

**THE SCHOOL DISTRICT OF STURGEON BAY**  
**Regular Board of Education Meeting**  
**Wednesday, January 12, 2022**

*As noted in Board Policy 0166 - Agenda, each agenda shall contain the following statement:  
"This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is a time for public participation during the meeting as indicated in the agenda."*

7:00 P.M.      Board of Education Meeting                      Sturgeon Bay High School Library

**CALL TO ORDER:**

1. Pledge of Allegiance
2. Roll Call
3. Motion to Adopt Agenda

**PUBLIC PARTICIPATION SECTION—ALSO KNOWN AS AUDIENCE TO VISITORS AND DELEGATIONS:** *(As noted in Board Policy 0167.3 Public Participation at Board Meetings)*

*Additional note: Individuals who wish to address the Board should be residents of the School District of Sturgeon Bay or parents of students open-enrolled into the district. Speakers are asked to share their name, address, and be aware that comments may be limited to three minutes at the discretion of the Board President.*

**STUDENT COUNCIL REPRESENTATIVE REPORT:**

**CONSENT AGENDA:**

1. Approve Meeting Minutes
  - a. Regular Meeting of December 15, 2021
  - b. Learning Session of January 5, 2022
2. Approve December Bills
3. Accept Grants and Donations
4. Approve Resignations and Retirements

**OPERATIONS AGENDA:**

1. Consent Agenda items requiring attention (if any)
2. Approve Resolution Authorizing the School District Budget to Exceed Revenue Limit for Five Years for Non-Recurring Purposes
3. Approve Resolution Providing for a Referendum Election on the Question of the Approval of a Resolution Authorizing the School District Budget to Exceed Revenue Limit for Five Years for Non-Recurring Purposes
4. Accept Annual Financial Report
5. Approve Open Enrollment Capacity
6. Approve Special Education Teacher Associate(s)
7. Approve Compensation for Substitutes throughout the District
8. Special Presentation by the Sawyer and Sunrise Playground Committee (*informational item*)
9. Approve Fitness/Weight Room Project
10. Approve Roof Bid
11. Reports:
  - a. Legislative
  - b. CESA
  - c. Committee/Seminars

- d. COVID-19
- e. Administrative
  - i. High School
  - ii. Middle School
  - iii. Sunrise Elementary School
  - iv. Sawyer Elementary School
  - v. Special Education/Pupil Services
  - vi. Teaching, Learning, & Technology
  - vii. Business Manager
  - viii. Other
- f. Superintendent

12. Closed Session –

- a. 19.85(1) (c) Considering employment, promotion, compensation, or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.
  - i. Probationary teacher performance
  - ii. Non-classified & Administrative contract renewal
  - iii. Mid-Year Performance Evaluation of District Administrator
- b. Return to open session

13. Adjourn

*NOTE: This notice may be supplemented with additions to the agenda that come to the attention of the board prior to the meeting. If there are changes, a final agenda will be posted and provided to the media no later than 24 hours prior to the meeting or no later than 2 hours prior to the meeting in the event of an emergency.*

To: Board of Education  
From: Dan Tjernagel and Ann DeMeuse  
Date: January 4, 2022  
RE: Background Information for the January 12, 2022, Regular Meeting

*Reminder: While the regular Board meeting usually occurs on the third Wednesday of the month, the annual calendar the Board approved last June allowed for the January meeting to be moved to the second*

*Wednesday in January rather than conflict with the Annual Education Convention. While the convention will be held via a virtual format this year rather than in Milwaukee, the convention is the third week of January in 2021.*

### **STUDENT COUNCIL REPRESENTATIVE REPORT:**

*Student Council President Elden Antonio will share updates with the Board and public.*

*Note: We moved this item prior to the public participation section so in the event of a lengthy public participation section, the Student Council representative does not need to stay at the meeting too long on a school night.*

### **PUBLIC PARTICIPATION SECTION—ALSO KNOWN AS AUDIENCE TO VISITORS AND DELEGATIONS** *(As noted in Board Policy 0167.3 Public Participation at Board Meetings)*

*Additional note: Individuals who wish to address the Board should be residents of the School District of Sturgeon Bay or parents of students open-enrolled into the district. Speakers are asked to share their name, address, and be aware that comments may be limited to three minutes at the discretion of the Board President.*

### **CONSENT AGENDA:**

#### **1. Approve Meeting Minutes**

- a. Regular Meeting of December 15, 2021
- b. Learning Session of January 5, 2022

#### **2. Approve December Bills**

- #### **3. Grants and Donations**
- Susan MacLean donated \$50 for student lunch accounts. The High School and Food Service Department received \$342 from a special offering of loose change (bills and checks) during a recent worship service at Hope Church. Principal Nerby and Director Spude would like to accept and thank the Hope Church congregation for supporting student families as we will use the majority of these funds to support an outstanding lunch balance for a family.

A \$5,000 donors choose grant for new MS boy & girls basketball jerseys, MS volleyball jerseys, MS track & field jerseys, and a new ball rack was funded by: Chastity Hartl, Alyssum Tomberlin, Jessica Anderson, Leslie Boden, Jennifer Propsom, Mary Lemke, Tom & Jaime Lemke, Heather Voeltz, Dawn James, and Nature Made.

The Sturgeon Bay Athletic Department has secured the funding for a fitness/weight room project through Steve Berghs of Summit Commercial Fitness.

Funding was granted by the following donors:

- Door County Medical Center \$3,000
- Fincantieri \$5,000
- Sunshine Fund \$10,000
- SBSD Athletic Dept. \$15,000

Please see the Operations Agenda item to follow for additional information about the fitness/weight room project. There was also an anonymous grant received for the project.

Thank you to these groups and the individuals associated with them for their generosity.

- 4. Resignations and Retirements** – Dr. Ann Smejkal will retire from her administrative duties in June of 2022 after 15 years with the district. Mr. Don Mallien plans to retire from his Building Engineer position in our Maintenance Department in May of 2022 after 21 years with the district.

A motion to approve the Consent Agenda as presented is recommended.

## **OPERATIONS:**

- 1. Consent Agenda items requiring attention (if any)**

*This is a standing agenda item and utilized only if needed.*

### **Operations Agenda Items 2 & 3 –**

#### **Background for Operational Referendum Resolutions**

As discussed in a variety of learning sessions and meetings, this month is the deadline for approving a referendum resolution to appear on the April 5, 2022, election ballot.

The current three-year revenue limit override operational referendum expires at the end of this 2021-2022 fiscal year. This means that in order to be able to continue to offer a quality education to our students, families, and community, we need to continue to analyze costs, staffing, programs, etc. and come back to our taxpayers and community members with this request. Not doing so would cause massive cuts in addition to the various cuts and reductions from past years and jeopardize the future of our educational system.

While there are various reasons for reductions the district has made in the past ranging from reduced enrollment to changes at the State level and more, the reality is that we've eliminated positions, made changes to employee benefits, and reduced staff take home pay, yet still find ourselves needing an operating referendum in order to avoid crippling cuts that would permanently impact the quality of the education we offer—if not the future of both our school district and our community.

It is important to note that this is not due to mismanagement, reckless spending, or the addition of programs, but rather is the current reality of navigating revenue limits that were put into place beginning with the 1993-1994 school year. Many school districts find themselves in a similar situation and need to go to their respective communities for operational referenda. Here in Sturgeon Bay we also have the unique mixture of a relatively small amount of equalized value in our district combined with a larger student population than our neighboring districts who have more property value than we have.

As a result of the administration and Board's study, input from the community through a survey this past fall, the review of a variety of projection scenarios, and the experience of having held and passed educational programming operational referenda in 2007, 2010, 2013, 2016, and 2019, we come to the point of needing to approve a resolution to meet the statutory timelines for appearance on the April 5, 2022 ballot.

**2. Approve Resolution Authorizing the School District Budget to Exceed Revenue Limit for Five Years for Non-Recurring Purposes**

The recommendation is to approve a resolution to exceed the revenue limit specified in Section 121.91, Wisconsin Statutes, by \$2.6 million for the 2022-2023 school year only; by \$2.9 million for the 2023-2024 school year only; by \$3.3 million for the 2024-2025 school year only, by \$3.5 million for the 2025-2026 school year only, and by \$3.8 million for the 2026-2027 school year only for non-recurring purposes consisting of funding educational programming for students.

A motion to approve the resolution as outlined in the previous paragraph is recommended.

**3. Approve Resolution Providing for a Referendum Election on the Question of the Approval of a Resolution Authorizing the School District Budget to Exceed Revenue Limit for Five Years for Non-Recurring Purposes**

As of the preparation of the board meeting packet we are awaiting the formal resolution from Quarles & Brady, but we have received a sample ballot which we have included in the meeting packet. We have utilized Quarles & Brady in the past for referenda requirement assistance, and they have been very responsive, so I don't anticipate any concerns with the resolution arriving in time for the meeting. I will plan to read the pertinent points of the resolution at the meeting. We also plan to share the information with Board members once we receive it, and if necessary, we'd have paper copies available the night of the meeting.

A motion to approve the resolution is recommended.

**4. Accept Annual Financial Report**

An annual financial report is included in the Board meeting packet. As Jake Holtz explained last month, we had just received the draft report the afternoon of the Board meeting so we didn't want to ask the Board to act on it that evening as previously planned. Jake can provide any additional background.

A motion to accept the audit report is recommended.

**5. Approve Open Enrollment Capacity**

As the Board knows from past years and heard last month, the administrative team has been working on the updated Open Enrollment capacities document for next school year. School boards have a statutory obligation to act upon the open enrollment capacity issue in the month of January. The updated grid for 2022-2023 is included in the Board meeting packet. The grid addresses the various regular education and special education capacities at each school. As in the past, the bottom of page two of the grid also addresses procedural considerations ranging from not requiring accepted nonresident students to reapply to the handling of applications of nonresident siblings.

A motion to approve the capacities for the 2022-2023 school year is recommended.

**6. Approve Special Education Teacher Associate**

Chris Henkel: Director of Special Education and Pupil Services, Lindsay Ferry, and Sawyer Principal Katy DeVillers are pleased to welcome Chris Henkel to the Special Education team. Chris will be hired as a special education teaching associate at Sawyer Elementary School.

Chris has several years of experience working with the Sturgeon Bay School District assisting with the Music Department and all Theatrical performances. In addition, Chris is a valued member of the Door County community working in capacities such as: The Career and Technical Education Advisory Committee at Southern Door, The Women's Employment Project, and the Northeast Wisconsin Technical College Business Technology Advisory Committee.

Chris also holds certifications in Crisis Management, Perceptual Thinking Patterns, Life Skills International Training, and VitalSmarts Crucial Conversations Training. Chris will be bringing a wealth of knowledge to the Special Education team. We welcome her and look forward to her continued success in our school district.

A motion to approve Chris Henkel as a special education teacher associate is recommended.

Rachel Miller: Teaching Associate for St. John Bosco Speech and Language Services. Director of Special Education and Pupil Services Lindsay Ferry is pleased to welcome back Rachel Miller to the special education team.

Rachel will be assisting all students at St. John Bosco who receives Speech and Language services. Rachel was previously employed in the school district working as a Teaching Associate in the Middle School.

Rachel is currently enrolled in a graduate program at UW Madison to earn her Speech and Language Pathology degree. We are so excited to have Rachel back and look forward to her continued growth in Speech and Language therapy.

A motion to approve Rachel Miller as a Teaching Associate for St. John Bosco Speech and Language Services is recommended.

**7. Approve Compensation for Substitutes throughout the District**

Last month, the Board heard that a work group had been assembled once again to look at some of the challenges associated with finding and compensating substitutes in the district. It is an issue that many districts are dealing with and although it has built for some time, issues have become magnified as a result of Covid-related challenges.

As a quick point of reference, the Board approved updates to the substitute pay schedule and practices in November of 2019. These updates were a result of a work group that had looked at key issues in the fall of 2019 as well.

As we prepare much of the Board meeting packet on Monday, January 3, the work group is planning to meet next on Tuesday, January 4, so information can be updated in time for the meeting packet to go out this week.

A motion to approve the updated compensation plan for substitutes is recommended.

**8. Special Presentation by the Sawyer and Sunrise Playground Committee** (*informational item*)

A committee has been meeting to assemble plans for playground upgrades at Sawyer and sunrise Elementary Schools. On behalf of the committee, Mr. Craig Sigl reached out to me in Mid-December so the group can present their plan to the Board.

**9. Approve Fitness/Weight Room Project**

The Sturgeon Bay Athletic Department has secured the funding for updating our fitness/weight room through Steve Berghs of Summit Commercial Fitness. Funding was received through donations, grants, and the athletic department (for a total of more than \$50,000).

The project will provide a solution for our physical education classes and sports teams by providing dedicated lifting areas in our weight room that allow for full inclusion to all students and athletes to feel safer and in a safety zone while in our new updated weight room. In addition, our new bars and lifting platforms provide a necessary need for asymmetric lifting, body kinematics, and the biomechanics of successful lifts of lighter or heavier weights.

A motion to approve the project as described above is recommended.

**10. Approve Roof Bid**

In October of this school year the board approved an amount not to exceed \$250,000 to replace a section of roof at Sunrise Elementary School. This was done with the intent that we would be able to quickly ask for and accept bids on the project so we could avoid, as best as possible, the dramatically increasing costs being seen around the country in the construction industry. We were not able to avoid those increases. The low bid came back at \$360,882.00. So unfortunately, we are forced to ask you for an updated approval to proceed with this project.

As a reminder, this is the roof over the old wing of Sunrise and is being planned in conjunction with some insulation issues we encountered over the summer as Miron and their team worked on our referendum project updates. While the bad news is that we are seeing an extremely dramatic increase from what was expected just a few months ago, the good news is we have set ourselves up, through Funds 41 and 46, to absorb surprise costs like this.

A motion to approve the roofing project at Sunrise Elementary, not to exceed \$365,000.00 is recommended.

**11. Reports**

**12. Closed Session –**

- a. 19.85(1) (c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.
  - i. Probationary teacher performance
  - ii. Non-classified & Administrative contract renewal

- iii. Mid-Year Performance Evaluation of District Administrator
- b. Return to open session

### **13. Adjourn**



THE SCHOOL DISTRICT OF STURGEON BAY  
Regular Board of Education Meeting  
Wednesday, December 15, 2021

President Stephani called the regular meeting to order at 7:03 PM in the Sturgeon Bay High School IMC with a roll call vote. Present were Commissioners Stephani, Holland, Hougaard, Kruse, Jennerjohn, Chisholm, Howard (7:30 PM remote) and Alger. Excused were Wood. Also present were Superintendent Tjernagel, J. Holtz, K. Nerby, M. Smullen, B. O’Handley, A. Smejkal, K DeVillers & A DeMeuse. Excused: L Ferry. The Pledge of Allegiance was recited.

Motion: Holland/Hougaard to adopt the agenda as presented. Motion: carried unanimously.

STUDENT COUNCIL REPRESENTATIVE REPORT – Elden Antonio provided an update meeting today. Dr. Jandrin families selected for holiday gift buying, do not know names just age gender and interests. Fundraising for Powder Puff will be used for purchasing of these families’ gifts. Talent Show is set for Dec. 23, 2021.

PUBLIC PARTICIPATION SECTION—also known as audience to visitors and delegations (as noted in Board Policy 0167.3 Public Participation at Board Meetings. The following individuals addressed the board:

- Jamie Haslam, 9<sup>th</sup> Ave. Sturgeon Bay

PUBLIC HEARING ON ESSER BUDGET & SAFE RETURN TO IN-PERSON INSTRUCTION AND CONTINUITY OF SERVICES PLAN

RECOGNITION: Maintenance

CONSENT AGENDA:

1. Approve Meeting Minutes
  - a. November 17, 2021, Regular Board of Education Meeting
  - b. December 1, 2021, Board Learning Session
2. Approve November Bills
3. Grants and Donations – The Athletic Department was able to raise the funding needed for new outside Bose speakers for the soccer and softball fields using “Donors Choose”. The donations totaling \$986 dollars was raised through ten individuals who donated using the online program.
4. Resignations and Retirements – Sally Jilot (Food Service) will be retiring January 5, 2022. Seth Carreno has resigned his position as School Psychologist. Corinne Rice has resigned from her position in the business office.
5. Approve Sturgeon Bay High School Course Description Book for the 2022-2023 school year: Since the course selection and scheduling process gets underway well before the end of the year, the course description guide comes to you for approval in the winter. Changes are highlighted in the SBHS Principal report from Mr. Nerby.
6. Approve TJ Walker Middle School Course Offerings for the 2022-2023 school year: Since the course selection and scheduling process gets underway well before the end of the year, we want the course description guide to come to you for approval prior to that point and thought having this

occur the same month as the high school course offerings are approved would be both effective and efficient.

Motion: Holland/Hougaard to approve the consent agenda items as presented. Motion carried unanimously.

#### OPERATIONS AGENDA:

1. Consent Agenda items requiring attention (if any): none
2. Accept Annual Financial Report: Moved to next month as State will not have report finalized until later this week.
3. Approve Co-Head Girls Soccer Coaches
  - A. Todd Maas has a long history with our boy's soccer program and is interested in serving our girls program as well.

Motion by Hougaard/Chisholm to approve Todd Maas as the Co-Head Girls Soccer Coach. Motion carried unanimously.

- B. Jeff Schaefer also has history with our boy's soccer program and is interested in serving our girls program.

Motion by Chisholm/Jennerjohn to approve Jeff Schaefer as the Co-Head Girls Soccer Coach. Motion carried unanimously.

4. Approve Strength and Conditioning Coach  
Principal Nerby and Athletic Director Meikle recommend Derek Jennerjohn. Derek is our School Resource Officer and coaches MS Football. Derek will supervise conditioning workouts for our HS students after school from 3:30-4:30 PM Monday -Friday during the 2nd semester.

Motion by Holland/Hougaard to approve Derek Jennerjohn as the Strength and Conditioning Coach beginning with the 2<sup>nd</sup> Semester. Motion carries with Jennerjohn abstaining.

5. Approve Maintenance Department Team Members
  - A. Director John Sullivan recommends Darrel Augustson as a new member of our maintenance crew. Darrel joins us as a general custodian working the second shift. Darrel is an alumnus from the class of 1984 and is happy to return. He brings an array of maintenance and cleaning experience to the position.

Motion by Jennerjohn/Hougaard to approve Darrel Augustson as a new member of the maintenance team. Motion carried unanimously.

- B. Director John Sullivan recommends Jerry Reynolds as a new member of our maintenance crew. Jerry joins us as a general custodian also working the second shift. Jerry is a painter by trade but also has extensive experience in maintenance and custodial work from his years working in the shipyards.

Motion by Hougaard/Holland to approve Jerry Reynolds as a new member of the maintenance team. Motion carried unanimously.

## 6. ESSER Budget & Safe Return to In-Person Instruction and Continuity of Services Plan

One of the requirements for receiving money from the American Rescue Plan (ARP) Act (aka ESSER III) is to develop an LEA Plan ‘in consultation with stakeholders. In short, this plan must describe the following summarized in the [ESSER III start guide](#):

- How funds will be used to implement prevention and mitigation strategies that, as practicable, are in alignment with CDC guidelines, in order to continuously and safely open and operate schools for in-person learning.
- How we will use at least 20% of our ARP funds to address the academic impact of lost instructional time, through interventions.
- How we will spend the remaining ARP funds.
- How we will ensure that the interventions implemented will respond to the needs of all students, particularly those disproportionately impacted by the COVID-19 pandemic.

In discussion at the administrative level, we know we have informally completed these bullet points and have been working on them for the past 18+ months by working with community members, DCMC and DC Public Health to safely re-open schools last year, as well as multiple budget presentations during that time. However, to make sure we were officially meeting the requirements of this act, we felt it appropriate to have an official review, public comment on, and approval by the board. Looking ahead, we will need to review this budget and plan at least every six months, through 2023.

To begin with, we put together our official ‘Safe Return to In-Person Instruction and Continuity of Services Plan’ document which will need to be approved by you, the board, and then shared on our website. For this document, we simply used a template put together and provided by our partners at CESA 5. The template has been edited and reviewed by the admin team so that it accurately reflects plans and procedures put in place by the School District of Sturgeon Bay.

Motion: Hougaard/Holland to approve the ‘Safe Return to In-Person Instruction and Continuity of Services Plan’ for The School District of Sturgeon Bay. Motion carried unanimously.

The second part of this action item is to review and approve the budget for our use of allocated dollars from the American Rescue Plan Act dollars. The School District of Sturgeon Bay expects an allocation of \$1,340,001.00. Per the requirements of the act, at least \$268,000.20 must be set aside to address the academic impact of lost instructional time. As has been shared in previous meetings, the plan is to use those monies to help pay for our Literacy Consultant, The Transformative Reading Teacher Group (Dr. Nell Thompson). \$150,000 has been budgeted for this endeavor, for the 2021-22 school year, and we expect a similar amount to be set aside for the 2022-2023 school year.

The remaining budget of the ARP Act will go towards supporting staff retention and technology upgrades. We do not anticipate using any of these remaining funds from the ARP Act in 2021-22 so do not have exact details at this point. We expect to have a more detailed budget of these funds for the 2022-23 and 2023-24 school years.

Motion Hougaard/Jennerjohn to approve the budget plan, as presented, for the ARP Act allocation. Motion carried unanimously.

## 7. School Year Updates (*informational item*)

Over the past number of months, we have tried to have a stand-alone item on the agenda or conversation embedded in our reports section that allows the Board, our parents, our staff, and the

public to be informed on any recent developments in our schools, as well as on what our actual data reveals.

As a quick review for anyone monitoring the school board meeting packet, the Board took action during the November 17 meeting which resulted in the following:

- Effective Monday, November 22, 2021, optional masking returned for students and staff in grades 7-12.
- Effective Monday, January 3, 2022, optional masking will return for students and staff in grades preK-6.
- Until the change takes effect at a given level, pertinent components of the action taken by the Board on September 15, 2021, such as but not limited to school instructional time/days, bus transportation, implementation, exceptions, and enforcement would continue to be in place.
- Note: Until notified otherwise, facial coverings would continue to be required when riding a school bus.

Additionally, the Board approved updated procedures that went into effect for all schools.

Placement at this point in the agenda following the previous agenda item seemed like an appropriate place this month. The Board can discuss the weekly data assembled regarding each school, as well as other considerations as the group deems appropriate.

8. Open Enrollment Capacity (informational item this month)

Based upon a variety of discussions since we first implemented the capacities approved in January of 2016, we come back to you with an updated grid and recommendation again this year.

As we've done in the past, this is simply an informational item this month. We act upon Open Enrollment capacity at our January Board of Education meeting. We would be looking for official approval of the new capacities beginning with the 2022-2023 school year during next month's meeting on January 12, 2022.

9. Community Survey Update (*informational item*)

Special thanks to everyone who responded to the community survey. We ended up with more than 850 responses. We shared the initial findings as part of the December 1 learning session and included the Community Survey Results presentation assembled by School Perceptions as part of the December 15, 2021, Board meeting. We'll also place the summary report on the website, so the public has access to it through a couple of different ways (ex. Board meeting packet and website).

Rather than attempt to summarize things in the background document and risk incomplete information or information without context I'll defer to the results report presentation itself.

10. Reports:

- a. Legislative – none.
- b. CESA – none.
- c. Committee/Seminars – none.
- d. Administrative Reports presented.
- e. Superintendent's Report presented.

11. Motion: Hougaard/Jennerjohn to adjourn at 8:35 PM. Motion carried unanimously.

Date: \_\_\_\_\_

President's Signature: \_\_\_\_\_

**THE SCHOOL DISTRICT OF STURGEON BAY**  
**Board of Education Learning Session**  
**Wednesday, January 5, 2022**

5:00 P.M. Board of Education Meeting

SBHS Library

**CALL TO ORDER:**

1. Roll Call at 5:05 PM. Present: Stephani, Wood, Alger & Kruse. Excused: Jennerjohn, Chisholm, Hougaard, Howard & Holland. Also present were Superintendent Tjernagel & J Holtz.
  
2. Motion: Wood/Alger to adopt the agenda as presented. Motion carried unanimously.

**AGENDA AND DISCUSSION**

1. Educational Programing Operational Referendum Planning: The group reviewed the referendum process to date as well as information provided by Quarles and Brady. This will be an action item for the January 12, 2022 meeting.
  
2. Motion to adjourn: Kruse/Wood to adjourn at 5:43 PM. Motion carried unanimously.

Date: \_\_\_\_\_

President's Signature: \_\_\_\_\_

Recordings of the Board meetings can be located at: <https://www.sturbay.k12.wi.us/district/board-of-education>

CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
12/02/2021	212200393	A	100.00	10 E 120 411 110000 000	ABRAHAMSON, BRENDA	20 gift cards valued @ \$5/each
12/02/2021	101583	R	76.66	10 E 800 411 253000 000	ADVANCE AUTO PARTS	Customer #880328 Maintenance Supplies
12/02/2021	212200394	A	3,097.69	10 E 400 411 121000 000	ARTISTS GUILD	art supplies
12/02/2021	212200394	A	1,334.94	10 E 400 411 121000 000	ARTISTS GUILD	art supplies
12/02/2021	212200394	A	237.90	10 E 400 411 121000 000	ARTISTS GUILD	art supplies
12/02/2021	212200394	A	-53.91	10 E 400 411 121000 000	ARTISTS GUILD	art supplies
12/02/2021	212200394	A	150.00	10 E 400 449 121000 000	ARTISTS GUILD	hs art supplies
12/02/2021	212200394	A	209.94	10 E 400 411 121000 000	ARTISTS GUILD	hs art supplies
12/02/2021	101584	R	179.03	10 E 800 355 263300 000	AT&T	Acct #920 743-5493 930 7 Monthly Billing (11/19/21 - 12/18/21)
12/02/2021	212200395	A	1,349.70	10 E 800 411 253000 000	BELSON CO	Customer #STB650/STB650a Maintenance Supplies
12/02/2021	212200396	A	100.00	27 E 800 949 159100 341	BISSEN, SUZANNE	11/4/2021 TA License Application fee
12/02/2021	101585	R	56.00	10 E 800 310 231500 000	BUELOW VETTER BUIKEM	Acct #3101.00099 - Legal Services General School Law
12/02/2021	212200397	A	100.00	27 E 800 949 159100 341	BURLO, JENA	11/8/2021 DPI license reimbursement \$100
12/02/2021	212200398	A	17,320.00	10 E 800 480 295000 000	CAMERA CORNER-CONNEC	UPS - GXT5
12/02/2021	212200398	A	5,190.00	10 E 800 480 295000 000	CAMERA CORNER-CONNEC	WAPs (E-Rate)
12/02/2021	212200398	A	1,158.00	10 E 800 480 295000 000	CAMERA CORNER-CONNEC	VMware SNS vSphere Acad Renewal
12/02/2021	212200399	A	1,702.08	10 E 800 386 239000 000	CESA 11	E-Rate Services
12/02/2021	101586	R	1,575.64	49 E 800 449 254400 000	CREATIVE BUSINESS IN	Project #21736 Adjustable Bases HS/DO
12/02/2021	101586	R	21,880.52	49 E 800 449 254400 000	CREATIVE BUSINESS IN	Project #21725 HS Furniture
12/02/2021	101587	R	20.00	10 E 800 411 162000 000	DC ENGRAVING	DCU Girls Swim Team Awards
12/02/2021	101588	R	6,600.00	10 E 800 310 214000 000	DOOR COUNTY MEDICAL	District Nursing - October 2021
12/02/2021	101589	R	1,813.00	10 E 120 411 241000 000	DEHNCO	Customer #C07860 Mailbox system for Sawyer Office
12/02/2021	101590	R	134.45	10 E 400 411 222200 000	DEMCO REMIT	Customer #811224751 Library Supplies
12/02/2021	101591	R	53,800.00	49 E 800 324 254300 000	ELAND ELECTRIC	Cust ID SBSB Job # QC20-91/92 HS-MS-SW-SR Structured Cabling
12/02/2021	212200400	A	1,380.94	21 E 200 411 163901 000	FLS BANNERS LTD	MS Band Shirts
12/02/2021	212200400	A	500.00	21 E 200 411 125500 664	FLS BANNERS LTD	MS Band Shirts
12/02/2021	212200401	A	69.00	10 E 400 411 125500 000	HEID MUSIC CO	Acct #57711 Drum heads
12/02/2021	212200401	A	29.33	10 E 400 450 125500 000	HEID MUSIC CO	Acct #57711 Drum heads
12/02/2021	212200401	A	40.13	10 E 400 411 125500 000	HEID MUSIC CO	Acct #57711 ligatures and valve oil
12/02/2021	212200401	A	17.05	10 E 400 450 125500 000	HEID MUSIC CO	Acct #57711 ligatures and valve oil
12/02/2021	212200402	A	80.00	10 E 800 310 162000 000	JANDRIN, MARK	Varsity Official GBB vs NEW
12/02/2021	101592	R	80.00	10 E 800 310 162000 000	KINNARD, MICHAEL	Varsity Official GBB vs NEW
12/02/2021	101593	R	78.96	10 E 800 416 214000 000	MACGILL	Cust #54235-100 21-22 Nursing Supplies
12/02/2021	101593	R	81.94	10 E 800 416 214000 000	MACGILL	Cust #54235-100 21-22 Nursing Supplies
12/02/2021	101594	R	22.62	10 E 140 411 110000 000	OFFICE DEPOT REMIT	Acct #46466631 PBIS supplies
12/02/2021	212200403	A	144.00	10 E 140 480 221500 000	PAIROLERO, AARON	9/1/2021-11/29/2021 \$144 for yearly subscription cost

CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
						for Goformative. This program is used in math class.
12/02/2021	212200404	A	80.00	10 E 800 310 162000 000	PATTISON, THOMAS	Varsity Official GBB vs NEW
12/02/2021	101595	R	4,523.84	10 E 800 351 239000 000	PUBLISHING SOLUTIONS	Survey Mailing
12/02/2021	212200405	A	82.56	10 E 200 411 241000 000	QUILL LLC	Acct #2624111 MS office supplies
12/02/2021	212200405	A	22.48	10 E 200 411 241000 000	QUILL LLC	Acct #2624111 MS office supplies
12/02/2021	212200406	A	175.00	27 E 800 310 218100 341	RANKIN, KATELYN	11/1/2021 Continuing Education/Professional Development
12/02/2021	212200407	A	50.00	10 E 800 310 162000 000	RETZLAFF, KYLE	MS BBB official vs SD
12/02/2021	212200407	A	50.00	10 E 800 310 162000 000	RETZLAFF, KYLE	MS BBB official vs SD
12/02/2021	212200408	A	50.00	10 E 800 310 162000 000	SCHARTNER, JEFFREY	MS BBB official vs SD
12/02/2021	212200408	A	50.00	10 E 800 310 162000 000	SCHARTNER, JEFFREY	MS BBB official vs SD
12/02/2021	212200409	A	298.40	10 E 120 411 241000 000	SCHOOL SPECIALTY, LL	Customer #281703 Office/Sawyer Supplies
12/02/2021	101596	R	93.48	10 E 400 411 136360 000	SHARS TOOL COMPANY	Classroom Supplies
12/02/2021	101597	R	181.41	10 E 400 411 136360 000	SPEEDY METALS LLC	Customer ID C513397 Material
12/02/2021	212200410	A	40.25	10 E 120 411 124000 000	STAPLES ADVANTAGE	Customer #DET 70109924 Math Materials
12/02/2021	212200411	A	47.93	21 E 200 411 161931 000	SULLIVAN, PAIGE	11/13/2021 Costume items bought for Allied Arts
12/02/2021	101598	R	49.90	27 E 120 411 156602 341	SUPER DUPER PUBLICAT	Customer #17889 Phrase Flips
12/02/2021	101599	R	47.09	10 E 800 353 263300 000	UNITED PARCEL SERVIC	Shipper #586902 Monthly Parcel Service
12/02/2021	212200412	A	27.99	10 E 120 411 110000 000	WATERMOLEN, PAMELA	Gifts for Staff Meetings
12/02/2021	212200413	A	100.00	27 E 800 949 159100 341	WAUTIER, KRISTIN	11/3/2021 State of Wisconsin Special Education Application
12/02/2021	212200414	A	65.00	10 E 800 310 162000 000	WERY, MICHAEL	JV GBB vs NEW Official
12/02/2021	212200415	A	65.00	10 E 800 310 162000 000	ZAK, TROY	JV GBB vs NEW Official
12/06/2021	101600	R	5.00	98 L 000 000 811671 000	AXA EQUITABLE	J Schopf \$5
12/06/2021	101601	R	277.66	98 L 000 000 811680 000	GURSTEL LAW FIRM PC	Case No. 12-CV-224; File #802986
12/06/2021	101602	R	215.00	98 L 000 000 811660 000	SB LUNCH PROGRAM	Payroll accrual
12/06/2021	101603	R	200.30	98 L 000 000 811680 000	WISCTF	Case ID - 2798607 SDU/Tribal Order 55200
12/09/2021	101605	R	556.47	10 E 800 411 161000 000	APPLETON TROPHY & EN	Acct #25134 Plaques and medals for math meets
12/09/2021	101606	R	223.39	10 E 800 355 263300 000	AT&T LONG DISTANCE	Acct #831-000-7711 955 Monthly Service Charges
12/09/2021	212200416	A	80.00	10 E 800 310 162000 000	BLODGETT, MICHAEL	Varsity GBB Official vs Oconto
12/09/2021	101607	R	482.50	10 E 800 411 162000 000	BSN SPORTS REMIT	MS Volleyball Supplies
12/09/2021	212200417	A	65.00	10 E 800 310 162000 000	CORY-YAEGGI, JOSHUA	JV2 BBB Official
12/09/2021	212200417	A	65.00	10 E 800 310 162000 000	CORY-YAEGGI, JOSHUA	JV GBB Official vs Oconto
12/09/2021	101608	R	665.50	10 E 800 411 253000 000	CULLIGAN SERVICE	Acct #8566801 Bottled Water & Salt
12/09/2021	101609	R	20.00	10 E 800 411 162000 000	DC ENGRAVING	Soccer plaques
12/09/2021	101610	R	2,185.19	27 E 800 310 218100 011	DOOR COUNTY MEDICAL	OT/PT - October 2021
12/09/2021	101610	R	3,190.02	27 E 800 310 218200 011	DOOR COUNTY MEDICAL	OT/PT - October 2021
12/09/2021	101630	R	1,320.00	21 E 800 411 161942 000	DOOR COUNTY ROD & GU	2022 Memberships - Clipper Clays
12/09/2021	101611	R	11,700.00	10 E 800 310 221300 000	DEBORAH R GLASER, LL	Top Ten Tools Online PD Enrollment



CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
12/09/2021	101612	R	209.94	50 E 800 324 257220 000	ECOLAB	Acct #STUR0010-0005 Pest Control
12/09/2021	101613	R	52.50	10 E 800 943 219000 000	EQUAL RIGHTS DIVISIO	November 2021 Work Permits (7)
12/09/2021	212200418	A	536.67	10 E 800 310 239000 000	ERC INC	Dec 2021 Monthly EAP Services
12/09/2021	101614	R	28,504.80	49 E 800 310 239000 000	EUA	Project #318509-01 November Billing
12/09/2021	101615	R	675.00	21 E 400 411 163902 000	EVENSON LAUNDRY INC	HS Choir Gown Cleaning
12/09/2021	212200419	A	242.00	10 E 400 411 136000 000	FIRST TECHNOLOGIES I	Laser PreFilter
12/09/2021	101616	R	8.92	10 E 400 411 126000 000	FLINN SCIENTIFIC INC	Science Supplies
12/09/2021	101616	R	890.38	10 E 400 449 126000 000	FLINN SCIENTIFIC INC	Science Supplies
12/09/2021	101617	R	108.00	10 E 200 310 241000 000	GREEN BAY PACKERS IN	MS Hall of Fame Tour
12/09/2021	101618	R	297.00	10 E 140 411 113000 000	HIGH NOON BOOKS	Customer #08279 Hi/Lo Books for 3rd Grade
12/09/2021	101619	R	75.00	50 E 800 324 257220 000	HI TEC FABRICATION	Kitchen Cart Repair
12/09/2021	212200420	A	80.00	10 E 800 310 162000 000	JENSEN, CHARLES	Varsity GBB Official vs Oconto
12/09/2021	101620	R	406.00	50 E 800 415 257220 549	JORNS SUGAR BUSH	Maple Syrup for Food Service
12/09/2021	212200421	A	44.00	10 E 400 411 125400 000	J W PEPPER & SON INC	10 Copies - "Be the Hero" SAB ePrint, arr. Brymer 10 Copies - "More I Cannot Wish You" SATB ePrint, arr. Zegree
12/09/2021	212200422	A	80.00	10 E 800 310 162000 000	KEY, JOHN	Varsity BBB Official
12/09/2021	212200423	A	36,488.90	10 E 800 310 256210 000	KOBUSSEN BUSES LTD	Kobussen Billing November 2021
12/09/2021	212200423	A	965.21	10 E 800 310 256240 000	KOBUSSEN BUSES LTD	Kobussen Billing November 2021
12/09/2021	212200423	A	215.22	80 E 800 310 256290 000	KOBUSSEN BUSES LTD	Kobussen Billing November 2021
12/09/2021	212200423	A	675.17	10 E 800 310 256270 000	KOBUSSEN BUSES LTD	Kobussen Billing November 2021
12/09/2021	212200424	A	345.95	27 E 800 310 223300 019	KYLES CONSULTING LLC	November Monthly SBS/MAC Fee
12/09/2021	212200425	A	65.00	10 E 800 310 162000 000	LECAPTAIN, MARK	JV1 BBB Official
12/09/2021	212200426	A	80.00	10 E 800 310 162000 000	MCCARVILLE, BRETT	Varsity GBB Official vs Oconto
12/09/2021	212200427	A	1,295.00	10 E 800 310 231500 000	NEOLA INC	Continuing update for School Board Policies, Volume 31: Number 1
12/09/2021	212200428	A	80.00	10 E 800 310 162000 000	OURADA, ALEX	Varsity BBB Official
12/09/2021	101621	R	78.28	10 E 800 351 239000 000	PENINSULA PULSE	November 2021 Postings
12/09/2021	212200429	A	5,248.04	50 E 800 415 257220 549	PRAIRIE FARMS	Billing #47-471 Monthly Billing
12/09/2021	212200437	A	1,350.00	21 E 800 411 161942 000	PROPSOM, MATTHEW	2022 Team Registration Fees
12/09/2021	212200430	A	79.96	10 E 400 411 241000 000	QUILL LLC	Acct #2624111 Supplies
12/09/2021	212200430	A	131.79	10 E 400 411 241000 000	QUILL LLC	Acct #2624111 Supplies
12/09/2021	212200431	A	65.00	10 E 800 310 162000 000	RETZLAFF, KYLE	JV1 BBB Official
12/09/2021	212200431	A	65.00	10 E 800 310 162000 000	RETZLAFF, KYLE	JV GBB Official vs Oconto
12/09/2021	101622	R	368.79	10 E 800 411 253000 000	SAN-A-CARE INC	Maintenance Supplies
12/09/2021	101623	R	3,141.41	10 E 800 310 231000 000	SCHOOL PERCEPTIONS	SP Community Survey
12/09/2021	101624	R	88.70	10 E 400 411 136360 000	SHARS TOOL COMPANY	Tooling
12/09/2021	101631	R	88.70	10 E 400 411 136360 000	SHARS TOOL COMPANY	Tooling
12/09/2021	212200432	A	2,680.93	10 E 800 353 263300 000	SUNSHINE HOUSE INC	SO #52567 District Mailing & Postage
12/09/2021	212200433	A	65.00	10 E 800 310 162000 000	SYMONS, PHIL	JV2 BBB Official
12/09/2021	101626	R	706.31	50 E 800 415 257220 000	SYSCO EASTERN WISCON	Cust #872771 Food Service
12/09/2021	101626	R	25.77	50 E 800 411 257000 000	SYSCO EASTERN WISCON	Cust #872771 Food Service

CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
12/09/2021	101626	R	129.21	50 E 800 411 257000 000	SYSO EASTERN WISCON	Supplies Cust #872771 Food Service Supplies
12/09/2021	101626	R	211.04	50 E 800 411 257000 000	SYSO EASTERN WISCON	Supplies Cust #872771 Food Service Supplies
12/09/2021	101626	R	222.90	50 E 800 411 257000 000	SYSO EASTERN WISCON	Supplies Cust #872771 Food Service Supplies
12/09/2021	101627	R	64.00	10 E 800 310 125000 000	THE PIANO TUNA IN FI	Piano Tuning
12/09/2021	212200434	A	1,823.80	10 E 800 354 258000 000	US BANK EQUIPMENT FI	Acct #1268355 Monthly Charges
12/09/2021	212200435	A	80.00	10 E 800 310 162000 000	WALKER, WAYNE	Varsity BBB Official
12/09/2021	101628	R	27.68	50 E 800 415 257220 549	WASEDA FARMS COUNTRY	Eggs
12/09/2021	101629	R	691.95	21 E 400 411 162107 000	WEISSMAN'S THEATRICA	Customer #1400347793 Dance Team Shoes/Tights
12/09/2021	212200436	A	84.00	10 E 800 310 239000 000	WIS DRUG TESTING & C	Background Checks (6)
12/16/2021	101632	R	75.32	10 E 400 411 136360 000	AIRGAS USA LLC	Cust #2063258 Classroom Consumables
12/16/2021	101633	R	578.24	10 E 800 324 253000 000	ANDERSON, MITCHELL	2021 Baseball Field Prep
12/16/2021	101634	R	18,495.00	10 E 800 449 253000 000	AUGUST WINTER & SONS	HS Water Heater Replacement
12/16/2021	101635	R	13,000.00	10 E 800 324 253000 000	BADGER WASHING LLC	SBHS/TJWMS Brick Washing
12/16/2021	212200438	A	536.40	10 E 800 411 253000 000	BELSON CO	Cust #STB650/STB650a Maintenance Supplies
12/16/2021	101636	R	69.00	10 E 800 310 231500 000	BUELOW VETTER BUIKEM	Acct #3101.00099 - Legal Services General School Law
12/16/2021	101637	R	30.00	10 R 800 297 295000 000	CARTER, WENDI	Refund for returned Chromebook charger
12/16/2021	101638	R	928.36	10 E 800 355 263300 000	CELLCOM WISCONSIN RS	Acct #003-00319495 Monthly Charges
12/16/2021	101639	R	3,309.28	10 E 800 348 256510 000	DOOR COUNTY COOPERAT	Customer #784909 November 2021 Monthly Billing
12/16/2021	101639	R	33.96	10 E 800 411 253000 000	DOOR COUNTY COOPERAT	Customer #784909 November 2021 Monthly Billing
12/16/2021	101640	R	405.57	10 E 800 411 253000 000	DOOR COUNTY HARDWARE	Acct #96718 November 2021 Billing
12/16/2021	101640	R	48.95	10 E 400 411 136360 000	DOOR COUNTY HARDWARE	Acct #96718 November 2021 Billing
12/16/2021	101640	R	43.98	10 E 400 411 126000 000	DOOR COUNTY HARDWARE	Acct #96718 November 2021 Billing
12/16/2021	101641	R	13,280.00	10 E 800 310 214000 000	DOOR COUNTY MEDICAL	District Nursing - November 2021
12/16/2021	101641	R	455.00	10 E 800 310 162000 000	DOOR COUNTY MEDICAL	AED/CPR Certification
12/16/2021	212200439	A	240.00	10 E 800 355 263300 000	DEMEUSE, NELSON	Personal Cell Phone Data Usage 07/01/21 - 12/31/21
12/16/2021	212200440	A	240.00	10 E 800 355 263300 000	DEVILLERS, KATHRYN	Personal Cell Phone Data Usage 07/01/21 - 12/31/21
12/16/2021	101642	R	1,967.76	27 E 600 370 156600 341	DOTCOM THERAPY, INC	Speech Therapy Services October 2021
12/16/2021	101642	R	1,620.00	27 E 600 370 156600 341	DOTCOM THERAPY, INC	Speech Therapy Services November 2021
12/16/2021	101643	R	499.00	10 E 800 411 162000 000	DOWN PUPPY DESIGNS	New updated programs!
12/16/2021	101644	R	1,015.63	10 E 800 449 253000 000	FAULKS BROS. CONSTRU	Sand - 24.01 tons
12/16/2021	212200441	A	240.00	10 E 800 355 263300 000	FERRY, LINDSAY	Personal Cell Phone Data Usage 07/01/21 - 12/31/21
12/16/2021	212200442	A	107.60	10 E 800 432 222200 031	FOLLETT SCHOOL SOLUT	Cust #80045 Library Books-SR
12/16/2021	212200442	A	342.61	10 E 800 432 222200 031	FOLLETT SCHOOL SOLUT	Cust #80045 Library Books-MS
12/16/2021	101645	R	51.98	10 E 800 339 253300 000	GFL ENVIRONMENTAL	Garbage Disposal - SBHS
12/16/2021	212200443	A	240.00	10 E 800 355 263300 000	GORDON, KIM	Personal Cell Phone Data

CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
12/16/2021	101646	R	33,700.00	21 E 400 310 163901 000	GROUP TRAVEL PLANNER	Usage 07/01/21 - 12/31/21 HS Band 2022 Trip to Disney 3rd payment per H.Hintz
12/16/2021	101646	R	2,300.00	21 E 400 310 163908 000	GROUP TRAVEL PLANNER	HS Band 2022 Trip to Disney 3rd payment per H.Hintz
12/16/2021	212200444	A	200.00	10 E 800 355 263300 000	HANSON, JENNIFER	Personal Cell Phone Data Usage 07/01/21 - 12/31/21
12/16/2021	212200445	A	70.97	10 E 200 411 125500 000	HEID MUSIC CO	Acct #57711 Classroom Supplies
12/16/2021	212200446	A	240.00	10 E 800 355 263300 000	HOLTZ, JACOB	Personal Cell Phone Data Usage 07/01/21 - 12/31/21
12/16/2021	212200447	A	149.85	10 E 200 411 125500 000	INSTRUMENTAL MUSIC C	Beginning Band Books
12/16/2021	212200447	A	19.98	10 E 200 450 125500 000	INSTRUMENTAL MUSIC C	Beginning Band Books
12/16/2021	212200447	A	26.60	10 E 400 411 125500 000	INSTRUMENTAL MUSIC C	Bass drum pedal and band supplies
12/16/2021	212200447	A	37.40	10 E 800 310 125000 000	INSTRUMENTAL MUSIC C	Bass drum pedal and band supplies
12/16/2021	212200447	A	98.00	10 E 400 411 125500 000	INSTRUMENTAL MUSIC C	Brushes for set and other supplies
12/16/2021	212200447	A	70.00	10 E 400 450 125500 000	INSTRUMENTAL MUSIC C	Brushes for set and other supplies
12/16/2021	212200448	A	131.99	10 E 400 411 125500 000	J W PEPPER & SON INC	Acct #1193831 BAMA Honor Band Music
12/16/2021	212200449	A	979.40	10 E 800 324 253000 000	LAFORCE HARDWARE & M	Installation of Rocker Switch
12/16/2021	212200450	A	50.00	10 E 800 310 162000 000	MEIKLE, TODD	MS BBB Official
12/16/2021	212200450	A	50.00	10 E 800 310 162000 000	MEIKLE, TODD	MS BBB Official
12/16/2021	212200451	A	240.00	10 E 800 355 263300 000	NERBY, KEITH	Personal Cell Phone Data Usage 07/01/21 - 12/31/21
12/16/2021	101647	R	257.63	10 E 800 411 253000 000	O'REILLY AUTO PARTS	Customer #1451981 Maintenance Supplies
12/16/2021	101648	R	818.13	50 E 800 415 257220 000	PAN O GOLD	Acct #40014 Monthly Billing Nov 2021
12/16/2021	101649	R	100.00	10 E 800 480 295000 000	REDSKY	E911 Anywhere ECRC calls October 2021
12/16/2021	101650	R	774.50	10 E 800 324 253000 000	ROBINSON BROTHERS	Job #21033A TSI Pipe Fitting Removal
12/16/2021	101651	R	1,365.00	10 E 800 449 253000 000	SAN-A-CARE INC	AeraMaxPro
12/16/2021	212200452	A	50.00	10 E 800 310 162000 000	SCHARTNER, JEFFREY	MS BBB Official
12/16/2021	212200452	A	50.00	10 E 800 310 162000 000	SCHARTNER, JEFFREY	MS BBB Official
12/16/2021	212200453	A	240.00	10 E 800 355 263300 000	SMEJKAL, ANN	Personal Cell Phone Data Usage 07/01/21 - 12/31/21
12/16/2021	212200454	A	240.00	10 E 800 355 263300 000	SMULLEN, MARK	Personal Cell Phone Data Usage 07/01/21 - 12/31/21
12/16/2021	212200455	A	300.00	10 E 800 355 263300 000	SPECTRUM BUSINESS	Acct #8245 11 120 0173238 Monthly Charges
12/16/2021	212200456	A	3,491.12	10 E 800 331 253300 000	SYMMETRY ENERGY SOLU	Customer ID 34642 District Gas Billing
12/16/2021	101652	R	936.72	50 E 800 415 257220 000	SYSCO EASTERN WISCON	Customer #872771 Food Service
12/16/2021	101653	R	122.85	10 E 200 411 135200 000	TADYCH'S ECONO FOODS	Account# 42000040035- Monthly billing November/December 2021
12/16/2021	101653	R	385.68	10 E 400 411 135200 000	TADYCH'S ECONO FOODS	Account# 42000040035- Monthly billing November/December 2021
12/16/2021	101653	R	176.34	50 E 800 415 257220 000	TADYCH'S ECONO FOODS	Account# 42000040035- Monthly billing November/December

CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
12/16/2021	101653	R	557.20	50 E 800 415 257250 000	TADYCH'S ECONO FOODS	2021 Account# 42000040035- Monthly billing November/December
12/16/2021	101653	R	358.93	50 E 800 415 257220 549	TADYCH'S ECONO FOODS	2021 Account# 42000040035- Monthly billing November/December
12/16/2021	101653	R	40.67	21 E 200 411 161923 000	TADYCH'S ECONO FOODS	2021 Account# 42000040035- Monthly billing November/December
12/16/2021	101654	R	140.51	10 E 200 411 241000 000	USI INC- EDUCATIONAL	Acct #701136 Laminating Supplies
12/16/2021	101654	R	140.51	10 E 120 411 241000 000	USI INC- EDUCATIONAL	Acct #701136 Laminating Supplies
12/16/2021	101654	R	140.51	10 E 140 411 241000 000	USI INC- EDUCATIONAL	Acct #701136 Laminating Supplies
12/16/2021	101655	R	100.00	10 E 800 324 253000 000	VALLEY LABORATORIES	Maintenance Service Call
12/16/2021	101656	R	20.30	10 E 800 411 253000 000	VIKING ELECTRIC SUPP	Acct #V11169 - Maintenance Supplies
12/16/2021	101657	R	27.68	50 E 800 415 257220 549	WASEDA FARMS COUNTRY	Eggs
12/16/2021	101658	R	85.74	10 E 800 351 239000 000	WISCONSIN MEDIA	Acct #17600 Nov 2021 Monthly Postings
12/22/2021	101660	R	5.00	98 L 000 000 811671 000	AXA EQUITABLE	J Schopf \$5
12/22/2021	101661	R	18.00	98 L 000 000 811690 000	CROSSROADS AT BIG CR	Employee Donations
12/22/2021	101661	R	18.00	98 L 000 000 811690 000	CROSSROADS AT BIG CR	Employee Donations
12/22/2021	101662	R	274.02	98 L 000 000 811680 000	GURSTEL LAW FIRM PC	Case No. 12-CV-224; File #802986
12/22/2021	101663	R	3,764.60	98 L 000 000 811634 000	MADISON NATIONAL LIF	Group Life - January
12/22/2021	101664	R	627.81	98 L 000 000 811639 000	MADISON NATIONAL LIF	Short-Term Disability Ins.
12/22/2021	101664	R	3,204.60	98 L 000 000 811635 000	MADISON NATIONAL LIF	LTD Insurance - January
12/22/2021	101664	R	535.39	98 L 000 000 811639 000	MADISON NATIONAL LIF	Short-Term Disability Ins.
12/22/2021	101665	R	288.57	98 L 000 000 811637 000	MADISON NATIONAL LIF	Voluntary Life - 18 Pay
12/22/2021	101665	R	367.80	98 L 000 000 811637 000	MADISON NATIONAL LIF	Voluntary Life - 24 Pay
12/22/2021	101666	R	320.00	98 L 000 000 811660 000	SB LUNCH PROGRAM	Payroll accrual
12/22/2021	101667	R	1,197.01	98 L 000 000 811647 000	SUPERIOR VISION INSU	Vision Insurance - January Coverage
12/22/2021	101668	R	152.50	98 L 000 000 811690 000	UNITED WAY	Employee Donations
12/22/2021	101668	R	152.50	98 L 000 000 811690 000	UNITED WAY	Employee Donations
12/22/2021	101669	R	200.30	98 L 000 000 811680 000	WISCTF	Case ID - 2798607 SDU/Tribal Order 55200
12/23/2021	212200457	A	1,252.45	10 E 400 450 136431 000	ALGOMA LUMBER COMPAN	Lumber for resale
12/23/2021	212200458	A	19.98	10 E 200 411 121000 000	ARTISTS GUILD	MS Art Supplies
12/23/2021	212200459	A	449.90	10 E 800 411 253000 000	BELSON CO	Customer #STB650/STB650a Maintenance Supplies
12/23/2021	212200459	A	681.20	10 E 800 411 253000 000	BELSON CO	Cust #STB650/STB650a Maintenance Supplies
12/23/2021	101670	R	154.75	21 E 400 411 162105 000	BSN SPORTS REMIT	HS GBB Apparel
12/23/2021	212200460	A	80.00	10 E 800 310 162000 000	BURRY, MATT	GBB Varsity Official
12/23/2021	101671	R	80.88	50 E 800 411 257000 000	CARQUEST AUTO PARTS	Customer# MAR.880328- November 2021 monthly billing
12/23/2021	101671	R	45.32	10 E 800 411 253000 000	CARQUEST AUTO PARTS	Customer# MAR.880328- November 2021 monthly billing
12/23/2021	212200461	A	325.00	10 E 800 386 221300 000	CESA 7	Cust #462 Conference Registration Fees
12/23/2021	212200461	A	80.00	10 E 200 386 221300 000	CESA 7	Cust #462 Conference Registration Fees

CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
12/23/2021	212200461	A	150.00	27 E 800 386 221300 341	CESA 7	Cust #462 Conference Registration Fees
12/23/2021	212200462	A	275.00	10 E 800 386 431000 000	CESA #9	Virtual School Enrollments October 2021
12/23/2021	101672	R	5,568.93	41 E 800 561 254300 000	CRAFTS INC ROOFING	Cust #93925 December 2020 Billing - HS Roofing Services
12/23/2021	212200463	A	193.72	10 E 800 342 125000 000	CRESS, ANDREA	12/15/2021-12/18/2021 Conference hotel expense.
12/23/2021	212200463	A	193.72	10 E 800 342 125000 000	CRESS, ANDREA	12/15/2021-12/18/2021 Conference hotel expense.
12/23/2021	212200463	A	193.72	10 E 800 342 125000 000	CRESS, ANDREA	12/15/2021-12/18/2021 Conference hotel expense.
12/23/2021	212200464	A	80.00	10 E 800 310 162000 000	DAGGS, JERYN	GBB Varsity Official
12/23/2021	101673	R	1,273.52	10 E 800 348 256510 000	DOOR COUNTY TREASURE	Customer #31000 - November 2021 Fuel
12/23/2021	101673	R	625.37	10 E 800 348 254500 000	DOOR COUNTY TREASURE	Customer #31000 - November 2021 Fuel
12/23/2021	101674	R	2,811.65	27 E 800 310 218200 011	DOOR COUNTY MEDICAL	PT - November 2021
12/23/2021	101675	R	210.00	10 E 800 310 239100 000	DOOR COUNTY YMCA	Monthly Memberships Group 1
12/23/2021	101675	R	340.00	10 E 800 310 239100 000	DOOR COUNTY YMCA	Monthly Memberships Group 2
12/23/2021	212200465	A	109.50	10 E 800 310 162000 000	DELONG, TINA	DCU Boys swim Meet Official vs Pulaski
12/23/2021	101676	R	1,500.00	10 E 800 355 263300 000	DEPARTMENT OF ADMINI	For TEACH Services
12/23/2021	212200466	A	302.68	10 E 800 411 253000 000	EAGLE MECHANICAL	Cust #2904 Maintenance Supplies
12/23/2021	212200466	A	94.27	10 E 800 411 253000 000	EAGLE MECHANICAL	Cust #2904 Maintenance Supplies
12/23/2021	101677	R	49,200.02	49 E 800 324 254300 000	ELAND ELECTRIC	Cust ID SBSB Job # QC20-91/92 HS-MS-SW-SR Structured Cabling
12/23/2021	101678	R	166.20	50 E 800 415 257250 000	FLANIGAN DISTRIBUTIN	HS Vending Beverages
12/23/2021	212200467	A	197.12	10 E 800 342 252100 000	HOLTZ, JACOB	12/8/2021-12/9/2021 Travel Expenses for WASBO Leadership Academy Session #3
12/23/2021	212200467	A	82.00	10 E 800 342 252100 000	HOLTZ, JACOB	12/8/2021-12/9/2021 Travel Expenses for WASBO Leadership Academy Session #3
12/23/2021	212200467	A	29.07	10 E 800 342 252100 000	HOLTZ, JACOB	12/8/2021-12/9/2021 Travel Expenses for WASBO Leadership Academy Session #3
12/23/2021	212200468	A	104.90	10 E 200 450 125500 000	INSTRUMENTAL MUSIC C	Student Method Books
12/23/2021	212200468	A	58.94	10 E 200 450 125500 000	INSTRUMENTAL MUSIC C	Student Method Books
12/23/2021	101679	R	1,924.65	10 E 800 480 295000 000	INTRADO INTERACTIVE	School Messenger Renewal 2021-2022
12/23/2021	212200469	A	398.32	10 E 800 411 162000 000	JOSTENS REMIT	Customer 2711994- Neff Order number 2739366- Athletic Dept Emblems
12/23/2021	212200470	A	136.64	10 E 800 342 253000 000	KRAMER, ROBERT JR	9/7/2021-12/22/2021 Mileage
12/23/2021	212200471	A	212.00	10 E 800 411 253000 000	LAFORCE HARDWARE & M	Cust #39571 Maintenance Supplies
12/23/2021	212200472	A	65.00	10 E 800 310 162000 000	LUDERS, MATTHEW	GBB JV Official
12/23/2021	101680	R	368.83	50 E 800 415 257220 000	MARCHANT'S FOODS	Hot Dogs for Food Service
12/23/2021	212200473	A	105.37	21 E 400 411 161921 000	MEIKLE, HOLLY	Reimbursement for Service Club Secret Santa project
12/23/2021	101681	R	20.00	21 E 400 310 161946 000	NAEA MEMBER SERVICES	National Art Honor Society

CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
12/23/2021	212200474	A	3,239.20	21 E 400 310 162107 000	PROPSOM, JENNIFER	Member Fees Reimbursement for Camp & Choreography Fees
12/23/2021	212200475	A	99.68	10 E 200 411 241000 000	QUILL LLC	Acct #2624111 MS office supplies
12/23/2021	212200476	A	80.00	10 E 800 310 162000 000	RENARD, KARLEY	GBB Varsity Official
12/23/2021	212200477	A	15,180.28	10 E 800 336 253300 000	STURGEON BAY UTILITI	November 2021 Utility Bills
12/23/2021	212200477	A	1,285.55	10 E 800 337 253300 000	STURGEON BAY UTILITI	November 2021 Utility Bills
12/23/2021	212200477	A	744.56	10 E 800 338 253300 000	STURGEON BAY UTILITI	November 2021 Utility Bills
12/23/2021	212200477	A	75.88	10 E 800 339 253300 000	STURGEON BAY UTILITI	November 2021 Utility Bills
12/23/2021	212200478	A	65.00	10 E 800 310 162000 000	SCHARTNER, JEFFREY	GBB JV Official
12/23/2021	212200479	A	70.00	10 E 800 310 162000 000	SCHWEITZER, BARBARA	DCU Boys swim Meet Official vs Pulaski
12/23/2021	101682	R	50.00	10 E 800 310 162000 000	SHAWANO HIGH SCHOOL	Conference Girls Swim Sprints 10-21-21
12/23/2021	101683	R	270.00	10 E 800 360 222200 031	STARFALL EDUCATION F	Starfall Subscription
12/23/2021	212200480	A	39.99	10 E 200 449 135200 000	SULLIVAN, PAIGE	10/30/2021-12/17/2021 -Waffle makers for FACE Classroom -General ingredient -Various Allied Arts Supplies
12/23/2021	212200480	A	8.94	10 E 200 411 135200 000	SULLIVAN, PAIGE	10/30/2021-12/17/2021 -Waffle makers for FACE Classroom -General ingredient -Various Allied Arts Supplies
12/23/2021	212200480	A	19.96	21 E 200 411 161931 000	SULLIVAN, PAIGE	10/30/2021-12/17/2021 -Waffle makers for FACE Classroom -General ingredient -Various Allied Arts Supplies
12/23/2021	212200480	A	74.03	21 E 200 411 161931 000	SULLIVAN, PAIGE	10/30/2021-12/17/2021 -Waffle makers for FACE Classroom -General ingredient -Various Allied Arts Supplies
12/23/2021	212200480	A	77.87	21 E 200 411 161931 000	SULLIVAN, PAIGE	10/30/2021-12/17/2021 -Waffle makers for FACE Classroom -General ingredient -Various Allied Arts Supplies
12/23/2021	101684	R	3,231.00	10 E 800 411 253000 000	TEMPLIN, CURTIS	Gym Floor Finish
12/23/2021	101685	R	5,203.75	10 E 800 324 253000 000	TWEET/GAROT MECHANIC	Cust #1344 Work Order #256453 SW Replace Compressors for Circuit 1 & 2
12/23/2021	101685	R	4,308.01	10 E 800 411 253000 000	TWEET/GAROT MECHANIC	Cust #1344 Work Order #256453 SW Replace Compressors for Circuit 1 & 2
12/23/2021	101685	R	9,817.59	10 E 800 411 253000 000	TWEET/GAROT MECHANIC	Cust #1344 Work Order #256453 SW Replace Compressors for Circuit 1 & 2
12/23/2021	101686	R	116.64	10 E 800 353 263300 000	UNITED PARCEL SERVIC	Shipper #586902 Monthly Parcel Service
12/23/2021	101687	R	222.00	10 E 800 411 253000 000	VIKING ELECTRIC SUPP	Acct #V11169 - Maintenance Supplies
12/23/2021	101688	R	27.68	50 E 800 415 257220 549	WASEDA FARMS COUNTRY	Eggs
12/23/2021	101689	R	20.00	10 E 200 310 120000 000	WISCONSIN ART EDUCAT	Entry fee for Youth Art Month
12/23/2021	212200481	A	2,712.99	10 E 800 351 239000 000	WISCONSIN DOCUMENT I	Acct #GB3909 - Contract #3239-01
12/08/2021	202101115	W	374.59	98 L 000 000 811675 000	WEA MEMBER BENEFITS	TSA Benefit: Tjernagel \$374.59

CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
12/08/2021	202101113	W	51.14	98 L 000 000 811640 000	WEA TRUST ADVANTAGE	WEA Auto Insurance
12/08/2021	202101113	W	1,240.00	98 L 000 000 811642 000	WEA TRUST ADVANTAGE	WEA Roth IRA
12/08/2021	202101113	W	2,394.50	98 L 000 000 811642 000	WEA TRUST ADVANTAGE	WEA Roth TSA
12/08/2021	202101113	W	707.07	98 L 000 000 811676 000	WEA TRUST ADVANTAGE	WEA Tax Sheltered Annuity (% calc)
12/08/2021	202101113	W	2,623.33	98 L 000 000 811676 000	WEA TRUST ADVANTAGE	WEA Tax Sheltered Annuity
12/08/2021	202101114	W	410.00	98 L 000 000 811672 000	WISCONSIN DEFERRED C	Plan #98971-01 Employee Contributions
12/08/2021	202101114	W	123.96	98 L 000 000 811672 000	WISCONSIN DEFERRED C	Plan #98971-01 Employee Contributions
12/08/2021	202101114	W	300.00	98 L 000 000 811672 000	WISCONSIN DEFERRED C	Plan #98971-01 Roth Employee Contributions
12/06/2021	202101118	W	713.12	50 E 800 415 257250 000	PEPSI-COLA OF GREEN	HS Vending
12/09/2021	101624	V	-88.70	10 E 400 411 136360 000	SHARS TOOL COMPANY	Tooling
12/16/2021	101543	V	-150.00	27 E 800 941 223300 341	CPI	Annual Membership K. Martens
12/13/2021	202101119	W	375.71	50 E 800 415 257250 000	PEPSI-COLA OF GREEN	HS Vending
12/15/2021	202101120	W	1,597.11	10 E 800 331 253300 000	WISCONSIN PUBLIC SER	Acct #0401972111-00007 District Gas
12/22/2021	202101171	W	18,178.38	98 L 000 000 811901 000	DEAN HEALTH INC	Heath Insurance - January Coverage
12/22/2021	202101171	W	117,619.30	98 L 000 000 811630 000	DEAN HEALTH INC	Heath Insurance - January Coverage
12/22/2021	202101171	W	26,355.96	10 E 800 290 292000 000	DEAN HEALTH INC	Heath Insurance - January Coverage
12/22/2021	202101164	W	13,712.07	98 L 000 000 811632 000	DELTA DENTAL	Dental Insurance - - January Coverage
12/22/2021	202101164	W	2,177.99	98 L 000 000 811901 000	DELTA DENTAL	Dental Insurance - - January Coverage
12/22/2021	202101164	W	1,100.07	10 E 800 290 292000 000	DELTA DENTAL	Dental Insurance - - January Coverage
12/08/2021	202101166	W	831.01	98 L 000 000 811646 000	STANDARD INSURANCE C	Accident Insurance
12/08/2021	202101167	W	787.83	98 L 000 000 811648 000	STANDARD INSURANCE C	Critical Illness Ins.
12/08/2021	202101170	W	301.99	98 L 000 000 811649 000	STANDARD INSURANCE C	Hospital Indemnity
12/22/2021	202101165	W	744.83	98 L 000 000 811646 000	STANDARD INSURANCE C	Accident Insurance
12/22/2021	202101168	W	729.27	98 L 000 000 811648 000	STANDARD INSURANCE C	Critical Illness Ins.
12/22/2021	202101169	W	267.17	98 L 000 000 811649 000	STANDARD INSURANCE C	Hospital Indemnity
12/22/2021	202101163	W	374.59	98 L 000 000 811675 000	WEA MEMBER BENEFITS	TSA Benefit: Tjernagel \$374.59
12/22/2021	202101161	W	51.14	98 L 000 000 811640 000	WEA TRUST ADVANTAGE	WEA Auto Insurance
12/22/2021	202101161	W	1,240.00	98 L 000 000 811642 000	WEA TRUST ADVANTAGE	WEA Roth IRA
12/22/2021	202101161	W	2,394.50	98 L 000 000 811642 000	WEA TRUST ADVANTAGE	WEA Roth TSA
12/22/2021	202101161	W	707.07	98 L 000 000 811676 000	WEA TRUST ADVANTAGE	WEA Tax Sheltered Annuity (% calc)
12/22/2021	202101161	W	2,623.33	98 L 000 000 811676 000	WEA TRUST ADVANTAGE	WEA Tax Sheltered Annuity
12/22/2021	202101162	W	410.00	98 L 000 000 811672 000	WISCONSIN DEFERRED C	Plan #98971-01 Employee Contributions
12/22/2021	202101162	W	123.96	98 L 000 000 811672 000	WISCONSIN DEFERRED C	Plan #98971-01 Employee Contributions
12/22/2021	202101162	W	300.00	98 L 000 000 811672 000	WISCONSIN DEFERRED C	Plan #98971-01 Roth Employee Contributions
12/31/2021	202101160	W	0.77	10 E 800 355 263300 000	CENTURYLINK	Monthly Charges
12/20/2021	202101158	W	667.24	50 E 800 415 257250 000	PEPSI-COLA OF GREEN	HS Vending
12/27/2021	202101159	W	570.47	10 E 800 331 253300 000	WISCONSIN PUBLIC SER	Acct #0401972111-00005 November Gas for Bus Garage

676,351.83 Totals for checks

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	GENERAL FUND	0.00	30.00	261,073.93	261,103.93
21	SPECIAL REVENUE - GIFTS	0.00	0.00	45,697.67	45,697.67
27	SPECIAL EDUCATION	0.00	0.00	12,645.47	12,645.47
41	BUILDING FUND	0.00	0.00	5,568.93	5,568.93
49	CAPITAL PROJECTS FUND	0.00	0.00	154,960.98	154,960.98
50	FOOD SERVICE FUND	0.00	0.00	12,536.55	12,536.55
80	COMMUNITY SERVICE FUND	0.00	0.00	215.22	215.22
98	PAYROLL CLEARING FUND	183,623.08	0.00	0.00	183,623.08
***	Fund Summary Totals ***	183,623.08	30.00	492,698.75	676,351.83

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



December 23, 2021


Dear Mr. Tjernagel and Members of the Board of Education,

Please accept this letter as notification of my intent to retire as of June 30, 2022. It has been an honor and a privilege to work for this school district. As I anticipate retiring, I have been reflecting on my years serving the families of Sturgeon Bay. I want to sincerely thank all of you for the support you have provided for me as I served as an administrator in this district. I feel that we have accomplished a great deal during my tenure, most of which is due to the collaborative nature of our administrative team, and the opportunity to work with a fine group of professional educators. My ability to nurture educator leadership and to effect change for students and their families is a direct result of the positive relationships we strive to maintain in our district. I am proud of my time here and am thankful for all of the hard work of the people that surrounded me. I wish you all well as you continue to face the challenges of our current educational climate. Thank you for allowing me to serve for the past 15 years, and especially for this year, which is providing me an opportunity to transition my responsibilities to Katy DeVillers and Jen Weber who are well poised to continue our positive momentum.

Your in Education,

*Ann Smejkal*

Donald J. Mallien  
1311 Clay Banks Rd.  
Sturgeon Bay, WI 54235  
920-559-2324

Received  
1/3/22  


01/03/2022

Jake Holtz  
1230 Michigan St.  
Sturgeon Bay, WI 54235  
920-495-8318

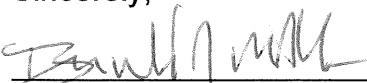
Dear Jake,

This letter represents my official notice of retirement from my position of Building Engineer with the Sturgeon Bay School District, tentatively effective 05/01/2022.

I would like to thank the school district for 21 years of employment, as well as endless learning opportunities and experiences.

I wish the district all of the best in the future.

Sincerely,

  
Donald J. Mallien

OFFICIAL REFERENDUM BALLOT

April 5, 2022

**Notice to Voters:** If you are voting on Election Day, your ballot must be initialed by two election inspectors. If you are voting absentee, your ballot must be initialed by the municipal clerk or deputy clerk. Your ballot may not be counted without initials. (See back of ballot for initials).

**Instructions to Voters**

If you make a mistake on your ballot or have a question, ask an election inspector for help. (Absentee Voters: Contact your municipal clerk.)

To vote in favor of a question, make an "X" or other mark in the square next to "Yes," like this:

To vote against a question, make an "X" or other mark in the square next to "No," like this:

Referendum	
Shall The School District of Sturgeon Bay, Door County, Wisconsin be authorized to exceed the revenue limit specified in Section 121.91, Wisconsin Statutes, by \$2,600,000 for the 2022-2023 school year; by \$2,900,000 for the 2023-2024 school year; by \$3,300,000 for the 2024-2025 school year; by \$3,500,000 for the 2025-2026 school year; and by \$3,800,000 for the 2026-2027 school year, for non-recurring purposes consisting of funding educational programming for students?	
<input type="checkbox"/>	YES
<input type="checkbox"/>	NO

To the Board of Education  
Sturgeon Bay School District  
Sturgeon Bay, Wisconsin

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sturgeon Bay School District (District) as of and for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, Uniform Guidance, *Audits of States, Local Governments and Non-Profit Organizations*, *State Single Audit Guidelines*, and *Wisconsin Department of Public Instruction Audit Manual* as well as certain information related to the planned scope and timing of our audit. We have communicated information in our engagement letter to you as well as verbally during our initial planning meetings. Professional standards also require that we communicate to you the following information related to our audit.

**Our Responsibility Under Auditing Standards Generally Accepted in the United States of America, Governmental Auditing Standards, Uniform Guidance, State Single Audit Guidelines and the Wisconsin School District Audit Manual**

As stated in our engagement letter dated, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of the District. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Our audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Any internal control related matters that are required to be communicated under professional standards are included later in this letter.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal and state programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Uniform Guidance and *State Single Audit Guidelines* and *Wisconsin Department of Public Instruction Audit Manual*.

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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. Also, in accordance with Uniform Guidance, *State Single Audit Guidelines*, and *Wisconsin Department of Public Instruction Audit Manual*, we examined, on a test basis, evidence about the District's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement and State Single Audit Guidelines* applicable to each of its major federal and state programs for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination of the District's compliance with those requirements.

### **Other Information in Documents Containing Audited Financial Statements**

We applied certain limited procedures to the schedules of proportionate share of the net pension liability (asset) and employer contributions – Wisconsin Retirement System, schedules of changes in total OPEB liability and related ratios – other post-employment benefits, schedule of revenues, expenditures and changes in fund balance – budget and actual – general fund, and schedule of revenues, expenditures and changes in fund balance – budget and actual – special education fund which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining balance sheet – nonmajor governmental funds, combining statement of revenues, expenditures and changes in fund balances – nonmajor governmental funds, and schedules of expenditures of federal awards and state financial assistance. Our responsibility for this supplementary information, as described by professional standards, was to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information, was fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Sturgeon Bay School District are described in Note 1 to the financial statements. No new accounting policies used by the Sturgeon Bay School District are described in Note 1 to the financial statements. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the useful lives of the capital assets is based on industry standards. We evaluated the key factors and assumptions used to develop the estimated useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the other post-employment benefits (OPEB) liability is based on an estimated amount. We evaluated the key factors and assumptions used to develop the OPEB liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension asset and related deferred outflows/inflows is based on an actuarially determined amount. We evaluated the key factors and assumptions used to develop the net pension asset and related deferred outflows/inflows in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statement were:

The disclosure of deposits and investments and the related risks associated with them in Note 2 to the financial statements. The footnote was prepared based on the requirements of the Governmental Accounting Standards Board and is intended to inform readers as to the risk associated with the District's cash and investments.

The disclosure of pension benefits and the related risk associated with them are found in Note 8 to the financial statements. The footnote was prepared based in the requirements of the Governmental Accounting Standards Board and is intended to inform readers as to the risks associated with the District's participation in the Wisconsin Retirement System.

The disclosure of other post-employment benefits and the related risks associated with them are found in Note 9 to the financial statements. The footnote was prepared based in the requirements of the Governmental Accounting Standards Board provision of other post-employment benefits and is intended to inform readers as to the risks associated with the District's other post-employment benefits.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no difficulties in dealing with management in performing and completing our audit.

#### *Corrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process (that is, cause future financial statements to be materially misstated). A list of corrected misstatements is attached to this management letter.

### *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 that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified.

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. We consider the following deficiency in the District's internal control to be significant deficiencies:

Financial Reporting - Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial position, change in net assets, and disclosures in the financial statements, in conformity with U.S. Generally Accepted Accounting Principles (GAAP). During our audit we noted the internal control system does not include a process for preparing the annual audited financial statements and the related disclosures in accordance with GAAP. Management requested that we assist in preparing a draft of the audited financial statements, including the related footnote disclosures. The outsourcing is a result of management's cost/benefit decision to use our accounting expertise rather than incurring this internal resource cost. This matter is common in most small organizations since they do not have the resources to devote to this area of internal control.

Segregation of Duties - The District has a limited number of people who are responsible for and perform substantially all of the bookkeeping and accounting functions. Good internal control requires a complete separation of duties with respect to the handling and recording of transactions. In order to provide for an adequate segregation of duties, additional personnel may have to be involved in the performance of the accounting and bookkeeping functions. We recognize that this may not be practical based on the size of the District and limited resources. It is recommended that the District have at least one signature that is hand written; currently all signatures are computerized. It is recommended that the District utilize the Administrator to review the bank reconciliations and annual journal entries. Because some procedural controls do not exist, the board has compensating controls such as approval of invoices and review of receipts and revenues which allow it to rely on its knowledge of the District's operations in order to safeguard assets.

### **Internal Control Over Compliance**

As part of obtaining reasonable assurance about whether the 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. Accordingly, we do not express an opinion on compliance. The results of our tests disclosed no instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, issued by the Comptroller General of the United States; *Uniform Guidance*; and *State Single Audit Guidelines*.

### **Other Matters**

In addition, we felt that other matters described in the following paragraphs were important to the operation of the Sturgeon Bay School District. These matters may involve internal controls, general obligations, recommendations for the adoption of policies and other such items that we feel will enhance the District.

### **Current Year Observations**

#### **Concentration of Cash**

The Board should consider the amounts of cash uninsured and the associated risk. Deposits are insured by a federal agency up to \$250,000 for the combined amounts of all time and savings accounts (including NOW accounts), and up to \$250,000 for the combined amount of all interest-bearing demand deposit accounts per financial institution. The Board should consider obtaining additional collateral or place deposits in various banks for greater protection of cash. Currently the Nicolet National Bank is the only bank with an uninsured balance of \$1,459,217.



## **Upcoming Accounting Pronouncements**

### ***GASB Statement No. 87, Leases***

GASB Statement No. 87 requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. This statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The pronouncement will be effective for year ending June 30, 2022.

### **Closing**

We will review the status of these comments during our next audit engagement. We already discussed many of these comments and suggestions with various governmental unit personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

We thank you for allowing us to be of service to the Sturgeon Bay School District. We received complete cooperation and appreciate your consideration of our comments and your implementation of suggestions.

This information is intended solely for the use by the Board of Education, management, and others within the District and is not intended to be and should not be used by anyone other than these specified parties.

*KerberRose SC*

**KerberRose SC**  
**Certified Public Accountants**  
**Shawano, Wisconsin**  
December 13, 2021

Client: STURGEON BAY SCHOOL DISTRICT  
 Report: Adjusting Journal Entries

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
<b>AJE01</b>					
To record donated commodities					
50 E 800 415 257220 000	FOOD SERVICE FUND/LUNCH/FOOD		56,171.14	0.00	
50 R 800 714 257220 000	FOOD SERVICE FUND/LUNCH/USDA COMMODITIES-DONATED		0.00	56,171.14	
<b>Total</b>			<u>56,171.14</u>	<u>56,171.14</u>	<u>0.00</u>
<b>AJE02</b>					
To reverse PY AP in fund 49					
49 L 000 000 811200 000	CAPITAL PROJECTS FUND/ACCOUNTS PAYABLE		369,040.98	0.00	
49 E 800 310 239000 000	CAPITAL PROJECTS FUND/OTHER GENERAL ADMINISTRATION/PERSONAL ST		0.00	369,040.98	
<b>Total</b>			<u>369,040.98</u>	<u>369,040.98</u>	<u>369,040.98</u>
<b>AJE03</b>					
To reverse overstatement of cash entry from PY					
10 A 000 000 711100 000	GENERAL FUND/CASH ON DEPOSIT		0.00	15,590.00	
10 E 800 990 239000 000	GENERAL FUND/OTHER GENERAL ADMINISTRATION/MISCELLANEOUS		15,590.00	0.00	
<b>Total</b>			<u>15,590.00</u>	<u>15,590.00</u>	<u>(15,590.00)</u>
<b>AJE04</b>					
To adjust special ed transfer to actual					
27 A 000 000 711100 000	SPECIAL EDUCATION/CASH ON DEPOSIT		0.00	677.77	
27 R 800 110 411000 000	SPECIAL EDUCATION/INTERFUND TRANSFERS/GENERAL FUND TRANSFER		677.77	0.00	
10 A 000 000 711100 000	GENERAL FUND/CASH ON DEPOSIT		677.77	0.00	
10 E 800 827 411000 000	GENERAL FUND/INTERFUND TRANSFERS/FUND 27		0.00	677.77	
<b>Total</b>			<u>1,355.54</u>	<u>1,355.54</u>	<u>0.00</u>
<b>AJE05</b>					
To record use of prepaid fiber optics operations and maintenance fee					
10 E 800 321 295000 000	GENERAL FUND/ADMINISTRATIVE TECHNOLOGY SERV/IT PURCH SERVICES		2,846.00	0.00	
10 A 000 000 717000 000	GENERAL FUND/PREPAID EXPENSES		0.00	2,846.00	
<b>Total</b>			<u>2,846.00</u>	<u>2,846.00</u>	<u>(2,846.00)</u>
<b>CE01</b>					
To adjust equalization aid receivable to actual					
10 A 000 000 715500 000	GENERAL FUND/DUE FROM STATE GOVERNMENT		0.00	5,417.00	
10 R 800 621 500000 000	GENERAL FUND/DISTRICT WIDE/EQUALIZATION AID		5,417.00	0.00	
<b>Total</b>			<u>5,417.00</u>	<u>5,417.00</u>	<u>(5,417.00)</u>
<b>CE02</b>					
To adjust Title IA receivable to actual					
10 A 000 000 715500 000	GENERAL FUND/DUE FROM STATE GOVERNMENT		18,404.41	0.00	
10 R 800 751 500000 141	GENERAL FUND/DISTRICT WIDE/ECIA - CHAPTER 1		0.00	18,404.41	
<b>Total</b>			<u>18,404.41</u>	<u>18,404.41</u>	<u>18,404.41</u>
<b>CE03</b>					
to adjust cash balance					
10 A 000 000 711100 000	GENERAL FUND/CASH ON DEPOSIT		0.00	1,280.24	
10 E 800 961 492000 000	GENERAL FUND/ADJUSTMENTS & REFUNDS/CASH		1,280.24	0.00	
<b>Total</b>			<u>1,280.24</u>	<u>1,280.24</u>	<u>(1,280.24)</u>
<b>CE04</b>					
To adjust debit to equalization aid to open enrollment out					
10 E 800 382 435000 000	GENERAL FUND/OPEN ENROLLMENT/INTDIST TRANSFER W/WI FOR SERV		5,417.00	0.00	
10 R 800 621 500000 000	GENERAL FUND/DISTRICT WIDE/EQUALIZATION AID		0.00	5,417.00	
<b>Total</b>			<u>5,417.00</u>	<u>5,417.00</u>	<u>0.00</u>
<b>CE05</b>					
to record additional interest					
41 A 000 000 711000 000	BUILDING FUND/CASH		288.44	0.00	
41 R 800 280 500000 000	BUILDING FUND/DISTRICT WIDE/INTEREST ON INVESTMENTS		0.00	288.44	
46 A 000 000 712100 000	LONG TERM CAP IMPROVEMENT TRUS/CERTIFICATES OF DEPOSIT		64.93	0.00	
46 R 800 280 500000 000	LONG TERM CAP IMPROVEMENT TRUS/DISTRICT WIDE/INTEREST ON INVES		0.00	64.93	
<b>Total</b>			<u>353.37</u>	<u>353.37</u>	<u>353.37</u>

**CE06**

To adjust food service transfer to actual

10 A 000 000 711100 000	GENERAL FUND/CASH ON DEPOSIT	673.00	0.00	
10 E 800 850 411000 000	GENERAL FUND/INTERFUND TRANSFERS/FOOD SERVICE	0.00	673.00	
50 R 800 110 411000 000	FOOD SERVICE FUND/INTERFUND TRANSFERS/GENERAL FUND TRANSFER	673.00	0.00	
50 A 000 000 711100 000	FOOD SERVICE FUND/CASH ON DEPOSIT	0.00	673.00	
<b>Total</b>		<b>1,346.00</b>	<b>1,346.00</b>	<b>0.00</b>

**CE07**

To move beginning balance of fund 72 to 22 for reporting purposes

72 L 400 000 166302 000	TRUST FUNDS/S SCHMELZER MEMORIAL	375.00	0.00	
72 L 400 000 931500 000	TRUST FUNDS/RESERVED FOR SCHOLARSHIPS	23.07	0.00	
72 L 400 000 931503 000	TRUST FUNDS/FRANCIS ROBERTS SCHOLARSHIP	259.88	0.00	
72 L 400 000 931504 000	TRUST FUNDS/HERVEY HAUSER SCHOLARSHIP	35.00	0.00	
72 L 400 000 931506 000	TRUST FUNDS/MARGARET REYNOLDS SCHOLARSHIP	9,775.74	0.00	
72 L 400 000 931507 000	TRUST FUNDS/MARSDEN SCHOLARSHIP	11,000.00	0.00	
72 L 400 000 931509 000	TRUST FUNDS/STEPH STARR MEMORIAL FUND	1,250.00	0.00	
72 L 400 000 931510 000	TRUST FUNDS/THRIVENT FINANCIAL	500.00	0.00	
72 L 400 000 931511 000	TRUST FUNDS/STANLEY OSTRAND SCHOLARSHIP	500.00	0.00	
72 L 400 000 931513 000	TRUST FUNDS/DIANE JOME SCHOLARSHIP	5,000.00	0.00	
72 L 800 000 163999 000	TRUST FUNDS/DISTRICT MUSIC- KRUEGER TRUST	18,606.67	0.00	
72 A 000 000 711100 000	TRUST FUNDS/CASH ON DEPOSIT	0.00	47,325.36	
22 A 000 000 731502 000	S SCHMELZER MEMORIAL	375.00	0.00	
22 A 000 000 731500 000	22 A 000 000 731500 000	23.07	0.00	
22 A 000 000 731503 000	FRANCIS ROBERTS SCHOLARSHIP	259.88	0.00	
22 A 000 000 731504 000	HERVEY HAUSER SCHOLARSHIP	35.00	0.00	
22 A 000 000 731506 000	MARGARET REYNOLDS SCHOLARSHIP	9,775.74	0.00	
22 A 000 000 731507 000	MARSDEN SCHOLARSHIP	11,000.00	0.00	
22 A 000 000 731509 000	STEPH STARR SCHOLARSHIP	1,250.00	0.00	
22 A 000 000 731510 000	THRIVENT FINANCIAL	500.00	0.00	
22 A 000 000 731511 000	STANLEY OSTRAND SCHOLARSHIP	500.00	0.00	
22 A 000 000 731513 000	DIANE JOME SCHOLARSHIP	5,000.00	0.00	
22 A 000 000 731999 000	KRUEGER TRUST	18,606.67	0.00	
22 R 800 969 500000 000	FUND 72 TRANSFER TO FUND 22	0.00	47,325.36	
<b>Total</b>		<b>94,650.72</b>	<b>94,650.72</b>	<b>0.00</b>

**CE08**

To record CY activity in fund 22

72 L 400 000 166302 000	TRUST FUNDS/S SCHMELZER MEMORIAL	0.00	375.00	
72 L 400 000 931500 000	TRUST FUNDS/RESERVED FOR SCHOLARSHIPS	20.11	0.00	
72 L 400 000 931506 000	TRUST FUNDS/MARGARET REYNOLDS SCHOLARSHIP	0.00	35.00	
72 L 400 000 931506 000	TRUST FUNDS/MARGARET REYNOLDS SCHOLARSHIP	0.00	2,000.00	
72 L 400 000 931507 000	TRUST FUNDS/MARSDEN SCHOLARSHIP	0.00	9,800.00	
72 L 400 000 931509 000	TRUST FUNDS/STEPH STARR MEMORIAL FUND	0.00	1,000.00	
72 L 400 000 931510 000	TRUST FUNDS/THRIVENT FINANCIAL	0.00	500.00	
72 L 400 000 931511 000	TRUST FUNDS/STANLEY OSTRAND SCHOLARSHIP	0.00	500.00	
72 L 400 000 931513 000	TRUST FUNDS/DIANE JOME SCHOLARSHIP	0.00	5,000.00	
72 L 800 000 163999 000	TRUST FUNDS/DISTRICT MUSIC- KRUEGER TRUST	0.00	6,000.00	
72 L 800 000 166303 000	TRUST FUNDS/Mary Ann Enigl Memorial Fund	340.00	0.00	
72 A 000 000 711100 000	TRUST FUNDS/CASH ON DEPOSIT	24,849.89	0.00	
22 E 800 370 450000 000	SCHOLARSHIP EXPENSES	42,050.00	0.00	
22 R 800 280 500000 000	SCHOLARSHIP EXPENSES	0.00	20.11	
22 R 800 291 500000 000	SCHOLARSHIP GIFTS	0.00	17,180.00	
22 A 000 000 731502 000	S SCHMELZER MEMORIAL	0.00	375.00	
22 A 000 000 731500 000	22 A 000 000 731500 000	20.11	0.00	
22 A 000 000 731504 000	HERVEY HAUSER SCHOLARSHIP	0.00	35.00	
22 A 000 000 731506 000	MARGARET REYNOLDS SCHOLARSHIP	0.00	2,000.00	
22 A 000 000 731507 000	MARSDEN SCHOLARSHIP	0.00	9,800.00	
22 A 000 000 731509 000	STEPH STARR SCHOLARSHIP	0.00	1,000.00	
22 A 000 000 731510 000	THRIVENT FINANCIAL	0.00	500.00	
22 A 000 000 731511 000	STANLEY OSTRAND SCHOLARSHIP	0.00	500.00	
22 A 000 000 731513 000	DIANE JOME SCHOLARSHIP	0.00	5,000.00	
22 A 000 000 731999 000	KRUEGER TRUST	0.00	6,000.00	
22 A 000 000 731517 000	Mary Ann Enigl Memorial Fund	340.00	0.00	
<b>Total</b>		<b>67,620.11</b>	<b>67,620.11</b>	<b>0.00</b>

**RJE01**

To move good faith deposit from 6/30/2020 from interest revenue to proceeds from LTD

49 R 800 280 500000 000	CAPITAL PROJECTS FUND/DISTRICT WIDE/INTEREST ON INVESTMENTS	199,000.00	0.00	
49 R 800 875 500000 000	CAPITAL PROJECTS FUND/DISTRICT WIDE/LONG-TERM BONDS	0.00	199,000.00	
<b>Total</b>		<b>199,000.00</b>	<b>199,000.00</b>	<b>0.00</b>

**GRAND TOTAL**

<b>838,492.51</b>	<b>838,492.51</b>	<b>362,665.52</b>
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**STURGEON BAY SCHOOL DISTRICT**

**Annual Financial Report**

**June 30, 2021**

# STURGEON BAY SCHOOL DISTRICT

## Table of Contents

June 30, 2021

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	<u>Page</u>
<b>INDEPENDENT AUDITORS' REPORT</b>	1 – 3
<b>FINANCIAL STATEMENTS</b>	
District-Wide Statement of Net Position	4
District-Wide Statement of Activities	5
Balance Sheet – Governmental Funds	6
Reconciliation of the Balance Sheet – Governmental Funds to the District-Wide Statement of Net Position	7
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the District-Wide Statement of Activities	9
Notes to the Financial Statements	10 – 32
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Schedules of Employer's Proportionate Share of the Net Pension Liability (Asset) and Employer Contributions – Wisconsin Retirement System	33
Schedules of Changes in Total OPEB Liability and Related Ratios – Other Post-Employment Benefits	34
Schedule of Revenues, Expenditures and Change in Fund Balance – Budget and Actual – General Fund	35
Notes to the Required Supplementary Information	36– 38
<b>SUPPLEMENTARY INFORMATION</b>	
Combining Balance Sheet – Nonmajor Governmental Funds	39 – 40
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	41 – 42

# STURGEON BAY SCHOOL DISTRICT

## Table of Contents (Continued)

June 30, 2021

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	<u>Page</u>
<b>ADDITIONAL REPORTS</b>	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	43 – 44
Independent Auditors' Report on Compliance for Each Major Federal and State Program and on Internal Control Over Compliance Required by Uniform Guidance, State Single Audit Guidelines and the <i>Wisconsin Department of Public Instruction</i>	45 – 46
<b>FEDERAL AND STATE AWARDS SECTION</b>	
Schedule of Expenditures of Federal Awards	47
Schedule of State Financial Assistance	48
Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance	49
Schedule of Findings and Questioned Costs	50 – 53
Summary Schedule of Prior Year Audit Findings	54
Corrective Action Plan	55

## Independent Auditors' Report

To the Board of Education  
Sturgeon Bay School District  
Sturgeon Bay, Wisconsin

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sturgeon Bay School District (District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Sturgeon Bay School District as of June 30, 2021, 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.

To the Board of Education  
Sturgeon Bay School District

**Other Matters**

*Required Supplementary Information*

Management has omitted the management’s discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents on pages 33 through 38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sturgeon Bay School District’s basic financial statements. The combining balance sheet – nonmajor funds and combining statement of revenues, expenditures and changes in fund balances – nonmajor funds are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The accompanying schedule of state financial assistance is presented for purposes of additional analysis as required by *Wisconsin State Single Audit Guidelines* and the *Wisconsin Public School District Audit Manual*, issued by the Wisconsin Department of Public Instruction and is also not a required part of the basic financial statements.

The combining balance sheet – nonmajor funds, combining statement of revenues, expenditures and changes in fund balances – nonmajor funds, schedule of expenditures of federal awards and schedule of state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements, schedule of expenditures of federal awards, and schedule of state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



To the Board of Education  
Sturgeon Bay School District

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sturgeon Bay School District's internal control over financial reporting and compliance.

*KerberRose SC*

**KerberRose SC**  
**Certified Public Accountants**  
**Shawano, Wisconsin**  
December 13, 2021

## **FINANCIAL STATEMENTS**

**STURGEON BAY SCHOOL DISTRICT**

District-Wide Statement of Net Position

As of June 30, 2021

	<b>Governmental Activities</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and Investments	\$ 15,846,876
Receivables:	
Taxes	3,013,227
Accounts	165
Due from Other Governments	11,705
Due from State Government	89,054
Due from Federal Government	604,279
Prepaid Expenses	48,382
<b>Total Current Assets</b>	<b>19,613,688</b>
<b>Noncurrent Assets</b>	
Net Pension Asset	3,450,690
Capacity in Fiber Optics	220,706
Capital Assets	
Nondepreciable	9,541,203
Depreciable, net	6,509,568
<b>Total Noncurrent Assets</b>	<b>19,722,167</b>
<b>TOTAL ASSETS</b>	<b>39,335,855</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Outflows Related to Pension	5,457,289
Deferred Outflows Related to Other Post-Employment Benefits	443,608
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>5,900,897</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts Payable	119,459
Construction Payable	2,960,303
Accrued and Other Current Liabilities	524,117
Accrued Interest Payable	27,212
Unearned Revenue	44,528
Current Portion of Long-Term Obligations	1,124,078
<b>Total Current Liabilities</b>	<b>4,799,697</b>
<b>Noncurrent Liabilities</b>	
Noncurrent Portion of Long-Term Obligations	15,083,086
Other Postemployment Benefits Liability	3,001,848
<b>TOTAL LIABILITIES</b>	<b>18,084,934</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Inflows Related to Pension	7,560,074
Deferred Inflows Related to Other Post-Employment Benefits	841,691
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>8,401,765</b>
<b>NET POSITION</b>	
Net Investment in Capital Assets	9,365,323
Restricted	2,996,584
Unrestricted	1,588,449
<b>TOTAL NET POSITION</b>	<b>\$ 13,950,356</b>

See Accompanying Notes

**STURGEON BAY SCHOOL DISTRICT**

District-Wide Statement of Activities

For the Year Ended June 30, 2021

	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges For Services	Operating Grants and Contributions	Governmental Activities
<b>GOVERNMENTAL ACTIVITIES</b>				
Instruction				
Regular Instruction	\$ 5,034,391	\$ 1,610,023	\$ 1,065,900	\$ (2,358,468)
Vocational Instruction	602,812	-	6,460	(596,352)
Physical Instruction	395,404	-	-	(395,404)
Special Instruction	2,149,841	-	730,413	(1,419,428)
Other Instruction	669,469	386,502	-	(282,967)
<b>Total Instruction</b>	<u>8,851,917</u>	<u>1,996,525</u>	<u>1,802,773</u>	<u>(5,052,619)</u>
Support Services				
Pupil Services	601,400	-	-	(601,400)
Instructional Staff Services	961,247	-	-	(961,247)
General Administration Services	651,345	-	-	(651,345)
School Building Administration Services	841,601	-	-	(841,601)
Business Administration	260,971	-	-	(260,971)
Operations and Maintenance of Plant	1,896,847	-	-	(1,896,847)
Pupil Transportation Services	394,270	-	22,751	(371,519)
Food Services	786,543	58,899	569,082	(158,562)
Central Services	102,309	-	-	(102,309)
Insurance	178,988	-	-	(178,988)
Other Support Services	660,272	-	-	(660,272)
Community Services	16,854	400	-	(16,454)
Scholarships	42,050	-	17,180	(24,870)
Interest and Fiscal Charges	151,291	-	-	(151,291)
Depreciation - Unallocated	540,786	-	-	(540,786)
<b>Total Support Services</b>	<u>8,086,774</u>	<u>59,299</u>	<u>609,013</u>	<u>(7,418,462)</u>
Non-Program Transactions				
Open Enrollment	83,650	-	-	(83,650)
Non-Open Enrollment	2,082,499	-	-	(2,082,499)
<b>Total Non-Program Transactions</b>	<u>2,166,149</u>	<u>-</u>	<u>-</u>	<u>(2,166,149)</u>
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<u>\$ 19,104,840</u>	<u>\$ 2,055,824</u>	<u>\$ 2,411,786</u>	<u>(14,637,230)</u>
<b>GENERAL REVENUES</b>				
Property Taxes				10,860,334
State and Federal Aids not Restricted to Specific Functions:				
Equalization, Exempt Computer Aid and Per Pupil Aid				5,586,806
Interest and Investment Earnings				199,012
Sale of Capital Assets				5,000
Miscellaneous				145,350
<b>Total General Revenues</b>				<u>16,796,502</u>
<b>CHANGE IN NET POSITION</b>				2,159,272
<b>NET POSITION - BEGINNING OF YEAR</b>				<u>11,791,084</u>
<b>NET POSITION - END OF YEAR</b>				<u>\$ 13,950,356</u>

See Accompanying Notes

**STURGEON BAY SCHOOL DISTRICT**

Balance Sheet  
Governmental Funds  
As of June 30, 2021

	<u>General</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and Investments	\$ 2,101,760	\$ 12,119,321	\$ 1,625,795	\$ 15,846,876
Receivables:		-		
Taxes	3,013,227	-	-	3,013,227
Accounts	165	-	-	165
Due from Other Government	11,705	-	-	11,705
Due from State Government	89,054	-	-	89,054
Due from Federal Government	604,279	-	-	604,279
Due from Other Funds	-	-	75,000	75,000
Prepaid Expenses	48,382	-	-	48,382
<b>TOTAL ASSETS</b>	<u>\$ 5,868,572</u>	<u>\$ 12,119,321</u>	<u>\$ 1,700,795</u>	<u>\$ 19,688,688</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 111,871	\$ -	\$ 7,588	\$ 119,459
Construction Payable	-	2,960,303	-	2,960,303
Accrued Liabilities				
Payroll, Payroll Taxes, Insurance	524,117	-	-	524,117
Due to Other Fund	75,000	-	-	75,000
Unearned Revenue	-	-	44,528	44,528
<b>Total Liabilities</b>	<u>710,988</u>	<u>2,960,303</u>	<u>52,116</u>	<u>3,723,407</u>
<b>Fund Balances</b>				
Nonspendable:				
Prepaid Expenses	48,382	-	-	48,382
Restricted:				
Donor Specified Projects	-	-	357,795	357,795
Debt Service	-	-	414,779	414,779
Capital Projects	-	9,159,018	823,063	9,982,081
Community Service	-	-	53,042	53,042
Committed:				
Technology Infrastructure	435,562	-	-	435,562
Unassigned	4,673,640	-	-	4,673,640
<b>Total Fund Balances</b>	<u>5,157,584</u>	<u>9,159,018</u>	<u>1,648,679</u>	<u>15,965,281</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 5,868,572</u>	<u>\$ 12,119,321</u>	<u>\$ 1,700,795</u>	<u>\$ 19,688,688</u>

**STURGEON BAY SCHOOL DISTRICT**

Reconciliation of the Balance Sheet - Governmental Funds to the District-Wide Statement of Net Position  
As of June 30, 2021

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<b>Total Fund Balances - Governmental Funds</b>		<b>\$ 15,965,281</b>
<i><b>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:</b></i>		
Capital assets used in government activities are not financial resources and therefore are not reported in the fund statements. Amounts reported in the statement of net position:		
Capital Assets	25,990,198	
Accumulated Depreciation	<u>(9,939,427)</u>	16,050,771
The net pension asset is not usable in the current period therefore not reported in the fund financial statements.		
		3,450,690
The capacity in fiber optics is not usable in the current period therefore not reported in the fund financial statements.		
		220,706
Some deferred outflows and inflows of resources reflect changes in long-term assets or liabilities and are not reported in the funds.		
Deferred Outflows of Resources Related to Pension	5,457,289	
Deferred Inflows of Resources Related to Pension	(7,560,074)	
Deferred Outflows of Resources Related to OPEB	443,608	
Deferred Inflows of Resources Related to OPEB	<u>(841,691)</u>	(2,500,868)
Certain liabilities, including bonds and notes payable, are not due in the current period and therefore not reported in the fund statements. Liabilities reported in the statement of net position that are not reported in the funds balance sheet:		
General Obligations	(15,785,000)	
Capital Lease	(59,466)	
Accrued Interest on General Obligation Debt	(27,212)	
Compensated Absences	(110,346)	
Other Post-Employment Benefits	<u>(3,254,200)</u>	<u>(19,236,224)</u>
<b>Total Net Position - Governmental Activities</b>		<b><u><u>\$ 13,950,356</u></u></b>

**STURGEON BAY SCHOOL DISTRICT**  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2021

	General	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Property Taxes	\$ 9,315,078	\$ -	\$ 1,545,256	\$ 10,860,334
Other Local Sources	92,494	-	463,001	555,495
Interdistrict Sources	1,625,698	-	-	1,625,698
Intermediate Sources	1,174	-	-	1,174
State Sources	6,493,773	-	18,178	6,511,951
Federal Sources	901,552	-	550,904	1,452,456
Other Sources	53,011	5,597	193,395	252,003
<b>Total Revenues</b>	<u>18,482,780</u>	<u>5,597</u>	<u>2,770,734</u>	<u>21,259,111</u>
<b>EXPENDITURES</b>				
<b>Instruction</b>				
Regular Instruction	5,388,546	-	4,637	5,393,183
Vocational Instruction	652,228	-	231	652,459
Physical Instruction	429,285	-	-	429,285
Special Instruction	2,331,146	-	-	2,331,146
Other Instruction	405,100	-	287,987	693,087
<b>Total Instruction</b>	<u>9,206,305</u>	<u>-</u>	<u>292,855</u>	<u>9,499,160</u>
<b>Support Services</b>				
Pupil Services	634,349	-	-	634,349
Instructional Staff Services	1,019,693	-	5,653	1,025,346
General Administration Services	643,435	957,364	-	1,600,799
School Building Administration Services	911,702	-	2,300	914,002
Business Services	281,792	-	-	281,792
Operations and Maintenance	1,642,510	6,360,217	217,188	8,219,915
Pupil Transportation	394,270	-	-	394,270
Food Service	-	-	818,854	818,854
Central Services	102,309	-	-	102,309
Insurance	178,988	-	-	178,988
Community Services	-	-	16,853	16,853
Scholarships	-	-	42,050	42,050
Debt Service				
Principal	18,158	-	1,145,000	1,163,158
Interest and Fiscal Charges	3,454	-	121,034	124,488
Other Support Services	808,819	-	40,028	848,847
<b>Total Support Services</b>	<u>6,639,479</u>	<u>7,317,581</u>	<u>2,408,960</u>	<u>16,366,020</u>
<b>Non-Program Transactions</b>				
General Tuition Payments	83,650	-	-	83,650
Voucher Payments	2,082,499	-	-	2,082,499
<b>Total Non-Program Transactions</b>	<u>2,166,149</u>	<u>-</u>	<u>-</u>	<u>2,166,149</u>
<b>Total Expenditures</b>	<u>18,011,933</u>	<u>7,317,581</u>	<u>2,701,815</u>	<u>28,031,329</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>470,847</u>	<u>(7,311,984)</u>	<u>68,919</u>	<u>(6,772,218)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Land and Real Property	-	-	5,000	5,000
Issuance of Long-Term Debt	-	16,840,000	-	16,840,000
Transfer from Other Fund	-	-	86,548	86,548
Transfer to Other Funds	(86,548)	-	-	(86,548)
<b>Total Other Financing Sources (Uses)</b>	<u>(86,548)</u>	<u>16,840,000</u>	<u>91,548</u>	<u>16,845,000</u>
<b>NET CHANGES IN FUND BALANCES</b>	384,299	9,528,016	160,467	10,072,782
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>	<u>4,773,285</u>	<u>(368,998)</u>	<u>1,488,212</u>	<u>5,892,499</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 5,157,584</u>	<u>\$ 9,159,018</u>	<u>\$ 1,648,679</u>	<u>\$ 15,965,281</u>

See Accompanying Notes

**STURGEON BAY SCHOOL DISTRICT**

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances -  
Governmental Funds to the District-Wide Statement of Activities  
For the Year Ended June 30, 2021

<b>Net change in Fund Balances - Total Governmental Funds</b>		\$ 10,072,782
<b>Amounts reported for governmental activities in the statement of activities are different because:</b>		
The acquisition of capital assets is 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 expense in the statement of activities.		
Capital outlay reported in governmental fund statements	7,180,312	
Depreciation expense reported in the statement of activities	<u>(521,881)</u>	
Amount by which capital outlays are more than depreciation in the current period.		6,658,431
Amounts related to the pension plan benefits that affect the statement of activities but do not affect the fund financial statements.		1,011,643
Amounts related to the other post-employment benefit that affect the statement of activities but do not affect the fund financial statements.		172,052
Amounts related to the fiber optics lease that affect the statement of activities but do not affect the fund financial statements.		(12,983)
Vested 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.		
Compensated absences benefits paid in current year	70,392	
Compensated absences benefits earned in current year	<u>(109,400)</u>	
Amounts paid are less than amounts earned by		(39,008)
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. The amount of the long-term debt principal payments in the current year is:		
Bonds and notes payable	1,145,000	
Capital lease	<u>18,158</u>	
		1,163,158
Debt incurred in governmental funds is reported as an other financing source, but is reported as an increase in outstanding long-term debt in the statement of net position, and does not affect the statement of activities.		
Bonds payable		(16,840,000)
In governmental funds interest payments on outstanding debt are reported as an expenditure when paid. In the statement of activities interest is reported as incurred.		
The amount of interest paid during the current period	124,488	
The amount of interest accrued during the current period	<u>(151,291)</u>	
Interest paid is less than interest accrued by:		<u>(26,803)</u>
<b>Change in Net Position - Governmental Activities</b>		<u>\$ 2,159,272</u>



# STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2021

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## **Note 1 – Summary of Significant Accounting Policies**

This summary of significant accounting policies of Sturgeon Bay School District (District) is presented to assist in understanding the District's financial statements. The financial statements and notes are representations of the District's management who is responsible for the integrity and objectivity of the financial statements. These accounting policies conform to generally accepted accounting principles (GAAP) and have been consistently applied in the preparation of the financial statements.

The Governmental Accounting Standards Board (GASB) is responsible for establishing generally accepted accounting principles (GAAP) for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established by GAAP and used by the District are discussed below.

### **Nature of Operations**

The District is organized as a common school district. The District, governed by a seven-member elected school board, operates an early childhood special education program as well as grades 4-year old Kindergarten through 12 and is comprised of all or part of two taxing districts.

The accompanying financial statements present the activities of the District. The District is not a component unit of another reporting entity nor does it have any component units.

The financial reporting entity consists of (a) organizations for which the stand-alone government is financially accountable and (b) the stand-alone government that is controlled by a separately elected governing body that is legally separate and is fiscally independent. All of the accounts of the District comprise the stand-alone government.

### **District-Wide Financial Statements**

The District-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which are primarily supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

### **Fund Financial Statements**

Separate financial statements are provided for governmental funds. Governmental funds include general, special revenue, debt service and capital projects funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Fund financial statements of the reporting entity are organized into individual funds each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts which constitute its assets, liabilities, fund equity, revenues, and expenditures.

# STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2021

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## Note 1 – Summary of Significant Accounting Policies (Continued)

### Fund Financial Statements (Continued)

Funds are organized as major funds or nonmajor funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures of that individual governmental are at least 10 percent of the corresponding total for all funds of that category or type and
- b. The same element that met the 10 percent criterion in (a) is at least 5 percent of the corresponding element total for all governmental funds combined.
- c. In addition, any other governmental that the District believes is particularly important to financial statement users may be reported as a major fund.

### Governmental Funds

Governmental funds are identified as either general, capital projects, special revenue, or debt service based upon the following guidelines.

#### General Fund

The general fund is the primary operating fund of the District. It is used to account for all financial resources of the District except those required to be accounted for in another fund.

#### Special Revenue Fund

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

#### Debt Service Fund

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term principal, interest, and related costs.

#### Capital Projects Fund

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital expenditures.

### Major Funds

The District reports the following major governmental funds:

General Fund - The general fund is the operating fund of the District. It is used to account for all financial resources of the District except those required to be accounted for in other funds.

Capital Projects Fund - This fund accounts for and reports financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

# STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2021

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## Note 1 – Summary of Significant Accounting Policies (Continued)

### Nonmajor Funds

The District reports the following nonmajor funds:

Special Revenue Trust Fund - This fund accounts for funds from student accounts, private gifts, and donations from private parties.

Scholarships Fund - This fund accounts for funds from private gifts and donations from private parties and the related scholarships awarded to individuals.

Capital Expansion Fund - This fund accounts for and reports financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Long-Term Capital Improvements Fund - This fund accounts for and reports financial resources that are set aside for future capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Food Service Fund - This fund accounts for the activities associated with the District's hot lunch and breakfast programs.

Community Service Fund - This fund accounts for activities serving the community that are funded by property taxes and fees.

Non-referendum Debt Service Fund - This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental activities.

Referendum Debt Service Fund - This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental activities.

### Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources (current assets less current liabilities) or economic resources (all assets and deferred outflows of resources and liabilities and deferred inflows of resources). The basis of accounting indicates the timing of transactions or events for recognition in the financial report.

The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

# STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2021

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## **Note 1 – Summary of Significant Accounting Policies (Continued)**

### **Measurement Focus and Basis of Accounting (Continued)**

Under the terms of grant agreements, the District may fund certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Therefore, when program expenses are incurred, both restricted and unrestricted net position may be available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues.

### **Cash and Investments**

The District's cash and investments are combined on the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. Cash balances for individual funds are pooled unless maintained in segregated accounts.

State statutes permit the District to invest available cash balances, other than debt service funds, in time deposits of authorized depositories, U.S. Treasury obligations, U.S. agency issues, high grade commercial paper, and the local government pooled-investment fund 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.

Donations to the District of securities or other property are considered trust funds and are invested as the donor specifies. In the absence of any specific directions, the District may invest the donated items in accordance with laws applicable to trust investments.

### **Receivables**

Receivables 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.

### **Property Taxes**

The aggregate district tax levy is apportioned and certified by November 6 of the current fiscal year for collection to comprising municipalities based on the immediate past October 1 full or "equalized" taxable property values. As permitted by a collecting municipality's ordinance, taxes may be paid in full or in two or more installments with the first installment payable by the subsequent January 31 and a final payment no later than the following July 31. On or before January 15, and by the twentieth of each subsequent month thereafter, the District may be paid by the collecting municipalities its proportionate share of tax collections received through the last day of the preceding month. 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 property taxes.

Property taxes are recognized as revenue in the period for which the taxes are levied. The 2020 tax levy is used to finance operations of the District's fiscal year ended June 30, 2021. All property taxes are considered due on January 1<sup>st</sup>, when an enforceable lien is assessed against the property and the taxpayer is liable for the taxes. All taxes are collected within 60 days of June 30<sup>th</sup> and are available to pay current liabilities.

### **Prepaid Expenses**

Prepaid expenses are payments made to vendors that will benefit periods beyond the end of the current fiscal year.

# STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2021

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## Note 1 – Summary of Significant Accounting Policies (Continued)

### Interfund Activity

In the process of aggregating the financial information for the district-wide statement of net position and statement of activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

#### Fund Financial Statements

Interfund activity, if any, within and among the governmental categories is reported as follows in the fund financial statements:

- Interfund transfer – Flow of assets from one fund to another where repayment is not expected, are reported as transfers in and out.

#### District-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the district-wide financial statements as follows:

- Internal activities – Amounts reported as interfund transfers and due from/to other funds in the governmental fund financial statements are eliminated in the district-wide statement of activities and statement of net position.

### Capital Assets

Capital assets are reported at actual or estimated historical cost, based on appraisals conducted by an independent third-party professional appraisal firm. Donated assets are reported at acquisition value at the time received.

Capitalization thresholds (the dollar valued 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: assets with an initial individual cost of \$5,000 or higher and an estimated useful life in excess of one year. All depreciable capital assets are depreciated on a straight-line basis over the following estimated useful lives:

Assets	Governmental Activities Years
Land improvements	15 - 25
Buildings and improvements	30 - 50
Machinery and equipment	5 - 25

### Unearned Revenue

The district-wide statement of net position and the governmental funds balance sheet report unearned revenue and therefore defer revenue recognition in connection with resources that have been received, but not yet earned. When revenue recognition criteria are met, unearned revenue is reduced, as applicable, and income is recognized.

### Compensated Absences

The District's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with employee handbook policies and/or bargaining unit agreements. All vacation and sick leave is accrued when incurred in the district-wide financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations or retirements.

# STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2021

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## **Note 1 – Summary of Significant Accounting Policies (Continued)**

### **Long-Term Obligations**

In the district-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses in the period the debt is issued. Principal payments are recorded against the liability and interest payments are recorded as a current expense.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Principal payments and interest payments are recorded as current expenditures in the governmental funds.

### **Deferred Outflows/Deferred Inflows of Resources**

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses and revenues are deferred until the future periods to which the outflows and inflows are applicable.

### **Pension and Other Post-Employment Benefits**

#### ***Pension***

##### ***Wisconsin Retirement System***

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 Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by 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)***

##### ***Single-employer Defined Postemployment Benefit Plan***

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's Other Postemployment Benefit Plan (the "Plan") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

### **Claims and Judgments**

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with available expendable financial resources are recorded during the year as expenditures in the appropriate governmental fund types. If they are not liquidated with available expendable financial resources, a liability is recorded in the district-wide statement of net position. The related expenditure is recognized when the liability is liquidated. There were no significant claims or judgments at year-end.

# STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2021

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## Note 1 – Summary of Significant Accounting Policies (Continued)

### Fund Equity Classifications

#### District-Wide Statements

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and unspent bond proceeds.
- b. Restricted net position – Consist of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – Net amount that does not meet the definition of “restricted” or “net investment in capital assets.”

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

#### Fund Financial Statements

Fund balance is classified as either 1) nonspendable, 2) restricted, 3) committed, 4) assigned, or 5) unassigned:

Nonspendable fund balance represents amounts that cannot be spent due to form (such as inventories and prepaid amounts), or amounts that must be maintained intact legally or contractually (such as the principal of a permanent fund).

Restricted fund balance represents amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation.

Committed fund balance represents amounts constrained for a specific purpose by a government using its highest level of decision-making authority. It would require action by the same group to remove or change the constraints placed on the resources. The action to constrain resources must occur prior to yearend; however, the amount can be determined in the subsequent period. The School Board is the decision-making authority that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance.

Assigned fund balance in the general fund represents amounts constrained by the School Board for a specific intended purpose. The District has not delegated that authority to the District’s management. Assigned fund balance in all other governmental funds represents any positive remaining amount after classifying nonspendable, restricted or committed fund balance.

Unassigned fund balance represents amounts not classified as nonspendable, restricted, committed or assigned. The general fund is the only fund that would report a positive amount in the unassigned fund balance.

The District, unless otherwise required by law or agreements, spends funds in the following order: restricted first, then committed, then assigned, and lastly unassigned.

### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures. Actual results may differ from these estimates, particularly given the significant social and economic disruptions and uncertainties associated with the ongoing COVID-19 pandemic and the COVID-19 control responses, and such differences may be material.

# STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2021

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## Note 2 – Cash and Investments

The debt service fund accounts for its transactions through separate and distinct bank and investment accounts as required by state statutes. In addition, the scholarship funds and student activity funds within the special revenue trust fund use separate and distinct accounts. All other funds share in common bank and investment accounts.

The District is authorized to invest its funds in accordance with Wisconsin Statutes. Allowable investments are as follows:

- Time deposits in any credit union, bank, savings bank or trust company maturing in three years or less.
- Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, local professional baseball park district, local professional football stadium district, local cultural arts district or by the University of Wisconsin Hospitals and Clinics.
- Bonds or securities guaranteed by the U.S. Government.
- The Local Government Pooled Investment Fund and the Wisconsin Investment Trust.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.

Additional restrictions could arise from local charters, ordinances, resolutions and grant resolutions of the District.

At June 30, 2021 the bank balance of cash was \$1,709,217. The District maintains its cash accounts at three financial institutions. Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned. The District does not have a deposit policy for custodial credit risk.

Deposits in each bank are insured by the FDIC up to \$250,000 for the combined amounts of all time and savings accounts (including NOW accounts) and up to \$250,000 for the combined amount of all interest and non-interest-bearing demand deposit accounts.

Any losses caused by failure of public depositories are also covered by the State Deposit Guarantee Fund. The fund provides coverage of \$400,000 in each financial institution above the applicable insurance coverage provided by the FDIC. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available. The State Guarantee Fund has not been considered in the table below as insured deposits.

As of June 30, 2021 the District had the following deposits:

Fully Insured Deposits	\$ 250,000
Uninsured and Uncollateralized	1,459,217
Total	<u>\$ 1,709,217</u>

For all deposits and investments shown, the market value at the balance sheet date is substantially the same as the carrying value. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.



## STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2021

### Note 2 – Cash and Investments (Continued)

#### *Fair Value Measurements*

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 for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The District has the following fair value measurements as of June 30, 2021.

Investment Type	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Negotiable Certificates of Deposit	\$ -	\$ 4,194,926	\$ -

#### *Credit Risk*

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investment in securities to the top two ratings assigned by nationally recognized statistical rating organizations. Presented below is the actual rating as of the year-end for each investment type.

Investment Type	Amount	Exempt from Disclosure	AAA	AA	Not Rated
Negotiable Certificates of Deposit	\$ 4,194,926	\$ -	\$ -	\$ -	\$ 4,194,926
Wisconsin Investment Series Cooperative (WISC):					
Cash Management Series	980,961	-	-	-	980,961
Investment Series	9,062,685	-	-	-	9,062,685
Wisconsin Local Government Investment Pool (LGIP)	5,801	-	-	-	5,801
Totals	\$ 14,244,373	\$ -	\$ -	\$ -	\$ 14,244,373

#### *Concentration of Credit Risk*

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer. At June 30, 2021, the District had no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% of more of total District investments.

#### *Interest Rate Risk*

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Negotiable Certificates of Deposit	\$ 4,194,926	\$ 4,194,926	\$ -	\$ -	\$ -
Wisconsin Investment Series Cooperative (WISC):					
Cash Management Series	980,961	980,961	-	-	-
Investment Series	9,062,685	9,062,685	-	-	-
Totals	\$ 14,238,572	\$ 14,238,572	\$ -	\$ -	\$ -

**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2021

**Note 2 – Cash and Investments (Continued)**

The District has investments in the Wisconsin Investment Series Cooperative (WISC) of \$14,238,572 at year-end consisting of \$980,961 invested in the Cash Management Series, \$9,062,685 invested in the Investment Series, and \$4,194,926 invested in Negotiable Certificates of Deposit. The Cash Management Series has no minimum investment period, allows check writing privileges, and the average dollar weighted maturity is ninety (90) days or less. The Investment Series requires a 14-day minimum investment period and one business day withdrawal notice, and the average dollar weighted maturity is one hundred twenty (120) days or less. The Negotiable Certificates of Deposit feature a fixed rate of return and a fixed maturity date.

WISC is organized by and operated exclusively for Wisconsin public schools, technical colleges, and municipal entities. WISC is not registered with the Securities and Exchange Commission, but operates under Wisconsin International Cooperate Statute, Section 66.031. WISC is governed by the Wisconsin Investment Series Cooperative Commission in accordance with the terms of the Intergovernmental Cooperation Agreement. WISC invests District funds in accordance with Wisconsin law. WISC investments are valued at amortized cost, which approximates market value.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At June 30, 2021, the fair value of the District's share of the LGIP's assets was substantially equal to the amount as reported in these statements. The District's investments in WISC and LGIP are measured at amortized cost, which approximates fair value. Adjustments necessary to record investments at amortized cost are recorded in the statement of revenues, expenditures and changes in fund balances.

Investments in the local government investment pool are not insured against losses arising from principal defaults on securities acquired by the pool. The balance in the local government investment pool at June 30, 2021 was \$5,801.

**Note 3 – Interfund Receivables and Payables**

Interfund receivables and payables between individual funds of the District as reported in the fund financial statements as of June 30, 2021 are detailed below:

<u>Payable Fund</u>	<u>Receivable Fund</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Long-Term Capital Improvement	75,000	Annual Transfer for Capital Projects

Interfund transfers between individual funds of the District as reported in the fund financial statements for the year ended June 30, 2021 are detailed below:

<u>Fund Transferred To:</u>	<u>Fund Transferred From:</u>	<u>Amount</u>	<u>Purpose</u>
Long-Term Capital Improvement	General Fund	\$ 75,000	Annual Transfer for Capital Projects
Food Service	General Fund	11,548	Year end Cash Flow Timing
		<u>\$ 86,548</u>	

**Note 4 – Capacity in Fiber Optics, Net**

In 2018 the District purchased capacity in the fiber optics network for 20 years from Door County, Wisconsin. Fiber optics capacity of \$220,706 represents the unamortized balance of capacity purchased by the District, as follows.

District's Cost of Fiber Optic Capacity	\$ 259,655
Less: Cumulative Amortization	38,949
Balance at June 30, 2021	<u>\$ 220,706</u>

## STURGEON BAY SCHOOL DISTRICT

### Notes to the Financial Statements

June 30, 2021

#### Note 5 – Capital Assets

Capital asset balances and activity for the year ended June 30, 2021 were as follows:

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
<b>Governmental Activities</b>					
Capital Assets, Nondepreciable:					
Land	\$ 2,009,000	\$ -	\$ -	\$ -	\$ 2,009,000
Construction in Progress	369,041	7,163,162	-	-	7,532,203
<b>Total Capital Assets, Nondepreciable</b>	<u>2,378,041</u>	<u>7,163,162</u>	<u>-</u>	<u>-</u>	<u>9,541,203</u>
Capital Assets, Depreciable					
Land Improvements	527,374	-	-	32,287	559,661
Buildings and Improvements	14,735,370	17,150	-	(32,287)	14,720,233
Machinery and Equipment	1,169,101	-	-	-	1,169,101
<b>Total Capital Assets, Depreciable</b>	<u>16,431,845</u>	<u>17,150</u>	<u>-</u>	<u>-</u>	<u>16,448,995</u>
Less Accumulated Depreciation for					
Land Improvements	(273,742)	(44,635)	-	(32,287)	(350,664)
Buildings and Improvements	(8,634,166)	(344,688)	-	32,287	(8,946,567)
Machinery and Equipment	(509,638)	(132,558)	-	-	(642,196)
Total Accumulated Depreciation	<u>(9,417,546)</u>	<u>(521,881)</u>	<u>-</u>	<u>-</u>	<u>(9,939,427)</u>
<b>Total Capital Assets, Depreciable, Net</b>	<u>7,014,299</u>	<u>(504,731)</u>	<u>-</u>	<u>-</u>	<u>6,509,568</u>
<b>Governmental Activities Capital Assets, Net of Accumulated Depreciation</b>	<u>\$ 9,392,340</u>	<u>\$ 6,658,431</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,050,771</u>

Governmental activities depreciation expense for fiscal year ended June 30, 2021 amounted to \$540,786\* and was unallocated.

\*Depreciation expense above includes an immaterial classification adjustment.

#### Note 6 – Long-Term Obligations

The following is a summary of changes in long-term obligations of the District for the year ended June 30, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due Within One Year
Long-Term Liabilities					
General Obligation					
Bonds	\$ -	\$ 16,840,000	\$ 1,100,000	\$ 15,740,000	\$ 725,000
Notes	90,000	-	45,000	45,000	45,000
Total General Obligation Debt	<u>90,000</u>	<u>16,840,000</u>	<u>1,145,000</u>	<u>15,785,000</u>	<u>770,000</u>
Other Post-Employment Benefits	3,113,119	378,180	237,099	3,254,200	252,352
Compensated Absences	71,338	109,400	70,392	110,346	82,760
Capital Lease	77,624	-	18,158	59,466	18,966
Total Governmental Activities Long-Term Liabilities	<u>\$ 3,352,081</u>	<u>\$ 17,327,580</u>	<u>\$ 1,470,649</u>	<u>\$ 19,209,012</u>	<u>\$ 1,124,078</u>

Total interest paid on long-term debt for the year ended June 30, 2021 was \$121,033.

**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2020

**Note 6 – Long-Term Obligations (Continued)**

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the District. General obligation debt at June 30, 2021, is comprised of the following individual issues:

	<u>Original Issuance</u>	<u>Issue Dates</u>	<u>Interest Rate</u>	<u>Dates of Maturity</u>	<u>Balances 06/30/21</u>
General Obligation Notes	\$ 220,000	08/01/17	1.15-1.95%	10/01/22	\$ 45,000
School Improvement Bonds	9,995,000	07/07/20	1.00-2.00	10/01/40	8,895,000
School Improvement Bonds	6,845,000	06/22/21	2.00-3.00%	10/01/41	6,845,000
Total					<u>\$ 15,785,000</u>

**Legal Margin for New Debt**

The District's legal margin for creation of additional general obligation debt on June 30, 2021 was \$88,270,347.

Equalized valuation of the District		\$ 1,036,677,796
Statutory limitation percentage		<u>10%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		103,667,780
Total outstanding general obligation debt applicable to debt limitation	\$ 15,785,000	
Less: Amounts available for financing general obligation debt		
Debt service fund net of accrued interest	<u>387,567</u>	
Net outstanding general obligation debt applicable to debt limitation		<u>15,397,433</u>
Legal margin for new debt		<u>\$ 88,270,347</u>

Aggregate cash flow requirements for the retirement of long-term principal and interest as of June 30, 2021 follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 770,000	\$ 491,354	\$ 1,261,354
2023	665,000	432,800	1,097,800
2024	675,000	416,825	1,091,825
2025	685,000	262,225	947,225
2026	700,000	249,825	949,825
2027-2031	3,700,000	1,055,625	4,755,625
2032-2036	4,080,000	682,300	4,762,300
2037-2041	4,510,000	240,950	4,750,950
Total	<u>\$ 15,785,000</u>	<u>\$ 3,831,904</u>	<u>\$ 19,616,904</u>

**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2021

**Note 6 – Long-Term Obligations (Continued)****Capital Lease**

The District is obligated under a capital lease that was used to finance the acquisition of capital assets. The cost of the capital assets under the capital lease was \$99,236 and accumulated depreciation of \$39,694 as of June 30, 2021.

The following is a schedule of the minimum lease payments under the lease agreement at June 30, 2021.

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 18,966	\$ 2,646	\$ 21,612
2023	19,810	1,802	21,612
2024	20,690	922	21,612
Total	<u>\$ 59,466</u>	<u>\$ 5,370</u>	<u>\$ 64,836</u>

Total interest paid during the year on the capital lease totaled \$3,454.

**Note 7 – Operating Leases**

The District leases various office equipment under long-term operating leases. The following is a schedule, by year, of future minimum rental payments required under long-term operating leases:

<u>Year Ended June 30,</u>	<u>Amount</u>
2022	\$ 18,348
2023	12,232
Total	<u>\$ 30,580</u>

The District entered into a lease with Door County to build and maintain a fiber network over a 20-year period. The District fully paid the lease during the 2017-2018 fiscal year and is reported in the financial statements as a prepaid item of \$48,382 for the operations and maintenance portion of the lease and as capacity in fiber optics of \$220,706 for the long-term use of the network. The following is a schedule of amortization of the charges required under the long-term operating lease.

<u>Year Ended June 30,</u>	<u>Amount</u>
2022	\$ 15,829
2023	15,829
2024	15,829
2025	15,829
2026	15,829
2027-2031	79,145
2032-2036	79,145
2037-2038	31,653
Total	<u>\$ 269,088</u>

## STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2021

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### Note 8 – Defined Benefit Pension Plan

#### **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, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>

**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 December 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 or after age 55 (50 for protective occupations) and receive an actuarially-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.

**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2021

**Note 8 – Defined Benefit Pension Plans (Continued)**

**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:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2011	(1.2)%	11%
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17
2019	0.0	(10)
2020	1.7	21

**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, 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 District contributed \$636,243 in employee contributions to WRS.

Contribution rates as of June 30, 2021 are:

<b>Employee Category</b>	<b>Employee</b>	<b>Employer</b>
General (including teachers, executives, and elected officials)	6.75%	6.75%
Protective with Social Security	6.75%	11.65%
Protective without Social Security	6.75%	16.25%

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

At June 30, 2021, the District reported an asset of \$3,450,690 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. 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 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, 2020, the District’s proportion was 0.05527172%, which was a decrease of 0.00031667% from its proportion measured as of December 31, 2019.

For the year ended June 30, 2021, the District recognized negative pension expense of \$374,389

**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2021

**Note 8 – Defined Benefit Pension Plans (Continued)**

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between pension plan - projected and actual experiences	\$ 4,994,208	\$ 1,075,743
Changes in assumptions	78,268	-
Net differences between pension plan - projected and actual earnings on pension plan investments	-	6,478,389
Changes in proportion and differences between employer contributions and proportionate share of contributions	217	5,942
Employer contributions subsequent to the measurement date	384,596	-
<b>Total</b>	<u>\$ 5,457,289</u>	<u>\$ 7,560,074</u>

The \$384,596 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as an adjustment of the net pension liability (asset) in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Net Deferred Inflows of Resources</u>
2022	\$ (641,477)
2023	(174,642)
2024	(1,174,343)
2025	(496,919)
	<u>\$ (2,487,381)</u>

**Actuarial Assumptions.** The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2019
Measurement Date of Net Pension Liability (Asset):	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-retirement Adjustments*	1.9%

\* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.



## STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2021

### Note 8 – Defined Benefit Pension Plans (Continued)

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the December 31, 2019 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 geometric 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, 2020

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	51.0%	7.2%	4.7%
Fixed Income	25.0	3.2	0.8
Inflation Sensitive Assets	16.0	2.0	(0.4)
Real Estate	8.0	5.6	3.1
Private Equity/Debt	11.0	10.2	7.6
Multi-Asset	4.0	5.8	3.3
Total Core Fund	115.0% *	6.6%	4.1%
Variable Fund Asset Class			
U.S. Equities	70.0%	6.6%	4.1%
International Equities	30.0	7.4	4.9
Total Variable Fund	100.0%	7.1%	4.6%

*New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.4%*

*\* Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations.*

**Single Discount Rate.** A single discount rate of 7.00% was used to measure the total pension liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.00% (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, 2020. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% 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.

# STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2021

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## Note 8 – Defined Benefit Pension Plans (Continued)

**Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate.** The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.00 percent, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	<b>1% Decrease to Discount Rate (6.00%)</b>	<b>Current Discount Rate (7.00%)</b>	<b>1% Increase To Discount Rate (8.00%)</b>
<b>District's Proportionate Share of the Net Pension Liability (Asset)</b>	\$ 3,284,578	\$ (3,450,690)	\$ (8,397,694)

**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 is required to remit the monthly required contribution for both the employee and District portions by the last day of the following month. The amount due to WRS as of June 30, 2021 is \$456,261 for June payroll.

## Note 9 – Post-Employment Benefits Other than Pension Benefits

**Plan Description.** The Plan is a single-employer defined benefit postemployment health plan that covers retired employees of the District. Eligible retired employees have access to group medical coverage through the District's group plan. District paid medical benefits are paid for as indicated below. All employees of the District are eligible for the Plan if they meet the following age and service requirements below.

**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2021

**Note 9 – Post-Employment Benefits Other than Pension Benefits (Continued)**

	Eligibility Requirement		Benefit
	Age	Service	
Administrators	57	15 Years	87.4% of monthly rate frozen at time of retirement for 8 years or until Medicare Eligibility.
Teachers	55	15 Years	87.4% of monthly rate frozen at time of retirement for a specific period based on years of service plus 1 month for every 10 days of ASL up to 12 additional months or Medicare Eligibility. Teachers hired after the 2012-2013 school year are not eligible for post-employment benefits
Support Personnel	57	15 Years	75% or 87.4% of the monthly single or family medical premiums; frozen at the rate at the time of retirement for a period of 3 months or Medicare eligibility. The contribution amounts vary between 75% and 87.4% based upon what staff qualifies for with their weekly hours. Support staff hired after the 2012-2013 school year are not eligible for post-employment benefits
Teacher Associates	N/A	10 Continuous Years of Service at the End of 2012-2013	100% of the monthly single or family medical premiums; frozen at the rate at the time of retirement for a period of 6 months. Teacher associates hired after the 2012-2013 school year are not eligible for post-employment benefits.

**Benefits Provided.** The District provides medical (including prescription drugs) coverage for retired employees through the District's self-insured plans.

**Employees Covered by Benefit Terms.** At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	26
Active employees	153
	<u>179</u>

**Contributions.** Certain retired plan members and beneficiaries currently receiving benefits are required to contribute specified amounts monthly towards the cost of insurance premiums based on the employee group and their retirement date. District paid medical benefits are paid until the retiree or surviving spouse become eligible for Medicare.

**Total OPEB Liability.** The District's total OPEB liability was measured as of June 30, 2020 and was determined by an actuarial valuation as of June 30, 2020.

**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2021

**Note 9 – Post-Employment Benefits Other than Pension Benefits (Continued)**

**Actuarial Assumptions.** The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.50%
Salary increases:	3.50%
Investment rate of return:	3.50%
Healthcare cost trend rates:	7.50% decreasing by 0.50% per year down to 6.50%, then by 0.10% per year down to 5.0%, and level thereafter

Mortality rates are the same as those used in the December 2018 Wisconsin Retirement Systems' annual report.

The actuarial assumptions used in the June 30, 2020 valuation were based on the "Wisconsin Retirement System 2015-2017 Experience Study".

**Discount Rate.** The discount rate used to measure the total OPEB liability was 3.50%. The discount rate is based on the Bond Buy GO 20-year AA Bond Index published by the federal reserve as of the week of the measurement date.

**Change in the Total OPEB Liability**

	<b>Total OPEB Liability</b>
<b>Balance at 7/1/19</b>	<u>\$ 3,113,119</u>
<b>Changes for the year:</b>	
Service Cost	103,337
Interest	106,618
Changes of Assumptions or Other Input	168,225
Benefit Payments	<u>(237,099)</u>
<b>Net Changes</b>	<u>141,081</u>
<b>Balances at 6/30/20</b>	<u><u>\$ 3,254,200</u></u>

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate.** The following presents the District's total OPEB liability calculated using the discount rate of 2.25 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current rate:

	<b>1% Decrease (1.25%)</b>	<b>Current Discount Rate (2.25%)</b>	<b>1% Increase (3.25%)</b>
<b>Total OPEB Liability</b>	<u>\$ 3,391,468</u>	<u>\$ 3,254,200</u>	<u>\$ 3,119,252</u>

**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2021

**Note 9 – Post-Employment Benefits Other than Pension Benefits (Continued)**

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates.** The following presents the District's total OPEB liability calculated using the current healthcare cost trend rate of 7.50 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent decreasing to 4.0 percent) or 1-percentage-point higher (8.50% decreasing to 6.0 percent) than the current rate:

	<b>1% Decrease (6.50% decreasing to 4.0%)</b>	<b>Healthcare Cost Trend Rates (7.50% decreasing to 5.0%)</b>	<b>1% Increase (8.50% decreasing to 6.0%)</b>
<b>Total OPEB Liability</b>	\$ 3,050,804	\$ 3,254,200	\$ 3,480,839

**OPEB Expense and Deferred Outflows of Resources Related to OPEB**

For the year ended June 30, 2020, the District recognized OPEB expense of \$965. At June 30, 2020, the District reported deferred outflows of resources related to OPEB from the following source:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between projected and actual experiences	\$ -	\$ 809,579
Changes in assumptions	162,117	32,112
Employer contributions subsequent to the measurement date	281,491	-
<b>Total</b>	<b>\$ 443,608</b>	<b>\$ 841,691</b>

The \$281,491 reported as deferred outflows related to OPEB from the employer contributions subsequent to the measurement date will be recognized as an adjustment of the total OPEB liability in the year ending June 30, 2022. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b>Year Ending June 30,</b>	<b>Net Deferred Inflows of Resources</b>
2022	\$ (100,516)
2023	(100,516)
2024	(100,516)
2025	(100,516)
2026	(100,516)
Thereafter	(176,994)
	<b>\$ (679,574)</b>

# STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2021

## Note 10 – Fund Equity

### District-Wide Statements

Net position of the governmental activities reported on the district-wide statement of net position at June 30, 2021 includes the following:

Net Investment in Capital Assets	
Net Capital Assets	\$ 16,050,771
Less: Related Long-Term Debt Outstanding	(15,844,466)
Less: Capital Accounts Payable	(2,960,303)
Plus: Unspent Debt Proceeds	12,119,321
Net Investment in Capital Assets	<u>9,365,323</u>
Restricted for	
Pension Benefits	1,347,905
Community Service	53,042
Future Debt Service	414,779
Capital Projects	823,063
Donor Intentions	357,795
Total Restricted	<u>2,996,584</u>
Unrestricted	<u>1,588,449</u>
Total District-Wide Net Position	<u>\$ 13,950,356</u>

### Minimum Fund Balance Policy

The District has also adopted a minimum fund balance policy of 15% of the prior year's general fund expenditures. The minimum fund balance is maintained for cash flow and working capital purposes. The minimum fund balance amount is calculated as follows:

Actual 2020-2021 General Fund Expenditures	\$ 18,011,933
Minimum Fund Balance Percent	15%
Minimum Fund Balance Amount	<u>\$ 2,701,790</u>

The District's general fund balance of \$5,157,584 is above the minimum fund balance amount.

### Note 11 – Limitation on School District Revenues

Wisconsin statutes limit the amount of revenues school districts may derive from general school aids and property taxes unless a higher amount has been approved by a referendum.

This limitation does not apply to revenues needed for the payment of any general obligation debt service (including refinanced debt) authorized by either of the following:

- A resolution of the school board or by a referendum prior to August 12, 1993.
- A referendum on or after August 12, 1993.

## STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2021

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### **Note 12 – Contingencies**

The District received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. The District believes such disallowances, if any, would be immaterial.

From time to time the District is involved in legal actions and claims, most of which normally occur in governmental operations. In the opinion of District management, these issues, and any other proceedings known to exist at June 30, 2021, are not likely to have a material adverse impact on the District's financial position.

### **Note 13 – Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employee health claims; unemployment compensation claims; and natural disasters. The District insures through commercial insurance companies for all risks of loss. Settled claims from these risks have not exceeded insurance coverage in the past three fiscal years.

### **Note 14 – Commitments**

The District is currently completing several projects in conjunction with two construction projects. The total amount committed as of June 30, 2021 is \$7,532,203. The projects are expected to be completed and placed into service in the next fiscal year.

### **Note 15 – Upcoming Accounting Pronouncement**

#### **GASB Statement No. 87, Leases**

GASB Statement No. 87 requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. This statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The pronouncement will be effective for year ending June 30, 2022.

The District is evaluating the impact these standards will have on the financial statements when adopted.

**REQUIRED SUPPLEMENTARY INFORMATION**



**STURGEON BAY SCHOOL DISTRICT**

Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset)  
Wisconsin Retirement System (WRS)  
Last 10 Fiscal Years\*

WRS Fiscal Year End Date (Measurement Date)	District's Proportion of the Net Pension Asset/Liability	District's Proportionate Share of the Net Pension (Asset)/Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Asset/Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/2020	0.05527172%	\$ (3,450,690)	\$ 9,257,283	37.28%	105.26%
12/31/2019	0.05558839%	(1,792,423)	8,782,306	20.41%	102.96%
12/31/2018	0.05638674%	2,006,134	8,533,036	23.51%	96.45%
12/31/2017	0.05686835%	(1,688,488)	8,380,449	20.15%	102.93%
12/31/2016	0.05664860%	466,919	8,282,900	5.64%	99.12%
12/31/2015	0.05719910%	929,473	8,083,756	11.50%	98.20%
12/31/2014	0.05699822%	(1,400,032)	7,805,519	17.94%	102.74%

Schedule of Employer Contributions  
Wisconsin Retirement System (WRS)

District Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
6/30/2021	\$ 636,243	\$ 636,243	\$ -	\$ 9,425,819	6.75%
6/30/2020	603,262	603,262	-	9,041,283	6.67%
6/30/2019	574,198	574,198	-	8,688,110	6.61%
6/30/2018	568,559	568,559	-	8,425,424	6.75%
6/30/2017	559,202	559,202	-	8,319,111	6.72%
6/30/2016	558,128	558,128	-	8,355,828	6.68%
6/30/2015	533,600	533,600	-	7,758,913	6.88%

\*Ten years of information will be accumulated and presented beginning with the Districts fiscal year ended June 30, 2015.

**STURGEON BAY SCHOOL DISTRICT**  
Schedule of Changes in Total OPEB Liability and Related Ratios  
Other Post-Employment Benefits  
Last 10 Measurement Years\*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Total OPEB Liability</b>				
Service Cost	\$ 103,337	\$ 137,900	\$ 143,224	\$ 143,224
Interest	106,618	152,317	145,484	147,536
Differences Between Expected and Actual Experience	-	(1,040,887)	-	-
Changes of Assumptions or Other Input	168,225	16,180	(48,168)	-
Benefit Payments	(237,099)	(290,442)	(375,145)	(323,615)
<b>Net Change in Total OPEB Liability</b>	<u>141,081</u>	<u>(1,024,932)</u>	<u>(134,605)</u>	<u>(32,855)</u>
<b>Total OPEB Liability - Beginning</b>	<u>3,113,119</u>	<u>4,138,051</u>	<u>4,272,656</u>	<u>4,305,511</u>
<b>Total OPEB Liability - Ending (a)</b>	<u>\$ 3,254,200</u>	<u>\$ 3,113,119</u>	<u>\$ 4,138,051</u>	<u>\$ 4,272,656</u>
Covered-Employee Payroll	\$ 7,645,105	\$ 7,645,105	\$ 7,699,746	\$ 7,699,746
Net OPEB Liability as a Percentage of Covered-Employee Payroll	42.57%	40.72%	53.74%	55.49%

\*Ten years of data will be accumulated beginning with 2017.

**STURGEON BAY SCHOOL DISTRICT**  
Schedule of Revenues, Expenditures and Change in Fund Balance  
Budget and Actual  
General Fund  
For the Year Ended June 30, 2021

	<u>Original</u>	<u>Original and Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>				
Property Taxes	\$ 9,304,583	\$ 9,304,583	\$ 9,315,078	\$ 10,495
Other Local Sources	153,630	153,630	92,338	(61,292)
Interdistrict Sources	1,669,530	1,669,530	1,625,315	(44,215)
Intermediate Sources	-	-	1,174	1,174
State Sources	5,757,410	5,757,410	5,763,516	6,106
Federal Sources	428,000	428,000	550,450	122,450
Other Sources	40,000	40,000	52,811	12,811
<b>Total Revenues</b>	<u>17,353,153</u>	<u>17,353,153</u>	<u>17,400,682</u>	<u>47,529</u>
<b>EXPENDITURES</b>				
<b>Instruction</b>				
Regular Instruction	5,498,922	5,498,922	5,388,546	110,376
Vocational Instruction	618,420	618,420	652,228	(33,808)
Physical Instruction	380,369	380,369	429,285	(48,916)
Other Instruction	454,635	454,635	405,100	49,535
<b>Total Instruction</b>	<u>6,952,346</u>	<u>6,952,346</u>	<u>6,875,159</u>	<u>77,187</u>
<b>Support Services</b>				
Pupil Services	343,268	343,268	369,490	(26,222)
Instructional Staff Services	753,994	753,994	828,867	(74,873)
General Administration Services	599,960	599,960	643,435	(43,475)
School Building Administration Services	982,229	982,229	911,702	70,527
Business Administration	294,661	294,661	281,792	12,869
Operations and Maintenance	1,919,941	1,919,941	1,642,510	277,431
Pupil Transportation	485,000	485,000	375,768	109,232
Central Services	80,000	80,000	102,309	(22,309)
Insurance	219,230	219,230	178,988	40,242
Debt Service				
Principal	-	-	18,158	(18,158)
Interest and fiscal charges	-	-	3,454	(3,454)
Other Support Services	663,808	663,808	785,278	(121,470)
<b>Total Support Services</b>	<u>6,342,091</u>	<u>6,342,091</u>	<u>6,141,751</u>	<u>200,340</u>
<b>Non-Program Transactions</b>				
General Tuition Payments	101,000	101,000	83,650	17,350
Voucher Payments	2,127,329	2,127,329	2,012,692	114,637
<b>Total Non-Program Transactions</b>	<u>2,228,329</u>	<u>2,228,329</u>	<u>2,096,342</u>	<u>131,987</u>
<b>Total Expenditures</b>	<u>15,522,766</u>	<u>15,522,766</u>	<u>15,113,252</u>	<u>409,514</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>1,830,387</u>	<u>1,830,387</u>	<u>2,287,430</u>	<u>457,043</u>
<b>OTHER FINANCING USES</b>				
Transfer to Long-Term Capital Improvements	-	-	(75,000)	(75,000)
Transfer to Special Education Fund	(1,890,032)	(1,890,032)	(1,816,583)	73,449
Transfer to Food Service Fund	-	-	(11,548)	(11,548)
<b>Total Other Financing Uses</b>	<u>(1,890,032)</u>	<u>(1,890,032)</u>	<u>(1,903,131)</u>	<u>(13,099)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(59,645)	(59,645)	384,299	443,944
<b>FUND BALANCE - BEGINNING OF YEAR</b>	4,773,285	4,773,285	4,773,285	-
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 4,713,640</u>	<u>\$ 4,713,640</u>	<u>\$ 5,157,584</u>	<u>\$ 443,944</u>

**STURGEON BAY SCHOOL DISTRICT**  
Notes to the Required Supplementary Information  
June 30, 2021

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**Budgets and Budgetary Accounting**

Operating budgets are adopted each fiscal year for all governmental 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 two-digit sub function level in the general fund and at the function level for all other funds. Reported budget amounts are as originally adopted or as amended by School Board resolution.

The District follows these procedures in establishing the budgetary data:

- a. Based upon requests from district staff, district administration recommends budget proposals to the school board.
- b. The school board reviews a proposed budget including proposed expenditures and the means of financing them for the July 1 through June 30 fiscal year.
- c. Pursuant to a public budget hearing, the school board may make alterations to the proposed budget.
- d. Once the school board (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 school board.

**Basis of Accounting**

The budget is prepared on the same modified accrual basis of accounting as applied to the governmental funds in the basic financial statements.

There is a perspective difference between the budget and reporting under generally accepted accounting principles (GAAP). For budgetary purposes the special education fund was budgeted separate from the general fund, but for GAAP the two are combined. There is a reconciliation to the statement of revenues, expenditures and changes in fund balances provided as part of the notes to the required supplementary information.

**Excess of Actual Expenditures Over Budget**

The following funds had an excess of actual expenditures over budget in the following accounts for the year ended June 30, 2021:

<b>Individual Function</b>	<b>Excess Expenditures</b>
<b>General Fund</b>	
Vocational Instruction	33,808
Physical Instruction	48,916
Pupil Services	26,222
Instructional Staff Services	74,873
General Administration Services	43,475
Central Services	22,309
Principal	18,158
Other Support Services	121,470

**STURGEON BAY SCHOOL DISTRICT**  
Notes to Required Supplementary Information - Continued  
For the Year Ended June 30, 2021

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**Budget-to-Actual Reconciliation**

An explanation of the differences between budgetary inflows and outflows and revenues and expenditures determined in accordance with generally accepted accounting principles follows:

	<b>General Fund</b>
Sources/Inflows of Resources:	
Actual Amounts (Budgetary Basis) "Total Revenues" from the Schedule of Revenues, Expenditures and Changes in Fund Balance	\$ 17,400,682
Differences – Budget to GAAP:	
The Special Education Fund was Budgeted Separately but does not Meet the Definition of a Special Revenue Fund and was Combined with the General Fund	1,082,098
Total Revenues as Reported on the Statement of Revenues, Expenditures, and Change in Fund Balances – Governmental Funds	\$ 18,482,780
Uses/Outflows of Resources:	
Actual Amounts (Budgetary Basis) "Total Expenditures and Other Financing Uses" from the Schedule of Revenues, Expenditures and Changes in Fund Balance	\$ 17,016,383
Differences – Budget to GAAP:	
The Special Education Fund was Budgeted Separately but does not Meet the Definition of a Special Revenue Fund and was Combined with the General Fund	2,898,681
The Transfer to the Special Education Fund is Eliminated because it is Considered to be Part of the General Fund.	(1,816,583)
Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	\$ 18,098,481

**STURGEON BAY SCHOOL DISTRICT**  
Notes to Required Supplementary Information - Continued  
June 30, 2021

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**Defined Benefit Pension Plan**

*Changes of benefit terms.* There were no changes of benefit terms for any participating employer in WRS.

*Changes of assumptions.* No significant change in assumptions from the prior year were noted.

**Post-Employment Benefits Other Than Pension Benefits**

*Changes of benefit terms.* There were no changes of benefit terms for the District's single-employer plan providing health insurance and life insurance benefits to retirees.

*Changes of assumptions.* The discount rate was changed to be reflective of a 20-year AA municipal bond rate (2.25%) as of the measurement date in order to be compliant with GASB 75. All other assumptions and methods remained unchanged from the valuation performed as of June 30, 2019.

## **SUPPLEMENTARY INFORMATION**

**STURGEON BAY SCHOOL DISTRICT**

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 As of June 30, 2021

	<b>Special Revenue</b>			
	<b>Special Revenue Trust</b>	<b>Scholarships</b>	<b>Food Service</b>	<b>Community Service</b>
<b>ASSETS</b>				
Cash and Investments	\$ 342,650	\$ 22,475	\$ 44,786	\$ 53,042
Due from Other Funds	-	-	-	-
<b>Total Assets</b>	<u>\$ 342,650</u>	<u>\$ 22,475</u>	<u>\$ 44,786</u>	<u>\$ 53,042</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 7,330	\$ -	\$ 258	\$ -
Unearned Revenue	-	-	44,528	-
<b>Total Liabilities</b>	<u>7,330</u>	<u>-</u>	<u>44,786</u>	<u>-</u>
<b>FUND BALANCES</b>				
Restricted	<u>335,320</u>	<u>22,475</u>	<u>-</u>	<u>53,042</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 342,650</u>	<u>\$ 22,475</u>	<u>\$ 44,786</u>	<u>\$ 53,042</u>



Debt Service		Capital Projects		Total Nonmajor Governmental Funds
Referendum Debt Service	Non-Referendum Debt Service	Long-term Capital Improvement	Capital Expansion	
\$ 267,426	\$ 147,353	\$ 263,893	\$ 484,170	\$ 1,625,795
-	-	75,000	-	75,000
<u>\$ 267,426</u>	<u>\$ 147,353</u>	<u>\$ 338,893</u>	<u>\$ 484,170</u>	<u>\$ 1,700,795</u>
\$ -	\$ -	\$ -	\$ -	\$ 7,588
-	-	-	-	44,528
-	-	-	-	52,116
267,426	147,353	338,893	484,170	1,648,679
<u>\$ 267,426</u>	<u>\$ 147,353</u>	<u>\$ 338,893</u>	<u>\$ 484,170</u>	<u>\$ 1,700,795</u>

**STURGEON BAY SCHOOL DISTRICT**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended June 30, 2021

	<b>Special Revenue</b>			
	<b>Special Revenue</b>		<b>Food</b>	<b>Community</b>
	<b>Trust</b>	<b>Scholarships</b>	<b>Service</b>	<b>Service</b>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Local Sources	386,502	17,200	58,899	400
State Sources	-	-	18,178	-
Federal Sources	-	-	550,904	-
Other Sources	-	-	-	-
<b>Total Revenues</b>	<u>386,502</u>	<u>17,200</u>	<u>627,981</u>	<u>400</u>
<b>EXPENDITURES</b>				
<b>Instruction:</b>				
General Instruction	4,637	-	-	-
Vocational Instruction	231	-	-	-
Other Instruction	287,987	-	-	-
<b>Total Instruction</b>	<u>292,855</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Support Services:</b>				
Instructional Staff Services	5,653	-	-	-
School Building Administration Services	2,300	-	-	-
Operations and Maintenance	-	-	-	-
Food Services	-	-	818,854	-
Other Support Services	40,028	-	-	-
Community Services	-	-	-	16,853
Scholarships	-	42,050	-	-
Debt Service				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<b>Total Support Services</b>	<u>47,981</u>	<u>42,050</u>	<u>818,854</u>	<u>16,853</u>
<b>Total Expenditures</b>	<u>340,836</u>	<u>42,050</u>	<u>818,854</u>	<u>16,853</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>45,666</u>	<u>(24,850)</u>	<u>(190,873)</u>	<u>(16,453)</u>
<b>OTHER FINANCING SOURCES</b>				
Sale of Capital Assets	-	-	5,000	-
Transfer from General Fund	-	-	11,548	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>16,548</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	45,666	(24,850)	(174,325)	(16,453)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>289,654</u>	<u>47,325</u>	<u>174,325</u>	<u>69,495</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 335,320</u>	<u>\$ 22,475</u>	<u>\$ -</u>	<u>\$ 53,042</u>

Debt Service		Capital Projects			Total
Referendum Debt Service	Non-Referendum Debt Service	Long-term Capital Improvement	Capital Expansion		
\$ 1,295,256	\$ -	\$ -	\$ 250,000	\$ 1,545,256	
-	-	-	-	463,001	
-	-	-	-	18,178	
-	-	-	-	550,904	
191,539	-	1,568	288	193,395	
<u>1,486,795</u>	<u>-</u>	<u>1,568</u>	<u>250,288</u>	<u>2,770,734</u>	
-	-	-	-	4,637	
-	-	-	-	231	
-	-	-	-	287,987	
-	-	-	-	292,855	
-	-	-	-	5,653	
-	-	-	-	2,300	
-	-	-	217,188	217,188	
-	-	-	-	818,854	
-	-	-	-	40,028	
-	-	-	-	16,853	
-	-	-	-	42,050	
1,100,000	45,000	-	-	1,145,000	
119,369	1,665	-	-	121,034	
<u>1,219,369</u>	<u>46,665</u>	<u>-</u>	<u>217,188</u>	<u>2,408,960</u>	
<u>1,219,369</u>	<u>46,665</u>	<u>-</u>	<u>217,188</u>	<u>2,701,815</u>	
267,426	(46,665)	1,568	33,100	68,919	
-	-	-	-	5,000	
-	-	75,000	-	86,548	
-	-	75,000	-	91,548	
267,426	(46,665)	76,568	33,100	160,467	
-	194,018	262,325	451,070	1,488,212	
<u>\$ 267,426</u>	<u>\$ 147,353</u>	<u>\$ 338,893</u>	<u>\$ 484,170</u>	<u>\$ 1,648,679</u>	

## **ADDITIONAL REPORTS**

**Independent Auditor' 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  
Sturgeon Bay School District  
Sturgeon Bay, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sturgeon Bay School District (District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 13, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 have not been identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002 to be significant deficiencies.



To the Board of Education  
Sturgeon Bay School District

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the 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*.

### **Sturgeon Bay School District's Responses to Findings**

The District's responses to the findings identified in our audit are described in the accompanying *schedule of findings and questioned costs* and *corrective action plan*. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **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 District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*KerberRose SC*

**KerberRose SC**  
**Certified Public Accountants**  
**Shawano, Wisconsin**  
December 13, 2021

**Independent Auditors' Report on Compliance for Each Major Federal and State Program and on Internal Control Over Compliance Required by Uniform Guidance, State Single Audit Guidelines and the *Wisconsin Department of Public Instruction***

To the Board of Education  
Sturgeon Bay School District  
Sturgeon Bay, Wisconsin

**Report on Compliance for Each Major Federal and State Program**

We have audited Sturgeon Bay School District's (District) compliance with the types of compliance requirements described in Uniform Guidance Compliance Supplement, State Single Audit Guidelines and the *Wisconsin Department of Public Instruction Audit Manual* that could have a direct and material effect on each of the District's federal and state programs for the year ended June 30, 2021. The District's federal and state programs are identified in the accompanying summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, *State Single Audit Guidelines* and *Wisconsin Public School District Audit Manual*. Those standards, Uniform Guidance and the Guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major federal and state programs occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination on the District's compliance.

***Opinion on Each Major Federal and State Program***

In our opinion, the Sturgeon Bay School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2021.

To the Board of Education  
Sturgeon Bay School District

## **Report on Internal Control Over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on major federal and state programs to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with Uniform Guidance, State Single Audit Guidelines and the *Wisconsin Public School District Audit Manual*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 or state program will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

*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 or 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. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-003 that we consider to be a significant deficiency.

The District's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance, State Single Audit Guidelines and the *Wisconsin Public School District Manual*. Accordingly, this report is not suitable for any other purpose.

*KerberRose SC*

**KerberRose SC**  
**Certified Public Accountants**  
**Shawano, Wisconsin**  
December 13, 2021



**FEDERAL AND STATE AWARDS SECTION**

**STURGEON BAY SCHOOL DISTRICT**  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2021

Grantor Agency/Federal Program Title	ALN	Pass-Through Agency	Pass-Through Number	(Accrued) Deferred Revenue 7/1/20	Value or Cash Received (Refunded)	Accrued (Deferred) Revenue 6/30/2021	Total Expenditures	Subrecipient Payments
<b>U.S. DEPARTMENT OF AGRICULTURE</b>								
<i>CHILD NUTRITION CLUSTER</i>								
School Breakfast Program	10.553	WI DPI	2021-155642-DPI-SB-SEVERE-546	\$ -	\$ 145,912	\$ -	\$ 145,912	\$ -
<i>Total School Breakfast Program</i>				-	145,912	-	145,912	-
National School Lunch Program	10.555	WI DPI	2020-155642-DPI-NSL-547	-	-	-	-	-
Donated Commodities 2019-2020	10.555	WI DPI	2021-155642-DPI-NSL-547	-	56,174	-	56,174	-
<i>Total National School Lunch Program</i>				-	56,174	-	56,174	-
Summer Food Service Program	10.559	WI DPI	2021-155642-DPI-SFSP-566	-	348,821	-	348,821	-
<i>Total Summer Food Service Program</i>				-	348,821	-	348,821	-
<b>Total U.S. Department of Agriculture and Child Nutrition Cluster</b>				-	550,907	-	550,907	-
<b>U.S. DEPARTMENT OF EDUCATION</b>								
Title I Grants to Local Educational Agencies	84.010	WI DPI	2020-155642-TIA-141	(178,045)	178,045	-	-	-
Title I Grants to Local Educational Agencies	84.010	WI DPI	2021-155642-DPI-TIA-141	-	-	205,735	205,735	-
<i>Total Title I Grants to Local Educational Agencies</i>				(178,045)	178,045	205,735	205,735	-
<i>SPECIAL EDUCATION CLUSTER</i>								
Special Education Grants to States	84.027	WI DPI	2020-155642-IDEA-FT-341	(296,005)	296,005	-	-	-
Special Education Grants to States	84.027	WI DPI	2021-155642-DPI-IDEA-FT-341	-	-	330,415	330,415	-
Special Education Preschool Grants	84.173	WI DPI	2020-155642-IDEA-PS-347	(6,009)	6,009	-	-	-
Special Education Preschool Grants	84.173	WI DPI	2021-155642-DPI-IDEA-P-347	-	-	20,687	20,687	-
<i>Total Special Education Cluster</i>				(302,014)	302,014	351,102	351,102	-
Career and Technical Education - Basic Grants to States	84.048	CESA	2021-155642-DPI-CTE-400	-	6,460	-	6,460	-
Improving Teacher Quality State Grants	84.367	WI DPI	2020-155642-TIIA-365	(30,192)	30,192	-	-	-
Improving Teacher Quality State Grants	84.367	WI DPI	2021-155642-DPI-TIIA-365	-	-	34,613	34,613	-
Student Support and Academic Enrichment Program	84.424	WI DPI	2020-155642-TIVA - DPI-381	(20,646)	20,646	-	-	-
Student Support and Academic Enrichment Program	84.424	WI DPI	2021-155642-DPI-TIV-A-381	-	-	12,829	12,829	-
Elementary and Secondary School Emergency Relief	84.425	WI DPI	2021-155642-DPI-ESSERF-160	-	110,528	-	110,528	-
<b>Total U.S. Department of Education</b>				(530,897)	647,885	604,279	721,267	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								
<i>Medicaid Cluster</i>								
Medical Assistance Program	93.778	WI DHS	Unknown	-	180,282	-	180,282	-
<b>TOTAL FEDERAL ASSISTANCE</b>				<b>\$ (530,897)</b>	<b>\$ 1,379,074</b>	<b>\$ 604,279</b>	<b>\$ 1,452,456</b>	<b>\$ -</b>

Reconciliation to the basic financial statements:

Governmental Funds

Federal Sources

\$ 1,452,456

**STURGEON BAY SCHOOL DISTRICT**

Schedule of State Financial Assistance

For the Year Ended June 30, 2021

<b>Awarding Agency/ Awarding Description/ Pass-Through Agency</b>	<b>State I.D. Number</b>	<b>Pass-Through Agency</b>	<b>State Identifying Number</b>	<b>(Accrued) Deferred Revenue 7/1/2020</b>	<b>Cash Received (Refunded)</b>	<b>Accrued (Deferred) Revenue 6/30/2021</b>	<b>Total Expenditures</b>	<b>Subrecipient Payments</b>
<b>WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION</b>								
Special Education and School Age Parents	255.101	Direct Program	155642-100	\$ -	\$ 721,257	\$ -	\$ 721,257	\$ -
State School Lunch Aid	255.102	Direct Program	155642-107	-	9,265	-	9,265	-
Common School Fund Library Aid	255.103	Direct Program	155642-104	-	56,149	-	56,149	-
General Transportation Aid	255.107	Direct Program	155642-102	-	20,602	-	20,602	-
Equalization Aids	255.201	Direct Program	155642-116	(70,841)	4,384,311	63,745	4,377,215	-
Supplemental Per Pupil Aid	255.245	Direct Program	155642-181	-	3,321	-	3,321	-
Early College Credit Program	255.445	Direct Program	155642-178	-	66	-	66	-
State School Breakfast Aid SSBA	255.344	Direct Program	155642-108	-	8,913	-	8,913	-
Achievement Gap Reduction	255.504	Direct Program	155642-160	-	366,948	-	366,948	-
Per Pupil Aid	255.945	Direct Program	155642-113	-	811,006	-	811,006	-
Career and Technical Education Incentive Grants	255.950	Direct Program	155642-171	-	1,595	-	1,595	-
Assessments of Reading Readiness	255.956	Direct Program	155642-166	-	1,413	-	1,413	-
Aid for Special Ed Transition Grant BBL	255.960	Direct Program	155642-168	-	9,000	-	9,000	-
<b>Total Wisconsin Department of Public Instruction</b>				<b>(70,841)</b>	<b>6,393,846</b>	<b>63,745</b>	<b>6,386,750</b>	<b>-</b>
<b>WISCONSIN DEPARTMENT OF JUSTICE</b>								
School Safety Grant	455.206	Direct Program	2020-SSI-01-13431	-	78,101	-	78,101	-
<b>TOTAL STATE PROGRAMS</b>				<b>\$ (70,841)</b>	<b>\$ 6,471,947</b>	<b>\$ 63,745</b>	<b>\$ 6,464,851</b>	<b>\$ -</b>

Reconciliation to the basic financial statements:

Governmental Funds

State sources

6,511,951

Less: State sources not considered state financial assistance

State tax exempt aid

(44,864)

Payment in lieu of taxes and other revenues

(2,236)

Total expenditures of state awards

\$ 6,464,851

## STURGEON BAY SCHOOL DISTRICT

Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance  
For the Year Ended June 30, 2021

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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 Sturgeon Bay School District under programs of the federal and state governments for the year ended June 30, 2021. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and the *State Single Audit Guidelines*. Because the schedules present only a select portion of operations of the District, they are not intended to, and do not, present the financial position and change in net position of the District.

### **Note 2 – Summary of Significant Accounting Policies**

Expenditures reported in the schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Sturgeon Bay School District has not elected to use the 10 percent *de minimis* indirect cost rate as allowable under the Uniform Guidance.

### **Note 3 – Special Education and School Age Parents Program**

2020 - 2021 eligible costs under the State Special Education Program are \$2,446,051.

### **Note 4 – Oversight Agencies**

The District's federal oversight agency is the U.S. Department of Education. The District's state cognizant agency is the Wisconsin Department of Public Instruction.

**STURGEON BAY SCHOOL DISTRICT**  
 Schedule of Findings and Questioned Costs  
 For the Year Ended June 30, 2021

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**Section I – Summary of Auditors’ Results**

**Financial Statements**

Type of auditors’ report issued	Unmodified
Internal control over financial reporting	
Material weakness identified?	No
Significant deficiency identified?	Yes
Noncompliance material to the financial statements?	No

**Federal Awards**

Internal control over major programs	
Material weakness identified?	No
Significant deficiency identified?	Yes
Type of auditors’ report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major federal programs:

ALN	Name of Federal Program
10.553	<i>Child Nutrition Cluster</i>
10.555	School Breakfast Program
10.559	School Lunch Program
	Summer Food Service Program

Dollar threshold used to distinguish between Type A and Type B Programs

\$750,000

Auditee qualified as a low-risk auditee?

Yes

**State Awards**

Internal control over major programs	
Material weakness identified?	No
Significant deficiency identified?	Yes
Type of auditors’ report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with State Single Audit Guidelines or the Wisconsin Department of Public Instruction Audit Manual?	Yes

Identification of major state programs

State I.D. Number	Name of State Program
255.201	General Equalization

**STURGEON BAY SCHOOL DISTRICT**  
Schedule of Findings and Questioned Costs - Continued  
For the Year Ended June 30, 2021

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**Section II - Financial Statement Findings**

**Finding No.**

**2021-001                      Lack of Segregation of Duties**

**Prior Year  
Audit Finding:**            2020-001

**Condition:**                The District has limited business office staff to complete or review and approve all financial and recordkeeping activities of the District. Accordingly, this does not allow for a proper segregation of duties for internal control purposes.

**Criteria:**                   Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction.

**Cause:**                     The lack of segregation of duties is due to the limited number of employees and the size of the District's operations. In addition, the District has not completed a formal risk assessment and review of internal controls to identify additional mitigating and compensating controls which could be implemented to reduce the risk of errors or intentional fraud.

**Effect:**                     Errors or intentional fraud could occur and not be detected timely by other employees in the normal course of their responsibilities as a result of the lack of segregation of duties.

**Recommendation:**      We recommend the District Board continue to monitor the transactions and the financial records of the District. We recommend the District perform a risk assessment of its operations and current procedures to identify and implement mitigating controls to reduce the risk of errors and intentional fraud.

**Management's  
Response:**                The District is aware of the lack of segregation of duties and will segregate duties as much as possible and use the Board as a compensating control.

**Responsible  
Official:**                   Jake Holtz, Business Manager

**Anticipated  
Completion Date:**      This finding will not completely resolve itself given the cost/benefit basis the District continues to make.

**STURGEON BAY SCHOOL DISTRICT**  
Schedule of Findings and Questioned Costs - Continued  
For the Year Ended June 30, 2021

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**Section II - Financial Statement Finding, Continued**

**Finding No.**

**2021-002**                      **Financial Reporting**

**Prior Year  
Audit Finding:**              2020-002

**Condition:**                      During our audit, we noted that the internal control system does not include a process for preparing the annual audited financial statements and the related disclosures in accordance with GAAP.

**Criteria:**                        Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial position, change in net position, and disclosures in the financial statements, in conformity with U.S. Generally Accepted Accounting Principles (GAAP).

**Cause:**                            Management does not have the training and expertise to prepare the financial statements in conformity with U.S. Generally Accepted Accounting Principles (GAAP).

**Effect:**                            Although the auditors are preparing the financial statements and related footnotes, management of the District thoroughly reviews them and accepts responsibility for their completeness and accuracy.

**Recommendation:**            We recommend that management continues to make this decision on a cost/benefit basis.

**Management's  
Response:**                        Due to limited training and expertise the District will continue to contract with an outside audit firm to complete the statements. Management reviews the financial statements and compares to the District's financial records for completeness and accuracy and accepts responsibility for those financial statements.

**Responsible  
Official:**                         Jake Holtz, Business Manager

**Anticipated  
Completion Date:**              This finding will not completely resolve itself given the cost/benefit basis the District continues to make.

**STURGEON BAY SCHOOL DISTRICT**  
Schedule of Findings and Questioned Costs - Continued  
For the Year Ended June 30, 2021

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**Section III – Federal and State Awards Finding**

**Finding No.**

**2021-003**

**Lack of Segregation of Duties – Federal and State Reporting**

**Prior Year Audit Finding:**

2020-003

**Criteria:**

Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction.

**Condition:**

The District has limited business office staff to complete or review and approve all grant reporting activities of the District. Accordingly, this does not allow for a proper segregation of duties for internal control purposes.

**Cause:**

The lack of segregation of duties is due to the limited number of employees and the size of the District's operations. In addition, the District has not completed a formal risk assessment and review of internal controls to identify additional mitigating and compensating controls which could be implemented to reduce the risk of errors or intentional fraud.

**Effect:**

Errors or intentional fraud could occur and not be detected timely by other employees in the normal course of their responsibilities as a result of the lack of segregation of duties.

**Recommendation:**

We recommend the District Board continue to monitor the grant reporting of the District. We recommend the District perform a risk assessment of its operations and current procedures to identify and implement mitigating controls to reduce the risk of errors and intentional fraud.

**Management's Response:**

The District is aware of the lack of segregation of duties and will segregate duties as much as possible and use the Board as a compensating control.

**Responsible Officials:**

Jake Holtz, Business Manager

**Anticipated Completion Date:**

This finding may not completely resolve itself given the cost/benefit basis of the decision the District continues to make.



**STURGEON BAY SCHOOL DISTRICT**  
Summary Schedule of Prior Year Audit Findings  
For the Year Ended June 30, 2021

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**Financial Statement Findings**

**2020-001 – Lack of Segregation of Duties** – See corrective action plan for finding 2021-001.

**2020-002 – Financial Reporting** – See corrective action plan for finding 2021-002.

**Federal and State Awards Finding**

**2020-003 – Lack of Segregation of Duties – Federal and State Reporting** – See corrective action plan for finding 2021-003.



# School District of Sturgeon Bay

1230 Michigan Street

Sturgeon Bay, Wisconsin 54235-1498

Phone: 920.746.2800 • Fax: 920.746.3888 • [www.sturbav.k12.wi.us](http://www.sturbav.k12.wi.us)

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## Corrective Action Plan

### Financial Statement Findings

**2021-001 – Lack of Segregation of Duties** – The District is aware of the lack of segregation of duties and will segregate duties as much as possible and use the Board as a compensating control.

**Responsible Official** – Jake Holtz – Business Manager

**Anticipated Completion Date** – This finding will not completely resolve itself given the cost/benefit basis the District continues to make.

**2021-002 – Financial Reporting** – The District is aware that their staff does not have a process to prepare financial statements and related notes in accordance with GAAP. The District will continue to make this decision on a cost/benefit basis and have auditors assist in preparing the financial statements and related notes. Management does review the financial statements and compares to the District's financial records for completeness and accuracy and accepts responsibility for those financial statements.

**Responsible Official** – Jake Holtz – Business Manager

**Anticipated Completion Date** – This finding will not completely resolve itself given the cost/benefit basis the District continues to make.

### Federal and State Awards Finding

**2021-003 – Lack of Segregation of Duties - Federal and State Reporting** – The District is aware of the lack of segregation of duties and will segregate duties as much as possible and use the Board as a compensating control.

**Responsible Official** – Jake Holtz – Business Manager

**Anticipated Completion Date** – This finding will not completely resolve itself given the cost/benefit basis the District continues to make.

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## School District of Sturgeon Bay - Open Enrollment for 2022-2023

Each January, the Board of Education establishes Open Enrollment capacities for the following school year. This chart shows proposed "maximum class size" guidelines for annual review and adoption by the Board. Half the excess capacity per grade level or program is reserved for children who move into the district and the remaining half would be available for Open Enrollment.

\*In January of 2016, the Board approved establishing at least one opening per class at the elementary grade level and four openings per class at the secondary grade level, so even a grade level projected to be at capacity could have one or more openings.

*Note: Special education services are calculated based upon guidance offered by the Department of Public Instruction and are "weighted" to account for various levels of service required by students. This means the italicized special education information in the grid does not necessarily correlate to the exact number of students, but rather the number correlates to the services required based upon the students we currently know that we would have and provide services for.*

Grade or Program	Maximum Class Size & Projected Sections & Grade Sizes	Projected Enrollment 2022-2023	Available OE Spaces 2022-2023
<b>Sawyer Elementary School</b> (16 sections at Sawyer in 2021-2022)			
4K	18 students x 3 full-day sections = 54 18 students x 4 full-day sections = 72 <i>Note: Some choose half-days within full-day program.</i>	58 58	1 7
Kindergarten	18 students x 3 sections = 54 18 students x 4 sections = 72	50 50	2 11
Grade 1	20 students x 3 sections = 60 20 students x 4 sections = 80	59 59	1 11
Grade 2	20 students x 3 sections = 60 20 students x 4 sections = 80	65 65	*1 8
<i>SS 4 K &amp; Kindergarten inclusion/resource special education</i>	<i>See Special Education document for more information.</i>	--	4
<i>Preschool thru Kindergarten speech/language special education</i>	<i>See Special Education document for more information.</i>	--	0
<i>1 – 2 inclusion/resource special education</i>	<i>See Special Education document for more information.</i>	--	4
<i>1-2 speech/language special education</i>	<i>See Special Education document for more information.</i>	--	0
<b>Sunrise Elementary School</b> (10 sections in 2021-2022: 3 sections of 3 <sup>rd</sup> & 4 <sup>th</sup> ; 4 sections of 5 <sup>th</sup> )			
Grade 3	22 students x 3 sections = 66 22 students x 4 sections = 88	63 63	2 13
Grade 4	22 students x 3 sections = 66 22 students x 4 sections = 88	65 65	1 12
Grade 5	22 students x 3 sections = 66 22 students x 4 sections = 88	56 56	5 16
<i>3 – 5 inclusion/resource special education</i>	<i>See Special Education document for more information.</i>	--	1

<b>TJ Walker Middle School</b>			
Grade 6	28 students x 4 sections = 112	75	19
Grade 7	28 students x 4 sections = 112	65	24
Grade 8	28 students x 4 sections = 112	80	16
<i>MS 6-8 inclusion/resource special education</i>	<i>See Special Education document for more information.</i>	--	0
<b>Sturgeon Bay High School</b>			
Grade 9	30 students x 4 sections = 120	85	18
Grade 10	30 students x 4 sections = 120	105	8
Grade 11	30 students x 4 sections = 120	85	18
Grade 12	30 students x 4 sections = 120	96	12
<i>HS 9-12 inclusion/resource special education</i>	<i>See Special Education document for more information.</i>	--	6
<i>3-12 speech/language special education</i>	<i>See Special Education document for more information.</i>	--	0

### **Procedures for Processing of Open Enrollment Applications**

If there are more applications than space, the Board will fill the available spaces by random selection, provided that first priority will be given to nonresident students already attending District schools and their siblings. The District does not require accepted nonresident students to reapply for Open Enrollment.

If the District determines that space is not otherwise available for open enrollment students in the grade level and/or program to which an individual has applied, the District may nevertheless accept an applicant who is already attending school in the District and that student's siblings.

If the District determines that space is not otherwise available for open enrollment students in a grade level and/or program to which an individual has applied, however there is space available for a sibling applying for Open Enrollment in another grade level and/or program, the District may nevertheless accept the applicant for which there is space and a sibling(s) in order to keep siblings together in the same school district when possible and preferred.

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



# School District of Sturgeon Bay

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## EFFECTIVE JANUARY 1, 2022

### Substitute Teacher Pay Rates

#### Daily Rate

- \$125 for substitute teachers who did not retire from the Sturgeon Bay School District
- \$135 Retired Teachers
- \$140 for retired Sturgeon Bay School District teachers
- \$220/per day for long term subs
  - If short term sub becomes long term, new rate applies on the date determined by the principal
- Free lunch for all subs
- Reimburse for sub license and CESA training fee after subbing for 10 days in the first year
- Certified Teachers working as an associate asked to step into a sub-teaching role will receive \$25/day (prorated based on full day/half day/by period). Payment will be via a check voucher

### Substitute Teacher Associate Pay Rates

#### Hourly Rate

- Regular Ed.: \$12.50/hour
- Special Ed.: \$13.50/hour

*Approved: November 20, 2019*

*In Effect: November 25, 2019*

*Approved: January XX, 2022*

*Revised: January 1, 2022*

Sunrise 1414 Rhode Island St.  
Sawyer 60 Willow Dr.  
Middle School 19 N. 14<sup>th</sup> Ave.  
High School 1230 Michigan St.



# School District of Sturgeon Bay

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EFFECTIVE **NOVEMBER 25, 2019** JANUARY 1, 2022

## Substitute Teacher Pay Rates

### Daily Rate

- \$125 for substitute teachers who did not retire from the Sturgeon Bay School District
- \$135 Retired Teachers
- ~~—\$140 for retired Sturgeon Bay School District teachers~~
- ~~\$140 for long term subs who are doing planning~~
- ~~\$155 for retired Sturgeon Bay School District teachers as long term subs who are doing planning~~ \$220/per day for long term subs
  - If short term sub becomes long term, new rate applies on the date determined by the principal
- ~~—~~
- Free lunch for all subs
- Reimburse for sub license and CESA training fee after subbing for 10 days in the first year
- ~~—~~
- Certified Teachers working as an associate asked to step into a sub-teaching role will receive \$25/day (prorated based on full day/half day/by period). Payment will be via a check voucher

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Sunrise 1414 Rhode Island St.  
~~Sunset 827 N 8<sup>th</sup> Ave.~~  
Sawyer 60 Willow Dr.  
Middle School 19 N. 14<sup>th</sup> Ave.  
High School 1230 Michigan St.



Bidder \$ 234,000.00

**BID TABULATION FORM  
 STURGEON BAY SCHOOL DISTRICT  
 SUNRISE ELEMENTARY SCHOOL  
 2022 ROOF REPLACEMENT  
 STRBR #15189**

	Blackstone Metal Wrks	Crafts, Inc.	Northeastern Rfg	Northern Metal & Rfg
<b>BASE BIDS</b>				
Base Bid: Replace Roof Area 1			360,882.00	397,730.00
<b>CHANGES TO THE WORK</b>				
Overhead/profit on own Work/%			25%	18%
Time - Roofer/per man hour			100.00	95.00
Time - Sheet Metal Worker/per man hour			100.00	95.00
<b>BID SUBMITTALS</b>				
Acknowledge Addenda Y/N			YES - 1	YES - 1
Proposed Subcontractors Form			✓	✓
Proof of Bidder's Responsibility			✓	✓
Form of Non-Collusive Affidavit			✓	✓

BID YES  
 BIDS

YES

**MEMO**

**To:** Board of Education  
**From:** Keith Nerby  
**Date:** January 3, 2022  
**Re:** January 2022 Principal’s Report

---

**Teaching and Learning**

**State-mandated ACT remains scheduled for March 8.** No movement has been made on changes to the state-mandated ACT for all juniors. DPI and ACT have maintained their stance that this battery of tests will occur in person on March 8 (whether taken online or in paper format). All accommodations that were requested for the test for our students with disabilities have been approved and we have started ACT Prep to help prepare our juniors for the test.

**Youth Apprenticeship update.** Currently, there are 8 students placed in programs with 8 more pending. Erin O’Toole, the new coordinator, continues to remain in close contact with Mrs. O’Handley and me.

**Community Engagement**

**Weight Room Upgrades.** We learned just before winter break that Sturgeon Bay High School received a sizable grant to help upgrade our weight room, which will benefit all students as well as our athletes. This grant is very much appreciated and demonstrates the strong connection and commitment we have with our community.

**CTE Advisory Committee.** Michael Bryfczynski and Zach Albers are working to develop a Career and Technical Advisory Committee for Sturgeon Bay High School. They have started the process of reaching out to local industry leaders, colleges and universities, and other interested partners. The mission of this committee is to advise Sturgeon Bay Career & Technical Education departments concerning educational issues, employment trends, and to provide coordination, guidelines, structure, and support for the enhancement of Career and Technical Education.

**Upcoming Events**

Here is a list of upcoming events:

Quarter 2 / Semester 1 Exams	Thursday, January 13, and Friday, January 14
<i>January 13: Exams for Blocks 1 and 2 in a.m. Students released at 11:45 a.m. Buses will only run at the end of the day.</i>	
<i>January 14: Exams for Blocks 3 and 4 in a.m. Students released at 11:45 a.m. Buses will run at noon.</i>	
Sadie Hawkins Dance	Saturday, January 29 - 7:00 – 11:00 p.m.
No School / In-service Day	Friday, February 18, 2022

## MEMO

To: Board of Education

From: Lindsay Ferry

Date: January 3, 2022

Re: January 2022 Director of Special Education and Pupil Services Report

---

### **Teaching and Learning:**

#### ***Special Education:***

The Special Education Team worked hard to close out the pending special education and 504 evaluations before the end of the calendar year. Looking ahead to January includes 22 evaluations, including two initial evaluations.

The team at Sawyer is working to improve the LEAP program, which was newly created for the 2021/22 school year.

The Sunrise team is looking ahead to next school year in developing programming options to meet the needs of the incoming second grade students.

The Middle School team is looking forward to the 2021/22 school year-specific ways to create programming options to meet the needs of the incoming fifth grade class.

The High School continues to meet as a Multi-Level System of Support team to improve the universal support offered to all students. The goal of this team is to create more options for students who are excelling as well as struggling academically, personally, socially/emotionally.

#### ***School Psychologist:***

The Special Education office team continues to work hard to initiate and evaluate all new incoming special education referrals both in the public and parochial setting. The team continues to see an increase in special education referrals from parents and surrounding community agencies. It is the hope of the Special Education office team to not only decrease the amount of referrals, but build a system of support in each building that offers intervention services to students without referring to special education first. There will be more information shared about these efforts in the future.

***Pupil Services Team:***

Our School Counselors, School Nurses, and Student Resource Officer continue to work to meet student needs, develop programming options for students, and communicate with parents/guardians each and every day. No one schedule is ever the same for this team, and we are thankful for the work that they do.

**Meetings/Workshops:**

Recent and Upcoming meetings include the following:

- January 5: Sawyer Elementary Special Education meeting
- January 10: County-wide Alternative School Planning Meeting
- January 25: County-wide Diversity, Equity, Inclusion team meeting
- February 2: Board Retreat

## **TJ Walker Board Report December 2021**

Semester 1 comes to an end on January 14. Study Tables are available for all grades on Tuesday and Thursday after school until 4:15 PM.

### **Forward Exam Test Prep**

Test prep for all grades is being held in homerooms on the following dates:

- Jan. 4 - Math
- Jan. 18 - Reading
- Feb 1 - - Math
- Feb 15 - Reading
- March 1 - ?
- March 29 - ?
- April 12 - ?
- April 26- ?

### **Semester Exams**

6th Grade Electives, 7th Grade 9 week classes, Allied Arts, all Choir, and PE classes are EXEMPT. Band will do a playing test in class. Below are the assigned testing dates for all other classes and testing expectations.

- Tuesday, Jan. 11 - ELA & Science
- Wed. Jan. 12 - Math & Social Studies
- Thur. Jan. 13 - Health & FACE
- Frid. Jan 14 - ART & Tech Ed

Provide modified questions for EL/SPED students - what's the most important items that you want them to know? I strongly encourage you to give your students a study guide the 1st week in January. Give the topics BUT don't give the test away. Here is what should be on your test.

### **Math Curriculum Adoption**

- Next meeting is January 6. An update will be provided to the Board.

### **PBIS Update**

- Mrs. Kiedrowski, Grade 6-9 Counselor, is providing our students Second Step Lessons. This has been going well.

### **School Goals thru 11/30/21**

- Goal #1 98% Student Attendance and as of 12/23/21 we are at 96.91%. (27 Truancy Letters sent Semester 1)
  - 6th grade -96.69%
  - 7th grade - 95.91%
  - 8th grade - 98.23%

- Goal #2 Zero F's is our goal. As of 12/23 here is how many students are failing
  - 6th Grade number of students failing - 13
  - 7th Grade number of students failing - 14
  - 8th Grade number of students failing - 20
  
- Goal #3 Zero Suspensions. 43 students received a referral out of 215 (20% student population) with a total of 94 referrals (31 - disrespect/defiance in class and 25 - cell phone related)
  - 8 students assigned OSS. 3 were Special Education students.
  - 13 students assigned ISS. 3 were Special Education students.
  - 6th grade - 14 students received a referral
  - 7th grade - 8 students received a referral
  - 8th grade - 22 students received a referral
  
- Goal #4 60% of our students score Proficient or Advanced on the STAR Test. Next STAR Test is January 2022.

**Calendar of Events.**

Monday, January 3 - School resumes and Girls Basketball begins

Tuesday, January 4 - Homeroom

Friday, January 14 - End of Semester 1; Early Release

Monday, Semester 2

**To:** Board of Education  
**From:** Brian O’Handley, Principal, Sunrise Elementary School  
**Date:** December 30th, 2021  
**Re:** January Report to the Board



## Teaching and Learning

### National Assessment of Educational Progress (NAEP)

A team of proctors for the NAEP will be on campus on Tuesday, January 25th to work with 4th grade students. I have been working on preparing for this assessment with NAEP staff, and will be working with the 4th grade team to continue preparing shortly after we return to break.

### Fall STAR Data Update

Grade level teachers are preparing for the winter STAR math and reading screening window. Below is a link to a summary of Sunrise’s longitudinal data as of our fall screening window. Please note a benchmark of 80% proficiency was used for the last few data slides (Sturgeon Bay typically uses a benchmark of 40%).

There is typically a decline in student scores shown in fall testing results due to the summer break. Schools locally, statewide and nationally are seeing greater than declines than normal due to disruptions caused by the COVID-19 pandemic.

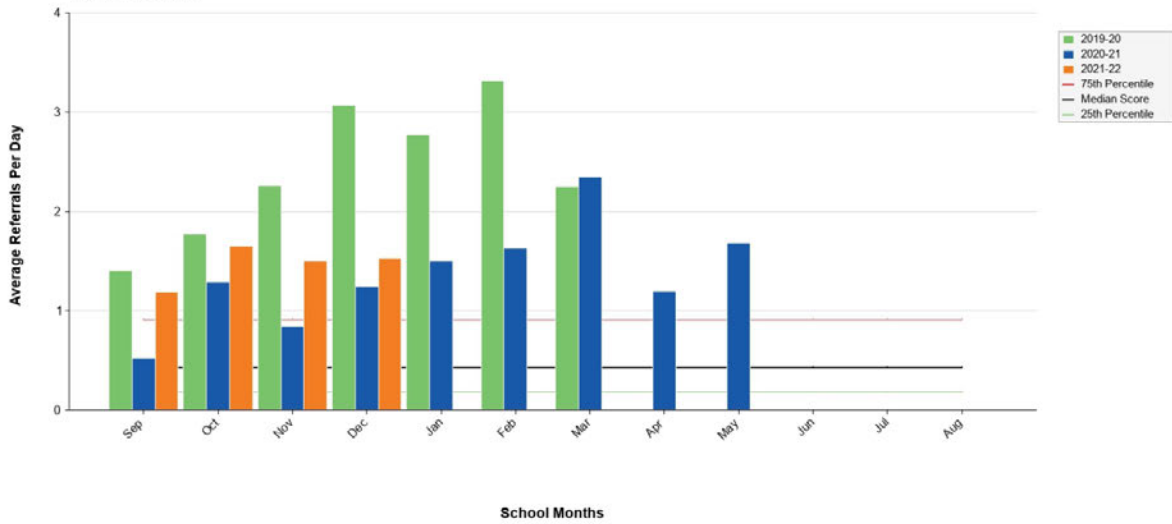
An updated presentation will be shared with the Board and Sunrise staff after our winter screening window closes. This data can be useful information for teams and students. Sharing anonymized assessment data can be a useful tool as we discuss and work with students about their learning and growth. [Here is the link to the data presentation.](#)

### Behavior Data

Below is a monthly update for office behavior referrals as of the winter break. [Here is a link to a student behavior update](#) from September 1st through to winter break. Two takeaways from this data:

- 35 students (17% of students) have at least 1 referral, 17 students (8%) have 3 or more referrals, and 9 students (4%) have 5 or more referrals so far this year.
- Overall number of referrals continues to trend downward, although the trend has slowed. This is due to the continued work Sunrise staff have put into a positive and systematic approach to behavior. We are anticipating changes to our approach to literacy instruction should lead to further decreases in behavior concerns.

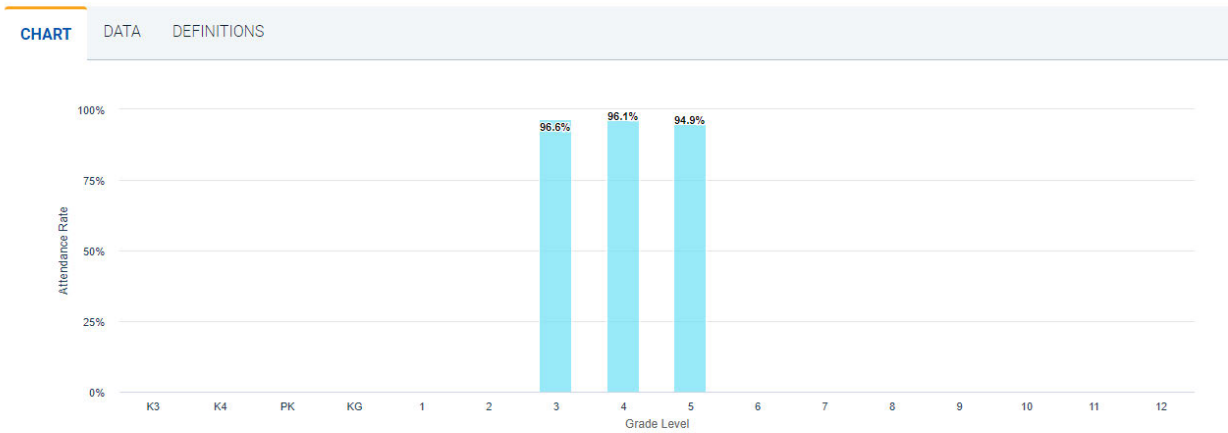
**Average Referrals Per Day Per Month - Multi-Year**  
Major, 2019-20 - 2021-22



### Attendance Data

Statewide attendance is typically close to 95% for elementary grade levels, although this average as reported by DPI in the future will likely fall due to the COVID-19 pandemic. Below is year-to-date attendance data for Sunrise:

#### Attendance by Grade Level





## Community Engagement

### Playground Remodeling Project Update

A collaboration of parents, Sawyer and Sunrise staff have continued working on a remodeling plan for both the Sawyer and Sunrise campuses. A presentation will be shared with the Board updating you on the progress this team has made, and the work remaining. [Please click here for a link to the most recent update on plans and costs for the Sunrise playground project.](#) [Please click here for a 3D computer rendering of this project.](#)

## Finance, Facilities and Operations

### COVID-19 Data Update

#### Sunrise COVID-19 Data Year to Date

September:

Tracker ID: Sunrise	Students	Staff
Positive Cases	2	0
Quarantined	7	0
Tested	55	0

October:

Tracker ID: Sunrise	Students	Staff
Positive Cases	7	1
Quarantined	24	0
Tested	26	0

November:

Tracker ID: Sunrise	Students	Staff
Positive Cases	13	1
Quarantined	24	1
Tested	51	4

December (as of December 15th):

Tracker ID: Sunrise	Students	Staff
Positive Cases	3	1
Quarantined	3	0
Tested	19	0

Sunrise COVID-19 totals for the year to date as of today are:

- 28 people have tested positive

- 58 people have quarantined
- 151 people have tested negative

### **Upcoming Events**

- Friday, January 14th - ½-day in-service (students dismissal at 11:00)
- Week of January 17th - Dr. Nell Thompson district visit
- Friday, January 21st - Winter STAR screening window closes
- Tuesday, January 25th - NAEP staff at Sunrise to test 4th grade students
- Tuesday, February 8th - PTO meeting at 6:30 pm at Sawyer School
- Friday, February 18th - Full day in-service
- Wednesday, March 2nd - Last day of 2nd trimester
- Thursday, March 3rd - First day of 3rd trimester
- Wednesday, March 9th - 2nd trimester progress reports sent home
- Thursday, March 10th - Spring parent/teacher conferences from 3:30 - 5:30
- Friday, March 11th - ½-day for students (dismissal at 11:00). Spring parent/teacher conferences from 12:00 - 5:30
- Friday, March 18th - ½-day for students (dismissal at 11:00). In-service p.m.
- Monday, March 21st - Spring break begins
- Monday, March 28th - School resumes

## **Board of Education Report**

**January 2022**

**Katy DeVillers**

***Sawyer Principal***



### ***Teaching and Learning***

- On Tuesday, January 4th, the entire Sawyer Staff participated in Google Calendar Training facilitated by Travis Grooters, the leader of our Technology Committee and one of our 2nd grade teachers. The content shared will help our staff to be more efficient in creating Google meeting invites and collaborating while at meetings. Thanks to Travis for all of his work in putting together this important professional development session!
- On Wednesday, January 5th, Lindsay Ferry, our District Director of Special Education and Pupil Services, shared important information on Special Education as it relates to our Multi-level Systems of Support (MLSS) at Sawyer. Her work to bring a consistent understanding to all staff members was greatly appreciated and will help us serve our special education students and their families more effectively in the future.
- Our Literacy Coaches and Interventionists completed their second round of literacy assessments with all K-2nd grade students. They reviewed the data right before the Winter Break and have created a new schedule to meet our students' literacy intervention needs. They will reassess all students at the end of May. They will also use this data when meeting with Dr. Nell during her visit in mid-January as they continue to lead the new literacy learning and implementation efforts at Sawyer. They should be commended for their ongoing efforts to support our staff and students in this way!

### **Community Engagement**

- [Weekly Family Updates](#) continue to go out to give families the information they need to support their child and stay engaged in the happenings at school.
- Kyle Retzlaff, one of our Physical Education Teachers, is attending a virtual meeting on January 13th to learn about the benefits of being a school partner with the Green Bay Blizzard Football Team.
- Our students and staff really came together to support Feed My People and the Door County Humane Society during our Holiday Giving Project! Besides collecting 13 crates full of nonperishable food and household items for Feed My People and 10 crates of food and comfort supplies for the Door County Humane Society, we also collected \$195.00! Thank you to the students and families for their donations and for all that the teachers did to support this giving project in their classroom!

### **Finance/ Facilities and Operations**

- We have just confirmed that we will be welcoming a student teacher, Miranda Eytcheson, from UWGB in Chris Maas' first grade classroom for the spring semester.



**Board of Education Report**  
**January, 2022**  
**Ann Smejkal, Ph.D.**  
*Sunset/Sawyer Principal*  
*Director of Teaching and Learning*



***Teaching and Learning***

- Mid-year assessments are being completed and data teams at each elementary school and the middle school are meeting to discuss intervention needs. Principals and coaches will meet on January 25, 2022 to discuss the use of our resources to meet the wide range of needs at each school.
- Jen Weber and the 6-12 math review committee continue to study the standards, teaching practices and materials needed to make a recommendation for new math resources at the middle school. They will use what they learn through this process to further develop a system for curriculum review and adoption in the future.
- January 14, 2022 elementary teachers will begin work on number 3 of the Top Ten Tools which focuses on phonemic awareness.
- Dr. Nell will be in the district January 17 - 20, 2022 for her monthly visit. This month's follow up will focus on the latest professional development on January 13, 2022. She will also conduct walkthroughs at the middle school to begin preparation for the 2022-2023 school year. As she did at the elementary level, Dr. Nell will identify "quick win" changes that can be implemented prior to work beginning at the middle level next fall. This information will also inform MS and HS in-service plans for the remainder of the year.

***Department of Technology***

- The December DPI data snapshot was completed - thanks to Casey Manders for his work getting the data ready for this important upload that impacts our enrollment numbers, federal grants and other DPI initiatives.
- Thanks to Jen Hanson for her work this fall - all teacher and office workstations have been customized including new laptops, docking stations and screens.
- All network cabling has been updated throughout the district. Nelson and Spencer have again put in some long days and nights, with assistance from Jen, to complete this work.
- Over Winter break, the main data closet that controls the entire district will be getting new switch infrastructure installed. This creates an outage for the district that will occur during break so that it does not interrupt classes.
- During the break the new generator will also be activated, replacing the temporary power supply from the summer.
- Flat panel displays for the elementary schools are beginning to arrive with a small shipment coming in just before Winter break.
- With wiring complete work can begin to get the new clock systems and security alert systems up and running, hopefully by mid-January.



# School District of Sturgeon Bay

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Dan Tjernagel  
Superintendent

[dtjernagel@sturbay.k12.wi.us](mailto:dtjernagel@sturbay.k12.wi.us)

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## January 12, 2022 Board of Education Meeting Superintendent Report

Prepared by Dan Tjernagel, Superintendent of Schools

*Updated for the meeting packet on January 3, 2022; Additional updates may be added later in section 4*

### 1. Teaching & Learning

- a. **Annual Education Convention** – Several of us will represent the district at the Annual Education Convention in Milwaukee the third week of the month. The conference was 100% virtual last year. Those of us in attendance typically share any highpoints as part of the annual Board Retreat in February. On a related note, depending which week the convention falls, sometimes we can hold our regular monthly board meeting on the usual third Wednesday, and some years like this year we move our meeting up to the second Wednesday not to interfere with the convention.
- b. **Mid-Year Thanks & Reflection** – As we have come through the holidays and entered the new calendar year that is 2022, we now approach the halfway point of the school year. Whether on a quarter/semester approach as at the secondary campus or trimester approach at our elementary schools, the halfway point of the year is something to be proud of—especially in light of the challenges three school years in a row have presented around COVID-related topics.

I've said it many times, but I believe it is important that I continue to thank everyone associated with our district for the dedication, support, and patience that has been shown. In my coaching days, perseverance was one of the words I loved to talk about and focus on. It certainly applies here and I continue to be proud of our students, families, and staff members who put true perseverance into practice. Thank you!

### 2. Community Engagement

- a. **DCEDC Board** - The monthly DCEDC Board meeting is Monday, January 17.
- b. **YMCA Board meetings** – The regular monthly YMCA Board meeting is Thursday, January 13.
- c. **Monthly CESA 7 Superintendent Meeting** – This month's version of the monthly meeting of CESA 7 superintendents is on January 7. As in the past, the January session takes a leadership focus and was at Lambeau Field.
- d. **WDOR Call-in show** – I'll be making one of my annual visits to WDOR and talking with Eddie Allen and his listeners on the morning of January 25.

- e. **Green Bay National Estuarine Research Reserve (NERR) Updates** – As I shared last month, I was involved in a meeting at city Hall on December 22. I met with the Ad Hoc committee co-chairs, Mark Holey and Caitlin Oleson, and Mayor David Ward. After the meeting I reached out to superintendents in Door and Kewaunee Counties to set up a meeting with them so they can be informed and provide feedback. I also have shared information with several of our teachers who I believe could be instrumental in connecting a Sturgeon Bay NERR with the students and teachers in our district. Stay tuned as we receive additional information and hear of developments.

### 3. Finance, Facilities, & Operations

- a. **Operational Referendum** – Last month we added the community survey report presentation to the website. Following January Board approval of a resolution to go to referendum in April, we will plan to add materials to the website, update materials that have been utilized in the past, and so forth.
- b. **Compensation related items** – President Stephani had assembled the names of several board members who have expressed a willingness to meet as a work group with Jake and me to get this process moving forward again. M3 would continue to be a key partner to help us get from where we left off and other preferences that had been gathered to something we can work with further and eventually have the full Board look at and hopefully be able to approve this school year.

Similar to what I have shared before, given the topics we needed to focus on this fall, I'd suggest we try to push forward again on this topic this winter. Jake is reaching out to our M3 contact, and it makes sense to me to pull together and review key pieces in the next month so that after the education convention we can get a work group actively re-engaged in either late January or early February. Given the process we worked through with staff and Board reps in the recent past, we don't need to belabor any points, rather we need to take what we had already gathered and looked at in sample approaches staff brought forward, and then see what would potentially work for staff hired after a certain point and the district.

While I'm thinking about it and updating this section of my report from previous months, keep in mind the topic of whether or not the Board wants a "system" for considering any unique requests from staff. Having situations pop up at various points of the year is not helpful for anyone involved and dealing with this near the end of the year is not wise either, in my opinion, since staff and the Board should usually be focusing on other things. Having a system that leads to Board review in March, prior to Spring Break, continues to make sense to me, so we aren't dealing with things in April, May, or the summer. This does present an issue when it comes to referendum timing though in early April, since the Board likely will not want to approve anything compensation-related until after the referendum. Two thoughts on that deal with reviewing any information and taking conditional action in March, based on the referendum outcome, or reviewing the information in March and taking no action until April.

As a quick review and to wrap this section up for now, the Board usually approves returning teacher contracts and compensation in April, then non-teacher compensation in May.

- c. **Substitute Teacher Challenges & Process Review** – The work group met in December and plans to meet January 4, prior to the Board meeting, so updates can be shared the night of the regular meeting.

4. **Additional Items and/or Updates** *(added after I submitted my report for the Board packet)*