/22
Revised 1/11/23
T.C. 7/17/23

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Legal 118.07, 175.32(2), (3), 48.981(2)(a), Wis. Stats.

Cross References [ag8430 - TELEPHONING OF BOMB THREATS](#)
[ag8420 - EMERGENCY PROCEDURES](#)

Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
Section	First Reading by Board
Title	FREE AND REDUCED-PRICE MEALS
Code	po8531
Status	First Reading
Adopted	May 25, 2016
Last Revised	March 23, 2023

8531 - **FREE AND REDUCED-PRICE MEALS**

The Board recognizes the importance of good nutrition to each student's educational performance.

The Board shall provide eligible children with breakfast and lunch at a reduced rate or at no charge to the student.

Children, eligible for free or reduced-price meals, shall be determined by the criteria established by the Child Nutrition Program. These criteria are issued annually by the Federal government through the Wisconsin Department of Public Instruction's administration of the School Nutrition Programs.

The Board designates the Director of School Nutrition to determine in accordance with Board standards, the eligibility of students for free and/or reduced-price meals.

The schools shall annually notify all families of the availability, eligibility requirements, and/or application procedure for free and reduced-price meals by distributing an application to the family of each student enrolled in the school and shall seek out and apply for such Federal, State, and local funds as may be applied to the District's program of free and reduced-price meals.

USDA Nondiscrimination Statement

The following statement applies to all programs administered by the District that are funded in whole or in part by the U.S. Department of Agriculture (USDA):

"In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA."

~~Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotape, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing, or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.~~

~~To file a program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, (AD-3027) found online at: http://www.ascr.usda.gov/complaint_filing_cust.html, and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:~~

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign

Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

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To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: <https://www.usda.gov/sites/default/files/documents/ad-3027.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. Mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410; **ore**
2. Fax: **(833) 256-1665** or (202) 690-7442; or
3. E-mail: program.intake@usda.gov.

This institution is an equal opportunity provider.

Revised 3/22/17
Revised 2/1/21
T.C. 3/23/23

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Legal 115.34-115.345, 120.10(16), 120.13(10), Wis. Stats.
42 U.S.C. 1771 et seq.

Last Modified by Ellen Suckow on November 1, 2023



Book	Policy Manual
Section	First Reading by Board
Title	DISTRICT-SPONSORED TRIPS
Code	po2340
Status	First Reading
Adopted	May 25, 2016
Last Revised	February 22, 2023

2340 - **DISTRICT-SPONSORED TRIPS**

The Board recognizes the value of organized trips or other excursions away from the classroom as a valuable part of the District's educational programming and a valuable opportunity to obtain additional educational experiences not offered directly in the curriculum offerings. These opportunities occur in four (4) primary forms addressed in this policy: (a) field trips; (b) extra-curricular/co-curricular program-related trips; (c) overnight trips; and (d) other District-sponsored trips.

Field Trips

The Board recognizes that field trips, when used for teaching and learning integral to the curriculum, are an educationally sound and important ingredient in the instructional program of the schools. For purposes of this policy, a field trip shall be defined as any planned outing by one (1) or more students away from District premises, which is under the supervision of a professional staff member, approved by the building principal and furthers or supplements an integral part of a course of study as planned for and incorporated into that course of study by the teacher. Properly planned and executed field trips should:

- A. supplement and enrich classroom procedures by providing learning experiences in an environment outside the schools;
- B. ~~arouse~~ cultivate new interests among students;
- C. help students relate school experiences to the reality of the world outside of school;
- D. bring the resources of the community - natural, artistic, industrial, commercial, governmental, educational - within the student's learning experience;
- E. afford students the opportunity to study real things and real processes in their actual environment.

Out-of-state field trips that do not include an overnight stay must be approved by the building principal.

Extra-Curricular/Co-Curricular Trips

The Board recognizes that student trips will occur for reasons that are not directly incorporated into the curriculum as part of a class, but rather are part of the extra-curricular/co-curricular activities offered by the District. For example, a District athletic team may travel to away games, or take a trip to an out-of-town tournament. Extra-curricular or co-curricular trips shall be approved by the athletic director.

Extra-curricular trips that extend to an overnight stay are considered overnight travel, other than WIAA athletic teams participating in State tournaments/meets.

Overnight Travel

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Overnight travel is defined as a field trip that involves one or more overnight stays. Overnight travel includes foreign travel. The District views overnight travel outside of the District related to the curriculum/program as an adjunct to that curriculum/program. As such it is an important feature of the overall educational program. The District recognizes the importance of overnight travel outside of the District to amplify and enhance studies that occur in the schools' classrooms through unique enrichment opportunities that are not available locally. Overnight travel shall first be approved by the Principal in accordance with the District's overnight travel guidelines, and then must be submitted to the Board for final approval.

Other District-Sponsored Trips

Other District-sponsored trips shall be defined as any planned, student-travel activity which is approved as part of the District's total educational program, but not a part of a particular course and not expressly connected to an established extra-curricular/co-curricular activity. These trips may include such trips as summer trip programs, youth service trips, and other types of day trips that are organized by or through school staff or facilitated in some fashion through the District.

All out-of-country trips need to be approved by the Board.

Trip Approval Process

No staff member may offer or lead any trip ~~no matter the type~~ as a District-sponsored trip unless the trip has been approved in the manner prescribed in this policy.

~~x] Any staff member may propose a trip by presenting details of the proposed trip to the principal. [END OF OPTION]~~

~~[-x Proposals shall include the details of the trip, the cost of the trip, identify any third party entities that will be involved in the trip, identify the curriculum-based purpose of the trip, identify what students will be eligible to participate, and any other pertinent information. If overnight, the proposal must describe how accommodations will be provided and how such arrangements will be properly supervised. [END OF OPTION]~~

General Trip Provisions

Students may be charged fees for District-sponsored trips, but no student shall be denied participation for financial inability, nor shall nonparticipation be penalized academically.

Students on all District-sponsored trips remain under the supervision of this Board and are subject to the District's administrative guidelines.

The Board does not endorse, support, or assume liability in any way for any staff member, volunteer, or parent of the District who takes students on trips not approved by the Board or Superintendent. No staff member may solicit students of this District for such trips within the facilities or on the school grounds of the District without permission from the Superintendent. Permission to solicit neither grants nor implies approval of the trip. Such approval must be obtained in accordance with the District's Administrative Guidelines for Extended Trips.

The Superintendent shall prepare administrative guidelines for the operation of both field and other District-sponsored trips, including athletic trips, which shall ensure:

- A. the safety and well-being of students;
- B. parental permission is sought and obtained before any student leaves the District on a trip;
- C. each trip is properly planned and, if a field trip, is integrated with the curriculum, evaluated, and followed up by appropriate activities which enhance its usefulness
- D. the effectiveness of field trip activities is judged in terms of demonstrated learning outcomes;
- E. each trip is properly monitored;
- F. student behavior while on all field trips complies with the Student Code of Conduct and on all other trips complies with an approved code of conduct for the trip;

G. a copy of each student's Emergency Medical Authorization Form is in the possession of the staff member in charge;

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H. all necessary arrangements for transportation are made and any cost of transportation which will be charged to participants is approved;

I. school personnel will adhere to AG2340.

A professional staff member shall not change a planned itinerary while the trip is in progress, except where the health, safety, or welfare of the students in the staff member's charge is imperiled or where changes or substitutions beyond their control have frustrated the purpose of the trip.

In any instance in which the itinerary of a trip is altered, the professional staff member in charge shall notify the administrative superior immediately.

Trips Not Sponsored by the District

No staff member, volunteer, coach, or other individual acting in some capacity for the District may solicit students of this District to participate in any trip not sponsored by the District unless that staff individual has received approval of the principal (x) District Administrator Superintendent **[END OF OPTIONS]** to promote such trips within the facilities or on the school grounds. This includes summer trips abroad or other trips offered through a third-party organizer in which a staff member, volunteer, coach, or other individual acting in some capacity for the District is participating, as well as athletic activities outside the District's athletic program.

If approval is granted to solicit students to participate, that individual must clearly communicate to parents that the trip is not District-sponsored and that that individual is not participating within the staff individual's role representing the District. Coordination and/or participation in such a program shall be consistent with Policy 3210 - Staff Ethics/Policy 4210 - Support Staff Ethics.

Revised 1/15/20

Revised 2/22/23

T.C. 7/17/23

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Legal 121.54(7), Wis. Stats.

Last Modified by Ellen Suckow on November 1, 2023

Great Place to Learn

22-23 Report Card



Key discussion items

^{1.}
1. Report Card breakdown

^{a.}
2. Our district's report card

^{a.}
3. The DCE perspective

^{a.}

The DPI Report Card - Accountability Categories

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- Consists of 5 Accountability Rating Categories
 - Significantly Exceeds Expectations - 5 stars
 - Exceeds Expectations - 4 stars
 - Meets Expectations - 3 stars
 - Meets Few Expectations - 2 stars
 - Fails to Meet Expectations - 1 star
- Each school and district are scored on a 0-100 scale that corresponds to one of these categories

Report Card - priority areas

- Measures 4 Priority Areas - each scored on a 0 to 100 scale
 - **Achievement** - ELA and Math (Up to 3 years and now all post-Covid shutdown of Spring 2020)
 - **Growth** - ELA and Math
 - **Target group outcomes** (Bottom quartile) - Measured through achievement, growth, chronic absenteeism, and graduation
 - **On track to graduation** - Measured through chronic absenteeism, graduation, 3rd grade ELA, and 8th grade math

Our District's Report Card

- D.C. Everest "Exceeds Expectations" - 72.8
- Subscores are at or above State averages in all categories
- Comparison data for schools is based on the following grade bands
 - K-5
 - K-8
 - K-12
 - 6-8
 - 6-12
 - 9-12

The DCE Perspective

- The Report Card can be helpful:
 - Helps identify subgroups in need of intervention in all categories
 - Show where we fit in comparison to Statewide districts in ELA, Math, chronic absenteeism, graduation rate, growth, etc.
- We also see the Report Card as only a single data point...
 - iReady/FastBridge
 - Bloomsights
 - Connections data
 - B.e.s.t.
 - Attendance data
 - Student engagement

...the rest of the story for DCE

- Pathways learning experiences -IDEA, Odyssey, New Horizons, Alt. High School, Challenge, and more
- 20 languages spoken in our district
- 108 DCE grad have earned 138 Industry Certified Credentials
- 95% of our AP Calc BC students earned college credit

...the rest of the story for DCE

- 90% of seniors earned college credit through DE and/or AP coursework
- 175 Youth Apprenticeship placements and 115 job shadow experiences since the 19-20 school year
- 12,578 documented community service hours for current 10-12 students
- 631 students participated in athletic co-curriculars
- 996 students participated in academic co-curriculars

Questions??

Thank you!



D.C. Everest Area School District

6100 Alderson Street
Weston, WI 54476
Phone 715-359-4221
www.dce.k12.wi.us

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.

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To: Dr. Nye & D.C. Everest School Board

From: Dr. Jeff Lindell, Assistant Superintendent of Learning.
Dr. Kelly Thompson, Director of Curriculum, Literacy, Assessment, EL

Date: 12-14-2023

Subject: Course Proposals for 2024-2025

It is the yearly time in our planning to review and update our course offerings based on student interest and need. The three proposed courses outlined this year are each elective and serve to expand student choice. As with all courses offered, the number of students registered will determine if a course will officially be offered. Please see the attached proposals for your approval.

Course Title: *Advanced Game Design.* SH .5 credit semester course
Department: Career and Technical Education – Business, Marketing and I.T.

This course offering will increase opportunity for students to earn the industry-standard certification (titled “Unity Certified User”) which aligns with our District’s aim to provide relevant and career aligned capstone experiences. Students will learn to use Unity, the standard in the video game industry, to create 2D and 3D games, as well as virtual reality games. Unity is further utilized in creating real-life simulations in a variety of disciplines, including architecture, engineering, construction, art, and design.

Open to students in grades 10-12

Course Title: *Video Production #2.* SH .5 credit semester course

Video Production II is designed for students to advance after successful completion of Video Production I. This course equips students with the skills, knowledge, and creativity necessary to produce compelling video content for a variety of audiences. Students will learn the fundamentals of pre-production, production, and post-production, with an emphasis on social media, video announcements, and highlight reels for athletic and drama events. Students will have opportunity to work within our district and community to publish professional content and gain career, post-secondary schooling, and workplace experiences and knowledge.

Open to students in grades 10-12

Course Title: *Foundations of Leadership.* JH .5 credit semester course

The ability to positively lead and be led exists in each and every person no matter the circumstances. This course focuses on developing the foundational leadership elements and skills a person needs to self-lead as well as lead others. Course curriculum focuses on understanding and developing an individual’s values, goal setting, and positive habits, as well as study on confidence, vulnerability, and communication skills. Coursework will include leadership and motivational-themed texts with an emphasis on small-group discussions, reflective journaling, service projects and guest speakers.

Note: This course will run as an overload FTE (the 6th course period for a teacher)

Open to students in grades 8-9



D.C. Everest Senior High School

6500 Alderson Street, Weston, WI 54476

715-359-6561 Fax 715-355-7220

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Dr. Michael J. Raether, Principal
Dr. Todd J. Bohm, Assistant Principal
Ms. Dallas Rennie, Assistant Principal
Mr. Michael Mathies, Athletic Director
Mr. William Franklin, Dean of Students

To: Dr. Casey Nye, Superintendent
From: Mike Raether *M. J. Raether*
Date: November 22, 2023
Subject: Senior High Orchestra Trip for Board approval

We are seeking approval for the Senior High orchestra to attend an overseas trip to Spain from June 8-17, 2025. They have been selected as one of five Wisconsin school orchestra programs to participate in the first Rock Infused Orchestra performance. The trip is a 10-day itinerary offered to 2024-25 freshmen through seniors. The only district expense is the teacher/advisor stipend of \$500 per teacher/advisor depending on the number going. Students will raise money through fundraisers to pay for their expenses of the trip.

I am asking that you bring this request to the attention of the School Board for approval of the trip. Thank you for your time and assistance with this request.



**D.C. EVEREST
SENIOR HIGH SCHOOL**

6500 Alderson Street
Weston, WI 54476

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To: Dr. Casey Nye
From: Mike Raether *MR*
Date: December 14, 2023
Subject: Band Trip Summer 2025

The D.C. Everest High School band and choir is seeking approval to attend the Wisconsin Ambassadors of Music Summer Tour 2025 to Europe. The trip consists of a three-day UW-Whitewater camp followed by a fifteen-day tour of Europe. Wisconsin high school band and choir teachers nominate students on their good musicianship and high character and will perform in nine areas of Europe. There will be no expense to the District for either the students or advisors who attend.

I am asking that you bring this request to the attention of the School Board for approval. Thank you for your time and assistance with this request.



**D.C. EVEREST
SENIOR HIGH SCHOOL**

6500 Alderson Street
Weston, WI 54476

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To: Dr. Casey Nye
From: Mike Raether *M/R*
Date: December 14, 2023
Subject: Band Trip Spring 2026

The D.C. Everest High School Band is seeking approval of a spring 2026 trip to Dublin, Ireland to perform in the St. Patrick's Day parade on March 17, 2026. There is an application process that is needed showing interest and having our school board's approval. Dates will be determined after the final determination is completed by that company. There will be no expense to the District for either the students or advisors attending.

I am asking that you bring this request to the attention of the School Board for approval of the trip so that the application process can begin. Thank you for your time and assistance with this request.



D.C. Everest Area School District

6100 Alderson Street
Weston, WI 54476
Phone 715-359-4221

Chris Nichols
Finance Supervisor

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.

TO: Dr. Casey Nye, Superintendent
Dr. Jack E. Stoskopf, Jr., Assistant Superintendent of Operations

FROM: Chris Nichols, Finance Supervisor

RE: 2022-2023 Financial Audit

DATE: December 6, 2023

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 \$20,428,258, which is up \$27 from the start of the 2022-23 school year. This equates to 25.3% of total revenues. Of this fund balance, \$23,908 is restricted for carryover Common School Funds, and \$119,883 is nonspendable for those assets recorded as prepaid expenses as of June 30, 2023. The remaining fund balance of \$20,284,467 is unassigned and represents equity available for any purpose.

I recommend the School Board accept these reports.

**D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN**

**FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT**

JUNE 30, 2023

D.C. EVEREST AREA SCHOOL DISTRICT
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D.C. EVEREST AREA SCHOOL DISTRICT
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MEMBERS OF THE BOARD OF EDUCATION

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Vice President	Yee Leng Xiong
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Assistant Superintendent	Jeff Lindell

INDEPENDENT AUDITORS' REPORT

To the Board of Education
D.C. Everest Area School District
Schofield, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District, Wisconsin, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the D.C. Everest Area School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District, as of June 30, 2023, 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.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the D.C. Everest Area School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the D.C. Everest Area School District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, Wisconsin Retirement System pension schedules, Wisconsin Retirement System Local Retiree Life Insurance Fund schedules, and OPEB healthcare defined benefit plan schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an

opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the D.C. Everest Area School District's 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 the schedule of state financial assistance, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and *State Single Audit Guidelines* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, schedule of charter school authorizer operating costs, schedule of expenditures of federal awards, and the schedule of state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 21, 2023 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the D.C. Everest Area School District's internal control over financial reporting and compliance.

HAWKINS ASH CPAS, LLP



Manitowoc, Wisconsin
November 21, 2023

**D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS**



D.C. Everest Area School District

6100 Alderson Street
Weston, WI 54476
Phone 715-359-4221

Chris Nichols
Finance Supervisor

MISSION STATEMENT

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Management's Discussion and Analysis

Fiscal Year Ending June 30, 2023

The following discussion and analysis is for the D.C. Everest Area School District's annual financial performance during the fiscal year ending June 30, 2023. 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 on the Statement of Activities were \$103,331,483, including \$29,172,059 from property and other taxes and \$53,420,627 from general state and federal aid. Total governmental activities expenditures were \$94,076,525, including \$49,184,154 for direct instruction.
- The District's financial status, per the Statement of Net Position, increased by \$9,254,958.

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 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. There are 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 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. 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 helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Governmental funds information does not report on long-term commitments as is reported on the district-wide statements.
- **Fiduciary funds** - The District serves as a trustee, or fiduciary, for 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.

The District as a Whole

Table 1 provides a summary of the District's net position for the year ending June 30, 2023, compared with the prior year. The District's total assets and deferred outflows of resources were \$233,325,293. The District's total liabilities and deferred inflows of resources were \$136,471,194. The District's net position was \$96,854,099. The District's combined net position increased by \$9,254,958.

**Table 1
D.C. Everest Area School District
Statement of Net Position**

	Governmental Activities	
	As of June 30, 2022	As of June 30, 2023
Current and other assets	64,706,642	38,246,735
Capital assets	138,023,324	145,546,275
Deferred Outflow of Resources	40,601,009	49,532,283
Total Assets	243,330,975	233,325,293
Current liabilities	17,759,164	16,108,213
Long-Term liabilities	89,695,811	90,249,210
Deferred Inflow of Resources	48,276,859	30,113,771
Total Liabilities	155,731,834	136,471,194
Net assets		
Invested in capital assets, net of related debt	51,372,020	69,085,479
Restricted	32,771,503	4,940,542
Unrestricted	3,455,618	22,828,078
Total Net Assets	87,599,141	96,854,099
Increase (Decrease)		\$ 9,254,958

Table 2 provides summarized operating results and their impact on net position. The District relies primarily on state and federal aid 52% and property taxes 28% of total revenues to fund governmental activities. These two funding sources make up 80% of the total revenues. All other revenues accounted for 20% of total revenue for the year.

The District's total revenues were \$103,331,483 for the year ending June 30, 2023.

The total cost of all programs and services was \$94,076,525. The district experienced an increase in net position of \$9,254,958. The District's expenses are predominantly related to educating and caring for students. Those costs not directly related to instruction are incurred to support the instructional mission.

Table 2
D.C. Everest Area School District
Statement of Activities

	Governmental Activities	
	As of June 30, 2022	As of June 30, 2023
Revenues:		
Program Revenues		
Charges for Services	1,808,120	2,781,254
Grants and Contributions	9,485,160	8,113,576
General Revenues		
Property Taxes	27,614,033	29,172,059
State Aid - Formula Grants	59,176,796	53,420,627
Other	6,495,029	9,843,967
Total Revenues	104,579,138	103,331,483
Expenses:		
Instruction	44,214,034	49,184,154
Pupil and Instructional Services	7,907,949	9,501,631
Administration and Business	21,188,032	24,918,937
Interest and Other	3,078,104	2,529,788
Other Expenses	7,066,566	7,942,015
Total Expenses	83,454,685	94,076,525
Change in Accounting Principle		
Change in net assets		9,254,958

Net Cost of Governmental Activities.

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

The net cost of all governmental activities this year was \$83,181,695.

Table 3
D.C. Everest Area School District
Net Cost of Government Activities

	Net Cost of Services 2022	Net Cost of Services 2023
	Expenses	
Instruction	38,982,234	43,672,101
Pupil and Instructional Services	7,635,044	9,150,743
Administration and Business	16,614,623	21,143,095
Interest on Debt	3,078,104	2,529,788
Other	5,851,400	6,685,968
Total	72,161,405	83,181,695

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 the determination of official enrollment and certification of general state aids. Generally, the original budget is not significantly modified.

The District's General Fund for 2022-23 showed an equity increase of \$27, resulting in a fund balance of \$20,428,258, 25.3% of revenues.

- Actual General Fund revenues, including fund 27 (less transfer), were \$80,903,798.
- Actual General Fund expenditures, including fund 27 (less transfer), were \$79,145,404.

The District's Total Governmental Fund for 2022-23 showed an equity decrease of \$(4,741,045) resulting in a fund balance of \$28,467,515.

- Actual Governmental Fund revenues and other financing sources were \$103,506,916.
- Actual Governmental Fund expenditures were \$108,247,961.

The change to the total governmental fund balance was due to the following:

Table 4
D.C. Everest Area School District
Changes in Governmental Fund Balance

Fund	Fund Name	Increase (Decrease) in Fund Balance
10/27	General Fund	27
21	Special Revenue Fund	153,293
38	Non-Referendum Debt Service Fund	-
39	Referendum Debt Service Fund	81,812
46	Capital Improvement Trust Fund	(4,277,412)
49	Other Capital Projects Fund	(261,616)
50	Food Service Fund	(417,905)
80	Community Service Fund	(19,243)
	Total	(4,741,045)

Capital Assets

At the end of the fiscal year, the District had \$193 million in a broad range of capital assets, including land, sites and improvements, buildings, and equipment. Total accumulated depreciation on these assets was \$49.6 million.

- Asset acquisitions during this fiscal year for governmental activities totaled \$11,280,805.
- Asset deletions during this fiscal year for governmental activities totaled \$0.
- The District recognized depreciation expense of \$3,204,549 for Governmental Activities during this fiscal year.

Table 5
D.C. Everest Area School District
Capital Assets

	2022	2023
	Governmental Activities	Governmental Activities
Land	835,973	835,973
Construction in Progress	88,035,385	97,918,494
Sites and Improvements	5,124,275	5,328,050
Buildings & Improvements	71,674,967	72,058,003
Equipment	16,090,196	16,901,081
Capital Assets	181,760,796	193,041,601
Accumulated Depreciation	(46,353,214)	(49,557,763)
Assts Less Depreciation	135,407,582	143,483,838

Long-Term Debt

At year-end, the District had \$71,390,000 in general obligation debt. Additional information about the District's long-term liabilities is presented in the financial statements.

- The District retired \$9,115,000 of outstanding general obligation bonds.

The 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 2022-23 school year, the district has levied to its maximum. This will make future school budgets more challenging if the State of Wisconsin continues to provide little or no funding increases.
- In the 2022-23 school year, total revenue limit student FTE decreased by 47 compared to the prior school year. This will impact future revenue limit capacity.
- With the most recent third Friday Head Count, the district had 417 student Open Enrollment (OE) in vs. 319 OE out for a positive number of 98. Open enrollment-in has continued to exceed open enrollment-out, which creates a positive funding source for the District.
- The district does not anticipate any significant labor negotiation issues. However, it is concerned with the tight labor pool and increased wage pressures.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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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 accountability for the money it receives.

If you have questions about this report or need additional financial information, contact Chris Nichols, Finance Supervisor, by mail at 6100 Alderson Street, Weston, WI, 54476, by phone at (715) 359-4221, ext. 1213, or by email at cnichols@dce.k12.wi.us

**D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN**

**BASIC
FINANCIAL STATEMENTS**

**D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN**

**DISTRICT-WIDE
FINANCIAL STATEMENTS**

D.C. EVEREST AREA SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2023

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	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and investments	\$ 28,340,578
Receivables	
Accounts	1,375,098
Taxes	7,450,982
Due from other governments	960,194
Prepaid expenses	119,883
Capital assets (net of accumulated depreciation and amortization)	
Capital assets not being depreciated	98,754,467
Capital assets being depreciated	44,729,371
Leased assets being amortized	1,922,091
SBITA assets being amortized	140,346
TOTAL ASSETS	183,793,010
DEFERRED OUTFLOWS OF RESOURCES	
Wisconsin Retirement System pension	46,132,135
Wisconsin Retirement System LRLIF	1,303,838
OPEB healthcare	2,096,310
TOTAL DEFERRED OUTFLOWS OF RESOURCES	49,532,283
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	233,325,293
LIABILITIES	
Accounts payable	2,409,075
Self insurance claims payable	196,905
Accrued liabilities	
Payroll, payroll taxes, insurance	7,003,709
Interest	655,291
Due to other governments	5,128
Unearned revenue	164,403
Current portion of long-term obligations	5,673,702
Noncurrent portion of long-term obligations	90,249,210
TOTAL LIABILITIES	106,357,423
DEFERRED INFLOWS OF RESOURCES	
Revenue on refunding	8,385
Wisconsin Retirement System pension	26,782,895
Wisconsin Retirement System LRLIF	1,992,879
OPEB healthcare	1,329,612
TOTAL DEFERRED INFLOWS OF RESOURCES	30,113,771
NET POSITION	
Net investment in capital assets	69,085,479
Restricted for	
Special revenue	2,702,345
Debt service	1,985,083
Capital projects	3,351,829
Other activities	23,908
Unrestricted	19,705,455
TOTAL NET POSITION	96,854,099
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 233,325,293

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

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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	\$ 32,730,121	\$ 47,165	\$ 91,591	\$ (32,591,365)
Vocational instruction	2,143,112	19,910	32,271	(2,090,931)
Special instruction	9,455,792	-	5,195,542	(4,260,250)
Other instruction	4,855,129	125,574	-	(4,729,555)
Total instruction	<u>49,184,154</u>	<u>192,649</u>	<u>5,319,404</u>	<u>(43,672,101)</u>
Support services				
Pupil services	4,925,800	-	-	(4,925,800)
Instructional staff services	4,575,831	-	350,888	(4,224,943)
General administration services	1,150,673	-	-	(1,150,673)
Building administration services	3,634,811	-	-	(3,634,811)
Business services	17,369,082	1,333,559	2,442,283	(13,593,240)
Central services	2,176,724	-	-	(2,176,724)
Insurance	587,647	-	-	(587,647)
Interest and other	2,529,788	-	-	(2,529,788)
Other support services	1,984,276	-	-	(1,984,276)
Community services	1,502,088	1,255,046	1,001	(246,041)
Total support services	<u>40,436,720</u>	<u>2,588,605</u>	<u>2,794,172</u>	<u>(35,053,943)</u>
Non-program transactions	4,455,651	-	-	(4,455,651)
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 94,076,525</u>	<u>\$ 2,781,254</u>	<u>\$ 8,113,576</u>	<u>(83,181,695)</u>
General revenues				
Taxes				
Property taxes				29,121,004
Other taxes				51,055
State and federal aids not restricted to specific functions				53,420,627
Interest and investment earnings				969,190
Miscellaneous				8,874,777
Total general revenues				<u>92,436,653</u>
CHANGE IN NET POSITION				
NET POSITION - BEGINNING OF YEAR				
<u>87,599,141</u>				
NET POSITION - END OF YEAR				
<u>\$ 96,854,099</u>				

The accompanying notes are an integral part of these statements.

**D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN**

**FUND
FINANCIAL STATEMENTS**

D.C. EVEREST AREA SCHOOL DISTRICT

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023

133

	10/27	49	21/38/39/50/80	
			TOTAL	
	GENERAL	OTHER	NONMAJOR	TOTAL
	FUND	CAPITAL	GOVERNMENTAL	GOVERNMENTAL
		PROJECTS	FUNDS	FUNDS
ASSETS				
Cash and investments	\$ 21,256,105	\$ 229,206	\$ 6,855,267	\$ 28,340,578
Receivables				
Accounts	32,033	1,160,736	182,329	1,375,098
Taxes	7,450,982	-	-	7,450,982
Due from other funds	-	-	1,935,000	1,935,000
Due from other governments	888,534	-	71,660	960,194
Prepaid expenses	119,883	-	-	119,883
TOTAL ASSETS	<u>29,747,537</u>	<u>1,389,942</u>	<u>9,044,256</u>	<u>40,181,735</u>
LIABILITIES				
Accounts payable	235,466	1,160,736	1,012,873	2,409,075
Self insurance claims payable	196,905	-	-	196,905
Accrued payroll liabilities	6,946,780	-	56,929	7,003,709
Due to other funds	1,935,000	-	-	1,935,000
Due to other governments	5,128	-	-	5,128
Unearned revenue	-	-	164,403	164,403
TOTAL LIABILITIES	<u>9,319,279</u>	<u>1,160,736</u>	<u>1,234,205</u>	<u>11,714,220</u>
FUND BALANCES				
Nonspendable	119,883	-	-	119,883
Restricted	23,908	229,206	7,810,051	8,063,165
Unassigned	20,284,467	-	-	20,284,467
TOTAL FUND BALANCES	<u>20,428,258</u>	<u>229,206</u>	<u>7,810,051</u>	<u>28,467,515</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 29,747,537</u>	<u>\$ 1,389,942</u>	<u>\$ 9,044,256</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 assets	\$ 193,041,601	
Governmental accumulated depreciation	<u>(49,557,763)</u>	143,483,838
Governmental lease assets	\$ 3,468,137	
Governmental accumulated amortization	<u>(1,546,046)</u>	1,922,091
Governmental SBITA assets	\$ 175,433	
Governmental accumulated amortization	<u>(35,087)</u>	140,346

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: 18,660,199

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: 766,698

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	\$ (71,390,000)	
Premium	(2,933,082)	
Capital leases	(1,989,219)	
SBITA	(140,110)	
Deferred revenue on refunding	(8,385)	
Accrued interest	(655,291)	
WRS liability	(15,689,353)	
Vested employee benefits	(15,435)	
Net OPEB obligation	<u>(3,765,713)</u>	<u>(96,586,588)</u>

Total net position - governmental activities **\$ 96,854,099**

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023

134

	10/27	49	21/38/39/50/80	
			TOTAL	
	GENERAL	OTHER	NONMAJOR	TOTAL
	FUND	CAPITAL	GOVERNMENTAL	GOVERNMENTAL
	FUND	PROJECTS	FUNDS	FUNDS
REVENUES				
Property taxes	\$ 16,684,759	\$ -	\$ 12,487,300	\$ 29,172,059
Other local sources	978,352	3,425,792	4,199,262	8,603,406
Interdistrict sources	3,655,903	-	-	3,655,903
Intermediate sources	92,377	-	72,500	164,877
State sources	55,530,249	-	55,950	55,586,199
Federal sources	3,679,151	-	2,167,600	5,846,751
Other sources	283,007	-	18,081	301,088
TOTAL REVENUES	<u>80,903,798</u>	<u>3,425,792</u>	<u>19,000,693</u>	<u>103,330,283</u>
EXPENDITURES				
Current				
Instruction				
Regular instruction	29,991,774	-	735,751	30,727,525
Vocational instruction	1,988,367	-	-	1,988,367
Special instruction	8,865,725	-	-	8,865,725
Other instruction	4,321,288	-	273,080	4,594,368
Total instruction	<u>45,167,154</u>	<u>-</u>	<u>1,008,831</u>	<u>46,175,985</u>
Support services				
Pupil services	4,638,965	-	-	4,638,965
Instructional staff services	4,239,342	-	-	4,239,342
General administration services	762,422	36,977	310,810	1,110,209
Building administration services	3,385,889	-	174,328	3,560,217
Business services	10,613,942	3,589,165	10,148,489	24,351,596
Central services	1,277,511	-	205	1,277,716
Insurance	587,647	-	-	587,647
Other support services	1,840,084	61,266	31,254	1,932,604
Community services	-	-	1,422,863	1,422,863
Total support services	<u>27,345,802</u>	<u>3,687,408</u>	<u>12,087,949</u>	<u>43,121,159</u>
Non-program transactions	4,455,651	-	-	4,455,651
Debt service				
Principal	783,551	-	9,115,000	9,898,551
Interest	4,720	-	3,059,479	3,064,199
Other	950	-	14,605	15,555
Total debt service	<u>789,221</u>	<u>-</u>	<u>12,189,084</u>	<u>12,978,305</u>
Capital outlay	1,387,576	-	129,285	1,516,861
TOTAL EXPENDITURES	<u>79,145,404</u>	<u>3,687,408</u>	<u>25,415,149</u>	<u>108,247,961</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,758,394</u>	<u>(261,616)</u>	<u>(6,414,456)</u>	<u>(4,917,678)</u>
OTHER FINANCING (USES) SOURCES				
Net transfer (to) from other funds	(1,935,000)	-	1,935,000	-
Sale of capital assets	1,200	-	-	1,200
SBITA proceeds	175,433	-	-	175,433
TOTAL OTHER FINANCING (USES) SOURCES	<u>(1,758,367)</u>	<u>-</u>	<u>1,935,000</u>	<u>176,633</u>
NET CHANGE IN FUND BALANCE	27	(261,616)	(4,479,456)	(4,714,045)
FUND BALANCE - BEGINNING OF YEAR	20,428,231	490,822	12,289,507	33,208,560
FUND BALANCE - END OF YEAR	<u>\$ 20,428,258</u>	<u>\$ 229,206</u>	<u>\$ 7,810,051</u>	<u>\$ 28,467,515</u>

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 135
 OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 YEAR ENDED JUNE 30, 2023

Net change in fund balances - total governmental funds \$ (4,741,045)

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	\$	1,516,861	
Capital outlay reported as other expenses in fund statements		9,939,377	
Depreciation expense reported in the statement of activities		(3,204,549)	
Amortization expense of leased assets		(693,651)	
Amortization expense of SBITA assets		<u>(35,087)</u>	
Amount by which capital outlays are greater than depreciation in the current period:			7,522,951

The proceeds from long-term obligations are reported in the governmental funds as a source of financing. In the statement of net position however, long-term obligations are not reported as a financing source, but rather constitute a long-term liability. The proceeds of long-term obligations reported in the governmental funds statement is: (175,433)

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 decreased by: 926

Wisconsin Retirement System pension asset, deferred outflows of resources, liability, and deferred inflows of resources changes: (3,668,425)

Wisconsin Retirement System LRLIF deferred outflows of resources, liability, and deferred inflows of resources changes: (318,159)

OPEB healthcare deferred outflows of resources, liability, and deferred inflows of resources changes: 185,626

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: 9,897,050

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	\$	3,079,754	
Amount of interest and other debt costs accrued during the current period is		<u>(2,528,287)</u>	
Interest paid is greater than interest accrued by:			<u>551,467</u>

Change in net position - governmental activities \$ 9,254,958

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2023

136

	72	73
	PRIVATE PURPOSE TRUST FUND	PENSION (OTHER EMPLOYEE BENEFIT) TRUST FUND
	<u>SCHOLARSHIPS</u>	<u>EMPLOYEE BENEFIT</u>
ASSETS		
Cash	\$ 185,619	\$ -
Investments	-	4,346,942
TOTAL ASSETS	<u>185,619</u>	<u>4,346,942</u>
LIABILITIES		
Accounts payable	-	240,000
TOTAL LIABILITIES	<u>-</u>	<u>240,000</u>
NET POSITION		
Restricted for		
Postemployment benefits other than pensions	-	4,106,942
Individuals and organizations	185,619	-
TOTAL NET POSITION	<u>185,619</u>	<u>4,106,942</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 185,619</u>	<u>\$ 4,346,942</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, 2023

137

	72	73
	PRIVATE PURPOSE TRUST FUND	PENSION (OTHER EMPLOYEE BENEFIT) TRUST FUND
	<u>SCHOLARSHIPS</u>	<u>EMPLOYEE BENEFIT</u>
ADDITIONS		
Investment income	\$ 6,823	\$ 60,990
Contributions	<u>-</u>	<u>740,968</u>
TOTAL ADDITIONS	<u>6,823</u>	<u>801,958</u>
DEDUCTIONS		
Disbursements	<u>27,377</u>	<u>911,173</u>
TOTAL DEDUCTIONS	<u>27,377</u>	<u>911,173</u>
CHANGE IN NET POSITION	(20,554)	(109,215)
NET POSITION - BEGINNING OF YEAR	<u>206,173</u>	<u>4,216,157</u>
NET POSITION - END OF YEAR	<u>\$ 185,619</u>	<u>\$ 4,106,942</u>

The accompanying notes are an integral part of these statements.

**D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, 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.

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 leases are reported as other financing sources.

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.

NOTE 1 - Summary of Significant Accounting Policies - Continued

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 2022 tax levy is used to finance operations of the District's fiscal year ended June 30, 2023. 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.

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

NOTE 1 - Summary of Significant Accounting Policies - Continued

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 transfers, and exchange transactions are recorded as revenues and expenses.

Prepays - Prepaid items represent payments for goods or services for which benefits extend beyond June 30.

A nonspendable fund balance has been recognized in governmental funds for these non-liquid assets to signify a portion of fund balance is not available for other subsequent expenditures.

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 acquisition value at the date of donation.

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

Leases - The District is a lessee because it leases capital assets from other entities. The lease liability is measured using the present value of payments to be made during the lease term. The corresponding intangible right-to-use capital asset is amortized over the shorter of the lease term or the useful life.

Subscription-Based Information Technology Arrangements (SBITA) - The SBITA liability is measured using the present value of payments to be made during the subscription term. The corresponding intangible right-to-use capital asset is amortized over the shorter of the term or the useful life.

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.

NOTE 1 - Summary of Significant Accounting Policies - Continued

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.

Pensions - The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense (revenue). Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the 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 (revenue), 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 four items that qualify for reporting in this category. They are revenue on refunding, Wisconsin Retirement System pension, Wisconsin Retirement System LRLIF, and OPEB healthcare. Revenue on refunding arises under the accrual basis of accounting. The revenue on refunding is reported in the statement of net position and is amortized over the shorter of the life of the refunded or refunding debt. The

NOTE 1 - Summary of Significant Accounting Policies - Continued

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.

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.

Change in Accounting Principle - The District has implemented GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITA), in 2023. The change resulted in no adjustments to net position or fund balances.

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.

NOTE 2 - Cash and Investments - Continued

As of June 30, 2023, the District had the following investments:

<u>Investment</u>	<u>Weighted Average Maturities</u>	<u>Fair Value</u>
Wisconsin Investment Series Cooperative	Less than one year	\$ 13,059,729
Certificates of deposit	More than one year	<u>2,797,107</u>
Total		<u>\$ 15,856,836</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, 2023, the Pool's fair value was 100 percent of book value.

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 are 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, 2023, none of the District's bank balance of \$23,785,004 was exposed to custodial credit risk as uninsured, pledged collateral, collateralized by U.S.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2023

NOTE 2 - Cash and Investments - Continued

Government or municipal securities held by the bank in the bank's name. None was uninsured and uncollateralized.

NOTE 3 - Capital Assets

Capital asset balances and activity for the year ended June 30, 2023 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 835,973	\$ -	\$ -	\$ 835,973
Construction in progress	<u>88,035,385</u>	<u>9,883,109</u>	<u>-</u>	<u>97,918,494</u>
Total capital assets not being depreciated	<u>88,871,358</u>	<u>9,883,109</u>	<u>-</u>	<u>98,754,467</u>
Capital assets being depreciated:				
Land improvements	5,124,275	203,775	-	5,328,050
Buildings and improvements	71,674,967	383,036	-	72,058,003
Equipment	<u>16,090,196</u>	<u>810,885</u>	<u>-</u>	<u>16,901,081</u>
Total capital assets being depreciated	<u>92,889,438</u>	<u>1,397,696</u>	<u>-</u>	<u>94,287,134</u>
Less accumulated depreciation for:				
Land improvements	(2,986,533)	(196,836)	-	(3,183,369)
Buildings and improvements	(33,987,572)	(1,328,364)	-	(35,315,936)
Equipment	<u>(9,379,109)</u>	<u>(1,679,349)</u>	<u>-</u>	<u>(11,058,458)</u>
Total accumulated depreciation	<u>(46,353,214)</u>	<u>(3,204,549)</u>	<u>-</u>	<u>(49,557,763)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>46,536,224</u>	<u>(1,806,853)</u>	<u>-</u>	<u>44,729,371</u>
Capital assets, net of accumulated depreciation	<u>\$ 135,407,582</u>	<u>\$ 8,076,256</u>	<u>\$ -</u>	<u>\$ 143,483,838</u>

Depreciation expense was charged to governmental functions as follows:

Regular instruction	\$ 18,389
Vocational instruction	30,117
Other instruction	29,140
Pupil services	1,856
Instructional staff services	2,271
General administration services	662
Building administration services	20,882
Business services	2,210,889
Other support services	850,842
Community services	<u>39,501</u>
Total	<u>\$ 3,204,549</u>

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2023

NOTE 3 - Capital Assets - Continued

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being amortized:				
Leased equipment	\$ 3,468,137	\$ -	\$ -	\$ 3,468,137
SBITA asset	<u>-</u>	<u>175,433</u>	<u>-</u>	<u>175,433</u>
Total capital assets being amortized	<u>3,468,137</u>	<u>175,433</u>	<u>-</u>	<u>3,643,570</u>
Less accumulated amortization for:				
Leased equipment	(852,395)	(693,651)	-	(1,546,046)
SBITA asset	<u>-</u>	<u>(35,087)</u>	<u>-</u>	<u>(35,087)</u>
Total accumulated amortization	<u>(852,395)</u>	<u>(728,738)</u>	<u>-</u>	<u>(1,581,133)</u>
Total capital assets being amortized, net of accumulated amortization	<u>2,615,742</u>	<u>(553,305)</u>	<u>-</u>	<u>2,062,437</u>
Capital assets, net of accumulated amortization	<u>\$ 2,615,742</u>	<u>\$ (553,305)</u>	<u>\$ -</u>	<u>\$ 2,062,437</u>

The district leases iPads, other equipment, and contracts with various vendors for the right to use their IT software. Amortization expense was charged to the following:

Regular instruction	\$ 416,617
Vocational instruction	15,897
Special education instruction	63,588
Pupil services	15,897
Instructional staff services	127,177
General administration services	15,897
Building administration services	15,897
Business services	<u>57,768</u>
Total	<u>\$ 728,738</u>

The district leases iPads until August 1, 2025 at a 0% interest rate and other equipment until September 20, 2023 at a 8.67% and 9.95% interest rate. The district contracts with Canvas for the right to use their instruction software until June 30, 2027.

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2023

NOTE 4 - Long-Term Obligations

Long-term obligations are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Bonds payable	\$ 80,505,000	\$ -	\$ (9,115,000)	\$ 71,390,000	\$ 3,930,000
Leases	2,735,946	-	(746,727)	1,989,219	697,606
SBITA	-	175,433	(35,323)	140,110	31,041
Premium	3,396,068	-	(462,986)	2,933,082	258,652
Vested vacation pay	16,361	15,435	(16,361)	15,435	15,435
Wisconsin Retirement System					
Net pension liability	-	12,793,317	-	12,793,317	-
LRLIF	4,326,024	-	(1,429,988)	2,896,036	-
OPEB healthcare	<u>4,123,953</u>	<u>1,717,173</u>	<u>(2,075,413)</u>	<u>3,765,713</u>	<u>740,968</u>
Total	<u>\$ 95,103,352</u>	<u>\$ 14,701,358</u>	<u>\$ (13,881,798)</u>	<u>\$ 95,922,912</u>	<u>\$ 5,673,702</u>

In prior years, the general and food service funds liquidated vested employee benefits. Interest cost incurred during the year totaled \$2,512,732 and total interest paid during the year aggregated \$3,064,199 including \$-0- for short-term borrowing, and \$4,720 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, 2023 is comprised of the following individual issues:

<u>Issue Description</u>	<u>Issue Dates</u>	<u>Interest Rates (%)</u>	<u>Dates of Maturity</u>	<u>Balance</u>
Bonds	12/29/17	3-5%	4/1/37	\$ 22,320,000
Refunding bonds	7/2/18	3-5%	4/1/38	46,415,000
Bonds	5/12/21	2%	4/1/25	<u>2,655,000</u>
Total				<u>\$ 71,390,000</u>

General Obligation Debt Limit Calculation - The 2022 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$3,249,911,071. The legal debt limit and margin of indebtedness as of June 30, 2023, in accordance with Section 67.03(1) (b) of the Wisconsin Statutes follows:

Debt limit (10 percent of \$3,249,911,071)	\$ 324,991,107
Applicable long-term debt	(71,390,000)
Amount available in debt service fund	<u>1,985,083</u>
Margin of indebtedness	<u>\$ 255,586,190</u>

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2023

NOTE 4 - Long-Term Obligations - Continued

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		Total
	Principal	Interest	
2024	\$ 3,930,000	\$ 2,620,994	\$ 6,550,994
2025	4,200,000	2,476,594	6,676,594
2026	4,465,000	2,306,794	6,771,794
2027	4,690,000	2,083,544	6,773,544
2028	4,930,000	1,849,044	6,779,044
2029-2033	27,570,000	6,331,069	33,901,069
2034-2038	21,605,000	1,616,394	23,221,394
	<u>\$ 71,390,000</u>	<u>\$ 19,284,433</u>	<u>\$ 90,674,433</u>

Year Ending June 30	Leases		SBITA'S		Total
	Principal	Interest	Principal	Interest	
2024	\$ 697,606	\$ 256	\$ 31,041	\$ 5,708	\$ 734,611
2025	680,000	-	33,810	4,444	718,254
2026	611,613	-	36,296	3,066	650,975
2027	-	-	38,963	1,587	40,550
	<u>\$1,989,219</u>	<u>\$ 256</u>	<u>\$ 140,110</u>	<u>\$ 14,805</u>	<u>\$2,144,390</u>

Cash Defeasance - The District defeased \$5,475,000 of outstanding 2018 bonds by depositing \$5,583,866 with an escrow agent to reduce future debt service payments. The transaction resulted in an economic gain of \$2,704,573 and a reduction of \$8,203,809 in future debt service payments.

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, 2023, there is \$10,685,000 of defeased debt remaining.

NOTE 5 - 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.

NOTE 5 - Wisconsin Retirement System - Continued

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

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

Vesting - For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011 must have five years of creditable service to be vested.

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, 2023

NOTE 5 - Wisconsin Retirement System - Continued

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	.5	(5)
2017	2	4
2018	2.4	17
2019	-	(10)
2020	1.7	21
2021	5.1	13
2022	7.4	15

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 \$2,856,124 in contributions from the employer.

Contribution rates as of June 30, 2023 are:

Employee Category	Employee	Employer
General (including teachers, executives, and elected officials)	6.50%	6.50%
Protective with Social Security	6.50%	12.00%
Protective without Social Security	6.50%	16.40%

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

At June 30, 2023, the District reported a liability (asset) of \$12,793,317 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2021, rolled forward to December 31, 2022. 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, 2022, the District's proportion was 0.24148798% which was a decrease of 0.00521019% from its proportion measured as of December 31, 2021.

For the year ended June 30, 2023, the District recognized pension expense (revenue) of \$6,527,297.

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2023

NOTE 5 - Wisconsin Retirement System - Continued

At June 30, 2023, 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	\$ 20,375,794	\$ 26,769,216
Net differences between projected and actual earnings on pension plan investments	21,732,892	-
Changes in assumptions	2,515,695	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	61,611	13,679
Employer contributions subsequent to the measurement date	1,446,143	-
Total	\$ 46,132,135	\$ 26,782,895

\$1,446,143 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense (revenue) as follows:

Year Ending June 30	Deferred Outflows and (Inflows) of Resources
2024	\$ 757,048
2025	3,709,732
2026	3,801,398
2027	9,634,919
Thereafter	-

Actuarial Assumptions - The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2021
Measurement Date of Net Pension Liability (Asset)	December 31, 2022
Experience Study:	January 1, 2018 - December 31, 2020. Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3%
Seniority/Merit	.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments:*	1.7%

NOTE 5 - Wisconsin Retirement System - Continued

** No post-retirement adjustment is guaranteed - Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the December 31, 2021 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, 2022

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Public Equity	48	7.6	5
Public Fixed Income	25	5.3	2.7
Inflation Sensitive Assets	19	3.6	1.1
Real Estate	8	5.2	2.6
Private Equity/Debt	15	9.6	6.9
Total Core Fund	115	7.4	4.8
Variable Fund Asset Class			
U.S. Equities	70	7.2	4.6
International Equities	30	8.1	5.5
Total Variable Fund	100	7.7	5.1

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

New England Pension Consultants Long-Term US CPI (Inflation) Forecast 2.5%

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.

Single Discount Rate - A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.05% (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, 2022. 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

NOTE 5 - Wisconsin Retirement System - Continued

securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.8 percent, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.8 percent) or 1-percentage-point higher (7.8 percent) than the current rate:

	1% Decrease to Discount Rate (5.8%)	Current Single Discount Rate Assumption (6.8%)	1% Increase to Discount Rate (7.8%)
District's proportionate share of the net pension liability (asset)	\$ 42,460,604	\$ 12,793,317	\$ (7,615,231)

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 \$977,415 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2023.

NOTE 6 - 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 Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2023

NOTE 6 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued

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.

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, 2023 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, 2022 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 \$15,643 in contributions from the employer.

OPEB Liabilities, OPEB Expense (Revenue), Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEBs

At June 30, 2023, the District reported a liability (asset) of \$2,896,036 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2022, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2022 rolled forward to December 31, 2022. 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

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2023

NOTE 6 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued

(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, 2022, the District's proportion was 0.760149%, which was an increase of .028211% from its proportion measured as of December 31, 2021.

For the year ended June 30, 2023, the District recognized OPEB expense (revenue) of \$333,607.

At June 30, 2023, 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	\$ -	\$ 283,424
Net differences between projected and actual earnings on plan investments	54,342	-
Changes in assumption	1,040,484	1,709,455
Changes in proportion and differences between employer contributions and proportionate share of contributions	201,140	-
Employer contributions subsequent to the measurement date	7,872	-
Total	\$ 1,303,838	\$ 1,992,879

\$7,872 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (revenue) as follows:

Year Ending June 30	Deferred Outflows and (Inflows) of Resources
2024	\$ (15,253)
2025	(38,171)
2026	(134)
2027	(145,344)
Thereafter	(498,011)

Actuarial Assumptions - The total OPEB liability in the January 1, 2022 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, 2023

NOTE 6 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued

Actuarial Valuation Date:	January 1, 2022
Measurement Date of Net OPEB Liability (Asset)	December 31, 2022
Experience Study:	January 1, 2018 – December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax Exempt Municipal Bond Yield:	3.72%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.76%
Salary Increases:	
Wage Inflation	3%
Seniority/Merit	.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total OPEB liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the January 1, 2022 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, 2022

Asset Class	Index	Target Allocation %	Long-Term Expected Geometric Real Rate of Return %
US Intermediate Credit Bonds	Bloomberg US Intern Credit	50	2.45
US Mortgages	Bloomberg US MBS	50	2.83
Inflation			2.3
Long-term Expected Rate of Return			4.25

The long-term expected rate of return remained unchanged from the prior year at 4.25%. 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. The expected inflation rate remained unchanged from the prior year at 2.30%.

NOTE 6 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued

Single Discount Rate - A single discount rate of 3.76% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.17% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.06% as of December 31, 2021 to 3.72% as of December 31, 2022. 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 payments 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 3.76 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 (2.76 percent) or 1-percentage-point higher (4.76 percent) than the current rate:

	1% Decrease to Discount Rate (2.76%)	Current Discount Rate (3.76%)	1% Increase to Discount Rate (4.76%)
District's proportionate share of the net OPEB liability (asset)	\$ 3,948,439	\$ 2,896,036	\$ 2,089,492

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, 2023.

NOTE 7 - Interfund Balance and Activity

Interfund receivable and payable balances on June 30, 2023, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Long term capital improvement	General	\$ 1,935,000

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 7 - Interfund Balance and Activity - Continued

Interfund transfers at June 30, 2023 were as follows:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
General	Long-term capital improvement	\$ 1,935,000

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 8 - 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. Eligible retirees receive grandfathered benefits that are no longer provided which are premium contributions towards health insurance for up to seven years as of the retirement date. Note - Only 2 employees are still receiving the contribution through the District health plan, all will be off by 5/31/2022.

Administrators hired on or after July 1, 2014 and at least age 55 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 \$30,000 deposited into a HRA account.

Teachers, at-will salaried, and hourly employees hired prior to July 1, 2014 benefits range depending on the length of service and if the retiree retired prior to 65 or subsequent to age 65. If retired prior to age 65, they will receive \$30,000 to \$60,000 deposited into a HRA account with the service length ranging from 15 to 35 years. If retired after the age 65, they will receive \$15,000 to \$30,000 deposited into a HRA account with the service length ranging from 15 to 35 years of service.

Employees Covered - As of the June 30, 2021 measurement date, the following employees were covered by the benefit terms. The plan is closed to new entrants, with the exception of administrators.

Inactive employees or beneficiaries currently receiving benefits	26
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>616</u>
Total	<u>642</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

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2023

NOTE 8 - Post Employment Benefits Other Than Pensions - Continued

determined rate is the estimated amount necessary to finance the unfunded accrued liability. For the year ended June 30, 2023, contribution rates for Plan members were \$-0- per participant per month and \$45-\$274 from the District, depending on the type of retiree plan. Plan members receiving benefits contributed \$0 and the District contributed \$740,968 to the plan.

Actuarial Assumptions - The net OPEB healthcare liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	June 30, 2021
Measurement Date:	June 30, 2022
Actuarial Cost Method:	Entry Age Normal
Amortization Period:	20 years
Asset Valuation Method:	Fair Market Value
Discount Rate:	4%
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:	6.5% decreasing by .1% per year down to 5.0%, and level thereafter

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, 2022.

The OPEB liability for June 30, 2022 is based upon an update of the liability calculated from the June 30, 2021 actuarial valuation. There were no material changes in assumptions or benefit terms which occurred between the actuarial valuation date and the measurement date.

Discount Rate - A discount rate of 4% was used to measure the total OPEB healthcare liability. This discount rate was based on the expected rate of return on plan investments of 4%. 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.

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2023

NOTE 8 - Post Employment Benefits Other Than Pensions - Continued

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	\$ 8,573,741	\$ 4,449,788	\$ 4,123,953
Changes for the year:			
Service cost	472,015	-	472,015
Interest	186,482	-	186,482
Differences between expected and actual experience	259,518	-	259,518
Changes of assumptions or other input	(466,603)	-	(466,603)
Contributions - employer	-	745,801	(745,801)
Net investment income	-	63,851	(63,851)
Benefit payments	(1,043,283)	(1,043,283)	-
Net changes	(591,871)	(233,631)	(358,240)
Ending balance	<u>\$ 7,981,870</u>	<u>\$ 4,216,157</u>	<u>\$ 3,765,713</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 6.5 percent decreasing to 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 (5.5 percent decreasing to 4 percent for all years) or 1-percentage-point higher (7.5 percent decreasing to 6 percent for all years) than the current rate:

	1% Decrease to (5.5% decreasing to 4%)	Healthcare Cost Trend Rates (6.5% decreasing to 5%)	1% Increase to (7.5% decreasing to 6%)
Net OPEB healthcare liability	\$ 3,718,672	\$ 3,765,713	\$ 3,819,788

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 4 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 (3 percent) or 1-percentage-point higher (5 percent) than the current rate:

	1% Decrease (3%)	Current Discount Rate (4%)	1% Increase (5%)
Net OPEB healthcare liability	\$ 4,034,826	\$ 3,765,713	\$ 3,490,088

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

For the year ended June 30, 2023, the District recognized OPEB healthcare expense (revenue) of \$558,323.

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2023

NOTE 8 - Post Employment Benefits Other Than Pensions - Continued

At June 30, 2023, 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	\$ 1,225,828	\$ 207,744
Changes in assumptions		1,121,868
Net differences between projected and actual earnings on pension plan investments	45,700	-
Employer contributions subsequent to the measurement date	740,968	-
Total	\$ 2,096,310	\$ 1,329,612

\$740,968 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB healthcare will be recognized in expense (revenue) as follows:

Year ending June 30	Deferred Outflows and (Inflows) of Resources
2024	\$ (423)
2025	(5,140)
2026	(8,651)
2027	(11,194)
Thereafter	51,138

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, 2023.

NOTE 9 - 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>
Nonspendable		
General	Prepays	\$ 119,883
Restricted		
General	Common school fund	\$ 23,908
Special revenue trust	Specific expenses	\$ 934,631
Food service	DPI regulation	\$ 1,733,868
Non-referendum debt service	Principal and interest	\$ 458,150
Referendum debt service	Principal and interest	\$ 1,526,933
Long-term capital improvement trust	DPI regulation	\$ 3,122,623

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2023

NOTE 9 - Fund Balance and Net Position - Continued

Other capital projects	DPI regulation	\$	229,206
Community service	Specific expenses	\$	33,846

Governmental Activities

Restricted

Special revenue	DPI regulation	\$	2,702,345
Debt service	Principal and interest	\$	1,985,083
Capital projects	DPI regulation	\$	3,351,829
Other activities	Common school fund	\$	23,908

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 10 - 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 13. 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 11 - Commitments and Contingencies

The District has a service agreement with Cooperative Education Service Agency #9 for services to be provided to the District in 2023-2024. Expected costs are \$83,306.

The District has a transportation agreement with estimated costs for the following school years:

2023-2024	\$2,708,810
2024-2025	<u>2,769,758</u>
	<u>\$5,478,568</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.

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 12 - 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 13 - 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, 2023.

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 \$196,905, which represents reported and unreported claims which were incurred on or before June 30, 2023, but were not paid by the District as of that date. Changes in the claims liability for the years ended June 30, 2023 and June 30, 2022 are as follows:

	<u>Year Ended June 30, 2023</u>	<u>Year Ended June 30, 2022</u>
Beginning liability balance	\$ 56,000	\$ 72,135
Claims and changes in estimates	1,103,645	840,671
Claim payments	<u>(962,740)</u>	<u>(856,806)</u>
Ending liability balance	<u>\$ 196,905</u>	<u>\$ 56,000</u>

Claim payments are principally funded through charges to employees, which are paid through payroll deductions, and employer contributions to the dental plan.

The District did not receive an actuarial certification for the self-insured dental plan related to the adequacy of reserves, rates, or financial soundness of the plan.

**D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN**

**REQUIRED
SUPPLEMENTARY INFORMATION**

D.C. EVEREST AREA SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2023

	ORIGINAL BUDGETED AMOUNTS			FINAL BUDGETED AMOUNTS			ACTUAL AMOUNTS			VARIANCE WITH
	GENERAL	SPECIAL	TOTAL	GENERAL	SPECIAL	TOTAL	GENERAL	SPECIAL	TOTAL	FINAL BUDGET POSITIVE (NEGATIVE)
		EDUCATION			EDUCATION			EDUCATION		
REVENUES										
Property taxes	\$ 18,374,625	\$ -	\$ 18,374,625	\$ 16,673,704	\$ -	\$ 16,673,704	\$ 16,684,759	\$ -	\$ 16,684,759	\$ 11,055
Other local sources	282,405	-	282,405	314,432	-	314,432	978,352	-	978,352	663,920
Interdistrict sources	3,681,308	45,371	3,726,679	3,681,308	45,371	3,726,679	3,648,028	7,875	3,655,903	(70,776)
Intermediate sources	-	-	-	-	-	-	40,255	52,122	92,377	92,377
State sources	47,242,394	2,568,082	49,810,476	52,026,720	2,606,298	54,633,018	52,201,219	3,329,030	55,530,249	897,231
Federal sources	845,452	1,857,982	2,703,434	1,960,242	1,945,211	3,905,453	1,872,636	1,806,515	3,679,151	(226,302)
Other sources	144,200	-	144,200	274,376	-	274,376	283,007	-	283,007	8,631
TOTAL REVENUES	70,570,384	4,471,435	75,041,819	74,930,782	4,596,880	79,527,662	75,708,256	5,195,542	80,903,798	1,376,136
EXPENDITURES										
Current										
Instruction										
Regular instruction	31,255,146	-	31,255,146	31,122,600	-	31,122,600	29,991,774	-	29,991,774	1,130,826
Vocational instruction	2,006,174	-	2,006,174	2,049,139	-	2,049,139	1,988,367	-	1,988,367	60,772
Special instruction	-	9,707,034	9,707,034	-	9,779,658	9,779,658	-	8,865,725	8,865,725	913,933
Other instruction	4,356,906	-	4,356,906	4,359,734	-	4,359,734	4,321,288	-	4,321,288	38,446
Total instruction	37,618,226	9,707,034	47,325,260	37,531,473	9,779,658	47,311,131	36,301,429	8,865,725	45,167,154	2,143,977
Support services										
Pupil services	2,926,996	1,700,758	4,627,754	3,119,999	1,611,835	4,731,834	3,030,963	1,608,002	4,638,965	92,869
Instructional staff services	3,565,516	545,481	4,110,997	3,790,685	567,193	4,357,878	3,748,772	490,570	4,239,342	118,536
General administration services	732,012	-	732,012	882,576	-	882,576	762,422	-	762,422	120,154
Building administration services	2,978,648	-	2,978,648	2,947,897	-	2,947,897	3,385,889	-	3,385,889	(437,992)
Business services	10,287,248	710,871	10,998,119	10,334,342	717,928	11,052,270	9,964,460	649,482	10,613,942	438,328
Central services	1,034,839	26,000	1,060,839	1,096,236	19,413	1,115,649	1,265,455	12,056	1,277,511	(161,862)
Insurance	617,590	-	617,590	666,815	-	666,815	587,647	-	587,647	79,168
Other support services	1,827,524	-	1,827,524	1,857,211	-	1,857,211	1,840,084	-	1,840,084	17,127
Community services	2,500	-	2,500	2,242	-	2,242	-	-	-	2,242
Total support services	23,972,873	2,983,110	26,955,983	24,698,003	2,916,369	27,614,372	24,585,692	2,760,110	27,345,802	268,570
Non-program transactions	3,730,802	230,682	3,961,484	3,878,802	285,330	4,164,132	4,177,205	278,446	4,455,651	(291,519)
Debt service										
Principal	823,929	-	823,929	823,929	-	823,929	783,551	-	783,551	40,378
Interest	7,105	-	7,105	7,105	-	7,105	4,720	-	4,720	2,385
Other	2,500	-	2,500	2,500	-	2,500	950	-	950	1,550
Total debt service	833,534	-	833,534	833,534	-	833,534	789,221	-	789,221	44,313
Capital outlay	273,509	7,500	281,009	1,588,175	7,500	1,595,675	1,381,787	5,789	1,387,576	208,099
TOTAL EXPENDITURES	66,428,944	12,928,326	79,357,270	68,529,987	12,988,857	81,518,844	67,235,334	11,910,070	79,145,404	2,373,440
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,141,440	(8,456,891)	(4,315,451)	6,400,795	(8,391,977)	(1,991,182)	8,472,922	(6,714,528)	1,758,394	3,749,576
OTHER FINANCING SOURCES (USES)										
Transfer (to) / from other funds	(8,456,891)	8,456,891	-	(8,456,891)	8,456,891	-	(8,649,528)	6,714,528	(1,935,000)	(1,935,000)
Sale of capital assets	-	-	-	-	-	-	1,200	-	1,200	1,200
TOTAL OTHER FINANCING SOURCES (USES)	(8,456,891)	8,456,891	-	(8,456,891)	8,456,891	-	(8,648,328)	6,714,528	(1,933,800)	(1,933,800)
NET CHANGE IN FUND BALANCE	(4,315,451)	-	(4,315,451)	(2,056,096)	64,914	(1,991,182)	(175,406)	-	(175,406)	1,815,776
FUND BALANCE - BEGINNING OF YEAR	20,428,231	-	20,428,231	20,428,231	-	20,428,231	20,428,231	-	20,428,231	-
FUND BALANCE - END OF YEAR	\$ 16,112,780	\$ -	\$ 16,112,780	\$ 18,372,135	\$ 64,914	\$ 18,437,049	\$ 20,252,825	\$ -	\$ 20,252,825	\$ 1,815,776

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
ON BUDGETARY ACCOUNTING AND CONTROL
JUNE 30, 2023

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	Building administration services	\$ 437,992
General/Special Education	Central services	161,862
General/Special Education	Non-program transactions	291,519
General/Special Education	Transfer to other funds	1,935,000

D.C. EVEREST AREA SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM PENSION SCHEDULES
YEAR ENDED JUNE 30, 2023

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
Last 10 Fiscal Years *

Pension Plan Fiscal Year	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
2022	0.24148798%	\$ 12,793,317	\$41,665,945	30.70%	95.72%
2021	0.24669817%	(19,884,326)	42,025,329	-47.32%	106.02%
2020	0.24714664%	(15,429,707)	41,992,788	-36.74%	105.26%
2019	0.24529535%	(7,909,441)	39,227,989	-20.16%	102.96%
2018	0.24584725%	8,746,474	37,596,290	23.26%	96.45%
2017	0.24755213%	(7,350,116)	36,582,096	-20.09%	102.93%
2016	0.24666233%	2,033,087	35,668,105	5.70%	99.12%
2015	0.24736995%	4,019,714	35,465,311	11.33%	98.20%
2014	0.24827742%	(6,098,373)	34,105,812	-17.88%	102.74%

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years *

District Fiscal Year End	Contractually Required Contributions	Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	\$ 2,856,124	\$ (2,856,124)	\$ -	\$ 42,958,827	6.65%
2022	2,781,411	(2,781,411)	-	42,025,329	6.62%
2021	2,834,513	(2,834,513)	-	41,992,788	6.75%
2020	2,569,444	(2,569,444)	-	39,227,989	6.55%
2019	2,518,951	(2,518,951)	-	37,596,290	6.70%
2018	2,487,690	(2,487,690)	-	36,582,096	6.80%
2017	2,353,922	(2,353,922)	-	35,668,105	6.60%
2016	2,411,641	(2,411,641)	-	35,465,311	6.80%
2015	2,387,402	(2,387,402)	-	34,105,812	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 preceding years.

Notes to Required Supplementary Information for the Year Ended June 30, 2023

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

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

- * Lowering the long-term expected rate of return from 7% to 6.8%
- * Lowering the discount rate from 7% to 6.8%
- * Lowering the price inflation rate from 2.5% to 2.4%
- * Lowering the post-retirement adjustments from 1.9% to 1.7%
- * Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2018, including the following:

- * Lowering the long-term expected rate of return from 7.2% to 7%
- * Lowering the discount rate from 7.2% to 7%
- * Lowering the wage inflation rate from 3.2% to 3%
- * Lowering the price inflation rate from 2.7% to 2.5%
- * Lowering the post-retirement adjustments from 2.1% to 1.9%
- * Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

D.C. EVEREST AREA SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM PENSION SCHEDULES - Continued
YEAR ENDED JUNE 30, 2023

Notes to Required Supplementary Information for the Year Ended June 30, 2023 - Continued

SIGNIFICANT METHODS AND ASSUMPTIONS USED IN CALCULATING WISCONSIN RETIREMENT SYSTEM ACTUARIALLY DETERMINED CONTRIBUTIONS:

	2022	2021	2020	2019	2018
Valuation Date:	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016
Actuarial Cost Method:	Frozen Entry Age				
Amortization Method:	Level Percent of Payroll-Closed Amortization Period				
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)				
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.0%	7.0%	7.0%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.2%	3.2%
Seniority/Merit:	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%
Post Retirement Benefit Adjustments	1.9%	1.9%	1.9%	2.1%	2.1%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.
Mortality:	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).

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

D.C. EVEREST AREA SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM PENSION SCHEDULES - Continued
YEAR ENDED JUNE 30, 2023

Notes to Required Supplementary Information for the Year Ended June 30, 2023 - Continued

SIGNIFICANT METHODS AND ASSUMPTIONS USED IN CALCULATING WISCONSIN RETIREMENT SYSTEM ACTUARIALLY DETERMINED CONTRIBUTIONS:

	2017	2016	2015	2014	2013
Valuation Date:	December 31, 2015	December 31, 2014	December 31, 2013	December 31, 2012	December 31, 2011
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.2%	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%
Post Retirement Benefit Adjustments	2.1%	2.1%	2.1%	2.1%	2.1%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009-2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009-2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009-2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2009 valuation pursuant to an experience study of the period 2006-2008.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.	Wisconsin Projected Experience Table - 2005 for women and 90% of the Wisconsin Projected Experience Table - 2005 for men.

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

D.C. EVEREST AREA SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES
YEAR ENDED JUNE 30, 2023

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
Last 10 Fiscal Years *

OPEB Plan Fiscal Year	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Covered Payroll	Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
2022	0.76014900%	\$ 2,896,036	\$40,322,000	7.18%	38.81%
2021	0.73193800%	4,326,024	40,118,000	10.78%	29.57%
2020	0.71665700%	3,942,131	38,400,000	10.27%	31.36%
2019	0.71368800%	3,039,023	38,076,000	7.98%	37.58%
2018	0.70300300%	1,813,985	36,844,000	4.92%	48.69%
2017	0.67954400%	2,044,463	28,576,769	7.15%	44.81%

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years *

District Fiscal Year End	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	\$ 15,643	\$ (15,643)	\$ -	\$ 40,169,000	0.04%
2022	16,681	(16,681)	-	40,118,000	0.04%
2021	14,290	(14,290)	-	38,400,000	0.04%
2020	12,901	(12,901)	-	38,076,000	0.03%
2019	13,544	(13,544)	-	36,844,000	0.04%
2018	12,904	(12,904)	-	28,576,769	0.05%

* 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. 75 for the year ended June 30, 2018. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the proceeding years.

Notes to Required Supplementary Information for the Year Ended June 30, 2023

Changes of benefit terms - there were no recent changes in benefit terms.

Changes of assumptions - in addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- * Lowering the price inflation rate from 2.5% to 2.4%
- * Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- * Lowering the long-term expected rate of return from 5% to 4.25%
- * Lowering the wage inflation rate from 3.2% to 3%
- * Lowering the price inflation rate from 2.7% to 2.5%
- * Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality table.

D.C. EVEREST AREA SCHOOL DISTRICT
OPEB HEALTHCARE DEFINED BENEFIT PLAN SCHEDULES
YEAR ENDED JUNE 30, 2023

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SCHEDULE OF CHANGES IN THE NET OPEB HEALTHCARE LIABILITY AND RELATED RATIOS
Last 10 Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Healthcare Liability						
Service cost	\$ 472,015	\$ 528,765	\$ 500,913	\$ 600,917	\$ 547,618	\$ 518,700
Interest	186,482	172,619	197,208	235,703	242,459	240,570
Differences between expected and actual experience	259,518	934,377	-	(303,085)	310,890	(9,407)
Changes of assumptions or other input	(466,603)	35,354	72,469	(1,041,225)	-	-
Benefit payments	(1,043,283)	(1,009,909)	(991,837)	(972,383)	(964,793)	(752,556)
Net Changes in Total OPEB Healthcare Liability	(591,871)	661,206	(221,247)	(1,480,073)	136,174	(2,693)
Total OPEB Healthcare Liability - Beginning	8,573,741	7,912,535	8,133,782	9,613,855	9,477,681	9,480,374
Total OPEB Healthcare Liability - Ending (a)	\$ 7,981,870	\$ 8,573,741	\$ 7,912,535	\$ 8,133,782	\$ 9,613,855	\$ 9,477,681
Plan Fiduciary Net Position						
Contributions - employer	\$ 745,801	\$ 736,097	\$ 729,245	\$ 729,900	\$ 850,781	\$ 828,676
Contributions - employee	-	-	-	-	68,658	120,785
Net investment income	63,851	88,496	99,137	96,978	94,243	(44,272)
Benefit payments	(1,043,283)	(1,009,909)	(991,837)	(972,383)	(964,793)	(752,556)
Net Changes in Plan Fiduciary Net Position	(233,631)	(185,316)	(163,455)	(145,505)	48,889	152,633
Plan Fiduciary Net Position - Beginning	4,449,788	4,635,104	4,798,559	4,944,064	4,895,175	4,742,542
Plan Fiduciary Net Position - Ending (b)	\$ 4,216,157	\$ 4,449,788	\$ 4,635,104	\$ 4,798,559	\$ 4,944,064	\$ 4,895,175
Net OPEB Healthcare Liability - Ending (a) - (b)	\$ 3,765,713	\$ 4,123,953	\$ 3,277,431	\$ 3,335,223	\$ 4,669,791	\$ 4,582,506
Plan fiduciary net position as a percentage of the total OPEB Healthcare Liability	52.82%	51.90%	58.58%	59.00%	51.43%	51.65%
Covered payroll	\$39,707,670	\$39,707,670	\$39,061,710	\$39,061,710	\$27,924,743	\$ 28,347,731
Net OPEB Healthcare Liability as a percentage of covered payroll	9.48%	10.39%	8.39%	8.54%	16.72%	16.17%

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contributions	\$ 740,968	\$ 736,097	\$ 736,097	\$ 709,992	\$ 709,992	\$ 803,542
Contributions in relation to the actuarially determined contributions	(745,801)	(736,097)	(729,245)	(729,900)	(850,781)	(828,676)
Contribution deficiency (excess)	\$ (4,833)	\$ -	\$ 6,852	\$ (19,908)	\$ (140,789)	\$ (25,134)
Covered payroll	\$39,707,670	\$39,707,670	\$39,061,710	\$39,061,710	\$27,924,743	\$ 28,347,731
Contributions as a percentage of covered payroll	1.88%	1.85%	1.87%	1.87%	3.05%	2.92%
Actuarial valuation date	6/30/2021	6/30/2021	6/30/2019	6/30/2019	6/30/2018	6/30/2017
Measurement date	6/30/2022	6/30/2021	6/30/2020	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 preceding years.

Notes to Required Supplementary Information for the Year Ended June 30, 2023

Methods and assumptions used to determine actuarial calculations - entry age normal cost, 20 year amortization, fair market value asset valuation, 4.0% 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
SCHOFIELD, WISCONSIN**

SUPPLEMENTARY INFORMATION

D.C. EVEREST AREA SCHOOL DISTRICT

COMBINING BALANCE SHEETS

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2023

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	21	50	80	38	39	46	TOTAL NONMAJOR GOVERNMENTAL FUNDS
	SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS			
	TRUST	FOOD SERVICE	COMMUNITY SERVICE	NON-REFERENDUM	REFERENDUM APPROVED	LONG-TERM CAPITAL IMPROVEMENT TRUST	
ASSETS							
Cash and investments	\$ 928,465	\$ 1,789,476	\$ 115,527	\$ 458,150	\$ 1,526,933	\$ 2,036,716	\$ 6,855,267
Receivables							
Accounts	6,166	1,229	174,934	-	-	-	182,329
Due from other funds	-	-	-	-	-	1,935,000	1,935,000
Due from other governments	-	71,660	-	-	-	-	71,660
TOTAL ASSETS	934,631	1,862,365	290,461	458,150	1,526,933	3,971,716	9,044,256
LIABILITIES							
Accounts payable	-	9,043	154,737	-	-	849,093	1,012,873
Accrued payroll liabilities	-	17,234	39,695	-	-	-	56,929
Unearned revenue	-	102,220	62,183	-	-	-	164,403
TOTAL LIABILITIES	-	128,497	256,615	-	-	849,093	1,234,205
FUND BALANCES							
Restricted	934,631	1,733,868	33,846	458,150	1,526,933	3,122,623	7,810,051
TOTAL FUND BALANCES	934,631	1,733,868	33,846	458,150	1,526,933	3,122,623	7,810,051
TOTAL LIABILITIES AND FUND BALANCES	\$ 934,631	\$ 1,862,365	\$ 290,461	\$ 458,150	\$ 1,526,933	\$ 3,971,716	\$ 9,044,256

D.C. EVEREST AREA SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2023

175

	21	50	80	38	39	46	TOTAL NONMAJOR GOVERNMENTAL FUNDS
	SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS		LONG-TERM CAPITAL IMPROVEMENT TRUST	
	TRUST	FOOD SERVICE	COMMUNITY SERVICE	NON-REFERENDUM	REFERENDUM APPROVED		
REVENUES							
Property taxes	\$ -	\$ -	\$ 399,000	\$ 2,088,300	\$ 10,000,000	\$ -	\$ 12,487,300
Other local sources	1,156,122	1,399,548	1,284,055	-	182,596	176,941	4,199,262
Intermediate sources	-	-	72,500	-	-	-	72,500
State sources	-	55,950	-	-	-	-	55,950
Federal sources	-	2,167,600	-	-	-	-	2,167,600
Other sources	6,000	12,081	-	-	-	-	18,081
TOTAL REVENUES	<u>1,162,122</u>	<u>3,635,179</u>	<u>1,755,555</u>	<u>2,088,300</u>	<u>10,182,596</u>	<u>176,941</u>	<u>19,000,693</u>
EXPENDITURES							
Current							
Instruction							
Regular instruction	735,751	-	-	-	-	-	735,751
Other instruction	273,080	-	-	-	-	-	273,080
Total instruction	<u>1,008,831</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,008,831</u>
Support service							
General administration services	-	-	-	-	-	310,810	310,810
Building administration services	-	-	-	-	-	174,328	174,328
Business services	-	3,923,799	351,730	-	-	5,872,960	10,148,489
Central services	-	-	205	-	-	-	205
Other support services	-	-	-	-	-	31,254	31,254
Community services	-	-	1,422,863	-	-	-	1,422,863
Total support services	<u>-</u>	<u>3,923,799</u>	<u>1,774,798</u>	<u>-</u>	<u>-</u>	<u>6,389,352</u>	<u>12,087,949</u>
Debt service							
Principal	-	-	-	1,230,000	7,885,000	-	9,115,000
Interest	-	-	-	858,300	2,201,179	-	3,059,479
Other	-	-	-	-	14,605	-	14,605
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,088,300</u>	<u>10,100,784</u>	<u>-</u>	<u>12,189,084</u>
Capital outlay	-	129,285	-	-	-	-	129,285
TOTAL EXPENDITURES	<u>1,008,831</u>	<u>4,053,084</u>	<u>1,774,798</u>	<u>2,088,300</u>	<u>10,100,784</u>	<u>6,389,352</u>	<u>25,415,149</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>153,291</u>	<u>(417,905)</u>	<u>(19,243)</u>	<u>-</u>	<u>81,812</u>	<u>(6,212,411)</u>	<u>(6,414,456)</u>
OTHER FINANCING SOURCES							
Transfer from other funds	-	-	-	-	-	1,935,000	1,935,000
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,935,000</u>	<u>1,935,000</u>
NET CHANGE IN FUND BALANCE	153,291	(417,905)	(19,243)	-	81,812	(4,277,411)	(4,479,456)
FUND BALANCES - BEGINNING OF YEAR	781,340	2,151,773	53,089	458,150	1,445,121	7,400,034	12,289,507
FUND BALANCES - END OF YEAR	<u>\$ 934,631</u>	<u>\$ 1,733,868</u>	<u>\$ 33,846</u>	<u>\$ 458,150</u>	<u>\$ 1,526,933</u>	<u>\$ 3,122,623</u>	<u>\$ 7,810,051</u>

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS
YEAR ENDED JUNE 30, 2023

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, 2023

Awarding Agency Pass-Through Agency Award Description	PASS-THROUGH ENTITY IDENTIFYING NUMBER	ASSISTANCE LISTING NUMBER	PROGRAM OR AWARD AMOUNT	ACCRUED	REVENUES	EXPENDITURES	ACCRUED	SUBRECIPIENT PASS-THROUGH EXPENDITURES
				RECEIVABLE (UNEARNED REVENUE) JULY 1, 2022	GRANTOR REIMBURSE- MENTS		RECEIVABLE (UNEARNED REVENUE) JUNE 30, 2023	
U.S. DEPARTMENT OF AGRICULTURE								
Wisconsin Department of Public Instruction								
School Breakfast Program								
July 1, 2022 - June 30, 2023	2023-374970-DPI-SB-546	10.553	N/A	\$ -	\$ 293,167	\$ 294,626	\$ 1,459	\$ -
COVID-19 - School Breakfast Program								
July 1, 2021 - June 30, 2022	2022-374970-DPI-SB-546	10.553	N/A	11,876	11,876	-	-	-
Food Distribution								
July 1, 2022 - June 30, 2023	None	10.555	N/A	-	277,334	277,334	-	-
National School Lunch Program								
July 1, 2022 - June 30, 2023	2023-374970-DPI-NSL-547	10.555	N/A	-	1,447,363	1,453,773	6,410	-
COVID-19 - National School Lunch Program								
July 1, 2021 - June 30, 2022	2022-374970-DPI-NSL-547	10.555	N/A	43,294	43,294	-	-	-
Summer Food Service Program for Children								
July 1, 2022 - June 30, 2023	2023-374970-DPI-SFSP-586	10.559	N/A	-	61,546	125,242	63,696	-
COVID-19 - Summer Food Service Program for Children								
July 1, 2021 - June 30, 2022	2022-374970-DPI-SFSP-586	10.559	N/A	38,738	38,738	-	-	-
Total Child Nutrition Cluster				93,908	2,173,318	2,150,975	71,565	-
Local Food for Schools								
July 1, 2022 - June 30, 2023	None	10.185	N/A	-	5,000	5,000	-	-
Child & Adult Care Food Program								
July 1, 2022 - June 30, 2023	2023-374970-DPI-AR-551	10.558	N/A	-	11,531	11,626	95	-
COVID-19 - Child & Adult Care Food Program								
July 1, 2021 - June 30, 2022	2022-374970-DPI-AR-551	10.558	N/A	153	153	-	-	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE				94,061	2,190,002	2,167,601	71,660	-
U.S. DEPARTMENT OF EDUCATION								
Wisconsin Department of Public Instruction								
<u>Special Education Cluster</u>								
Special Education - Grants to States (IDEA Part B) - CEIS								
July 1, 2021 - June 30, 2022	2022-374970-DPI-FLOW-341	84.027A	N/A	75,779	75,779	-	-	-
Special Education - Grants to States (IDEA ES3 IEP)								
July 1, 2021 - June 30, 2022	2022-374970-DPI-ES3-342	84.027A	N/A	16,116	16,116	-	-	-
July 1, 2022 - June 30, 2023	2023-374970-DPI-ES3-342		\$ 20,000	-	5,286	20,000	14,714	-
Special Education - Grants to States (IDEA Part B)								
July 1, 2021 - June 30, 2022	2022-374970-DPI-FLOW-341	84.027A	N/A	916,590	916,590	-	-	-
July 1, 2022 - June 30, 2023	2023-374970-DPI-FLOW-341		1,387,166	-	821,861	1,285,047	463,186	-
Special Education - Grants to States (ARPA)								
July 1, 2021 - June 30, 2022	2022-374970-DPI-FLOW-341	84.027X	N/A	264,241	264,241	-	-	-
Special Education - Preschool Grants (IDEA Part B)								
July 1, 2021 - June 30, 2022	2022-374970-DPI-PRESCH-347	84.173A	N/A	25,186	25,186	-	-	-
July 1, 2022 - June 30, 2023	2023-374970-DPI-PRESCH-347		81,883	-	4,772	30,196	25,424	-
Special Education - Preschool Grants (ARPA) (IDEA Part B)								
July 1, 2021 - June 30, 2022	2022-374970-DPI-PRESCH-347	84.173X	N/A	26,212	26,212	-	-	-
July 1, 2022 - June 30, 2023	2023-374970-DPI-PRESCH-347		N/A	-	26,388	26,388	-	-
Total Special Education Cluste				1,324,124	2,182,431	1,361,631	503,324	-
Title IA - Grants to Local Educational Agencies								
July 1, 2021 - June 30, 2022	2022-374970-DPI-TIA-141	84.010A	N/A	608,156	608,156	-	-	-
July 1, 2022 - June 30, 2023	2023-374970-DPI-TIA-141		513,111	-	477,932	508,070	30,138	-
Title IV-A - Student Support and Academic Enrichment								
July 1, 2021 - June 30, 2022	2022-374970-DPI-TIVA-381	84.424A	N/A	9,446	9,446	-	-	-
July 1, 2022 - June 30, 2023	2023-374970-DPI-TIVA-381		106,302	-	80,333	85,578	5,245	-
Title IV - 21st Century Learners								
July 1, 2021 - June 30, 2022	2022-374970-DPI-TIVB-367	84.287	N/A	110,303	110,303	-	-	-
July 1, 2022 - June 30, 2023	2023-374970-DPI-TIVB-367		100,000	-	60,353	90,695	30,342	-
Title III-A- English Language Acquisition Grants								
July 1, 2021 - June 30, 2022	2022-374970-DPI-TIII-391	84.365A	N/A	35,318	35,318	-	-	-
July 1, 2022 - June 30, 2023	2023-374970-DPI-TIII-391		74,412	-	29,320	54,976	25,656	-
Carl Perkins Act Formula Allocation Grant (Carl Perkins)								
July 1, 2021 - June 30, 2022	2022-374970-DPI-CTE-400	84.048	N/A	19,483	19,483	-	-	-
July 1, 2022 - June 30, 2023	2023-374970-DPI-CTE-400		38,220	-	5,289	32,271	26,982	-
Title II-A - Teacher/Principal Training								
July 1, 2021 - June 30, 2022	2022-374970-DPI-TIIA-365	84.367A	N/A	94,449	94,449	-	-	-
July 1, 2022 - June 30, 2023	2023-374970-DPI-TIIA-365		130,001	-	65,911	102,737	36,826	-
<u>Education Stabilization Fund</u>								
Elementary and Secondary School Emergency Relief								
July 1, 2021 - June 30, 2022	2022-374970-DPI-ESSERFIII-165	84.425D	N/A	928,055	928,055	-	-	-
March 13, 2020 - September 30, 2024	2023-374970-DPI-ESSERFIII-165		4,756,463	-	131,456	143,456	12,000	-
Total Education Stabilization Fun				928,055	1,059,511	143,456	12,000	-
COVID 19 - Homeless Children and Youth Part 2								
April 23, 2021 - September 30, 2024	2022-374970-DPI-ARPHCYI-168	84.425W	N/A	1,771	1,771	-	-	-
April 23, 2021 - September 30, 2024	2023-374970-DPI-ARPHCYI-168		49,889	-	-	7,441	7,441	-
TOTAL U.S. DEPARTMENT OF EDUCATION				3,131,105	4,840,006	2,386,855	677,954	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Cooperative Educational Service Agency #9								
<u>Public Health Emergency Response</u>								
July 1, 2022 - June 30, 2023	None	93.354	46,482	-	32,436	40,255	7,819	-
Total Cooperative Educational Service Agency				-	32,436	40,255	7,819	-
Wisconsin Department of Health Services								
<u>Medical Assistance Cluster</u>								
July 1, 2021 - June 30, 2022	None	93.778	N/A	67,356	67,356	-	-	-
July 1, 2022 - June 30, 2023	None		N/A	-	673,392	675,693	2,301	-
Total Medical Assistance Cluste				67,356	740,748	675,693	2,301	-
TOTAL FEDERAL AWARDS:				\$ 3,292,522	\$ 7,803,192	\$ 5,270,404	\$ 759,734	\$ -

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2023

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AWARDING AGENCY PASS-THROUGH AGENCY AWARD DESCRIPTION	PASS-THROUGH		RECEIVABLE			RECEIVABLE		SUBRECIPIENT PASS-THROUGH EXPENDITURES
	ENTITY IDENTIFYING NUMBER	STATE I.D. NUMBER	REVENUE (UNEARNED REVENUE) JULY 1, 2022	REVENUE		EXPENDITURES	REVENUE (UNEARNED REVENUE) JUNE 30, 2023	
				GRANTOR REIMBURSEMENTS				
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION								
Wisconsin Department of Public Instruction								
Special Education and School Age Parents	347970-100	255.101	\$ -	\$ 3,172,080	\$ 3,172,080	\$ -	\$ -	-
State School Lunch Aid	374970-107	255.102	-	28,419	28,419	-	-	-
Common School Fund Library Aid	374970-104	255.103	-	350,888	350,888	-	-	-
Bilingual/Bicultural Aid	374970-111	255.106	-	91,591	91,591	-	-	-
General Transportation Aid	374970-102	255.107	-	218,733	218,733	-	-	-
Wisconsin School Day Milk Program	374970-109	255.115	-	9,691	9,691	-	-	-
General Aids Cluster								
Equalization Aid	374970-116	255.201	-	46,548,295	46,548,295	-	-	-
High Cost Special Education Aid	374970-119	255.210	-	133,815	133,815	-	-	-
Aid for School Mental Health Programs	374970-176	255.227	-	105,285	105,285	-	-	-
Special Education Transition Readiness Grant	374970-174	255.257	72,177	72,177	-	-	-	-
School Based Mental Health Services Grant	374970-177	255.297	30,467	81,588	119,532	68,411	-	-
Alcohol and Other Drug Abuse	374970-143	255.306 / 255.321	8,040	25,241	20,531	3,330	-	-
School Breakfast Program	374970-108	255.344	-	17,840	17,840	-	-	-
Early College Credit Program	374970-178	255.445	-	242	242	-	-	-
Educator Effectiveness Evaluation System	374970-154	255.940	32,470	69,910	37,440	-	-	-
Per Pupil Aid	374970-113	255.945	-	4,301,374	4,301,374	-	-	-
Career and Technical Education Incentive	374970-152	255.950	43,040	107,235	64,195	-	-	-
Assessments of Reading Readiness	374970-166	255.956	-	6,245	6,245	-	-	-
Aid for Special Education Transition	374970-168	255.960	-	38,216	38,216	-	-	-
TOTAL WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION			186,194	55,378,865	55,264,412	71,741		
WISCONSIN DEPARTMENT OF NATURAL RESOURCES								
Payment in Lieu of Taxes	None	None	-	30,520	30,520	-	-	-
WISCONSIN DEPARTMENT OF REVENUE								
Exempt Computer Aid	None	None	128,616	128,616	128,616	128,616	-	-
Exempt Personal Property Aid	None	None	-	177,014	177,014	-	-	-
TOTAL WISCONSIN DEPARTMENT OF REVENUE			128,616	305,630	305,630	128,616		
TOTAL STATE FINANCIAL ASSISTANCE			\$ 314,810	\$ 55,715,015	\$ 55,600,562	\$ 200,357		\$ -

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
JUNE 30, 2023

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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

2022-2023 eligible costs under the State Special Education Program are \$10,221,740.

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
SCHOFIELD, 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
Schofield, 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, 2023, 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 November 21, 2023.

Report on 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) as a basis for designing 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 2023-001 deficiency described in the accompanying schedule of findings and questioned costs 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 financial statements. 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

Government Auditing Standards requires the auditor to perform limited procedures on 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 D.C. Everest Area School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HAWKINS ASH CPAS, LLP



Manitowoc, Wisconsin
November 21, 2023

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES

To the Board of Education
D.C. Everest Area School District
Schofield, Wisconsin

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited D.C. Everest Area School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and *State Single Audit Guidelines* that could have a direct and material effect on each of D.C. Everest Area School District's major federal and state programs for the year ended June 30, 2023. 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.

In our opinion, D.C. Everest Area School District complied, in all material respects, with the 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, 2023.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and 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 *State Single Audit Guidelines*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of D.C. Everest Area School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of D.C. Everest Area School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to D.C. Everest Area School District's federal and state programs.

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on D.C. Everest Area School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and *State Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about D.C. Everest Area School District's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and *State Single Audit Guidelines*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding D.C. Everest Area School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of D.C. Everest Area School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of D.C. Everest Area School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 and 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.

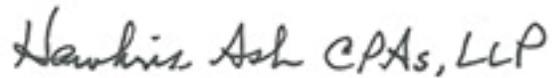
Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to

identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified. 185

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the Uniform Guidance and *State Single Audit Guidelines*. Accordingly, this report 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
November 21, 2023

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2023

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified		
Internal control over financial reporting:			
Material weakness identified?	_____ Yes	<u> X </u> No	
Significant deficiency(ies) identified not considered to be material weaknesses?	<u> X </u> Yes	_____ None reported	
Noncompliance material to the financial statements?	_____ Yes	<u> X </u> No	

Federal Awards

Internal control over financial reporting:			
Material weakness identified?	_____ Yes	<u> X </u> No	
Significant deficiency(ies) identified not considered to be material weaknesses?	_____ Yes	<u> X </u> 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?	_____ Yes	<u> X </u> No
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Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
84.027, 84.173	IDEA Cluster

State Assistance

Internal control over financial reporting:			
Material weakness identified?	_____ Yes	<u> X </u> No	
Significant deficiency(ies) identified not considered to be material weaknesses?	_____ Yes	<u> X </u> 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> ?	_____ Yes	<u> X </u> No
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Identification of major state programs:

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
JUNE 30, 2023

<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

2023-001 - 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 2022-001.

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

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Schofield, WI 54476
Phone 715-359-4221
www.dce.k12.wi.us

Dr. Casey Nye
Superintendent

MISSION STATEMENT

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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, 2023

Summary Schedule of Prior Audit Findings

2022-001 - Preparation of Financial Statements - Repeat. Initially occurred 6/30/13.

Corrective Action Plan

2023-001 - Preparation of Financial Statements - Contact: Chris Nichols, Finance Supervisor. 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
SCHOFIELD, WISCONSIN**

**INDEPENDENT AUDITORS' REPORTS ON COMMUNICATION
WITH THOSE CHARGED WITH GOVERNANCE
AND MANAGEMENT ADVISORY COMMENTS**

JUNE 30, 2023

D.C. EVEREST AREA SCHOOL DISTRICT
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JUNE 30, 2023

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6	Independent Auditors' Report on Management Advisory Comments
7	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
Schofield, Wisconsin

We have audited the financial statements of the D.C. Everest Area School District as of and for the year ended June 30, 2023, and have issued our report thereon dated November 21, 2023. 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 May 23, 2023, our responsibility, as described by professional standards, is to form and express an opinion 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 its 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 other matters noted during our audit in a separate letter to you dated November 21, 2023.

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.

Significant Risks Identified

We have identified the following significant risks:

- Management Override of Controls - professional standards require the auditor to address the risk that management is in a unique position to override controls that otherwise appear to be operating effectively.
- Improper Revenue Recognition - professional standards require the auditor to presume that risks of material misstatements exist in revenue recognition.

We have designed our audit procedures to adequately address the significant risks identified.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the D.C. Everest Area School District is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, the District changed accounting policies by adopting Governmental Accounting Standards Board Statement No. 96, *SBITA's* in 2023. 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 are:

- Management's estimate of the depreciable lives of capital assets is based on prior history.
- 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.
- Management's estimate of the other post employment benefit was calculated by the entity's third-party actuary.
- Management's estimated liability for dental care claims is based on estimates of the cost of reported claims and an estimate for claims incurred but not reported based on historical experience.
- Management's estimated discount rate used to determine the lease liability and SBITA asset liability.

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

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the D.C. Everest Area School District's financial statements relate to: revenue recognition, Wisconsin Retirement System pension, Wisconsin Retirement System local retiree life insurance fund, other post employment benefit, and dental care claims.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. We have not identified any significant unusual transactions during the audit.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

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. The material misstatements listed under Appendix A that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

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 November 21, 2023.

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, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the D.C. Everest Area School District's auditors.

This report is intended solely for the information and use of the Board of Education, 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 cursive script that reads "Hawkins Ash CPAs, LLP".

Manitowoc, Wisconsin
November 21, 2023



INDEPENDENT AUDITORS' REPORT ON MANAGEMENT ADVISORY COMMENTS

To the Board of Education
D.C. Everest Area School District
Schofield, 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, 2023 and have issued our report thereon dated November 21, 2023. 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 Chris Nichols and his staff.

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

HAWKINS ASH CPAS, LLP

A handwritten signature in cursive script that reads "Hawkins Ash CPAs, LLP".

Manitowoc, Wisconsin
November 21, 2023

MANAGEMENT ADVISORY COMMENTS

Current Year Comments

None.

Status of Prior Year Findings

None.

APPENDIX A

Client: **0201873 - D.C. Everest Area School District**
 Engagement: **23 Audit - D.C. Everest Area School District**
 Period Ending: **6/30/2023**
 Trial Balance: **Database**
 Workpaper: **1501 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 43				
2023 - To reclassify various amounts to proper accounts.				
27 A 000 000 715600 000 000 000	DUE FROM FED GOVERNMENT		2,301.00	
27 A 000 000 715500 000 000 000	DUE FROM STATE GOVERNMENT			2,301.00
Total			2,301.00	2,301.00
Adjusting Journal Entries JE # 44				
2023 - Adjustment made per client subsequent to importing the trial balance.				
80 R 860 272 393002 000 --- ---	CMSRV-POOL ACTIVITY-FEES	1501.01	74.00	
80 R 860 272 393000 000 --- ---	COMM SERVICE RECREATION			74.00
Total			74.00	74.00
Adjusting Journal Entries JE # 45				
2023 - To adjust Marco lease principal and interest amounts to actual.				
10 E --- 688 28--- --- --- ---	DEBT SERVICES	5001/5006	1,462.00	
10 E --- 678 28--- --- --- ---	DEBT SERVICES			1,462.00
Total			1,462.00	1,462.00
Adjusting Journal Entries JE # 46				
2023 - To record District office building rental in proper account.				
10 E --- 328 25--- --- --- ---	BUSINESS ADMINISTRATION	5001	102,904.00	
10 E --- 678 28--- --- --- ---	DEBT SERVICES			102,904.00
Total			102,904.00	102,904.00
Adjusting Journal Entries JE # 47				
2023 - To adjust expense accounts for 21-22 Marco lease				
10 E --- 678 28--- --- --- ---	DEBT SERVICES	5001	1,501.00	
10 E --- 354 25--- --- --- ---	BUSINESS ADMINISTRATION			1,501.00
Total			1,501.00	1,501.00
Adjusting Journal Entries JE # 48				
2023 - Adjustment made per client subsequent to importing the trial balance.				
10 E --- 327 25--- --- --- ---	BUSINESS ADMINISTRATION	1501.02	1,265,586.00	
50 E --- 325 25--- --- --- ---	BUSINESS ADMINISTRATION		18,211.00	
10 E --- 542 25--- --- --- ---	BUSINESS ADMINISTRATION			1,265,586.00
50 E --- 542 25--- --- --- ---	BUSINESS ADMINISTRATION			18,211.00
Total			1,283,797.00	1,283,797.00
Adjusting Journal Entries JE # 49				
2023 - Adjustment made per client subsequent to importing the trial balance.				
80 A 000 000 713205 000 000 000	RECEIVABLE UNCOLLECTED	1501.03	5,089.00	
80 A 000 000 713205 000 000 000	RECEIVABLE UNCOLLECTED		468.00	
80 R 861 293 393000 000 --- ---	COMM SERVICE RECREATION			5,089.00
80 R 861 293 393000 000 --- ---	COMM SERVICE RECREATION			468.00
Total			5,557.00	5,557.00
Adjusting Journal Entries JE # 50				
2023 - Adjustment made per client subsequent to importing the trial balance.				
80 L 000 000 816908 000 000 000	DEF.REV.-GFH BUILDING RENTAL	1501.04	9,622.00	
80 L 000 000 816901 000 000 000	DEFER.REV.-YOUTH ACTIVITY FEES			9,622.00
Total			9,622.00	9,622.00
Adjusting Journal Entries JE # 51				
2023 - Adjustment made per client subsequent to importing trial balance.				
10 E --- 846 41--- --- --- ---	INTERFUND/OPERATING TRANSFER	1501.05	1,935,000.00	
46 A 000 000 714100 000 000 000	DUE FROM OTHER FUNDS		1,935,000.00	

10 L 000 000 812000 000 000 000	DUE TO OTHER FUNDS		1,935,000.00
46 R 809 110 411000 000 --- ---	OPER. TRANSFERS TO DIF FUND		1,935,000.00
Total		<u>3,870,000.00</u>	<u>3,870,000.00</u>
Adjusting Journal Entries JE # 52		1501.06	
2023 - Adjustment made per client subsequent to importing trial balance.			
27 E --- 386 21--- --- --- ---	PUPIL SERVICES	7,850.00	
27 E --- 386 15--- --- --- ---	SPECIAL CURRICULUM		7,850.00
Total		<u>7,850.00</u>	<u>7,850.00</u>
Adjusting Journal Entries JE # 53		3204.015	
2023 - To implement GASB 96.			
10 E --- 360 26--- --- --- ---	CENTRAL SERVICES	175,433.00	
10 E --- 676 28--- --- --- ---	SUBSCRIPTION-BASED IT AGREEMENT PRINCIPAL	35,323.00	
10 E --- 480 22--- --- --- ---	INST STAFF SERVICES		35,323.00
10 R 809 876 500000 000 --- ---	SUBSCRIPTION-BASED IT AGREEMENT PROCEEDS		175,433.00
10 E --- 686 28--- --- --- ---	SUBSCRIPTION-BASED IT AGREEMENT INTEREST		
Total		<u>210,756.00</u>	<u>210,756.00</u>
	Total Adjusting Journal Entries	<u>5,495,824.00</u>	<u>5,495,824.00</u>
	Total All Journal Entries	<u>5,495,824.00</u>	<u>5,495,824.00</u>

APPENDIX B



D.C. Everest Area School District

6100 Alderson Street
Weston, WI 54476
Phone 715-359-4221
www.dce.k12.wi.us

MISSION STATEMENT

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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.

November 21, 2023

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, 2023, 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, there is a substantial likelihood that, individually or in aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of November 21, 2023.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 23, 2023, 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) All 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) 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.

- 13) All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- 14) All funds and activities are properly classified.
- 15) 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.
- 16) All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- 17) 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.
- 18) 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.
- 19) 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.
- 20) All interfund and intra-entity transactions and balances have been properly classified and reported.
- 21) Special items and extraordinary items have been properly classified and reported.
- 22) Deposit and investment risks have been properly and fully disclosed.
- 23) Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- 24) All required supplementary information is measured and presented within the prescribed guidelines.
- 25) 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.
- 26) 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.
- 27) 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.
 - When the supplementary information is not presented with the audited financial statements, management will 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 auditor's report thereon.

- 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.
- 28) 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.

Information Provided

- 29) 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.
 - A written acknowledgement of all the documents that we expect to issue that will be included in the annual report, if applicable, and the planned timing and method of issuance of that annual report;
 - A final version of the annual report, if applicable, (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- 30) The financial statements and any other information included in the annual report, if applicable, are consistent with one another, and the other information does not contain any material misstatements.
- 31) All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 32) 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.
- 33) 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.
- 34) 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.
- 35) 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.
- 36) 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.
- 37) 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.
- 38) There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

- 39) The entity has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- 40) We have disclosed to you all guarantees, whether written or oral, under which the entity is contingently liable.
- 41) 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.
- 42) 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.
- 43) 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.
- 44) 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.
- 45) 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).
- 46) 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.
- 47) 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.
- 48) 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.
- 49) 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

- 50) 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.

- 51) 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.
- 52) 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.
- 53) 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.
- 54) 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.
- 55) We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
- 56) 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.
- 57) 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.
- 58) 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.
- 59) Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance and state regulatory audit requirements.
- 60) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- 61) 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.
- 62) 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.
- 63) 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.
- 64) 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.
- 65) 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.
- 66) 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.
- 67) We have charged costs to federal and state awards in accordance with applicable cost principles.

- 68) 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.
- 69) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- 70) We are responsible for preparing and implementing a corrective action plan for each audit finding.


Finance Supervisor


Assistant Superintendent

CAPITAL PROJECTS PLANNING

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D.C. EVEREST SCHOOL DISTRICT

DECEMBER 20, 2023

ANNUALLY APPROVED 10 YEAR CAPITAL PLAN²⁰⁸

- The board approves the 10 year capital plan each year as a requirement of utilizing a Fund 46.
- Due to unknown future revenues and costs to operate the District, effectively planning for 10 years of capital projects is unrealistic.
- Based on recent funding projections, it is doable to plan out 2-3 years for projects that can realistically be completed.

FUNDING FOR CAPITAL IMPROVEMENTS

- Referendum funds (recently completed just under \$100,000,000 in projects District-wide).
- Annual budgeted funds based on district priorities and affordability.
- Fund 46 resources.
- Use of District Fund Balance for one-time capital projects.
- Community Donations (i.e. GTCC).

UNIQUE SITUATIONS FROM YEAR TO YEAR ²¹⁰

- There can be unique situations that arise from year-to-year. We currently are in one of those years.....**GTCC, Tennis Courts, Parking Lot, New Admin Building.....**so Fund 46 combined with the 23-24 capital budget items are being funded with both capital budget dollars and remaining Fund 46 resources.

23-24 CAPITAL BUDGET PROGRESS

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- Annual Vacuum Purchases - Done
- Roof SE Side Riverside - Done
- Asphalt Bike Area - MS - Done
- Hand Dryers - Done
- Tennis Courts Phase 2 - Done
- Parking Lot - In progress combined with Fund 46
- Landscaping - In progress combined with Fund 46

CASH FLOW ANALYSIS

- A cashflow analysis is done each month with a 12-month projection showing the BEST estimate on available funds to pay our monthly bills.
- The following slides represent the latest cashflow projection for the District.

Cash Flow Schedule - December 2023										
Date	Day	Revenues			Expenditures			Maturities	Investments	Cash Balance
		Taxes	GSA	Other	Payables	Payroll	Other			
									<i>Opening Balance</i>	\$8,031,497
1	Fri					\$1,708,062				\$6,323,435
4	Mon		\$14,008,431	Equalization Aid						\$20,331,866
5	Tue									\$20,331,866
6	Wed									\$20,331,866
7	Thu				\$471,023					\$19,860,843
8	Fri									\$19,860,843
11	Mon									\$19,860,843
12	Tue									\$19,860,843
13	Wed									\$19,860,843
14	Thu				\$471,023					\$19,389,820
15	Fri				\$840,000	Health Insurance				\$16,841,758
18	Mon									\$16,841,758
19	Tue		\$469,975	Special Ed. Aid						\$17,311,733
20	Wed									\$17,311,733
21	Thu				\$471,023					\$16,840,710
22	Fri									\$16,840,710
25	Mon									\$16,840,710
26	Tue									\$16,840,710
27	Wed									\$16,840,710
28	Thu				\$471,023	WRS				\$16,369,687
29	Fri			\$960,959	\$450,000	\$1,783,877				\$15,096,770
Total			\$14,478,406	\$960,959	\$3,174,092	\$5,200,000				\$15,096,770



Cash Flow Schedule - January 2024

Date	Day	Revenues			Expenditures			Maturities	Investments	Cash Balance
		Taxes	GSA	Other	Payables	Payroll	Other			
									<i>Opening Balance</i>	\$15,096,770
1	Mon									\$15,096,770
2	Tue									\$15,096,770
3	Wed									\$15,096,770
4	Thu				\$393,873					\$14,702,897
5	Fri									\$14,702,897
8	Mon									\$14,702,897
9	Tue									\$14,702,897
10	Wed									\$14,702,897
11	Thu				\$393,873					\$14,309,024
12	Fri					\$1,750,000				\$12,559,024
15	Mon									\$12,559,024
16	Tue				\$840,000		Health Insurance			\$11,719,024
17	Wed		\$449,024	Special Ed. Aid						\$12,168,048
18	Thu				\$393,873					\$11,774,174
19	Fri									\$11,774,174
22	Mon	\$1,740,988	Tax Receipts	\$4,476,894	F39 Debt Service Levy IN			\$4,476,894	F39 Debt Service Levy OUT	\$13,515,163
23	Tue									\$13,515,163
24	Wed									\$13,515,163
25	Thu				\$393,873					\$13,121,289
26	Fri					\$1,750,000				\$11,371,289
29	Mon									\$11,371,289
30	Tue									\$11,371,289
31	Wed			\$1,020,831	\$600,000		WRS			\$11,792,120
Total		\$1,740,988	\$449,024	\$5,497,725	\$3,015,493	\$3,500,000	\$4,476,894			\$11,792,120



NOTES REGARDING FUND BALANCE

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- Fund balance is used to cover the months where there is little to no revenue but the bills still need to be paid
- Typically the fund balance should be at a level where **no short term borrowing or lines of credit need to be used** - as both cost money
- Fund balances above the needed amount to avoid any sort of borrowing to keep up with monthly bills can be made available for other **ONE TIME uses only**. It cannot and should not be ear-marked for on-going annual costs (i.e. staffing) as over time the balance will continue to drop and borrowing will again need to take place.

CURRENT

- The District's current low point for the year occurs in early December. That is true for most districts.

Date	Day	Taxes	GSA	Other	Payables	Payroll	Other	Maturities	Investments	Balance
										<i>Opening Balance</i>
1	Fri					\$1,708,062				\$8,031,497
4	Mon		\$14,008,431	Equalization Aid						\$6,323,435
										\$20,331,866



- Our low point opens up an opportunity to look at some needed one-time projects.
- IMPORTANT SIDE NOTE:** The District is currently position to **POTENTIALLY** go to self-funded health insurance. That option is being carefully researched.
- To go self-funded - it is required that the district set aside a claims tail equal to 3 months of average claims. That amount would be about \$2,500,000 and **CANNOT BE USED FOR CASHFLOW PURPOSES**

POSSIBLE AVAILABLE FUNDS

- With the low point being just over \$6,000,000.....
- ...and doing responsible planning for possibly moving to self-funding health insurance (setting aside \$2,500,000 of fund balance).....
- There is the availability to consider using up to \$3,000,000 over the next couple years to catch up on some needed capital improvements that were not included in the referendum of a few years ago

EXAMPLES

- A basic example of things to be considered include:
 - Commitment of some funds for the needed technology capital refresh of student and staff devices (eliminating increases in the budget for lease costs going forward)
 - Gym Floor and Bleachers at SH
 - Refresh of Senior High Auditorium
 -and many others items at all our facilities (some big and some small)

ON-GOING DISTRICT CAPITAL

- The current 833 budget floats between 1.0 and 1.2 million each year. Those funds would remain for the annual equipment purchases needed, on-going roof and facility repairs, and other safety capital items needed for all our buildings that occur annually.
- This is a small but needed amount to care for our over 1,000,000 square feet of building space.

THE PLAN

- In January, we would like to bring a short term 2-3 year capital plan that would include the use of dollars from the current 833 budget, Fund 46, and the possible use of some District Fund balance resources.

THANK YOU



D.C. Everest Area School District

6100 Alderson Street
Weston, WI 54476
Phone 715-359-4221 Ext. 1243

Dr. Jack E. Stoskopf, Jr.
Assistant Superintendent
Business/Personnel Services

MISSION STATEMENT

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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: Dr. Casey Nye, Superintendent
FROM: Jack E. Stoskopf, Jr., Assistant Superintendent for Business/Personnel Services
RE: Budget Calendar
DATE: December 20, 2023

Attached to this memo is the proposed budget preparation calendar for the 2024-2025 school year.

It is recommended that the board approve the budget calendar for the 2024-2025 fiscal year.

Budget Calendar
D.C. Everest Area School District
2024-2025 School Year

November 2023	<ul style="list-style-type: none"> ➤ Forecast 5 projections and model updated with prior year audited and current year budget data
December 2023	<ul style="list-style-type: none"> ➤ Forecast 5 projections model updating ➤ Board review and approval of budget calendar ➤ Initial 10 year capital planning review
January 2024	<ul style="list-style-type: none"> ➤ Cabinet discusses and recommends per pupil allocations ➤ Board review and approval of per pupil allocations ➤ On-going 10-Year capital planning review ➤ Individual department budget planning meetings ➤ Begin review of staffing needs and student/teacher ratios ➤ Current budget performance review
February 2024	<ul style="list-style-type: none"> ➤ Snapshot of current staffing for budget purposes ➤ Current year budget performance review ➤ Begin review of estimated health care costs for 2024-2025
March 2024	<ul style="list-style-type: none"> ➤ Project salary and negotiations adjustments for 2024-2025 ➤ Continual 10-year capital planning discussions ➤ Finalize school budgets
April 2024	<ul style="list-style-type: none"> ➤ April staff pull from Employee Management to new Sal/Neg Module for 24-25 ➤ Review of district depositories ➤ Finalize department budgets ➤ Current year budget performance review
May 2024	<ul style="list-style-type: none"> ➤ Consider year-end project requests ➤ Semi-final salary and benefits budget review ➤ Current year budget performance review
June 2024	<ul style="list-style-type: none"> ➤ Ongoing budget adjustments ➤ Begin review of 2024-2025 cashflow projections ➤ Schedule annual district audit
July 2024	<ul style="list-style-type: none"> ➤ Receive July 1 preliminary aid estimate from DPI ➤ Present a preliminary budget to board ➤ Request approval of preliminary spending as of July 1, 2024
August 2024	<ul style="list-style-type: none"> ➤ Ongoing budget work ➤ Finalize health and dental costs ➤ Finalize salary and benefits budget ➤ Annual district audit
September 2024	<ul style="list-style-type: none"> ➤ Finalize budget adjustments after 3rd Friday count ➤ Finalize district audit work
October 2024	<ul style="list-style-type: none"> ➤ Final adjustments with October 1 property value report ➤ Final adjustments with final state aid amount on October 15 ➤ Annual Meeting ➤ School Board adopts budget ➤ School Board sets final levy
November 2024	<ul style="list-style-type: none"> ➤ Tax levy certifications sent to municipal clerks and filed with DPI ➤ Begin Forecast 5 budget model projections for 2025-2026

Budget Calendar
D.C. Everest Area School District
2024-2025 School Year



Book	Policy Manual
Section	First Reading by Board
Title	INCAPACITY OF THE SUPERINTENDENT
Code	po1260
Status	First Reading
Adopted	November 18, 2020
Last Revised	June 15, 2022

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~~ the Superintendent is unable to perform the duties of ~~his/her~~ the office. Until such appointment, the Board President shall have the authority to take or delegate necessary administrative actions on behalf of the District.

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~~ The interim Superintendent 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~~ the Superintendent 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~~ the office, ~~s/he~~ the Superintendent may:

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

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 with or without pay until such time as the Superintendent is able to return to the performance of the position or other action is taken.

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

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~~ **the Superintendent** 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~~ **the position's** duties.

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Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
Section	First Reading by Board
Title	CRIMINAL HISTORY RECORD CHECK AND EMPLOYEE SELF-REPORTING REQUIREMENT
Code	po1421
Status	First Reading
Adopted	March 16, 2022
Last Revised	October 25, 2022

1421 - **CRIMINAL HISTORY RECORD CHECK AND EMPLOYEE SELF-REPORTING REQUIREMENTS**

Criminal History Record Check

To more adequately safeguard students and staff members, the Board requires an inquiry into the background of each applicant the Superintendent recommends for employment on the District's administrative staff. Any contracts with outsourced services, employment agencies, or temporary services must require such providers to conduct and retain a criminal history record check of individuals providing service to the District.

Such an inquiry shall also be made for substitutes who may be employed by the District and for volunteers assisting District staff.

The Superintendent shall establish the necessary procedures for obtaining any criminal history on the applicant.

Should it be necessary to employ a person in order to maintain continuity of the program prior to receipt of the report, the Superintendent may employ the person on a provisional basis until the report is received.

All information and records obtained from such inquiries are to be considered confidential and shall not be released or disseminated to those not directly involved in evaluating the applicant's qualifications.

Employee Self-Reporting Requirement

All District employees shall notify the Superintendent as soon as possible, but no more than three (3) calendar days, after any arrest, indictment, conviction, no contest or guilty plea, or other adjudication of the employee for any criminal or municipal offense.

The Superintendent, as soon as possible, but no more than three (3) calendar days, after any arrest, indictment, conviction, no contest or guilty plea, or other adjudication shall notify the Board President for any criminal or municipal offense.

~~The requirement to report a conviction or deferred adjudication shall not apply to minor traffic offenses (e.g. non-moving violations, failure to yield, failure to obey a traffic signal, unattended vehicle, illegal parking). However, an offense of operating under the influence, revocation or suspension of license, and driving after revocation or suspension or any moving violation must be reported if the employee drives or operates a District vehicle or piece of mobile equipment or transports students or staff in any vehicle. Failure to report under this section may result in disciplinary action, up to and including termination. All employment decisions by the District based on such information must comply with Wisconsin's arrest and conviction discrimination law.~~

The requirement to report a conviction or deferred adjudication applies to major traffic offenses (e.g., operating under the influence of an intoxicant or other drug, reckless driving, operating after suspension/revocation, failure to report an accident, refusal to take a breath test). Minor traffic offenses (e.g., non-moving violations, speeding, failure to yield, failure to obey a traffic signal, unattended vehicle, illegal parking) do not need to be reported.

However, if an employee drives or operates a District vehicle or piece of mobile equipment or transports students or staff, other than the staff member's own family, in any vehicle they must report any traffic offense (not including parking tickets).

Failure to report under this section may result in disciplinary action, up to and including termination. All employment decisions by the District based on such information must comply with Wisconsin's arrest and conviction discrimination law.

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Legal

111.335, Wis. Stats.

Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
Section	First Reading by Board
Title	SECTION 504/ADA PROHIBITION AGAINST DISABILITY DISCRIMINATION IN EMPLOYMENT
Code	po1623
Status	First Reading
Adopted	May 25, 2016
Last Revised	June 19, 2023

1623—SECTION 504/ADA PROHIBITION AGAINST DISABILITY DISCRIMINATION IN EMPLOYMENT consolidated to new policy 8913

The Board prohibits discrimination against any employee or applicant based upon his/her disability. As such, the Board will not engage in employment practices or adopt policies that discriminate on the basis of disability, or otherwise discriminate against qualified individuals with disabilities in regard to job application procedures, the hiring, advancement or discharge of employees, employee compensation, job training, or other terms, conditions and privileges of employment. The Board further will not limit, segregate or classify applicants or employees in any way that adversely affects their opportunities or status because of disability. Additionally, the Board will not participate in any contractual or other relationships that have the effect of subjecting qualified individuals with disabilities who are applicants or employees to discrimination on the basis of disability.

Notice of the Board's policy on nondiscrimination in employment practices and the identity of the School District's Compliance Officer(s) (see below) will be published on the District's website, posted throughout the District, and included in the District's recruitment statements or general information publications.

Definitions

Words used in this policy shall have those meanings defined herein; words not defined herein shall be construed according to their plain and ordinary meanings.

Complainant: is the individual who alleges or is alleged to have been subjected to discrimination/retaliation, regardless of whether the person files a formal complaint or is pursuing an informal resolution to the alleged discrimination/retaliation.

Day(s): Unless expressly stated otherwise, the term "day" or "days" as used in this policy means business day(s) (i.e., a day(s) that the District office is open for normal operating hours, Monday—Friday, excluding State recognized holidays).

Respondent: is the individual who is alleged to have engaged in discrimination/retaliation, regardless of whether the Complainant files a formal complaint or is seeking an informal resolution to the alleged discrimination/retaliation.

District community: means students, District employees (i.e., administrators, and professional and support staff), and Board members, agents, volunteers, contractors, or other persons subject to the control and supervision of the Board.

Third Parties: include but are not limited to guests and/or visitors on District property (e.g., visiting speakers, participants on opposing athletic teams, parents), vendors doing business with or seeking to do business with the Board, and other individuals who come in contact with members of the District community at school related events/activities (whether on or off District property).

An individual with a disability means a person who has, has a record of, or is regarded as having, a physical or mental impairment that substantially limits one or more major life activities.

Major Life Activities

Major life activities are functions such as caring for one's self, performing manual tasks, walking, seeing, hearing, eating, sleeping, standing, lifting, bending, speaking, breathing, learning, reading, concentrating, thinking, communicating, sitting, reaching, interacting with others, and working.

Major life activities also include the operation of a major bodily function, including, but not limited to, functions of the immune system, special sense organs and skin, normal cell growth, and digestive, genitourinary, bowel, bladder, neurological, brain, respiratory, circulatory, endocrine, hemic, lymphatic, musculoskeletal and reproductive functions. The operation of a major bodily function includes the operation of an individual organ within a body system. 232

Impairment That Substantially Limits a Major Life Activity

The determination of whether an impairment substantially limits a major life activity must be made without regard to the ameliorative effects of mitigating measures such as medication, medical supplies, equipment or appliances, low vision devices (defined as devices that magnify, enhance, or otherwise augment a visual image, but not including ordinary eyeglasses or contact lenses), prosthetics (including limbs and devices), hearing aid(s) and cochlear implant(s) or other implantable hearing devices, mobility devices, oxygen therapy equipment or supplies, use of assistive technology, reasonable accommodations or 'auxiliary aids or services,' learned behavioral or adaptive neurological modifications, psychotherapy, behavioral therapy, or physical therapy.

An impairment that is episodic in nature or in remission is considered a disability if it would substantially limit a major life activity when active.

Qualified Individual with a Disability

A qualified individual with a disability means the individual satisfies the requisite skill, experience, education and other job-related requirements of the employment position the individual holds or desires and can perform the essential functions of the job in question, with or without reasonable accommodation.

Reasonable Accommodation

The Board will provide a reasonable accommodation to a qualified individual who has an actual disability or who has a record of a disability unless the accommodation would impose an undue hardship on the operation of the Board's program and/or activities. A reasonable accommodation is not required for an individual who is merely regarded as having a disability.

Facilities

No qualified person with a disability will be denied the benefits of, excluded from participation in, or otherwise be subjected to discrimination under any program or activity to which Section 504/American with Disabilities Act (ADA) applies because the District's facilities are inaccessible to or unusable by persons with disabilities.

For facilities constructed or altered after June 3, 1977, the District will comply with applicable accessibility standards. For those existing facilities constructed prior to June 3, 1977, the District is committed to operating its programs and activities so that they are readily accessible to persons with disabilities.

District Compliance Officers

The Board designates the following individual(s) to serve as the District's 504 CO(s)/ADA Coordinator(s) (hereinafter referred to as the 'COs'):

Sarah Trimmer
 Director of Talent and Culture
 6100 Alderson Street
 Weston, WI 54476
 715-359-4221 ext. 1225
 strimmer@dce.k12.wi.us

Jack Stoskopf, Interim Assistant Superintendent
 Operations
 6100 Alderson Street
 Weston, WI 54476
 715-359-4221 ext. 1243
 jstoskopf@dce.k12.wi.us

The name(s), title(s), and contact information of this/these individual(s) will be published annually on the School District's website.

The COs are responsible for coordinating the District's efforts to comply with 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/retaliation or denial of equal access. The COs also shall verify that proper notice of nondiscrimination for Title II of the Americans with Disabilities Act (as amended), Title VI and Title VII of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973 (as amended), and the Age Discrimination in Employment Act of 1975 is provided to staff members and the general public. A copy of each of the Acts and regulations on which this notice is based will be made available upon request from the CO.

The COs will oversee the investigation of any complaints of discrimination based on disability, which may be filed pursuant to the Board's adopted internal complaint procedure, and will attempt to resolve such complaints. Any complaint received regarding the Superintendent or a Board member shall be referred to the Board's legal counsel, who shall assume the role of the CO for such complaints, as appropriate. Additionally, if the complaint is regarding a CO, the complaint shall be reported to the Superintendent, who shall coordinate with the other appointed/designated CO, or, if appropriate appoint/designate another individual to serve as CO for the complaint regarding a CO.

The Board will provide for the prompt and equitable resolution of complaints alleging violations of Section 504/ADA. (See Complaint Procedure below.)

Complaint Procedures

If a person believes that s/he has been discriminated against on the basis of his/her disability, the person may utilize the following complaint procedures as a means of reaching, at the lowest possible administrative level, a prompt and equitable resolution of the matter. 233

In accordance with Section 504 of the Rehabilitation Act of 1973 and its implementing regulations ('Section 504'), employees will be notified of their right to file an internal complaint regarding an alleged violation, misinterpretation, or misapplication of Section 504. In addition, employees will be notified of their right to file a complaint with the U.S. Department of Education's Office for Civil Rights:

Internal complaints must be put in writing and must identify the specific circumstances or areas of dispute that have given rise to the complaint, and offer possible solutions to the dispute. The complaint must be filed with COs within the time limits specified below. The COs are available to assist individuals in filing a complaint.

Internal Complaint Procedure

The following internal complaint procedure is available to employees for the prompt and equitable resolution of complaints alleging discrimination based upon disability. Use of the internal complaint procedure is not a prerequisite to the pursuit of other remedies, including the filing of a complaint with the U.S. Department of Education's Office for Civil Rights:

- A. An employee with a complaint based on alleged discrimination on the basis of disability may first discuss the problem with the CO.
- B. If the informal discussion does not resolve the matter, or if the employee skips Step A, the individual may file a formal written complaint with the CO. The written complaint must contain the name and address of the individual or representative filing the complaint, be signed by the Complainant or someone authorized to sign for the Complainant, describe the alleged discriminatory action in sufficient detail to inform the CO of the nature and date of the alleged violation and propose a resolution. The complaint must be filed within thirty (30) days of the circumstances or event giving rise to the complaint unless the time for filing is extended by the CO for good cause.
- C. The CO will conduct an independent investigation of the matter (which may or may not include a hearing). This complaint procedure contemplates informal, but thorough investigations, affording all interested persons and their representatives, if any, an opportunity to present witnesses and other evidence relevant to the complaint. The CO will provide the Complainant with a written disposition of the complaint within ten (10) days. If no decision is rendered within ten (10) business days, or the decision is unsatisfactory in the opinion of the Complainant, the employee may file, in writing, an appeal with the Superintendent. The CO shall maintain the District's files and records relating to the complaint.
- D. The Superintendent will, within ten (10) days of receiving the written appeal, conduct a hearing with all parties involved in an attempt to resolve the complaint.

The Superintendent will render his/her decision within ten (10) days of the hearing.
- E. The employee may be represented, at his/her own cost, at any of the above described meetings/hearings.
- F. The right of a person to a prompt and equitable resolution of the complaint shall not be impaired by the person's pursuit of other remedies such as the filing of a complaint with the Office for Civil Rights or the filing of a court case. Use of this internal complaint procedure is not a prerequisite to the pursuit of other remedies.

If it is determined that the Complainant was subjected to discrimination, the CO must identify what corrective action will be taken to stop, remedy, and prevent the recurrence of the discrimination/retaliation. The corrective action should be reasonable, timely, effective, and tailored to the specific situation.

OCR Complaint

At any time, if an employee believes that s/he has been subjected to discrimination based upon his/her disability in violation of Section 504 or the ADA, the individual may file a complaint with the U.S. Department of Education's Office for Civil Rights ('OCR'). The OCR can be reached at:

U.S. Department of Education Office for Civil Rights Citigroup Center
500 W. Madison Street Suite 1475
Chicago, IL 60661
(312) 730-1560
FAX: (312) 730-1576
TDD: (877) 521-2172
E-mail: OCR.Chicago@ed.gov

Privacy/Confidentiality

The District will employ all reasonable efforts to protect the rights of the Complainant, the Respondent(s), and the witnesses as much as possible, consistent with the District's legal obligations to investigate, take appropriate action, and conform with any discovery or disclosure obligations.

All records generated under the terms of this policy shall be maintained as confidential to the extent permitted by law. Confidentiality, however, cannot be guaranteed. Additionally, the Respondent must be provided the Complainant's identity.

During the course of a formal investigation, the CO or designee will instruct each person who is interviewed about the importance of maintaining confidentiality. Any individual who is interviewed as part of an investigation is expected not to disclose to third parties any information that is learned or provided during the course of the investigation.

Remedial Action and Monitoring

If warranted, appropriate remedial action shall be determined and implemented on behalf of the Complainant, including but not limited to counseling services, reinstatement of leave taken due to the discrimination or other appropriate action.

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The Board may appoint an individual, who may be a District employee, to follow up with the Complainant to ensure no further discrimination or retaliation has occurred and to take action to address any reported occurrences promptly.

Sanctions and Disciplinary Action

The Board shall vigorously enforce its prohibitions against discrimination by taking appropriate action reasonably calculated to stop and prevent further misconduct.

While observing the principles of due process, a violation of this policy may result in disciplinary action up to and including the discharge of an employee or the suspension/expulsion of a student. All disciplinary action will be taken in accordance with applicable State law and any relevant codes of conduct.

When imposing discipline, the Superintendent shall consider the totality of the circumstances involved in the matter, including the age and maturity level of any student involved. In those cases where discrimination/retaliation is not substantiated, the Board may consider whether the alleged conduct nevertheless warrants discipline in accordance with other Board policies.

Where the Board becomes aware that a prior disciplinary action has been taken against the Respondent, all subsequent sanctions imposed by the Board and/or Superintendent shall be reasonably calculated to end such conduct, prevent its recurrence, and remedy its effect.

Retaliation

Retaliation against a person who makes a report or files a complaint alleging discrimination/retaliation, or participates as a witness in an investigation, is prohibited. Neither the Board nor any other person may intimidate, threaten, coerce, or interfere with any individual because the person opposed any act or practice made by Section 504 or the ADA, or because that individual made a report, formal complaint, testified, assisted or participated, or refused to participate in any manner in an investigation, proceeding, or hearing under those laws and/or this policy, or because that individual exercised, enjoyed, aided or encouraged any other person in the exercise or enjoyment of any right granted or protected by those laws and/or this policy.

Retaliation against a person for making a report of discrimination, filing a formal complaint, or participating in an investigation or meeting is a serious violation of this policy that can result in the imposition of disciplinary sanctions/consequences and/or other appropriate remedies.

Formal complaints alleging retaliation may be filed according to the internal complaint process set forth above.

The exercise of rights protected under the First Amendment of the United States Constitution does not constitute retaliation prohibited under this policy.

Education and Training

In support of this policy, the Board promotes preventative educational measures to create greater awareness of discriminatory practices. The Superintendent shall provide appropriate information to all members of the District community related to the implementation of this policy and shall provide training for District students and staff where appropriate. All training and information provided regarding the Board's policy and discrimination, in general, will be age and content appropriate.

Retention of Investigatory Records and Materials

The CO is responsible for overseeing the retention of all records that must be maintained pursuant to this policy. All individuals charged with conducting investigations under this policy shall retain all documents, electronically stored information ("ESI"), and electronic media (as defined in Policy 8315) created and/or received as part of an investigation, which may include but are not limited to:

- A. all written reports/allegations/complaints/grievances/statements/responses pertaining to an alleged violation of this policy;
- B. any narratives that memorialize oral reports/allegations/complaints/grievances/statements/responses pertaining to an alleged violation of this policy;
- C. any documentation that memorializes the actions taken by District personnel or individuals contracted or appointed by the Board to fulfill its responsibilities related to the investigation and/or the District's response to the alleged violation of this policy;
- D. written witness statements;
- E. narratives, notes from, and audio, video, or digital recordings of witness interviews/statements;
- F. e-mails, texts, and social media posts that directly relate to or constitute evidence pertaining to an alleged violation of this policy (i.e., not after the fact commentary about or media coverage of the incident);
- G. notes and summaries prepared contemporaneously by the investigator in whatever form made (e.g., handwritten, keyed into a computer or tablet, etc.), but not including transitory notes whose content is otherwise memorialized in



Book	Policy Manual
Section	First Reading by Board
Title	FAMILY & MEDICAL LEAVE OF ABSENCE ("FMLA")
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1630.01 - FAMILY & MEDICAL LEAVE OF ABSENCE ('FMLA')

Introduction

In accordance with Federal and State law, the Board will provide family and medical leave to administrative staff. The Board's Family and Medical Leave Act policy is intended to conform to and comply with, but not exceed, the requirements of the Federal Family and Medical Leave Act of 1993 ('FMLA') and the Wisconsin Family and Medical Leave Act ('WFMLA'). To the extent that this policy is ambiguous or conflicts with the FMLA or the WFMLA, the FMLA and the WFMLA will govern.

Family and medical leave taken under this policy may be covered by Federal law, State law, or both. When leave taken by a staff member under this policy is governed by both Federal and State law, the more generous provision will control in the event of a conflict. However, when leaves are governed by State or Federal law, but not both, the applicable law will control under this policy. In this regard, staff members should note that certain leaves may be covered by both State and Federal law for only a portion of the leave. To the extent permitted by law, leave under the FMLA, leave under the WFMLA, and leave granted under the Board's other policies will run concurrently (at the same time).

Eligibility Requirements

To be eligible for leave under the FMLA, a staff member must have been employed by the Board for at least twelve (12) months in the past seven (7) years **and** must have worked at least 1,250 hours during the twelve (12) month period immediately preceding the commencement of the requested leave.

To be eligible for leave under the WFMLA, a staff member must have been employed for more than fifty-two (52) consecutive weeks and have worked or been paid for at least 1,000 hours in the preceding fifty-two (52) weeks. The kind and amount of leave available to a staff member under this policy, as well as the staff member's rights during leave, depend upon whether the staff member satisfies the above requirements.

Qualifying Reasons for Leave

The Board provides family and medical leave for eligible staff members under the following circumstances:

- A. for the birth of the eligible staff member's child and to care for a newborn child
- B. for placement with the eligible staff member of a child for adoption or foster care
- C. to care for an eligible staff member's spouse, child or parent with a 'serious health condition'

The term 'child' generally includes a legal ward or a biological, adopted foster or stepchild. For leaves governed exclusively by the FMLA, the term also includes a son or daughter for whom the staff member has assumed the day-to-day obligations of a parent. A child must be **either** under eighteen (18) years of age or unable to care for ~~himself/herself~~ **themselves** due to a physical or mental disability or, for leave under State law only, unable to care for ~~himself/herself~~ **themselves** due to a serious health condition.

'Parent' includes a staff member's spouse's legal guardian only if the staff member is requesting leave under the WFMLA.

'Spouse' includes a qualified domestic partner for leaves governed by the WFMLA. Domestic partnerships must be registered with the county of residence and proof of such registration may be requested prior to approval of leave. Unregistered domestic partners must demonstrate that they are 1) both over age eighteen (18); 2) not in a

domestic partnership or marriage with another individual; 3) they share a common residence; 4) they are not related in any way that would prohibit marriage under Wisconsin law; 5) they consider each other to be immediate family members and agree to be responsible for the other's living expense. 237

- D. because of a serious health condition that makes the eligible staff member unable to perform the essential functions of his/her the staff member's position
- E. because of a qualifying exigency resulting from active military service by the employee's spouse, son, daughter, or parent in covered active duty or call to covered active duty in the United States Armed Forces including the National Guard and Reserves

Qualifying exigencies, as defined by Federal regulations, include: 1) short-notice deployment; 2) military events and related activities; 3) childcare and school activities; 4) financial and legal arrangements; 5) counseling; 6) rest and recuperation; (maximum fifteen (15) calendar days); 7) post-deployment activities; 8) caring for a military member's parent who is incapable of self-care when the care is necessitated by the member's covered active duty; and 9) additional activities not encompassed in the other categories, but agreed to by the employer and employee. Covered active duty means deployment with the Armed Forces to a foreign country.

- F. to care for a service member who is the employee's parent, spouse, child or next of kin who, while on active military duty, sustains a serious injury or illness or aggravation of a pre-existing illness or injury while in the line of duty, while on covered active duty in the United States Armed Forces, including the National Guard and Reserves, which renders the service member medically unfit to perform the member's office, grade, rank, or rating

Covered active duty means deployment with the Armed Forces to a foreign country. This leave is also available to care for veterans of the United States Armed Forces, including the National Guard and Reserves, provided the veteran was a service member at any time within the five (5) years prior to the start of the treatment, recuperation or therapy. In accordance with applicable regulations, a veteran's serious injury or illness incurred or aggravated in the line of active duty can also be manifested by: 1) a physical or mental condition with a VA Service Disability Rating of fifty percent (50%) or greater and is the condition precipitating the need for leave; or 2) a physical or mental condition that substantially impairs the ability to secure or substantially follow a gainful occupation, or would do so absent treatment; or 3) an injury, including psychological, for which the veteran has been enrolled in the Dept. of V.A. Program of Comprehensive Assistance for Family Care Givers. Leave is available for up to twenty-six (26) weeks in a twelve (12) month period. This type of leave is available for serious injury or illness which results in:

1. inpatient medical treatment, recuperation or therapy;
2. outpatient services at a military treatment facility or assignment to a unit established for the purpose of providing command and control of service members receiving outpatient medical services; or
3. assignment to the temporary disability retired list.

The maximum twenty-six (26) weeks of Federal leave to care for a service member includes, and is not in addition to, all other FMLA leave. In other words, employees may not take more than a total of twenty-six (26) weeks of FMLA leave during a single twelve (12) month period for any qualifying reasons under the FMLA. For instance, if an employee takes the maximum twelve (12) weeks of Federal FMLA leave for his/her the staff member's own serious health condition, the employee may then only take fourteen (14) weeks of FMLA leave within that same twelve (12) month period to care for a military family member injured in the line of duty.

The Superintendent or designee will determine whether an employee's request for leave qualifies under one (1) of the above categories.

Amount of Leave Available

Under the FMLA, if the staff member satisfies the eligibility requirements set forth above, s/he the staff member is entitled to a total of twelve (12) work weeks of leave in a rolling twelve (12) month period measured backward from the date of usage for any of the reasons stated above, with the exception of leave to care for an injured service member, which is provided as described in (F) above.

Spouses who are both employed by the District may take a combined total of twelve (12) weeks of leave for the birth or placement of a child for adoption or foster care.

Under the WFMLA, if the staff member satisfies the eligibility requirements set forth above, s/he the staff member is entitled to ten (10) work weeks of leave in a calendar year (January 1 to December 31) as follows:

- A. a total of six (6) weeks of leave for the birth of his/her the staff member's natural child and/or the placement of a child with the staff member for, or as a precondition to, adoption;
- B. a total of two (2) weeks of leave to care for a covered family member with a serious health condition; and
- C. a total of two (2) weeks of leave due to the staff member's serious health condition.

Board policy calls for concurrent Federal/State leave coverage whenever a staff member is eligible for leave under both the FMLA and WFMLA to the extent available under the law. All periods of absence from work due to or necessitated by USERRA-covered service is counted in determining an employee's eligibility for FMLA leave.

Definitions of Serious Health Conditions

In conjunction with the certification provided by a healthcare provider, the Board reserves the right to determine whether an illness, injury, impairment or physical or mental condition constitutes a serious health condition entitling a staff member to family or medical leave under State or Federal law.

In general, a 'serious health condition' under this policy means an illness, injury, impairment, or physical or mental condition that involves one (1) of the following:

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A. Hospital Care

Inpatient care (i.e., an overnight stay) in a hospital or other care facility, including any period of incapacity or subsequent treatment in connection with or consequent to such inpatient care.

B. Absence Plus Treatment

A period of incapacity of more than three (3) consecutive calendar days* (including any subsequent treatment or period of incapacity relating to the same condition), that also involves:

1. treatment two (2) or more times by a healthcare provider, a nurse, physician's assistant or physical therapist under a healthcare provider's supervision, order or referral as appropriate within thirty (30) days of the first date of incapacity; or
2. treatment by a healthcare provider on at least one (1) occasion which results in a regimen of continuing treatment under the supervision of the healthcare provider and occurs within seven (7) days of the first day of incapacity.

*Under the WFMLA, leave may also be available for a 'serious health condition' of less than three (3) consecutive days in duration.

C. Pregnancy

Any period of incapacity due to pregnancy, or for prenatal care.

D. Chronic Conditions Requiring Treatment

A chronic condition which:

1. requires periodic visits of at least two (2) times per year for treatment by a healthcare provider, or by a nurse or physician's assistant under a healthcare provider's supervision;
2. continues over an extended period of time (including recurring episodes of a single underlying condition);
and
3. may cause episodic rather than continuing periods of incapacity (e.g., asthma, diabetes, epilepsy, etc.).

E. Permanent/Long-Term Conditions Requiring Supervision

A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective. The staff member or staff member's family member must be under the continuing supervision of, but need not be receiving active treatment by, a healthcare provider (e.g., Alzheimer's disease, a severe stroke, or the terminal stages of a disease). The continued existence of such a chronic condition is subject to certification no more than once every six (6) months.

F. Multiple Treatments (Non-Chronic Conditions)

Any period of absence to receive multiple treatments (including any period of recovery therefrom) by a healthcare provider or by a provider of healthcare services under orders of, or on referral by, a healthcare provider, either for restorative surgery after an accident or other injury, or for a condition that would likely result in a period of incapacity of more than three (3) consecutive calendar days in the absence of medical intervention or treatment, including: cancer (chemotherapy, radiation, etc.); severe arthritis (physical therapy); or kidney disease (dialysis).

Required Staff Member Notice

The staff member must provide the Superintendent or designee with notice in a reasonable and practicable manner before leave taken under this policy is to begin, if the need for leave is foreseeable (e.g., an expected birth, placement or adoption or foster care, or planned medical treatment for the staff member's own serious health condition or that of a family member). When requesting partial or intermittent leave in connection with childbirth or adoption under WFMLA, the staff member must provide at least as much notice as required for taking other non-emergency or non-medical leave, as well as the definite schedule for the leave. Where advance notice is not practical due to uncertainty as to when leave will be required to begin, a change in circumstances or medical emergency, notice must be given as soon as practical. Leave will be accounted for in increments no greater than the smallest increment used for other similar leaves, but in no event greater than one (1) hour increments. Leave entitlement will not be reduced by more than the amount of leave actually taken.

Staff members must provide an explanation as to why proper advance notice was not provided in such cases and may be required to verify the explanation. Notice that was not provided timely without reasonable explanation may result in the denial of the leave request.

The staff member must provide a written request for leave, the reasons for the requested leave, and the anticipated beginning date and duration of the leave by submitting an FMLA leave request form via the online system.

When planning medical treatment, the staff member should consult with his/her/their supervisor and make a reasonable effort to schedule the leave so as not to disrupt unduly the District's operations, subject to the approval of the staff member's healthcare provider. The staff member is ordinarily expected to consult with his/her/their supervisor in order to work out a treatment schedule which best suits his/her/their staff member's needs, as well as the District's.

If a staff member must take more leave than originally anticipated, the staff member must notify the Superintendent or designee within two (2) business days of learning of the circumstances necessitating the extension.

Certification By Healthcare Provider

If a staff member requests leave due to his/her/their own serious health condition or the serious health condition of his/her/their spouse, child or parent, the Board requires that the leave request be supported by certification issued and signed by the healthcare provider for the individual with a serious health condition. For service member leave, any certification permitted under 29 C.F.R. 825.310 shall be allowed. The Board reserves the right to certify all information permitted by law.

The staff member must provide the fully completed certification to the Superintendent or designee within fifteen (15) calendar days of the date that the certification is provided to the staff member, unless it is not practicable to do so despite the staff member's diligent, good faith efforts. If it is not practicable to return the certification within fifteen (15) calendar days, it must be returned to the Superintendent or designee as soon as practicable.

If the staff member fails to submit the certification, the leave or continuation of leave may be delayed until the certification is submitted. Further, any absence prior to the date the certification is furnished may be considered unauthorized. A staff member who is absent without authorization may be disciplined, up to and including termination.

The Superintendent or designee will give a staff member a reasonable opportunity to cure any deficiency in a certification, but not fewer than seven (7) calendar days. It is the responsibility of the staff member or family member with a serious health condition to use a healthcare provider who will complete and furnish an accurate certification in a timely manner.

A member of the administration, other than the staff member's direct supervisor, may contact the healthcare provider to clarify illegible answers and to authenticate the certification. If the certification is incomplete or otherwise unclear, the administrator must request that the employee obtain updated or completed information from the healthcare provider and return it directly to the administrator.

If the Superintendent or designee doubts the validity of a certification, it may require, at the Board's expense, that the staff member obtain a second opinion from a Board-designated provider, not regularly employed by the Board. If the opinions of the staff member's and the Board's healthcare providers differ, a third, final and binding opinion may be obtained. The staff member must cooperate in obtaining a second or third opinion including facilitating the transfer of pertinent records to the subsequent healthcare providers.

The Superintendent or designee may request re-certifications on a periodic basis as permitted by law.

Designation of Leave

In all circumstances, it is the responsibility of the Superintendent or designee to designate leave, whether paid or unpaid, as FMLA leave and to give the staff member notice of the designation and his/her/their rights and responsibilities under this policy.

The Superintendent or designee will give the staff member the notice on each occasion that s/he/they notifies his/her/their supervisor of the need for leave that may be FMLA-qualifying, including, but not limited to, when the staff member requests another type of leave for an FMLA-qualifying reason. In the case of intermittent or reduced schedule leave, only one notice will be provided unless the circumstances regarding the leave have changed.

Absent extenuating circumstances, the Superintendent or designee will provide the employee with a "Designation Notice" stating whether a request for leave has been approved or denied within five (5) business days. At a minimum, the staff member will be verbally notified whether leave is being designated as FMLA leave within five (5) business days of the date the staff member provides information to the Superintendent or designee sufficient to enable the Superintendent or designee to determine that the leave is being taken for an FMLA-qualifying reason.

The Superintendent or designee will confirm the verbal notice with the written notice as soon as feasible, but no later than the first payday following the verbal notice (unless the payday is less than one (1) week after the verbal notice, in which case the notice must be no later than the subsequent payday).

Manner In Which Leave Can Be Taken

Leave available under this policy may be taken in full and, under certain circumstances, may also be taken intermittently or on a reduced leave schedule. Intermittent leave is leave taken in separate blocks of time due to a single qualifying reason. Reduced schedule leave is leave that reduces the usual number of working hours per day or week. The staff member must consult with his/her/their supervisor and make a reasonable effort to schedule intermittent or reduced schedule leave so it does not unduly disrupt the District's operations.

When leave is governed only by the FMLA, intermittent or reduced schedule leave to be with the employee's newborn child, or after the placement of a child with the employee for adoption or foster care, requires the District's agreement, unless the intermittent or reduced schedule leave is due to a serious health condition.

Intermittent or reduced schedule leave due to a serious health condition must be medically necessary. Medically necessary means there must be a medical need for the leave and the leave can be best accommodated through an intermittent or reduced leave schedule, as certified by the healthcare provider in the certification. 240

When leave is governed only by the FMLA, the Superintendent or designee may offer a staff member a temporary transfer to another position for which s/he the staff member is qualified with equivalent pay and benefits that better accommodates the intermittent or reduced schedule leave when the need for leave is foreseeable based on planned medical treatment or the staff member takes such leave for the birth of a child or for placement of a child for adoption or foster care. The staff member may reject this offer in which case there will be no adverse effect on the leave or entitlement to return to the same or similar position following leave. Any time spent by the staff member in an alternative position will not count against the employee's FMLA leave entitlement.

Instructional staff members (i.e. individuals whose principal function is to teach and instruct students in a class, a small group, or an individual setting) who request intermittent leave or a reduced-leave schedule governed only by the FMLA, which would exceed twenty percent (20%) of the total number of working days over the period of anticipated leave, must elect either to:

- A. take leave for a period or periods of a particular duration, not greater than the duration of the planned treatment; or
- B. transfer temporarily to an available alternative position offered by the Superintendent or designee for which the instructional staff member is qualified, and that has equivalent pay and benefits and that better accommodates the recurring periods of leave than the staff member's regular position.

The Superintendent or designee may require instructional staff members who take Federal leave near the end of an academic term to extend their leave through the end of the academic term if:

- A. the leave is commenced more than five (5) weeks from the end of the term but the employee intends to return during the final three (3) weeks of the term and the leave is longer than three (3) weeks in duration;
- B. the leave is commenced within five (5) weeks of the end of the term and the employee intends to return during the final two (2) weeks of the term and the leave period was at least two (2) weeks in duration; or
- C. the leave commences within three (3) weeks of the end of a term and the leave was at least five (5) working days in duration.

Staff members whose leave is extended at the end of an academic term under this section will be charged against their FMLA entitlement only the time that they required for purposes of their leave.

Coordinating Leaves - Substitution

Generally, leave taken under this policy is unpaid.

For leave governed exclusively by the FMLA, the staff member must use the following leaves provided by the Board, in the following order pursuant to the Employee Handbook:

- A. if available, Paid Time Off (PTO);
- B. after Paid Time Off (PTO) is exhausted, if available, Sick Leave; and
- C. after Paid Time Off (PTO) and Sick Leave are exhausted, Leave without Pay.

For leave governed exclusively by the FMLA, staff members cannot substitute Sick Leave to care for the staff member's child over the age of eighteen (18).

After Paid Time Off (PTO) is exhausted, leave for family leaves indicated above would be unpaid unless the staff member substitutes Vacation Leave, if available.

For leave governed by the WFMLA, a staff member may substitute paid or unpaid leave, which s/he have earned or accrued, for leave taken under this policy, if available. The Board reserves the right to deny substitution as permitted by law.

If the staff member elects to substitute accrued paid or unpaid leave under WFMLA, leave must be substituted in the following order pursuant to the Employee Handbook:

- A. if available, Paid Time Off (PTO);
- B. after Paid Time Off (PTO) is exhausted, if available, Sick Leave; and
- C. after Paid Time Off (PTO) and Sick Leave are exhausted, Leave without Pay.

If available, Vacation Leave may be substituted during any portion of leave under FMLA and/or WFMLA. The Board cannot require staff members to substitute Vacation Leave during FMLA and/or WFMLA leave.

A staff member may not substitute paid leave for unpaid FMLA leave taken under this policy in any situation where the Board would not normally provide such paid leave.

Any paid leave substituted for unpaid FMLA leave or WFMLA leave will decrease, in whole or in part, the staff member's FMLA and/or WFMLA leave entitlement.

Continuation of Benefits

A staff member will remain eligible for group health insurance benefits under the Board's group health plan during leave taken under this policy under the same conditions as coverage would have been provided if the staff member had been actively employed during the entire leave. However, the staff member has the option of choosing not to retain such coverage during family or medical leave.

During leave taken under this policy, the Board will continue to pay any portion of group health insurance premiums for coverage that it was responsible for paying immediately prior to the leave as required by law. The staff member will be responsible for paying his/her/their portion of health insurance premiums regardless of whether his/her/the family and medical leave is paid or unpaid. It is the staff member's responsibility to make arrangements with the Superintendent or designee for making premium payments for group health insurance during leaves.

To the extent permitted by law, the Board reserves the right to require the staff member to place up to eight (8) weeks of health insurance premiums in escrow prior to leave, or to discontinue coverage if such premiums are received more than thirty (30) days late.

The staff member's entitlement to benefits other than group health benefits during a period of family or medical leave is determined by the Board's policy regarding provision of such benefits when a staff member is on other types of leave.

If a staff member fails to return to work or fails to remain at work for a period provided under the law, the District may recover its portion of the premiums paid for medical benefit coverage during the leave, unless the reason for the staff member's failure to return to work is due to the continuation of the serious health condition or the onset of a new serious health condition.

Accrual of Benefits

The use of leave under this policy will not result in the loss of any employment benefit that accrued prior to the start of the staff member's leave. A staff member will not continue to accrue seniority or any other employment benefit during leave taken under this policy, except that such benefit shall accrue if the staff member elects to use other leaves provided by the Board, and if such benefits would normally accrue during such leave.

Employment Restoration

A staff member will generally be reinstated to the same position s/he/they held when leave began or a position with equivalent pay, benefits, and other terms and conditions of employment, if such position remains available, and the staff member possesses the ability to perform the essential functions of the job satisfactorily, with or without any accommodation that may be required by the Americans with Disabilities Act of 1990. The staff member, however, has no greater right to reinstatement or benefits than if s/he/the staff member had been actively employed during the leave. Further, if the staff member gives unequivocal notice of intent not to return to work, s/he/the staff member is not entitled to be reinstated.

A staff member who exceeds his/her/the FMLA/WFMLA leave, but remains off work under a non-FMLA/WFMLA leave policy, is not entitled to reinstatement to the same or a similar position under the FMLA/WFMLA; however, the staff member may be eligible to be reinstated under the non-FMLA/WFMLA leave policy.

A staff member who is able to return to work prior to the expiration of leave must notify his/her/their supervisor immediately. Upon such notice, the Superintendent or designee will promptly reinstate the staff member to active employment, provided s/he/the staff member has the present skill and ability to perform the essential functions of his/her/their job satisfactorily with or without accommodation. However, the reinstatement need not occur until the third business day following the staff member's notification of his/her/their ability to return to work.

Fitness For Duty Certification

If leave is due to the staff member's serious health condition, s/he/the staff member must present certification to return to work to his/her/their supervisor upon returning to work. The staff member's principal attending physician must complete the certification. The certification must indicate that the staff member has been released to return to work. It must also specify any physical or other limitation on the staff member's ability to perform regular or other duties and the duration of the limitations. No certification will be required when the staff member returns from intermittent leave, except as otherwise permitted or required by the Americans With Disabilities Act of 1990.

The certification will be limited to the particular health condition that caused the staff member's need for leave, except as otherwise permitted by the Americans With Disabilities Act of 1990. If the staff member is an 'individual with a disability' within the meaning of the ADA, any fitness-for-duty physical examination or inquiry by the District will be job related and consistent with business necessity.

Reinstatement may be delayed until the staff member submits the certification. Under such circumstances, if the staff member does not promptly provide a certification or qualify for another leave of absence, s/he/the staff member may be disciplined, up to and including termination.

With the staff member's permission, the Board's healthcare provider may contact the staff member's healthcare provider to clarify and authenticate the certification, but no additional information may be requested or required, and the staff member's return to work may not be delayed while the contact is being made. No second or third fitness for duty certification may be required.

Confidentiality

All medical information relating to leave, whether written or verbal, shall be kept confidential to the maximum extent possible. All medical documents including, but not limited to, medical certifications and return-to-work statements must be maintained in confidential, secure files separate from personnel files.

No Discrimination

Leave under this policy will not be used as a negative factor in employment actions, such as hiring, promotions, disciplinary actions or under attendance policies.

Miscellaneous

The Superintendent may designate another administrator to perform his/her/their duties under this policy.

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A staff member who fraudulently obtains leave under this policy is not protected by this policy’s job restoration or maintenance of health benefits provisions.

The Superintendent shall provide a copy of the policy upon the request of a staff member.

Revised 8/16/17
Revised 6/15/22
DCE May 2023

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Legal	29 U.S.C. 2601 et seq.
	29 C.F.R. Part 825
	103.10, Wis. Stats.
	Wis. Admin. Department of Workforce Development (DWD) 225
	National Defense Authorization Act of 2010

Cross References [ag1630.01B - FMLA RECORDKEEPING REQUIREMENTS](#)

Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
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Title	PROGRAM OR CURRICULUM MODIFICATIONS
Code	po2451
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2451 - **PROGRAM OR CURRICULUM MODIFICATIONS**

The Board recognizes that the regular school program may not be appropriate for all students. Some students may need a program or curriculum modifications to successfully meet the District's academic goals and/or graduation requirements. (See Policy 5461 - Children At-Risk of Not Graduating from High School)

Any student's parent, or the student, if the parent is notified, may submit a written request to the Board, to provide the student with program or curriculum modifications including, but not limited to:

- A. modifications within the student's current academic program;
- B. a school work training or work-study program;
- C. enrollment in an alternative public school or program located in the School District in which the student resides;
- D. enrollment in any non-sectarian private school or program, or tribal school, located in the school district in which the student resides, which complies with the requirements of State and Federal law;
- E. homebound study, including non-sectarian correspondence courses or other courses of study approved by the Board or non-sectarian tutoring provided by the school in which the child is enrolled;
- F. enrollment in any educational program located outside the School, as per Policy 2412, in which the student resides, pursuant to a contractual agreement between school districts.

The **written request shall be provided to the (X) building principal who will provide it to the Board or an administrator who is designated to do so must handle such requests. The Board or appropriate staff member shall render its** decision, in writing, within ninety (90) days of a request, except if the request is related to a student who has been evaluated by an Individualized Education Program team and has not been recommended for special education, the decision must be made within (30) thirty days of the request. If the request is denied, the reasons for the denial must be included. A parent may request reconsideration of any decision made by the Board or the designated administrator in response to a request for program or curriculum modifications and such request must be reviewed by the Board. The Board is required to render its determination upon review in writing.

Annually, the District shall notify students and parents of the provisions of this policy. Inclusion of such notification in the student handbook shall satisfy this requirement.

Revised 1/25/17

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Legal

118.15, Wis. Stats.

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Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
Section	First Reading by Board
Title	SELECTION OF INSTRUCTIONAL MATERIALS AND EQUIPMENT
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Adopted	May 25, 2016

2521 - SELECTION OF INSTRUCTIONAL MATERIALS AND EQUIPMENT

The ~~School~~ Board shall provide instructional materials and equipment, within budgetary constraints, to implement the District's educational goals and objectives and to meet students' needs. The primary objective of such instructional materials and equipment shall be to enrich, support, and implement the educational program of the school.

For purposes of this policy, the term "instructional materials" is defined as supplemental books, readings, activities, online resources, and media distributed by a classroom teacher to students for the purpose of teaching the course content in accordance with the Board-approved course of study (see Policy 2220 - Adoption of Courses of Study). Textbooks, as defined in Policy 2510 - Adoption of Textbooks, are not included in this definition or policy. Learning assessment materials, designed or selected by the teacher, such as quizzes, tests, exams, worksheets, lesson plans, homework assignments, and the like, are not selected by the Board and therefore not considered instructional materials for purposes of this policy.

The term "instructional equipment" is defined as tools and apparatus used by a classroom teacher for the purpose of conveying the course content or by a student for the purpose of learning the course content. Examples of instructional equipment include, but are not limited to, computing devices, projectors, screens, smartboards, chalkboards/whiteboards, televisions, DVD/video players, overhead projectors, calculators, maps, microscopes, scientific laboratory items, balls, physical activity equipment, musical equipment, career and technical education tools and appliances, art apparatus such as kilns and easels, and the like. Expendable supplies with an expected lifespan of a school year or less, and purchased with a corresponding WUFAR accounting code in accordance with DPI regulations, are not considered instructional equipment.

Any concerns by the public regarding instructional materials and equipment shall be reviewed in accordance with Policy 9130 - Public Requests, Suggestions, or Complaints.

The District does not discriminate on the basis of any characteristic protected under State or Federal law including, but not limited to, age, sex, race, color, religion, national origin, ancestry, creed, pregnancy, marital status, parental status, sexual orientation, sex, (including gender status, change of sex or gender identity) or physical, mental, emotional, or learning disability ("Protected Classes") in its selection of instructional materials and equipment.

The Superintendent shall periodically, provide for a systematic review by the Board of the District's ~~educational~~ instructional resources materials and equipment in order to ensure that they are appropriate for the current educational program. Any revisions that occur should be a result of the school-improvement process.

Students shall be held responsible for the cost of replacing any materials or properties which are lost or damaged through their negligence.

The cost of materials may be charged for materials used in those activities beyond the basic curriculum in which a student elects to participate, particularly in shop and art activities where the product becomes the property of the student.

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Legal	118.13, 120.13(5), 121.02(1)(h) 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
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20 U.S.C. Section 1701 et seq., Equal Educational Opportunities Act of 1974

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

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

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

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

Cross References [ag2521C - RESOURCE SPEAKERS](#)

Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
Section	First Reading by Board
Title	EMPLOYMENT OF OCCASIONAL RESOURCE PERSONNEL
Code	po3120.07
Status	First Reading
Adopted	May 25, 2016

~~RESCIND-not reflective of current practice or verbiage.3120.07~~ **EMPLOYMENT OF OCCASIONAL RESOURCE PERSONNEL**

~~It is the purpose of this policy to allow the casual employment of personnel in a consulting capacity for administration, in service, or instruction.~~

~~In the general fund of the School Board, money is appropriated annually for special services. This might include resource persons in specialized fields of education that could offer consulting advice on the administration or instructional processes. The Superintendent shall negotiate a reasonable payment with the resource person.~~

~~Specialists from industry, business, agriculture, or health occupation fields may be employed in a consulting capacity to assist with program planning, in services, or directly in the instructional program. Professional staff members employed by the District may be used as casual resource personnel, outside of their regular assignment, at the discretion of the Superintendent.~~

~~The Superintendent shall prepare administrative guidelines to ensure proper implementation of this policy.~~

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Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
Section	First Reading by Board
Title	CRIMINAL HISTORY RECORD CHECK AND EMPLOYEE SELF-REPORTING REQUIREMENTS
Code	po3121
Status	First Reading
Adopted	May 25, 2016
Last Revised	October 25, 2022

3121 - **CRIMINAL HISTORY RECORD CHECK AND EMPLOYEE SELF-REPORTING REQUIREMENTS**

Criminal History Record Check

To more adequately safeguard students and staff members, the Board requires an inquiry into the background of each applicant the Superintendent recommends for employment on the District's professional staff. Any contracts with outsourced services, employment agencies or temporary services must require such providers to conduct and retain a criminal history record check of individuals providing service to the District.

Such an inquiry shall also be made for substitutes who may be employed by the District.

The Superintendent shall establish the necessary procedures for obtaining any criminal history on the applicant.

Should it be necessary to employ a person in order to maintain continuity of the program prior to receipt of the report, the Superintendent may employ the person on a provisional basis until the report is received.

All information and records obtained from such inquiries are to be considered confidential and shall not be released or disseminated to those not directly involved in evaluating the applicant's qualifications.

Employee Self-Reporting Requirement

All District employees shall notify the Superintendent as soon as possible, but no more than three (3) calendar days, after any arrest, indictment, conviction, no contest or guilty plea, or other adjudication of the employee for any criminal or municipal offense.

The requirement to report a conviction or deferred adjudication applies to major traffic offenses (e.g., operating under the influence of an intoxicant or other drug, reckless driving, operating after suspension/revocation, failure to report an accident, refusal to take a breath test). Minor traffic offenses (e.g., non-moving violations, speeding, failure to yield, failure to obey a traffic signal, unattended vehicle, illegal parking) do not need to be reported.

However, if an employee drives or operates a District vehicle or piece of mobile equipment or transports students or staff, other than the staff member's own family, in any vehicle they must report any traffic offense (not including parking tickets).

Failure to report under this section may result in disciplinary action, up to and including termination. All employment decisions by the District based on such information must comply with Wisconsin's arrest and conviction discrimination law.

T.C. 8/31/20
Revised 3/16/22

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Legal 111.335, Wis. Stats.

Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
Section	First Reading by Board
Title	Rescind SECTION 504/ADA PROHIBITION AGAINST DISABILITY DISCRIMINATION IN EMPLOYMENT
Code	po3123
Status	First Reading
Adopted	May 25, 2016
Last Revised	June 19, 2023

3123—SECTION 504/ADA PROHIBITION AGAINST DISABILITY DISCRIMINATION IN EMPLOYMENT consolidated into po8913

The Board prohibits discrimination against any employee or applicant based upon his/her disability. As such, the Board will not engage in employment practices or adopt policies that discriminate on the basis of disability, or otherwise discriminate against qualified individuals with disabilities in regard to job application procedures, the hiring, advancement or discharge of employees, employee compensation, job training, or other terms, conditions and privileges of employment. The Board further will not limit, segregate or classify applicants or employees in any way that adversely affects their opportunities or status because of disability. Additionally, the Board will not participate in any contractual or other relationships that have the effect of subjecting qualified individuals with disabilities who are applicants or employees to discrimination on the basis of disability.

Notice of the Board's policy on nondiscrimination in employment practices and the identity of the School District's Compliance Officer(s) (see below) will be published on the District's website, posted throughout the District, and included in the District's recruitment statements or general information publications.

Definitions

Words used in this policy shall have those meanings defined herein; words not defined herein shall be construed according to their plain and ordinary meanings.

Complainant: is the individual who alleges or is alleged to have been subjected to discrimination/retaliation, regardless of whether the person files a formal complaint or is pursuing an informal resolution to the alleged discrimination/retaliation.

Day(s): Unless expressly stated otherwise, the term "day" or "days" as used in this policy means business day(s) (i.e., a day(s) that the District office is open for normal operating hours, Monday—Friday, excluding State recognized holidays).

Respondent: is the individual who is alleged to have engaged in discrimination/retaliation, regardless of whether the Complainant files a formal complaint or is seeking an informal resolution to the alleged discrimination/retaliation.

District community: means students, District employees (i.e., administrators, and professional and support staff), and Board members, agents, volunteers, contractors, or other persons subject to the control and supervision of the Board.

Third Parties: include but are not limited to guests and/or visitors on District property (e.g., visiting speakers, participants on opposing athletic teams, parents), vendors doing business with or seeking to do business with the Board, and other individuals who come in contact with members of the District community at school related events/activities (whether on or off District property).

An individual with a disability means a person who has, has a record of, or is regarded as having, a physical or mental impairment that substantially limits one or more major life activities.

Major Life Activities

Major life activities are functions such as caring for one's self, performing manual tasks, walking, seeing, hearing, eating, sleeping, standing, lifting, bending, speaking, breathing, learning, reading, concentrating, thinking, communicating, sitting, reaching, interacting with others, and working.

Major life activities also include the operation of a major bodily function, including, but not limited to, functions of the immune system, special sense organs and skin, normal cell growth, and digestive, genitourinary, bowel, bladder, neurological, brain, respiratory, circulatory, endocrine, hemic, lymphatic, musculoskeletal and reproductive functions. The operation of a major bodily function includes the operation of an individual organ within a body system. 252

Impairment That Substantially Limits a Major Life Activity

The determination of whether an impairment substantially limits a major life activity must be made without regard to the ameliorative effects of mitigating measures such as medication, medical supplies, equipment or appliances, low vision devices (defined as devices that magnify, enhance, or otherwise augment a visual image, but not including ordinary eyeglasses or contact lenses), prosthetics (including limbs and devices), hearing aid(s) and cochlear implant(s) or other implantable hearing devices, mobility devices, oxygen therapy equipment or supplies, use of assistive technology, reasonable accommodations or 'auxiliary aids or services,' learned behavioral or adaptive neurological modifications, psychotherapy, behavioral therapy, or physical therapy.

An impairment that is episodic in nature or in remission is considered a disability if it would substantially limit a major life activity when active.

Qualified Individual with a Disability

A qualified individual with a disability means the individual satisfies the requisite skill, experience, education and other job-related requirements of the employment position the individual holds or desires and can perform the essential functions of the job in question, with or without reasonable accommodation.

Reasonable Accommodation

The Board will provide a reasonable accommodation to a qualified individual who has an actual disability or who has a record of a disability unless the accommodation would impose an undue hardship on the operation of the Board's program and/or activities. A reasonable accommodation is not required for an individual who is merely regarded as having a disability.

Facilities

No qualified person with a disability will be denied the benefits of, excluded from participation in, or otherwise be subjected to discrimination under any program or activity to which Section 504/American with Disabilities Act (ADA) applies because the District's facilities are inaccessible to or unusable by persons with disabilities.

For facilities constructed or altered after June 3, 1977, the District will comply with applicable accessibility standards. For those existing facilities constructed prior to June 3, 1977, the District is committed to operating its programs and activities so that they are readily accessible to persons with disabilities.

District Compliance Officers

The Board designates the following individual(s) to serve as the District's 504 CO(s)/ADA Coordinator(s) (hereinafter referred to as the 'COs'):

Sarah Trimmer
 Director of Talent and Culture
 6100 Alderson Street
 Weston, WI 54476
 715-359-4221 ext. 1225
 strimmer@dce.k12.wi.us

Jack Stoskopf, Interim Assistant Superintendent
 Operations
 6100 Alderson Street
 Weston, WI 54476
 715-359-4221 ext. 1243
 jstoskopf@dce.k12.wi.us

The name(s), title(s), and contact information of this/these individual(s) will be published annually on the School District's website.

The COs are responsible for coordinating the District's efforts to comply with 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/retaliation or denial of equal access. The COs also shall verify that proper notice of nondiscrimination for Title II of the Americans with Disabilities Act (as amended), Title VI and Title VII of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973 (as amended), and the Age Discrimination in Employment Act of 1975 is provided to staff members and the general public. A copy of each of the Acts and regulations on which this notice is based will be made available upon request from the CO.

The COs will oversee the investigation of any complaints of discrimination based on disability, which may be filed pursuant to the Board's adopted internal complaint procedure, and will attempt to resolve such complaints. Any complaint received regarding the Superintendent or a Board member shall be referred to the Board's legal counsel, who shall assume the role of the CO for such complaints, as appropriate. Additionally, if the complaint is regarding a CO, the complaint shall be reported to the Superintendent, who shall coordinate with the other appointed/designated CO, or, if appropriate appoint/designate another individual to serve as CO for the complaint regarding a CO.

The Board will provide for the prompt and equitable resolution of complaints alleging violations of Section 504/ADA. (See Complaint Procedure below.)

Complaint Procedures

If a person believes that s/he has been discriminated against on the basis of his/her disability, the person may utilize the following complaint procedures as a means of reaching, at the lowest possible administrative level, a prompt and equitable resolution of the matter. 253

In accordance with Section 504 of the Rehabilitation Act of 1973 and its implementing regulations ('Section 504'), employees will be notified of their right to file an internal complaint regarding an alleged violation, misinterpretation, or misapplication of Section 504. In addition, employees will be notified of their right to file a complaint with the U.S. Department of Education's Office for Civil Rights:

Internal complaints must be put in writing and must identify the specific circumstances or areas of dispute that have given rise to the complaint, and offer possible solutions to the dispute. The complaint must be filed with COs within the time limits specified below. The COs are available to assist individuals in filing a complaint.

Internal Complaint Procedure

The following internal complaint procedure is available to employees for the prompt and equitable resolution of complaints alleging discrimination based upon disability. Use of the internal complaint procedure is not a prerequisite to the pursuit of other remedies, including the filing of a complaint with the U.S. Department of Education's Office for Civil Rights:

- A. An employee with a complaint based on alleged discrimination on the basis of disability may first discuss the problem with the CO.
- B. If the informal discussion does not resolve the matter, or if the employee skips Step A, the individual may file a formal written complaint with the CO. The written complaint must contain the name and address of the individual or representative filing the complaint, be signed by the Complainant or someone authorized to sign for the Complainant, describe the alleged discriminatory action in sufficient detail to inform the CO of the nature and date of the alleged violation and propose a resolution. The complaint must be filed within thirty (30) days of the circumstances or event giving rise to the complaint unless the time for filing is extended by the CO for good cause.
- C. The CO will conduct an independent investigation of the matter (which may or may not include a hearing). This complaint procedure contemplates informal, but thorough investigations, affording all interested persons and their representatives, if any, an opportunity to present witnesses and other evidence relevant to the complaint. The CO will provide the Complainant with a written disposition of the complaint within ten (10) days. If no decision is rendered within ten (10) business days, or the decision is unsatisfactory in the opinion of the Complainant, the employee may file, in writing, an appeal with the Superintendent. The CO shall maintain the District's files and records relating to the complaint.
- D. The Superintendent will, within ten (10) days of receiving the written appeal, conduct a hearing with all parties involved in an attempt to resolve the complaint.

The Superintendent will render his/her decision within ten (10) days of the hearing.
- E. The employee may be represented, at his/her own cost, at any of the above described meetings/hearings.
- F. The right of a person to a prompt and equitable resolution of the complaint shall not be impaired by the person's pursuit of other remedies such as the filing of a complaint with the Office for Civil Rights or the filing of a court case. Use of this internal complaint procedure is not a prerequisite to the pursuit of other remedies.

If it is determined that the Complainant was subjected to discrimination, the CO must identify what corrective action will be taken to stop, remedy, and prevent the recurrence of the discrimination/retaliation. The corrective action should be reasonable, timely, effective, and tailored to the specific situation.

OCR Complaint

At any time, if an employee believes that s/he has been subjected to discrimination based upon his/her disability in violation of Section 504 or the ADA, the individual may file a complaint with the U.S. Department of Education's Office for Civil Rights ('OCR'). The OCR can be reached at:

U.S. Department of Education Office for Civil Rights Citigroup Center
500 W. Madison Street Suite 1475
Chicago, IL 60661
(312) 730-1560
FAX: (312) 730-1576
TDD: (877) 521-2172
E-mail: OCR.Chicago@ed.gov

Privacy/Confidentiality

The District will employ all reasonable efforts to protect the rights of the Complainant, the Respondent(s), and the witnesses as much as possible, consistent with the District's legal obligations to investigate, take appropriate action, and conform with any discovery or disclosure obligations.

All records generated under the terms of this policy shall be maintained as confidential to the extent permitted by law. Confidentiality, however, cannot be guaranteed. Additionally, the Respondent must be provided the Complainant's identity.

During the course of a formal investigation, the CO or designee will instruct each person who is interviewed about the importance of maintaining confidentiality. Any individual who is interviewed as part of an investigation is expected not to disclose to third parties any information that is learned or provided during the course of the investigation.

Remedial Action and Monitoring

If warranted, appropriate remedial action shall be determined and implemented on behalf of the Complainant, including but not limited to counseling services, reinstatement of leave taken due to the discrimination or other appropriate action.

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The Board may appoint an individual, who may be a District employee, to follow up with the Complainant to ensure no further discrimination or retaliation has occurred and to take action to address any reported occurrences promptly.

Sanctions and Disciplinary Action

The Board shall vigorously enforce its prohibitions against discrimination by taking appropriate action reasonably calculated to stop and prevent further misconduct.

While observing the principles of due process, a violation of this policy may result in disciplinary action up to and including the discharge of an employee or the suspension/expulsion of a student. All disciplinary action will be taken in accordance with applicable State law and any relevant codes of conduct.

When imposing discipline, the Superintendent shall consider the totality of the circumstances involved in the matter, including the age and maturity level of any student involved. In those cases where discrimination/retaliation is not substantiated, the Board may consider whether the alleged conduct nevertheless warrants discipline in accordance with other Board policies.

Where the Board becomes aware that a prior disciplinary action has been taken against the Respondent, all subsequent sanctions imposed by the Board and/or Superintendent shall be reasonably calculated to end such conduct, prevent its recurrence, and remedy its effect.

Retaliation

Retaliation against a person who makes a report or files a complaint alleging discrimination/retaliation, or participates as a witness in an investigation, is prohibited. Neither the Board nor any other person may intimidate, threaten, coerce, or interfere with any individual because the person opposed any act or practice made by Section 504 or the ADA, or because that individual made a report, formal complaint, testified, assisted or participated, or refused to participate in any manner in an investigation, proceeding, or hearing under those laws and/or this policy, or because that individual exercised, enjoyed, aided or encouraged any other person in the exercise or enjoyment of any right granted or protected by those laws and/or this policy.

Retaliation against a person for making a report of discrimination, filing a formal complaint, or participating in an investigation or meeting is a serious violation of this policy that can result in the imposition of disciplinary sanctions/consequences and/or other appropriate remedies.

Formal complaints alleging retaliation may be filed according to the internal complaint process set forth above.

The exercise of rights protected under the First Amendment of the United States Constitution does not constitute retaliation prohibited under this policy.

Education and Training

In support of this policy, the Board promotes preventative educational measures to create greater awareness of discriminatory practices. The Superintendent shall provide appropriate information to all members of the District community related to the implementation of this policy and shall provide training for District students and staff where appropriate. All training and information provided regarding the Board's policy and discrimination, in general, will be age and content appropriate.

Retention of Investigatory Records and Materials

The CO is responsible for overseeing the retention of all records that must be maintained pursuant to this policy. All individuals charged with conducting investigations under this policy shall retain all documents, electronically stored information ("ESI"), and electronic media (as defined in Policy 8315) created and/or received as part of an investigation, which may include but are not limited to:

- A. all written reports/allegations/complaints/grievances/statements/responses pertaining to an alleged violation of this policy;
- B. any narratives that memorialize oral reports/allegations/complaints/grievances/statements/responses pertaining to an alleged violation of this policy;
- C. any documentation that memorializes the actions taken by District personnel or individuals contracted or appointed by the Board to fulfill its responsibilities related to the investigation and/or the District's response to the alleged violation of this policy;
- D. written witness statements;
- E. narratives, notes from, and audio, video, or digital recordings of witness interviews/statements;
- F. e-mails, texts, and social media posts that directly relate to or constitute evidence pertaining to an alleged violation of this policy (i.e., not after the fact commentary about or media coverage of the incident);
- G. notes and summaries prepared contemporaneously by the investigator in whatever form made (e.g., handwritten, keyed into a computer or tablet, etc.), but not including transitory notes whose content is otherwise memorialized in



Book	Policy Manual
Section	First Reading by Board
Title	STAFF DISCIPLINE
Code	po3139
Status	First Reading
Adopted	May 25, 2016
Last Revised	February 27, 2019

3139 - **STAFF DISCIPLINE**

The Board retains the right and the responsibility to manage the work force. When the discipline of a staff member becomes necessary such action shall be consistent with the requirements of any applicable Board policy, and State and Federal law. The Superintendent or designee may issue discipline when ~~she/he deems deemed~~ appropriate; however student performance on examinations may not form the basis for staff discipline. This policy does not cover decisions to terminate or nonrenew a staff member's employment ~~or accepting a staff member's resignation~~ (see Policy 3140 - **Non-Renewal, Resignation, and Termination**).

Investigation of Possible Criminal Activity

The District may be required to investigate potential wrongdoings on the part of its employees, and such wrongdoing in some cases may involve potential criminal conduct and/or co-occurring law enforcement investigation. Such investigations may still require that the employee truthfully answer questions relating to the activity, and refusal to answer may result in discipline up to and including termination. Employees required to respond to questions regarding potential criminal activity are permitted to do so without waiving any Constitutional rights against self-incrimination that may apply during the course of a criminal investigation. As appropriate, employees will be informed of this right, through what is often referred to as a "Garrity Warning". ~~Employees may be required to answer such questions. Failure to cooperate in an investigation may result in discipline, up to and including termination of the employee. In cases where this possible wrongdoing may involve criminal activity, the District shall inform the employee that~~ The Garrity Warning informs the employee that the employee is required to respond to questions posed during the investigation and that answers to questions relating to the employee's conduct may be used by the District for determining appropriate discipline, but will not be provided to law enforcement officials in the course of their independent criminal investigation, unless otherwise required by law. ~~Employees must also be informed that refusal to answer questions may be considered in determining discipline. (see Form 3139 F1 - "Garrity" Warning)~~

Staff may be disciplined for violations of Board policy or for other failures to meet the expectations and obligations of their position. No staff member may be subject to arbitrary or capricious disciplinary action, or disciplinary action that is otherwise in violation of law ~~or public policy~~.

The Superintendent may issue discipline to staff members when ~~she/he deems deemed~~ appropriate. The level of discipline may range from oral reprimands to suspension ~~or termination and may lead to termination consistent with Policy 3140 - Non-Renewal, Resignation, and Termination.~~ consistent with Policy 3140. The level of discipline shall be consistent with the seriousness of the offense as determined by the Superintendent.

All instances of staff discipline are subject to the employee grievance procedure, set forth in Policy 3340 - Grievance Procedure.

Reviewed 2/27/19

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Legal Franklin v. City of Evanston, 384 F.3d 838 (7th Cir. 2004)
Garrity v. New Jersey, 385 U.S. 493 (1967)

Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
Section	First Reading by Board
Title	CRIMINAL HISTORY RECORD CHECK AND EMPLOYEE SELF-REPORTING REQUIREMENT
Code	po4121
Status	First Reading
Adopted	May 25, 2016
Last Revised	October 25, 2022

4121 - **CRIMINAL HISTORY RECORD CHECK AND EMPLOYEE SELF-REPORTING REQUIREMENT**

Criminal History Record Check

To more adequately safeguard students and staff members, the Board requires an inquiry into the background of each applicant the Superintendent recommends for employment on the District's support staff. Any contracts with outsourced services, employment agencies or temporary services must require such providers to conduct and retain a criminal history record check of individuals providing service to the District.

Such an inquiry shall also be made for substitutes who may be employed by the District.

The Superintendent or designee shall establish the necessary procedures for obtaining any criminal history on the applicant.

Should it be necessary to employ a person in order to maintain continuity of the program prior to receipt of the report, the Superintendent may employ the person on a provisional basis until the report is received.

All information and records obtained from such inquiries are to be considered confidential and shall not be released or disseminated to those not directly involved in evaluating the applicant's qualifications.

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The requirement to report a conviction or deferred adjudication shall not apply to minor traffic offenses (e.g. non-moving violations, failure to yield, failure to obey a traffic signal, unattended vehicle, illegal parking). However, an offense of operating under the influence, revocation or suspension of license, and driving after revocation or suspension or any moving violation must be reported if the employee drives or operates a District vehicle or piece of mobile equipment or transports students or staff in any vehicle. Failure to report under this section may result in disciplinary action, up to and including termination. All employment decisions by the District based on such information must comply with Wisconsin's arrest and conviction discrimination law.

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Revised 3/16/22

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Legal

111.335, Wis. Stats.

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Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
Section	Second Reading by Board
Title	SECTION 504/ADA PROHIBITION AGAINST DISABILITY DISCRIMINATION IN EMPLOYMENT
Code	po4123
Status	Second Reading
Adopted	May 25, 2016
Last Revised	June 19, 2023

4123—SECTION 504/ADA PROHIBITION AGAINST DISABILITY DISCRIMINATION IN EMPLOYMENT consolidated into po8913

The Board prohibits discrimination against any employee or applicant based upon his/her disability. As such, the Board will not engage in employment practices or adopt policies that discriminate on the basis of disability, or otherwise discriminate against qualified individuals with disabilities in regard to job application procedures, the hiring, advancement or discharge of employees, employee compensation, job training, or other terms, conditions and privileges of employment. The Board further will not limit, segregate or classify applicants or employees in any way that adversely affects their opportunities or status because of disability. Additionally, the Board will not participate in any contractual or other relationships that have the effect of subjecting qualified individuals with disabilities who are applicants or employees to discrimination on the basis of disability.

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Impairment That Substantially Limits a Major Life Activity

The determination of whether an impairment substantially limits a major life activity must be made without regard to the ameliorative effects of mitigating measures such as medication, medical supplies, equipment or appliances, low vision devices (defined as devices that magnify, enhance, or otherwise augment a visual image, but not including ordinary eyeglasses or contact lenses), prosthetics (including limbs and devices), hearing aid(s) and cochlear implant(s) or other implantable hearing devices, mobility devices, oxygen therapy equipment or supplies, use of assistive technology, reasonable accommodations or 'auxiliary aids or services,' learned behavioral or adaptive neurological modifications, psychotherapy, behavioral therapy, or physical therapy.

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A qualified individual with a disability means the individual satisfies the requisite skill, experience, education and other job-related requirements of the employment position the individual holds or desires and can perform the essential functions of the job in question, with or without reasonable accommodation.

Reasonable Accommodation

The Board will provide a reasonable accommodation to a qualified individual who has an actual disability or who has a record of a disability unless the accommodation would impose an undue hardship on the operation of the Board's program and/or activities. A reasonable accommodation is not required for an individual who is merely regarded as having a disability.

Facilities

No qualified person with a disability will be denied the benefits of, excluded from participation in, or otherwise be subjected to discrimination under any program or activity to which Section 504/American with Disabilities Act (ADA) applies because the District's facilities are inaccessible to or unusable by persons with disabilities.

For facilities constructed or altered after June 3, 1977, the District will comply with applicable accessibility standards. For those existing facilities constructed prior to June 3, 1977, the District is committed to operating its programs and activities so that they are readily accessible to persons with disabilities.

District Compliance Officers

The Board designates the following individual(s) to serve as the District's 504 CO(s)/ADA Coordinator(s) (hereinafter referred to as the 'COs'):

Sarah Trimmer
 Director of Talent and Culture
 6100 Alderson Street
 Weston, WI 54476
 715-359-4221 ext. 1225
 strimmer@dce.k12.wi.us

Jack Stoskopf, Interim Assistant Superintendent
 Operations
 6100 Alderson Street
 Weston, WI 54476
 715-359-4221 ext. 1243
 jstoskopf@dce.k12.wi.us

The name(s), title(s), and contact information of this/these individual(s) will be published annually on the School District's website.

The COs are responsible for coordinating the District's efforts to comply with 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/retaliation or denial of equal access. The COs also shall verify that proper notice of nondiscrimination for Title II of the Americans with Disabilities Act (as amended), Title VI and Title VII of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973 (as amended), and the Age Discrimination in Employment Act of 1975 is provided to staff members and the general public. A copy of each of the Acts and regulations on which this notice is based will be made available upon request from the CO.

The COs will oversee the investigation of any complaints of discrimination based on disability, which may be filed pursuant to the Board's adopted internal complaint procedure, and will attempt to resolve such complaints. Any complaint received regarding the Superintendent or a Board member shall be referred to the Board's legal counsel, who shall assume the role of the CO for such complaints, as appropriate. Additionally, if the complaint is regarding a CO, the complaint shall be reported to the Superintendent, who shall coordinate with the other appointed/designated CO, or, if appropriate appoint/designate another individual to serve as CO for the complaint regarding a CO.

The Board will provide for the prompt and equitable resolution of complaints alleging violations of Section 504/ADA. (See Complaint Procedure below.)

Complaint Procedures

If a person believes that s/he has been discriminated against on the basis of his/her disability, the person may utilize the following complaint procedures as a means of reaching, at the lowest possible administrative level, a prompt and equitable resolution of the matter. 262

In accordance with Section 504 of the Rehabilitation Act of 1973 and its implementing regulations ('Section 504'), employees will be notified of their right to file an internal complaint regarding an alleged violation, misinterpretation, or misapplication of Section 504. In addition, employees will be notified of their right to file a complaint with the U.S. Department of Education's Office for Civil Rights:

Internal complaints must be put in writing and must identify the specific circumstances or areas of dispute that have given rise to the complaint, and offer possible solutions to the dispute. The complaint must be filed with COs within the time limits specified below. The COs are available to assist individuals in filing a complaint.

Internal Complaint Procedure

The following internal complaint procedure is available to employees for the prompt and equitable resolution of complaints alleging discrimination based upon disability. Use of the internal complaint procedure is not a prerequisite to the pursuit of other remedies, including the filing of a complaint with the U.S. Department of Education's Office for Civil Rights:

- A. An employee with a complaint based on alleged discrimination on the basis of disability may first discuss the problem with the CO.
- B. If the informal discussion does not resolve the matter, or if the employee skips Step A, the individual may file a formal written complaint with the CO. The written complaint must contain the name and address of the individual or representative filing the complaint, be signed by the Complainant or someone authorized to sign for the Complainant, describe the alleged discriminatory action in sufficient detail to inform the CO of the nature and date of the alleged violation and propose a resolution. The complaint must be filed within thirty (30) days of the circumstances or event giving rise to the complaint unless the time for filing is extended by the CO for good cause.
- C. The CO will conduct an independent investigation of the matter (which may or may not include a hearing). This complaint procedure contemplates informal, but thorough investigations, affording all interested persons and their representatives, if any, an opportunity to present witnesses and other evidence relevant to the complaint. The CO will provide the Complainant with a written disposition of the complaint within ten (10) days. If no decision is rendered within ten (10) business days, or the decision is unsatisfactory in the opinion of the Complainant, the employee may file, in writing, an appeal with the Superintendent. The CO shall maintain the District's files and records relating to the complaint.
- D. The Superintendent will, within ten (10) days of receiving the written appeal, conduct a hearing with all parties involved in an attempt to resolve the complaint.

The Superintendent will render his/her decision within ten (10) days of the hearing.
- E. The employee may be represented, at his/her own cost, at any of the above described meetings/hearings.
- F. The right of a person to a prompt and equitable resolution of the complaint shall not be impaired by the person's pursuit of other remedies such as the filing of a complaint with the Office for Civil Rights or the filing of a court case. Use of this internal complaint procedure is not a prerequisite to the pursuit of other remedies.

If it is determined that the Complainant was subjected to discrimination, the CO must identify what corrective action will be taken to stop, remedy, and prevent the recurrence of the discrimination/retaliation. The corrective action should be reasonable, timely, effective, and tailored to the specific situation.

OCR Complaint

At any time, if an employee believes that s/he has been subjected to discrimination based upon his/her disability in violation of Section 504 or the ADA, the individual may file a complaint with the U.S. Department of Education's Office for Civil Rights ('OCR'). The OCR can be reached at:

U.S. Department of Education Office for Civil Rights Citigroup Center
500 W. Madison Street Suite 1475
Chicago, IL 60661
(312) 730-1560
FAX: (312) 730-1576
TDD: (877) 521-2172
E-mail: OCR.Chicago@ed.gov

Privacy/Confidentiality

The District will employ all reasonable efforts to protect the rights of the Complainant, the Respondent(s), and the witnesses as much as possible, consistent with the District's legal obligations to investigate, take appropriate action, and conform with any discovery or disclosure obligations.

All records generated under the terms of this policy shall be maintained as confidential to the extent permitted by law. Confidentiality, however, cannot be guaranteed. Additionally, the Respondent must be provided the Complainant's identity.

During the course of a formal investigation, the CO or designee will instruct each person who is interviewed about the importance of maintaining confidentiality. Any individual who is interviewed as part of an investigation is expected not to disclose to third parties any information that is learned or provided during the course of the investigation.

Remedial Action and Monitoring

If warranted, appropriate remedial action shall be determined and implemented on behalf of the Complainant, including but not limited to counseling services, reinstatement of leave taken due to the discrimination or other appropriate action.

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The Board may appoint an individual, who may be a District employee, to follow up with the Complainant to ensure no further discrimination or retaliation has occurred and to take action to address any reported occurrences promptly.

Sanctions and Disciplinary Action

The Board shall vigorously enforce its prohibitions against discrimination by taking appropriate action reasonably calculated to stop and prevent further misconduct.

While observing the principles of due process, a violation of this policy may result in disciplinary action up to and including the discharge of an employee or the suspension/expulsion of a student. All disciplinary action will be taken in accordance with applicable State law and any relevant codes of conduct.

When imposing discipline, the Superintendent shall consider the totality of the circumstances involved in the matter, including the age and maturity level of any student involved. In those cases where discrimination/retaliation is not substantiated, the Board may consider whether the alleged conduct nevertheless warrants discipline in accordance with other Board policies.

Where the Board becomes aware that a prior disciplinary action has been taken against the Respondent, all subsequent sanctions imposed by the Board and/or Superintendent shall be reasonably calculated to end such conduct, prevent its recurrence, and remedy its effect.

Retaliation

Retaliation against a person who makes a report or files a complaint alleging discrimination/retaliation, or participates as a witness in an investigation, is prohibited. Neither the Board nor any other person may intimidate, threaten, coerce, or interfere with any individual because the person opposed any act or practice made by Section 504 or the ADA, or because that individual made a report, formal complaint, testified, assisted or participated, or refused to participate in any manner in an investigation, proceeding, or hearing under those laws and/or this policy, or because that individual exercised, enjoyed, aided or encouraged any other person in the exercise or enjoyment of any right granted or protected by those laws and/or this policy.

Retaliation against a person for making a report of discrimination, filing a formal complaint, or participating in an investigation or meeting is a serious violation of this policy that can result in the imposition of disciplinary sanctions/consequences and/or other appropriate remedies.

Formal complaints alleging retaliation may be filed according to the internal complaint process set forth above.

The exercise of rights protected under the First Amendment of the United States Constitution does not constitute retaliation prohibited under this policy.

Education and Training

In support of this policy, the Board promotes preventative educational measures to create greater awareness of discriminatory practices. The Superintendent shall provide appropriate information to all members of the District community related to the implementation of this policy and shall provide training for District students and staff where appropriate. All training and information provided regarding the Board's policy and discrimination, in general, will be age and content appropriate.

Retention of Investigatory Records and Materials

The CO is responsible for overseeing the retention of all records that must be maintained pursuant to this policy. All individuals charged with conducting investigations under this policy shall retain all documents, electronically stored information ("ESI"), and electronic media (as defined in Policy 8315) created and/or received as part of an investigation, which may include but are not limited to:

- A. all written reports/allegations/complaints/grievances/statements/responses pertaining to an alleged violation of this policy;
- B. any narratives that memorialize oral reports/allegations/complaints/grievances/statements/responses pertaining to an alleged violation of this policy;
- C. any documentation that memorializes the actions taken by District personnel or individuals contracted or appointed by the Board to fulfill its responsibilities related to the investigation and/or the District's response to the alleged violation of this policy;
- D. written witness statements;
- E. narratives, notes from, and audio, video, or digital recordings of witness interviews/statements;
- F. e-mails, texts, and social media posts that directly relate to or constitute evidence pertaining to an alleged violation of this policy (i.e., not after the fact commentary about or media coverage of the incident);
- G. notes and summaries prepared contemporaneously by the investigator in whatever form made (e.g., handwritten, keyed into a computer or tablet, etc.), but not including transitory notes whose content is otherwise memorialized in



Book	Policy Manual
Section	First Reading by Board
Title	STAFF DISCIPLINE
Code	po4139
Status	First Reading
Adopted	May 25, 2016

4139 - STAFF DISCIPLINE

The School Board retains the right and the responsibility to manage the work force. When the discipline of a staff member becomes necessary such action shall be consistent with the requirements of any applicable Board policy, and State and Federal law. The Superintendent may issue discipline, including termination unless Board action is required by law, when she/he deems when deemed appropriate, however, student performance on examinations may not form the basis for staff discipline. This policy does not cover decisions to terminate a staff member's employment or accepting a staff member's resignation (see Policy 4140 - Termination and Resignation).

Investigation of Possible Criminal Activity

The District may be required to investigate potential wrongdoings on the part of its employees, and such wrongdoing in some cases may involve potential criminal conduct and/or co-occurring law enforcement investigations. Such investigations may still require that the employee answer questions relating to the activity and employees who refuse to answer such questions may be disciplined for failure to cooperate in the investigation. Employees required to respond to questions regarding potential criminal activity are permitted to do so without waiving any Constitutional right against self-incrimination that may apply during the course of a criminal investigation. Employees should be advised of this right, often referred to as a "Garrity Warning". Employees may be required to answer such questions, consistent with any applicable collective bargaining agreement. Failure to cooperate in an investigation may result in discipline, up to and including termination of the employee. In cases where this possible wrongdoing may involve criminal activity, the District shall inform the employee that the employee is required to respond to questions posed during the investigation and that the employee's answers to questions relating to the employee's conduct may be used by the District for determining appropriate discipline, but will not be provided to law enforcement officials in the course of their independent criminal investigation, unless otherwise required by law. Employees must also be informed that refusal to answer questions may be considered in determining discipline. (See Form 4139 F1 - "Garrity" Warning)

Staff may be disciplined for violations of Board policy or for other failure to meet the expectations and obligations of their position. No staff member may be subject to arbitrary or capricious disciplinary action, or disciplinary action that is otherwise in violation of law.

The Superintendent or designee may issue discipline to staff members when she/he deems deemed appropriate. The level of discipline may range from oral reprimands to suspension or termination and may lead to termination consistent with Policy 4140 - Termination and Resignation. The level of discipline shall be consistent with the seriousness of the offense as determined by the Superintendent or designee.

[1 Management efforts engaged to improve an employee's job performance or address specific performance concerns, including letters of direction, performance improvement plans, mandatory training, etc., are not disciplinary in nature and are not subject to this policy or to Policy 4340 - Grievance Procedure. [END OF OPTION]

All instances of staff discipline are subject to the employee grievance procedure, set forth in Policy 4340 - Grievance Procedure.

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Legal Franklin v. City of Evanston, 384 F.3d 838 (7th Cir. 2004)
Garrity v. New Jersey, 385 U.S. 493 (1967)

Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
Section	First Reading by Board
Title	NURSING MOTHERS
Code	po4430.05
Status	First Reading
Adopted	May 25, 2016

RESCIND - replaced by po87004430.05 — NURSING MOTHERS

~~As required by the Fair Labor Standards Act (FLSA) it shall be the policy of the Board to support the decision of support staff members to breastfeed their infants by providing unpaid breaks for lactating employees to express breast milk for infants on District premises.~~

~~The building administrator shall designate a private area, other than a restroom, where an employee can express breast milk. The designated area shall be a space where intrusion from coworkers, students, and the public can be prevented, and one where an employee who is using this area can be shielded from view.~~

~~Prior to returning to work from maternity leave, the employee shall notify her supervisor of her intent to continue breastfeeding her infant(s), and of her need to express milk during work hours. It shall be the responsibility of the employee to keep her supervisor informed of her needs in this regard throughout the period of lactation.~~

~~The employee can express milk during regularly scheduled unpaid break periods. The building administrator or employee's supervisor shall make accommodation in the event that the time of regular breaks needs to be adjusted or, in the event that additional and/or longer unpaid breaks are needed. In the event that the number and duration of the unpaid breaks requires modification to the employee's work schedule, the building administrator or the employee's supervisor shall work with the employee to determine the necessary modifications.~~

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Legal 29 U.S.C. 207 (Section 4207)

Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
Section	First Reading by Board
Title	FULL-TIME STUDENT
Code	po5200.01
Status	First Reading
Adopted	May 25, 2016
Last Revised	January 31, 2022

5200.01 - **FULL-TIME STUDENT**

The Board defines a full-time student as a student enrolled in:

- A. **(X)** a student enrolled in a Board-approved program in accordance with other statutory required programs and exceptions;
- B. six (6) class hours per day (grades six (6) through twelve (12));
- C. unless the student is enrolled in a Board-approved:
 1. Early College Credit Program/Youth Options program;
 2. Start College Now program;
 3. special education program identified in an IEP;
 4. modified program authorized for medical, emotional/social, or disciplinary reasons;
 5. an alternative education program;
 6. a student enrolled as a 5th-year senior approved by the Senior High principal.

Students who do not meet one (1) of the standards identified above will be classified as part-time students.

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Cross References [ag5200 - ATTENDANCE](#)
 [po5200 - ATTENDANCE](#)

Last Modified by Ellen Suckow on November 21, 2023



Book	Policy Manual
Section	First Reading by Board
Title	MISSING AND ABSENT CHILDREN
Code	po5215
Status	First Reading
Adopted	March 16, 2022

5215 - MISSING AND ABSENT CHILDREN

It is the intent of this Board to cooperate with local, State, and National efforts to decrease the number of missing children. For purposes of this Policy, the following definitions apply:

"Absent child" means a child that left the child's parents or approved placement through social services and whose whereabouts are known, but who refuses to return. This involves children who are runaways, but not known to be missing.

"Missing child" means a child whose whereabouts are unknown, which may include abducted children who have been abducted by a non-custodial parent, a victim of human trafficking, or another unknown circumstance.

The Superintendent and/or building Principals shall permit entrance during the school day into school for a student lacking records or identification as a student, and shall assure that the child remains in the building office area until law enforcement or social services is notified and takes custody of the child. Such a procedure reduces the risk of removal of a missing or absent child from the area before intervention by law enforcement or social services.

Procedures in this policy are to be implemented in coordination with Policy 5111.01 - Homeless Students.

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Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
Section	First Reading by Board
Title	STUDENT USE OR POSSESSION OF INTOXICANTS, DRUGS, OR PARAPHERNALIA
Code	po5530
Status	First Reading
Adopted	May 25, 2016
Last Revised	February 22, 2017
Last Reviewed	October 4, 2018

5530 - ~~DRUG PREVENTION~~ **STUDENT USE OR POSSESSION OF INTOXICANTS, DRUGS, OR PARAPHERNALIA**

The ~~School~~ Board recognizes that the misuse of drugs is a serious problem with legal, physical, and social implications for the entire school community.

As the educational institution of this community, the schools should strive to prevent drug abuse and help drug abusers by educational, rather than punitive, means.

For purposes of this policy, "drugs" shall mean:

- A. all dangerous controlled substances as so designated and prohibited by Wisconsin statute;
- B. **(X) all derivatives of hemp;**
- C. all chemicals which release toxic vapors;
- D. all alcoholic beverages;
- E. any prescription or patent drug, except those for which permission to use in school has been granted pursuant to Board policy;
- F. "look-alikes";
- G. **(X) students wishing to use essential oils in school must have consent from a parent, physician, and school nurse (Policy 5330 - Administration of Medication/Emergency Care) .**
- H. anabolic steroids;
- I. any other illegal substance so designated and prohibited by law.

The Board prohibits the use, possession, concealment, or distribution of any drug and any drug paraphernalia at any time on District property or at any District-related event.

The Superintendent shall prepare guidelines for the identification, amelioration, and regulation of drug use in the schools, including education, prevention, and standards of conduct. Education shall be intended to develop awareness of drug abuse, including prescription drug abuse, and prevention; the relationship between highway safety and the use of alcohol and controlled substances, including prescription drugs; and the relationship between youth suicide and the use of alcohol and controlled substances, including prescription drugs.

Revised 2/22/17
Reviewed 10/4/18

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Legal

20 U.S.C. 3224A

118.01(2)(d) Wis. Stats., 118.24(2)(f), 118.257, 125.09(2), Wis. Stats.

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Drug-Free Schools and Communities Act of 1986 as amended

20 U.S.C. 3171 et seq.

Last Modified by Ellen Suckow on November 30, 2023



Book	Policy Manual
Section	First Reading by Board
Title	REPLACEMENT - STUDENT SUICIDE PREVENTION, INTERVENTION, AND POSTVENTION
Code	po5350
Status	First Reading
Adopted	May 25, 2016
Last Revised	January 31, 2022

5350 - **REPLACEMENT STUDENT SUICIDE PREVENTION, INTERVENTION, AND POSTVENTION**

The Board recognizes that depression, anxiety, and other mental health conditions are severe problems among children and adolescents. A student who lives with a mental illness may not be able to benefit fully from the educational program of the schools and a student who has engaged in or attempted self-harm poses a danger both to himself/herself and to other students.

All school personnel should be alert and report to an administrator or school psychologist, school counselor, or school nurse regarding any student who exhibits symptoms or warning signs of mental health issues or who threatens or attempts suicide. Any such signs or the report of such signs from another student or staff member should be taken with the utmost seriousness.

The Superintendent shall develop and implement administrative guidelines whereby members of the professional staff understand how to use an intervention procedure. Throughout any intervention, it is essential that Board policies and District guidelines regarding confidentiality be observed at all times.

The law provides that any officer, employee, or volunteer of this Board who in good faith attempts to prevent suicide by a student is immune from civil liability for his/her acts or omissions in respect to the suicide or attempted suicide.

Using the Department of Public Instruction notice, the Superintendent shall annually inform the professional staff of the resources available from the Department and other resources regarding suicide prevention. The Superintendent shall also implement procedures to obtain payment or reimbursement for professional mental health services provided by any licensed treatment professional.

The Board recognizes that suicide is a leading cause of death among youth and must be taken seriously. In order to attempt to reduce suicidal behavior and its impact on students and families, the Superintendent shall develop prevention, intervention, and postvention strategies and procedures.

The Superintendent may involve school health professionals, school counselors, administrators, other staff, parents/guardians, students, local health agencies and professionals, and community organizations in planning, implementing, and evaluating the district's strategies for suicide prevention, intervention, and postvention.

(X) The District's comprehensive health education program shall promote the healthy mental, emotional, and social development of students including, but not limited to, the development of problem-solving skills, coping skills, and self-esteem. Suicide prevention instruction shall be incorporated into the health education curriculum in the secondary grades. Such instruction shall be aligned with state content standards and shall be designed to help students analyze signs of depression and self-destructive behaviors, including potential suicide, and to identify suicide prevention strategies.

The Superintendent may offer parents education or information which describes the severity of the youth suicide problem, the district's suicide prevention curriculum, risk factors and warning signs of suicide, basic steps for helping suicidal youth, and/or school and community resources that can help youth in crisis.

Prevention and Instruction

Suicide prevention training for staff shall be designed to help staff identify and respond to students at risk of suicide. The training shall be offered under the direction of a school counselor/school psychologist and/or in cooperation with one or more community mental health agencies.

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Using the Department of Public Instruction notice, the Superintendent shall annually inform the professional staff of the resources available from the Department and other resources regarding suicide prevention. The Superintendent shall also implement procedures to obtain payment or reimbursement for professional mental health services provided by any licensed treatment professional.

Suicide prevention strategies may include, but not be limited to, efforts to promote a positive school climate that enhances students' feelings of connectedness with the school and is characterized by caring staff and harmonious interrelationships among students.

Developmentally appropriate, student-centered education materials will be integrated into the curriculum of all K-12 health classes. The content of these materials will: **[Drafting Note - Letters A-D are required by statute]**

- A. encourage positive social and emotional development.
- B. teach life skills such as problem-solving and sound decision-making.
- C. provide knowledge of the relationship between youth suicide and the use of alcohol and controlled substances.
- D. promote awareness of the warning signs of suicide, how to respond to potential suicidal persons and available community counseling and mental services.
- E. stress the importance of safe and healthy choices and coping strategies.
- F. instruct how to recognize risk factors and warning signs of mental disorders and suicide in oneself and others.
- G. facilitate help-seeking strategies for oneself or others, including how to engage school resources and refer friends for help. In addition, schools may provide supplemental small-group suicide prevention programming for students.

Suicide Intervention; Civil Liability Exemption

Any School District officer, employee, or volunteer who in good faith attempts to prevent suicide by a student is immune from civil liability for their acts or omissions in respect to the suicide or attempted suicide.

Postvention

The Board recognizes that the death of a staff member or student, whether by suicide or other means, that affects the entire school and community. In the event of a staff member or student's death, it is critical that the school's response be swift, consistent, and intended to protect the student body and community.

X 1 This policy has a related AGs that will help guide this response. Following the AG in the context of any student or staff death will aid in providing for a swift, consistent, and thoughtful approach.

Confirming the News and Convening the Education Support Team

Upon receiving news of a student's or employee's death, including an unconfirmed rumor, a staff member must immediately contact the Principal, and/or designee. Contact must be made whether this is during or outside school hours.

The Superintendent Principal **[END OF OPTIONS]** will:

- A. contact the Superintendent Board President.
- B. contact key staff who will comprise the support team; i.e., teaching and classified staff, parents, students, and/or community members.
- C. compose a potential "shared statement" to for students and staff so the same message is disseminated to everyone. This statement should not be read over the intercom but delivered in person by a teacher who has a relationship with the students. This is very important in grades where the deceased student had close connections to



Book	Policy Manual
Section	First Reading by Board
Title	STUDENT ANTI-HARASSMENT
Code	po5517
Status	First Reading
Adopted	May 25, 2016
Last Revised	July 19, 2023

5517 - **STUDENT ANTI-HARASSMENT**

Prohibited Harassment

It is the policy of the Board to maintain an educational environment that is free from all forms of harassment. This commitment applies to all District operations, programs, and activities. All students, administrators, teachers, staff, and all other school personnel share responsibility for avoiding, discouraging, and reporting any form of harassment. This policy applies to conduct occurring in any manner or setting over which the Board can exercise control, including on school property, or at another location if such conduct occurs during an activity sponsored by the Board.

The Board will not tolerate any form of harassment and will take all necessary and appropriate actions to eliminate it, including suspension or expulsion of students and disciplinary action against any other individual in the School District community. Additionally, appropriate action will be taken to stop and otherwise deal with any third party who engages in harassment against our students.

The Board will vigorously enforce its prohibition against harassment based on the traits of sex (including gender status, change of sex, or gender identity), race, color, national origin, religion, creed, ancestry, marital or parental status, sexual orientation or physical, mental, emotional or learning disability, or any other characteristic protected by Federal or State civil rights laws (hereinafter referred to as 'Protected Classes'), and encourages those within the School District community as well as Third Parties, who feel aggrieved to seek assistance to rectify such problems. Additionally, the Board prohibits harassing behavior directed at students for any reason, even if not based on one of the Protected Classes, through its policies on bullying (See Policy 5517.01 – Bullying).

~~The Board requires an investigation of all~~ All allegations of harassment **will be investigated** and in those cases where harassment is substantiated immediate steps **will be taken** designed to end the harassment, prevent its reoccurrence, and remedy its effects. Individuals who are found to have engaged in harassment will be subject to appropriate disciplinary action.

Other Violations of the Anti-Harassment Policy

The Board will also take prompt steps to impose disciplinary action on individuals engaging in any of the following prohibited acts:

- A. Retaliating against a person who has made a report or filed a complaint alleging harassment, or who has participated as a witness in a harassment investigation;
- B. Filing a malicious or knowingly false report or complaint of harassment;
- C. Disregarding, failing to investigate adequately, or delaying investigation of allegations of harassment, when responsibility for reporting and/or investigating harassment complaints comprises part of one's duties.

Sexual Harassment covered by Policy 2266/AG 2266 - Nondiscrimination on the Basis of Sex in Education Programs or Activities, i.e., sexual harassment prohibited by Title IX, is not included in this policy. Allegations of such conduct shall be addressed by Policy 2266/AG 2266 - Nondiscrimination on the Basis of Sex in Education Programs or Activities.

Notice

unless expressly stated otherwise herein.

Respondent is the individual who has been alleged to have engaged in harassment, regardless of whether the Reporting Party files a formal complaint or is seeking an informal resolution to the alleged harassment.

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School District community means individuals, students, administrators, teachers, and staff, as well as Board members, agents, volunteers, contractors, or other persons subject to the control and supervision of the Board.

Third Parties include, but are not limited to, guests and/or visitors on School District property (e.g., visiting speakers, participants on opposing athletic teams, parents), vendors doing business with, or seeking to do business with, the Board, and other individuals who come in contact with members of the School District community at school-related events/activities (whether on or off District property).

Bullying

Bullying is prohibited by Board Policy 5517.01 – Bullying. It is defined as deliberate or intentional behavior using words or actions, intended to cause fear, intimidation, or harm. Bullying may be a repeated behavior and involves an imbalance of power. Furthermore, it may be serious enough to negatively impact a student's educational, physical, or emotional well-being. Bullying need not be based on any Protected Class. Bullying behavior rises to the level of harassment when the prohibited conduct is based upon the student's sex (including gender status, change of sex, or gender identity), race color, national origin, religion, creed, ancestry, marital or parental status, sexual orientation, physical, mental, emotional, or learning disability, or any other characteristic protected by Federal or State civil rights. Complaints brought under this policy that are more appropriately handled under the Bullying policy shall be referred for investigation consistent with the procedures in that policy.

Bullying that rises to the level of Sexual Harassment is covered by Policy 2266/AG 2266 - Nondiscrimination on the Basis of Sex in Education Programs or Activities, i.e., sexual harassment prohibited by Title IX, and is not included in this policy. Allegations of such conduct shall be addressed by Policy 2266/AG 2266 - Nondiscrimination on the Basis of Sex in Education Programs or Activities.

Harassment

Harassment means any threatening, insulting, or dehumanizing gesture, use of data or computer software, or written, verbal or physical conduct directed against a student based on one or more of the student's Protected Class that:

- A. places a student in reasonable fear of harm to the student's person or damage to the student's property;
- B. has the effect of substantially interfering with a student's educational performance, opportunities, or benefits; or
- C. has the effect of substantially disrupting the orderly operation of a school.

"Harassment" also includes "hate speech" directed against a student—the use of language, behavior, or images/symbols that express prejudice against a particular group or groups on the basis of any protected characteristic(s).

Examples are:

- A. making statements that promote violence toward a racial or ethnic group;
- B. drawing, displaying, or posting images or symbols of prejudice.

Sexual Harassment

For purposes of this policy only and not sexual harassment under Title IX, addressed in Policy 2266/AG 2266 - Nondiscrimination on the Basis of Sex in Education Programs or Activities, 'sexual harassment' is defined as unwelcome sexual advances, requests for sexual favors, sexually motivated physical conduct or other verbal or physical conduct or communication of a sexual nature when:

- A. submission to that conduct or communication is made a term or condition, either explicitly or implicitly, of access to educational opportunities or program;
- B. submission or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual's education;
- C. that conduct or communication has the purpose or effect of substantially or unreasonably interfering with an individual's education, or creating an intimidating, hostile, or offensive educational environment.

Sexual harassment may involve the behavior of a person of any gender against a person of the same or another gender.

Prohibited acts that constitute sexual harassment under this policy may take a variety of forms. Examples of the kinds of conduct that may constitute sexual harassment include, but are not limited to:

- A. unwelcome verbal harassment or abuse;
- B. unwelcome pressure for sexual activity;
- C. threats or insinuations that a person's employment, wages, academic grade, promotion, classroom work or assignments, academic status, participation in athletics or extra-curricular programs, activities, or events, or other conditions of employment or education may be adversely affected by not submitting to sexual advances;

- D. unwelcome verbal expressions, including graphic sexual commentaries about a person's body, dress, appearance, or sexual activities; the unwelcome use of sexually degrading language, profanity, jokes or innuendoes; unwelcome suggestive or insulting sounds or whistles; obscene telephone calls and obscene gestures; 280
- E. Sexually suggestive objects, pictures, graffiti, videos, posters, audio recordings or literature, placed in the work or educational environment, that may reasonably embarrass or offend individuals;
- F. unwelcome, sexually motivated or inappropriate patting, pinching, or physical contact, other than necessary restraint of students by teachers, administrators, or other school personnel to avoid physical harm to persons or property;
- G. unwelcome sexual behavior or words including demands for sexual favors, accompanied by implied or overt threats concerning an individual's educational status;
- H. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt promises of preferential treatment with regard to an individual's educational status;
- I. unwelcome behavior or words directed at an individual because of gender;

Examples are:

1. repeatedly asking a person for dates or sexual behavior after the person has indicated no interest;
 2. rating a person's sexuality or attractiveness;
 3. staring or leering at various parts of another person's body;
 4. spreading rumors about a person's sexuality;
 5. letters, notes, telephone calls, or materials of a sexual nature;
 6. displaying pictures, calendars, cartoons, or other materials with sexual content.
- J. inappropriate boundary invasions by a District employee or other adult member of the District community into a student's personal space and personal life;

Boundary invasions may be appropriate or inappropriate. Appropriate boundary invasions make medical or educational sense. For example, a teacher or aide assisting a kindergartner after a toileting accident or a coach touching a student during wrestling or football can be appropriate. However other behaviors might be going too far, are inappropriate and may be signs of sexual grooming.

Inappropriate boundary invasions may include, but are not limited to the following:

1. hugging, kissing, or other physical contacts with a student;
2. telling sexual jokes to students;
3. engaging in talk containing sexual innuendo or banter with students;
4. talking about sexual topics that are not related to the curriculum;
5. showing pornography to a student;
6. taking an undue interest in a student (i.e. having a 'special friend' or a 'special relationship');
7. initiating or extending contact with students beyond the school day for personal purposes;
8. using e-mail, text messaging or websites to discuss personal topics or interests with students;
9. giving students rides in the staff member's personal vehicle or taking students on personal outings without administrative approval;
10. invading a student's privacy (e.g. walking in on the student in the bathroom, locker-room, asking about bra sizes or previous sexual experiences);
11. going to a student's home for non-educational purposes;
12. inviting students to the staff member's home without proper chaperones (i.e. another staff member or parent of a student);
13. giving gifts or money to a student for no legitimate educational purpose;
14. accepting gifts or money from a student for no legitimate educational purpose;
15. being overly 'touchy' with students;
16. favoring certain students by inviting them to come to the classroom at non-class times;

17. getting a student out of class to visit with the staff member;
18. providing advice to or counseling a student regarding a personal problem (i.e. problems related to sexual behavior, substance abuse, mental or physical health, and/or family relationships, etc.), unless properly licensed and authorized to do so;
19. talking to a student about problems that would normally be discussed with adults (i.e. marital issues);
20. being alone with a student behind closed doors without a legitimate educational purpose;
21. telling a student 'secrets' and having 'secrets' with a student;
22. other similar activities or behavior.

Inappropriate boundary invasions are prohibited and must be reported promptly to one of the District Compliance Officers, as designated in this policy, the Building Principal or the Superintendent.

- H. a pattern of conduct, which can be subtle in nature, that has sexual overtones and is intended to create or has the effect of creating discomfort and/or humiliation to another;
- I. remarks speculating about a person's sexual activities or sexual history, or remarks about one's own sexual activities or sexual history;
- J. verbal, nonverbal, or physical aggression, intimidation, or hostility based on sex or sex-stereotyping that does not involve conduct of a sexual nature.

Not all behavior with sexual connotations constitutes sexual harassment. Sex-based or gender-based conduct must be sufficiently severe, pervasive, or persistent such that it adversely affects, limits, or denies an individual's education, or such that it creates a hostile or abusive educational environment, or such that it is intended to, or has the effect of, denying or limiting a student's ability to participate in or benefit from the educational program or activities.

IX 1 In addition to investigating and taking appropriate corrective action in instances of harassment, or of sexual harassment or other sexual misconduct, the District shall make available to the victim of such harassment or misconduct resources to assist the student with coping with the effects of victimization. The school counseling services shall identify available resources in the community and provide assistance to students in contacting such resources if desired by the student. The District will not directly provide or pay for assistance unless such services are available in the District program or the Board otherwise approves.

It is further the policy of the Board that a sexual relationship between staff and students is not permissible in any form or under any circumstances, in or out of the workplace, in that it interferes with the educational process and may involve elements of coercion by reason of the relative status of a staff member to a student.

Race/Color Harassment

Prohibited racial harassment occurs when unwelcome physical, verbal, or nonverbal conduct is based upon an individual's race or color and when the conduct has the purpose or effect of: interfering with the individual's educational performance; creating an intimidating, hostile, or offensive learning environment; or interfering with one's ability to participate in or benefit from a class or an educational program or activity. Such harassment may occur where conduct is directed at the characteristics of a person's race or color, such as racial slurs, nicknames implying stereotypes, epithets, and/or negative references regarding racial customs.

Religious (Creed) Harassment

Prohibited religious harassment occurs when unwelcome physical, verbal, or nonverbal conduct is based upon an individual's religion or creed and when the conduct has the purpose or effect of: interfering with the individual's work or educational performance; creating an intimidating, hostile, or offensive learning environment; or interfering with one's ability to participate in or benefit from a class or an educational program or activity. Such harassment may occur where conduct is directed at the characteristics of a person's religious tradition, clothing, or surnames, and/or involves religious slurs.

National Origin/Ancestry Harassment

Prohibited national origin/ancestry harassment occurs when unwelcome physical, verbal, or nonverbal conduct is based upon an individual's national origin or ancestry and when the conduct has the purpose or effect of: interfering with the individual's educational performance; creating an intimidating, hostile, or offensive working and/or learning environment; or interfering with one's ability to participate in or benefit from a class or an educational program or activity. Such harassment may occur where conduct is directed at the characteristics of a person's national origin or ancestry, such as negative comments regarding customs, manner of speaking, language, surnames, or ethnic slurs.

Disability Harassment

Prohibited disability harassment occurs when unwelcome physical, verbal, or nonverbal conduct is based upon an individual's physical, mental, emotional or learning disability and when the conduct has the purpose or effect of: interfering with the individual's educational performance; creating an intimidating, hostile, or offensive learning environment; or interfering with one's ability to participate in or benefit from a class or an educational program or activity. Such harassment may occur where conduct is directed at the characteristics of a person's disability, such as negative comments about speech patterns, movement, physical impairments or defects/appearances, or the like.

Anti-Harassment Compliance Officers

The Board designates the following individuals to serve as the District's Compliance Officers (also known as 'Anti-Harassment Compliance Officers'; hereinafter referred to as the 'COs').

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Employee Issues:

Sarah Trimner
 Director of Talent and Culture
 6100 Alderson Street
 Weston, WI 54476
 715-359-4221, ext. 1225
 strimner@dce.k12.wi.us

Jack Stoskopf
 Interim Assistant Superintendent of Operations
 Operations
 6100 Alderson Street
 Weston, WI 54476
 715-359-4221 ext. 1243
 jstoskopf@dce.k12.wi.us

Student Issues:

Dr. Jeff Lindell
 Assistant Superintendent of Learning
 D.C. Everest Area School District
 6100 Alderson Street
 Weston, WI 54476
 715-359-4221 Ext. 1327
 jlindell@dce.k12.wi.us

Gina Lehman
 Student Services Director
 D.C. Everest Area School District
 6100 Alderson Street
 Weston, WI 54476
 715-359-4221 Ext. 1351
 gilehman@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 website.

The Compliance Officer(s) are responsible for coordinating the District's efforts to comply with 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 harassment.

Reports and Complaints of Harassing Conduct

Reporting procedures are as follows:

- A. Any student who believes they have been the victim of harassment prohibited under this policy will be encouraged to report the alleged harassment to any District employee, such as a teacher, administrator or other employees.
- B. Any parent of a student who believes the student has been the victim of harassment prohibited under this policy is encouraged to report the alleged harassment to the student's teacher, building administrator or Superintendent.
- C. Teachers, administrators, and other school employees who have the knowledge or received notice that a student has or may have been the victim of harassment prohibited under this policy shall report the alleged harassment to one of the Compliance Officers and the building principal or Superintendent within two (2) days.
- D. Any other person with knowledge or belief that a student has or may have been the victim of harassment prohibited by this policy shall be encouraged to immediately report the alleged acts to any District employee, such as a teacher, administrator or other employees.
- E. The reporting party or Complainant shall be encouraged to use a report form available from the principal of each building or available from the District office, but oral reports shall be considered complaints as well. Use of formal reporting forms shall not be mandated. However, all oral complaints shall be reduced to writing.
- F. To provide individuals with options for reporting harassment to an individual of the gender with which they feel most comfortable, the Board has designated both a male and a female Compliance Officer for receiving reports of harassment prohibited by this policy. At least one (1) Compliance Officer or other individuals shall be available outside regular school hours to address complaints of harassment that may require immediate attention.

A CO will be available during regular school/work hours to discuss concerns related to harassment and to assist students, other members of the School District community, and third parties who seek support or advice when informing another individual about 'unwelcome' conduct, or to intercede informally on behalf of the student.

Any Board employee who directly observes harassment of a student is obligated, in accordance with this policy, to report such observations to one of the COs within two (2) days. Thereafter, the COs must contact the Complainant, if over age eighteen (18) or the Complainant's parents/guardians if under the age eighteen (18), within two (2) days to advise of the Board's intent to investigate the alleged misconduct, including the obligation of the Compliance Officer to conduct an investigation following all the procedures outlined in the complaint procedures.

The COs are assigned to accept complaints of harassment directly from any member of the School District community or a Third Party, or to receive complaints that are initially filed with a school building administrator. Upon receipt of a complaint, either directly or through a school building administrator, the CO(s) will designate a specific individual to conduct such a process as identified in a pre-defined list of investigators. The Compliance Officer(s) will provide a copy of this policy to the Complainant and Respondent. The CO will prepare recommendations for the Superintendent. In the case of a complaint against the Superintendent or a Board member, the CO will prepare recommendations for the Board Attorney who has been designated to serve as the decision-maker for such complaints. All Board employees must report incidents of harassment that are reported to them to the Compliance Officer as soon as possible, but always within no more than two (2) days of learning of the incident. 283

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, in consultation with the Superintendent, or Board President if the matter involves the Superintendent, engage outside legal counsel to conduct the investigation consistent with this policy.

Filing a Complaint and Initial Processing of a Complaint

Except for Sexual Harassment that is covered by Policy 2266 - Nondiscrimination on the Basis of Sex in Education Program or Activities, any student, or the student's parent/guardian, who believes that the student has been subjected to harassment may seek resolution of the complaint through the procedures described below. The formal complaint process involves an investigation of the Complainant's claims of harassment or retaliation and a process for rendering a decision regarding whether the charges are substantiated.

The procedures set forth below are not intended to interfere with the rights of a student to pursue a complaint of harassment or retaliation with the United States Department of Education Office for Civil Rights ('OCR') and/or other applicable government agency. The Chicago Office of the OCR can be reached at:

U.S. Department of Education
Office for Civil Rights
Chicago Office
John C. Kluczynski Federal Building
230 S. Dearborn Street, 37th Floor
Chicago, IL 60604
Telephone: 312-730-1560
FAX: 312-730-1576
TDD: 800-877-8339
E-mail: OCR.Chicago@ed.gov
Web: <http://www.ed.gov/ocr>

If at any time during the investigation process, the investigator determines that the complaint is properly defined as Bullying, under Policy 5517.01 - Bullying and not Harassment under this Policy, because the conduct at issue is not based on a student's Protected Characteristics, the investigator shall transfer the investigation to the appropriate building principal.

If during an investigation of alleged bullying, aggressive behavior, and/or harassment, in accordance with Policy 5517.01 - Bullying, the Principal believes that the reported misconduct may have created a hostile educational environment and may have constituted discriminatory harassment based on a Protected Class, the Principal shall report the act of bullying, aggressive behavior, and/or harassment to one (1) of the Compliance Officer(s) who shall investigate the allegation in accordance with this policy. If the alleged harassment involves Sexual Harassment as defined by Policy 2266 - Nondiscrimination on the Basis of Sex in Education Program or Activities, the matter will be investigated in accordance with the grievance process and procedures outlined in Policy 2266 - Nondiscrimination on the Basis of Sex in Education Program or Activities. While the Compliance Officer investigates the allegation, or the matter is being addressed pursuant to Policy 2266, the Principal shall suspend the Policy 5517.01- Bullying investigation to await the Compliance Officer's written report or the determination of responsibility pursuant to Policy 2266 -Nondiscrimination on the Basis of Sex in Education Program or Activities. The Compliance Officer shall keep the Principal informed of the status of the investigation under this policy and provide the Principal with a copy of the resulting report. Likewise, the Title IX Coordinator will provide the Principal with the determination of responsibility that results from the Policy 2266 - Nondiscrimination on the Basis of Sex in Education Program or Activities grievance process.

Complaint and Investigation Procedure

A Complainant may file a complaint, either orally or in writing with a teacher, principal, or other District employee at the student's school, the CO, Superintendent, or other District official who works at another school or at the District level. Due to the sensitivity surrounding complaints of harassment, timelines are flexible for initiating the complaint process; however, individuals should make every effort to file a complaint within thirty (30) days after the conduct occurs while the facts are known and potential witnesses are available. If a Complainant informs a teacher, principal, or other District official at the student's school, the CO, Superintendent, or other District employee, either orally or in writing, about any complaint of harassment, that employee must report such information to the CO within two (2) days.

Throughout the course of the process, the CO should keep the parties reasonably informed of the status of the investigation and the decision-making process.

All complaints must include the following information to the extent known: the identity of the Respondent; a detailed description of the facts upon which the complaint is based (i.e., when, where, and what occurred); 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 Compliance Officer 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 reported charge by signing the document.

Upon receiving a complaint, the CO will consider whether any action should be taken in the investigatory phase to protect the Complainant from further harassment or retaliation including but not limited to a change of class schedule for the Complainant or the Respondent, or possibly a change of school for either or both of the parties. In making such a

determination the Compliance Officer should consult the Superintendent prior to any action being taken, except for complaints against the Superintendent, in which case the Board President should be consulted. The Complainant should be notified of any proposed action prior to such action being taken. 284

As soon as appropriate in the investigation process, the CO will inform the Respondent that a complaint has been received. The Respondent will be informed about the nature of the allegations and a copy of any relevant policies and/or administrative procedures and the Board's anti-harassment policy shall be provided to the Respondent at that time. The Respondent 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 Complainant 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 Complainant.

Generally, within two (2) days of receiving the complaint, the CO will initiate an investigation by at a minimum confirming receipt of the complaint with the Complainant and informing the Complainant of the investigation process.

Investigations shall be completed promptly. What constitutes promptness will depend on the complexity of the issues, the number of incidents or factual elements, the number of witnesses and documents to be consulted, and the availability of witnesses and other evidence. The CO shall keep the complainant reasonably informed of the investigation's progress.

The investigation generally will include:

- A. interview(s) with the Complainant;
- B. interview(s) with the Respondent;
- C. interviews with any other witnesses who reasonably may 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.

At the conclusion of the investigation, the CO shall prepare and deliver a report to the Superintendent which summarizes the evidence gathered during the investigation and provides recommendations based on the evidence and the definition of harassment as provided in Board policy and State and Federal law as to whether the Respondent engaged in harassment/retaliation of the Complainant. In determining if harassment occurred, a preponderance of evidence standard will be used. 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.

Generally, within five (5) days of receiving the report of the CO or designee, the Superintendent, or in the case of a complaint against the Superintendent or a Board member, the person designated to serve as the decision-maker for the complaint either must issue a written decision regarding whether the complaint has been substantiated or request further investigation. A copy of the Superintendent's final decision will be delivered to both the Complainant and the Respondent. The Superintendent may redact information from the decision consistent with applicable law. The Board authorizes the Superintendent to consult with legal counsel to determine the extent to which information in an investigation report must be provided to either the Complainant or Respondent.

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 five (5) days. At the conclusion of the additional investigation, the Superintendent must issue a final written decision as described above.

The decision of the Superintendent shall be final. 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 ('DPI'), Pupil Nondiscrimination Program, or by contacting the DPI Pupil Nondiscrimination Program at (608) 267-9157.

The Board reserves the right to investigate and may request the Superintendent investigate and resolve a complaint or report of harassment regardless of whether the member of the School District community or Third Party alleging the harassment pursues 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.

To the extent required by law or permitted by the District, the parties may be represented, at their own cost, at any of the above-described meetings/hearings.

The right of a person to a prompt and equitable resolution of the complaint shall not be impaired by the person's pursuit of other remedies such as the filing of a complaint with the Office for Civil Rights, the filing of charges with local law enforcement, or the filing of a civil action in court. Use of this internal complaint process is not a prerequisite to the pursuit of other remedies.

Additional School District Action

If the evidence suggests that the harassment at issue is a crime or requires mandatory reporting under the Children's Code (Sec. 48.981, Wis. Stat.), the CO or Superintendent shall report the harassment to the appropriate social service and/or law enforcement agency charged with responsibility for handling such investigations and crimes.

Any reports made to the local child protection service or to local law enforcement shall not terminate the CO's obligation and responsibility to continue to investigate a complaint of harassment. While the COs may work cooperatively with outside agencies to conduct concurrent investigations, in no event shall the harassment investigation be inhibited by the involvement of outside agencies without good cause after consultation with the Superintendent. 285

Privacy/Confidentiality

The District will employ all reasonable efforts to protect the rights of the Complainant, the Respondent(s), and the witnesses as much as possible, consistent with the District's legal obligations to investigation, take appropriate action, and comply with any discovery or disclosure obligations. Confidentiality cannot be guaranteed, however. Respondents must be provided an opportunity to meaningfully respond to allegations, which may include disclosure of the Complainant's identity.

All records generated under the terms of this policy shall be maintained as confidential to the extent permitted by law. Additionally, the Respondent must be provided with the Complainant's identity.

During the course of an investigation, the CO or designee will instruct each person who is interviewed about the importance of maintaining confidentiality. Any individual who is interviewed as part of an investigation is expected not to disclose to Third Parties any information that is learned or provided during the course of the investigation.

Directives During Investigation

The CO may recommend to the Superintendent placing any employee involved in an investigation under this Policy on administrative leave pending resolution of the matter. If the Superintendent is the Respondent, the CO shall make such recommendation to the Board. For example, administrative leave may be appropriate in situations in which protecting the safety of any individual or the integrity of the investigation necessitates such action.

The CO shall determine whether any witnesses in the course of an investigation ~~should be provided a Garrity warning apprising the person of their obligations to answer questions truthfully and honestly while preserving the right against self-incrimination in the context of any resulting criminal investigation or prosecution.~~ ~~may be required to answer questions that could also involve criminal investigations or sanctions, including the existence of a co-occurring law enforcement investigation are still required to answer questions concerning the District's investigation, but are entitled to do so without waiving their Constitutional right against self-incrimination that applies during a criminal investigation.~~ Employees should be advised of this right, through what is often referred to as a "Garrity Warning". The Garrity Warning informs the employee that the employee is required to respond to questions posed during the investigation and that answers to questions relating to the employee's conduct may be used by the District for determining appropriate discipline, but will not be provided to law enforcement officials in the course of their independent criminal investigation, unless otherwise required by law. (see Form 5517 F3 - "Garrity" Warning)

Every employee interviewed in the course of an investigation is required to provide truthful responses to all questions. Failure to do so may result in disciplinary action.

Remedial Action and Monitoring

If warranted, appropriate remedial action shall be determined and implemented on behalf of the Complainant, including but not limited to counseling services, reinstatement of leave taken because of the discrimination, or other appropriate action.

The Board may appoint an individual, who may be a District employee, to follow up with the Complainant to ensure no further discrimination or retaliation has occurred and to take action to address any reported occurrences promptly.

Sanctions and Disciplinary Action

The Board shall vigorously enforce its prohibitions against harassment by taking appropriate action reasonably calculated to stop the harassment and prevent further misconduct.

While observing the principles of due process, a violation of this policy may result in disciplinary action up to and including the discharge of an employee or the suspension/expulsion of a student. All disciplinary action will be taken in accordance with applicable law.

When imposing discipline, the Superintendent shall consider the totality of the circumstances involved in the matter, including the age and maturity level of any student involved. In those cases where harassment is not substantiated, the Board may consider whether the alleged conduct nevertheless warrants discipline in accordance with other Board policies.

Where the Board becomes aware that a prior disciplinary action has been taken against the Respondent, all subsequent sanctions imposed by the Board and/or Superintendent shall be reasonably calculated to end such conduct, prevent its recurrence, and remedy its effects.

Retaliation

Retaliation against a person who makes a report or files a complaint alleging harassment/retaliation or participates as a witness in an investigation is prohibited. Neither the Board nor any other person may intimidate, threaten, coerce or interfere with any individual because the person opposed any act or practice made by any Federal or State civil rights law, or because that individual made a report, formal complaint, testified, assisted or participated or refused to participate in any manner in an investigation, proceeding, or hearing under those laws and/or this policy, or because that individual exercised, enjoyed, aided or encouraged any other person in the exercise or enjoyment of any right granted or protected by those laws and/or this policy.

Retaliation against a person for making a report of discrimination, filing a formal complaint, or participating in an investigation or meeting is a serious violation of this policy that can result in imposition of disciplinary sanctions/consequences and/or other appropriate remedies.

Formal complaints alleging retaliation may be filed according to the internal complaint process set forth above.

The exercise of rights protected under the First Amendment of the United States Constitution does not constitute retaliation prohibited under this policy.

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Education and Training

In support of this policy, the Board promotes preventative educational measures to create greater awareness of discriminatory practices. The Superintendent shall provide appropriate information to all members of the School District community related to the implementation of this policy and shall provide training for District students and staff where appropriate. All training, as well as all information, provided regarding the Board's policy and discrimination in general, will be age and content appropriate.

Retention of Investigatory Records and Materials

The CO is responsible for overseeing retention of all records that must be maintained pursuant to this policy. 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 which may include but are not limited to:

- A. all written reports/allegations/complaints/statements;
- B. narratives of all verbal reports, allegations, complaints, and statements collected;
- C. a narrative of all actions taken by District personnel;
- D. any written documentation of actions taken by District personnel or individuals contracted or appointed by the Board to fulfill its responsibilities;
- E. narratives of, notes from, or audio, video, or digital recordings of witness statements;
- F. all documentary evidence;
- G. e-mails, texts, or social media posts pertaining to the investigation;
- H. contemporaneous notes in whatever form made (e.g., handwritten, keyed into a computer or tablet, etc.) pertaining to the investigation;
- I. 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;
- J. dated written determinations to the parties;
- K. dated written descriptions of verbal notifications to the parties;
- L. written documentation of any supportive measures offered and/or provided to the Complainant and/or the Respondent, including no-contact orders issued to both parties, the dates issued, and the dates the parties acknowledged receipt;
- M. documentation of all actions taken, both individual and systemic, to stop the discrimination or harassment, prevent its recurrence, eliminate any hostile environment, and remedy its discriminatory effects;
- N. copies of the Board policy and/or procedures/guidelines used by the District to conduct the investigation, and any documents used by the District at the time of the alleged violation to communicate the Board's expectations to students and staff with respect to the subject of this policy (e.g., Student Code of Conduct and/or Employee Handbooks);
- O. copies of any documentation that memorializes any formal or informal resolutions to the alleged discrimination or harassment;
- P. documentation of any training provided to District personnel related to this policy, including but not limited to, notification of the prohibitions and expectations of staff set forth in this policy and the role and responsibility of all District personnel involved in enforcing this policy, including their duty to report alleged violations of this policy and/or conducting an investigation of an alleged violation of this policy.

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

The Board exercises its executive power in part by the appointment of a Superintendent for the proper operation and management of the district (Policy 1233 - Board Powers) and the Superintendent shall enforce the Statutes of the State of Wisconsin, rules of the Department of Public Instruction, and the policies of the Board (Policy 0132.1).

This policy describes the expectations for the District's response to reports of harassment. If, following the completion of an investigation, new concerns arise, it is recognized that this policy would be enacted for the new concerns or additional reports. 287

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T.C. 7/14/21
Revised 11/17/21
T.C. 7/17/23

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Legal

- 48.981, Wis. Stats.
- 118.13, Wis. Stats.
- P.I. 9, Wis. Admin. Code
- P.I. 41 Wis. Admin. Code
- 20 U.S.C. 1400 et seq., the Individuals with Disabilities Education Act of 2004, as amended (IDEA)
- 29 U.S.C. 794, Section 504 of the Rehabilitation Act of 1973, as amended
- 42 U.S.C. 1983
- 42 U.S.C. 2000d et seq., Title VI of the Civil Rights Act of 1964
- 42 U.S.C. 12101 et seq., Americans with Disabilities Act of 1990, as amended
- 34 C.F.R. Part 104, Section 504 Regulations
- 34 C.F.R. Part 300, IDEA Regulations

Cross References

- [po5516 - STUDENT HAZING](#)
- [po5517.01 - BULLYING](#)
- [5517F1 - Student Harassment Complaint Form](#)
- [5517 F2 - Student Bullying Complaint Form](#)

Last Modified by Ellen Suckow on November 20, 2023



Book	Policy Manual
Section	First Reading by Board
Title	STUDENT USE OR POSSESSION OF INTOXICANTS, DRUGS, OR PARAPHERNALIA
Code	po5530
Status	First Reading
Adopted	May 25, 2016
Last Revised	February 22, 2017
Last Reviewed	October 4, 2018

5530 - ~~DRUG PREVENTION~~ **STUDENT USE OR POSSESSION OF INTOXICANTS, DRUGS, OR PARAPHERNALIA**

The ~~School~~ Board recognizes that the misuse of drugs is a serious problem with legal, physical, and social implications for the entire school community.

As the educational institution of this community, the schools should strive to prevent drug abuse and help drug abusers by educational, rather than punitive, means.

For purposes of this policy, "drugs" shall mean:

- A. all dangerous controlled substances as so designated and prohibited by Wisconsin statute;
- B. **(X) all derivatives of hemp;**
- C. all chemicals which release toxic vapors;
- D. all alcoholic beverages;
- E. any prescription or patent drug, except those for which permission to use in school has been granted pursuant to Board policy;
- F. "look-alikes";
- G. **(X) students wishing to use essential oils in school must have consent from a parent, physician, and school nurse (Policy 5330 - Administration of Medication/Emergency Care) .**
- H. anabolic steroids;
- I. any other illegal substance so designated and prohibited by law.

The Board prohibits the use, possession, concealment, or distribution of any drug and any drug paraphernalia at any time on District property or at any District-related event.

The Superintendent shall prepare guidelines for the identification, amelioration, and regulation of drug use in the schools, including education, prevention, and standards of conduct. Education shall be intended to develop awareness of drug abuse, including prescription drug abuse, and prevention; the relationship between highway safety and the use of alcohol and controlled substances, including prescription drugs; and the relationship between youth suicide and the use of alcohol and controlled substances, including prescription drugs.

Revised 2/22/17
Reviewed 10/4/18

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Legal

20 U.S.C. 3224A

118.01(2)(d) Wis. Stats., 118.24(2)(f), 118.257, 125.09(2), Wis. Stats.

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Drug-Free Schools and Communities Act of 1986 as amended

20 U.S.C. 3171 et seq.

Last Modified by Ellen Suckow on November 30, 2023



Book	Policy Manual
Section	First Reading by Board
Title	RETURNED/OUTSTANDING-STALE CHECKS
Code	po6151
Status	First Reading
Adopted	May 25, 2016
Last Revised	June 15, 2022

6151 - RETURNED/OUTSTANDING-STALE CHECKS

When the District receives a check from a student or parent that, when deposited, is returned marked "insufficient funds", the Assistant Superintendent of Operations or designee shall provide an opportunity for the payer to make proper payment or to arrange for a satisfactory payment schedule. If payment is not received within ~~ten~~ **fourteen (14)** days, the payment schedule is not adhered to, or the monies do not appear to be collectable, the Board authorizes the Superintendent to remove the fee or charge from the District's Accounts Receivable and to take appropriate action against the student and/or the parents. **The parent or student may be charged any cost charged by the District's banking institution for a returned check.**

Outstanding (Stale Dated) Checks - Unclaimed Property Process

Checks that are outstanding, meaning they have not been cashed by the payee, **after (X)** the period of time established by the banking institution for the validity period of the check shall be deemed to be a "stale" check. Any stale check shall be treated as unclaimed property consistent with the guidance provided by the Wisconsin Department of Revenue's (WI DOR) "Unclaimed Property Holder Report Guide" for locating the owner and/or remitting the unclaimed property to the WI DOR.

Revised 12/2/21

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Last Modified by Ellen Suckow on November 30, 2023



Book	Policy Manual
Section	First Reading by Board
Title	New Policy - COMMUNITY SERVICES FUND (FUND 80)
Code	po6236
Status	First Reading

New Policy - Vol. 32, No. 2

6236 - COMMUNITY SERVICES FUND (FUND 80)

It is the purpose of this policy to authorize a Community Services Fund (hereinafter referred to as "Fund 80") for the development and maintenance of programs and services outside of the regular curricular and extra-curricular programs (these programs may include education, training, recreational, cultural and/or athletic programs and services).

The Community Services Program is accounted for in Fund 80 and the Board may fund the program by a combination of a local tax levy and user/rental fees. Fund 80 expenses shall not be paid from the Fund 10 general fund.

Each activity or service supported by this fund must be open for participation by the general community within any age or similar guidelines of the activity and not contain prohibitive requirements based on school district membership. The following costs are ineligible costs for community programs and services:

- A. Costs for any program or service that it limited to only District students;
- B. Costs for any program or service whose schedule presents a significant barrier for age-appropriate School District resident to participate in the program or service;
- C. Costs that are not the actual, additional cost to operate community programs and services under this policy; and
- D. Costs that would be incurred by the District if community programs and services were not being provided by the District.

The Board must adopt a budget for Fund 80 expenditures. (X) A summary of revenues and expenses will be provided at each District Annual Meeting to determine future Fund 80 tax levies.

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Legal	65.90, Wis. Stat.
	120.13(19), Wis. Stats.
	Wis. Admin Code PI 36

Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
Section	First Reading by Board
Title	Copy of New Policy - Vol. 32, No. 2, July 2023 - NURSING MOTHERS
Code	po8700
Status	First Reading

New Policy - Vol. 32, No. 2

8700 - NURSING MOTHERS

The Board supports staff members who choose to breast feed and/or express breast milk following the birth of a child. When any staff member, whether a professional staff member or support staff member has notified their supervisor of the staff member's intent to express breast milk during the workday, the principal or District Administrator/Superintendent shall make necessary arrangements to provide the following:

- A. An appropriate location that is suitable for expressing breast milk. The location must be shielded from view and not accessible during usage by any other person. The location provided may not be a bathroom.
- B. A reasonable amount of time to complete the activity based on an established schedule of frequency the staff member requires. The staff member is responsible for providing a schedule of frequency and for completing the process efficiently.

A participating employee must record time spent expressing breast milk at work. Any staff member who has given birth to a child and opts to express breast milk thereafter is entitled to the benefits of this policy.

Any staff member who has provided notice of the need to express breast milk at work and has complied with the responsibilities of doing so in this policy is eligible to do so for up to one (1) calendar year from the birth of the child.

No staff member who requires break time to express breastmilk consistent with this policy shall be subjected to retaliation or any form of adverse treatment for doing so.

Any staff member who feels they have been denied adequate protections or feels they have been retaliated against or otherwise treated unfairly as a result of availing themselves of the rights described in this policy shall report such concerns to the District Administrator. Any such report shall specify the alleged deficiency and desired resolution so that the District Administrator may provide an appropriate resolution, within ten (10) calendar days of the report.

The benefits described in this policy shall be administered concurrently with other benefits, such as Family Medical Leave Act (FMLA) rights.

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Legal 29 U.S.C. 218d

Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
Section	First Reading by Board
Title	Renumbered/Revised Policy - SECTION 504/ADA PROHIBITION AGAINST DISABILITY DISCRIMINATION IN EMPLOYMENT
Code	po8913
Status	First Reading

Renumbered/Revised Policy - Vol. 32, No. 2

16238913 - SECTION 504/ADA PROHIBITION AGAINST DISABILITY DISCRIMINATION IN EMPLOYMENT

The Board prohibits discrimination against any employee or applicant based upon his/her/their disability. As such, the Board will not engage in employment practices or adopt policies that discriminate on the basis of disability, or otherwise discriminate against qualified individuals with disabilities in regard to job application procedures, the hiring, advancement or discharge of employees, employee compensation, job training, or other terms, conditions and privileges of employment. The Board further will not limit, segregate or classify applicants or employees in any way that adversely affects their opportunities or status because of disability. Additionally, the Board will not participate in any contractual or other relationships that have the effect of subjecting qualified individuals with disabilities who are applicants or employees to discrimination on the basis of disability.

Notice of the Board's policy on nondiscrimination in employment practices and the identity of the School District's Compliance Officer(s) (see below) will be published on the District's website, posted throughout the District, and included in the District's recruitment statements or general information publications.

Definitions

Words used in this policy shall have those meanings defined herein; words not defined herein shall be construed according to their plain and ordinary meanings.

Complainant: is the individual who alleges or is alleged to have been subjected to discrimination/retaliation, regardless of whether the person files a formal complaint or is pursuing an informal resolution to the alleged discrimination/retaliation.

Day(s): Unless expressly stated otherwise, the term "day" or "days" as used in this policy means business day(s) (i.e., a day(s) that the District office is open for normal operating hours, Monday – Friday, excluding State-recognized holidays).

Respondent: is the individual who is alleged to have engaged in discrimination/retaliation, regardless of whether the Complainant files a formal complaint or is seeking an informal resolution to the alleged discrimination/retaliation.

District community: means students, District employees (i.e., administrators, and professional and support staff), and Board members, agents, volunteers, contractors, or other persons subject to the control and supervision of the Board.

Third Parties: include but are not limited to guests and/or visitors on District property (e.g., visiting speakers, participants on opposing athletic teams, parents), vendors doing business with or seeking to do business with the Board, and other individuals who come in contact with members of the District community at school-related events/activities (whether on or off District property).

An individual with a disability means a person who has, has a record of, or is regarded as having, a physical or mental impairment that substantially limits one or more major life activities.

Major Life Activities

Major life activities are functions such as caring for one's self, performing manual tasks, walking, seeing, hearing, eating, sleeping, standing, lifting, bending, speaking, breathing, learning, reading, concentrating, thinking, communicating, sitting, reaching, interacting with others, and working.

Major life activities also include the operation of a major bodily function, including, but not limited to, functions of the immune system, special sense organs and skin, normal cell growth, and digestive, genitourinary, bowel, bladder, neurological, brain, respiratory, circulatory, endocrine, hemic, lymphatic, musculoskeletal and reproductive functions. The operation of a major bodily function includes the operation of an individual organ within a body system.

Impairment That Substantially Limits a Major Life Activity

The determination of whether an impairment substantially limits a major life activity must be made without regard to the ameliorative effects of mitigating measures such as medication, medical supplies, equipment or appliances, low-vision devices (defined as devices that magnify, enhance, or otherwise augment a visual image, but not including ordinary eyeglasses or contact lenses), prosthetics (including limbs and devices), hearing aid(s) and cochlear implant(s) or other implantable hearing devices, mobility devices, oxygen therapy equipment or supplies, use of assistive technology, reasonable accommodations or "auxiliary aids or services," learned behavioral or adaptive neurological modifications, psychotherapy, behavioral therapy, or physical therapy. 297

An impairment that is episodic in nature or in remission is considered a disability if it would substantially limit a major life activity when active.

Qualified Individual with a Disability

A qualified individual with a disability means the individual satisfies the requisite skill, experience, education and other job-related requirements of the employment position the individual holds or desires and can perform the essential functions of the job in question, with or without reasonable accommodation.

Reasonable Accommodation

The Board will provide a reasonable accommodation to a qualified individual who has an actual disability or who has a record of a disability unless the accommodation would impose an undue hardship on the operation of the Board's program and/or activities. A reasonable accommodation is not required for an individual who ~~is merely believes they are~~ being regarded as having a disability. ~~Employees requesting reasonable accommodation must cooperate with school officials in obtaining specific medical opinion that identifies the precise limitations resulting from the disability and potential reasonable accommodations that could overcome those limitations.~~

Facilities

No qualified person with a disability will be denied the benefits of, excluded from participation in, or otherwise be subjected to discrimination under any program or activity to which Section 504/American with Disabilities Act (ADA) applies because the District's facilities are inaccessible to or unusable by persons with disabilities.

For facilities constructed or altered after June 3, 1977, the District will comply with applicable accessibility standards. For those existing facilities constructed prior to June 3, 1977, the District is committed to operating its programs and activities so that they are readily accessible to persons with disabilities.

District Compliance Officers

The Board designates the following individual(s) to serve as the District's 504 CO(s)/ADA Coordinator(s) (hereinafter referred to as the "COs").

Sarah Trimner
Director of Talent & Culture
715-359-4221. ext. 1225
6100 Alderson Street
Weston, WI 54476
strimner@dce.k12.wi.us

Jack Stoskopf
Interim Assistant Superintendent of Operations
715-359-4221. ext. 1243
6100 Alderson Street
Weston, WI 54476
jstoskopf@dce.k12.wi.us

The name(s), title(s), and contact information of this/these individual(s) will be published annually ~~on the District's website.~~

- A. ~~on the School District's website.~~
- B. ~~() in the staff handbooks.~~
- C. ~~() in the School District Annual Report to the public.~~
- D. ~~() on each individual school's website.~~
- E. ~~() in the School District's calendar~~
- F. ~~() _____~~

The COs are responsible for coordinating the District's efforts to comply with 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/retaliation or denial of equal access. The COs also shall verify that proper notice of nondiscrimination for Title II of the Americans with Disabilities Act (as amended), Title VI and Title VII of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973 (as amended), and the Age Discrimination in Employment Act of 1975 is provided to staff members and the general public. A copy of each of the Acts and regulations on which this notice is based will be made available upon request from the CO.

The COs will oversee the investigation of any complaints of discrimination based on disability, which may be filed pursuant to the Board's adopted internal complaint procedure, and will attempt to resolve such complaints. Any complaint received regarding the District Administrator or a Board member shall be referred to the Board's legal counsel, who shall assume the role of the CO for such complaints, as appropriate. Additionally, if the complaint is regarding a CO, the complaint shall be reported to the District Administrator, who shall coordinate with the other appointed/designated CO, or, if appropriate appoint/designate another individual to serve as CO for the complaint regarding a CO. 298

The Board will provide for the prompt and equitable resolution of complaints alleging violations of Section 504/ADA. (See Complaint Procedure below.)

Complaint Procedures

If a person believes that ~~s/he has~~ they have been discriminated against on the basis of ~~his/her~~ their disability, the person may utilize the following complaint procedures as a means of reaching, at the lowest possible administrative level, a prompt and equitable resolution of the matter.

~~In accordance with Section 504 of the Rehabilitation Act of 1973 and its implementing regulations ("Section 504"), employees will be notified of their right to file an internal complaint regarding an alleged violation, misinterpretation, or misapplication of Section 504. In addition, employees will be notified of their right to file a complaint with the U.S. Department of Education's Office for Civil Rights.~~

Internal complaints must be put in writing and must identify the specific circumstances or areas of dispute that have given rise to the complaint, and offer possible solutions to the dispute. The complaint must be filed with COs within the time limits specified below. The COs are available to assist individuals in filing a complaint.

Internal Complaint Procedure

The following internal complaint procedure is available to employees for the prompt and equitable resolution of complaints alleging discrimination based upon disability. Use of the internal complaint procedure is not a prerequisite to the pursuit of other remedies, including the filing of a complaint with the U.S. Department of Education's Office for Civil Rights.

- A. An employee with a complaint based on alleged discrimination on the basis of disability may first discuss the problem with the CO.
- B. If the informal discussion does not resolve the matter, or if the employee skips Step A, the individual may file a formal written complaint with the CO. The written complaint must contain the name and address of the individual or representative filing the complaint, be signed by the Complainant or someone authorized to sign for the Complainant, describe the alleged discriminatory action in sufficient detail to inform the CO of the nature and date of the alleged violation and propose a resolution. The complaint ~~must~~ should be filed within thirty (30) days of the circumstances or event giving rise to the complaint ~~unless the time for filing is extended by the CO for good cause.~~
- C. The CO will conduct an independent investigation of the matter ~~(which may or may not include a hearing)~~. This complaint procedure contemplates informal, but thorough investigations, affording all interested persons and their representatives, if any, an opportunity to present witnesses and other evidence relevant to the complaint. The CO will provide the Complainant with a written disposition of the complaint ~~as soon as practicable relative to the ability to complete a thorough investigation but~~ within ~~ten (10)~~ sixty (60) days. If no decision is rendered within ~~ten (10)~~ sixty (60) business days, or the decision is unsatisfactory in the opinion of the Complainant, the employee may file, in writing, an appeal with the District Administrator. The CO shall maintain the District's files and records relating to the complaint.
- D. The District Administrator will, within ten (10) days of receiving the written appeal, conduct a ~~hearing~~ meeting with all parties involved in an attempt to resolve the complaint.
The District Administrator will render ~~his/her~~ their decision within ten (10) days of the ~~hearing~~ meeting.
- E. The employee may be represented, at ~~his/her~~ their own cost, at any of the above-described meetings, ~~hearings~~.
- F. The right of a person to a prompt and equitable resolution of the complaint shall not be impaired by the person's pursuit of other remedies such as the filing of a complaint with the Office for Civil Rights or the filing of a court case. Use of this internal complaint procedure is not a prerequisite to the pursuit of other remedies.

If it is determined that the Complainant was subjected to discrimination, the CO must identify what corrective action will be taken to stop, remedy, and prevent the recurrence of the discrimination/retaliation. The corrective action should be reasonable, timely, effective, and tailored to the specific situation.

OCR Complaint

At any time, if an employee believes that ~~s/he has~~ they have been subjected to discrimination based upon ~~his/her~~ their disability in violation of Section 504 or the ADA, the individual may file a complaint with the U.S. Department of Education's Office for Civil Rights ("OCR"). The OCR can be reached at:

U.S. Department of Education Office for Civil Rights Citigroup Center
500 W. Madison Street Suite 1475
Chicago, IL 60661
(312) 730-1560
FAX: (312) 730-1576
TDD: (877) 521-2172
E-mail: OCR.Chicago@ed.gov

Privacy/Confidentiality

The District will employ all reasonable efforts to protect the rights of the Complainant, the Respondent(s), and the witnesses as much as possible, consistent with the District's legal obligations to investigate, take appropriate action, and conform with any discovery or disclosure obligations. 299

All records generated under the terms of this policy shall be maintained as confidential to the extent permitted by law. Confidentiality, however, cannot be guaranteed. Additionally, the Respondent must be provided the Complainant's identity.

During the course of a formal investigation, the CO or designee will instruct each person who is interviewed about the importance of maintaining confidentiality. Any individual who is interviewed as part of an investigation is expected not to disclose to third parties any information that is learned or provided during the course of the investigation.

Remedial Action and Monitoring

If warranted, appropriate remedial action shall be determined and implemented on behalf of the Complainant, including but not limited to counseling services, reinstatement of leave taken due to the discrimination or other appropriate action.

The Board may appoint an individual, who may be a District employee, to follow up with the Complainant to ensure no further discrimination or retaliation has occurred and to take action to address any reported occurrences promptly.

Sanctions and Disciplinary Action

The Board shall vigorously enforce its prohibitions against discrimination by taking appropriate action reasonably calculated to stop and prevent further misconduct.

While observing the principles of due process, a violation of this policy may result in disciplinary action up to and including the discharge of an employee or the suspension/expulsion of a student. All disciplinary action will be taken in accordance with applicable State law and any relevant codes of conduct.

When imposing discipline, the District Administrator shall consider the totality of the circumstances involved in the matter, including the age and maturity level of any student involved. In those cases where discrimination/retaliation is not substantiated, the Board may consider whether the alleged conduct nevertheless warrants discipline in accordance with other Board policies.

Where the Board becomes aware that a prior disciplinary action has been taken against the Respondent, all subsequent sanctions imposed by the Board and/or District Administrator shall be reasonably calculated to end such conduct, prevent its recurrence, and remedy its effect.

Retaliation

Retaliation against a person who makes a report or files a complaint alleging discrimination/retaliation, or participates as a witness in an investigation, is prohibited. Neither the Board nor any other person may intimidate, threaten, coerce, or interfere with any individual because the person opposed any act or practice made by Section 504 or the ADA, or because that individual made a report, formal complaint, testified, assisted or participated, or refused to participate in any manner in an investigation, proceeding, or hearing under those laws and/or this policy, or because that individual exercised, enjoyed, aided or encouraged any other person in the exercise or enjoyment of any right granted or protected by those laws and/or this policy.

Retaliation against a person for making a report of discrimination, filing a formal complaint, or participating in an investigation or meeting is a serious violation of this policy that can result in the imposition of disciplinary sanctions/consequences and/or other appropriate remedies.

Formal complaints alleging retaliation may be filed according to the internal complaint process set forth above.

The exercise of rights protected under the First Amendment of the United States Constitution does not constitute retaliation prohibited under this policy.

Education and Training

In support of this policy, the Board promotes preventative educational measures to create greater awareness of discriminatory practices. The District Administrator shall provide appropriate information to all members of the District community related to the implementation of this policy and shall provide training for District students and staff where appropriate. All training and information provided regarding the Board's policy and discrimination, in general, will be age and content-appropriate.

Retention of Investigatory Records and Materials

The CO is responsible for overseeing the retention of all records that must be maintained pursuant to this policy. All individuals charged with conducting investigations under this policy shall retain all documents, electronically stored information ("ESI"), and electronic media (as defined in Policy 8315 - **Information Management**) created and/or received as part of an investigation, which may include but are not limited to:

- A. all written reports/allegations/complaints/grievances/statements/responses pertaining to an alleged violation of this policy;
- B. any narratives that memorialize oral reports/allegations/complaints/grievances/statements/responses pertaining to an alleged violation of this policy;
- C. any documentation that memorializes the actions taken by District personnel or individuals contracted or appointed by the Board to fulfill its responsibilities related to the investigation and/or the District's response to the alleged

violation of this policy;

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- D. written witness statements;
- E. narratives, notes from, and audio, video, or digital recordings of witness interviews/statements;
- F. e-mails, texts, and social media posts that directly relate to or constitute evidence pertaining to an alleged violation of this policy (i.e., not after-the-fact commentary about or media coverage of the incident);
- G. notes and summaries prepared contemporaneously by the investigator in whatever form made (e.g., handwritten, keyed into a computer or tablet, etc.), but not including transitory notes whose content is otherwise memorialized in other documents;
- H. written disciplinary sanctions issued to students or employees and other documentation that memorializes oral disciplinary sanctions issued to students or employees for violations of this policy;
- I. dated written determinations/reports (including summaries of relevant exculpatory and inculpatory evidence) and other documentation that memorializes oral notifications to the parties concerning the outcome of the investigation, including any consequences imposed as a result of a violation of this policy;
- J. documentation of any supportive measures offered and/or provided to the Complainant and the Respondent, including no contact orders issued to both parties, the dates the no contact orders were issued, and the dates the parties acknowledged receipt of the no contact orders;
- K. documentation of all actions taken, both individual and systemic, to stop the discrimination or harassment, prevent its recurrence, eliminate any hostile environment, and remedy its discriminatory effects;
- L. copies of the Board policy and procedures/guidelines used by the District to conduct the investigation and any documents used by the District at the time of the alleged violation to communicate the Board's expectations to students and staff with respect to the subject of this policy (e.g., Student Codes of Conduct and/or Employee Handbooks);
- M. copies of any documentation that memorializes any formal or informal resolutions to the alleged discrimination or harassment;
- N. documentation of any training provided to District personnel related to this policy including, but not limited to notification of the prohibitions and expectations of staff set forth in this policy and the role and responsibility of all District personnel involved in enforcing this policy, including their duty to report alleged violations of this policy and/or conduct an investigation of an alleged violation of this policy.

The documents, ESI, and electronic media (as defined in Policy 8315 - **Information Management**) retained may include public records and records exempt from disclosure under Federal (e.g., FERPA, ADA) and/or State law, such as student records and confidential medical records.

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

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Legal 29 U.S.C. 794, Section 504 Rehabilitation Act of 1973, as amended
 42 U.S.C. 12101 et seq., Americans with Disabilities Act of 1990, as amended
 29 C.F.R. Part 1630
 34 C.F.R. Part 104

Last Modified by Ellen Suckow on November 21, 2023



Book	Policy Manual
Section	First Reading by Board
Title	RESCIND PARENT ORGANIZATIONS
Code	po9210
Status	First Reading
Adopted	May 25, 2016

9210 - RESCIND ~~replaced with 9211~~ PARENT ORGANIZATIONS

~~The School Board supports all organizations of parents whose objectives are to promote the educational experiences of District students. However, in using the name of the District or its schools and in organizing a group whose identity derives from a school(s) of this District, the parental organization thereby shares responsibility with this Board for the welfare of participating students.~~

~~Any new parent organization desiring to use the name or good offices of the District must obtain the approval of the Superintendent or designee as a prerequisite to organizing.~~

~~Representatives and members of approved school related organizations shall in all circumstances be treated by District employees as interested friends of the schools and as supporters of public education in the School District.~~

~~Staff members are encouraged to join such organization(s) in their related area(s) of specialization or interest.~~

~~The Board relies upon approved organizations to operate in a manner consistent with public expectations for the schools and reserves the right to withdraw sponsorship from organizations which violate the bounds of community taste.~~

~~Further, parent organizations shall comply with the rules and procedures set forth in Policy 9211 District Support Organizations.~~

Last Modified by Ellen Suckow on November 17, 2023



Book	Policy Manual
Section	First Reading by Board
Title	DISTRICT SUPPORT ORGANIZATIONS
Code	po9211
Status	First Reading
Adopted	May 25, 2016

9211 - ~~DISTRICT SUPPORT ORGANIZATIONS/FUND-RAISING~~

~~Fund-raising Activities~~

~~The District recognizes and supports the efforts of school personnel and students, parent booster organizations, and other community members who have an interest in promoting specific student or school activities. Because fund-raising activities have a direct impact upon schools and the community in which they reside, the Board endorses cooperative relationships between school personnel and community members in designing and implementing activities where money is raised for a District curricular or co-curricular program. The School Board has a responsibility to the community to limit and control fund-raising for school activities by school personnel and students, parent groups, and/or community members.~~

~~The ultimate goal of raising and expending of funds by parent groups, student bodies, and other groups for school purposes shall always be to promote the educational welfare of the students.~~

~~The Superintendent shall implement administrative guidelines which ensure that each group's fund-raising activities are in compliance with Board policies, require that for any fundraisers by District support organizations that involve the sale to students of food items and/or beverages that will be consumed on campus, the food and/or beverages items to be sold comply with the current USDA Dietary Guidelines for Americans and Smart Snack Rules and that the funds are used for school-related projects that have the approval of the Superintendent and the principal.~~

~~The Board of Education appreciates the efforts of all organizations whose objectives are to enhance the educational experiences of District students, to help meet educational needs of students, and/or provide extra educational benefits not provided for, at the time, by the Board.~~

~~The Board recognizes that parent-teacher organizations and other school-related community organizations are channels through which school personnel, parents, and other citizens may discuss educational concerns, problems, and needs and work together toward solutions. (X) The Superintendent is authorized to provide support and assistance as appropriate upon the request of such an organization.~~

~~The Board encourages parents and District staff to participate in such organizations.~~

~~Each volunteer organization that intends to work within the school setting may only do so in cooperation with the Principal and other staff members, including for such activities as fundraisers, meetings, and the like.~~

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Last Modified by Ellen Suckow on November 17, 2023

Thank you for the
basket of plants in
honor of my father at
his memorial service.

In addition, thank
you for the bereavement
days so I could be there
with my family - especially
for my mom.

Chris Kolton

DURING A TIME

LIKE THIS

WE REALIZE HOW MUCH

OUR FRIENDS AND RELATIVES

REALLY MEAN TO US

YOUR EXPRESSION

OF SYMPATHY WILL ALWAYS

BE REMEMBERED

- *The Family of Larry Kolton*

To the DC Everest School Board

Thank you so much for the
beautiful flower basket in memory
of my mom - I very much
appreciated it.

Thank you
Nancy Orshoven

Thank you so
much for the
beautiful plant in
memory of my
father in law.

I have the plant at
my desk to remind
me of him.

He was an amazing
guy.

Sincerely
Kelly Meverden
DCEMS

Perhaps you sent a lovely card,
Or sat quietly in a chair.
Perhaps you sent a floral piece,
If so we saw it there.
Perhaps you spoke the kindest words,
As any friend could say;
Perhaps you were not there at all,
Just thought of us that day.
Whatever you did to console
our hearts,
We thank you so much
whatever the part.

The Family of
Henry F. Meverden

CASEY, SCHOOL BOARD & SEVENTH COMMITTEE,

I WANTED TO SAY 'THANK YOU' FOR YOUR TIME AND EFFORT REGARDING DENYING THE JO. HOOK GYM IN MY HONOR. I AM SO GRATEFUL FOR YOUR HARD WORK AND TIME TOWARDS THIS PROJECT. I WAS SO SURPRISED BY THIS KIND GESTURE. IT'S BEEN A WEEK AND I'M STILL IN AWE OF THIS WONDERFUL GESTURE. I FEEL SO FORTUNATE TO HAVE WORKED WITH SUCH A GREAT TEAM OF EDUCATORS, ADMINISTRATORS, COACHES, ATHLETES AND PARENTS OVER THE PAST 30 YEARS OF MY PROFESSIONAL CAREER. I WANT TO LET YOU KNOW HOW MUCH I TRULY APPRECIATE BEING PART OF THE PE. EVERETT TEAM.

THANK YOU - HUMBLY YOURS,

Chris Hinkle