

AGENDA FOR BUDGET HEARING & ANNUAL MEETING MONDAY, SEPTEMBER 27, 2021 — 7:30 P.M. GREENWOOD HIGH SCHOOL CAFETORIUM

TO ADDRESS THE CHAIR:

TO DISCUSS:

- Use Microphone
- State name and township of residence
- Be brief (no longer than 5 minutes)
- One person may speak no more than twice on a given subject
- Equal time will be allowed for both sides of an issue

OLD BUSINESS/NEW BUSINESS:

- 1. Call the Meeting to Order Jerome Krempasky, Board President.
 - A. Election of a Chairperson for the Meeting.
 - B. Appointment of Clerk (If Board Clerk is absent).
- 2. Review the Minutes of Previous Annual Meeting. (This does not require approval.)
- 3. Presentation and Discussion of the 2021-2022 District Budget.
- 4. Treasurer's Report.
- 5. District Administrator's Report.
- 6. Authorize a tax levy of **\$2,326,328** for the General Fund Fund 10 and a tax levy of **\$15,000** for the Community Service Fund –Fund 80. As in the past, once the state aid is certified in October, we may need to adjust the levy once this information is announced.
- 7. Authorize salaries of the school board members. (Currently, the Board President earns \$1,670, and all other members earn \$1,370 annually.)
- 8. Authorize reimbursements for a school board member on a per diem basis. (Currently, this is \$125 per day when duties require the member to be absent from his or her job.)
- 9. Authorize the sale of obsolete school district property.
- 10. Authorize the Board to acquire real estate through purchase or condemnation.
- 11. Authorize the sale of school property.
- 12. Authorize the district to purchase student accident insurance 2021-2022
- 13. Set the Date for the 2022 Annual Meeting recommend the 4th Monday, September 26, 2022.
- 14. Other business appropriate to an Annual Meeting.
 - A. Public Comments and Questions Advisory to the Board.
- 15. Adjourn the Meeting.
 - /s/ Jerome Krempasky, Board President



FACE MASKS RECOMMENDED school district of greenwood covid-19 prevention

2021-22 ANNUAL REPORT

120.10 POWERS OF ANNUAL MEETING. The annual meeting of a common or union high school district may:

- 1. CHAIRPERSON AND CLERK. Elect a chairperson and, in the absence of the school district clerk, elect a person to act as the clerk of the meeting.
- 2. ADJOURNMENT. Adjourn from time to time.
- **3. SALARIES OF SCHOOL BOARD MEMBERS**. Vote annual salaries for school board members or an amount for each school board meeting the member actually attends.
- 4. **REIMBURSEMENT OF SCHOOL BOARD MEMBERS**. Authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of duties and the reimbursement of a school board member for actual loss of earnings when duties require the school board member to be absent from regular employment.
- 5. **REAL ESTATE**. Authorize the school board to acquire, by purchase or condemnation under ch.32, real estate and structures and facilities appurtenant to such real estate necessary for school district purposes.
- 6. TAX FOR SITES, BUILDINGS, AND MAINTENANCE. Vote a tax to purchase or lease suitable sites for school buildings, to build, rent, lease or purchase and furnish, equip, and maintain school district buildings.
- 7. TAX FOR TRANSPORTATION VEHICLES. Vote a tax to purchase, operate and maintain transportation vehicles and to purchase liability insurance for such vehicles.
- 8. TAX FOR OPERATION. Vote a tax for the operation of the schools of the school district.
- 9. TAX FOR DEBTS. Vote a tax necessary to discharge any debts or liabilities of the school district.
- **10. SCHOOL DEBT SERVICE FUND**. Vote a tax to create a fund for the purpose of paying all current bonded indebtedness for capital expenditures.
- **11. SCHOOL CAPITAL EXPANSION FUND**. Vote a tax to create a fund for the purpose of paying all current and future capital expenditures related to buildings and sites.

12. TAX FOR RECREATION AUTHORITY.

13. SALE OF PROPERTY.

- 14. LEGAL PROCEEDINGS. Direct and provide for the prosecution or defense of any action or proceedings in which the school district is involved.
- **15. TEXTBOOKS**. Authorize the school board to furnish textbooks.
- **16. SCHOOL LUNCHES**. Direct the school board to furnish school lunches to the pupils of the school district and appropriate funds for the purpose.

GREENWOOD BOARD OF EDUCATION ANNUAL MEETING MINUTES - SEPTEMBER 28, 2020

The Annual Meeting called to order by President Jerome Krempasky at 8:00 p.m. on September 28, 2020, in the Greenwood High School Cafetorium.

Board members present were Shain, Lindner, and Krempasky. Absent was Shaw, Jacobson.

The Annual Meeting notice was published in the Tribune Record Gleaner on September 23, 2020 and the District of Greenwood newsletter that was mailed on September 18, 2020.

Ralph Smrecek, Jr. nominated Jerome Krempasky for Chairperson.

A motion made by Ralph Smrecek, Jr. and seconded by Mark Shain to elect Jerome Krempasky as Chairperson for the meeting. Motion carried.

Jerome Krempasky appointed Jean Zimmer as clerk in the absence of Sarah Shaw, District Clerk.

The 2019 Annual Meeting minutes were reviewed.

Jean Zimmer gave an overview of the 2020-2021 District Budget.

Mark Shain, District Treasurer, reviewed the Treasurer report.

District Administrator's Report: Mr. Felhofer – The school year is off to a pretty good start considering all things. Preliminary enrollment numbers were given and looks to be down about 8 students at this time. Summer school FTEs were down due to not being able to run a full schedule of summer classes but glad for the short amount of summer school that we were able to run. 2019-2020's summary could be summed up with Covid 19. Building improvements were completed over the last year with changing elementary carpet, updates to the elementary playground, LED lighting project in both building and updates to the elementary driveway.

We worked a lot over summer to make changes to our processes to reroute traffic flow and processes and stay healthy. We implemented a 1:1 technology device so that every student has a device for use on a snow day or if we have to close for 2 weeks. Staff have had training for virtual learning. Science curriculum & Social Studies curriculum will be reviewed. Improving communication is always a goal to work on.

A motion made by Ralph Smrecek, Jr. and seconded by Hannah Olson to approve the tax levy of \$2,375,177 for the General Fund-10, and tax levy of \$15,000 for the Community Service Fund - 80. Motion carried. One Nay A motion made by Jerome Krempasky and seconded by Mark Shain to approve the Salaries of the school board members the same as follows Board President at \$1,670 and all other members \$1,370. Motion carried.

A motion made by Dan Coughlin and seconded by Ralph Smrecek, Jr. to approve the reimbursements for a school board member on a per diem basis to be absent from his or her job duties to be paid for being absent from his or her job duties in the amount of \$125 per day, remaining the same. Motion carried.

A motion made by Dan Coughlin and seconded by Ralph Smrecek, Jr. to approve the Sale of obsolete school district property. Motion carried.

A motion made by Ralph Smrecek, Jr and seconded by Hannah Olson to approve the Board to acquire real estate through purchase or condemnation. Motion carried. One Nay

A motion made by Dan Coughlin and seconded by N/A to authorize the sale of school property under \$10,000 with public approval. Died for lack of second motion.

A motion made by Jerome Krempasky and seconded by Dean Lindner to authorize the sale of School property. Motion carried with one nay.

A motion made by Dan Coughlin and seconded by Mark Shain to authorize the district to purchase student accident insurance. Motion carried.

A motion made by Jerome Krempasky and seconded by Mark Shain. To set the date of the 2021 Annual Meeting on September 27, 2021 at 7:30 p.m. Motion carried.

Other business appropriate to an Annual Meeting, Ralph Smrecek, Jr asked how the students finished out the year last year due to the early closing. Mr. Felhofer reported on the process.

Hannah Olson commended the school board, administration, and all staff on all of the effort that has been put forth by everyone to be ready for returning to school. Everyone has put forth a great effort and it gives us a feeling of community pulling together. Thank you to all of you.

A motion made by Ralph Smrecek, Jr. and seconded by Hannah Olson to adjourn the annual meeting. Motion carried adjourned at 8:36 p.m.

/S/Jean Zimmer, Acting Clerk

2021-2022 BUDGET SUMMARY

GENERAL FUND (FUND 10)	Budget 2020-21	Audited 2020-21	Budget 2021-22
Beginning Fund Balance (Account 930 000)	\$1,902,811.24	\$1,902,811.24	\$1,861,088.97
Ending Fund Balance, Reserved (Acct. 931 000)	\$1,781,167.70	\$1,397,716.27	\$1,397,716.27
Ending Fund Balance, Designated (Acct. 932 000)	\$118,402.00	\$463,372.70	\$463,372.70
Ending Fund Balance, Unappropriated (Acct. 933 000)			
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	\$1,908,151.24	\$1,861,088.97	\$1,861,088.97

REVENUES & OTHER FINANCING SOURCES

100 Transfers-in

101 Transfers-in			
210 Taxes	\$2,379,877.00	\$2,394,567.80	\$2,319,028.0
240 Payments for Services			
260 Non-Capital Sales	\$4,950.00	\$3,129.23	\$4,950.0
270 School Activity Income	\$7,000.00	\$0.00	\$7,000.0
280 Interest on Investments	\$15,000.00	\$4,515.65	\$10,000.0
290 Other Revenue, Local Sources	\$4,120.00	\$2,833.92	\$4,620.0
Subtotal Local Sources	\$2,410,947.00	\$2,405,046.60	\$2,345,598.0
OTHER SCHOOL DISTRICTS WITHIN WISCONSIN			
310 Transit of Aids			
340 Payments for Services	\$113,000.00	\$96,546.00	\$106,000.0
380 Medical Service Reimbursements			
390 Other Inter-district, Within Wisconsin			
Subtotal Other School Districts within Wisconsin	\$113,000.00	\$96,546.00	\$106,000.0
OTHER SCHOOL DISTRICTS OUTSIDE WISCONSIN			
440 Payments for Services			
490 Other Inter-district, Outside Wisconsin			
Subtotal Other School Districts Outside Wisconsin	\$0.00	\$0.00	\$0.0
INTERMEDIATE SOURCES			
510 Transit of Aids	\$51,461.00	\$5,488.80	\$10,847.00
540 CESA Service Payment		\$740.00	\$800.00
580 Medical Services Reimbursement	\$15,000.00	\$26,028.10	\$25,000.00
Subtotal Intermediate Sources	\$66,461.00	\$32,256.90	\$36,647.0
STATE SOURCES			
610 State Aid Categorical	\$48,126.00	\$49,000.00	\$50,126.0
620 State Aid General	\$2,525,123.00	\$2,523,766.00	\$2,611,946.0
630 DPI Special Project Grants	\$19,950.00	\$18,596.08	\$19,000.0
640 Payments for Services			
650 Student Achievement Guarantee in Education (SAGE Grant)	\$109,850.00	\$112,705.39	\$112,705.0
660 Other State Revenue Through Local Units			
690 Other Revenue	\$575,031.00	\$576,597.33	\$549,078.0
Subtotal State Sources	\$3,278,080.00	\$3,280,664.80	\$3,342,855.0
FEDERAL SOURCES			
710 Transit of Aids			
720 Impact Aid			
730 DPI Special Project Grants	\$67,767.00	\$264,771.51	\$826,902.0
750 IASA Grants	\$259,228.00	\$228,758.20	\$231,041.0
780 Other Federal Revenue Through State			
790 Other Federal Revenue - Direct	\$15,000.00	\$18,512.16	\$15,000.0
Subtotal Federal Sources	\$341,995.00	\$512,041.87	\$1,072,943.0

OTHER FINANCING SOURCES

850 Reorganization Settlement			
860 Compensation, Fixed Assets	\$300.00		\$300.00
870 Long-Term Obligations		\$0.00	
Subtotal Other Financing Sources	\$300.00	\$0.00	\$300.00
OTHER REVENUES			
960 Adjustments	\$3,000.00	\$2,947.48	\$3,000.00
970 Refund of Disbursement	\$2,000.00		\$2,000.00
980 Medical Service Reimbursement			
990 Miscellaneous	\$1,000.00		\$1,000.00
Subtotal Other Revenues	\$6,000.00	\$2,947.48	\$6,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	\$6,216,783.00	\$6,329,503.65	\$6,910,343.00

EXPENDITURES & OTHER FINANCING USES

110 000 Undifferentiated Curriculum	\$1,157,986.00	\$1,108,715.19	\$1,344,244.0
120 000 Regular Curriculum	\$1,054,185.00	\$1,076,832.44	\$1,154,027.0
130 000 Vocational Curriculum	\$334,271.00	\$329,371.04	\$341,632.0
140 000 Physical Curriculum	\$150,622.00	\$146,845.70	\$162,702.0
160 000 Co-Curricular Activities	\$186,805.00	\$166,817.02	\$186,950.0
170 000 Other Special Needs	\$1,650.00	\$523.33	\$1,650.0
Subtotal Instruction	\$2,885,519.00	\$2,829,104.72	\$3,191,205.0
SUPPORT SOURCES			
210 000 Pupil Services	\$56,259.00	\$48,765.01	\$56,840.0
220 000 Instructional Staff Services	\$291,545.00	\$396,627.12	\$306,061.0
230 000 General Administration	\$265,698.00	\$258,452.59	\$281,823.0
240 000 School Building Administration	\$339,566.00	\$330,880.83	\$346,030.0
250 000 Business Administration	\$1,144,741.00	\$1,182,233.81	\$1,368,150.0
260 000 Central Services	\$221,558.00	\$201,843.63	\$221,114.0
270 000 Insurance & Judgments	\$95,896.00	\$91,557.84	\$98,168.0
280 000 Debt Services	\$6,562.00	\$6,562.50	\$6,563.0
290 000 Other Support Services	\$50,697.00	\$3,117.52	\$50,697.0
Subtotal Support Sources	\$2,472,522.00	\$2,520,040.85	\$2,735,446.0
COMMUNITY SERVICES			
390 000 Other Community Services			
Subtotal Community Services	\$0.00	\$0.00	\$0.0
NON-PROGRAM TRANSACTIONS			
410 000 Inter-fund Transfers	\$523,402.00	\$637,616.32	\$598,684.0
430 000 Instructional Service Payments	\$330,000.00	\$384,464.03	\$385,008.0
490 000 Other Non-Program Transactions			
Subtotal Non-Program Transactions	\$853,402.00	\$1,022,080.35	\$983,692.0
TOTAL EXPENDITURES & OTHER FINANCING USES	\$6,211,443.00	\$6,371,225.92	\$6,910,343.0
SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Budget 2020-21	Audited 2020-21	Budget 2021-2
900 000 Beginning Fund Balance	\$25,608.87	\$25,608.87	\$204,630.2
900 000 Ending Fund Balance	\$25,608.87	\$204,630.22	\$204,730.2
OTAL REVENUES & OTHER FINANCING SOURCES	\$854,965.00	\$1,098,206.35	\$886,655.0
100 000 Instruction	\$549,002.00	\$568,954.96	\$603,725.0
200 000 Support Services	\$220,463.00	\$234,493.18	\$207,410.0
400 000 Non-Program Transactions	\$85,500.00	\$115,736.86	\$75,420.0
	\$854,965.00	\$919,185.00	\$886,555.0
TOTAL EXPENDITURES & OTHER FINANCING USES	400 ijouiou		
	Budget 2020-21	Audited 2020-21	Budget 2021-2
		Audited 2020-21 \$108,741.49	
TOTAL EXPENDITURES & OTHER FINANCING USES DEBT SERVICE FUND (FUNDS 38, 39) 900 000 Beginning Fund Balance 900 000 ENDING FUND BALANCES	Budget 2020-21		\$108,764.6 \$108,764.6

281 000 Long-Term Capital Debt	\$118,202.00	\$143,703.07	\$143,684.00
282 000 Refinancing			
283 000 Operational Debt			
289 000 Other Long-Term General Obligation Debt			
TOTAL EXPENDITURES & OTHER FINANCING USES	\$118,202.00	\$143,703.07	\$143,684.00
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Budget 2020-21	Audited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	\$172,440.57	\$172,440.57	\$208,098.76
900 000 Ending Fund Balance	\$178,440.57	\$208,098.76	\$248,598.76
TOTAL REVENUES & OTHER FINANCING SOURCES	\$6,000.00	\$148,564.19	\$40,500.00
100 000 Instructional Services			
200 000 Support Services	\$0.00	\$112,906.00	
300 000 Community Services			
400 000 Non-Program Transactions			
TOTAL EXPENDITURES & OTHER FINANCING USES	\$0.00	\$112,906.00	\$0.00
FOOD SERVICE FUND (FUND 50)	Budget 2020-21	Audited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	\$35,670.74	\$35,620.74	\$62,966.64
900 000 ENDING FUND BALANCE	\$35,620.74	\$62,966.64	
TOTAL REVENUES & OTHER FINANCING SOURCES	\$261,407.00	\$291,258.89	\$290,300.00
200 000 Support Services	\$261,457.00	\$263,912.99	\$288,300.00
400 000 Non-Program Transactions			
TOTAL EXPENDITURES & OTHER FINANCING USES	\$261,457.00	\$263,912.99	\$288,300.00
TRUST FUNDS (FUND 72, 73)	Budget 2020-21	Audited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	\$665,631.73	\$665,631.73	\$572,935.25
900 000 ENDING FUND BALANCE	\$684,631.73	\$572,935.25	\$590,435.25
TOTAL REVENUES & OTHER FINANCING SOURCES	\$75,000.00	\$72,248.98	\$69,500.00
200 000 Support Services			
400 000 Non-Program Transactions	\$56,000.00	\$164,945.46	\$52,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$56,000.00	\$164,945.46	\$52,000.00

20 BUDGET SUMMARY FUND 80

Starting in 2013 this information is provided as required by 2013 Wisconsin Act 20.

COMMUNITY SERVICE FUND (FUND 80)	Budget 2020-21	Audited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	\$5,318.56	\$5,318.56	\$11,326.65
900 000 ENDING FUND BALANCE	\$6,424.56	\$11,326.65	\$14,207.65

REVENUES & OTHER FINANCING SOURCES

LOCAL SOURCES

TOTAL EXPENDITURES & OTHER FINANCING USES	\$28,794.00	\$12,936.91	\$16,064.00
400 000 Non-Program Transactions			
394 000 Summer Recreation/Kids Club	\$19,055.00	\$7,496.54	\$6,605.00
340 000 Community Recreation	\$9,739.00	\$5,440.37	\$9,459.00
200 000 Support Services			
TOTAL REVENUES & OTHER FINANCING SOURCES	\$29,900.00	\$18,945.00	\$18,945.00
272 Kids Club	\$6,800.00	\$0.00	
272 Student Fees for Summer Recreation	\$2,800.00	\$2,630.00	\$2,630.00
272 Community Fees	\$5,300.00	\$1,315.00	\$1,315.00
210 Taxes	\$15,000.00	\$15,000.00	\$15,000.00

This fund is used to support community activities that are at least one of the following: outside of the usual K-12 instructional and extra curricular time periods; open to the community as age appropriate; result in an additional cost for the District; supported by fees or subsidized by a separate tax levy.

DEPARTMENT OF PUBLIC INSTRUCTION 2021-22 REVENUE LIMIT WORKSHEET

DISTRICT:		Greenwood		•	2394	•		T
		DATA AS OF 7/1	/21, 8:30 AM		and the second state of th			
Line 1 Amou	nt May Not Exce	ed (Line 11 - (Line) of Fi	nal 20-	21 Reve	nue Limit	_
2020-21 General Aid Cert			and approximate an and a second	+ 🔽			2,523,7	766
2020-21 Computer Aid Re	eceived (20-21 Lin	e 12C, Src 691)		+			1,7	726
2020-21 Hi Pov Aid (20-2		· · · · · · · · · · · · · · · · · · ·		+				0
2020-21 Aid for Exempt P	ersonal Property (20-21 Line 12D, S	rc 691)	+			3,8	386
2020-21 Fnd 10 Levy Cen	t (20-21 Line 14A,	Levy 10 Src 211)		+			2,389,2	222
2020-21 Fnd 38 Levy Cer	t (20-21 Line 14B,	Levy 38 Src 211)		+				0
2020-21 Fnd 41 Levy Cer				+				0
2020-21 Aid Penalty for O			y 2021)					0
2020-21 Total Levy for All				-			1,068,6	
NET 2021-22 Base Reve	nue Built from 20	20-21 Data (Line	1)	=			3,850,0)00
*For the Non-Recurring Ex Non-Recurring Referenda Open Enrollment Pupils, F Deduction, Private School	i, Declining Enrollr Reduction for Inelia I Special Needs Vo <u>Septembe</u>	nent, Energy Efficie gible Fund 80 Expe oucher Aid Deduct er & Summer FTE	ency Exemptio ends, Other A ion)	on, Re djustm	funded. ents, P	Rescind	ed Taxes, Prior Yea	ar
Count Ch. 220 Inter-Distri	ct Resident I rans	rer Pupils @ 75%.						
Line 2: Base Avg:((18+.4	4ss)+(19+.4ss)+(20 2018	0+.4ss)) / 3 = 2019	202				3	385
Summer FTE:	2018	2019	202	2				
% (40,40,40)	5	6	17	1				
Sept FTE:	381	383	37	8				
New ICS - Independent	0.0	0	1	5				
Charter Schools FTE				2010				
Total FTE	386	389	37	9				
Line 6: Curr Avg:((19+.4		be wellengthered by An and the strategies					3	381
	2019	2020	202					
Summer FTE:	16	3	1		he Line	6 "Currer	nt Average" shown abo	ve
% (40,40,40) Sept FTE:	6 383	378	36				nue Limits. The averag	
New ICS - Independent	0	0		2			il Aid does not include	
Charter Schools FTE	Ŭ	Ŭ					endent Charter School rage appears below af	
Total FTE	389	379	37	5 1	16. 10		ntered for 2021:	ILEI
							381	
Line 10B: Declining Enr	rollment Exempti	on =					40,0	000
Average FTE Loss (Line				-			40,0	4
		X 1.00	=					4
X (Line 5, Maximum 20)	20-2021 Revenue						10,000.	.00
		rring Exemption A	Amount:				40,0	
Fall 2021 Property Value		(—)						
2021 TIF-Out Tax Apporti		Valuation(estimate	e until Oct, 20	21)			239,745,7	759
	L COLOR KEY:	Auto-Calc	DPI Data				ict-Entered	
Worl	(sheet is availabl	e at: http://dpi.wi. Calculati	-				e n Total FTE bucke	ets
		the set is the set if the bill						

DEPARTMENT OF PUBLIC INSTRUCTION 2021-22 REVENUE LIMIT WORKSHEET

	2021-2022 Revenue Limit Works	sheet	
1.	2021-22 Base Revenue (Funds 10, 38, 41)	(from left)	3,850,000
2.	Base Sept Membership Avg (2018+.4ss, 2019+.4ss, 2020+.4ss)/3	(from left)	385
З.	2021-22 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,000.00
4.	2021-22 Per Member Change (A+B)		0.00
•	2021-22 Low Revenue Ceiling per s.121.905(1):	10,000.00	
A.	Allowed Per-Member Change for 21-22	0.00	
100 m	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
	Value of the CCDEB (21-22 DPI Computed-CCDEB Dists only)	0.00	2
	2021-22 Maximum Revenue / Member (Ln 3 + Ln 4)		10,000.00
	Current Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	381
	2021-22 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	3,850,000
	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	3,810,000	-,
	Hold Harmless Non-Recurring Exemption	40,000	
100 million 100	Total 2021-22 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -	Prior Year Carryover	0	
	Transfer of Service	0	
2013/2616	Transfer of Territory/Other Reorg (if negative, include sign)	0	
	Federal Impact Aid Loss (2019-20 to 2020-21)	0	
	Recurring Referenda to Exceed (If 2021-22 is first year)	0	
	2021-22 Limit with Recurring Exemptions (Ln 7 + Ln 8)	U.	3,850,000
	Total 2021-22 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		1,090,000
100.000	Non-Recurring Referenda to Exceed 2021-22 Limit	1,050,000	1,030,000
	Declining Enrollment Exemption for 2021-22 (from left)	40,000	
1223	Energy Efficiency Net Exemption for 2021-22 (see pg 4 for details)	40,000	
	Adjustment for Refunded or Rescinded Taxes, 2021-22	0	
	Prior Year Open Enrollment (uncounted pupil[s])	0	
	Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
	Other Adjustments (Fund 39 Bal Transfer)	0	
	WPCP and RPCP Private School Voucher Aid Deduction	0	
	SNSP Private School Voucher Aid Deduction	0	
		U	4,940,000
	2021-22 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		2,613,672
State of the second sec	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)	2 611 046	2,013,072
	2021-22 JULY 1 ESTIMATE OF GENERAL AID State Aid to High Poverty Districts (not all districts)	2,611,946	
2025/2022			
	State Aid for Exempt Computers (Source 691)	1,726	
U.	State Aid for Exempt Personal Property (Source 691)	0	n.
12	Allowable Limited Revenue: (Line 11 - Line 12)	HEN SETTING THE DISTRICT LEVY.	2,326,328
13.	(10, 38, 41 Levies)		2,320,328
14	Total Limited Revenue To Be Used (A+B+C)	Not >line 13	2,326,328
14.			2,320,320
•	Entries Required Below: Enter amnts needed by purpose and fund: Gen Operations: Fnd 10 Src 211	2,326,328	(Proposed Fund 10)
532.0	The second se		the set of
	Non-Referendum Debt (inside limit) Fund 38 Src 211 Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
		U	(to Budget Rpt)
	Total Revenue from Other Levies (A+B+C+D)	0	15,000
	Referendum Apprvd Debt (Fund 39 Debt-Src 211)	0	(to Dudget Det)
	Community Services (Fund 80 Src 211)	15,000	(to Budget Rpt)
	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
	Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
10.	Total Fall, 2021 ESTIMATED All Fund Tax Levy (14A + 14B + 14C +	10 - 01 10 - 02 UN	2,341,328
	Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00976588
	Districts are responsible for the integrity of <u>their</u> revenue limit data reflects information submitted to DPI and		appearing here

DEPARTMENT OF PUBLIC INSTRUCTION 2021-22 REVENUE LIMIT WORKSHEET

Catego	ory	Amount
Allowable Limited Reven	le	2,326,328.00
	Fund 10, PI-401	2,326,328.00
	Fund 38, PI-401	0.00
	Fund 41, PI-401	0.00
Line 14 Total (Revenue Li	mit Levies)	2,326,328.00
Over Levy	-	0.00
Under Levy		0.00
Carryover to FY22, if appl	icable	#VALUE!
21-22 Base-Buildi	ng Information	Amount
Total non-recurring exem	ptions (10 + 7B)	1,130,000.00
Levied total non-recurring	g exemptions*	1,130,000.00

Greenwood	
2021-22 ENERGY EFFICIENCY EXEMPTION NET TOTAL - LINE 10C.	
(Carry bright yellow box amount to Line 10C. on page 1. See detail computation boxes b	elow.)
ENTER ALL NUMBERS AS POSITIVE EXCEPT WHERE INDICATED. FORMULAS WILL AUTO-C	ALCULATE.
1.) 2019-20 Adjustment for Unspent Debt Energy Exemption (see box below)	\$0
2.) 2020-21 Adjustment for Unspent Non-Debt Energy Exemption (see box below)	\$0
3.) 2021-22 EE Expenses for Non-Debt (1-Year Project) per Board Resolution	\$0
4.) 2021-22 EE Expenses for Debt per Board Resolution	\$0
5.) Measured Utility Savings Applied to 2021-22 (entered as a negative)	\$0
6. Total 2021-22 Energy Efficiency Exemption (carry to Line 10 C. on page 2) (#	\$0 Mount can be < 0.)

The 2021-22 Net EE exemption will include adjustments for unspent Fall, 2019 Levy (DEBT) and Fall, 2020 Levy (NON-DEBT) BOE resolutions. Actual expenditures will be reported to DPI by your auditor in September, 2021 via the PI-1506-AC. Until then, districts are to enter their estimates of expenditures made related to the respective EE BOE resolutions.

If, after you enter your anticipated expenditures, negative numbers appear in Line 1 (cells X38 and X46) in either or both the 2019-20 or 2020-21 tables below, this indicates the estimated expenditures entered are less than the amount of the exemption that year. Call a School Finance Consultant if you have questions.

2019-20 Energy Efficiency Reconciliation - Debt					
1.) 2019-20 Adjustment for Unspent Energy Exemption (-A+B+C, can be < 0)		\$0			
A. 2019-20 EE Debt Amount Levied (per 19-20 PI-1506-AC, entered as a negative)	\$0				
B. Jan-Jun 2020 Debt Service Payment (per 19-20 PI-1506AC)	\$0				
C. Jul-Dec 2020 Debt Service Payment (per 20-21 PI-1506AC)	\$0				
(If Line 1 in this box is < 0, see 2019-20 Adjustment in "2021-22 Net Energy Efficiency Exemption" box above.)					

2020-21 Energy Efficiency Reconciliation - Non-Debt							
1.) 2020-21 Adjustment for Unspent Energy Exemption (-A+B, can be < 0)		\$0					
A. 2020-21 EE Non-Debt Amount Levied (per 20-21 PI-1506-AC, entered as a negative	\$0						
B. 2020-21 Actual EE Expenses (per 20-21 PI-1506AC)	\$0						
(If Line 1 in this box is < 0, see 2020-21 Adjustment in "2021-22 Net Energy Efficiency Exemption" box above.)							

QZAB LOAN PAYMENT

DATE	PRINCIPAL		PRINCIPAL INTEREST		TOTAL		BALANCE	
							\$	34,225.82
9/5/2021	\$	6,041.98	\$	520.52	\$	6,562.50	\$	28,183.84
9/5/2022	\$	6,133.87	\$	428.63	\$	6,562.50	\$	22,049.97

WRS UNFUNDED LIABILITY

DATE	PAYMENT		PRINCIPAL	INTEREST	BALANCE
					\$ 306,970.16
3/15/2022	\$	83,989.71	\$ 73,096.53	\$ 10,893.18	\$ 233,873.63
3/15/2023	\$	83,989.71	\$ 75,690.44	\$ 8,299.27	\$ 158,183.19
3/15/2024	\$	83,989.71	\$ 78,361.02	\$ 5,628.69	\$ 79,822.17
3/15/2025	\$	82,654.75	\$ 79,822.17	\$ 2,832.58	
TOTALS	\$	251,969.13	\$ 306,970.16	\$ 27,653.72	

NCLED LOAN PAYMENT

DATE	PRINCIPAL		PRINCIPAL INTEREST		TOTAL		BALANCE	
						\$	88,467.94	
2021-22	\$	21,499.60	\$	3,782.36	\$ 25,281.96	\$	66,968.34	
2022-23	\$	22,531.64	\$	2,750.32	\$ 25,281.96	\$	44,436.70	
2023-24	\$	23,613.22	\$	1,668.74	\$ 25,281.96	\$	20,823.48	
2024-25	\$	20,823.48	\$	535.27	\$ 21,358.75	\$	-	

ELEMENTARY SAFETY LOAN

DATE	PAYMENT		PRINCIPAL		INTEREST	BALANCE	
	\$					\$	208,384.63
6/30/2022	\$ 34,431.40	\$	25,452.05	\$	8,979.35	\$	182,932.58
6/30/2023	\$ 34,431.40	\$	26,548.78	\$	7,882.62	\$	156,383.80
6/30/2024	\$ 34,431.40	\$	27,674.32	\$	6,757.08	\$	128,709.48
6/30/2025	\$ 34,431.40	\$	28,885.27	\$	5,546.13	\$	99,824.21
6/30/2026	\$ 34,431.40	\$	30,129.95	\$	4,301.45	\$	69,694.26
6/30/2027	\$ 34,431.40	\$	31,428.25	\$	3,003.15	\$	38,266.01
6/30/2028	\$ 34,431.40	\$	32,777.99	\$	1,653.41	\$	5,488.02
6/30/2029	\$ 5,724.50	\$	5,488.02	\$	236.48	\$	0.00
TOTALS	\$ 103,294.20	\$	208,384.63	\$	38,359.67		

BOARD MEMBERS AND TERMS OF OFFICE

BOARD MEMBER	AREA	TERRITORY	TERM EXPIRES
DAWN JACOBSON	AREA 1	All school district territory East of Highway 73, and not within the Greenwood city limits.	2022
MARK SHAIN	AREA 2	All school district territory West of Highway 73, and South of the line made up of County Road G and Rock Creek Road to County Road M, not within the Greenwood City.	2023
JEROME KREMPASKY	AREA 3	All school district territory West of Highway 73, and North of the line made up of County Road G and Rock Creek Road to County Road M not within the Greenwood City limits.	2024
REBEKAH GREISEN	AREA 4	All school district territory included within the Greenwood city limits.	2022
DEAN LINDNER	AREA 5	Member at large from any of the School District of Greenwood.	2024

TREASURER'S REPORT AS OF JUNE 2021 AUDITED

FUND 10	– GENERAL FUND				~
	Checking Account	\$	(293,750.47)		46
	Investment Account	\$	452,285.43		
	Petty Cash		300.00		
	Short-term Cash Flow Investment		6 6		
	Local Gov't Investment		983,425.89		
	Accounts Receivable		13,482.56		
	Taxes Receivable		686,860.67		
	Interfund Payable		150 A		
	Due from Fund 73				
	Due from Other Gov't		20,738.97		
	Due from CESA		6,038.80		
	Due from Federal		11,589.45		
	Due from State Gov't		424,800.85		
			(444,000,40)		
	Accounts Payable		(444,683.18)	ŕ	4 004 000 07
				\$	1,861,088.97
FUNDZT	- SPECIAL REVENUE TRUST FUND	¢	07 474 67		
	Checking Account	\$	97,171.67		
	Scholarship CDs	\$	107,458.55		
	Accounts Receivable				
	Accounts Payable FUND BALANCE		-	\$	204,630.22
ELIND 27	- SPECIAL EDUCATION			Φ	204,030.22
FUND 27	Checking Account	\$	(41,018.53)		
	Due from Other Gov't	Φ	(41,018.53) 122,376.10		
	Accounts Payable		(81,357.57)		
	FUND BALANCE		(01,337.37)	\$	_
FUND 3O	- DEBT SERVICE			Ψ	-
	Checking Account	\$	83,396.21		
	Local Gov't Investment	Ψ	25,368.44		
	FUND BALANCE		20,000.44	\$	108,764.65
FUND 40	- BUILDING FUND			•	1000,100,100
	Checking Account	\$	123.20		
	Fund 46 Investment	\$	157,803.76		
	Accounts Receivable	\$	35,000.00		
	Certificate of Deposit	10 *	-		
	Local Gov't Investment		15,171.80		
	FUND BALANCE		•	\$	208,098.76
FUND 50	- FOOD SERVICE				
	Checking Account	\$	51,129.79		
	Accounts Receivable		13,944.75		
	Accounts Payable		(2,057.90)		
	FUND BALANCE			\$	63,016.64
FUND 70	- SCHOLAR SHIP AND OPEB				
	Checking Account- Scholarships	\$	-		
	Certificates of Deposit-Scholarships		-		
	Checking Account-OPEB		586,417.81		
	Accounts Receivable				
	Accounts Payable		(13,482.56)		
	FUND BALANCE			\$	572,935.25
FUND 80	- COMMUNITY SERVICE				
	Checking Account	\$	11,566.12		
	Due from Tax Levy	\$ \$	5 7 8		
	Due to General Fund	\$	-		
	Accounts Payable		(239.47)		
	FUND BALANCE			\$	11,326.65
				<u>^</u>	
	TOTAL FUND BALANCE (EQUITY)			\$	3,029,861.14

GREENWOOD SCHOOL DISTRICT'S ANNUAL NOTICES

ABUSE OF CHILDREN

SS 49.981

Administrators, teachers, counselors, staff members are required by law to report any abuse or neglect of a child or any suspected abuse or neglect of a child, to social services or law enforcement.

AHERA MANAGEMENT PLAN

The School District of Greenwood has hereby provided notification of the availability of the Asbestos Emergency Response Act Management Plan. Plans for the schools are available for review at the District Office at 306 W. Central Ave, Greenwood, WI 54437 (AHERA law and Board Policy 8431.01)

CHILD FIND AND STUDENT SERVICES

The District must locate, identify, and evaluate all resident children with disabilities. including children with disabilities attending private schools, regardless of the severity of their disabilities. The school district has a special education screening program to locate and screen all children with suspected disabilities who are residents of the District and who have not graduated from high school. Upon request, the District will screen any resident child who has not araduated from high school to determine whether a special education referral is appropriate. A request may be made by contacting Katie Brand, Director of Special Education, 715-267-6101 or by emailing her at kabrand@greenwood.k12.wi.us

CHILD NUTRITION PROGRAMS

The "National School Lunch Program" notice is sent to each parent at the beginning of the school year. The district is in compliance with the USDA Child Nutrition Reauthorization of 2010 and its inclusion in Local Wellness Policies (see policy 8510). For details about food services see policy 8500.

DISTRICT ACCOUNTABILITY REPORTS

The School and District Accountability Reports are always available at the link below. Due to the pandemic all public schools in Wisconsin received a waiver for the completing state-wide student assessments for the 2019-2020 school year. The most recent results [2018-19] are posted on the link below: http://dpi.wi.gov/accountability/reportcards

EARLY COLLEGE CREDIT PROGRAM

The Board recognizes the value to students and to the District of students participating in programs offered by University of Wisconsin system institutions, tribally controlled colleges and private, non-profit higher education institutions in Wisconsin. The Board will allow any high school student who satisfies the eligibility requirements to participate in the Early College Credit Program (ECCP) to enroll in an approved course at an ECCPapproved institution of higher education while attending in the District. Students will be eligible to receive college and high school credit for completing course (s) at authorized institutions of higher education provided they complete the course(s) and receive a passing grade. The School District's responsibility to pay for tuition, fees, books and other necessary materials shall be limited to eighteen (18) postsecondary credits per student. The District Administrator shall establish administrative guidelines to ensure that the District's Early College Credit Program comports with applicable State law and the administrative rules of the Department of Public Instruction. The District Administrator shall also ensure that high school students and their parents are provided with information regarding the Program by October 1st each year.

EDUCATION OF HOMELESS CHILDREN AND YOUTHS

youth, Children and including unaccompanied youth who meet the Federal definition of "homeless" will be provided a free appropriate public education in the same manner as all other students of the District. To that end, students who are homeless will not be stigmatized or segregated on the basis of their status as homeless and will be assigned to the school serving those nonhomeless students residing in the area in which the homeless child is actually living. The District shall establish safeguards protect homeless students from that discrimination on the basis of their homelessness. Homeless children and

youth are defined as individuals who lack a fixed, regular, and adequate nighttime residence, and include those who meet any of the following criteria:

- A. share the housing of other persons due to loss of housing, economic hardship, or similar reason (referred to as "Doubled-up")
- B. live in motels, hotels, trailer parks, or camping grounds due to a lack of alternative adequate accommodations
- C. live in emergency or transitional shelters
- D. are abandoned in hospitals
- E. are awaiting foster care placement
- F. have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings, or
- G. live in a car, park, public space, abandoned building, substandard housing, bus or train station, or similar setting

Additionally, pursuant to Federal law, migratory children who are living in circumstances described in A-G above are also considered homeless.

Children, youth and their families who are homeless shall be provided equal access to the educational services for which they are eligible, including preschool programs administered by the School District.

The District shall remove barriers to the enrollment and retention of students who are homeless in schools in the District. Students who are homeless shall be enrolled immediately, even if they do not have the necessary enrollment documentation such as immunization and health records, proof of residency or guardianship, birth certificate, school records, and other documentation.

Students who are homeless will be provided services comparable to other students in the District including:

- A. transportation services;
- educational services for which the R homeless student meets eligibility criteria including services provided under Title I of the Elementary and Secondary Education Act or similar State or local programs, educational programs for children with disabilities, and educational programs for students with limited English proficiency;
- C. programs in vocational and technical

education;

- D. programs for gifted and talented students;
- E. school nutrition programs;
- F. before and after school programs.

Students who are homeless have the right to remain in their school of origin or the local attendance area school, according to the child's best interest. The school of origin is the school that the student attended when permanently housed or last enrolled. The local attendance area school is any public school that nonhomeless students who live in the attendance area in which the student is actually living are eligible to attend.

Students who are homeless have the right to dispute their school assignment, if their assignment is other than their school of origin. In determining the best interest of the student, the District shall, to the extent feasible, keep the student in the school of origin, except when doing so is contrary to the wishes of the homeless student's parent or guardian or the unaccompanied youth. If the student is sent to a school other than the school of origin or a school requested by the parent or guardian, а written including a statement explanation, regarding the right to appeal, will be provided to the homeless student's parent or guardian or the unaccompanied youth. The appeal process shall be as set forth in Policy 9130 - Public Requests, Suggestions, or Complaints.

The Board of Education requires that these rights and the dispute process be communicated to the parent or guardian of the homeless student or unaccompanied youth.

In addition to notifying the parent or guardian of the homeless student or unaccompanied youth of the rights described above, the District shall post public notice of educational rights of children and youth experiencing homelessness in each school.

At the request of the parent or guardian, or in the case of an unaccompanied youth, the local homeless liaison, transportation shall be provided for a homeless student to and from the school of origin as follows:

- A. If the homeless student continues to live in the School District in which the school of origin is located, transportation will be provided in accordance with District policy/ administrative guidelines and Federal requirements.
- B. If the homeless student moves to an

area served by another district, though continuing his/her education at the school of origin, the district of origin and the district in which the student resides must agree upon a method to apportion responsibility and costs for transportation to the school of origin. If the districts cannot agree upon such a method, the responsibility and costs must be shared equally.

The District Administrator will appoint a Homeless Liaison who will perform the duties as assigned by the District Administrator. Additionally, the Liaison will coordinate and collaborate with the State Coordinator for the Education of Homeless Children and Youth as well as with community and school personnel responsible for the provision of education and basic needs services to children and youths who are homeless.

EDUCATIONAL OPTIONS AND ACCOUNTABILITY

Per section 118.57 of Wisconsin State Statute, the School District of Greenwood is required to annually notify parents of the educational options available to children who reside in the school district. Said options and applicable links to a current listing of educational options are available below.

The District program includes a variety of opportunities using both on-site and distance learning. The availability of educational options vary depending on the school of attendance and individual student circumstances, and the District is frequently evaluating and updating its programs. Students and parents are encouraged to consult with the school administration to discuss programs best suited for them. The following contains brief descriptions of the educational options available through the District's program, but is not intended to be an exhaustive list:

Public Schools: https:// www.greenwood.k12.wi.us Greenwood Elementary School (Grades 4K-6) Greenwood Middle/High School (Grades 7-12) Private School: St. Mary's Catholic School 715-267-6477 Early College Credit Program DPI Website: https://dpi.wi.gov/dualenrollment/eccp Start College Now Program DPI Website: https://dpi.wi.gov-

enrollment/start-college-now

Public School Full-Time Open Enrollment and Part-Time Open Enrollment DPI Website: <u>https://dpi.wi.gov/open-</u> <u>enrollment</u> Course Options DPI Website: <u>https://dpi.wi.gov/dual-</u> <u>enrollment/course-options/FAQ</u> Home-Based Private Educational Program DPI Website: <u>https://dpi.wi.gov/sms/</u> home-based

dvanced Placement (A

Advanced Placement (AP) Courses Independent Study Online Courses

Youth Apprenticeship Programs

State Statute Section 3312, s.118.57 states that the School Board's Notice of Education Options must include the most recent school accountability performance category assigned to each school within the district's boundaries, including public, independent charter and private choice schools; and inform parents that the full school district accountability report is available on the district website. **School Report Card 2018-2019** (Note: There is no Report Card for the 2019-2020 school year)

- Greenwood Elementary School Report Card - 90.9 Significantly Exceeds Expectations
- Greenwood High School 72.5 Meets Expectations
- Greenwood School District 83.0 Significantly Exceeds Expectations

ENGLISH LANGUAGE LEARNERS

According to the ESSA [20 U.S.C. § 63II (h)(3)], a school district that uses federal education funds to provide a language instruction educational program for English learners must, no later than 30 days after the beginning of the school year, inform parents of an English learner identified for participation or participating in such a program the following information:

- the reasons for the identification of their child as an English learner and in need of placement in a language instruction educational program. A student shall not be admitted to, or excluded from, any federally assisted education program on the basis of a surname or language minority status.
- the child's level of English proficiency, how such level was assessed, and the status of the child's

academic achievement;

- the methods of instruction used in the program in which the child is, or will be, participating and the methods of instruction used in other available programs, including how such programs differ in content, instructional goals, and the use of English and a native language in instruction;
- how the program in which their child is, or will be, participating will meet the educational strengths and needs of their child;
- how the program will specifically help their child learn English and meet age-appropriate academic achievement standards for grade promotion and graduation;
- the specific exit requirements for the program, including the expected rate of transition from the program into classrooms that are not tailored for English learners, and the expected rate of graduation from high school (including four-year adjusted cohort graduation rates for the program) if federal education funds are used for children in high schools;
- in the case of a child with a disability, how the program meets the child's individualized education program (IEP) objectives; and
- information pertaining to parental rights that includes written guidance: (a) detailing the right that parents have to have their child immediately removed from the program upon their request; (b) detailing the options that parents have to decline to enroll their child in the program or to choose another program or method of instruction, if available; and (c) assisting parents in selecting amona various programs and methods of instruction, if more than one program or method is offered by the district.

A school district that uses federal education funds to provide a language instruction educational program for English learners is also required by the ESEA to implement an effective means of outreach to parents of English learners to inform the parents regarding how the parents can: (1) be involved in the education of their children, (2) be active participants in assisting their children to attain English proficiency, achieve at high levels within a well-rounded education,

and (3) meet the challenging academic expected of standards all Implementing students. an effective means of outreach to parents shall include holding, and sending notice of opportunities for, regular meetings for purpose of formulating the and responding to recommendations from parents of students assisted by a instruction language educational program for English learners funded with federal education funds. School districts that are required to offer a bilingualbicultural education program under state law must annually notify parents of every identified student with limited English proficiency of the district's bilingualbicultural program, of the procedures for registering a student in such a program, and of the parental consent requirement for student placement in the program.

INDOOR ENVIRONMENTAL QUALITY PLAN

School District of Greenwood would like to inform staff, students, parents, and the public of the District's Indoor Environmental Quality (IEQ) Management Plan. The plan is reviewed as necessary. The plan was developed with the assistance of CESA 10. Questions and concerns should be directed to the District Office, located at 306 W. Central Ave. Greenwood, WI 54437. (Board Policy 8405)

INFECTIOUS DISEASE OUTBREAK READINESS PLAN

The district will take whatever measures necessary to identify, and contain, in cooperation with local, state or national public health authorities, the further spread of outbreaks of infectious disease.

MENINGOCOCCAL DISEASE INFORMATION

School districts must provide information to parents/guardians of children enrolled in grades 6-12 with information about meningococcal disease including: o Causes and symptoms of the disease,

Meningococcal disease includes meningococcal meningitis and meningococcemia. Meningococcal meningitis is a severe form of meningitis (inflammation of the meninges, the tissues that cover the brain and spinal cord) caused by the bacterium neisseria meningitidis. Meningococcemia is an infection of the blood with neisseria meningitidis. A person may have either meningococcal meningitis or meningococcemia, or both at the same time.

The signs and symptoms of meningococcal disease can vary widely, but include sudden onset of high fever, headache, vomiting, stiff neck and a rash. Sensitivity to light, sleepiness and confusion may also occur. Symptoms may be difficult to detect in infants and the infant may only appear lethargic, irritable, have vomiting, or be feeding poorly.

As the disease progresses, patients of any age may have seizures. meningococcal disease is fatal in 8-15% of cases.

The meningococcus bacteria are spread by direct contact with respiratory and oral secretions (saliva, sputum or nasal mucus) of an infected person.

In 2005, the Advisory Committee on Immunization Practices (ACIP) recommended that children receive the new meningococcal vaccine (MenactraTM) at their routine 11-12-year-old doctor's visit and that for the next two to three years, teens entering high school should also be vaccinated.

Additional information about meningococcal disease is available from the following web link: <u>https://</u> <u>www.dhs.wisconsin.gov/publications/p4/</u> <u>p42072.pdf</u>

NONDISCRIMINATION AND ACCESS TO EQUAL EDUCATIONAL OPPORTUNITY

The Board of Education is committed to providing educational an equal opportunity for all students in the District. The Board does not discriminate on the basis of race, color, religion, national origin, ancestry, creed, pregnancy, marital status, parental status, sexual orientation, sex, (including transgender status, change of sex or gender identity), physical, mental, emotional, or or learning disability ("Protected Classes") nor does it deny participation in, deny the benefits of, or be discriminate against in any curricular, extracurricular, pupil services, recreational, or other program or activity.

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

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

The District Administrator shall attempt annually to identify children with disabilities, ages 3 - 21, who reside in the District but do not receive public education. In addition, s/he shall establish procedures to identify students who are Limited English Proficient, including immigrant children and youth, to assess their ability to participate in District programs, and develop and administer a program that meets the English language and academic needs of these students. This program shall include procedures for student placement, services, evaluation, and exit guidelines and shall be designed provide students with effective to instruction that leads to academic achievement and timely acquisition of proficiency in English. As a part of this program, the District will evaluate the progress of students in achieving English language proficiency in the areas of listening, speaking, reading and writing, on an annual basis (see AG 2260F).

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

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

The Board designates the following individuals to serve as the District's Compliance Officers:

Joe Green | Elementary School Principal

Phone: 715-267-7211 700 E. Division St. | PO Box 310 Greenwood, WI 54437 jogreen@greenwood.k12.wi.us

Jean Zimmer | Director of Business Services Phone: 715-267-6101 306 W. Central Ave | PO Box 310 Greenwood, WI 54437 jezimmer@greenwood.k12.wi.us

PARENT RIGHTS AND THE CURRICULUM

School District As stated in of Greenwood Board Policy 2416.01, the Board of Education recognizes the right parents/guardians to of inspect instructional materials and to deny their child's participation in certain curricular activities in accordance with state and federal laws and regulations. The Board also recognizes that reasonable accommodations with regard to examinations and other academic requirements may have to be made from time to time because of a student's sincerely held religious beliefs, Policy 2270. Additionally, in accordance with Board Policy 2414, the District shall provide parents annually with an outline of the human growth and development program used in their child's grade level as well as information regarding how the parent may inspect the complete program and instructional materials. Prior to use in the classroom, the program shall be made available to parents for inspection.

RECRUITER ACCESS TO STUDENT RECORDS

Under the general provisions in Title IX of the recently reauthorized federal Elementary and Secondary Education Act (ESEA) also known as the No Child Left Behind (NCLB) Act of 2001, local education agencies receiving funds under this act shall provide armed forces recruiters access to students and student recruiting information. The School District of Greenwood receives these funds.

The following guidelines shall be followed for active recruitment of high school students by any branch of the Armed Forces in the School District of Greenwood:

- With approval of the principal, representatives of the Armed Forces may present information about the various branches to students in the district high schools. Military recruiters will have the same access to students on school grounds as post -secondary educational institutions.
- 2. Counselors may provide information related to the military as career information for students. Counselors may provide information related to alternatives to military service.
- 3. All military recruitment materials shall be appropriately labeled or identified.

The School District of Greenwood shall provide, upon a request by military recruiters or an institution of higher education, access to high school student names, addresses, and telephone listings, referred to as directory data under s.118.125, Wis. Stat. A high school student or the parent of the student may request that this information not be released without written parental consent. The School District of Greenwood is required to notify parents of this option and shall comply with any request.

Any student or parent of the student wishing to remove their names, addresses, and/or telephone numbers from access must submit in writing to the high school principal, such a request. This request will remain on file during the duration of the student's high school career.

This is in compliance with Section 9528 of the ESEA (20 U.S.C. Section 7908) as amended by the No Child Left Behind Act of 2001 (P.L. No. 107-110), education bill.

This policy will be published in the Student/Parent Handbook. References: No Child Left Behind Act of 2001 (P.L. No. 107-110) Section 9528

SCHOOL COUNSELING AND ACADEMIC AND CAREER PLANNING SERVICES FOR STUDENTS

Wisconsin administrative code pi 26.03 (1)(b) 1

School districts are required to inform

parents of what academic and career planning services their child receives and provide parents with opportunities to participate in their child's academic and career planning. Wisconsin DPI has chosen the Xello program and Greenwood has adopted that program to track a student's academic/career pathway. Information on the program will be disseminated to parents and students as we transition into the new system.

SCHOOL WELLNESS POLICY

School districts participating in federally subsidized child nutrition programs (e.g. National School Lunch Program, School Breakfast Program, Special Milk Program and After-School Snack Program) were required to establish local school wellness policies by the beginning of the 2006/07 school year.

SPECIAL EDUCATION

Upon request, the School District of Greenwood is required to evaluate a child for eligibility for special education services. A request for evaluation is known as a referral. When the district receives a referral, the district will appoint an Individualized Education Program (IEP) team to determine if the child has a disability, and if the child needs special education services. The district locates, identifies, and evaluates all children with disabilities who are enrolled by their parents in private (including religious) schools, elementary schools and secondary schools located in the school district.

A physician, nurse, psychologist, social worker, or administrator of a social agency who reasonably believes a child brought to him or her for services is a child with a disability has a legal duty to refer the child, including a homeless child, to the school district in which the child resides. Before referring the child, the person making the referral must inform the child's parent that the referral will be made.

Others, including parents, who reasonably believe a child is a child with a disability may also refer the child, including a homeless child, to the school district in which the child resides.

Referrals must be in writing and include the reason why the person believes the child is a child with a disability. A referral may be made by contacting Katie Brand, Director of Special Education, School District of Greenwood, at 715-267-6101 or at kabrand@greenwood.k12.wi.us

SPECIAL NEEDS SCHOLARSHIP PROGRAM

Per 15.7915 of Wisconsin State Statute, the School District of Greenwood is required to annually notify families of students with disabilities of the Special Needs Voucher Program available to children who reside in the school district. This program was created under Wisconsin Act 55. The applicable link to further information is available: <u>http:// dpi.wi.gov/sms/special-needs-</u> scholarship

STUDENT ACHIEVEMENT LEVEL AND ACADEMIC GROWTH ON STATE ACADEMIC ASSESSMENT

Because of the significance a student's academic achievement has on a student receiving credit in courses required for graduation and meeting the academic performance criteria included in the graduation policy, the Greenwood Board of Education establishes the following grading requirements:

Annually, each building principal will make certain that:

- There is a student performance evaluation or grading approach within each school and among all teachers that is consistent.
- 2. A variety of evaluation methods is being used be used to determine grades.
- 3. Each teacher provides written guidelines explaining student performance expectations and the evaluation and assessment methods used to determine a grade. This will be kept on file in the principal's office.
- 4. There is meaning behind the grade given or evaluation determinations made based on actual student knowledge and achievement.
- 5. All teachers use objective, reasonable, non-arbitrary and non -discriminatory evaluation or grading criteria.
- 6. Students and parents/guardians are informed in writing regarding student performance expectations and evaluation or grading criteria.

STUDENT ACADEMIC STANDARDS IN EFFECT FOR THE 2020-21

SCHOOL YEAR

School District of Greenwood has adopted and implements the Wisconsin Academic Standards in all areas Language including: English Arts, Mathematics, Science, Social Studies, Personal Financial Literacy, Music, Art, Physical Education, Health Education, World Languages, Information and Technology Literacy, Business and Information Technology, Family and Consumer Sciences, and Technology and Engineering. Approved by the Board of Education - July 13, 2020

STUDENT ASSESSMENT

Federal Notice ESSA (20 U.S.C. 6312(e)2A) & 6312(e)2B)

Parents may request information regarding any state or local school district policy regarding student participation in any assessments mandated by law and by the district. Parents by right can excuse their child from taking the statemandated examinations in grades 4, 8, 9, 10 and 11. According to the Wisconsin DPI, districts must also honor parent requests to excuse their child from state-mandated testing at grades 3, 5, 6, and 7 at their discretion and on an individual basis.

Each district is required to post on the school website information on each state and district required assessment for each grade served by the district including the subject matter assessed; the purpose for which the assessment is designed and used; the source of the requirement for the assessment and where the information is available, the amount of time the student will spend taking the assessment, the schedule for the assessment and the time/format for disseminating the results.

STUDENT ATTENDANCE

School District policy 5200 on Attendance can be found on the district website and in the Student/Parent Handbook. State law requires the School District to enforce compulsory attendance of students.

STUDENT BULLYING & HARASSMENT

School District Policy 5517.1 Bullying can be found on the district webpage and is also included in the Middle/High School Student/Parent Handbook. Bullying toward a student, whether by other students, staff or third party is prohibited. All forms of harassment are prohibited.

STUDENT LOCKER SEARCHES

School District Policy 5771 on Search and Seizure can be found on the district website and in the Student/Parent Handbook. The district retains the right to conduct announced and unannounced locker searches under Wisconsin State Statute 118.325. Lockers are the property of the district and can be search by school administration at any time for any reason.

STUDENT RECORDS

The Board recognizes the need for confidentiality of student records. Therefore, student's records shall be available for inspection or release only with prior approval of the parent/ quardian or adult student, except in situations where legal requirements specify release of records without such prior approval. The Board has established guidelines relative to the collection, storage, retrieval, use and destruction of student records. Such procedures shall be in accordance with state and federal law and are identified in Board Policy 8330. Copies of the policy is available on the District website.

STUDENT PRIVACY

The Protection of Pupil Rights Amendment (PPRA), 20 U.S.C. 1232h requires the School District of Greenwood to notify you and obtain consent or allow you to opt your child out of participating in certain school activities. These activities include a student survey, analysis, or evaluation that concerns one or more of the following eight areas ("protected information surveys"):

1. Political affiliations or beliefs of the student or student's parent/guardian; 2. Mental or psychological problems of the student or student's family; 3. Sex behavior or attitudes; 4. Illegal, antisocial, self-incriminating, or demeaning behavior; 5. Critical appraisals of others with whom respondents have close family relationships; 6. Legally recognized privileged relationships, such as with lawyers, doctors, or ministers; 7. Religious practices, affiliations, or beliefs of the student or parents; or 8. Income, other than as required by law to determine program eligibility. This requirement also applies to the collection, disclosure of use of student information for marketing purposes ("marketing surveys"), and certain physical exams and screenings. The School District of Abbotsford will provide parents, within a reasonable period of time prior to the administration of the surveys and activities, notification of the surveys and activities and be provided an opportunity to opt their child out, as well as an opportunity to review the surveys. (Please note that this notice and consent/opt-out transfers from parents to any student who is 18 years old or emancipated under state law.)

STUDENT DIRECTORY INFORMATION

While the school district must obtain and use certain information about each student in order to plan the best program possible, this need must be balanced with the right of each student and parent to privacy. Therefore, access to school information is limited and controlled.

If you do not want the School District of Greenwood to disclose directory information from your child's education records without your prior written consent, you must notify the District in writing within fourteen (14) days of the publication of such notice in the Fall Edition District Newsletter, the official publication of the school district.

TITLE I PROGRAM

As required by the ESEA, No Child Left Behind Act of 2001 (PL-107-110), the School District of Greenwood has established and implemented a districtwide salary schedule and will use state and local funds to provide services in Title I project areas, which if taken as a whole are at least comparable to services being provided in areas not receiving funds under this chapter. Should all school attendance areas be designated as project areas, state and local funds will be used to provide services. which are substantially comparable in each project area. The School District of Greenwood will ensure equivalency among schools or grade levels in provisions of:

- 1. Teachers, administrators, and auxiliary personnel
- 2. Curriculum materials and instructional supplies

Documentation verifying compliance with this policy will be maintained annually and records will be updated on a biennial basis documenting compliance. These records will be available for ESEA or auditor's review upon request. It is understood that unpredictable changes in enrollment or personnel assignments, which occur after the beginning of a school year, need not be included as a factor in determining comparability of services. The Title I program at Elementary Greenwood School recognizes the positive correlation between a parent's involvement in their child's education/school environment and the child's success in becoming a life-long learner, Greenwood Elementary School has developed this Parent Involvement Policy in accordance with the requirements if Section 1118 of Title I, to ensure that parents of participating Title I children are involved in the joint planning and development of the Title I program as well as the process of school review and school improvement. The Greenwood Elementary School Title I program shall provide opportunities for parent involvement that may include, but not be limited to:

- Convene an annual meeting for parents of Greenwood Elementary School to explain the requirements of Title I and their right to be involved.
- Share student progress reports, to include explanation of curriculum and forms of assessment to measure student progress.
- Provide training and resources (materials and personnel) to aid parents in working with their children.
- 4. Provide materials in parent's native language or provide a translator.
- Encourage parents to visit or volunteer in their child's classroom and school.

TITLE IX NONDISCRIMINATION ON THE BASIS OF SEX IN EDUCATION PROGRAMS OR ACTIVITIES

The Board does not discriminate on the basis of sex (including sexual orientation or gender identity), in its education programs or activities, and is required by Title IX of the Education Amendments Act of 1972, and its implementing regulations, not to discriminate in such a The requirement not to manner. discriminate in its education program or activity extends to admission and employment. The Board is committed to maintaining an education and work environment that is free from discrimination based on sex, including sexual harassment.



GREENWOOD MIDDLE / HIGH SCHOOL

306 W. Central Avenue, PO Box 310 Greenwood, WI 54437-9470 Phone: 715-267-6101 | Fax: 715-267-6113

GREENWOOD **ELEMENTARY SCHOOL**

700 E. Division Street, PO Box 310 Greenwood, WI 54437-9470 Phone: 715-267-7211 | Fax: 715-267-7209

For school calendar information, staff email address, sports news, resources and more...check out our website at:

www.greenwood.k12.wi.us

GREENWOOD **BOARD OF EDUCATION**

Jerome Krempasky	President
Dean Lindner	Vice-President
Mark Shain	Treasurer
Dawn Jacobson	Clerk
Rebecca Greisen	Trustee

ADMINISTRATION

Mr. Todd Felhofer District Administrator | 7-12 Principal

Ms. Jenni Mayenschein 7-12 Dean of Students | Athletic Director

> Mr. Joe Green Elementary Principal | Director of Teaching & Learning

NON-DISCRIMINATION POLICY

The School District of Greenwood does not discriminate in its employment practices, policy making or procedural operations on the basis of sex, race, religion, national origins, or handicapping conditions.

If any person has a grievance in association with any of the Title VI, Title IX, and Section 504; Please contact Mr. Todd Felhofer, District Administrator, School District of Greenwood at The Board prohibits sexual harassment that occurs within its and education programs activities. When the District has actual knowledge of sexual harassment in its education program or activity against a person in the United States, it shall promptly respond in a manner that is not deliberately indifferent.

Pursuant to its Title IX obligations, Board is committed to the eliminating sexual harassment and will take appropriate action when individual an is determined responsible for violating this policy. Members of the School District community who commit Sexual Harassment are subject to the full range of disciplinary sanctions set forth in this policy. Third parties who engage in sexual harassment are also subject to the disciplinary sanctions listed in this policy. The Board will persons who have provide experienced Sexual Harassment ongoing supportive measures as reasonably necessary to restore or preserve access to the District's education programs and activities.

COVERAGE

This policy applies to sexual harassment that occurs within the District's education programs and activities and that is committed by a Board employee, student, thirdparty vendor or contractor, guest, or other members of the school community.

This policy does not apply to sexual harassment that occurs off school arounds, in a private setting, and outside the scope of the Board's education programs and activities; such sexual misconduct/ sexual activity may be prohibited by the Student Code of Conduct if committed by a student, or by Board policies and administrative guidelines, applicable State and/ or Federal laws and/or Employee/ Administrator Handbook(s) if committed by a Board employee. Consistent with the U.S. Department of Education's implementing regulations for Title IX, this policy apply does not to sexual harassment that occurs outside the geographic boundaries of the United States, even if the sexual harassment occurs in the District's education programs

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occurs outside the geographic

or

boundaries of the United States is governed by the Student Code of Conduct if committed by a student, or by other applicable Board policies and administrative guidelines, applicable State and/or Federal laws and/or Employee/ Administrator Handbook(s) if committed by a Board employee.

Complaints alleging sexual harassment and/or discrimination on the basis of sex are also covered by and subject to the investigation procedures in Board Policy 5517 Student Anti-Harassment. Complaints not covered by this policy may still be governed by and subject to the procedures in Policy 5517 - Student Anti-Harassment.

Board The designates the following individuals to serve as the District's Title IX Coordinators:

Joe Green | Elementary School Principal

Phone: 715-267-7211 700 E. Division St. | PO Box 310 Greenwood, WI 54437 jogreen@greenwood.k12.wi.us

Jean Zimmer | Director of Business Services Phone: 715-267-6101

306 W. Central Ave | PO Box 310 Greenwood, WI 54437 jezimmer@greenwood.k12.wi.us

USE OR POSSESSION OF ELECTRONIC COMMUNICATION DEVICES

The School District of Greenwood does restrict student of communication devices. Specifics rules and procedures are included in the Student/Parent Handbook. School District Policy 5136.

VIDEO SURVEILLANCE

In accordance with Board Policy 7440.01, the Board of Education authorizes the use of video surveillance and electronic monitoring equipment at various school sites throughout the District and on school buses. Video surveillance is not constantly monitored.

YOUTH SUICIDE PREVENTION RESOURCES

According to section 115.365(3) of the state statutes, each school board must annually inform its professional staff of the resources available from the DPI and other sources regarding suicide prevention. Information describing the suicide prevention resources and services and how staff can access them, along with model notices, are available on DPI's website: http://dpi.wi.gov/sspw/mental-health/ youth-suicide-prevention



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School District of Greenwood 2021–22 STUDENT CALENDAR

AUGUST 2021

- 25 Open House (3:30-6:30 pm)
- 30 First Day of School

SEPTEMBER 2021

6 Labor Day (No School for Students & Staff)

OCTOBER 2021

- 5 Parent Teacher Conferences (4:00-8:00 pm)
- 7 Parent Teacher Conferences (4:00-8:00 pm)
- 8 No School for Students & Staff

NOVEMBER 2021

- 2 End of 1st Quarter
- 3 Teacher In-Service (No School for Students)
- 4 2nd Quarter Begins
- 24-26 Holiday Break (No School for Students & Staff)

DECEMBER 2021

23-31 Winter Break (No School for Students & Staff)

JANUARY 2022

- 3 School Resumes
- 18 End of 2nd Quarter | 1st Semester
- 19 Teacher Records Day (No School For Students)
- 20 3rd Quarter | Semester 2 Begins

FEBRUARY 2022

25 Teacher In-Service (No School For Students)

MARCH 2022

- 3 Parent/Teacher Conferences (4:00-8:00 pm)
- 24 End of 3rd Quarter
- 25 Teacher In-Service (No School For Students)
- 28 4th Quarter Begins

APRIL 2022

11-15 Spring Break (No School for Students & Staff)

MAY 2022

- 28 Class of 2022 Graduation Ceremony-11:00 a.m.
- 30 Memorial Day (No School for Students & Staff)

JUNE 2022

3 Early Release / Last Day of School for Students / 4th Quarter—2nd Semester Ends / Teacher Records Day

SUMMER SCHOOL

Summer School dates are yet to be determined but will run sometime between JUNE 6-JULY 29. More information will be sent home with students at a later date.

E-LEARNING DAYS

School Closings due to inclement weather or emergency's may be used as E-Learning days.

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STUDENT DATES:

1ST QTR	45
2ND QTR	
3RD QTR	45
4TH QTR	
TOTAL	

EARLY DISMISSAL TIMES: Elementary School at 12:15 p.m. Middle/High School at 12:30 p.m.



CERENMOOD MI 24437 300 M CENTRAL AVE



PERMIT NO. 4 CAR-RT PRE-SORT U.S. POSTAGE MON-PROFIJ WON-PROFIJ MON-PROFIJ

POST EMPLOYMENT BENEFIT REPORTING FOR 2020-2021

		July 2020	-	June 2021
Invested Funds at MidAmerica		\$ 548,044.60	Ş	586,417.81
Accounts Payable from MidAmerica			Ş	(13,482.56)
Fund Balance Fund 73			Ş	572,935.25
Interest Earned \$	9,743.92			
Deposits from Retirees \$	19,224.06			
OPEB Deposit 6-30-21 \$	43,281.00			
Withdrawals for Insurance Premiums \$	(33,875.77)			
Implicit Rate Payment \$	(13,482.56)			
Total of Fund 73 Detail for 2020-21			Ş	572,935.25

572,935.25 Ş

Per Wis SS 66.0603

Other Funding Changes to Note

Fund 21 increased due to funds moving from Fund 60 and Fund 72 into Fund 21

EXPLANATION OF BUDGET STRUCTURE

The State of Wisconsin adopted a financial accounting system called "WUFAR" [Wisconsin Uniform Financial Accounting Requirements]. Basically, WUFAR is divided into three separate areas:

- 1. Instruction-activities dealing directly with interaction between students and staff.
- 2. Support Services-services which provide administration, technical [guidance and library] and logistical support to facilitate and enhance instruction.
- 3. Non-program transactions

GENERAL FUND 10

INSTRUCTION

<u>Undifferentiated Curriculum</u>-These are the elementary school instructional and curricular expenditures.

<u>Regular Curriculum</u>- These are the middle/high school instructional and curricular expenditures.

<u>Vocational Curriculum</u>-This area includes costs for agriculture, business education, technology education, family and consumer science, and education for employment.

<u>Physical Curriculum</u>-Included in this area of the budget are expenditures for physical education and health.

<u>Co-Curricular Activities</u>-This area of the budget includes expenditures for academic clubs and organizations and athletics.

<u>Special Needs</u>- This area includes expenditures for curriculum to address unique non-special educational needs of students.

SUPPORT SERVICES

<u>Pupil Services</u>- Expenditures for guidance and school psychologist services.

<u>Instructional Staff Services</u>- This area includes expenditures for Library Media Centers, athletic director, curriculum development and professional staff development.

<u>General Administration</u>- Board of Education and Office of the District Administrator expenditures are included here.

<u>School Building Administration</u>-This area of the budget includes the costs of the Office of the Principal in both schools.

<u>Business Administration</u>- Included in this area of the budget are the costs for fiscal accounting, activities related to keeping the buildings open, comfortable and safe for use, maintaining grounds, buildings and equipment in good repair; remodeling to and construction of facilities. Also, included here are the costs of student transportation-regular and extracurricular.

<u>Central Services</u>- Included in this area of the budget are the costs for telephone system and postage. Also included are the costs of technology-including networking educational resources, Internet access, technology personnel, purchase and repair equipment, and materials for educational technology data improvements.

<u>Insurance and Judgements</u>- Costs include liability, property, automobile, student accident insurance, workman's compensation and unemployment insurance.

<u>Debt Services</u>- Included are interest costs on temporary loans for operational purposes and leasing contract payments.

<u>Other Support Services</u>- This area includes payments to CESA for general administration and the cost of medical retirement plans.

<u>Non-Program Transactions</u>- Inter-fund transfers to Fund 27 Special Education and Projects, Fund 50 Food Service, and Fund 46 Long-range Capital Improvement. Also included are tuition payments for open enrollment, distance learning classes, and Youth Options classes.

FUND 27 SPECIAL EDUCATION & PROJECTS

This fund deals with the expenditures related to providing special education instruction, services, and curriculum.

FUND 30 DEBT SERVICE

This fund is used to account for principal and interest on all long-term indebtedness, energy exemption and unfunded liability debt service [Fund 38]. Receipts in this fund are derived from the local tax levy.

FUND 40 & 46 CAPITAL PROJECTS

This fund is used for transactions related capital improvement projects [Fund 40] and for saving for future maintenance needs [Fund 46].

FUND 50 FOOD SERVICE

This fund is used to record all financial transactions related to the district breakfast and lunch programs. Receipts are derived from local payments by pupils and adults, state reimbursement, federal reimbursement and partly through a transfer from the general fund.

FUND 70 TRUST FUNDS

This fund is used to record the transactions related to district scholarships and to address Other post- Employment Benefits [OPEB].

FUND 80 COMMUNITY SERVICE

This fund is used to record the transactions related to summer recreation program, fitness center, and afterschool program. Receipts are derived from registration fees, membership fees, grants, and local tax levy.