

THE SCHOOL DISTRICT OF STURGEON BAY
Regular Board of Education Meeting
Wednesday, May 17, 2023



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 hearing. There is a time for public comment 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 *+Note: If the Board member making the motion to approve the agenda is so inclined, please move the Special Presentation from the start of the Operations Agenda to immediately after the public comment section.*

STUDENT COUNCIL REPORT (CHRISTY BRAUN)

PUBLIC COMMENT SECTION *As noted in Board Policy 0167.3 Public Comment at Board Meetings: 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.*

BOARD REORGANIZATION:

1. Review Board Policy 0152 – Officers and determine nomination and voting process
2. Election of Officers, Appointments, and Designations
 - a. Election of President, Vice President, Treasurer, Clerk
 - b. Appointment of Board Secretary, CESA Representative, Legislative Representative, EEN Representative
 - c. Appointment of Delegate and Alternate to WASB Convention
 - d. Designate the official board meeting day
3. Approve Official Depositories
4. Authorization of Investment Powers
5. Designate Official Newspaper
6. Set Board Members' Salaries

CONSENT AGENDA:

1. Approve Minutes
 - a. Regular Meeting April 19, 2023
 - b. Special Meeting of May 3, 2023
2. Approve April bills
3. Accept grants and donations
4. Approve resignations and retirements
5. Approve Sturgeon Bay High School WIAA Membership Renewal

OPERATIONS AGENDA:

1. Consent Agenda items requiring attention (if any)
2. Literacy Showcase – *Move to after the Public Comment portion in the approval of the Agenda if the Board is so inclined*
3. Accept Annual Financial Report
4. First reading of Professional Handbook & Salary and Supplemental Pay guide
5. First reading of Support Staff Handbook
6. Approve 2023-2024 Health Insurance Plans
7. Approve 2023-2024 Dental Insurance Plan

8. Approve CKLA Curricular Materials Adoption
9. Approve 2023-2024 CESA 7 Service Contract
10. Approve High School Boys Basketball Coach
11. Approve Teaching Positions
 - a. Middle School Reading Interventionist
 - b. Middle School Special Education
 - c. Middle School Special Education
 - d. High School Spanish or High School Spanish and EL Coordinator
 - e. High School Business Education
 - f. Second Grade Limited Term Position for 2023-2024
12. Approve Associate Position
13. Approve Student Information Specialist
14. Approve 2023-2024 Compensation for Returning Non-teacher Employees
15. Receive Draft of 2023-2024 Board meeting calendar (informational item)
16. Reports:
 - a. Legislative
 - b. CESA
 - c. Committee/Seminars
 - d. Administrative
 - i. High School
 - ii. Middle School
 - iii. Sunrise Elementary School
 - iv. Sawyer Elementary School
 - v. Teaching, Learning, & Technology
 - vi. Special Education/Pupil Services
 - vii. Business Manager
 - viii. Food Service
 - ix. Community Engagement
 - x. Other
 - e. Superintendent

17. 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. Consideration of non-teacher compensation not already covered through action earlier in the meeting
 1. Select Food Service Employee Compensation
 2. Individual Request from a Returning Unclassified Employee

Action may take place in closed session on closed session's topics.

- b. Return to open session

18. 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 & Ann DeMeuse
Date: May 9, 2023
RE: Background Information for the May 17, 2023, Meeting

STUDENT COUNCIL REPORT (CHRISTY BRAUN – last meeting)

Student Council President will introduce the Board to the incoming President as well as share updates with the Board and public.

PUBLIC COMMENT SECTION- *As noted in Board Policy 0167.3: 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.*

BOARD REORGANIZATION:

Board Policy 0151.1 – Annual Board Reorganization Meeting calls for “an annual reorganization meeting on or within thirty (30) days after the fourth Monday in April.”

1. Review Board Policy 0152 – Officers and determine nomination and voting process:

The Board shall elect, from among its members, a President, Vice- President, Treasurer, and a Clerk. Such election shall occur on or within thirty (30) days after the fourth (4th) Monday in April.

Election of officers shall be by a majority of voting members. Secret ballots may be utilized only for election of officers. Where no such majority exists on the first ballot vote, a second vote shall be cast for the two (2) candidates who received the greatest number of ballot votes.

Except for those appointed to fill a vacancy, officers shall serve for one (1) year and until their respective successors are elected and shall qualify.

The Board shall, in addition to other statutory requirements:

- A. designate depositories for school funds;*
- B. designate those persons authorized to sign checks, contracts, agreements, and purchase orders;*
- C. designate a day, place, and time for regular meetings which shall be held at least once every month;*
- D. designate an administrator to assume specified responsibilities of the Treasurer and of the Clerk.*

2. Election of Officers, Appointments, and Designations:

- a. Election of President, Vice President, Treasurer, Clerk
- b. Appointment of Board Secretary, CESA Representative, Legislative Representative, EEN Representative
- c. Appointment of Delegate and Alternate to WASB Convention
- d. Designate the official board meeting day

3. Approve Official Depositories - Nicolet Bank and Local Government Pooled Investment Fund became the official depositories in 2017-2018. We also added the Wisconsin Investment Series Cooperative (WISC) during the 2017-2018 year. We kept all three as official depositories since then and would recommend doing so again for 2023-2024.

A motion to approve Nicolet Bank, Local Government Pooled Investment Fund and WI Investment Series Cooperatives as the official depositories for the 2023-2024 year is recommended.

4. **Authorization of Investment Powers** – Business Manager Jake Holtz has Investment Powers for the school district.

A motion to authorize Jake Holtz with the investment powers for the district is recommended.

5. **Designate Official Newspaper** - The *Peninsula Pulse* is the official newspaper for the district. In May of 2021 a bill was signed that removed the requirement that 50% of the newspaper's circulation must be paid in order to qualify to publish legal notices. With that change, we were allowed more flexibility to choose a newspaper.

A motion to approve the Peninsula Pulse as the Designated Official Newspaper for the district is recommended.

6. **Set Board Members' Salaries** - After utilizing a per-meeting payment approach that dated to 2004 and beyond, following discussion at the May 2018 learning session and regular board meeting, we moved to an annual salary approach (beginning in 2018-2019), which would cover all regular meetings, special meetings, learning sessions, the annual Board retreat, and work group sessions as follows. Please note that we have not increased board member salary amounts since shifting to this approach.

- President \$1,200
- Vice-President \$1,050
- All other Board members \$840.

Additionally, we offer a stipend of \$100 per day for attendance at the annual January Education Convention in Milwaukee, which occurs during the week.

A motion to maintain the current pay structure (President - \$1,200, Vice-President - \$1,050 and all other Board members - \$840) as well as a stipend of \$100 per day for attendance at the annual January Education Convention in Milwaukee is recommended.

CONSENT AGENDA:

1. **Approve Minutes**

- ✓ Regular Meeting April 19, 2023
- ✓ Learning session of May 3, 2023

2. **Approve April bills**

3. **Approve Grants and Donations –**

- Sturgeon Bay Parent Teacher Group donated \$1,500 towards the 4th grade Madison trip
- SB PTG (Parent Teacher Group) donated \$164.35 for books and \$250 for STEAM
- Raibrook has made a donation to the Senior Night Celebration
- Walmart donated 65 backpacks to our elementary schools
- An anonymous donation of \$3,000 was made for Rock the Dock
- \$160 donation by Shawn Wautier to the high school daily living skills program
- Oral Surgery & Implant Specialists Bay Care Clinic committed to \$1,000 annually for five years for scoreboard signage advertising.

Thank you to everyone involved in supporting our students and programs through grants and donations.

4. **Approve Resignations and Retirements:** Ariel McCracken has resigned from her Special Education Teaching Associate position effective immediately. Rodney Owens is resigning from coaching due to medical issues. Shannon Fahey has resigned from her Special Education Teaching position effective at the end of the school year.

5. **Approve Sturgeon Bay High School WIAA Membership Renewal**
The WIAA requires that Boards of member high schools act annually in either their May or June meeting to affiliate with the WIAA. This is to ensure that our school is eligible for the 2023-24 WIAA tournament series as well as other membership benefits. The renewal should be emailed to us in early June. As a reminder, WIAA membership fees were eliminated in 2014.

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

Reminder: If discussion is requested on any topic in the Consent Agenda, the process is that the item be moved to the beginning of the Operations Agenda when the agenda is approved near the beginning of the Board meeting.

OPERATIONS AGENDA:

1. **Consent Agenda Items Requiring Attention** (if any)
This is a standing agenda item and utilized only if needed.

2. **Literacy Showcase** - *Move to the after the Public Comment portion in the approval of the Agenda if the Board is so inclined*

The board will be witnessing a condensed version of a 95% Group phonics lesson (approximately 5-10 minutes). There are many different components that are key parts to each lesson and each lesson is 5 days in length. The components are: Phonological Awareness, Phonics Pattern, Syllable Mapping, Fluency, Sentence Dictation, Writing, Morphology, Passages, Comprehension.

The presentation will focus on (in this order): 1. Phonological Awareness (call and response type warm-up), 2. Syllable Mapping (mapping words with syllable bars), 3. Phonics Pattern (reading pattern multisyllable words), 4. Writing (changing a syllable in a multisyllable word to create a word chain).

This is just a glimpse of what students and teachers do every day during the 95% Group phonics lessons.

3. **Accept Annual Financial Report**

Great news, there are no surprises on this year's report. Here are a few notes to answer some of the usual questions we might receive

- **General Fund fund balance:** On Page 6 of the AFR you will see that the total General Fund fund balance, at the end of last year was \$4,782,541. That would represent a fund

balance of 26.6% of budgeted expenses in 2022-2023. This fund balance has us, I believe, in a comfortable spot to continue to avoid the need for cash flow borrowing. And, as a reminder, Fund Balance is NOT a savings or cash account. It is strictly a snapshot of our equity on June 30th (reminder that equity is assets minus liabilities). Using page 6 of the AFR is a great example of this. As you look at the top of the table on page, you can see that our cash position on June 30, 2022 was ‘only’ \$1,667,868 or, only about a third of our total General Fund fund balance.

- **Findings at the end of the AFR:** These findings are not new and, as you read them you will see why we expect to continue to receive these findings. Very basically, because a district our size can not afford to staff our business office to put all of the needed measures in to stop errors or intentional fraud, or to be able to create our own annual financial report. To be sure, especially, with our lack of segregation of duties, we try to use the staff we have to the best of our ability and have multiple approvals and double checks built in along the way with each process, it is just not to the level that the auditors would like to see but they also realize that the level needed is really unattainable with the budget we have.

A motion to accept the audit report, as presented, is recommended.

4. **First Reading of Professional Handbook & Salary and Supplemental Pay Guide**

Going back to the 2015-2016 school year, we had a number of changes to the professional staff handbook that dealt with the approval of the new Salary & Supplemental Pay Guide and related appendices. Since then, some years really did not see substantive changes, while some had fairly substantive changes, although nowhere near what occurred for the 2015-2016 school year. Some technical corrections were made and references to policy numbers were updated in the handbook itself.

In addition to the information currently contained in the handbook and pay guide drafts up for a first reading, we’ve talked about addressing one or more of the following items once more is known about the State Budget process. While this has been shared in various ways, I wanted to include this as part of the background document language, even those these items are not up for revision at this time. Since they are items that would be beneficial to staff and align with items that have been discussed over time, the Board could choose to act at a later time whether this summer or next fall again once more is know on the fiscal support headed to school districts for the next two years. The topics involve the following:

- Potential salary ladder adjustment
- Potential Appendix D pay rate adjustment
- Potential of adding a PTO day(s) and/or some sort of incentive for an unused day(s).

As a first reading, no formal action is required by the Board at this time for either the Professional Handbook or the Professional Staff Salary and Supplemental Pay Guide. The Board would conduct a second reading in the June 21, 2023, regular Board meeting.

5. **First Reading of Support Staff Handbook**

The Board reviews the handbook annually. In alignment with some of the challenges that schools and the Business Office have discussed this year, the main change recommended at this time deals with how sick days are awarded, especially for new staff. The section

“Other/Unpaid Leave” was also updated to have a tiered approval process when unpaid leaves extend beyond five days.

As a first reading, no formal action is required by the Board at this time for the Support Staff Handbook. The Board would conduct a second reading in the June 21, 2023, regular Board meeting.

6. Approve 2023-2024 Health Insurance Plans

There are no substantive changes for the district, board, or staff to navigate this year, aside from the 3.9% increase in cost. The options will be shared in the Board meeting packet or separately and should be basically the same as the offerings for the current year. Jake Holtz can summarize pertinent points for us in the meeting as usual and met with staff about this on May 3.

A motion to approve the health insurance plan offerings for 2023-2024 is recommended.

7. Approve 2023-2024 Dental Insurance Plan

Like Health Insurance, there are no substantive changes & one minor structure change, for the district, with our Dental Insurance. There is no increase in premium cost. Jake Holtz can summarize pertinent points for us in the meeting and met with staff about this on May 3.

A motion to approve the dental insurance plan offering for 2023-24 is recommended.

8. Approve CKLA Core Knowledge Language Arts) Curricular Materials Adoption

The Literacy Review Team has been working together since late fall to research and evaluate several sets of core literacy curriculum materials. The end goal of the work was for the group to choose a program that was not only based on the science of reading research and supported our goal for continuous improvement in literacy but also complemented the phonics curriculum being implemented this year in Grades K-3.

The team followed our established review process and worked to understand the underlying models, pedagogies, and materials of each product (please see attached Curriculum Review Process graphic). Having clearly identified the outcomes we expect the curriculum to address enabled us to examine each program as a whole while also considering the latest research and learning experiences of our students.

After completing the process, the team has identified Amplify CKLA as the clear choice and confidently recommends implementation of CKLA in Grades K-5 for the start of the 2023-2024 school year to round out the end of year two of our district literacy initiative.

A motion to approve Core Knowledge Language Arts (CKLA) for Grades K-5 is recommended.

9. Approve 2023-2024 CESA 7 Service Contract

This contract comes to you annually for review and approval. Members of the administrative team have also reviewed the projections and compared these with services provided in the past year.

Additionally, CESA 7 has provided the following information from Agency Administrator, Colleen Timm:

I wanted to touch base with you regarding your contracts: you will see an indirect cost line item. You have always paid this as this is how we cover our operations costs, and now instead of baking it into all of the other line items, we have listed it separately for transparency. This is similar to how we develop budgets for grants, as the indirect cost is a separate line item. You will remember the slide that showed how we have been lower and significantly lower than other CESAs, to our own detriment, making it difficult to make our ends meet.

I think overall CESA 7 has done a good job keeping our costs down and our fees low - someone recently told us of a \$16,000 charge for six days from another CESA which would have been \$6,000 or less from us. Moving our administrative fee from 4.5% to 7% will help us maintain a strong core that allows us to continue to bring excellent service to you at an affordable price.

I want you to have all of your questions answered and feel satisfied when you sign your contract, so please reach out to me with any questions.

Here is how we have compared to other CESAs to this point:

<i>CESA 1 - 12%</i>	<i>CESA 2 - 10%</i>
<i>CESA 4 - 8%</i>	<i>CESA 5 - 10%</i>
<i>CESA 7 - 4.7%</i>	<i>CESA 8 - 8.35%</i>
<i>CESA 9 - 6%</i>	<i>CESA 11 - 6.4%</i>
<i>CESA 12 - 18%</i>	

A motion to approve the 2023-2024 CESA 7 Service Contract is recommended.

10. Approve High School Boys Basketball Coach

As of the preparation of the meeting packet, interviews had been scheduled for May 10. We are hopeful that there will be a recommendation from the interview team, Athletic Director Meikle and Principal Nerby, in time for Board action at the May 17 meeting.

A motion to approve a high school boys basketball coach is anticipated.

11. Approve Teaching Positions

A. Middle School Reading Interventionist: Megan Erickson

Ms. Megan Erickson started teaching in Milwaukee and Waukesha prior to her being hired by Sturgeon Bay Schools. Initially, Ms. Erickson pursued teaching science. She returned to school and earned her Masters of Special Education. She observed the inadequate reading skills that students in the most restrictive environments possessed. While working in Waukesha, Megan received training with Viterbo's workshop model: Love and Reading. As TJ Walker's special education teacher, Megan understands the importance of guided reading and how it impacts students across the board. Ms. Erickson enrolled this summer in LETRS training. Her Special Education experience and skills make her the best candidate.

A motion to approve Megan Erickson as the Middle School Reading Interventionist, beginning with the 2023-24 school year, is recommended.

B. Middle School Special Education: Rachel Miller

The TJ Walker interview team recommends Ms. Rachel Miller as the 7th grade Special Education teacher. Rachel Miller graduated from the University of Madison in May of 2020. She has worked for our district as a long-term substitute filling in for the Reading Interventionist position, Speech in Language Teaching Associate, and Special Education Teaching Associate.

Previous to working for Sturgeon Bay schools, Rachel volunteered as a Student Clinician overseen by graduate-level Speech Therapists to research, develop, and implement therapy to college level autism students. Rachel worked with students through trauma-informed instruction and attended bi-weekly seminars for consecutive years to study research while applying it to her volunteer work with a local Madison elementary student.

Ms. Rachel Miller is a Sturgeon Bay graduate who is getting married this June. She looks forward to serving her community and contributing as a full-time staff member. A motion to approve Rachel Miller as a Middle School Special Education Teacher beginning with the 2023-24 school year is recommended.

C. Middle School Special Education: Lawrence Martin

The middle school interview team recommends Lawrence Martin as the 8th grade Special Education Teacher. Larry has four years of experience teaching special education students at Cudahy Middle School. He graduated from the University of Wisconsin - Milwaukee in 2019 with a 3.82 grade point average.

References described Larry as a natural with kids and one who goes out of the way to show them a new way to learn the concept. He is helpful, friendly, and a positive teacher. His strengths are in Math and English. Larry grew up in Milwaukee and as a child his family vacationed in Door County. He is an avid fisherman and enjoys playing guitar.

A motion to approve Larry Martin as a Special Education Teacher beginning with the 2023-24 school year is recommended.

D. High School Spanish or High School Spanish and EL Coordinator

As of the preparation of the meeting packet, there is no recommendation, however interviews have been held by Principal Smullen and Principal Nerby and are ongoing. A motion to approve Spanish teacher, who may also serve as an EL Coordinator, beginning with the 2023-24 school year is anticipated.

E. High School Business Education: Joseph LaLuzerne

Mr. Joseph LaLuzerne is a former graduate of Sturgeon Bay High School, class of 1984. He has spent the majority of his adult life working in business and leadership positions in Minnesota and California. He recently decided to relocate back to Sturgeon Bay and pursue a career in education.

Mr. LaLuzerne graduated from Bethel University in St. Paul, Minnesota with an MBA. While at Bethel, he completed all the coursework required to academically credential himself for secondary education in Mathematics, including completing his student teaching experience. However, he elected to pursue a career in higher education. He has worked for both for profit and non-profit sectors and currently serves as the Chief Financial Officer at Point Loma Nazarene University in San Diego, California.

Mr. LaLuzerne first reached out last year to inquire about both the Math and Business positions we had open at the time. However, he was unable to relocate at that time due to

the time of year we were hiring. Mr. LaLuzerne's background in business, both private and public sectors, would be a huge asset to our students as he is able to provide application to the lessons students would learn. We have already been in contact with CESA 6 to discuss alternative licensure needs and to start the process of obtaining the required certifications to teach Business and Marketing.

When speaking with Mr. LaLuzerne's references, it was evident that he comes with a high degree of professionalism, attention to detail, and a desire to "get the job done" and to "meet and exceed expectations" every time.

Part of the interview process included Mr. LaLuzerne spending a day at Sturgeon Bay High School, sitting in on various classes, meeting with staff, and learning more about what our students need to be successful. Mr. LaLuzerne has shown interest in running our FBLA student organization and supporting our school in various ways, both inside and outside the classroom.

A motion to approve Joseph LaLuzerne at Sturgeon Bay High School as the Business Teacher beginning with the 2023-2024 school year, pending emergency license issuance from DPI, is recommended.

F. Second Grade Limited Term Teaching Position for 2023-2024

As of the preparation of the meeting packet, interviews have been scheduled (for May 10-11) so we are hopeful there can be a recommendation in time for Board action at the May 17 meeting.

Note: Principal DeVillers makes reference to this briefly in her principal report, and there is also a one-page summary document of the upcoming staffing adjustments and reallocation to support additional coaching following the principal report in the Board meeting packet. In a nutshell, Sawyer staffing would increase by .2 of an FTE for 2023-2024 and then decrease by 1.0 FTE beginning in 2024-2025. See the summary for more explanation and detail.

A motion to approve a candidate as the limited term second grade teacher for the 2023-2024 school year only is anticipated.

12. Approve Associate Position

A. Sawyer School Safe Harbor Associate Position:

As of the preparation of the meeting packet, interviews are ongoing. Principal DeVillers is hopeful there can be a recommendation in time for Board action at the May 17 meeting.

A motion to approve a Sawyer School Safe Harbor Associate beginning with the 2023-2024 school year is recommended.

13. Approve Student Information Specialist

Director of Teaching, Learning & Technology, Jen Weber, is pleased to recommend Amy Lautenbach for the Student Information and Data Specialist position. Amy is currently working in the Sturgeon Bay High School office and has served as our district Registrar since 2021. Amy has worked in a school setting since 2008 and brings with her extensive previous experience in data verification, state monitoring and reporting, and DPI requirements. Additionally, her communication skills, relationship building, time management and meticulous organization make her a perfect fit for this position, and to our team. Amy has shown she is masterful at handling stressful situations, working both independently and with teams and that she is a hard working, dedicated professional. She is excited about this new opportunity to continue to grow and develop her technical knowledge in the Data Specialist

role. We have no doubt that Amy will be a strong addition to our teaching, learning and technology team.

A motion to approve Amy Lautenbach as the Sturgeon Bay School District Student Information and Data Specialist beginning July 1, 2023 is recommended.

14. Approve 2023-2024 Compensation for Returning Non-teacher Employees

Last month, the Board approved returning teacher contracts. As we have also discussed, there are three other compensation-related topics for professional staff on our radar. Depending on how the state budget plays out, we know that we are open on providing additional compensation through one of two potential updates to the salary ladder and/or the hourly pay rate as part of Appendix D; we have also discussed aspects associated with more flexible time through trying a PTO day(s) and/or an incentive for an unused PTO day(s).

This month, the Board is set to act on the 2023-2024 compensation for our non-teacher employee groups. I will list them below so the Board is able to take action on all non-teaching employees at once or take separate action on each of the three categories, if you will.

- A. Hourly employees**
- B. Unclassified employees**
- C. Administrative employees**

Business Manager Holtz has also prepared a document with the information on the three prepared options we have seen before for the meeting packet materials. We also talked through these as recently as the May 3, 2023, learning session.

- 4.0% - This option is 4.01% lower compared to the current CPI figure of 8.01%.
- 4.25% - This option is halfway between 4% and the number referenced below
- 4.5% - The final option prepared is still 3.51% lower than the CPI figure of 8.01% from this past year.

See the breakdown below for the financial summary of the three options.

Percentage Increase:	4.0%	4.25%	4.5%
Salary Total Increase	\$ 103,915	\$ 110,510	\$ 116,905
Total Increase	\$ 119,503	\$ 126,972	\$ 134,441
Total Difference vs. 4%	\$ na	\$ 7,469	\$ 14,938

A motion to approve compensation for returning non-teacher employees as presented with a 2023-2024 percentage increase of ___% is recommended.

15. Receive Draft of 2023-2024 Board meeting calendar (informational item)

Since we just officially set the Board meeting day this evening, I do not have a draft that would reflect any significant changes from past years. However, the meeting calendar draft in your packet does take both our previous approach and the 2023-2024 school and fiscal year calendar into account.

For your review, I have made suggestions about what the 2023-2024 Board of Education calendar could look like. Here are just a few items to note:

- The regular October Board meeting when the Board formally approves the budget and sets the tax levy is scheduled for October 25 (the 4th Wednesday) because of the October 15 aide certification and desire to make sure all the important arrangements are not rushed and the Board meeting packet can include as much of this information as possible.
- With the important meeting on October 25, I did not schedule a learning session for the following week on November 1.
- The January Board meeting would be January 10, 2024, due to the Education Convention in Milwaukee being the following week. Unless it is a referendum year, we do not have a learning session in January.
- I have marked what would be the June learning session with the question mark. As I have noted in the past, I usually feel a learning session during the last week of school is not the best use of time for our administrative team members.

This is an informational item, so no Board action is currently requested. The Board can officially approve a meeting calendar in next month's meeting.

16. Reports

17. 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. Consideration of non-teacher compensation not already covered through action earlier in the meeting
 1. Select Food Service Employee Compensation
 2. Individual Request from a Returning Unclassified Employee

Action may take place in closed session on closed session's topics.

- b. Return to open session

18. Adjourn



Book	Policy Manual
Section	0000 Bylaws
Title	OFFICERS
Code	po0152
Status	Active
Adopted	April 17, 2013
Last Revised	March 15, 2023

0152 - **OFFICERS**

The Board shall elect, from among its members, a President, Vice- President, Treasurer, and a Clerk. Such election shall occur on or within thirty (30) days after the fourth (4th) Monday in April.

Election of officers shall be by a majority vote of existing Board members present at a Board meeting. Secret ballots may be utilized only for the election of officers. Where no such majority exists on the first ballot vote, a second vote shall be cast for the two (2) candidates who received the greatest number of ballot votes.

Except for those appointed to fill a vacancy, officers shall serve for one (1) year and until their respective successors are elected and shall qualify.

The Board shall, in addition to other statutory requirements:

- A. designate depositories for school funds;
- B. designate those persons authorized to sign checks, contracts, agreements, and purchase orders;
- C. designate a day, place, and time for regular meetings which shall be held at least once every month;
- D. designate an administrator to assume specified responsibilities of the Treasurer and of the Clerk.

Revised 10/19/16

Revised 5/16/18

© **Neola 2021**

Legal 120.10, 120.15 et seq., Wis. Stats.

Last Modified by Tamela Moody on March 27, 2023

THE SCHOOL DISTRICT OF STURGEON BAY
Regular Board of Education Meeting
Wednesday, April 19, 2023



President Stephani called the regular meeting to order at 7:02 PM in the Sturgeon Bay High School library. Present were Commissioners Stephani, Jennerjohn, Chisholm, Howard, Schulz & Kruse. Excused: Wood and Holland. Also present for swearing in was incoming board member Haus. Staff present were Superintendent Tjernagel, J. Holtz, K. Nerby, L. Ferry, M. Smullen, K. Smullen, K. DeVillers, J. Paye-Weber & M. Rankin. The Pledge of Allegiance was recited.

Motion: Chisholm/Jennerjohn to adopt the agenda as presented noting the board will be going into closed session per S.S.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. Review of Staff Evaluations for Nomination of 2022 Hervey Hauser Award
Action may take place in closed session on closed session's topics. Motion carried unanimously.**

STUDENT COUNCIL REPRESENTATIVE REPORT—Christy Braun reported they are working on finishing up the end of the year projects.

PUBLIC COMMENT SECTION—(as noted in Board Policy 0167.3 Public Comment at Board Meetings):
None.

RECOGNITION:

1. Sturgeon Bay High School Honor Graduates were recognized.

CONSENT AGENDA:

1. Approve Minutes
 - a. Regular meeting of March 15, 2023
 - b. Learning session meeting of April 5, 2023
2. Approve March Bills
A motion to approve the bills from last month will be recommended at the end of the Consent Agenda.
3. Accept Grants and Donations
 - Fincantieri Bay Shipbuilding donated \$800 for High School Tech Ed program for welding helmets and a rod oven.
 - Fincantieri donated \$1,242 to the Sunrise Ambassador Program
 - Geoffrey Grainger donated \$136 to the lunch program.
 - TTX donated \$540 for PPE in the Tech Department
 - NEW Industries pending/waiting on \$1,000
 - Glidden Lodge donated \$50 to the high school art program
 - Forestville Builders donated 120 pre-cut 2 x 4 studs to the Building Construction program
 - Anonymous Donation of \$30,000 for lunch account debt
 - PTG donated \$270 to 2nd grade Weidner trip
 - Anonymous Donation of \$105 for the HS Daily Living Skills Program
 - The following donations have been received for the band program in memory of Mary Mueller: \$25 from the Bill Birtschinger family and \$500 from Lisa Hartl and the family of Mary Mueller.
 - Joyce and Daniel Williams donated \$40 to school meal program in memory of Hans Feld

Thank you to everyone associated with providing this support to our district and young people.



4. Accept Resignations and Retirements – Madeline Woldt resigned from her Assistant Varsity Boys Coach position. Mikki Rankin is retiring from her Administrative Assistant position in the high school at the end of the school year. Gary Grahl is retiring from his Counseling position at Sunrise at the end of the school year
5. Second Reading Board Policy Updates
 - a. 8510 Wellness
 - b. 5722 School-Sponsored Publications and Productions
 - c. 2414 Human Growth and Development

Motion Jennerjohn/Kruse to approve the consent agenda items as presented. Motion carried unanimously.

OPERATIONS AGENDA:

1. Consent Agenda items requiring attention (if any)
This is a standing agenda item and utilized only if needed.
2. Filing of Oath of Office by Newly Elected Board Members – The Board of Canvassers met April 10, 2023. This is a required step that verifies election results. The group’s canvass of the results provided to the district did indeed match what was reported previously.

The new terms of office begin April 24, 2023 (the 4th Monday in April). Board Clerk Beth Chisholm administered the Oath of Office for Tina Jennerjohn and Allison Haus who will serve three-year terms expiring in April of 2026. Scott Alger was not sworn in due to his address being outside the district.

3. Update on April Election and Vacancy Announcement (informational item)
Formal announcement of Board vacancy: Candidates interested in interviewing with the School District of Sturgeon Board of Education regarding the vacant Board seat (reflected on the ballot by Mr. Scott Alger who has moved out of the district since the deadline associated with the filing of candidacy paperwork) should express their interest in writing to Superintendent of Schools Mr. Dan Tjernagel and/or Board of Education President Mr. Mike Stephani no later than 8:00 A.M. on Monday, May 1, 2023.

The Board of Education currently plans to interview each interested candidate on the evening of Wednesday, May 3, 2023. It is the intention of the Board of Education to make a special appointment to fill the currently vacant seat, with the appointed individual participating in the May 17, 2023, Board of Education meeting. Provided a suitable candidate is found and appointed, the candidate would fill the seat until April of 2024.

Then in the April 2024 Spring Election, the three highest vote getters would receive three-year terms and fourth highest vote getter would receive a two-year term (the remainder of the term associated with the current Board vacancy).

Questions can be referred to Superintendent Tjernagel or Board of Education President Mr. Mike Stephani.

4. Appoint Delegate to the CESA 7 Annual Convention
Each Board of Education has a “statutory duty to appoint a member as its representative for the purpose of determining the composition of the board of control and (2) to cause a convention to be convened in accordance with s. 116.02 Wis. Stats.”



Motion Stephani/Schulz to appoint Beth Chisholm as our delegate representative to the CESA annual convention. Motion carried unanimously.

5. Accept Annual Financial Report

Business Manager Holtz provided a brief summary of the information that was just received. More detailed information will be presented next month. No action taken.

6. Approve Individual Contracts for Returning Teachers

The State of Wisconsin requires returning teacher contracts to be issued by May 15 of each year. As noted in budget preparation for this year and in recent school board learning sessions, we continue to plan to have teachers progress to the next rung on the salary ladder.

Motion Jennerjohn/Schulz to approve individual contracts for all returning teachers. Motion carried unanimously.

7. Approve Teaching Positions

a. Motion Kruse/Chisholm to approve Ashley Hansen as a Special Education Teacher beginning with the 2023-2024. Motion carried unanimously.

b. Teacher: Business Education Candidate
No action taken at this time.

c. Motion Schulz/Jennerjohn to approve Sheila Wienke as a 5th grade teacher beginning with the 2023-2024 year. Motion carried unanimously.

8. Approve Associate Position

a. Motion Schulz/Kruse to approve Jesus Jimenez-Sanchez as a Special Education Teacher Associate at Sawyer School. Motion carried unanimously.

9. Approve 2023-2024 Youth Apprenticeship Services Agreement

Motion Jennerjohn/Schulz to approve the 2023-2024 Youth Apprenticeship Service Agreement as presented. Motion carried unanimously.

10. Update on Student Information and Data Specialist Position (informational item)

From Director Weber: The Student Information and Data Specialist position held by Casey Manders has not been filled at this time. Key staff members have taken the opportunity this situation provides and have worked together on a redesign to ensure we have an efficient plan moving forward. The approach currently being pursued includes the reassignment of some of the department specific and building-based duties while allowing us to retain Mr. Casey Manders on a consulting basis.

As a consultant, Casey will continue to provide the district with his expertise on items including, but not limited to, DPI reporting, data snapshots, and open enrollment monitoring. As proposed, the consultant will remain in place through July 2023, at which time we will reevaluate the status of the consultant, coverage of the various duties that have been associated with the position, etc. Stay tuned for additional updates this spring or early in the summer.

11. Approve CESA 8 Service Contract for 2023-2024

Motion by Jennerjohn/Chisholm to approve the CESA 8 services contract for 2023-2024. Motion carried unanimously.

12. School Safety Drill Summaries (informational item)



While districts are now required to conduct at least one school safety drill per year, the Board has heard a number of times about how we typically hold safety drills at least quarterly. Our belief is that this should also be done at the school level in a manner that is appropriate for the young people, parents, and staff members involved with that building.

Included with the meeting packet are the reports from each building. While some aspects of our usual operations are obviously not the same this school year, school safety continues to be a priority, even as other aspects of the overall safety of students, families, and staff are considered.

13. Reports:

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

14. Executive Session

Motion: Jennerjohn/Kruse to adjourn to Executive Session, with roll call vote, at 8:26 PM noting the board will be going into closed session per statute 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. Items being discussed are: Review of Staff Evaluations for Nomination of 2023 Hervey Hauser Award. Present: Commissioners Stephani, Jennerjohn, Chisholm, Howard (virtual), Schulz, & Kruse. Excused: Wood and Holland. Motion carried unanimously.

Motion: Jennerjohn/Kruse to return to open session at 8:43 PM.

- 1. No action taken.

15. **Adjourn Motion: Jennerjohn/Schulz to adjourn at 8:45 PM. Motion carried unanimously.**

Respectfully submitted by,
Michele (Mikki) Rankin
Board Recording Secretary

Date: _____

President’s Signature: _____



THE SCHOOL DISTRICT OF STURGEON BAY
Board of Education Learning Session
Wednesday, May 3, 2023

5:00 P.M. Board of Education Meeting Board Conference Room

CALL TO ORDER:

1. Roll Call at 5:07 PM. Present: Stephani, Chisholm, Schulz, Jennerjohn & Haus. Excused: Kruse, Wood & Howard. Also present were Superintendent Tjernagel.
2. Motion: Schulz/Jennerjohn to adopt the agenda as presented. Motion carried unanimously.

AGENDA AND DISCUSSION:

1. Interview Candidates for Board of Education Vacancy: 2 candidates were interviewed.
2. **Motion:** Chisholm/Stephani to adjourn to Executive Session with roll call vote, at 6:06 PM, per 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.

A. Board Appointment Deliberation

Motion carried unanimously.

3. **Motion:** Jennerjohn/Haus to return to open session at 6:16 PM.
4. **Motion:** Schulz/Chisholm to appoint Wayne Spritka to fill the vacant board vacancy. Motion carried unanimously.

It is noted that the new board member will fill the seat until April, 2024. In the April 2024 Spring Election, the three highest vote getters would receive three-year terms and the fourth highest vote getter would receive a two-year term (remainder of the term associated with the current Board vacancy).

5. Non-teaching Staff Compensation Discussion in Preparation for Action Taken in the May 17 Regular Board Meeting
6. **Motion:** Schulz/Jennerjohn to adjourn at 7:20 PM. Motion carried unanimously.

Date: _____

President's Signature: _____



CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
04/24/2023	202201652	W	6.99	27 E 140 411 158117 341	AMAZON.COM	Classroom Budget
04/24/2023	202201653	W	14.08	27 E 140 411 158117 341	AMAZON.COM	Classroom Budget
04/24/2023	202201654	W	20.12	27 E 140 411 158117 341	AMAZON.COM	Classroom Budget
04/24/2023	202201655	W	154.29	27 E 140 411 158117 341	AMAZON.COM	Classroom Budget
04/24/2023	202201656	W	91.46	10 E 800 411 239000 000	AMAZON.COM	internal file folders for all district staff
04/24/2023	202201657	W	21.98	27 E 140 411 158107 341	AMAZON.COM	Math resources, general supplies, work station
04/24/2023	202201658	W	25.98	27 E 140 411 158107 341	AMAZON.COM	Math resources, general supplies, work station
04/24/2023	202201659	W	13.99	27 E 140 411 158107 341	AMAZON.COM	Math resources, general supplies, work station
04/24/2023	202201660	W	19.98	27 E 140 411 158107 341	AMAZON.COM	Math resources, general supplies, work station
04/24/2023	202201661	W	12.10	27 E 140 411 158107 341	AMAZON.COM	Math resources, general supplies, work station
04/24/2023	202201662	W	33.29	27 E 400 342 221300 341	AMAZON.COM	More books for Professional Development
04/24/2023	202201663	W	16.16	27 E 400 342 221300 341	AMAZON.COM	More books for Professional Development
04/24/2023	202201664	W	5.55	27 E 400 342 221300 341	AMAZON.COM	More books for Professional Development
04/24/2023	202201665	W	12.98	27 E 400 342 221300 341	AMAZON.COM	More books for Professional Development
04/24/2023	202201666	W	16.71	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201667	W	7.09	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201668	W	62.97	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201669	W	16.09	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201670	W	35.74	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201671	W	31.96	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201672	W	7.66	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201673	W	12.66	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201674	W	94.99	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201675	W	70.00	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201676	W	13.30	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201677	W	12.79	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201678	W	67.85	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201679	W	40.35	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201680	W	16.99	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201681	W	12.00	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201682	W	17.62	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201683	W	17.93	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201684	W	76.13	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201685	W	14.93	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201686	W	60.05	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201687	W	59.98	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201688	W	36.15	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201689	W	20.00	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201690	W	16.17	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201691	W	40.60	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201692	W	34.06	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201693	W	150.52	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201694	W	17.03	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201695	W	22.00	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201696	W	155.56	10 E 140 411 114000 000	AMAZON.COM	4th grade team order
04/24/2023	202201697	W	45.81	10 E 140 411 114000 000	AMAZON.COM	4th grade team order



CHECK		CHE	ACCOUNT					INVOICE	
DATE	NUMBER	TYP	AMOUNT	NUMBER				VENDOR	DESCRIPTION
04/24/2023	202201698	W	86.35	10 E 140 411 114000	000		AMAZON.COM	4th grade team order	
04/24/2023	202201699	W	76.08	10 E 140 411 114000	000		AMAZON.COM	4th grade team order	
04/24/2023	202201700	W	59.46	10 E 140 411 114000	000		AMAZON.COM	4th grade team order	
04/24/2023	202201701	W	10.00	10 E 140 411 114000	000		AMAZON.COM	4th grade team order	
04/24/2023	202201702	W	27.01	10 E 140 411 114000	000		AMAZON.COM	4th grade team order	
04/24/2023	202201703	W	11.09	10 E 140 411 114000	000		AMAZON.COM	4th grade team order	
04/24/2023	202201704	W	4.99	10 E 140 411 114000	000		AMAZON.COM	4th grade team order	
04/24/2023	202201705	W	53.18	10 E 140 411 114000	000		AMAZON.COM	4th grade team order	
04/24/2023	202201706	W	27.28	10 E 140 411 114000	000		AMAZON.COM	4th grade team order	
04/24/2023	202201707	W	228.39	10 E 140 411 114000	000		AMAZON.COM	4th grade team order	
04/24/2023	202201708	W	45.14	10 E 140 411 114000	000		AMAZON.COM	4th grade team order	
04/24/2023	202201709	W	177.55	10 E 140 411 114000	000		AMAZON.COM	4th grade team order	
04/24/2023	202201710	W	11.83	10 E 140 411 114000	000		AMAZON.COM	4th grade team order	
04/24/2023	202201711	W	3.05	10 E 400 411 136000	000		AMAZON.COM	Shop Supplies	
04/24/2023	202201711	W	6.94	10 E 400 411 136431	000		AMAZON.COM	Shop Supplies	
04/24/2023	202201712	W	4.95	10 E 400 411 136000	000		AMAZON.COM	Shop Supplies	
04/24/2023	202201712	W	11.27	10 E 400 411 136431	000		AMAZON.COM	Shop Supplies	
04/24/2023	202201713	W	2.74	10 E 400 411 136000	000		AMAZON.COM	Shop Supplies	
04/24/2023	202201713	W	6.25	10 E 400 411 136431	000		AMAZON.COM	Shop Supplies	
04/24/2023	202201714	W	2.74	10 E 400 411 136000	000		AMAZON.COM	Shop Supplies	
04/24/2023	202201714	W	6.25	10 E 400 411 136431	000		AMAZON.COM	Shop Supplies	
04/24/2023	202201715	W	2.74	10 E 400 411 136000	000		AMAZON.COM	Shop Supplies	
04/24/2023	202201715	W	6.25	10 E 400 411 136431	000		AMAZON.COM	Shop Supplies	
04/24/2023	202201716	W	16.90	10 E 400 411 127000	000		AMAZON.COM	Battery for Classroom Floor Vacuum	
04/24/2023	202201717	W	45.94	27 E 800 411 218100	341		AMAZON.COM	OT supplies-Sunrise	
04/24/2023	202201718	W	3.92	27 E 800 411 218100	341		AMAZON.COM	OT supplies-Sunrise	
04/24/2023	202201719	W	7.59	27 E 800 411 218100	341		AMAZON.COM	OT supplies-Sunrise	
04/24/2023	202201720	W	13.94	27 E 800 411 218100	341		AMAZON.COM	OT supplies-Sunrise	
04/24/2023	202201721	W	6.26	27 E 800 411 218100	341		AMAZON.COM	OT supplies-Sunrise	
04/24/2023	202201722	W	15.43	27 E 800 411 218100	341		AMAZON.COM	OT supplies-Sunrise	
04/24/2023	202201723	W	139.99	27 E 800 411 218100	341		AMAZON.COM	OT supplies-Sunrise	
04/24/2023	202201724	W	52.46	80 E 800 411 310000	000		AMAZON.COM	Community Class Item	
04/24/2023	202201725	W	38.05	10 E 120 411 125000	000		AMAZON.COM	Piano keyboard batteries	
04/24/2023	202201726	W	94.36	10 E 120 411 125000	000		AMAZON.COM	Piano keyboard batteries	
04/24/2023	202201727	W	15.46	10 E 120 411 125000	000		AMAZON.COM	Piano keyboard batteries	
04/24/2023	202201728	W	36.83	10 E 200 449 136000	000		AMAZON.COM	MS Tech	
04/24/2023	202201728	W	30.14	10 E 200 450 136000	000		AMAZON.COM	MS Tech	
04/24/2023	202201729	W	12.37	10 E 200 449 136000	000		AMAZON.COM	MS Tech	
04/24/2023	202201729	W	10.12	10 E 200 450 136000	000		AMAZON.COM	MS Tech	
04/24/2023	202201730	W	15.39	10 E 200 449 136000	000		AMAZON.COM	MS Tech	
04/24/2023	202201730	W	12.60	10 E 200 450 136000	000		AMAZON.COM	MS Tech	
04/24/2023	202201731	W	11.99	10 E 200 449 136000	000		AMAZON.COM	MS Tech	
04/24/2023	202201731	W	9.81	10 E 200 450 136000	000		AMAZON.COM	MS Tech	
04/24/2023	202201732	W	20.54	10 E 200 449 136000	000		AMAZON.COM	MS Tech	
04/24/2023	202201732	W	16.81	10 E 200 450 136000	000		AMAZON.COM	MS Tech	
04/24/2023	202201733	W	12.05	10 E 200 449 136000	000		AMAZON.COM	MS Tech	
04/24/2023	202201733	W	9.85	10 E 200 450 136000	000		AMAZON.COM	MS Tech	
04/24/2023	202201734	W	6.77	10 E 200 449 136000	000		AMAZON.COM	MS Tech	
04/24/2023	202201734	W	5.53	10 E 200 450 136000	000		AMAZON.COM	MS Tech	
04/24/2023	202201735	W	8.79	10 E 200 449 136000	000		AMAZON.COM	MS Tech	
04/24/2023	202201735	W	7.20	10 E 200 450 136000	000		AMAZON.COM	MS Tech	
04/24/2023	202201736	W	19.24	10 E 200 449 136000	000		AMAZON.COM	MS Tech	
04/24/2023	202201736	W	15.74	10 E 200 450 136000	000		AMAZON.COM	MS Tech	
04/24/2023	202201737	W	6.59	10 E 200 449 136000	000		AMAZON.COM	MS Tech	
04/24/2023	202201737	W	5.39	10 E 200 450 136000	000		AMAZON.COM	MS Tech	



CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
04/24/2023	202201738	W	3.29	10 E 200 449 136000 000	AMAZON.COM	MS Tech
04/24/2023	202201738	W	2.69	10 E 200 450 136000 000	AMAZON.COM	MS Tech
04/24/2023	202201739	W	10.99	10 E 200 449 136000 000	AMAZON.COM	MS Tech
04/24/2023	202201739	W	8.99	10 E 200 450 136000 000	AMAZON.COM	MS Tech
04/24/2023	202201740	W	4.92	10 E 200 449 136000 000	AMAZON.COM	MS Tech
04/24/2023	202201740	W	4.03	10 E 200 450 136000 000	AMAZON.COM	MS Tech
04/24/2023	202201741	W	16.49	10 E 200 449 136000 000	AMAZON.COM	MS Tech
04/24/2023	202201741	W	13.50	10 E 200 450 136000 000	AMAZON.COM	MS Tech
04/24/2023	202201742	W	35.04	27 E 120 411 152001 347	AMAZON.COM	EC supplies
04/24/2023	202201743	W	13.99	27 E 120 411 152001 347	AMAZON.COM	EC supplies
04/24/2023	202201744	W	18.69	27 E 120 411 152001 347	AMAZON.COM	EC supplies
04/24/2023	202201745	W	11.49	27 E 120 411 152001 347	AMAZON.COM	EC supplies
04/24/2023	202201746	W	19.99	27 E 120 411 152001 347	AMAZON.COM	EC supplies
04/24/2023	202201747	W	13.99	27 E 120 411 152001 347	AMAZON.COM	EC supplies
04/24/2023	202201748	W	6.73	27 E 120 411 152001 347	AMAZON.COM	EC supplies
04/24/2023	202201749	W	29.65	27 E 120 411 152001 347	AMAZON.COM	EC supplies
04/24/2023	202201750	W	20.99	27 E 120 411 152001 347	AMAZON.COM	EC supplies
04/24/2023	202201751	W	9.99	27 E 120 411 152001 347	AMAZON.COM	EC supplies
04/24/2023	202201752	W	20.80	27 E 120 411 152001 347	AMAZON.COM	EC supplies
04/24/2023	202201753	W	39.00	27 E 120 411 152001 347	AMAZON.COM	EC supplies
04/24/2023	202201754	W	7.49	27 E 120 411 152001 347	AMAZON.COM	EC supplies
04/24/2023	202201755	W	59.99	10 E 800 411 162000 000	AMAZON.COM	Amp for Softball
04/24/2023	202201756	W	222.60	10 E 140 411 143000 000	AMAZON.COM	PE Equipment
04/24/2023	202201757	W	72.99	10 E 140 411 143000 000	AMAZON.COM	PE Equipment
04/24/2023	202201758	W	4.26	10 E 140 411 143000 000	AMAZON.COM	PE Equipment
04/24/2023	202201759	W	35.99	10 E 140 411 143000 000	AMAZON.COM	PE Equipment
04/24/2023	202201760	W	45.53	10 E 140 411 143000 000	AMAZON.COM	PE Equipment
04/24/2023	202201761	W	9.99	10 E 140 411 143000 000	AMAZON.COM	PE Equipment
04/24/2023	202201762	W	169.56	10 E 140 411 143000 000	AMAZON.COM	PE Equipment
04/24/2023	202201763	W	435.90	10 E 140 411 143000 000	AMAZON.COM	PE Equipment
04/24/2023	202201764	W	25.25	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201765	W	38.81	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201766	W	42.15	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201767	W	31.72	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201768	W	12.02	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201769	W	20.47	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201770	W	59.78	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201771	W	19.19	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201772	W	16.03	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201773	W	15.04	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201774	W	34.10	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201775	W	15.06	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201776	W	162.72	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201777	W	111.25	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201778	W	81.65	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201779	W	23.32	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201780	W	24.87	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201781	W	41.76	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201782	W	12.44	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201783	W	7.91	10 E 400 411 121000 000	AMAZON.COM	HS Art supplies
04/24/2023	202201784	W	22.00	10 E 400 411 122000 000	AMAZON.COM	English Supplies
04/24/2023	202201785	W	42.80	10 E 400 411 122000 000	AMAZON.COM	English Supplies
04/24/2023	202201786	W	14.19	10 E 400 411 122000 000	AMAZON.COM	English Supplies
04/24/2023	202201787	W	24.49	10 E 400 411 122000 000	AMAZON.COM	English Supplies
04/24/2023	202201788	W	18.79	10 E 400 411 122000 000	AMAZON.COM	English Supplies
04/24/2023	202201789	W	12.23	10 E 400 411 122000 000	AMAZON.COM	English Supplies



CHECK		CHECK CHE		ACCOUNT				VENDOR	INVOICE
DATE	NUMBER	TYP	AMOUNT	NUMBER				DESCRIPTION	
04/24/2023	202201790	W	46.00	10 E 400 411 122000 000			AMAZON.COM	English Supplies	
04/24/2023	202201791	W	39.95	10 E 400 411 122000 000			AMAZON.COM	English Supplies	
04/24/2023	202201792	W	107.45	10 E 400 411 122000 000			AMAZON.COM	English Supplies	
04/24/2023	202201793	W	45.84	10 E 400 411 122000 000			AMAZON.COM	English Supplies	
04/24/2023	202201794	W	23.56	10 E 400 411 136000 000			AMAZON.COM	Supplies	
04/24/2023	202201794	W	13.43	10 E 400 411 136431 000			AMAZON.COM	Supplies	
04/24/2023	202201795	W	41.34	10 E 400 411 136000 000			AMAZON.COM	Supplies	
04/24/2023	202201795	W	23.56	10 E 400 411 136431 000			AMAZON.COM	Supplies	
04/24/2023	202201796	W	25.45	21 E 140 411 164900 000			AMAZON.COM	Raffle Tickets for Sunrise STEAM night	
04/24/2023	202201797	W	7.62	27 E 140 411 158106 341			AMAZON.COM	Classroom Supplies	
04/24/2023	202201798	W	14.99	27 E 140 411 158106 341			AMAZON.COM	Classroom Supplies	
04/24/2023	202201799	W	26.78	27 E 140 411 158106 341			AMAZON.COM	Classroom Supplies	
04/24/2023	202201800	W	35.77	27 E 140 411 158106 341			AMAZON.COM	Classroom Supplies	
04/24/2023	202201801	W	25.79	27 E 140 411 158106 341			AMAZON.COM	Classroom Supplies	
04/24/2023	202201802	W	23.32	27 E 140 411 158106 341			AMAZON.COM	Classroom Supplies	
04/24/2023	202201803	W	12.54	27 E 140 411 158106 341			AMAZON.COM	Classroom Supplies	
04/24/2023	202201804	W	5.15	27 E 400 342 221300 341			AMAZON.COM	Books for Professional Development (Lindsay stated I still have \$250 in my account to spend on PD)	
04/24/2023	202201805	W	7.77	27 E 400 342 221300 341			AMAZON.COM	Books for Professional Development (Lindsay stated I still have \$250 in my account to spend on PD)	
04/24/2023	202201806	W	32.70	27 E 400 342 221300 341			AMAZON.COM	Books for Professional Development (Lindsay stated I still have \$250 in my account to spend on PD)	
04/24/2023	202201807	W	10.69	27 E 400 342 221300 341			AMAZON.COM	Books for Professional Development (Lindsay stated I still have \$250 in my account to spend on PD)	
04/24/2023	202201808	W	4.98	27 E 400 342 221300 341			AMAZON.COM	Books for Professional Development (Lindsay stated I still have \$250 in my account to spend on PD)	
04/24/2023	202201809	W	6.97	27 E 400 342 221300 341			AMAZON.COM	Books for Professional Development (Lindsay stated I still have \$250 in my account to spend on PD)	
04/24/2023	202201810	W	7.40	27 E 400 342 221300 341			AMAZON.COM	Books for Professional Development (Lindsay stated I still have \$250 in my account to spend on PD)	
04/24/2023	202201811	W	5.94	27 E 400 342 221300 341			AMAZON.COM	Books for Professional Development (Lindsay stated I still have \$250 in my account to spend on PD)	
04/24/2023	202201812	W	23.45	27 E 400 342 221300 341			AMAZON.COM	Books for Professional Development (Lindsay stated I still have \$250 in my account to spend on PD)	
04/24/2023	202201813	W	22.06	27 E 400 342 221300 341			AMAZON.COM	Books for Professional Development (Lindsay stated I still have \$250 in my account to spend on PD)	



CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
04/24/2023	202201814	W	5.57	27 E 400 342 221300 341	AMAZON.COM	to spend on PD) Books for Professional Development (Lindsay stated I still have \$250 in my account to spend on PD)
04/24/2023	202201815	W	6.45	27 E 400 342 221300 341	AMAZON.COM	Books for Professional Development (Lindsay stated I still have \$250 in my account to spend on PD)
04/24/2023	202201816	W	29.99	10 E 400 411 136000 000	AMAZON.COM	Classroom Supplies
04/24/2023	202201817	W	297.20	27 E 400 411 158112 341	AMAZON.COM	Organizational binders for spec ed students that hold laptops etc.
04/24/2023	202201818	W	14.99	10 E 200 411 124500 000	AMAZON.COM	Math games
04/24/2023	202201819	W	51.98	10 E 200 411 124500 000	AMAZON.COM	Math games
04/24/2023	202201820	W	33.98	10 E 200 411 124500 000	AMAZON.COM	Math games
04/24/2023	202201821	W	233.00	10 E 400 411 126000 000	AMAZON.COM	science supplies
04/24/2023	202201822	W	21.36	27 E 120 411 158114 341	AMAZON.COM	Student functional supplies
04/24/2023	202201823	W	22.81	27 E 120 411 158114 341	AMAZON.COM	Student functional supplies
04/24/2023	202201824	W	17.78	27 E 120 411 158114 341	AMAZON.COM	Student functional supplies
04/24/2023	202201825	W	14.52	27 E 120 411 158114 341	AMAZON.COM	Laminator pouches and other supplies for student use.
04/24/2023	202201826	W	14.71	27 E 120 411 158114 341	AMAZON.COM	Laminator pouches and other supplies for student use.
04/24/2023	202201827	W	24.44	27 E 120 411 158114 341	AMAZON.COM	Laminator pouches and other supplies for student use.
04/24/2023	202201828	W	19.45	27 E 120 411 158114 341	AMAZON.COM	Laminator pouches and other supplies for student use.
04/24/2023	202201829	W	33.95	10 E 140 411 113000 000	AMAZON.COM	3rd Grade Supplies
04/24/2023	202201830	W	44.97	10 E 140 411 113000 000	AMAZON.COM	3rd Grade Supplies
04/24/2023	202201831	W	19.89	10 E 140 411 113000 000	AMAZON.COM	3rd Grade Supplies
04/24/2023	202201832	W	149.97	10 E 140 411 113000 000	AMAZON.COM	3rd Grade Supplies
04/24/2023	202201833	W	15.39	10 E 140 411 113000 000	AMAZON.COM	3rd Grade Supplies
04/24/2023	202201834	W	94.05	10 E 140 411 113000 000	AMAZON.COM	3rd Grade Supplies
04/24/2023	202201835	W	25.28	10 E 140 411 113000 000	AMAZON.COM	3rd Grade Supplies
04/24/2023	202201836	W	14.99	10 E 140 411 113000 000	AMAZON.COM	3rd Grade Supplies
04/24/2023	202201837	W	37.39	10 E 140 411 113000 000	AMAZON.COM	3rd Grade Supplies
04/24/2023	202201838	W	42.75	10 E 140 411 113000 000	AMAZON.COM	3rd Grade Supplies
04/24/2023	202201839	W	27.34	10 E 140 411 113000 000	AMAZON.COM	3rd Grade Supplies
04/24/2023	202201840	W	68.95	10 E 140 411 113000 000	AMAZON.COM	3rd Grade Supplies
04/24/2023	202201841	W	16.71	10 E 140 411 113000 000	AMAZON.COM	3rd Grade Supplies
04/24/2023	202201842	W	71.25	10 E 140 411 113000 000	AMAZON.COM	3rd Grade Supplies
04/24/2023	202201843	W	28.41	10 E 140 411 113000 000	AMAZON.COM	3rd Grade Supplies
04/24/2023	202201844	W	69.95	10 E 400 411 136431 000	AMAZON.COM	Shop Supplies
04/24/2023	202201845	W	15.08	10 E 400 411 136431 000	AMAZON.COM	Shop Supplies
04/24/2023	202201846	W	18.29	10 E 120 411 110400 000	AMAZON.COM	4K supplies
04/24/2023	202201847	W	8.82	10 E 120 411 110400 000	AMAZON.COM	4K supplies
04/24/2023	202201848	W	7.86	10 E 120 411 110400 000	AMAZON.COM	4K supplies
04/24/2023	202201849	W	81.36	10 E 120 411 110400 000	AMAZON.COM	4K supplies
04/24/2023	202201850	W	7.81	10 E 120 411 110400 000	AMAZON.COM	4K supplies
04/24/2023	202201851	W	26.33	10 E 120 411 110400 000	AMAZON.COM	4K supplies
04/24/2023	202201852	W	8.43	10 E 120 411 110400 000	AMAZON.COM	4K supplies
04/24/2023	202201853	W	8.73	10 E 120 411 110400 000	AMAZON.COM	4K supplies
04/24/2023	202201854	W	7.71	10 E 120 411 110400 000	AMAZON.COM	4K supplies
04/24/2023	202201855	W	15.40	10 E 120 411 110400 000	AMAZON.COM	4K supplies
04/24/2023	202201856	W	8.31	10 E 120 411 110400 000	AMAZON.COM	4K supplies



CHECK DATE	CHECK CHE		ACCOUNT				VENDOR	INVOICE
	NUMBER	TYP	AMOUNT	NUMBER				DESCRIPTION
04/24/2023	202201857	W	8.12	10 E 120 411	110400	000	AMAZON.COM	4K supplies
04/24/2023	202201858	W	48.84	10 E 120 411	110400	000	AMAZON.COM	4K supplies
04/24/2023	202201859	W	66.54	10 E 120 411	110400	000	AMAZON.COM	4K supplies
04/24/2023	202201860	W	47.60	10 E 120 411	110400	000	AMAZON.COM	4K supplies
04/24/2023	202201861	W	98.01	10 E 140 472	110000	000	AMAZON.COM	Classroom Read Aloud Books
04/24/2023	202201862	W	114.21	10 E 140 472	110000	000	AMAZON.COM	Classroom Read Aloud Books
04/24/2023	202201863	W	152.91	10 E 140 472	110000	000	AMAZON.COM	Classroom Read Aloud Books
04/24/2023	202201864	W	13.98	10 E 120 411	110400	000	AMAZON.COM	4K supplies
04/24/2023	202201865	W	13.09	10 E 120 411	110400	000	AMAZON.COM	4K supplies
04/24/2023	202201866	W	15.25	10 E 120 411	110400	000	AMAZON.COM	4K supplies
04/24/2023	202201867	W	25.87	10 E 120 411	110400	000	AMAZON.COM	4K supplies
04/24/2023	202201868	W	48.36	10 E 120 411	110400	000	AMAZON.COM	4K supplies
04/24/2023	202201869	W	14.10	10 E 120 411	110400	000	AMAZON.COM	4K supplies
04/24/2023	202201870	W	20.69	10 E 120 411	110400	000	AMAZON.COM	4K supplies
04/24/2023	202201871	W	18.89	10 E 120 411	110400	000	AMAZON.COM	4K supplies
04/24/2023	202201872	W	11.23	10 E 120 411	110400	000	AMAZON.COM	4K supplies
04/24/2023	202201873	W	10.75	10 E 140 411	115000	000	AMAZON.COM	Grade-level supplies
04/24/2023	202201874	W	789.83	10 E 140 411	115000	000	AMAZON.COM	Grade-level supplies
04/24/2023	202201875	W	424.60	10 E 140 411	115000	000	AMAZON.COM	Grade-level supplies
04/24/2023	202201876	W	11.90	10 E 140 411	115000	000	AMAZON.COM	Grade-level supplies
04/24/2023	202201877	W	71.44	10 E 140 411	115000	000	AMAZON.COM	Grade-level supplies
04/24/2023	202201878	W	16.48	10 E 140 411	115000	000	AMAZON.COM	Grade-level supplies
04/24/2023	202201879	W	22.75	10 E 140 411	115000	000	AMAZON.COM	Grade-level supplies
04/24/2023	202201880	W	7.04	10 E 140 411	115000	000	AMAZON.COM	Grade-level supplies
04/24/2023	202201881	W	12.83	10 E 140 411	115000	000	AMAZON.COM	Grade-level supplies
04/24/2023	202201882	W	123.34	10 E 140 411	125000	000	AMAZON.COM	elementary music supplies
04/24/2023	202201883	W	25.11	10 E 140 411	125000	000	AMAZON.COM	elementary music supplies
04/24/2023	202201884	W	10.13	10 E 140 411	125000	000	AMAZON.COM	elementary music supplies
04/24/2023	202201885	W	30.98	10 E 140 411	125000	000	AMAZON.COM	elementary music supplies
04/24/2023	202201886	W	15.30	10 E 140 411	125000	000	AMAZON.COM	elementary music supplies
04/24/2023	202201887	W	14.42	10 E 140 411	125000	000	AMAZON.COM	elementary music supplies
04/24/2023	202201888	W	382.49	10 E 140 411	125000	000	AMAZON.COM	elementary music supplies
04/24/2023	202201889	W	18.79	10 E 140 411	125000	000	AMAZON.COM	elementary music supplies
04/24/2023	202201890	W	16.19	10 E 400 411	136000	000	AMAZON.COM	Fab Lab Supplies
04/24/2023	202201891	W	7.99	10 E 400 411	136000	000	AMAZON.COM	Fab Lab Supplies
04/24/2023	202201892	W	15.99	10 E 400 411	136000	000	AMAZON.COM	Fab Lab Supplies
04/24/2023	202201893	W	10.99	10 E 400 411	136000	000	AMAZON.COM	Fab Lab Supplies
04/24/2023	202201894	W	9.80	10 E 140 411	113000	000	AMAZON.COM	3rd Grade Read Aloud Books
04/24/2023	202201895	W	23.38	10 E 140 411	113000	000	AMAZON.COM	3rd Grade Read Aloud Books
04/24/2023	202201896	W	13.99	27 E 120 411	152001	347	AMAZON.COM	EC supplies
04/24/2023	202201897	W	15.49	27 E 120 411	152001	347	AMAZON.COM	EC supplies
04/24/2023	202201898	W	19.99	27 E 120 411	152001	347	AMAZON.COM	EC supplies
04/24/2023	202201899	W	17.99	27 E 120 411	152001	347	AMAZON.COM	EC supplies
04/24/2023	202201900	W	8.87	27 E 120 411	152001	347	AMAZON.COM	EC supplies
04/24/2023	202201901	W	17.98	27 E 120 411	152001	347	AMAZON.COM	EC supplies
04/24/2023	202201902	W	21.17	27 E 120 411	158115	341	AMAZON.COM	Sped Supplies
04/24/2023	202201903	W	12.76	27 E 120 411	158115	341	AMAZON.COM	Sped Supplies
04/24/2023	202201904	W	49.99	27 E 120 411	158115	341	AMAZON.COM	Sped Supplies
04/24/2023	202201905	W	16.39	27 E 120 411	158115	341	AMAZON.COM	Sped Supplies
04/24/2023	202201906	W	19.99	27 E 120 411	158115	341	AMAZON.COM	Sped Supplies
04/24/2023	202201907	W	9.99	27 E 120 411	158115	341	AMAZON.COM	Sped Supplies
04/24/2023	202201908	W	15.99	27 E 120 411	158115	341	AMAZON.COM	Sped Supplies
04/24/2023	202201909	W	13.72	27 E 120 411	158115	341	AMAZON.COM	Sped Supplies
04/24/2023	202201910	W	53.18	27 E 120 411	158115	341	AMAZON.COM	Sped Supplies
04/24/2023	202201911	W	19.99	27 E 120 411	158115	341	AMAZON.COM	Sped Supplies
04/24/2023	202201912	W	8.95	27 E 120 411	158115	341	AMAZON.COM	Sped Supplies



CHECK DATE	CHECK CHE		ACCOUNT				VENDOR	INVOICE
	NUMBER	TYP	AMOUNT	NUMBER				DESCRIPTION
04/24/2023	202201913	W	35.87	27 E 800 411 223300	341	AMAZON.COM	supplies	
04/24/2023	202201914	W	64.00	10 E 400 411 136000	000	AMAZON.COM	Design and Build Supplies	
04/24/2023	202201915	W	82.50	10 E 200 411 124500	000	AMAZON.COM	number lines, calculators, storage device	
04/26/2023	202201615	W	18,136.81	98 L 000 000 811901	000	DEAN HEALTH INC	Health Insurance - May Coverage	
04/26/2023	202201615	W	120,438.02	98 L 000 000 811630	000	DEAN HEALTH INC	Health Insurance - May Coverage	
04/26/2023	202201615	W	22,204.34	10 E 800 290 292000	000	DEAN HEALTH INC	Health Insurance - May Coverage	
04/26/2023	202201616	W	13,602.80	98 L 000 000 811632	000	DELTA DENTAL	Dental Insurance - May Coverage	
04/26/2023	202201616	W	2,292.93	98 L 000 000 811901	000	DELTA DENTAL	Dental Insurance - May Coverage	
04/26/2023	202201616	W	477.49	10 E 800 290 292000	000	DELTA DENTAL	Dental Insurance - May Coverage	
04/26/2023	202201617	W	1,450.37	98 L 000 000 811646	000	STANDARD INSURANCE C	Accident, Critical & Hospital Ins. - May Coverage	
04/26/2023	202201617	W	1,660.10	98 L 000 000 811648	000	STANDARD INSURANCE C	Accident, Critical & Hospital Ins. - May Coverage	
04/26/2023	202201617	W	556.58	98 L 000 000 811649	000	STANDARD INSURANCE C	Accident, Critical & Hospital Ins. - May Coverage	
04/26/2023	202201613	W	186,504.68	98 L 000 000 811675	000	WEA MEMBER BENEFITS	TSA Benefit: Tjernagel \$389.57 & Holtz \$115.11	
04/26/2023	202201611	W	56.87	98 L 000 000 811641	000	WEA TRUST ADVANTAGE	WEA Home Owner's Ins	
04/26/2023	202201611	W	1,135.00	98 L 000 000 811642	000	WEA TRUST ADVANTAGE	WEA Roth IRA	
04/26/2023	202201611	W	15.96	98 L 000 000 811643	000	WEA TRUST ADVANTAGE	WEA Umbrella Ins	
04/26/2023	202201611	W	2,799.50	98 L 000 000 811642	000	WEA TRUST ADVANTAGE	WEA Roth TSA	
04/26/2023	202201611	W	3,953.33	98 L 000 000 811676	000	WEA TRUST ADVANTAGE	WEA Tax Sheltered Annuity	
04/26/2023	202201612	W	270.00	98 L 000 000 811672	000	WISCONSIN DEFERRED C	Plan #98971-01 Employee Contributions	
04/26/2023	202201612	W	130.12	98 L 000 000 811672	000	WISCONSIN DEFERRED C	Plan #98971-01 Employee Contributions	
04/26/2023	202201612	W	300.00	98 L 000 000 811672	000	WISCONSIN DEFERRED C	Plan #98971-01 Roth Employee Contributions	
04/27/2023	202201614	W	1.47	10 E 800 355 263300	000	CENTURYLINK	Monthly Charges	
04/25/2023	202201610	W	770.83	10 E 800 331 253300	000	WISCONSIN PUBLIC SER	Acct #0401972111-00005 March Gas for Bus Garage	
04/30/2023	202201920	W	196.99	10 E 800 310 239000	000	EMPLOYEE BENEFITS CO	EBC Flex Fees/HRA Fees/UM Accts	
04/30/2023	202201920	W	787.47	98 L 000 000 811900	000	EMPLOYEE BENEFITS CO	EBC Flex Fees/HRA Fees/UM Accts	
04/30/2023	202201920	W	1,472.93	10 E 800 248 239000	000	EMPLOYEE BENEFITS CO	EBC Flex Fees/HRA Fees/UM Accts	
04/30/2023	202201974	W	17,409.35	50 E 800 415 257220	000	GORDON FOOD SERVICE	April 2023 Food Bill	
04/30/2023	202201974	W	4,075.45	50 E 800 415 257250	000	GORDON FOOD SERVICE	April 2023 Food Bill	
04/30/2023	202201974	W	10,452.26	50 E 800 415 257220	549	GORDON FOOD SERVICE	April 2023 Food Bill	
04/30/2023	202201974	W	326.70	50 E 800 411 257000	000	GORDON FOOD SERVICE	April 2023 Food Bill	
04/30/2023	202201974	W	401.78	50 E 800 415 257220	174	GORDON FOOD SERVICE	April 2023 Food Bill	
04/30/2023	202201918	W	3,191.04	10 E 800 941 239000	000	INTERNAL REVENUE SER	FEDERAL TAXES	
04/30/2023	202201918	W	118,145.84	98 L 000 000 811611	000	INTERNAL REVENUE SER	FEDERAL TAXES	
04/30/2023	202201918	W	186,600.03	98 L 000 000 811612	000	INTERNAL REVENUE SER	FEDERAL TAXES	
04/30/2023	202201916	W	28,335.19	98 L 000 000 811613	000	WISCONSIN DEPARTMENT	STATE TAXES	
04/30/2023	202201919	W	848.93	10 E 800 941 239000	000	WISCONSIN RETIREMENT	STATE RETIREMENT	
04/30/2023	202201919	W	185,454.32	98 L 000 000 811621	000	WISCONSIN RETIREMENT	STATE RETIREMENT	
04/30/2023	202201919	W	77,457.64	98 L 000 000 811622	000	WISCONSIN RETIREMENT	STATE RETIREMENT	



CHECK DATE	CHECK CHE		ACCOUNT				VENDOR	INVOICE
	NUMBER	TYP	AMOUNT	NUMBER				DESCRIPTION
04/06/2023	103201	R	695.00	10 E 800 449 214000 000			AED SUPERSTORE	AED Replacement pads/batteries
04/06/2023	222300691	A	1,593.80	10 E 800 411 253000 000			BELSON CO	TOWELS, LINERS
04/06/2023	103202	R	168.00	10 E 800 411 162000 000			BSN SPORTS REMIT	TRACK SUPPLIES
04/06/2023	103202	R	728.00	10 E 800 411 162000 000			BSN SPORTS REMIT	6X8 PLAQUES
04/06/2023	222300692	A	204.00	10 E 400 411 125400 000			BURNS, AVERY	3/11/2023 Purchased table cloths for HS Showcase in future years at a wedding/event center cash & carry pop-up event over the weekend (spontaneous purchase because I had been looking for nice tablecloths, and they were so cheap here!!)
04/06/2023	103203	R	30.00	10 R 800 297 295000 000			CARLSON, WILLIAM	Refund/lost chromebook cord
04/06/2023	222300693	A	600.00	10 E 800 943 219000 000			CESA 7	2022-2023 EWITC FEES
04/06/2023	103204	R	453.60	50 E 800 415 257220 174			COUNTRY OVENS LTD	CHERRIES
04/06/2023	222300694	A	106.25	10 E 120 342 221300 000			CURTIN, LAUREN	9/1/2022-12/22/2022 Mileage from SW to TJW
04/06/2023	103205	R	150.00	27 E 140 310 158116 341			DOOR COUNTY ADVENTUR	STUDENT FEES (6)-SUNRISE
04/06/2023	103206	R	6,264.00	21 E 800 310 161942 000			DOOR COUNTY ROD & GU	DC Shoot Tournament
04/06/2023	103207	R	30.00	10 E 800 943 219000 000			EQUAL RIGHTS DIVISIO	MARCH 2023 WORK PERMITS
04/06/2023	222300695	A	413.68	80 E 800 411 310000 000			FORMLABS	Materials for Community Class for M. Bryfczynski
04/06/2023	222300695	A	860.40	10 E 400 411 136000 000			FORMLABS	Fab Lab Supplies
04/06/2023	222300695	A	102.06	10 E 400 450 136431 000			FORMLABS	Fab Lab Supplies
04/06/2023	222300696	A	57.66	10 E 140 411 110000 000			GALLAGHER, HANNAH	2/11/2023-3/31/2023 PBIS Supplies
04/06/2023	222300697	A	45.00	10 E 800 310 125000 000			HEID MUSIC CO	Bell repair from parade
04/06/2023	103208	R	50.00	10 E 800 310 239000 000			HUBBARD, ELIZABETH	Memorial for Mother-In-Law
04/06/2023	222300698	A	55.00	10 E 800 310 125000 000			INSTRUMENTAL MUSIC C	Repairs
04/06/2023	222300698	A	120.00	10 E 800 310 125000 000			INSTRUMENTAL MUSIC C	Repairs
04/06/2023	222300699	A	54.24	10 E 200 411 125400 000			J W PEPPER & SON INC	ALL remaining Fall, Winter, and Spring Concert Music for current school year
04/06/2023	222300699	A	33.25	10 E 400 411 125400 000			J W PEPPER & SON INC	ALL remaining Fall, Winter, and Spring Concert Music for current school year
04/06/2023	103209	R	2,044.00	21 E 800 411 161942 000			KOBILCA, JENNIFER	Clipper Clays Team Ammo Reimbursement
04/06/2023	222300700	A	345.95	27 E 800 310 223300 019			KYLES CONSULTING LLC	MARCH 2023 SBS/MAC FEE
04/06/2023	103210	R	22.51	21 E 800 411 161942 000			LABOTT, DAVE	REIMBURSE FOOD EXP-DC TOURNEY
04/06/2023	222300701	A	116.24	21 E 400 411 161924 000			LAMPERTS LUMBER	LUMBER
04/06/2023	103211	R	664.27	21 E 800 411 161942 000			MARCHANT'S MEATS	FOOD FOR DC SHOOTOUT TOURNEY
04/06/2023	103212	R	25.00	21 E 800 411 161942 000			MEACHAM, JONATHAN	REIMBURSE SHIPPING CHGS/C CLAP EQUIP
04/06/2023	103213	R	421.10	10 R 800 952 500000 000			PEOT, SIGRID	Overpayment of Health Insurance
04/06/2023	222300702	A	4,449.84	50 E 800 415 257220 000			PRAIRIE FARMS	MONTHLY BILLING ACCT #47-471
04/06/2023	103214	R	300.75	10 E 800 310 239000 000			PREVEA HEALTH WORKME	NEW EMPLOYEE PHYSICALS
04/06/2023	103215	R	159.11	50 L 000 000 815000 000			RABACH, NICOLE	LUNCH ACCOUNT BALANCE REFUND
04/06/2023	103216	R	102.00	50 E 800 415 257220 174			RENARD'S CHEESE STOR	CHEESE CURDS
04/06/2023	103217	R	3,300.00	10 E 800 480 162000 000			RSCHOOL TODAY	FACILITIES SCHEDULER-RWORKORDER RENEWAL 6/1/23-5/31/24
04/06/2023	103218	R	565.75	10 E 140 411 241000 000			SCHOOLMATE	4th & 5th Grade Planners



CHECK DATE	CHECK CHE		ACCOUNT				VENDOR	INVOICE
	NUMBER	TYP	AMOUNT	NUMBER				DESCRIPTION
04/06/2023	103219	R	2,845.00	21 E 800 411 161942	000		SCTP- SCHOLASTIC CLA	Raffle Ticket Fundraiser 2023
04/06/2023	103220	R	88.03	10 E 800 411 162000	000		TEAM SPORTING GOODS	BOYS BB-DRY ERASE BOARD
04/06/2023	103220	R	108.03	10 E 800 411 162000	000		TEAM SPORTING GOODS	BOYS BB CUSTOM WHITEBOARD
04/06/2023	222300703	A	1,823.80	10 E 800 354 258000	000		US BANK	MONTHLY COPIER MACHINES LEASE PAYMENT
04/06/2023	103221	R	121.50	50 E 800 415 257220	174		WASEDA FARMS COUNTRY	WHOLESALE EGG CASE FLATS
04/06/2023	103222	R	250.00	10 E 800 310 162000	000		WAUTOMA SCHOOL DISTR	Ripon College Track Invite
04/06/2023	222300704	A	105.00	10 E 800 354 258000	000		WISCONSIN DOCUMENT I	STAPLES-MS
04/06/2023	222300704	A	109.80	10 E 800 354 258000	000		WISCONSIN DOCUMENT I	STAPLES/SAWYER
04/11/2023	103223	R	147.00	21 E 140 310 164900	000		UW MADISON GEOLOGY M	Entrance Fee for 5th grade Madison trip on 4/13/23
04/11/2023	103224	R	227.27	98 L 000 000 811680	000		GURSTEL LAW FIRM PC	Case No. 12-CV-224; File #802986
04/11/2023	103225	R	850.00	98 L 000 000 811660	000		SB LUNCH PROGRAM	Payroll accrual
04/11/2023	103226	R	502.14	98 L 000 000 811680	000		WISCTF	Case ID - 2798607 & Case ID - 555787
04/13/2023	222300705	A	3,094.00	21 E 140 310 164900	000		BABLER BUS SERVICE I	MADISON FIELD TRIP GR 4
04/13/2023	222300706	A	185.00	50 L 000 000 815000	000		BENZINGER, MELISSA	LUNCH BALANCE REFUND
04/13/2023	103227	R	569.85	10 E 800 411 253000	000		CULLIGAN SERVICE	BOTTLED WATER/SALT
04/13/2023	103228	R	150.00	10 E 800 310 162000	000		DC ENGRAVING	BASKETBALL/SWIM TEAM PLATES
04/13/2023	222300707	A	536.67	10 E 800 310 239000	000		ERC INC	MARCH 2023 EAP SERVICES
04/13/2023	222300708	A	350.48	10 E 800 432 222200	031		FOLLETT CONTENT SOLU	Library Books-SR
04/13/2023	222300709	A	259.38	10 E 800 342 162000	000		HOLTZ, JACOB	3/31/2023 WPCA travel expenses
04/13/2023	222300709	A	16.55	10 E 800 342 162000	000		HOLTZ, JACOB	3/31/2023 WPCA travel expenses
04/13/2023	222300710	A	409.50	10 E 200 411 125500	000		INSTRUMENTAL MUSIC C	Band Music
04/13/2023	222300712	A	138.34	10 E 200 411 127000	000		JUDAS, STACY	2/9/2023-3/17/2023 Social Studies books for Westward Expansion unit
04/13/2023	222300712	A	260.00	21 E 200 411 166327	000		JUDAS, STACY	6/27/2022-1/31/2023 Mileage for trips to Green Bay to pickup Seroogy's order for the Washington DC trip fundraiser. Trips made: June 2022, July 2022, September 2022, October 2022, and January 2023. 104 miles round trip.
04/13/2023	222300712	A	68.12	21 E 200 411 166327	000		JUDAS, STACY	6/27/2022-1/31/2023 Mileage for trips to Green Bay to pickup Seroogy's order for the Washington DC trip fundraiser. Trips made: June 2022, July 2022, September 2022, October 2022, and January 2023. 104 miles round trip.
04/13/2023	222300713	A	39,725.72	10 E 800 310 256210	000		KOBUSSEN BUSES LTD	MARCH 2023 BUSSING SERVICES
04/13/2023	222300713	A	1,327.17	10 E 800 310 256270	000		KOBUSSEN BUSES LTD	MARCH 2023 BUSSING SERVICES
04/13/2023	222300713	A	459.42	10 E 800 310 256240	000		KOBUSSEN BUSES LTD	MARCH 2023 BUSSING SERVICES
04/13/2023	222300713	A	94.29	80 E 800 310 256290	000		KOBUSSEN BUSES LTD	MARCH 2023 BUSSING SERVICES
04/13/2023	103229	R	232.39	50 E 800 415 257220	549		MERCHANTS FOODS	BEEF STICKS/HOT DOGS
04/13/2023	103230	R	123.57	10 E 400 411 136000	000		MC MASTER-CARR SUPPL	shop supplies
04/13/2023	103230	R	54.79	10 E 400 450 136431	000		MC MASTER-CARR SUPPL	shop supplies
04/13/2023	222300714	A	15,554.99	49 E 800 324 254300	000		MIRON CONSTRUCTION C	Order #203170 HS/MS Sunrise



CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
04/13/2023	222300714	A	7,108.91	49 E 800 324 254300 000	MIRON CONSTRUCTION C	Order #203170 HS/MS Sunrise
04/13/2023	103231	R	1,283.55	10 E 200 449 135200 400	NASCO	Sewing Machines funded by Perkins Grant
04/13/2023	103232	R	320.00	50 E 800 415 257220 549	PINKY PROMISE COFFEE	COFFEE
04/13/2023	103233	R	52.50	50 E 800 415 257220 174	RENARD'S CHEESE STOR	CHEESE WHIPS
04/13/2023	222300715	A	100.00	10 E 200 310 125500 000	ROSENTHAL, LAURI	WSMA CLINICIAN SERVICES
04/13/2023	103234	R	167.50	10 E 800 341 256710 141	SCHOOL DISTRICT OF W	TRANSPORTATION FEES-JAN 2023
04/13/2023	103234	R	27.50	10 E 800 341 256710 141	SCHOOL DISTRICT OF W	TRANSPORTATION FEES-FEB 2023
04/13/2023	103235	R	350.00	10 E 800 943 162000 000	SNC TRACK & FIELD	TRACK INVITE FEES
04/13/2023	222300716	A	292.82	10 E 800 355 263300 000	SPECTRUM BUSINESS	Acct #8245 11 120 0173238 Monthly Charges
04/13/2023	222300717	A	39.92	21 E 200 411 161931 000	SULLIVAN, PAIGE	4/1/2023-4/10/2023 Allied Arts
04/13/2023	222300717	A	9.99	21 E 200 411 161931 000	SULLIVAN, PAIGE	4/1/2023-4/10/2023 Allied Arts
04/13/2023	103236	R	121.50	50 E 800 415 257220 174	WASEDA FARMS COUNTRY	WHOLESALE EGG CASE FLATS
04/13/2023	222300718	A	300.00	10 E 800 310 239000 000	WIS DRUG TESTING & C	BACKGROUND CHECKS (20)
04/13/2023	222300719	A	3,027.18	10 E 800 354 258000 000	WISCONSIN DOCUMENT I	Acct #GB3909 - Contract #3239-01
04/13/2023	103237	R	1,850.00	21 E 400 310 161908 000	WOODY'S WHEELS	ART INSTITUTE OF CHICAGO BUS TRIP
04/13/2023	103237	R	2,250.00	21 E 400 310 161908 000	WOODY'S WHEELS	ART INSTITUTE OF CHICAGO BUS TRIP
04/20/2023	103238	R	205.00	10 E 800 411 122115 141	95 PERCENT GROUP LLC	Spelling Workbooks
04/20/2023	222300720	A	198.75	10 E 800 324 253000 000	A-1 ELEVATOR SERVICE	ELEVATOR MAINTENANCE-TJ WALKER
04/20/2023	222300720	A	130.50	10 E 800 324 253000 000	A-1 ELEVATOR SERVICE	ELEVATOR MAINTENANCE-SUNRISE
04/20/2023	103239	R	296.70	10 E 800 449 214000 000	ADVANCED FIRST AID I	AED Replacement pads/batteries
04/20/2023	103240	R	3,500.00	10 E 800 449 162000 000	BADGER SPORTING GOOD	WRESTLING MATS
04/20/2023	222300721	A	1,593.80	10 E 800 411 253000 000	BELSON CO	TOWELS/LINERS/TISSUE
04/20/2023	222300721	A	429.57	10 E 800 411 253000 000	BELSON CO	TOWELS
04/20/2023	103241	R	500.00	21 E 200 411 161923 000	BRASCHNEWITZ, LARS	DJ SERVICES 3/31/23
04/20/2023	103242	R	987.18	10 E 800 355 263300 000	CELLCOM WISCONSIN RS	Acct #003-00319495 Monthly Charges
04/20/2023	103243	R	28.93	10 E 200 411 135200 000	COBORN'S INCORPORATE	ACCOUNT# 42000040035 MARCH 2023 BILLING
04/20/2023	103243	R	209.28	10 E 400 411 135200 000	COBORN'S INCORPORATE	ACCOUNT# 42000040035 MARCH 2023 BILLING
04/20/2023	103243	R	64.97	10 E 800 411 239000 000	COBORN'S INCORPORATE	ACCOUNT# 42000040035 MARCH 2023 BILLING
04/20/2023	103243	R	181.37	50 E 800 415 257220 000	COBORN'S INCORPORATE	ACCOUNT# 42000040035 MARCH 2023 BILLING
04/20/2023	103243	R	439.03	50 E 800 415 257250 000	COBORN'S INCORPORATE	ACCOUNT# 42000040035 MARCH 2023 BILLING
04/20/2023	103243	R	205.40	50 E 800 415 257220 549	COBORN'S INCORPORATE	ACCOUNT# 42000040035 MARCH 2023 BILLING
04/20/2023	103243	R	83.30	10 E 800 411 231000 000	COBORN'S INCORPORATE	ACCOUNT# 42000040035 MARCH 2023 BILLING
04/20/2023	103243	R	10.50	10 E 400 411 241000 000	COBORN'S INCORPORATE	ACCOUNT# 42000040035 MARCH 2023 BILLING
04/20/2023	103243	R	180.80	50 E 800 415 257220 174	COBORN'S INCORPORATE	ACCOUNT# 42000040035 MARCH 2023 BILLING
04/20/2023	103244	S	85.00	10 E 800 943 162000 000	COLEMAN SCHOOL DISTR	GOLF MEET FEES APRIL 22ND
04/20/2023	103245	S	324.00	10 E 800 943 162000 000	COLEMAN SCHOOL DISTR	GOLF MEET FEES APR 25TH
04/20/2023	103246	R	20.00	10 E 400 411 126000 000	DC ENGRAVING	AWARD PLATES



CHECK DATE	CHECK CHE		ACCOUNT				VENDOR	INVOICE
	NUMBER	TYP	AMOUNT	NUMBER				DESCRIPTION
04/20/2023	103247	R	17.47	10 E 800 411 253000	000		DOOR COUNTY COOPERAT	#784909 MARCH 2023 MONTHLY BILLING
04/20/2023	103247	R	4,489.97	10 E 800 348 256510	000		DOOR COUNTY COOPERAT	#784909 MARCH 2023 MONTHLY BILLING
04/20/2023	103248	R	19.98	10 E 400 411 136360	000		DOOR COUNTY HARDWARE	Account# 96718- MARCH 2023 CHARGES
04/20/2023	103248	R	34.97	10 E 400 411 136000	000		DOOR COUNTY HARDWARE	Account# 96718- MARCH 2023 CHARGES
04/20/2023	103248	R	59.98	21 E 400 411 161924	000		DOOR COUNTY HARDWARE	Account# 96718- MARCH 2023 CHARGES
04/20/2023	103248	R	1,750.70	10 E 800 411 253000	000		DOOR COUNTY HARDWARE	Account# 96718- MARCH 2023 CHARGES
04/20/2023	103249	R	503.59	10 E 800 411 253000	000		DOOR COUNTY TREASURE	SALT
04/20/2023	103249	R	822.36	10 E 800 348 254500	000		DOOR COUNTY TREASURE	MARCH 2023 FUEL CHARGES
04/20/2023	103249	R	1,191.14	10 E 800 348 256510	000		DOOR COUNTY TREASURE	MARCH 2023 FUEL CHARGES
04/20/2023	103250	R	195.00	10 E 800 310 162000	000		DOOR COUNTY MEDICAL	CPR TRAINING
04/20/2023	103250	R	8,240.00	10 E 800 310 214000	000		DOOR COUNTY MEDICAL	NURSING SERVICES-MARCH 2023
04/20/2023	103250	R	1,959.80	27 E 800 310 218200	011		DOOR COUNTY MEDICAL	PT-MARCH 2023
04/20/2023	103251	R	2,275.00	10 E 800 370 431000	000		DOOR COUNTY YMCA	LIPEGUARD CERT COURSE-SAM MUELLER (1ST QUARTER, 4TH BLOCK)
04/20/2023	103252	R	136.00	21 R 200 291 166327	000		DENIL, SHELLEY	REFUND/WASHINGTON DC TRIP
04/20/2023	222300722	A	8,560.00	10 E 800 480 221300	000		DEPT OF PUBLIC INSTR	EDUCATOR EFFECTIVENESS 2023 FEES
04/20/2023	222300723	A	1,284.29	10 E 800 324 253000	000		EAGLE MECHANICAL	PIPE REPAIRS
04/20/2023	222300724	A	646.78	27 E 800 411 158100	000		FLS APPAREL	TOTES/BAGS/APPAREL
04/20/2023	222300725	A	521.37	10 E 800 432 222200	031		FOLLETT CONTENT SOLU	Library Books-SW
04/20/2023	222300725	A	589.00	10 E 800 432 222200	031		FOLLETT CONTENT SOLU	Library Books-SR
04/20/2023	222300725	A	171.84	10 E 800 432 222200	031		FOLLETT CONTENT SOLU	Library Books-HS
04/20/2023	103253	R	20.30	10 E 800 339 253300	000		GFL ENVIRONMENTAL	WASTE DISPOSAL FEE
04/20/2023	103254	R	324.71	10 E 800 411 253000	000		GRAINGER INC	DUCT SEALANT
04/20/2023	103254	R	115.70	10 E 800 411 253000	000		GRAINGER INC	DUCT CONNECTOR
04/20/2023	103255	R	549.50	10 E 800 411 253000	000		HALLMAN LINDSAY QUAL	GOAL LINE PAINT
04/20/2023	222300726	A	9.47	10 E 800 411 253000	000		HERLACHE SMALL ENGIN	MAINTENANCE SUPPLY
04/20/2023	222300727	A	425.95	10 E 800 419 249000	000		JOSTENS REMIT	DIPLOMAS
04/20/2023	222300728	A	546.26	10 E 200 411 125400	000		J W PEPPER & SON INC	ALL remaining Fall, Winter, and Spring Concert Music for current school year
04/20/2023	222300728	A	334.79	10 E 400 411 125400	000		J W PEPPER & SON INC	ALL remaining Fall, Winter, and Spring Concert Music for current school year
04/20/2023	222300729	A	340.34	10 E 120 411 110400	000		LAKESHORE LEARNING M	4K Supplies
04/20/2023	103256	R	73,325.00	21 E 200 310 166327	000		LAMERS TOUR & TRAVEL	WASHINGTON DC TRIP
04/20/2023	222300730	A	87.60	21 E 400 411 161924	000		LAMPERTS LUMBER	LUMBER
04/20/2023	222300730	A	19.70	10 E 800 411 253000	000		LAMPERTS LUMBER	PINE BOARDS
04/20/2023	222300730	A	3.99	10 E 800 411 253000	000		LAMPERTS LUMBER	VENEER EDGE BANDING BIRCH
04/20/2023	222300731	A	75.00	10 E 800 310 162000	000		MAILAND, THOMAS	Girls Soccer AR official vs SEV/GIB
04/20/2023	222300732	A	75.00	10 E 800 310 162000	000		MARIK, JOE	Girls Soccer AR official vs SEV/GIB
04/20/2023	222300733	A	18.99	10 E 800 342 264400	000		MEIKLE, TODD	4/12/2023 4/12/23 AD Meeting Meal
04/20/2023	222300734	A	85.00	10 E 800 310 162000	000		MILLS, JOSEPH	Girls Soccer Center official vs SEV/GIB
04/20/2023	103257	R	428.00	10 E 400 411 122000	000		NO RED INK	SOFTWARE LICENSE FEE
04/20/2023	103258	R	112.70	10 E 140 411 110000	000		ODP BUSINESS SOLUTIO	PBIS Supplies



CHECK DATE	CHECK CHE		ACCOUNT				VENDOR	INVOICE
	NUMBER	TYP	AMOUNT	NUMBER				DESCRIPTION
04/20/2023	103259	R	599.82	50 E 800 415 257220 000			PAN O GOLD	SCHOOL LUNCH FOOD ACCT #40014
04/20/2023	222300735	A	27.00	10 E 800 411 221200 000			PAYE-WEBER, JENNIFER	3/26/2023-4/17/2023 Purchased food for Literacy Review on 3/27.
04/20/2023	103260	R	224.49	10 E 800 351 239000 000			PENINSULA PULSE	MARCH LEGAL NOTICES
04/20/2023	222300736	A	13.04	21 E 800 411 161942 000			PROPSOM, MATTHEW	4/14/2023 Clipper Clays Raffle Tickets Mail Reimbursement
04/20/2023	222300737	A	80.00	10 E 800 310 162000 000			PROPSOM, MICHAEL	UMPIRE SERVICES-SOFTBALL 4.11.23
04/20/2023	222300738	A	158.86	10 E 400 411 241000 000			QUILL LLC	PAPER
04/20/2023	222300738	A	45.11	10 E 400 449 241000 000			QUILL LLC	PAPER
04/20/2023	222300738	A	378.64	10 E 400 411 241000 000			QUILL LLC	OFFICE SUPPLIES
04/20/2023	222300738	A	107.51	10 E 400 449 241000 000			QUILL LLC	OFFICE SUPPLIES
04/20/2023	103261	R	1,500.00	10 E 800 324 253000 000			RASS EXCAVATING & MA	SNOW REMOVAL-MARCH 2023
04/20/2023	103262	R	110.40	50 E 800 415 257220 174			RENARD'S CHEESE STOR	CURDS/WHIPS
04/20/2023	103262	R	183.75	50 E 800 415 257220 174			RENARD'S CHEESE STOR	WHIPS
04/20/2023	103263	S	4,002.50	21 E 400 411 162104 000			RENARD'S CHEESE STOR	SOFTBALL FUNDRAISER/CHEESE-PIZZA
04/20/2023	103264	R	1,600.50	10 E 800 310 231500 000			RENNING LEWIS & LACY	FEB LEGAL SERVICES
04/20/2023	222300739	A	160.00	10 E 800 310 162000 000			ROEDELL, NICK	Softball official vs Kewaunee
04/20/2023	222300739	A	171.00	10 E 800 310 162000 000			ROEDELL, NICK	Baseball vs Green Bay Preble Official
04/20/2023	222300739	A	186.00	10 E 800 310 162000 000			ROEDELL, NICK	JV Baseball vs Oconto Umpire DH
04/20/2023	222300740	A	153.41	21 E 140 411 170006 000			SCHOENEMAN, MANDY	4/6/2023 CBI receipts 3/15/23: 10.48 2/20/23: 22.50 1/13/23: 27.97 1/9/23: 43.96 1/17/23: 19.94 2/8/23: 14.12 2/6/23: 14.44
04/20/2023	103265	R	850.00	21 E 800 411 161942 000			SCTP- SCHOLASTIC CLA	2023 NORTHWOODS SHOOTOUT FEES
04/20/2023	103266	R	172.80	27 E 120 411 156603 341			SUPER DUPER PUBLICAT	Therapy Materials
04/20/2023	222300741	A	3,525.50	10 E 800 331 253300 000			SYMMETRY ENERGY SOLU	Customer ID 34642 District Gas Billing
04/20/2023	103267	R	616.00	10 E 200 411 241000 000			TEAM APPAREL & SPECI	T-SHIRTS
04/20/2023	103268	R	52.87	10 E 800 353 263300 000			UNITED PARCEL SERVIC	Shipper #586902 Monthly Parcel Service
04/20/2023	103269	R	3,600.00	10 E 800 387 431000 000			UNIV OF WISC-GREEN B	SPRING 2023 COURSES
04/20/2023	103270	R	109.50	10 E 800 411 253000 000			VIKING ELECTRIC SUPP	MAINTENANCE SUPPLIES
04/20/2023	103270	R	383.03	10 E 800 411 253000 000			VIKING ELECTRIC SUPP	MAINTENANCE SUPPLIES
04/20/2023	103270	R	138.74	10 E 800 411 253000 000			VIKING ELECTRIC SUPP	MAINTENANCE SUPPLIES
04/20/2023	222300742	A	160.00	10 E 800 310 162000 000			VOLKMANN, KARL	JV Baseball vs Oconto Umpire DH
04/20/2023	103271	R	121.50	50 E 800 415 257220 174			WASEDA FARMS COUNTRY	WHOLESALE EGG CASE FLATS
04/20/2023	222300743	A	145.00	10 E 800 310 162000 000			WERY, MICHAEL	Baseball vs Green Bay Preble Official
04/20/2023	103272	R	436.50	10 E 800 943 120000 000			WIS SCHOOL MUSIC ASS	STATE S/E REGIST FEES
04/20/2023	103273	R	1,617.09	10 E 800 324 253000 000			YOUNG AUTOMOTIVE	2018 FORD VAN MAINTENANCE
04/21/2023	103274	R	125.46	21 E 800 411 161942 000			LABOTT, DAVE	Door County Shootout Can Coolers
04/21/2023	103275	R	680.00	21 E 800 310 161942 000			WISCONSIN SCTP FOUND	State Skeet & Sporting Clays Pre-Registration
04/26/2023	103276	R	16.00	98 L 000 000 811690 000			CROSSROADS AT BIG CR	Employee Donations
04/26/2023	103276	R	16.00	98 L 000 000 811690 000			CROSSROADS AT BIG CR	Employee Donations
04/26/2023	103277	R	251.85	98 L 000 000 811680 000			GURSTEL LAW FIRM PC	Case No. 12-CV-224; File #802986



CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
04/26/2023	103278	R	76.50	98 L 000 000 811680 000	HEUER LAW OFFICES, S	CASE #22SC93
04/26/2023	103279	R	3,931.29	98 L 000 000 811634 000	MADISON NATIONAL LIF	Group Life
04/26/2023	103280	R	461.18	98 L 000 000 811639 000	MADISON NATIONAL LIF	Short-Term Disability Ins.
04/26/2023	103280	R	2,699.00	98 L 000 000 811635 000	MADISON NATIONAL LIF	LTD Insurance - May Coverage
04/26/2023	103280	R	649.48	98 L 000 000 811639 000	MADISON NATIONAL LIF	Short-Term Disability Ins.
04/26/2023	103281	R	209.67	98 L 000 000 811637 000	MADISON NATIONAL LIF	Voluntary Life - 18 Pay
04/26/2023	103281	R	145.37	98 L 000 000 811637 000	MADISON NATIONAL LIF	Voluntary Life - 24 Pay
04/26/2023	103281	R	194.13	98 L 000 000 811637 000	MADISON NATIONAL LIF	Voluntary Life - 18 Pay
04/26/2023	103281	R	187.13	98 L 000 000 811637 000	MADISON NATIONAL LIF	Voluntary Life - 24 Pay
04/26/2023	103282	R	790.00	98 L 000 000 811660 000	SB LUNCH PROGRAM	Payroll accrual
04/26/2023	103283	R	1,225.40	98 L 000 000 811647 000	SUPERIOR VISION INSU	Vision Insurance - May Coverage
04/26/2023	103284	R	247.00	98 L 000 000 811690 000	UNITED WAY	Employee Donations
04/26/2023	103284	R	292.00	98 L 000 000 811690 000	UNITED WAY	Employee Donations
04/26/2023	103285	R	502.14	98 L 000 000 811680 000	WISCTF	Case ID - 2798607 & Case ID - 555787
04/27/2023	222300744	A	555.00	10 E 400 450 136431 000	ALGOMA LUMBER COMPAN	Lumber for resale
04/27/2023	222300745	A	106.50	10 E 800 310 162000 000	BERNARDY, PETER	Girls Soccer official center
04/27/2023	103286	R	800.00	21 E 400 310 166324 000	BRASCHNEWITZ, LARS	DJ Service for Prom 4/29/23
04/27/2023	222300746	A	75.00	10 E 800 310 162000 000	BROOMHALL, MATTHEW	Girls soccer official AR
04/27/2023	222300747	A	100.00	10 E 800 310 162000 000	BUCZEK, JEFFREY	Track and Field Official for Field Events
04/27/2023	222300748	A	13,530.00	10 E 800 581 295000 000	CAMERA CORNER-CONNEC	Aruba Core 6300M switches for HS core stack
04/27/2023	103287	R	150.00	21 E 140 310 170006 000	DOOR COUNTY ADVENTUR	STUDENT FEES (6)
04/27/2023	103288	R	340.00	10 E 800 310 239100 000	DOOR COUNTY YMCA	MONTHLY MEMBERSHIPS
04/27/2023	103288	R	250.00	10 E 800 310 239100 000	DOOR COUNTY YMCA	MONTHLY MEMBERSHIPS
04/27/2023	222300749	A	175.95	10 E 800 432 222200 031	FOLLETT CONTENT SOLU	Library Books-HS
04/27/2023	222300749	A	256.15	10 E 800 432 222200 031	FOLLETT CONTENT SOLU	Library Books-HS
04/27/2023	222300750	A	190.00	10 E 800 310 162000 000	HAMPTON, JEFFREY	Baseball Umpire vs NEW
04/27/2023	103289	R	1,480.05	21 E 140 411 164900 000	IMAGE INNOVATORS	SUNRISE AMBASSADOR T-SHIRTS
04/27/2023	222300751	A	1,411.00	21 E 400 411 161912 000	JOSTENS REMIT	2023 YEARBOOK DEPOSIT
04/27/2023	103290	R	1,529.00	21 E 400 411 162204 000	LR STERLING ENTERPRI	SBHS BASEBALL TEAM BANNERS
04/27/2023	103291	R	718.80	50 E 800 415 257220 174	MERCHANTS FOODS	BEEF STICKS
04/27/2023	103292	R	100.00	10 E 800 943 162000 000	OCONTO HIGH SCHOOL	Freshman/Sophomore Track Meet
04/27/2023	103293	R	40.00	10 E 800 310 162000 000	PAYE, SARA	TRACK MEET-TRIPLE JUMP WORKER
04/27/2023	222300752	A	100.00	10 E 800 310 162000 000	RADEMAKER, TIMOTHY	TRACK MEET-POLE VAULT WORKER
04/27/2023	222300753	A	216.00	10 E 800 310 162000 000	RODELL, NICK	Baseball umpire vs Kew DH
04/27/2023	222300754	A	190.00	10 E 800 310 162000 000	SCHARTNER, JEFFREY	Baseball umpire vs Kew DH
04/27/2023	103294	R	2,215.00	21 E 800 310 161942 000	SCTP- SCHOLASTIC CLA	Green Bay Regional Tournament
04/27/2023	103295	R	175.00	10 E 800 943 162000 000	SEYMOUR COMMUNITY SC	Golf Meet Fees
04/27/2023	103296	R	1,647.99	50 E 800 415 257220 549	SYSO EASTERN WISCON	SCHOOL LUNCH FOOD
04/27/2023	222300755	A	100.00	10 E 800 310 162000 000	VANDERVEST, WADE	Track and Field Starting official
04/27/2023	103297	R	366.60	50 E 800 415 257220 174	WASEDA FARMS COUNTRY	GROUND BEEF
04/27/2023	222300756	A	95.00	10 E 800 310 162000 000	WAZNY, CHRISTOPHER	Girls soccer official AR
04/27/2023	103298	R	3,712.00	21 E 800 310 161942 000	WISCONSIN SCTP FOUND	2023 State Pre-Registration Fees
04/06/2023	202201943	W	249.30	27 E 140 310 158106 341	AEP CONNECTIONS	Credit Card Payment AP Invoice.
04/06/2023	202201958	W	316.86	10 E 800 324 253000 000	AIRGAS USA LLC	Credit Card Payment AP Invoice.
04/06/2023	202201922	W	131.86	27 E 800 411 158100 341	APPLE INC	Credit Card Payment AP Invoice.
04/06/2023	202201973	W	250.00	27 E 120 310 221300 341	AUTISM SOCIETY OF WI	Credit Card Payment AP Invoice.



CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
04/06/2023	202201973	W	50.00	27 E 120 310 221300 341	AUTISM SOCIETY OF WI	Credit Card Payment AP Invoice.
04/06/2023	202201964	W	130.74	10 E 400 342 221300 000	CHULA VISTA RESORT	Credit Card Payment AP Invoice.
04/06/2023	202201944	W	119.30	21 E 800 411 161942 000	COBORN'S INCORPORATE	Credit Card Payment AP Invoice.
04/06/2023	202201944	W	476.58	21 E 800 411 161942 000	COBORN'S INCORPORATE	Credit Card Payment AP Invoice.
04/06/2023	202201921	W	19.99	50 E 800 415 257250 000	COSTCO WHOLESALE	Credit Card Payment AP Invoice.
04/06/2023	202201921	W	85.44	50 E 800 415 257250 000	COSTCO WHOLESALE	Credit Card Payment AP Invoice.
04/06/2023	202201936	W	186.34	21 E 400 411 163906 000	DC FIRE CO LLC	Credit Card Payment AP Invoice.
04/06/2023	202201939	W	39.98	21 E 400 411 135300 000	DOOR COUNTY HARDWARE	Credit Card Payment AP Invoice.
04/06/2023	202201939	W	55.96	10 E 200 411 126000 000	DOOR COUNTY HARDWARE	Credit Card Payment AP Invoice.
04/06/2023	202201945	W	230.00	21 E 200 310 161941 000	DEPARTMENT OF NATURA	Credit Card Payment AP Invoice.
04/06/2023	202201970	W	81.88	10 E 800 411 295000 000	GET REAL CAFE	Credit Card Payment AP Invoice.
04/06/2023	202201970	W	-6.90	10 E 800 411 295000 000	GET REAL CAFE	Credit Card Payment AP Invoice.
04/06/2023	202201962	W	1,783.41	10 E 800 339 253300 000	GFL ENVIRONMENTAL	Credit Card Payment AP Invoice.
04/06/2023	202201953	W	50.00	21 E 800 411 161942 000	GORDON FOOD SERVICE	Credit Card Payment AP Invoice.
04/06/2023	202201953	W	103.89	21 E 800 411 161942 000	GORDON FOOD SERVICE	Credit Card Payment AP Invoice.
04/06/2023	202201953	W	13.46	21 E 800 411 161942 000	GORDON FOOD SERVICE	Credit Card Payment AP Invoice.
04/06/2023	202201953	W	751.87	21 E 800 411 161942 000	GORDON FOOD SERVICE	Credit Card Payment AP Invoice.
04/06/2023	202201953	W	237.96	21 E 800 411 161942 000	GORDON FOOD SERVICE	Credit Card Payment AP Invoice.
04/06/2023	202201968	W	1,075.00	21 E 800 449 161942 000	HIAWATHA CHEF SUPPLY	Credit Card Payment AP Invoice.
04/06/2023	202201957	W	99.00	10 E 400 411 136431 000	HOME DEPOT	Shop Supplies
04/06/2023	202201965	W	35.06	10 E 400 411 136431 000	HOME DEPOT	Construction supplies
04/06/2023	202201965	W	7.92	21 E 010 411 160999 000	HOME DEPOT	Construction supplies
04/06/2023	202201966	W	34.81	10 E 400 411 136431 000	HOME DEPOT	Construction supplies
04/06/2023	202201966	W	7.87	21 E 010 411 160999 000	HOME DEPOT	Construction supplies
04/06/2023	202201967	W	309.13	10 E 400 411 136431 000	HOME DEPOT	Construction supplies
04/06/2023	202201967	W	69.87	21 E 010 411 160999 000	HOME DEPOT	Construction supplies
04/06/2023	202201935	W	206.70	21 E 400 310 161914 000	HOSA - FUTURE HEALTH	Credit Card Payment AP Invoice.
04/06/2023	202201950	W	31.65	10 E 800 351 239000 000	INDEED, INC.	Credit Card Payment AP Invoice.
04/06/2023	202201959	W	1.45	21 E 400 411 161924 000	JET TOOLS	Credit Card Payment AP Invoice.
04/06/2023	202201959	W	0.01	21 E 400 449 136000 682	JET TOOLS	Credit Card Payment AP Invoice.
04/06/2023	202201960	W	82.33	21 E 400 411 161924 000	JET TOOLS	Credit Card Payment AP Invoice.
04/06/2023	202201961	W	1,523.66	21 E 400 449 136000 682	JET TOOLS	Quick Change Tool Posts



CHECK DATE	CHECK NUMBER	CHK TYP	ACCOUNT		VENDOR	INVOICE
			AMOUNT	NUMBER		DESCRIPTION
04/06/2023	202201971	W	42.19	10 E 800 411 221200 000	JIMMY JOHN'S	Grant and Donation Purchase Credit Card Payment AP Invoice.
04/06/2023	202201931	W	160.61	10 E 800 342 253000 000	KALAHARI RESORT	Credit Card Payment AP Invoice.
04/06/2023	202201954	W	9,114.62	10 E 800 310 231700 000	KEY BENEFIT CONCEPTS	Credit Card Payment AP Invoice.
04/06/2023	202201963	W	185.92	10 E 400 411 136431 000	MAVERICK ABRASIVES	Shop Supplies
04/06/2023	202201934	W	107.73	21 E 400 411 161924 000	MENARDS	Credit Card Payment AP Invoice.
04/06/2023	202201934	W	96.80	21 E 400 411 161924 000	MENARDS	Credit Card Payment AP Invoice.
04/06/2023	202201934	W	1,344.00	21 E 400 411 161924 000	MENARDS	Credit Card Payment AP Invoice.
04/06/2023	202201934	W	3,405.40	21 E 400 411 161924 000	MENARDS	Credit Card Payment AP Invoice.
04/06/2023	202201926	W	9.95	10 E 800 355 263300 000	METROFAX	Credit Card Payment AP Invoice.
04/06/2023	202201930	W	1,089.38	10 E 800 324 253000 000	MIKE'S AUTOMOTIVE LL	Credit Card Payment AP Invoice.
04/06/2023	202201949	W	115.98	10 E 800 480 295000 000	MOBILE DEFENDERS LLC	Credit Card Payment AP Invoice.
04/06/2023	202201949	W	1,119.92	10 E 800 480 295000 000	MOBILE DEFENDERS LLC	Credit Card Payment AP Invoice.
04/06/2023	202201951	W	385.00	10 E 800 943 120000 000	NASC/NASSP	Credit Card Payment AP Invoice.
04/06/2023	202201951	W	765.00	10 E 800 941 239000 000	NASC/NASSP	Credit Card Payment AP Invoice.
04/06/2023	202201933	W	245.92	27 E 800 411 158100 341	NCS PEARSON INC	Credit Card Payment AP Invoice.
04/06/2023	202201928	W	444.77	10 E 800 411 253000 000	NEW PIG	Credit Card Payment AP Invoice.
04/06/2023	202201955	W	65.98	10 E 120 411 110000 000	ORIENTAL TRADING COM	PBIS Items for Kroll
04/06/2023	202201956	W	51.97	10 E 120 411 110000 000	ORIENTAL TRADING COM	PBIS Items for Kroll
04/06/2023	202201932	W	590.76	27 E 800 411 215200 341	PAR INC	Credit Card Payment AP Invoice.
04/06/2023	202201932	W	187.50	27 E 800 411 215200 341	PAR INC	Credit Card Payment AP Invoice.
04/03/2023	202201396	W	1,065.85	50 E 800 415 257250 000	PEPSI-COLA OF GREEN	HS VENDING
04/06/2023	202201938	W	41.52	21 E 140 411 170006 000	PICK'N SAVE ROUNDYS	Credit Card Payment AP Invoice.
04/06/2023	202201938	W	17.47	21 E 140 411 170006 000	PICK'N SAVE ROUNDYS	Credit Card Payment AP Invoice.
04/06/2023	202201940	W	-8.22	10 E 400 411 122000 000	PRESTWICK HOUSE	Credit Card Payment AP Invoice.
04/06/2023	202201972	W	301.73	27 E 800 411 223300 341	PRO ED	Credit Card Payment AP Invoice.
04/06/2023	202201937	W	27.00	10 E 120 411 110000 000	SCHOOL HOUSE GREEN B	Materials for Sawyer School wide Celebration PBIS
04/06/2023	202201941	W	50.00	21 E 800 310 161942 000	SCHOLASTIC SHOOTING	Credit Card Payment AP Invoice.
04/06/2023	202201942	W	250.00	21 E 100 411 164900 000	SONNY'S PIZZERIA LLC	Credit Card Payment AP Invoice.
04/06/2023	202201942	W	103.50	10 E 800 342 162000 000	SONNY'S PIZZERIA LLC	Credit Card Payment AP Invoice.
04/06/2023	202201942	W	108.77	10 E 800 411 221200 000	SONNY'S PIZZERIA LLC	Credit Card Payment AP Invoice.



CHECK DATE	CHECK CHE		ACCOUNT				VENDOR	INVOICE
	NUMBER	TYP	AMOUNT	NUMBER				DESCRIPTION
04/06/2023	202201942	W	258.44	27 E 800 411 223300 341			SONNY'S PIZZERIA LLC	Invoice. Credit Card Payment AP
04/06/2023	202201947	W	81.55	21 E 200 411 161945 000			TARGET	Invoice. Credit Card Payment AP
04/06/2023	202201947	W	17.65	10 E 120 411 241000 000			TARGET	Invoice. Credit Card Payment AP
04/06/2023	202201946	W	42.97	21 E 200 411 161945 000			TJ MAXX	Invoice. Credit Card Payment AP
04/06/2023	202201923	W	48.00	10 E 800 419 172000 000			U OF W OSHKOSH	Invoice. Credit Card Payment AP
04/06/2023	202201923	W	400.00	10 E 800 419 172000 000			U OF W OSHKOSH	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	244.00	10 E 800 941 252100 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	79.54	10 E 800 411 253000 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	-3.47	27 E 400 342 221300 341			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	103.92	27 E 400 342 221300 341			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	30.00	21 E 140 411 170006 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	47.45	10 E 400 449 241000 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	322.82	21 E 200 411 161939 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	165.00	21 E 200 310 161939 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	248.00	10 E 800 342 162000 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	263.00	10 E 800 342 162000 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	64.21	10 E 800 342 162000 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	19.00	10 E 400 342 221300 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	367.30	10 E 400 342 221300 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	367.30	10 E 400 342 221300 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	1,036.00	10 E 800 342 162000 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	78.94	10 E 400 342 221300 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	54.01	10 E 400 342 221300 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	66.55	10 E 400 342 221300 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	38.19	10 E 400 342 221300 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	30.75	10 E 400 342 221300 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	60.00	10 E 800 411 221200 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	66.52	10 E 800 348 254500 000			US BANK	Invoice. Credit Card Payment AP



CHECK DATE	CHECK CHE		ACCOUNT				VENDOR	INVOICE
	NUMBER	TYP	AMOUNT	NUMBER				DESCRIPTION
04/06/2023	202201925	W	99.00	27 E 800 411 158100 341			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	207.00	21 E 140 411 164900 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201925	W	1,198.00	21 E 140 411 164900 000			US BANK	Invoice. Credit Card Payment AP
04/06/2023	202201952	W	1,738.00	10 E 800 355 263300 000			US CELLULAR	Invoice. Credit Card Payment AP
04/06/2023	202201924	W	6.48	10 E 200 411 222200 000			WALMART	Invoice. Credit Card Payment AP
04/06/2023	202201924	W	52.82	10 E 800 411 231000 000			WALMART	Invoice. Credit Card Payment AP
04/06/2023	202201924	W	7.20	10 E 400 411 126000 000			WALMART	Invoice. Credit Card Payment AP
04/06/2023	202201924	W	60.90	21 E 100 411 164900 000			WALMART	Invoice. Credit Card Payment AP
04/06/2023	202201924	W	21.96	10 E 400 411 126000 000			WALMART	Invoice. Credit Card Payment AP
04/06/2023	202201924	W	261.63	21 E 200 411 161939 000			WALMART	Invoice. Credit Card Payment AP
04/06/2023	202201924	W	209.88	21 E 200 411 161923 000			WALMART	Invoice. Credit Card Payment AP
04/06/2023	202201924	W	47.78	10 E 200 411 126000 000			WALMART	Invoice. Credit Card Payment AP
04/06/2023	202201924	W	32.64	10 E 200 411 124500 000			WALMART	Invoice. Credit Card Payment AP
04/06/2023	202201924	W	8.88	21 E 800 411 161942 000			WALMART	Invoice. Credit Card Payment AP
04/06/2023	202201924	W	124.80	21 E 200 411 161945 000			WALMART	Invoice. Credit Card Payment AP
04/06/2023	202201924	W	339.65	21 E 200 411 161945 000			WALMART	Invoice. Credit Card Payment AP
04/06/2023	202201924	W	-28.78	10 E 800 411 295000 000			WALMART	Invoice. Credit Card Payment AP
04/06/2023	202201924	W	-3.96	10 E 800 411 295000 000			WALMART	Invoice. Credit Card Payment AP
04/06/2023	202201929	W	78.16	10 E 800 449 253000 000			THE WEBSTAURANT STOR	Invoice. Credit Card Payment AP
04/06/2023	202201929	W	243.67	10 E 800 449 253000 000			THE WEBSTAURANT STOR	Invoice. Credit Card Payment AP
04/06/2023	202201929	W	426.82	10 E 800 449 253000 000			THE WEBSTAURANT STOR	Invoice. Credit Card Payment AP
04/06/2023	202201969	W	-260.00	21 E 100 310 164900 000			WEIDNER CENTER	Invoice. Credit Card Payment AP
04/06/2023	202201948	W	50.00	10 E 800 411 162000 000			WISC INTERSCHOLASTIC	Invoice. Credit Card Payment AP
04/06/2023	202201927	W	418.95	10 E 800 411 253000 000			ZORO.COM	Invoice. Credit Card Payment AP
04/06/2023	202201927	W	16.31	10 E 800 411 253000 000			ZORO.COM	Invoice. Credit Card Payment AP
04/06/2023	202201927	W	1,075.29	10 E 800 411 253000 000			ZORO.COM	Invoice. Credit Card Payment AP
04/06/2023	202201927	W	364.50	10 E 800 411 253000 000			ZORO.COM	Invoice. Credit Card Payment AP
04/06/2023	202201927	W	32.91	10 E 800 411 253000 000			ZORO.COM	Invoice. Credit Card Payment AP



CHECK DATE	CHECK CHE		ACCOUNT				VENDOR	INVOICE	
	NUMBER	TYP	AMOUNT	NUMBER				DESCRIPTION	
04/06/2023	202201927	W	139.66	10 E 800 411 253000 000			ZORO.COM	Invoice. Credit Card Payment AP	
04/12/2023	202201603	W	504.68	98 L 000 000 811675 000			WEA MEMBER BENEFITS	Invoice. TSA Benefit: Tjernagel \$389.57 & Holtz \$115.11	
04/12/2023	202201601	W	51.52	98 L 000 000 811640 000			WEA TRUST ADVANTAGE	WEA Auto Insurance	
04/12/2023	202201601	W	56.87	98 L 000 000 811641 000			WEA TRUST ADVANTAGE	WEA Home Owner's Ins	
04/12/2023	202201601	W	1,095.00	98 L 000 000 811642 000			WEA TRUST ADVANTAGE	WEA Roth IRA	
04/12/2023	202201601	W	15.96	98 L 000 000 811643 000			WEA TRUST ADVANTAGE	WEA Umbrella Ins	
04/12/2023	202201601	W	2,799.50	98 L 000 000 811642 000			WEA TRUST ADVANTAGE	WEA Roth TSA	
04/12/2023	202201601	W	3,953.33	98 L 000 000 811676 000			WEA TRUST ADVANTAGE	WEA Tax Sheltered Annuity	
04/12/2023	202201602	W	270.00	98 L 000 000 811672 000			WISCONSIN DEFERRED C	Plan #98971-01 Employee Contributions	
04/12/2023	202201602	W	130.12	98 L 000 000 811672 000			WISCONSIN DEFERRED C	Plan #98971-01 Employee Contributions	
04/12/2023	202201602	W	300.00	98 L 000 000 811672 000			WISCONSIN DEFERRED C	Plan #98971-01 Roth Employee Contributions	
04/10/2023	202201600	W	1,196.47	50 E 800 415 257250 000			PEPSI-COLA OF GREEN	HS VENDING	
04/17/2023	103031	V	-500.00	10 E 800 411 162000 000			DOOR COUNTY FACILITI	HS Baseball Security/Cleaning Fee	
04/18/2023	103154	V	-340.34	10 E 120 411 110400 000			LAKESHORE LEARNING M	4K Supplies	
04/17/2023	202201608	W	1,169.09	50 E 800 415 257250 000			PEPSI-COLA OF GREEN	HS VENDING	
04/17/2023	202201609	W	3,352.40	10 E 800 331 253300 000			WISCONSIN PUBLIC SER	Acct #0401972111-00007 District Gas	
04/24/2023	202201618	W	9.99	27 E 120 411 152001 347			AMAZON.COM	EC supplies	
04/24/2023	202201619	W	18.69	27 E 400 411 158112 341			AMAZON.COM	Organizational binders for students	
04/24/2023	202201620	W	29.95	27 E 400 411 158112 341			AMAZON.COM	Organizational binders for students	
04/24/2023	202201621	W	26.99	27 E 400 411 158112 341			AMAZON.COM	Organizational binders for students	
04/24/2023	202201622	W	17.99	27 E 400 411 158112 341			AMAZON.COM	Organizational binders for students	
04/24/2023	202201623	W	26.99	27 E 400 411 158112 341			AMAZON.COM	Organizational binders for students	
04/24/2023	202201624	W	-18.96	10 E 200 449 136000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	-15.51	10 E 200 450 136000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	-0.32	10 E 140 411 114000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	-0.03	10 E 140 411 114000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	-0.14	10 E 140 411 114000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	-0.02	10 E 140 411 114000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	-0.14	10 E 140 411 114000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	-0.21	10 E 140 411 114000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	-0.17	10 E 140 411 114000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	-0.19	10 E 140 411 114000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	-0.17	10 E 140 411 114000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	-0.24	10 E 140 411 114000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	-0.05	10 E 140 411 114000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	-0.08	10 E 140 411 114000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	-0.41	10 E 140 411 114000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	-0.83	10 E 140 411 114000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	-0.19	10 E 140 411 114000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	-0.10	10 E 140 411 114000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	-0.47	10 E 120 411 125000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	53.97	10 E 800 411 295000 000			AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	24.99	50 E 800 415 257220 549			AMAZON.COM	Amazon Payment AP Invoice.	



CHECK		CHECK CHE		ACCOUNT				INVOICE	
DATE	NUMBER	TYP	AMOUNT	NUMBER			VENDOR	DESCRIPTION	
04/24/2023	202201624	W	34.13	50 E 800 415 257220	549		AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	36.87	50 E 800 415 257220	549		AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	26.64	27 E 800 411 158100	341		AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	-16.57	10 E 120 411 125000	000		AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	55.42	50 E 800 411 257000	000		AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	39.97	50 E 800 411 257000	000		AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	25.97	50 E 800 411 257000	000		AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	141.99	10 E 800 411 295000	000		AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	11.99	10 E 800 411 295000	000		AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	194.96	10 E 800 411 295000	000		AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	229.89	10 E 800 411 253000	000		AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	35.34	27 E 800 411 158100	341		AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	48.80	27 E 800 411 158100	341		AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	39.62	27 E 800 411 158100	341		AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	529.90	10 E 800 480 295000	000		AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201624	W	69.98	50 E 800 415 257220	000		AMAZON.COM	Amazon Payment AP Invoice.	
04/24/2023	202201625	W	35.80	27 E 400 411 158105	341		AMAZON.COM	Bean Bag, pencils, fidgets	
04/24/2023	202201626	W	139.12	27 E 400 411 158105	341		AMAZON.COM	Bean Bag, pencils, fidgets	
04/24/2023	202201627	W	22.94	27 E 800 411 223300	341		AMAZON.COM	backpack	
04/24/2023	202201628	W	10.79	27 E 120 411 158115	341		AMAZON.COM	Special Education Supplies	
04/24/2023	202201629	W	9.99	27 E 120 411 158115	341		AMAZON.COM	Special Education Supplies	
04/24/2023	202201630	W	19.76	27 E 140 411 158106	341		AMAZON.COM	supplies	
04/24/2023	202201631	W	13.99	27 E 140 411 158106	341		AMAZON.COM	supplies	
04/24/2023	202201632	W	24.99	27 E 140 411 158106	341		AMAZON.COM	supplies	
04/24/2023	202201633	W	30.69	27 E 140 411 158106	341		AMAZON.COM	supplies	
04/24/2023	202201634	W	24.69	27 E 140 411 158106	341		AMAZON.COM	supplies	
04/24/2023	202201635	W	29.95	27 E 140 411 158106	341		AMAZON.COM	supplies	
04/24/2023	202201636	W	11.03	27 E 120 411 156603	341		AMAZON.COM	Therapy Supplies	
04/24/2023	202201637	W	5.94	27 E 120 411 156603	341		AMAZON.COM	Therapy Supplies	
04/24/2023	202201638	W	28.59	27 E 120 411 156603	341		AMAZON.COM	Therapy Supplies	
04/24/2023	202201639	W	12.44	27 E 120 411 156603	341		AMAZON.COM	Therapy Supplies	
04/24/2023	202201640	W	17.90	27 E 120 411 156603	341		AMAZON.COM	Therapy Supplies	
04/24/2023	202201641	W	8.34	27 E 120 411 156603	341		AMAZON.COM	Therapy Supplies	
04/24/2023	202201642	W	5.97	27 E 800 411 218100	341		AMAZON.COM	OT supplies	
04/24/2023	202201643	W	14.82	27 E 800 411 218100	341		AMAZON.COM	OT supplies	
04/24/2023	202201644	W	5.95	27 E 800 411 218100	341		AMAZON.COM	OT supplies	
04/24/2023	202201645	W	16.59	27 E 800 411 218100	341		AMAZON.COM	OT supplies	
04/24/2023	202201646	W	25.40	27 E 800 411 218100	341		AMAZON.COM	OT supplies	
04/24/2023	202201647	W	23.33	27 E 800 411 218100	341		AMAZON.COM	OT supplies	
04/24/2023	202201648	W	8.99	27 E 800 411 218100	341		AMAZON.COM	OT supplies	
04/24/2023	202201649	W	20.97	10 E 800 432 222200	031		AMAZON.COM	Library books-Birchbark	
04/24/2023	202201650	W	35.12	10 E 400 411 136000	000		AMAZON.COM	Classroom Supplies	
04/24/2023	202201651	W	31.10	27 E 140 411 158117	341		AMAZON.COM	Classroom Budget	

1,379,973.40 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	451.10	203,346.24	203,797.34
21	SPECIAL REVENUE - GIFTS	0.00	136.00	124,109.73	124,245.73
27	SPECIAL EDUCATION	0.00	0.00	8,529.30	8,529.30
49	CAPITAL PROJECTS FUND	0.00	0.00	22,663.90	22,663.90
50	FOOD SERVICE FUND	344.11	0.00	47,098.50	47,442.61
80	COMMUNITY SERVICE FUND	0.00	0.00	560.43	560.43
98	PAYROLL CLEARING FUND	972,734.09	0.00	0.00	972,734.09
***	Fund Summary Totals ***	973,078.20	587.10	406,308.10	1,379,973.40

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



Ann Demeuse <ademeuse@sbsdmail.net>

Re: Rodney Owens resignation

1 message

Keith Nerby <knerby@sbsdmail.net>
To: Todd Meikle <tmeikle@sbsdmail.net>
Cc: Ann Demeuse <ademeuse@sbsdmail.net>

Thu, Apr 13, 2023 at 7:47 AM

Hey Todd,

Thank you for sharing this with me. I will be praying for Rodney's health and I wish him all the best.



Keith A. Nerby
Principal

Sturgeon Bay High School
920.746.2802
#clipperpride



On Wed, Apr 12, 2023 at 5:32 PM Todd Meikle <tmeikle@sbsdmail.net> wrote:
Hi Keith and Ann,

Rodney sent me a text message that he needed to step away from the head coaching position due to health issues.

Please use this as Rodney Owens resignation for board approval at our next board meeting.

I also wanted Keith to ask the board members if anyone would like to be a part of the interview team in selecting our new head boys basketball coach.

Let me know if you need anything else from me or if you have any questions.

Enjoy the beautiful weather,
Todd

--

Providing an athletic experience that will be conducted in an environment that teaches values and ethics, strengthens the community, promotes competition without conflict and enriches the lives of our athletes.

Todd Meikle
Sturgeon Bay High School
HS/MS Athletic Director
High School PE
(920)746-1830





Ann Demeuse <ademeuse@sbsdmail.net>

Fwd:

1 message

Ann Demeuse <ademeuse@sbsdmail.net>
To: Ann Demeuse <ademeuse@sbsdmail.net>

Thu, Apr 27, 2023 at 10:21 AM

----- Forwarded message -----

From: **Lindsay Ferry** <lferry@sbsdmail.net>

Date: Thu, Apr 27, 2023 at 9:59 AM

Subject: Fwd:

To: Kim Gordon <kgordon@sturbay.k12.wi.us>, Jake Holtz <jholtz@sbsdmail.net>, Mark Smullen <msmullen@sturbay.k12.wi.us>, Ann Demeuse <ademeuse@sbsdmail.net>

TA resignation.

Sturgeon Bay School District
Director of Special Education and Pupil Services
lferry@sbsdmail.net
920-746-2804

PRIVILEGED AND CONFIDENTIAL: This email and information contained herein are confidential and protected from disclosure pursuant to Federal Law. This message is intended only for the use of the Addressee(s) and may contain information that is PRIVILEGED and CONFIDENTIAL. If you are not the intended recipient, you are hereby notified that any viewing, use, dissemination, distribution, or copying of this email message is strictly prohibited. If you have received and/or are viewing this email in error, please immediately notify the sender by reply email, and delete all copies of this email from your system(s). Thank you.

----- Forwarded message -----

From: **Ariel McCracken** <amccracken@sbsdmail.net>

Date: Thu, Apr 27, 2023 at 7:49 AM

Subject: Re:

To: Lindsay Ferry <lferry@sbsdmail.net>

Hey Lindsay I'm very sad to say I will not be returning for the rest of this school year. This was a very hard choice for me but I hope i can come back next year because I loved working there. Thank you for everything and the opportunity you gave me I really appreciate it.

On Mon, Apr 24, 2023, 10:35 AM Lindsay Ferry <lferry@sbsdmail.net> wrote:

Hi Ariel,



I am sorry to hear this. Our Teaching Associate positions are always year-to-year depending on student need. Most y able to keep the same amount of TA's, but some I cannot.

I am working through individual TA meetings with all support staff this week and next. I will then meet with the special education teachers to determine appropriate placements based on incoming needs.

We review each employee's performance, attendance, and wants/needs and do our best to create teams that will be successful.

I cannot promise or hold a position for you but can definitely keep your contact information in the event we have need during the 2023/24 school year.

If you do not see yourself returning to work this school year, please respond to this email letting me know that you resign your position. I will ensure that your paperwork is completed.

I wish you all the best Ariel.

Lindsay

Sturgeon Bay School District
Director of Special Education and Pupil Services
lferry@sbsdmail.net
920-746-2804

PRIVILEGED AND CONFIDENTIAL: This email and information contained herein are confidential and protected from disclosure pursuant to Federal Law. This message is intended only for the use of the Addressee(s) and may contain information that is PRIVILEGED and CONFIDENTIAL. If you are not the intended recipient, you are hereby notified that any viewing, use, dissemination, distribution, or copying of this email message is strictly prohibited. If you have received and/or are viewing this email in error, please immediately notify the sender by reply email, and delete all copies of this email from your system(s).
Thank you.



Ann DeMeuse

Administrative Assistant

Sturgeon Bay School District

ademeuse@sbsdmail.net

Ph: 920.746.2807





Shannon Fahey

6193 Indigo Road
Egg Harbor, WI 54209
(920) 418-3330
shannon.wautier@gmail.com

May 9, 2023

Mrs. Lindsay Ferry
Director of Pupil Services
Sturgeon Bay School District
1230 Michigan Street
Sturgeon Bay, WI 54235

Dear Mrs. Ferry,

Please accept this letter as my formal notice of resignation from the position of Middle/High School Special Education Teacher within the Sturgeon Bay School District. At this time, I feel that it is in the best interest of myself and my family to move on in my life and career.

My time as a teacher in Sturgeon Bay has been the most wonderful experience for me both personally and professionally. I have developed many strong relationships with the staff, students and families in Sturgeon Bay, and it is those relationships that I will miss the most. Moving forward, I plan to continue my work as a community member to coach and mentor individuals with special needs from the Sturgeon Bay District and the entire county through our local Special Olympics Agency.

I wish nothing but the best to all of the staff, students and families of the Sturgeon Bay School community. If there is anything that I can do to help and support a new candidate to fill my position, please do not hesitate to reach out to me. Thank you again for all of the opportunities and experiences that the Sturgeon Bay School District has provided to me over the past ten years.

Sincerely,

A handwritten signature in black ink that reads "Shannon Wautier". The signature is stylized and cursive.

Shannon Fahey



STURGEON BAY SCHOOL DISTRICT

Annual Financial Report

June 30, 2022

 KerberRose

www.kerberrose.com



STURGEON BAY SCHOOL DISTRICT

Table of Contents

June 30, 2022

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1 – 3
FINANCIAL STATEMENTS	
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 Change in Fund Balances – Governmental Funds	8
Reconciliation of the Statement of Revenues, Expenditures and Change in Fund Balances – Governmental Funds to the District-Wide Statement of Activities	9
Notes to the Financial Statements	10 – 34
REQUIRED SUPPLEMENTARY INFORMATION	
Schedules of Employer's Proportionate Share of the Net Pension Liability (Asset) and Employer Contributions – Wisconsin Retirement System	35
Schedule of Changes in the Total Pension Liability and Related Ratios – Supplemental Pension	36
Schedule of Changes in Total OPEB Liability and Related Ratios – Other Post-Employment Benefits	37
Schedule of Revenues, Expenditures and Change in Fund Balance – Budget and Actual – General Fund	38
Notes to the Required Supplementary Information	39 – 41
SUPPLEMENTARY INFORMATION	
Combining Balance Sheet – Nonmajor Governmental Funds	42 – 43
Combining Statement of Revenues, Expenditures and Change in Fund Balances – Nonmajor Governmental Funds	44 – 45



STURGEON BAY SCHOOL DISTRICT

Table of Contents (Continued)

June 30, 2022

	<u>Page</u>
ADDITIONAL REPORTS	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	46 – 47
Independent Auditors' Report on Compliance for Each Major Federal and State Program and on Internal Control Over Compliance Required by the Uniform Guidance, <i>State Single Audit Guidelines</i> and the <i>Wisconsin Department of Public Instruction</i>	48 – 50
FEDERAL AND STATE AWARDS SECTION	
Schedule of Expenditures of Federal Awards	51
Schedule of State Financial Assistance	52
Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance	53
Schedule of Findings and Questioned Costs	54 – 57
Summary Schedule of Prior Year Audit Findings	58
Corrective Action Plan	59



INDEPENDENT AUDITORS' REPORT



Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedules of employer's proportionate share of the net pension liability (asset) and employer contributions – Wisconsin Retirement System, schedule of changes in total pension liability and related ratios – supplemental pension, schedule of changes in total OPEB liability and related ratios – other post-employment benefits, and the schedule of revenues, expenditures and change in fund balance - budget and actual – general fund be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

To the School Board
Sturgeon Bay School District



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.

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 opinions on the basic financial statements are not affected by this missing information.

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 nonmajor governmental fund financial statements 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 nonmajor governmental fund financial statements, 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor governmental 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2023 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's 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 District's internal control over financial reporting and compliance.

KerberRose SC

KerberRose S.C.
Certified Public Accountants
Green Bay, Wisconsin
April 21, 2023



FINANCIAL STATEMENTS

STURGEON BAY SCHOOL DISTRICT

District-Wide Statement of Net Position

As of June 30, 2022



	Governmental Activities
ASSETS	
Current Assets	
Cash and Investments	\$ 5,149,766
Receivables:	
Taxes	2,809,040
Accounts	48,784
Due from Other Governments	70,845
Due from Federal Government	883,812
Prepaid Items	45,536
Total Current Assets	9,007,783
Noncurrent Assets	
Net Pension Asset	4,428,811
Capacity in Fiber Optics	207,723
Capital Assets	
Nondepreciable	17,772,760
Depreciable, net	6,088,453
Total Noncurrent Assets	28,497,747
TOTAL ASSETS	37,505,530
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows Related to Pension	8,358,211
Deferred Outflows Related to Other Post-Employment Benefits - Single Employer	483,401
TOTAL DEFERRED OUTFLOWS OF RESOURCES	8,841,612
LIABILITIES	
Current Liabilities	
Accounts Payable	79,730
Accrued Interest Payable	25,553
Accrued and Other Current Liabilities	666,553
Current Portion of Compensated Absences	51,179
Current Portion of Lease Liability	33,897
Current Portion of Long-Term Obligations	665,000
Current Portion of Other Post-Employment Benefits - Single-Employer	341,774
Total Current Liabilities	1,863,686
Noncurrent Liabilities	
Noncurrent Portion of Compensated Absences	17,059
Noncurrent Portion of Lease Liability	20,690
Noncurrent Portion of Long-Term Obligations	14,350,000
Other Postemployment Benefits - Single-Employer Liability	2,317,750
Net Pension Liability - Single Employer	59,002
Total Noncurrent Liabilities	16,764,501
TOTAL LIABILITIES	18,628,187
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows Related to Pension	10,425,837
Deferred Inflows Related to Other Post-Employment Benefits - Single-Employer	1,175,926
TOTAL DEFERRED INFLOWS OF RESOURCES	11,601,763
NET POSITION	
Net Investment in Capital Assets	9,399,746
Restricted	4,999,786
Unrestricted	1,717,660
TOTAL NET POSITION	\$ 16,117,192

See Accompanying Notes

STURGEON BAY SCHOOL DISTRICT

District-Wide Statement of Activities

For the Year Ended June 30, 2022



	Expenses	Program Revenues		Net (Expense)
		Charges For Services	Operating Grants and Contributions	Revenue and Changes in Net Governmental Activities
GOVERNMENTAL ACTIVITIES				
Instruction				
Regular Instruction	\$ 4,907,705	\$ 1,539,167	\$ 1,411,454	\$ (1,957,084)
Vocational Instruction	571,630	-	8,067	(563,563)
Physical Instruction	371,077	-	-	(371,077)
Special Instruction	2,325,957	-	737,874	(1,588,083)
Other Instruction	845,511	514,124	-	(331,387)
Total Instruction	<u>9,021,880</u>	<u>2,053,291</u>	<u>2,157,395</u>	<u>(4,811,194)</u>
Support Services				
Pupil Services	470,569	-	-	(470,569)
Instructional Staff Services	1,279,896	-	-	(1,279,896)
General Administration Services	1,288,474	-	-	(1,288,474)
School Building Administration Services	1,079,503	-	-	(1,079,503)
Business Administration	334,200	-	-	(334,200)
Operations and Maintenance of Plant	1,305,002	-	-	(1,305,002)
Pupil Transportation Services	429,367	-	27,004	(402,363)
Food Services	886,239	119,984	1,035,054	268,799
Internal Services	37,164	-	-	(37,164)
Central Services	111,866	-	-	(111,866)
Insurance	194,775	-	-	(194,775)
Other Support Services	1,198,205	-	-	(1,198,205)
Community Services	23,588	-	-	(23,588)
Interest and Fiscal Charges	269,619	-	-	(269,619)
Depreciation - Unallocated	536,297	-	-	(536,297)
Total Support Services	<u>9,444,764</u>	<u>119,984</u>	<u>1,062,058</u>	<u>(8,262,722)</u>
Non-Program Transactions				
Open Enrollment	1,837,888	-	-	(1,837,888)
Non-Open Enrollment	404,882	-	-	(404,882)
Total Non-Program Transactions	<u>2,242,770</u>	<u>-</u>	<u>-</u>	<u>(2,242,770)</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 20,709,414</u>	<u>\$ 2,173,275</u>	<u>\$ 3,219,453</u>	<u>(15,316,686)</u>
GENERAL REVENUES				
Property Taxes				10,765,989
State and Federal Aids not Restricted to Specific Functions:				
Equalization, Exempt Computer Aid and Per Pupil Aid				6,386,296
Miscellaneous				337,554
Total General Revenues				<u>17,489,839</u>
CHANGE IN NET POSITION				2,173,153
NET POSITION - BEGINNING OF YEAR - RESTATED				<u>13,944,039</u>
NET POSITION - END OF YEAR				<u>\$ 16,117,192</u>

See Accompanying Notes

STURGEON BAY SCHOOL DISTRICT

Balance Sheet

Governmental Funds

As of June 30, 2022



	<u>General Fund</u>	<u>Referendum Debt Service</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
ASSETS					
Cash and Investments	\$ 1,667,868	\$ 1,131,518	\$ 553,533	\$ 1,796,847	\$ 5,149,766
Receivables:					
Taxes	2,809,040	-	-	-	2,809,040
Accounts	13,784	-	-	35,000	48,784
Due from Other Governments	70,845	-	-	-	70,845
Due from Federal Government	883,812	-	-	-	883,812
Prepaid Items	45,536	-	-	-	45,536
TOTAL ASSETS	<u>\$ 5,490,885</u>	<u>\$ 1,131,518</u>	<u>\$ 553,533</u>	<u>\$ 1,831,847</u>	<u>\$ 9,007,783</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 72,525	\$ -	\$ 2,570	\$ 4,635	\$ 79,730
Accrued and Other Current Liabilities	635,819	-	-	30,734	666,553
Total Liabilities	<u>708,344</u>	<u>-</u>	<u>2,570</u>	<u>35,369</u>	<u>746,283</u>
Fund Balances					
Nonspendable:					
Prepaid Items	45,536	-	-	-	45,536
Restricted	-	1,131,518	550,963	1,796,478	3,478,959
Unassigned	4,737,005	-	-	-	4,737,005
Total Fund Balances	<u>4,782,541</u>	<u>1,131,518</u>	<u>550,963</u>	<u>1,796,478</u>	<u>8,261,500</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,490,885</u>	<u>\$ 1,131,518</u>	<u>\$ 553,533</u>	<u>\$ 1,831,847</u>	<u>\$ 9,007,783</u>

See Accompanying Notes

STURGEON BAY SCHOOL DISTRICT

Reconciliation of the Balance Sheet - Governmental Funds to the District-Wide Statement of Net Position
As of June 30, 2022



Total Fund Balances - Governmental Funds \$ 8,261,500

Total net position reported for governmental activities in the statement of net position is different from the amount reported above as total governmental funds fund balance because:

Capital assets used in government activities are not financial resources and therefore are not reported in the fund statements. Amounts reported in the statement of net position:

Governmental Capital Asset \$ 34,409,032
Governmental Accumulated Depreciation (10,547,819) 23,861,213

Net pension asset is not usable in the current period therefore not reported in the fund financial statements. 4,428,811

The capacity in fiber optics is not usable in the current period therefore not reported in the fund financial statements. 207,723

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 - Cost-Sharing Plan 8,358,211
Deferred Inflows of Resources Related to Pension - Cost-Sharing Plan (10,425,837)
Deferred Outflows of Resources Related to OPEB - Single-Employer Plan 483,401
Deferred Inflows of Resources Related to OPEB - Single-Employer Plan (1,175,926) (2,760,151)

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 (15,015,000)
Lease Obligations (54,587)
Accrued Interest on General Obligation Debt (25,553)
Compensated Absences (68,238)
Other Post-Employment Benefits (2,659,524)
Net Pension Liability - Single-Employer (59,002) (17,881,904)

Total Net Position - Governmental Activities \$ 16,117,192

STURGEON BAY SCHOOL DISTRICT
Statement of Revenues, Expenditures and Change in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022



	General Fund	Referendum Debt Service	Capital Projects Fund	Other Governmental Funds	Total
REVENUES					
Property Taxes	\$ 8,509,144	\$ 1,856,846	\$ -	\$ 400,000	\$ 10,765,990
Other Local Sources	159,191	-	-	668,026	827,217
Interdistrict Sources	1,600,833	-	-	-	1,600,833
Intermediate Sources	3,338	-	-	-	3,338
State Sources	7,288,868	-	-	26,617	7,315,485
Federal Sources	1,216,211	-	-	1,008,436	2,224,647
Other Sources	121,900	-	15,119	8,038	145,057
Total Revenues	<u>18,899,485</u>	<u>1,856,846</u>	<u>15,119</u>	<u>2,111,117</u>	<u>22,882,567</u>
EXPENDITURES					
Instruction					
Regular Instruction	5,344,589	-	-	5,480	5,350,069
Vocational Instruction	608,937	-	-	5,442	614,379
Physical Instruction	397,358	-	-	-	397,358
Special Instruction	2,508,531	-	-	-	2,508,531
Other Instruction	423,586	-	-	440,870	864,456
Total Instruction	<u>9,283,001</u>	<u>-</u>	<u>-</u>	<u>451,792</u>	<u>9,734,793</u>
Support Services					
Pupil Services	498,120	-	-	322	498,442
Instructional Staff Services	1,338,738	-	-	-	1,338,738
General Administration Services	588,080	-	724,797	-	1,312,877
School Building Administration Services	1,174,664	-	-	-	1,174,664
Business Services	357,260	-	-	-	357,260
Operations and Maintenance	1,595,955	-	7,898,377	194,569	9,688,901
Pupil Transportation	429,367	-	-	-	429,367
Food Services	-	-	-	918,270	918,270
Internal Services	37,164	-	-	-	37,164
Central Services	111,866	-	-	-	111,866
Insurance	194,775	-	-	-	194,775
Other Support Services	1,403,689	-	-	37,473	1,441,162
Community Services	-	-	-	23,588	23,588
Debt Service	-	-	-	-	-
Principal	39,698	725,000	-	45,000	809,698
Interest and fiscal charges	3,381	267,754	-	878	272,013
Total Support Services	<u>7,772,757</u>	<u>992,754</u>	<u>8,623,174</u>	<u>1,220,100</u>	<u>18,608,785</u>
Non-Program Transactions					
Non-Open Enrollment	103,835	-	-	-	103,835
Open Enrollment	1,859,156	-	-	-	1,859,156
Voucher Payments	255,359	-	-	24,000	279,359
Adjustments and Refunds	420	-	-	-	420
Total Non-Program Transactions	<u>2,218,770</u>	<u>-</u>	<u>-</u>	<u>24,000</u>	<u>2,242,770</u>
Total Expenditures	<u>19,274,528</u>	<u>992,754</u>	<u>8,623,174</u>	<u>1,695,892</u>	<u>30,586,348</u>
NET CHANGE IN FUND BALANCES	(375,043)	864,092	(8,608,055)	415,225	(7,703,781)
FUND BALANCES - BEGINNING OF YEAR	5,157,584	267,426	9,159,018	1,381,253	15,965,281
FUND BALANCES - END OF YEAR	<u>\$ 4,782,541</u>	<u>\$ 1,131,518</u>	<u>\$ 550,963</u>	<u>\$ 1,796,478</u>	<u>\$ 8,261,500</u>

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, 2022



Net change in Fund Balances - Total Governmental Funds		\$ (7,703,781)
Amounts reported for governmental activities in the statement of activities are different because:		
<p>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.</p>		
Capital outlay reported in governmental fund statements	\$ 8,318,237	
Depreciation expense reported in the statement of activities	<u>(536,297)</u>	
Amount by which capital outlays are more than depreciation in the current period.		7,781,940
Amounts related to the pension plan benefits that affect the statement of activities but do not affect the fund financial statements.		941,295
Amounts related to the other post-employment benefits that affect the statement of activities but do not affect the fund financial statements.		300,234
<p>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.</p>		
Compensated absences benefits paid in current year	133,514	
Compensated absences benefits earned in current year	<u>(91,406)</u>	
Amounts paid are more than amounts earned by		42,108
<p>Repayment of principal on long-term debt and lease obligations are 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 and lease principal payments in the current year is:</p>		
Bonds and notes payable	770,000	
Lease Obligations	<u>39,698</u>	
		809,698
<p>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.</p>		
The amount of interest paid during the current period	271,278	
The amount of interest accrued during the current period	<u>(269,619)</u>	
Interest paid is more than interest accrued by:		1,659
Change in Net Position - Governmental Activities		<u>\$ 2,173,153</u>



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.



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.

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.

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.

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 leases are reported as other financing sources.

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2022



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 2021 tax levy is used to finance operations of the District's fiscal year ended June 30, 2022. All property taxes are considered due on January 1st, 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 30th and are available to pay current liabilities.

Prepaid Items

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



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 - 20
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.

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.

Leases

The District adopted GASB Statement No. 87 for the year ended June 30, 2022 which 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.

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

Pensions

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.

Single-employer Defined Pension Stipend

For purposes of measuring the total pension stipend liability, deferred outflows of resources and deferred inflows of resources related to pension stipend, and pension stipend expense, information about the District's Other pension stipend plan (the "Plan") 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.

Note 1 – Summary of Significant Accounting Policies (Continued)

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.

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.

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2022



Note 1 – Summary of Significant Accounting Policies (Continued)

Fund Equity Classifications (Continued)

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 and such differences may be material.

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, 2022 the bank balance of cash was \$1,952,714. The District maintains its cash accounts at one financial institution. 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

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2022



Note 2 – Cash and Investments (Continued)

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, 2022 the District had the following deposits:

Fully Insured Deposits	\$	250,000
Uninsured and Uncollateralized		1,702,714
Total	\$	1,952,714

The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

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, 2022.

Investment Type	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Negotiable Certificates of Deposit	\$ -	\$ 346,159	\$ -

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.

	Total Amount	Exempt from	AAA	Aa	Not Rated
Investment Type					
Negotiable Certificates of Deposit	\$ 346,159	\$ -	\$ -	\$ -	\$ 346,159
Wisconsin Investment Series					
Cooperative (WISC):					
Cash Management Series	2,323,696	-	-	-	2,323,696
Investment Series	719,025	-	-	-	719,025
Wisconsin Local Government					
Investment Pool (LGIP)	5,808	-	-	-	5,808
Totals	\$ 3,394,689	\$ -	\$ -	\$ -	\$ 3,394,689

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, 2022, 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.

STURGEON BAY SCHOOL DISTRICT
Notes to the Financial Statements
June 30, 2022



Note 2 – Cash and Investments (Continued)

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	Total	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Negotiable Certificates of Deposit	\$ 346,159	\$ 346,159	\$ -	\$ -	\$ -
Wisconsin Investment Series Cooperative (WISC):					
Cash Management Series	2,323,696	2,323,696	-	-	-
Investment Series	719,025	719,025	-	-	-
Wisconsin Local Government Investment Pool (LGIP)	5,808	5,808	-	-	-
Totals	\$ 3,394,688	\$ 3,394,688	\$ -	\$ -	\$ -

The District has investments in the Wisconsin Investment Series Cooperative (WISC) of \$3,388,881 at year-end consisting of \$2,323,696 invested in the Cash Management Series, \$719,025 invested in the Investment Series, and \$346,159 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, 2022, 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, 2022 was \$5,808.

Note 3 – 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 \$207,723 represents the unamortized balance of capacity purchased by the District, as follows.

District's Cost of Fiber Optic Capacity	\$ 259,655
Less: Cumulative Amortization	51,932
Balance at June 30, 2022	<u>\$ 207,723</u>

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2022



Note 3 – Capacity in Fiber Optics, Net (Continued)

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 \$45,536 for the operations and maintenance portion of the lease and as capacity in fiber optics of \$207,723 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.

Year Ending June 30,	Capacity in Fiber Optics	Operations and Maintenance	Totals
2023	\$ 12,983	\$ 2,846	\$ 15,829
2024	12,983	2,846	15,829
2025	12,983	2,846	15,829
2026	12,983	2,846	15,829
2027	12,983	2,846	15,829
2028-2032	64,913	14,230	79,143
2033-2037	64,913	14,230	79,143
2038	12,982	2,846	15,828
Total	<u>\$ 207,723</u>	<u>\$ 45,536</u>	<u>\$ 253,259</u>

Note 4 – Capital Assets

Capital asset balances and activity for the year ended June 30, 2022 were as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental Activities				
Capital Assets, Nondepreciable:				
Land	\$ 2,009,000	\$ -	\$ -	\$ 2,009,000
Construction in Progress	7,532,203	8,231,557	-	15,763,760
Total Capital Assets, Nondepreciable	<u>9,541,203</u>	<u>8,231,557</u>	<u>-</u>	<u>17,772,760</u>
Capital Assets, Depreciable				
Right to Use Assets	100,597	-	-	100,597
Land Improvements	559,661	-	-	559,661
Buildings and Improvements	14,720,233	-	-	14,720,233
Machinery and Equipment	1,169,101	86,680	-	1,255,781
Total Capital Assets, Depreciable	<u>16,549,592</u>	<u>86,680</u>	<u>-</u>	<u>16,636,272</u>
Less Accumulated Depreciation for				
Right to Use Assets	(72,095)	(20,119)	-	(92,214)
Land Improvements	(350,664)	(33,132)	-	(383,796)
Buildings and Improvements	(8,946,567)	(357,985)	-	(9,304,552)
Machinery and Equipment	(642,196)	(125,061)	-	(767,257)
Total Accumulated Depreciation	<u>(10,011,522)</u>	<u>(536,297)</u>	<u>-</u>	<u>(10,547,819)</u>
Total Capital Assets, Depreciable, Net	<u>6,538,070</u>	<u>(449,617)</u>	<u>-</u>	<u>6,088,453</u>
Governmental Activities Capital Assets, Net of Accumulated Depreciation	<u>\$ 16,079,273</u>	<u>\$ 7,781,940</u>	<u>\$ -</u>	<u>\$ 23,861,213</u>

Governmental activities depreciation expense for fiscal year ended June 30, 2022 amounted to \$536,297 and was unallocated.

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2022



Note 5 – Long-Term Obligations

The following is a summary of changes in long-term obligations of the District for the year ended June 30, 2022:

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balances</u>	<u>Amount Due Within One Year</u>
General Obligations					
General Obligation					
Bonds	\$ 15,740,000	\$ -	\$ 725,000	\$ 15,015,000	\$ 665,000
Notes	45,000	-	45,000	-	-
Total General					
Obligation Debt	15,785,000	-	770,000	15,015,000	665,000
Compensated Absences	110,346	91,406	133,514	68,238	51,179
Total Governmental Activities					
Long-Term Liabilities	<u>\$ 15,895,346</u>	<u>\$ 91,406</u>	<u>\$ 903,514</u>	<u>\$ 15,083,238</u>	<u>\$ 716,179</u>

Total interest paid on long-term debt for the year ended June 30, 2022 was \$267,897.

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, 2022, is comprised of the following individual issues:

	<u>Date of Issuance</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Original Indebtedness</u>	<u>Balances 6/30/2022</u>
School Improvement Bonds	07/07/20	10/01/40	1.00 - 2.00%	\$ 9,995,000	\$ 8,370,000
School Improvement Bonds	06/22/21	10/01/41	2.00 - 3.00%	6,845,000	6,645,000
Total					<u>\$ 15,015,000</u>

Legal Margin for New Debt

The District's legal margin for creation of additional general obligation debt on June 30, 2022 was \$94,907,446.

Equalized valuation of the District	\$ 1,087,150,059
Statutory limitation percentage	10%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	<u>108,715,006</u>
Total outstanding general obligation debt applicable to debt limitation	\$ 15,015,000
Less: Amounts available for financing general obligation debt	
Debt service fund net of accrued interest	<u>1,207,440</u>
Net outstanding general obligation debt applicable to debt limitation	13,807,560
Legal margin for new debt	<u>\$ 94,907,446</u>



STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2022

Note 5 – Long-Term Obligations (Continued)

Aggregate cash flow requirements for the retirement of long-term principal and interest as of June 30, 2022 follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 665,000	\$ 436,700	\$ 1,101,700
2024	675,000	420,800	1,095,800
2025	685,000	266,275	951,275
2026	700,000	254,025	954,025
2027	715,000	239,325	954,325
2028-3032	3,770,000	1,003,150	4,773,150
2033-2037	4,160,000	617,400	4,777,400
2038-2041	3,645,000	165,300	3,810,300
Total	<u>\$ 15,015,000</u>	<u>\$ 3,402,975</u>	<u>\$ 18,417,975</u>

Note 6 – Leases

The District has leases accounted for as lease obligations that were used to finance the acquisition of copiers and a scoreboard. During the fiscal year, the District recorded \$20,119 as depreciation expense and \$92,214 as accumulated depreciation related to these right to use assets.

	Beginning Balances	Additions	Reductions	Ending Balances	Amount Due Within One Year
Leases					
Copier Lease	\$ 34,819	\$ -	\$ 20,732	14,087	\$ 14,087
Scoreboard Lease	59,466	-	18,966	40,500	19,810
Total Leases	<u>\$ 94,285</u>	<u>\$ -</u>	<u>\$ 39,698</u>	<u>\$ 54,587</u>	<u>\$ 33,897</u>

Interest paid on the lease liability obligations during the year ended June 30, 2022 was \$3,381.

The following is a schedule of the minimum lease payments under the lease agreement at June 30, 2022.

Year Ending June 30,	Principal	Interest	Total
2023	\$ 33,897	\$ 2,026	\$ 21,612
2024	20,690	922	21,612
Total	<u>\$ 54,587</u>	<u>\$ 2,948</u>	<u>\$ 43,224</u>

Note 7 – 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.



Note 7 – Defined Benefit Pension Plan (Continued)

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

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.

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>
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
2021	5.1	13

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2022



Note 7 – Defined Benefit Pension Plans (Continued)

The \$375,816 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending June 30,	Net Deferred Outflows (Inflows) of Resources
2023	\$ (207,628)
2024	(1,201,448)
2025	(528,003)
2026	(506,363)
	<u>\$ (2,443,442)</u>

Actuarial Assumptions. The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2020
Measurement Date of Net Pension Liability (Asset):	December 31, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments*	1.7%

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

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, price inflation, mortality and separation rates. The total pension liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the December 31, 2020 actuarial valuation.

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2022



Note 7 – Defined Benefit Pension Plans (Continued)

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 Returns¹
As of December 31, 2021**

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return % ²
Global Equities	52%	6.8%	4.2%
Fixed Income	25	4.3	1.8
Inflation Sensitive Assets	19	2.7	0.2
Real Estate	7	5.6	3.0
Private Equity/Debt	12	9.7	7.0
Total Core Fund ³	115% *	6.6%	4.0%
Variable Fund Asset Class			
U.S. Equities	70%	6.3%	4.1%
International Equities	30	7.2	4.9
Total Variable Fund	100%	6.8%	4.6%

¹Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations.

²New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%.

³The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.

Single Discount Rate. A single discount rate of 6.8% was used to measure the total pension liability, as opposed to a discount rate of 7.0% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 1.84% (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, 2021. 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 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2022



Note 7 – 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 6.80 percent, as well as what the District’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	<u>1% Decrease to Discount Rate (5.80%)</u>	<u>Current Discount Rate (6.80%)</u>	<u>1% Increase To Discount Rate (7.80%)</u>
District's Proportionate Share of the Net Pension Liability (Asset)	\$ 3,142,555	\$ (4,428,811)	\$ (9,878,787)

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, 2022 is \$194,052 for June payroll.

Note 8 – Supplemental Pension Plan

Plan Description. The District provides a single employer benefit supplemental pension (stipend) plan to eligible teachers with catch-up contributions of \$2,000 into a 403(b) for each year of service with the District prior to January 1, 2023 (based on seniority).

Employees Covered by Benefit Terms. At June 30, 2022, the following employees were covered by the benefit terms:

Active employees	<u><u>62</u></u>
------------------	------------------

Funding Policy. Payments under the plan are made on a pay-as-you-go basis. There are no invested plan assets accumulated for payment of future benefits. The general fund is used for funding of all pension/retirement benefits. The employer makes all contributions.

Benefit Payments. For the year ended June 30, 2022, the District did not make any payments for the supplemental pension.

Total Pension Liability. The District recognizes its total pension liability, rather than a net pension liability. In order for the District to recognize a net pension liability, assets must be accumulated in a trust that meets all of the following criteria:

- Contributions from the employer and any non-employer contributing entities, and earnings thereon, must be irrevocable.
- Plan assets must be dedicated to providing pensions to Plan members in accordance with benefit terms.
- Plan assets must be legally protected from the creditors of the employer, non-employer contributing entities, the Plan administrator, and Plan members.

The District’s total pension liability is not reduced by any assets accumulated in a trust that meet the criteria above and the District must report its total pension liability.

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2022



Note 8 – Supplemental Pension Plan (Continued)

The District's total pension liability was determined by an actuarial valuation as of June 30, 2021 (the measurement date). Changes in the District's total pension liability were as follows:

	Total Pension Liability
Balance at July 1, 2021	<u>\$ -</u>
Changes for the year:	
Service cost	-
Interest	-
Changes of benefit terms	59,002
Differences between expected and actual experiences	-
Changes of assumptions or other input	-
Contributions - employer	-
Net investment income	-
Benefit payments	-
Net changes	<u>59,002</u>
Balance at June 30, 2021	<u><u>\$ 59,002</u></u>

Actuarial Assumptions. Actuarial assumptions are based upon an experience study conducted in 2018 using Wisconsin Retirement System (WRS) experience from 2015-2017. Those assumptions, applied to all periods included in the measurement, are as follows:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2021
Actuarial Cost Method	Individual entry age normal
Amortization Method	Level percentage of salary
Actuarial Assumptions:	
Discount Rate	2.25%
Inflation	2.00%

Factors Affecting Trends for Amounts Related to the Pension Liability. There were no changes in actuarial methods or assumptions reflected in the calculation of the total pension liability as of the June 30, 2021 measurement date.

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2022, the District recognized pension expense of \$59,002.

At June 30, 2022, the District did not report any deferred outflows of resources or deferred inflows of resources related to the supplemental pension.

Discount Rate. A discount rate of 2.25% was used in calculating the District's total pension liability (based upon all projected payments discounted at a municipal bond rate of 2.25%). The discount rate is based on the Bond Buyer GO 20-Year AA Bond Index published by the Federal Reserve for the week at the beginning of the measurement period.

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2022



Note 8 – Supplemental Pension Plan (Continued)

Sensitivity of the District’s Total Pension Liability to Changes in the Discount Rate. The following presents the District’s total pension liability calculated using the discount rate of 2.25 percent, as well as what the District’s total pension 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:

	1% Decrease to Discount Rate (1.25%)	Current Discount Rate (2.25%)	1% Increase To Discount Rate (3.25%)
Total Pension Liability	\$ 61,977	\$ 59,002	\$ 56,189

Payables to the Pension Plan. At June 30, 2022, the District reported no outstanding contributions to the plan.

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.

	Age	Service	Benefit
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.



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

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, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	25
Active employees	144
	169

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, 2021 and was determined by an actuarial valuation as of June 30, 2021.

Actuarial Assumptions. The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.00%
Salary increases:	3.50%
Investment rate of return:	2.25%
Healthcare cost trend rates:	Actual first year increase, then 6.40% decreasing by 0.10% per year down to 5.00%, 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, 2021 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 2.25%. 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.

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2022



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

Change in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at 7/1/21	<u>\$ 3,254,200</u>
Changes for the year:	
Service Cost	127,474
Interest	71,487
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	(442,977)
Changes of Assumptions or Other Input	(69,169)
Contributions - Employer	-
Net Investment Income	-
Benefit Payments	(281,491)
Administrative Expense	-
Net Changes	<u>(594,676)</u>
Balance at 6/30/22	<u>\$ 2,659,524</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:

	1% Decrease (1.25%)	Current Discount Rate (2.25%)	1% Increase (3.25%)
Total OPEB Liability	<u>\$ 2,767,807</u>	<u>\$ 2,659,524</u>	<u>\$ 2,552,901</u>

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 6.40 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 (5.40 percent decreasing to 4.0 percent) or 1-percentage-point higher (7.40% decreasing to 6.0 percent) than the current rate:

	1% Decrease (5.40% decreasing to 4.0%)	Healthcare Cost Trend Rates (6.40% decreasing to 5.0%)	1% Increase (7.40% decreasing to 6.0%)
Total OPEB Liability	<u>\$ 2,524,766</u>	<u>\$ 2,659,524</u>	<u>\$ 2,808,025</u>

STURGEON BAY SCHOOL DISTRICT
Notes to the Financial Statements
June 30, 2022



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

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

For the year ended June 30, 2022, the District recognized OPEB expense of \$41,540.

At June 30, 2022, the District reported deferred outflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual experiences	\$ -	\$ 1,087,682
Changes in assumptions	141,627	88,244
Employer contributions subsequent to the measurement date	<u>341,774</u>	<u>-</u>
Total	<u>\$ 483,401</u>	<u>\$ 1,175,926</u>

The \$341,774 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, 2023. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2023	\$ (157,421)
2024	(157,421)
2025	(157,421)
2026	(157,421)
2027	(157,421)
Thereafter	<u>(247,194)</u>
	<u>\$ (1,034,299)</u>



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, 2022 includes the following:

Net Investment in Capital Assets	
Net Capital Assets	\$ 23,861,213
Less: Related Long-Term Debt Outstanding	(15,015,000)
Add: Unspent Debt Proceeds	553,533
Net Investment in Capital Assets	9,399,746
Restricted for	
Pension Benefits - Cost Sharing Plan	2,361,185
Future Debt Service	1,207,440
Capital Projects	1,041,532
Donor Intentions	389,629
Community Services	34,771
Food Services	236,767
Total Restricted	4,999,786
Unrestricted	1,717,660
Total District-Wide Net Position	\$ 16,117,192

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 2021-2022 General Fund Expenditures	\$ 19,274,528
Minimum Fund Balance Percent	15%
Minimum Fund Balance Amount	\$ 2,891,179

The District's general fund balance of \$4,782,541 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, 2022



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, 2022, 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, 2022 is \$15,763,760. The projects are expected to be completed and placed into service in the next fiscal year.

Note 15 – Restatement of Beginning Net Position

The District adopted Governmental Accounting Standards Board (GASB) Statement No. 87 – Leases as of and for the year ended June 30, 2022. The District has restated beginning net position as follows for the lease activity:

	District-Wide Net Position
Net Position - June 30, 2021	\$ 13,950,356
Implementation of GASB 87	(6,317)
Net Position - As Restated June 30, 2021	<u>\$ 13,944,039</u>

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
12/31/2021	0.05494678%	\$ (4,428,811)	\$ 9,411,445	47.06%	106.02%
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
6/30/2022	\$ 626,493	\$ 626,493	\$ -	\$ 9,495,509	6.60%
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 the Total Pension Liability and Related Ratios - Supplemental Pension
Last 10 Fiscal Years*

	<u>2021</u>
Total Pension Liability	
Service Cost	\$ -
Interest	-
Changes of Benefit Terms	59,002
Difference Between Expected and Actual Experience	-
Changes of Assumptions or Other Input	-
Benefit Payments	-
Net Change in Total Pension Liability	<u>59,002</u>
Total Pension Liability - Beginning	-
Total Pension Liability - Ending (A)	<u>\$ 59,002</u>
Covered Employee Payroll	\$ 3,093,716
Total Pension Liability as Percentage of Covered Employee Payroll	1.91%

Schedule is intended to show information for ten years. Additional years will be displayed as they become available.



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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability					
Service Cost	\$ 127,474	\$ 103,337	\$ 137,900	\$ 143,224	\$ 143,224
Interest	71,487	106,618	152,317	145,484	147,536
Differences Between Expected and Actual Experience	(442,977)	-	(1,040,887)	-	-
Changes of Assumptions or Other Input	(69,169)	168,225	16,180	(48,168)	-
Benefit Payments	(281,491)	(237,099)	(290,442)	(375,145)	(323,615)
Net Change in Total OPEB Liability	(594,676)	141,081	(1,024,932)	(134,605)	(32,855)
Total OPEB Liability - Beginning	3,254,200	3,113,119	4,138,051	4,272,656	4,305,511
Total OPEB Liability - Ending	<u>\$ 2,659,524</u>	<u>\$ 3,254,200</u>	<u>\$ 3,113,119</u>	<u>\$ 4,138,051</u>	<u>\$ 4,272,656</u>
Covered-Employee Payroll	\$ 8,826,626	\$ 7,645,105	\$ 7,645,105	\$ 7,699,746	\$ 7,699,746
Total OPEB Liability as a Percentage of Covered-Employee Payroll	30.13%	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, 2022



	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
REVENUES				
Property Taxes	\$ 8,489,151	\$ 8,489,151	\$ 8,509,144	\$ 19,993
Other Local Sources	175,230	175,230	158,879	(16,351)
Interdistrict Sources	1,614,346	1,614,346	1,600,833	(13,513)
Intermediate Sources	-	-	500	500
State Sources	6,564,518	6,564,518	6,551,306	(13,212)
Federal Sources	578,000	578,000	851,412	273,412
Other Sources	40,000	40,000	121,491	81,491
Total Revenues	<u>17,461,245</u>	<u>17,461,245</u>	<u>17,793,565</u>	<u>332,320</u>
EXPENDITURES				
Instruction				
Regular Instruction	5,401,698	5,401,698	5,344,589	57,109
Vocational Instruction	580,765	580,765	608,937	(28,172)
Physical Instruction	369,925	369,925	397,358	(27,433)
Other Instruction	375,444	375,444	423,586	(48,142)
Total Instruction	<u>6,727,832</u>	<u>6,727,832</u>	<u>6,774,470</u>	<u>(46,638)</u>
Support Services				
Pupil Services	365,846	365,846	371,158	(5,312)
Instructional Staff Services	1,148,585	1,148,585	1,148,358	227
General Administration Services	619,666	619,666	588,080	31,586
School Building Administration Services	1,126,937	1,126,937	1,174,664	(47,727)
Business Administration	374,770	374,770	357,260	17,510
Operations and Maintenance	1,519,344	1,519,344	1,595,955	(76,611)
Pupil Transportation	485,000	485,000	422,547	62,453
Internal Services	79,500	79,500	37,164	42,336
Central Services	80,000	80,000	106,248	(26,248)
Insurance	200,259	200,259	194,775	5,484
Other Support Services	1,328,481	1,328,481	1,403,689	(75,208)
Debt Service				
Principal	21,600	21,600	39,698	(18,098)
Interest and fiscal charges	-	-	3,381	(3,381)
Total Support Services	<u>7,349,988</u>	<u>7,349,988</u>	<u>7,442,977</u>	<u>(92,989)</u>
Non-Program Transactions				
Non-Open Enrollment	91,000	91,000	103,835	(12,835)
Open Enrollment	1,876,574	1,876,574	1,859,156	17,418
Voucher Payments	188,206	188,206	188,206	-
Adjustments and Refunds	2,000	2,000	420	1,580
Total Non-Program Transactions	<u>2,157,780</u>	<u>2,157,780</u>	<u>2,151,617</u>	<u>6,163</u>
Total Expenditures	<u>16,235,600</u>	<u>16,235,600</u>	<u>16,369,064</u>	<u>(133,464)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,225,645</u>	<u>1,225,645</u>	<u>1,424,501</u>	<u>198,856</u>
OTHER FINANCING USE				
Transfer to Other Fund	(1,788,178)	(1,788,178)	(1,799,544)	(11,366)
NET CHANGE IN FUND BALANCE	(562,533)	(562,533)	(375,043)	187,490
FUND BALANCE - BEGINNING OF YEAR	5,157,584	5,157,584	5,157,584	-
FUND BALANCE - END OF YEAR	<u>\$ 4,595,051</u>	<u>\$ 4,595,051</u>	<u>\$ 4,782,541</u>	<u>\$ 187,490</u>



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 general fund had an excess of actual expenditures over budget in the following accounts for the year ended June 30, 2022:

Individual Function	Excess Expenditures
Vocational Instruction	\$ 28,172
Physical Instruction	27,433
Other Instruction	48,142
Pupil Services	5,312
School Building Administration Services	47,727
Operations and Maintenance	76,611
Central Services	26,248
Other Support Services	75,208
Principal	18,098
Interest and fiscal charges	3,381
Non-Open Enrollment	12,835



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:

	General Fund
Sources/Inflows of Resources:	
Actual Amounts (Budgetary Basis) "Total Revenues" from the Schedule of Revenues, Expenditures and Changes in Fund Balance	\$ 17,793,565
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	1,105,920
Total Revenues as Reported on the Statement of Revenues, Expenditures, and Change in Fund Balances – Governmental Funds	\$ 18,899,485
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	\$ 18,168,608
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	2,905,464
The Transfer to the Special Education Fund is Eliminated because it is Considered to be Part of the General Fund.	(1,799,544)
Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	\$ 19,274,528

Defined Benefit Pension Plan

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

Changes of assumptions.

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

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

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

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

Supplemental Pension Plan

Changes of benefit terms. The District added an actively-funded 403(b) benefit for teachers hired on or after July 1, 2013 and will provide a catch-up contribution for all prior amounts earned through January 1, 2023. Until such time that these catch-up contributions are fully funded, the benefits will be accounted for as post-employment benefits. Thus, the full liability related to these catch-up 403(b) contributions was treated as a change in benefits.

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 to be reflective of a 20-year AA municipal bond rate since assets are held solely as cash and cash equivalents.

SUPPLEMENTARY INFORMATION

STURGEON BAY SCHOOL DISTRICT

Combining Balance Sheet
 Nonmajor Governmental Funds
 As of June 30, 2022



	Special Revenue			
	Special Revenue Trust	Scholarships	Food Service	Community Service
ASSETS				
Cash and Investments	\$ 324,460	\$ 27,108	\$ 267,501	\$ 34,771
Accounts Receivable	35,000	-	-	-
Total Assets	\$ 359,460	\$ 27,108	\$ 267,501	\$ 34,771
LIABILITIES				
Accounts Payable	\$ 4,602	\$ 33	\$ -	\$ -
Accrued Liabilities	-	-	30,734	-
Total Liabilities	4,602	33	30,734	-
FUND BALANCES				
Restricted	354,858	27,075	236,767	34,771
TOTAL LIABILITIES AND FUND BALANCES	\$ 359,460	\$ 27,108	\$ 267,501	\$ 34,771

Debt Service	Capital Projects		Total Nonmajor Governmental Funds
Non-Referendum Debt Service	Long-term Capital Improvement	Capital Expansion	
\$ 101,475	\$ 346,265	\$ 695,267	\$ 1,796,847
-	-	-	35,000
<u>\$ 101,475</u>	<u>\$ 346,265</u>	<u>\$ 695,267</u>	<u>\$ 1,831,847</u>
\$ -	\$ -	\$ -	\$ 4,635
-	-	-	30,734
<u>-</u>	<u>-</u>	<u>-</u>	<u>35,369</u>
<u>101,475</u>	<u>346,265</u>	<u>695,267</u>	<u>1,796,478</u>
<u>\$ 101,475</u>	<u>\$ 346,265</u>	<u>\$ 695,267</u>	<u>\$ 1,831,847</u>

STURGEON BAY SCHOOL DISTRICT
Combining Statement of Revenues, Expenditures and Change in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2022



	Special Revenue			
	Special Revenue Trust	Scholarships	Food Service	Community Service
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Local Sources	514,125	28,600	119,984	5,317
State Sources	-	-	26,617	-
Federal Sources	-	-	1,008,436	-
Other Sources	-	-	-	-
Total Revenues	<u>514,125</u>	<u>28,600</u>	<u>1,155,037</u>	<u>5,317</u>
EXPENDITURES				
Instruction:				
General Instruction	5,480	-	-	-
Vocational Instruction	5,442	-	-	-
Other Instruction	440,870	-	-	-
Total Instruction	<u>451,792</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Services:				
Pupil Services	322	-	-	-
Operations and Maintenance	5,000	-	-	-
Food Services	-	-	918,270	-
Other Support Services	37,473	-	-	-
Community Services	-	-	-	23,588
Debt Service				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Support Services	<u>42,795</u>	<u>-</u>	<u>918,270</u>	<u>23,588</u>
Non-Program Transactions				
Voucher Payments	-	24,000	-	-
Total Expenditures	<u>494,587</u>	<u>24,000</u>	<u>918,270</u>	<u>23,588</u>
NET CHANGE IN FUND BALANCES	19,538	4,600	236,767	(18,271)
FUND BALANCES - BEGINNING OF YEAR	<u>335,320</u>	<u>22,475</u>	<u>-</u>	<u>53,042</u>
FUND BALANCES - END OF YEAR	<u>\$ 354,858</u>	<u>\$ 27,075</u>	<u>\$ 236,767</u>	<u>\$ 34,771</u>

Debt Service	Capital Projects		Total Nonmajor Governmental Funds
	Non-Referendum Debt Service	Long-term Capital Improvement	
\$ -	\$ -	\$ 400,000	\$ 400,000
-	-	-	668,026
-	-	-	26,617
-	-	-	1,008,436
-	7,372	666	8,038
-	7,372	400,666	2,111,117
-	-	-	5,480
-	-	-	5,442
-	-	-	440,870
-	-	-	451,792
-	-	-	322
-	-	189,569	194,569
-	-	-	918,270
-	-	-	37,473
-	-	-	23,588
45,000	-	-	45,000
878	-	-	878
45,878	-	189,569	1,220,100
-	-	-	24,000
45,878	-	189,569	1,695,892
(45,878)	7,372	211,097	415,225
147,353	338,893	484,170	1,381,253
\$ 101,475	\$ 346,265	\$ 695,267	\$ 1,796,478

ADDITIONAL REPORTS

THIS PAGE LEFT BLANK INTENTIONALLY

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sturgeon Bay School District (District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated April 21, 2023.

Report on 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.

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 District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 that we consider to be significant deficiencies.

To the School Board
Sturgeon Bay School District

Report on 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*.

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KerberRose SC

**KerberRose SC
Certified Public Accountants
Green Bay, Wisconsin
April 21, 2023**

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, STATE SINGLE AUDIT GUIDELINES AND THE WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

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

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement*, *State Single Audit Guidelines* and the *Wisconsin School District Audit Manual*, that could have a direct and material effect on each of the District's major federal and state programs for the year ended June 30, 2022. The District's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the 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, 2022.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *State Single Audit Guidelines* and *Wisconsin Public School District Audit Manual*. Our responsibilities under those standards, the Uniform Guidance, *State Single Audit Guidelines* and *Wisconsin Public School District Audit Manual* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

To the School Board
Sturgeon Bay School District

Auditors' Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, Uniform Guidance, *State Single Audit Guidelines* and the *Wisconsin Department of Public Instruction Audit Manual*, we:

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

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

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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 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 program will not be prevented, or detected and corrected, on a timely basis.



To the School Board
Sturgeon Bay School District

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 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 consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-003 to be a significant deficiency.

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

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

KerberRose SC

KerberRose SC
Certified Public Accountants
Green Bay, Wisconsin
April 21, 2023



FEDERAL AND STATE AWARDS SECTION



STURGEON BAY SCHOOL DISTRICT
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2022

Grantor Agency/Federal Program Title	ALN	Pass-Through Agency	Pass-Through Number	(Accrued) Deferred Revenue 07/01/21	Value or Cash Received (Refunded)	Accrued (Deferred) Revenue 06/30/22	Total Expenditures	Subrecipient Payments
U.S. DEPARTMENT OF AGRICULTURE								
<i>CHILD NUTRITION CLUSTER</i>								
School Breakfast Program	10.553	WI DPI	2022-155642-DPI-SB-SEVERE-546	\$ -	\$ 371,231	\$ -	\$ 371,231	\$ -
National School Lunch Program	10.555	WI DPI	2022-155642-DPI-NSL-547	-	580,397	-	580,397	-
Donated Commodities	10.555	WI DPI	2022-155642-DPI-NSL-547	-	56,808	-	56,808	-
<i>Total National School Lunch Program</i>				-	637,205	-	637,205	-
Total U.S. Department of Agriculture and Child Nutrition Cluster				-	1,008,436	-	1,008,436	-
U.S. DEPARTMENT OF EDUCATION								
Title I Grants to Local Educational Agencies	84.010A	WI DPI	2021-155642-DPI-TIA-141	(205,737)	205,737	-	-	-
Title I Grants to Local Educational Agencies	84.010A	WI DPI	2022-155642-DPI-TIA-141	-	-	195,140	195,140	-
<i>Total Title I Grants to Local Educational Agencies</i>				(205,737)	205,737	195,140	195,140	-
<i>SPECIAL EDUCATION CLUSTER</i>								
Special Education Grants to States	84.027	WI DPI	2021-155642-DPI-DEA-FT-341	(330,415)	330,415	-	-	-
Special Education Grants to States	84.027	WI DPI	2022-155642-DPI-FLOW-341	-	-	288,493	288,493	-
Special Education Grants to States	84.027	WI DPI	2022-155642-DPI-FLOW-341	-	-	57,584	57,584	-
Special Education Preschool Grants	84.173A	WI DPI	2021-155642-DPI-IDEA-PS-347	(20,687)	20,687	-	-	-
Special Education Preschool Grants	84.173A	WI DPI	2022-155642-DPI-PRESCH-347	-	-	6,529	6,529	-
Special Education Preschool Grants	84.173A	WI DPI	2022-155642-DPI-PRESCH-347	-	-	12,193	12,193	-
<i>Total Special Education Cluster</i>				(351,102)	351,102	364,799	364,799	-
Career and Technical Education - Basic Grants to States	84.048	CESA 7	2022-155642-DPI-CTE-400	-	-	8,067	8,067	-
Improving Teacher Quality State Grants	84.367A	WI DPI	2021-155642-DPI-TIIA-365	(34,613)	34,613	-	-	-
Improving Teacher Quality State Grants	84.367A	WI DPI	2022-155642-DPI-TIIA-365	-	-	42,883	42,883	-
Student Support and Academic Enrichment Program	84.424A	WI DPI	2021-155642-DPI-TIVA-381	(12,829)	12,829	-	-	-
Student Support and Academic Enrichment Program	84.424A	WI DPI	2022-155642-DPI-TIVA-381	-	-	13,026	13,026	-
Elementary and Secondary School Emergency Relief	84.425D	WI DPI	2021-155642-DPI-ESSERF-160	-	12,933	25,897	38,830	-
Elementary and Secondary School Emergency Relief II	84.425D	WI DPI	2022-155642-DPI-ESSERFII-163	-	-	130,000	130,000	-
American Rescue Plan - Elementary and Secondary School Emergency Relief	84.425U	WI DPI	2022-155642-DPI-ESSERFIII-165	-	-	92,300	92,300	-
American Rescue Plan - Elementary and Secondary School Emergency Relief	84.425U	WI DPI	2022-155642-DPI-LETRS-165	-	-	11,700	11,700	-
Total U.S. Department of Education				(604,281)	617,214	883,812	896,745	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
<i>MEDICAID CLUSTER</i>								
Medical Assistance Program	93.778	WI DHS		-	151,721	-	151,721	-
TOTAL FEDERAL ASSISTANCE				\$ (604,281)	\$ 1,777,371	\$ 883,812	\$ 2,056,902	\$ -

Reconciliation to the basic financial statements:

Governmental Funds	
Federal Sources	\$ 2,224,647
Coronavirus Relief Funds	(143,479)
Get Kids Ahead	(24,266)
Total expenditures of federal awards	<u>\$ 2,056,902</u>

STURGEON BAY SCHOOL DISTRICT

Schedule of State Financial Assistance

For the Year Ended June 30, 2022



Awarding Agency/ Awarding Description/ Pass-Through Agency	State I.D. Number	Pass-Through Agency	State Identifying Number	(Accrued) Deferred Revenue 07/01/21	Cash Received (Refunded)	Accrued (Deferred) Revenue 06/30/22	Total Expenditures	Subrecipient Payments
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION								
Special Education and School Age Parents	255.101	Direct Program	155642-100	\$ -	\$ 724,172	\$ -	\$ 724,172	\$ -
State School Lunch Aid	255.102	Direct Program	155642-107	-	16,933	-	16,933	-
Common School Fund Library Aid	255.103	Direct Program	155642-104	-	55,301	-	55,301	-
General Transportation Aid	255.107	Direct Program	155642-102	-	26,504	-	26,504	-
Equalization Aids	255.201	Direct Program	155642-116	(63,745)	5,217,724	-	5,153,979	-
State School Breakfast Aid SSBA	255.344	Direct Program	155642-108	-	9,684	-	9,684	-
SAGE (Student Achievement Guarantee Education)	255.504	Direct Program	155642-160	-	364,350	-	364,350	-
Aid for High Poverty School District	255.926	Direct Program	155642-121	-	59,160	-	59,160	-
Per Pupil Aid	255.945	Direct Program	155642-113	-	796,166	-	796,166	-
Career and Technical Education Incentive Grants	255.950	Direct Program	155642-152	-	25,000	-	25,000	-
Assessments of Reading Readiness	255.956	Direct Program	155642-166	-	2,632	-	2,632	-
Aid for Special Ed Transition Grant BBL	255.960	Direct Program	155642-168	-	13,390	-	13,390	-
TOTAL STATE PROGRAMS				<u>\$ (63,745)</u>	<u>\$ 7,311,016</u>	<u>\$ -</u>	<u>\$ 7,247,271</u>	<u>\$ -</u>

Reconciliation to the basic financial statements:

Governmental Funds

State Sources

\$ 7,315,485

Less: State sources not considered state financial assistance

State tax exempt aid

(66,112)

Payment in lieu of taxes and other revenues

(2,102)

Total expenditures of state awards

\$ 7,247,271



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, 2022. 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 modified 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

2021 - 2022 eligible costs under the State Special Education Program are \$2,482,814.

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, 2022



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
	School Lunch Program
84.425	Education Stabilization Fund under the Coronavirus Aid, Relief, and Economic Security Act
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 <i>State Single Audit Guidelines</i> or the <i>Wisconsin Department of Public Instruction Audit Manual</i> ?	Yes

Identification of major state programs:

State I.D. Number	Name of State Program
255.201	General Equalization
255.926	Aid for High Poverty School District
255.107	General Transportation Aid
255.101	Special Education and School Age Parents
255.945	Per Pupil Aid

Section II - Financial Statement Findings

Finding No.

2022-001 Lack of Segregation of Duties

**Prior Year
Audit Finding:** 2021-001

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.



Section II - Financial Statement Finding, Continued

Finding No.

2022-002 **Financial Reporting**

**Prior Year
Audit Finding:** 2021-002

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.



Section IV – Federal and State Awards Finding

Finding No.

2022-003

Lack of Segregation of Duties – Federal and State Reporting

Prior Year Audit Finding:

2021-003

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, 2022



Financial Statement Findings

2021-001 – Lack of Segregation of Duties – See corrective action plan for finding 2022-001.

2021-002 – Financial Reporting – See corrective action plan for finding 2022-002.

Federal and State Awards Finding

2021-003 – Lack of Segregation of Duties – Federal and State Reporting – See corrective action plan for finding 2022-003.



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

Corrective Action Plan

Financial Statement Findings

2022-001 – 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.

2022-002 – 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

2022-003 – 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.

THIS PAGE LEFT BLANK INTENTIONALLY



To the School Board
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 the Sturgeon Bay School District (District) as of and for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards, Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Uniform Guidance), State Single Audit Guidelines* and the *Wisconsin Department of Public Instruction Audit Manual*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to the audit.

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

As stated in our engagement letter dated November 28, 2022, 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.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the schedules of proportionate share of the net pension liability (asset) and employer contributions – Wisconsin Retirement System, schedule of changes in total pension liability and related ratios, schedule of changes in total OPEB liability and related ratios – other post-employment benefits and schedule of revenues, expenditures and changes in fund balance – budget and actual – general fund, as indicated in the financial statement’s table of contents, which supplement the basic financial statements, was to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures did not provide us with sufficient evidence to express an opinion or provide any assurance, we did not express an opinion or provide any assurance on the RSI.

We have been 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 as indicated in the financial statement’s table of contents, which accompany the financial statements but are not RSI. 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.

Audit Scope, Significant Risks and Other

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.

We identified management override of controls, improper revenue recognition, misappropriation of student activity funds, lack of segregation of duties, improper recognition of capital assets and misuse of credit cards as significant risks of material misstatement as part of our audit planning. We designed audit procedures in response to these risks.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Sturgeon Bay School District are described in Note 1 to the financial statements. As discussed in Note 1, the District adopted the provisions of Governmental Accounting Standards Board Statement No. 87 – Leases as of and for the year ended June 30, 2022. We noted no transactions entered into by the governmental unit 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 District's financial statements were:

Management's estimate of the useful lives of the capital assets is based on the District's capitalization policy. 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 net pension asset and related deferred outflows/inflows is based on an actuarial valuation. 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 as a whole.

Managements estimate of the pension liability is based on an actuarial report. We evaluated the key factors and assumptions used to develop the pension liability in determining that it is reasonable in relation to the financial statements as a whole.

Managements estimate of the other postemployment benefits liability is based on an actuarial report. We evaluated the key factors and assumptions used to develop the other postemployment benefits liability in determining that it is reasonable in relation to the financial statements as a whole.

To the School Board
Sturgeon Bay School District
Page 3

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements 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 net pension asset, total pension liability and OPEB liability and related deferred outflows/inflows and the related risk associated with it in Notes 7, 8 and 9 to the financial statements. The footnotes were prepared based on the requirements of the Governmental Accounting Standards Board and are intended to inform readers as to the risk associated with the District's net pension asset, total pension liability, OPEB liability and related deferred outflows/inflows.

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 and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, 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, dated April 21, 2023.

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 Sturgeon Bay School District'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.

To the School Board
Sturgeon Bay School District
Page 4

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sturgeon Bay School District as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, 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 and 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.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described below that we consider 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 position, 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.

To the School Board
Sturgeon Bay School District
Page 5

Internal Control Over Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Accordingly, we do not express an opinion on compliance. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Wisconsin Department or Public Instruction Audit Manual*.

Other Matters

In addition, we felt that other matters described in the following paragraphs were important to the operation of 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.

Prior Year Observation

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 \$1,702,714.

Status 6/30/2022

The District continues to have uninsured and uncollateralized deposits.

Current Year Observation

Internal Controls over Payroll

During the audit, it was noted that the review process over payroll transactions is limited. We recommend that someone external of the payroll process, including payroll tax deposits and quarterly and annual reporting, review all payroll transactions prior to finalizing the process.

Closing

We will review the status of these comments during our next audit engagement. We have 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 School Board, 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
Green Bay, Wisconsin
April 21, 2023



GF-4

ALG-CX-12.2: Audit Difference Evaluation Form

Governmental Unit: Financial Statement Date:

Completed by: Date:

Opinion Unit: A Listing of Known Audit Differences Over:

Instructions: This form may be used to accumulate audit differences (AD) that are not considered trivial in amount, nature, or circumstances (documented at Step 5 of ALG-CX-2.1). This form should *not* include normal closing entries. At the end of the audit, evaluate all uncorrected audit differences, individually and in the aggregate, in the context of individual opinion units and conclude on whether they materially misstate the financial statements of an opinion unit taken as a whole. This form also provides a space to document any misstatements of disclosures (including quantitative and qualitative misstatements) that are considered when evaluating misstatements in the aggregate. Before evaluating the effect of uncorrected misstatements, reassess whether materiality is still appropriate based on the entity's actual financial results. The notes following the table provide explanations and a listing of qualitative considerations in evaluating materiality. The form allows for quantifying the effect of misstatements, using both the rollover and iron curtain methods, as appropriate. You need to be familiar with the guidance in section 1010 before completing this form.

Description (Nature) of Audit Difference (AD)	Factual (F), Judgmental (J), or Projected (P)	Cause	W/P Ref.	Financial Statement Effect—Amount of Over- (Under-) statement of:						Change in Fund Balance/ Net Position
				Total Assets	Total Liabilities	Working Cap.	Fund Balance/Net Position	Revenues	Expen.	
Understatement of Medicaid	F	Receivable was not booked for last June billing.	D01-6	-12,643			-12,643	-12,643		-12,643
Overstatement of Payroll Tax Liability	J	payroll tax liabilities on books are higher than support.	P-7		-25,414		25,414		-25,414	25,414
Total				-12,643	-25,414	0	12,771	-12,643	-25,414	12,771
Less audit adjustments subsequently booked										
Net unadjusted AD—current year (iron curtain method)				-12,643	-25,414	0	12,771	-12,643	-25,414	12,771
Effect of unadjusted AD—prior years										
Combined current year and prior year AD (rollover method)				-12,643	-25,414	0	12,771	-12,643	-25,414	12,771
Financial statement caption totals										
Current year AD as % of F/S captions (iron curtain method)				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Current and prior year AD as % of F/S captions (rollover method)				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Qualitative Factors: Describe qualitative factors that entered into your evaluation of whether uncorrected accumulated misstatements are material, individually or in the aggregate, in relation to specific accounts and disclosures and to the opinion unit financial statements as a whole, and the reasons why.

Sturgeon Bay School District

EMPLOYMENT HANDBOOK
FOR
PROFESSIONAL STAFF MEMBERS

DATE JULY 1, 202~~3~~²



TABLE OF CONTENTS

Formatted: Left: 0.8", Right: 0.8", Top: 0.8", Bottom: 0.8"

<u>TOPIC</u>	<u>PAGE</u>	<u>POLICY/AG REFERENCE</u>
I. INTRODUCTION		
Introductory Statement	4	
Disclaimer Statement	4	
Statement of Philosophy	5	Policy 2110 Policy
2110 Policy 2110		
Chain of Command – Organizational Chart	56	
Purpose	6	
II. EMPLOYMENT		
Equal Employment Opportunity	67	Policy 3122
Anti-Harassment Policy	7	Policy 3362
Job Descriptions	8	Policy 1400
		Policy 3120.01
Immigration Reform Act Compliance	8	Policy 3111
Conflict of Interest	89	Policy 1130
		Policy 3210
Outside Activities of Staff	98	Policy 3231
Communications and Suggestions	9	Policy 3112
Political Activities	9	Policy 3231
Reporting Suspected Child Abuse and Neglect	109	Policy 8462
III. EMPLOYMENT STATUS AND RECORDS		
Employment Categories	10	Policy 3120
Personnel Files	110	Policy 8320
Personnel File Record Correction	110	Policy 8320
Performance Evaluation	110	Policy 3220
Confidentiality	110	
Professional Growth Requirements	112	Policy 3242
Student Supervision and Welfare	121	Policy 1613 Policy 3213
Assignment and Transfers	112	Policy 3130
Staff Discipline	123	Policy 3139
Reduction in Staff	123	Policy 3131
Termination and Resignation	123	Policy 3140

- Field Code Changed
- Field Code Changed
- Field Code Changed
- Field Code Changed
- Field Code Changed
- Field Code Changed
- Field Code Changed
- Field Code Changed
- Field Code Changed

- Field Code Changed
- Field Code Changed
- Field Code Changed
- Field Code Changed
- Field Code Changed
- Field Code Changed
- Field Code Changed
- Field Code Changed
- Field Code Changed
- Field Code Changed

IV. EMPLOYEE PAY AND BENEFITS

Pay Periods	124	Policy 6510	Field Code Changed
Compensation	143		
Benefits	134	Policy 3425	Field Code Changed
Leaves of Absence (extended leave)	135	Policy 3430	Field Code Changed
Employee Leaves	145	Policy 3431	Field Code Changed
Employee Sick Leave	157	Policy 3432	Field Code Changed
Family and Medical Leave	168	Policy 3430.01	Field Code Changed
Health Insurance Benefits	168	Policy 3419	Field Code Changed
Privacy Protections of Fully Insured Group Health Plans	168	Policy 3419.02	Field Code Changed
Retirement	168		

V. WORKING CONDITIONS AND HOURS OF WORK

Teaching Hours/Days	179		
School Calendar	1820		
Dress Codes	1921	Policy 3216	Field Code Changed
Attendance and Reporting Absences	1921		
Use of Employer Property/Equipment	1922	Policy 7530	Field Code Changed
Use of Personal Property at School	202		
Emergency Closings	202	Policy 8420 Policy 8220	Field Code Changed
Travel Expenses	202	Policy 3440	Field Code Changed

VI. SAFETY AND HEALTH

Physical Examination	203		
Smoking	213	Policy 3215	Field Code Changed
Training	214	Policy 8453	Field Code Changed
Reporting Work-Related Injury	224	Policy 8442	Field Code Changed

VII. EMPLOYEE COMMUNICATION & TECHNOLOGY

Acceptable Use of District Education Technology	224	Policy 7540.03 Policy 7540.04	Field Code Changed
Email	225	Policy 7540.06	Field Code Changed
Social Media	235	Policy 1613 Policy 1213	Field Code Changed

VII. EMPLOYEE CONDUCT AND DISCIPLINARY ACTION

Staff Discipline	235	Policy 3139	Field Code Changed
Grievance Procedure	236	Policy 3340	Field Code Changed
Drug and Alcohol Use	236	Policy 3122.01	Field Code Changed



VIII. EMPLOYEE RECEIPT AND ACKNOWLEDGEMENT 247

For additional information, see the Salary and Supplemental Pay Guide.

Salary and Supplemental Pay Guide Appendices:

- A – Salary Ladder
- B – Supplemental Pay for Yearly Leadership Opportunities
- C – Co-Curricular Pay Schedule
- D – Additional Employment Payment Schedule
- E – School Year Calendar
- F – Cafeteria Plan/Alternative Benefit Plan (ABP)
- G – Post-Employment Benefits

I. INTRODUCTION

INTRODUCTORY STATEMENT

This Employee Handbook has been prepared for professional staff members including Certified Teachers and Licensed Administrators. The provisions described herein are the terms and conditions governing employment in the School District of Sturgeon Bay (“District”) and compliance with them is required.

This Employee Handbook is a collection of selected employment policies and administrative guidelines, as well as rules and regulations of the District. It has been prepared to familiarize all professional staff members with the policies and administrative guidelines, rules, and regulations that govern their employment in the District, and to provide for the orderly and efficient operation of the District.

It is each professional staff member’s responsibility to read and become familiar with this information and to comply with the policies adopted by the Board and/or the administrative guidelines promulgated by the District Administrator that are available electronically on the District website, as well as the rules and regulations contained herein.

If you have questions regarding any of the Board policies and/or District Administrator’s administrative guidelines, and/or the rules or regulations set forth in this Handbook, or about matters which are not covered, please direct them to your immediate supervisor.

DISCLAIMER STATEMENT

This Employee Handbook has been prepared for informational purposes only. None of the statements, policies and administrative guidelines, rules, or regulations contained herein constitutes a guarantee of employment, a guarantee of any other right or benefit, or a contract of employment, express or implied. All of the District’s employees are employed, “at-will”, and employment is not for any definite period, unless otherwise provided by individual contract. Termination of employment may occur at any time, with or without notice, and with or without cause, at the option of the District or the employee, subject to contractual or statutory provisions, if any. The District’s professional staff members employed under individual contracts with the Board may be terminated or non-renewed consistent with the terms of the contract and consistent with Board Policy.

Furthermore, any professional staff member who violates any of the terms and conditions of employment set forth in this Employee Handbook may be subject to disciplinary action in accordance with [Policy 3139](#) – Staff Discipline.

The provisions set forth in this Handbook may be altered, modified, changed, or eliminated at any time by the District, with or without notice. This Employee

Formatted: Font: Bold

Handbook supersedes any and all previous handbooks, statements, policies and administrative guidelines, rules, or regulations given to employees, whether verbal or written.

Whenever any words are used in this Handbook in the masculine gender, they shall also be construed to include the feminine or neutral gender in all situations where they would so apply, and whenever any words are used in the singular, they shall also be construed to include the plural in all situations where they would so apply, and wherever any words are used in the plural, they shall also be construed to include the singular.

This Handbook does not encompass all teacher employment policies or staff guides. The Board may initiate, delete, or modify such policies and guides as it deems necessary.

STATEMENT OF PHILOSOPHY

The School District of Sturgeon Bay believes that a school system in America has an obligation to continually strive to instill in each individual, according to his/her abilities, the knowledge, skills, attitudes, and values necessary for effective living in a free and changing society based on the rights and responsibilities embodied in our American heritage.

It is the aim of this District to provide a diversified program of educational experiences to youth and to cooperate with the home, church and community to promote the development of individually different but effectively-educated citizens.

Within the classroom, emphasis should be on the development of fundamental skills and knowledge, as well as on breadth and depth of materials according to the student's ability. This can best be accomplished through a varied and flexible curriculum presented in surroundings that promote good work and study. The needs of the students, their parents, and the community demand an honest appraisal of student ability, flexible learning programs, and a healthy respect for learning itself. Likewise, recognition of the obligation to stimulate the ability to think objectively, to draw conclusions, and to make decisions is accompanied by an awareness of significant and desirable social and personal values.

CHAIN OF COMMAND – ORGANIZATIONAL CHART

The chain of command is the formal line of authority, communication, and responsibility within the District.

[Policy 3112](#) – Board-Staff Communications

~~The chain of command depicted on the organizational chart identifies the relationships in the District.~~

PURPOSE

- A. The primary goal is the development and operation of an educational program of the highest quality for the benefit of students and the community.
- B. Teaching is a profession and the quality of the educational program is dependent upon the quality of the teaching service. The ultimate aim of education is the continuing development, continuity and implementation of quality in our educational program and constant welfare of the students.
- C. Wisconsin law expressly prohibits strikes at any time by the teaching personnel covered by this Handbook.
- D. In the event of any violation of the preceding clause, the Board may take whatever disciplinary action it deems appropriate including immediate discharge and such action shall not be subject to arbitration except on the basis that the employee involved did not participate in the prohibited activity.
- E. The Board shall continue to operate and manage the school system and its programs, facilities, properties and school related activities of its employees, and it is expressly recognized that this operational and managerial responsibility includes, but is not limited to, the determination and direction of the teaching force; the right to subcontract for goods, services or work that is deemed desirable by the Board or the District Administrator; the right to plan, direct and control school activities; the right to establish and revise the school calendar; establish hours of employment; to schedule classes and assign work loads; to determine teaching methods, subjects to be taught; to select textbooks, teaching aids and materials, to maintain the effectiveness of the school system, to make necessary assignments for all programs of an extracurricular nature; to determine teacher complement; to create, revise and eliminate positions; to establish and require observance of reasonable rules and regulations; to select, hire and terminate teachers; to determine teacher qualification and conditions of employment; to promote or demote and to discipline and discharge teachers.
- F. The foregoing enumerations of the functions of the Board shall not be considered to exclude other functions of the Board not specifically set forth.

II. EMPLOYMENT

EQUAL EMPLOYMENT OPPORTUNITY

The Board of Education does not discriminate in the employment of professional staff on the basis of any characteristic protected under State or Federal law including, but not limited to: race, color, age, creed or religion, genetic information, handicap or disability, marital status, citizenship status, veteran status, military service (as defined in Section 111.32, Wisconsin Statutes), sexual orientation, national origin, ancestry, arrest record, conviction record, use or non-use of lawful

products off the District’s premises during non-working hours, or declining to attend an employer-sponsored meeting or to participate in any communication with the employer about religious matters or political matters or any other characteristic protected by law in its employment practices.

If the professional staff member has questions regarding Equal Employment Opportunity or how to file a complaint regarding equal employment (s)he should refer to:

[Policy 3122](#) - Nondiscrimination and Equal Employment Opportunity

ANTI-HARASSMENT POLICY

The Board of Education is committed to a work environment that is free of harassment of any form. The Board will not tolerate any form of harassment and will take all necessary and appropriate action to eliminate it. Any member of the District community who violates this policy will be subject to disciplinary action, up to and including termination of employment. Additionally, appropriate action will be taken to stop and otherwise deal with any third party who engages in harassment against our employees.

For purposes of anti-harassment, “School District community” means individuals subject to the control and supervision of the Board including, but not limited to, student, teachers, staff, volunteers, and Board members. “Third party” means individuals outside the School District community who participate in school activities and events authorized by the Board including, but not limited to, visiting speakers, participants on opposing athletic teams, and vendors doing business with, or seeking to do business with, the District.

Harassment consists of unwelcome conduct, whether verbal, physical, or visual, that is based on a person’s protected status, such as sex, color, race, ancestry, creed, religion, genetic information, national origin, age, handicap, disability, marital status, veteran status, citizenship status, sexual orientation, arrest record, conviction record, or other protected group status, which affects tangible job benefits, interferes unreasonably with an individual’s work performance, or creates an intimidating, hostile, or offensive working environment. Harassment may occur employee-to-employee, student-to-employee, male-to-female, female-to-male, male-to-male, or female-to-female.

The District Administrator has prepared written administrative guidelines for professional staff members to follow when reporting alleged harassment. The process that will be followed when conducting an investigation regarding alleged harassment that is prohibited is also set forth in these administrative guidelines.

For more information employees shall refer to:

[Policy 3362](#) - Employee Anti-Harassment
[Policy 3362.01](#) - Threatening Behavior Toward Staff Members
~~[AG 3362 - Employee Anti Harassment](#)~~
~~[AG 3362A - Reporting Threatening Behaviors](#)~~

JOB DESCRIPTIONS

The Board of Education recognizes that it is essential for professional staff member accountability that each professional staff member is fully aware of the duties and responsibilities of his/her position. Job descriptions document and describe the essential functions for professional staff positions and thereby promote organizational effectiveness and efficiency.

For more information regarding job descriptions, professional staff members shall refer to [Policy 3120.01](#) – Job Descriptions. Further, if a copy of a job description is required or desired, the professional staff member shall ask their immediate supervisor or go to the central office and request a duplicate copy.

IMMIGRATION REFORM ACT COMPLIANCE

The District complies with the provisions of the Federal Immigration Reform and Control Act of 1986, including, but not limited to, requiring verification of authorization to accept employment in the United States from all employees.

For more information regarding this compliance, please refer to the following:

[Policy 3111](#) - Creating a Position

CONFLICT OF INTEREST

Professional staff members are expected to maintain high standards of honesty, integrity, impartiality, and professional conduct. Further, professional staff members are expected to perform their duties in a manner free from conflict of interest pursuant to Section 19.59 Wisconsin Statutes.

~~[Policy 1130 - Conflict of Interest - Private Practice](#)~~
~~[Policy 3210 - Staff Ethics](#)~~
[Ethics & Conflict of Interest](#)

Field Code Changed

OUTSIDE ACTIVITIES OF STAFF

It is imperative that professional staff members avoid situations in which their personal interests, activities, and associations may conflict with the interests of the District. If a professional staff member is involved in an activity that threatens that staff member's effectiveness within the school system, the District Administrator

shall evaluate the impact of such interest, activity, or association upon the professional staff member's responsibilities.

For more information regarding the Board's expectations concerning interests, activities or associations that may conflict with the interests of the District, professional staff members should review the following:

[Policy 3231](#) - Outside Activities of Staff

COMMUNICATIONS AND SUGGESTIONS

The District values the comments and suggestions of its employees concerning work methods and operations. Employees should follow the chain-of-command when offering a suggestion or comment.

Professional staff members should refer to the detailed procedure regarding communication set forth in:

[Policy 3112](#) – Board-Staff Communication

POLITICAL ACTIVITIES

Political activities that do not contribute to a positive learning climate may be disruptive, divisive and distracting. Therefore, the Board has concluded that such activities are not appropriate within the school setting. It is the intention of the Board of Education to regulate such activities on all Board owned or used property, within all District buildings and at all District-sponsored activities.

[Policy 3231](#) – Outside Activities of Staff

REPORTING SUSPECTED CHILD ABUSE AND NEGLECT

Wisconsin law requires District personnel to report all suspected incidents of child abuse and/or neglect to the Door County Department of Human Services, law enforcement or other legal authorities. Because the Board of Education is concerned with the welfare of all children, it recognizes the legal and ethical obligations to report suspected abuse or neglect and expects District staff to act in accordance with all appropriate Wisconsin statutes.

All District Employees are required to report suspected abuse or neglect when there is "reasonable cause" to suspect abuse or neglect has or will occur. Anyone who, in good faith, participates in the making of a report pursuant to the legal mandate shall in so doing be immune from any liability, civil or criminal, that might otherwise be imposed. State law also protects Employees from being discharged from employment as a direct result of such a report.

The Board of Education supports a preventative approach to child abuse and neglect and will provide training to school personnel in recognizing the indicators of abuse or neglect and in working with families in attempting to eliminate the conditions which may have contributed to the suspected abuse or neglect.

Further information, guidelines and requirements relating to the District's child abuse and neglect reporting policy are set forth in Board of Education [Policy 8462](#) which is available on the District's website. If you have questions regarding the policy, please contact the District's administration office.

Field Code Changed

III EMPLOYMENT STATUS AND RECORDS

EMPLOYMENT CATEGORIES

The Board establishes the specific categories of employment by which staff are identified as members of the professional staff if they fall into a category established in [Policy 3120](#) – Employment of Professional Staff, or are identified as members of the support staff if they fall into a category established in [Policy 4120](#) – Employment of Support Staff. ~~For further details regarding the employment categories, an employee should refer to the applicable collective bargaining unit.~~

PERSONNEL FILES

It is critical to effective human resource management and necessary for satisfaction of legal obligations that the Board maintains accurate personnel records. Further, the access granted for review and inspection of a personnel file must be completed in accordance with state law. The District shall maintain personnel records of professional staff members and grant access to inspect or review those records in accordance with [Policy 8320](#) – Personnel Records and State law.

PERSONNEL FILE RECORD CORRECTION

If there is any disagreement with the content or information contained in an employee's personnel record, the employee will follow the process established in [Policy 8320](#) – Personnel Records to either have a correction made to the information in question, or to have the content in question removed from the file.

PERFORMANCE EVALUATION

The District Administrator has established and will implement a program of staff evaluation.

This program shall focus upon the early identification of specific areas in which the professional staff member needs improvement so that appropriate assistance may be provided in a systematic way. The evaluations shall be consistent with the following:

~~Applicable State statutes~~

[Policy 3220](#) – Staff Evaluation & Educator Effectiveness

~~AG 3220A – Evaluation of Staff~~

CONFIDENTIALITY

As a result of an Employee’s responsibilities with the District, an Employee may have access to confidential student or personnel records or other sensitive information. This may include, without limitation, information concerning the educational and medical status or condition of a student, the medical status or condition of an Employee, Employee records as well as the District’s business practices including purchasing and negotiating strategies (collectively “confidential information”). Pupil information obtained as the result of employment with the District is confidential information and protected by law unless such information has been designated as pupil directory data in School Board policy, and parents or guardians have not otherwise exercised their right to opt out of the release of designated directory data information.

Confidential information cannot be disclosed to any District personnel who are not authorized to receive such information or to persons outside of the District without the express authorization of Administration. Likewise, no information concerning the internal operations of the District, including but not limited to the release of records of the District, may occur except through, and with the permission of Administration.

Unless directed by Administration, Employees shall not act as the District’s custodian of records or disseminate confidential information. State and federal laws govern the collection, maintenance and dissemination of confidential information. As a result, the improper and unauthorized disclosure of confidential information may constitute a violation of law. All inquiries or requests for pupil records should be directed to the building supervisor, Personnel records should be directed to the District Administrator.

PROFESSIONAL GROWTH REQUIREMENTS

Professional staff members are expected to comply with the Professional Development Plan requirements of their license and provide timely verification of progress towards fulfilling this responsibility.

[Policy 3242](#) – Professional Growth Requirements

STUDENT SUPERVISION AND WELFARE

The Board requires each professional staff member to maintain a standard of care for supervision, control and protection of students commensurate with the employee's assigned duties and responsibilities.

For the Board's expectations in this regard, administrators should refer to [Policy 1213](#) – Student Supervision and Welfare, and other professional staff members should refer to [Policy 3213](#) - Student Supervision and Welfare.

ASSIGNMENT AND TRANSFERS

The District Administrator is responsible for the proper assignment of all professional staff members in conformance with any legal requirements or certification requirements. Assignments for the forthcoming school year will be made in accordance with AG 3130 – Assignment and Transfer of Professional Staff.

Further, professional staff members may be transferred between schools when the District Administrator determines that the needs of the students, the school or District so require.

~~[AG 3130 – Assignment and Transfer of Professional Staff](#)~~

STAFF DISCIPLINE

Staff discipline and required investigations regarding potential wrongdoings of an administrator or a professional staff member shall be consistent with the terms established in [Policy 3139](#) – Staff Discipline

REDUCTION IN STAFF

The Board may abolish professional staff positions and/or reduce the administrative and/or professional staff as necessary. Such staff reductions will be made in compliance with [Policy 3131](#) – Reduction in Staff.

TERMINATION AND RESIGNATION

Individual employment contracts may be terminated or non-renewed upon a majority vote of the full membership of the Board.

Employees may be terminated or non-renewed for any reason, provided that the decision is not arbitrary or capricious, or in violation of any applicable law. Any decision to terminate a staff member's employment contract shall be subject to review consistent with [Policy 3340](#) - Grievance Procedure. Finally, a staff member may resign in accordance with the terms of his/her individual employment contract.

[Policy 3140](#) ~~-Termination, Non-Renewal, -and-Resignation~~ and Termination,

IV. EMPLOYEE PAY AND BENEFITS

PAY PERIODS

All professional staff members shall be paid in accordance with the provisions established in ~~AG-6510B – Payroll Authorization~~ 6510 – Payroll Authorization.

COMPENSATION

~~The~~ The Board shall approve the employment, fix the compensation, and establish the term of employment for each professional staff member employed by this District. The District will ~~otherwise~~ set compensation for Employees on an annual basis and will provide Employees notice of their salary or wages ~~upon completion of negotiations and~~ in accordance with contract dates. The District exclusively reserves the right to provide other compensation, such as merit pay, performance pay, supplemental compensation, or other forms of compensation. Said compensation will be based upon objective evaluations and teacher effectiveness.

Beginning in the 2015-2016 school year, compensation information is contained in the Salary and Supplemental Pay Guide.

Appendix A of the Salary and Supplemental Pay Guide will contain the Salary Ladder that accompanies the new system. Appendix B will contain the Supplemental Pay for Yearly Leadership Opportunities. Appendix C will contain the co-curricular pay schedule established by the Board of Education. Appendix D will contain the Additional Employment Payment Schedule. Appendix F will contain Cafeteria Plan/Alternative Benefit Plan (ABP). Appendix G will contain Post Employment Benefits.

The supervising administrator and Superintendent must approve all master degree credit requests as described in the Continuing Education Support section of the Salary and Supplemental Pay Guide.

BENEFITS

The Board provides a competitive and comprehensive package of benefits to its employees. The Board retains the final authority to establish, modify, rescind, add or in any way affect employee benefits. Annually, in conjunction with the budget process, the anticipated share cost of all employee benefits, specifying both the employee and employer share shall be approved through Board action.

[Policy 3425](#) – Benefits

LEAVES OF ABSENCE (extended leave)

Any professional staff member may request a voluntary leave of absence from employment by the Board. All requests for unpaid leaves shall be presented to the Board for approval and will provide the reason for the leave and the expected duration of the leave.

If the leave is approved, the Board action will also provide the conditions applicable for the employee to return to work.

Leaves will be granted in accordance with [Policy 3430](#) - Leaves of Absence

EMPLOYEE LEAVES

Administrators and professional staff members may request leave for several qualifying circumstances. Those circumstances may include the following:

A. Personal leave

1. When a request has been submitted, and when satisfactory arrangements can be made, the District Administrator may grant leave for professional, semi-professional, community service, personal and family business; for three (3) such leave days per year the deduction shall be for the cost of a substitute or equivalent (regardless of whether or not a substitute is required for the absence); for each day over three (3) days per year, the deduction shall be in full. For teachers with ten (10) years or more of local service, the first personal day shall be at no deduction. For teachers with twenty-five (25) or more years of local service the teacher will be eligible for four (4) days of personal leave, the first two (2) days shall be at no deduction.

~~B.~~ Funeral leave in the event of the death of a relative

~~C.B.~~

1. Funeral leave (with deduction from sick leave) will be granted due to death in the immediate family and shall be limited to five (5) days per occurrence but may be extended at the discretion of the Board of

Education. Immediate family shall include employee's spouse, parents, step-parents, siblings, step-siblings, children, step-children, father/mother-in-law, brother/sister-in-law, grandparents, step-grandparents, and grandchild.

2. Funeral leave (with deduction from sick leave) for non-family members [family is defined in B(1)], usually for one-half day but not to exceed one day, may be granted by the Superintendent of the District. If such leave exceeds one day, deduction for the additional day(s) shall be for the cost of the substitute or equivalent. will be granted due to death in the immediate family and shall be limited to five (5) days per occurrence but may be extended at the discretion of the Board of Education. Immediate family shall include employee's spouse, parents, step parents, siblings, step-siblings, children, step children, father/mother in law, brother/sister in law, grandparents, step grandparents, and grandchild.

A.

Funeral leave (with deduction from sick leave) for non family members [family is defined in B(1)(a)], usually for one half day but not to exceed one day, may be granted by the Superintendent of the District. If such leave exceeds one day, deduction for the additional day(s) shall be for the cost of the substitute or equivalent.

Military leave

It is the District's policy that employees will be granted all military leave rights available under the Uniformed Services Employment and Reemployment Rights Act (USERRA). Upon notification of the need for military leave, the employee should contact the Business Office as soon as possible to arrange for the leave. Benefits due employees while on voluntary or involuntary military leave will be determined by applicable State and Federal laws and only those benefits as required by such laws will be provided. If State and Federal laws are not applicable to a specific benefit no such benefit will be provided. Any Employee who enters service in any of the armed forces of the United States shall, upon termination of such service by honorable discharge or other evidence of good standing, be entitled to reemployment in accordance with provisions of USERRA and other applicable federal and state laws.

C. Military leave

1. It is the District's policy that employees will be granted all military leave rights available under the Uniformed Services Employment and Reemployment Rights Act (USERRA). Upon notification of the need for military leave, the employee should contact the Business Office as soon as possible to arrange for the leave. Benefits due employees while on voluntary or involuntary military leave will be determined by applicable State and Federal laws and only those benefits as required by such laws will be provided. If State and Federal laws are not applicable to a specific benefit no such benefit will be provided. Any Employee who

enters service in any of the armed forces of the United States shall, upon termination of such service by honorable discharge or other evidence of good standing, be entitled to reemployment in accordance with provisions of USERRA and other applicable federal and state laws.

- D. Leave for jury duty when called to perform their civic responsibility as a potential juror or to serve on a jury.
 - 1. Any employee, who shall be called for jury duty or be required to appear as a witness in court, shall receive regular salary or wages for such day or days while serving or appearing. Upon completion of jury duty, the employee shall remit to the District any compensation received from the court for such jury duty. In case of court appearance, required because of a violation by the employee, the section will not apply.
- E. National Board Certification Absences
 - 1. The District will provide 1 day of paid leave for a teacher taking the National Board Certification test.
- F. Forced Absences
 - 1. Absences caused by snow or other natural hazards when school is in session will be treated as emergencies and deductions will be made accordingly.

If an administrator or professional staff member has approved leave under these specific circumstances they may be provided compensation or job protection during such absence from their assigned job duties for the District. These leaves will be granted pursuant to [Policy 3431](#) – Employee Leaves.

EMPLOYEE SICK LEAVE

Administrators who are not employed under an individual employment contract and professional staff members may use paid sick leave and must follow the protocol established in [Policy 3432](#) – Employee Sick Leave.

- A. All regular part time and full time employees shall be granted "sick leave" credit with full pay not to exceed ten (10) days per year; Unused days shall be cumulative to a maximum of one hundred twenty (120) days.
- B. No sick leave will be paid beyond the first day for which a teacher would become eligible for long-term disability whether the teacher applies or not for that benefit.

- C. Sick leave shall cover absences due to employee's illness, including child bearing.
- D. Sick leave for critical illness and/or emergency medical treatment for the employee's immediate family shall be in accordance with the provisions of state and federal Family and Medical Leave Acts (FMLA) for leave requests beyond three (3) days.
- E. Employee's immediate family is defined to include: Employee's spouse, parents, step-parents, siblings, step-siblings, children, stepchildren, father/mother-in-law, brother/sister-in law, grandparents, step-grandparents, grandchild, step-grandchild, or significant other.
- F. Sick leave for non-emergency medical treatment and nonemergency medical examination of family or others would be granted only in exceptional cases with prior approval of the Superintendent of the District, and the deduction would be in full.
- G. A doctor's certificate is required for any sick leave absences in excess of three (3) days. This requirement may be waived by the Superintendent under certain circumstances.

FAMILY AND MEDICAL LEAVE

Medical leave is defined under the Family and Medical Leave Acts found in the state and federal laws as leave or other medical leave that renders an employee unable to be at work, and requires written documentation from a licensed healthcare provider indicating that the employee is unable to be at work. In accordance with Federal and State law, the Board of Education will provide family and medical leave for administrators who are not employed under individual employment contract professional staff members. The provisions of both the Federal and State family and medical leave provisions require specific eligibility and qualifying reasons to access this leave; to determine if you are eligible or qualify for family and medical leave refer to [Policy 3430.01](#) – Family and Medical Leave of Absence (FMLA).

HEALTH INSURANCE BENEFITS

Health Insurance will be provided to all full-time professional staff members in accordance with the District's Health Insurance Plan and [Policy 3419 – Group Health Plans](#)~~3420 – Health Insurance Benefit~~. Health benefits will be prorated for employees less than full-time. An employee must be at least 50% to qualify for health benefits. The district does offer an alternative benefit that is defined in Appendix F of the Salary and Supplemental Pay Guide.

PRIVACY PROTECTIONS OF FULLY INSURED GROUP HEALTH PLANS

Eligible Professional Staff members who are provided coverage under fully insured group health plans are assured the privacy protections required by Federal and State law.

[Policy 3419.02](#) - Privacy Protections of Fully Insured Group Health Plans.

RETIREMENT

- A. All persons officially and legally employed by the District who are eligible for the Wisconsin Retirement System shall be covered by that system.
- B. The teacher's contribution to the fund and the benefit levels including benefits upon retirement, variable annuity payments, death benefits and separation benefits are governed by Wisconsin Statutes, Chapter 42.
- C. Employees shall be required to make full payment towards the employee required contribution to the WRS.
- D. Appendix G of the Salary and Supplemental Pay Guide contains ~~P~~ost-~~E~~mployment ~~B~~enefits.

V. WORKING CONDITIONS AND HOURS OF WORK

TEACHING HOURS

Teaching Hours

High school and middle school	7:45 a.m. to 3:45 p.m.
Elementary school	7:35 a.m. to 3:35 p.m.

The District may have a teacher's work day differ in order to accommodate for before and after school programming.

The listed times include a guaranteed 30 minute duty-free lunch period.

High School and Middle School Teaching Loads

Within an eight-period day:

- A. 5 classes 1 duty 2 preparation periods
- B. 6 classes 0 duty ~~ies~~ 2 preparation periods
- C. 6 classes 1 duty 1 preparation period

Within a seven-period day:

- A. 5 classes 1 duty 1 preparation period
- B. 6 classes 0 duty ~~ies~~ 1 preparation period

Within a four-period day:

- A. 3 classes 1 rotating duty 1 preparation
(Duty = 30 minutes) (Preparation = minimum 60 minutes)

The normal full time teaching assignment is illustrated in each schedule above.

The regular work day for teachers in the four-year old preschool program may vary significantly from the hours worked by a regular elementary classroom teacher but in no instances shall the total hours worked per day exceed that of a regular elementary school classroom teacher.

The preparation period provided for all teachers K-12 shall average to be approximately 50 minutes per day. The preparation time need not occur as a single total consecutive block of time and need not occur daily, but the average shall apply on a weekly scheduled basis as far as practical and possible.

It is recognized that a teacher's work load extends beyond the scheduled hours of required in-school attendance. When middle school and high school teachers are required to attend more than one (1) meeting per week that extends beyond 3:45 p.m. these teachers may take an equal amount of release time under a "flexible schedule" arranged with their immediate supervisor (principal), computed from 3:30 p.m. When elementary teachers have more than one (1) meeting per week that extends beyond 3:35 p.m. these teachers may request a flexible schedule to be arranged for an equal amount of time computed from 3:10 p.m. Flexible schedules must be arranged for a mutually agreeable work day and taken before May 1 of the school year. Elementary teachers required to attend non-contract evening meetings may submit a voucher at the hourly rate.

Title I teachers shall schedule parent teacher conferences during the first month of the school year (September) to aid in forming partnerships with the parents of their Title I students. Title I teachers will be excused from participation in the regular parent-teacher conferences normally scheduled during the month of November except as follows: The Title I teachers will participate in regular classroom parent-teacher conferences with the Title I students regular teacher when a timely request is made by the regular classroom teacher of the student(s) receiving Title I services.

On Fridays and on any day immediately preceding a student holiday, elementary teachers and secondary teachers may leave at the close of day as soon as they have satisfactorily supervised the departure of their pupils. Teachers with last period free are to remain on duty unless otherwise excused. Elementary teachers with students identified as having learning disabilities may receive, at the discretion of the Superintendent of the District, release time to permit work with special education teachers. Special education teachers at the secondary level may be granted similar privileges in order to work with classroom teachers during their prep time.

SCHOOL CALENDAR

The length and structure of the teacher calendar shall be determined by the Superintendent. The Board will set the school calendar for student and work days. Appendix E of the Salary and Supplemental Pay Guide is the school calendar for the current school year.

In the event a situation beyond the control of the Board requires the closing of one or more or all schools the first two days will not be rescheduled. All other days will be rescheduled by the Superintendent.

DRESS CODE

The Board has exercised its authority to specify dress and grooming guidelines for staff.

When on duty, professional staff members are expected to dress in a manner that is consistent with the expectations described in [Policy 3216](#)-Staff Dress and Grooming.

ATTENDANCE AND REPORTING ABSENCES

Staff members are expected to report for duty daily; however, when a staff member must be absent, the following procedure shall be followed:

For all absences, regardless of whether they are absences which may be classified under the leave provision or other types of absences, all employees are required to enter the absence in Skyward and Frontline to be approved by the principal/director.

- A. All requests for leave except illness and death must have prior approval of the principal and the District Administrator. The principal must contact the District Administrator in all questionable cases.
- B. A doctor's certificate may be required for any absence where it appears that sick leave may be abused.
- C. The Board reserves the right to require a physician's report of examination whenever deemed necessary; cost of examination will be paid by the Board
- D. Teachers on leave due to illness, child rearing or child adoption leave who have exhausted sick leave and have exceeded twelve (12) weeks of leave allowable under state and federal FMLA regulations may, at the employee's expense, continue insurance coverage within the district health insurance. Payment for continued insurance coverage must be received by the District by the 15th day of the month prior to the month of coverage (i.e. February 15th for March insurance coverage, March 15th for April insurance coverage, etc.)

USE OF EMPLOYER PROPERTY/EQUIPMENT

Personal use of District equipment or facilities by employees will be in accordance with the District Administrator's guidelines.

[Policy 7530](#) – Lending of District-Owned Equipment
~~AG 7530 – Personal use of District Equipment/Facilities~~

USE OF PERSONAL PROPERTY AT THE DISTRICT

Employees may wish to bring personal property to school either for reasons associated with their professional responsibilities or for use during off-duty time. This practice is authorized provided it is understood that the District will not be responsible for any loss, damage, or misuse of such property.

The District does not assume any responsibility for loss, theft or damages to personal property. The District is not liable for vandalism, theft or any damage to cars parked on District property. The District carries no accident insurance or other insurance coverage for any loss or injury for which the District does not have legal responsibility.

~~AG 3281 – Personal Property of Staff Members~~

EMERGENCY CLOSINGS

The District Administrator shall make the decision regarding emergency closings in accordance with the Plan for Emergency Preparedness as established in accordance with [Policy 8420](#) – ~~Emergency Evacuation of Schools.School Day~~

Field Code Changed

TRAVEL EXPENSES

The Board of Education will provide for the payment of the actual and necessary expenses, including travel expenses, of any professional staff member that is incurred in the course of performing services for the District, whether within or outside the District, under the direction of the Board and in accordance with the District Administrator's administrative guidelines.

[Policy 3440](#) – Job-Related Expenses
AG 3440A – Job-Related Expenses
AG 3440 B – Use of Private Car for School Business

VI. SAFETY AND HEALTH

PHYSICAL EXAMINATION AND TB TESTING

- A. All new personnel shall have a physical examination and a tuberculin test (04 70 mm chest X-Ray), with follow-up 14 x 17 X-Ray if necessary, as a

condition of entering employment except that a certificate of health examination as prescribed by Statute will be accepted if taken within the two years prior to local employment. (The latter would apply to teachers transferring from another school system.)

1. The procedures employed will be those established by the Statutes.
 2. The prescribed examination form will be furnished by the District.
 3. The Record of Examination Form will be retained in the physician's file.
 4. The Confidential Physician's Recommendation Form will be forwarded by the physician to the office of the Superintendent of the District.
- B. Since there is no physician in the employ of or under contract with the Sturgeon Bay Board of Education, the employee may be examined by any licensed physician.
- C. The physician will forward the statement of charges for the examination at the time he forwards the Recommendation Form to the office of the Superintendent of the District.
- D. Costs of the examination and X-Rays (when they are required) will be paid by the Sturgeon Bay Board of Education.
- E. Orders authorizing examinations shall be signed by the Superintendent of the District.

SMOKING

The Board ~~of Education~~ is committed to providing students, ~~professional~~ staff, and visitors with ~~a tobacco and smoke free environment~~ an environment free of smoke, tobacco, electronic smoking devices or vaping devices. Accordingly, the Board prohibits professional staff members from using tobacco in any form on District premises, in District vehicles within any indoor facility owned or leased or contracted for by the District and used to provide education or library services to children, and at all District-sponsored events.

Policy 3215 – Use of Tobacco and Nicotine by Professional Staff

Field Code Changed

TRAINING

Professional staff members, for whom training in the following areas is deemed necessary and appropriate, shall be trained in:

- A. The use of automated external defibrillators

- B. The control of blood borne pathogens ([Policy 8453.01](#) - Control of Blood-Borne Pathogens)
- C. The control of casual-contact communicable diseases ([Policy 8450](#) -Control of Casual Contact Communicable Diseases), and
- D. Understanding the method of transmission and prevention of diseases that are direct contact communicable diseases ([Policy 8453](#) - Direct Contact Communicable Diseases).
- D-E. [The authorized use of Seclusion and/or Restraint with/or on students \(Policy 5630.01 – Use of Restraint and Seclusion with Students\).](#)

Formatted: List Paragraph, Left, No bullets or numbering, Adjust space between Latin and Asian text, Adjust space between Asian text and numbers, Tab stops: Not at 0.5" + 5.38"

REPORTING WORK RELATED INJURY

Any accident that results in an injury, however slight, to an employee of the Board, must be reported promptly to the employees supervisor. The employee and supervisor (if available) must call EMC OnCall Nurse Phone at 844-322-4668 and report the work injury. When care is needed, the registered nurse will provide treatment recommendation and/or designated medical facilities for work injury treatment.

~~and in writing to the District Business Office in compliance with [Policy 8442](#) - Reporting Accidents. The injured employee shall complete a form that includes the date, time and place of the incident; the names of persons involved; the nature of the injury to the extent that it is known; and a description of all relevant circumstances.~~

Field Code Changed

VII. EMPLOYEE COMMUNICATION & TECHNOLOGY

ACCEPTABLE USE OF DISTRICT EDUCATION TECHNOLOGY

Staff use of the District's Education Technology will be governed by [Policy 7540.04](#) - Staff Education Technology Acceptable Use and Safety and the related administrative guidelines.

The due process rights of all users will be respected in the event there is a suspicion of inappropriate use of the Network. Users have a limited privacy expectation in the content of their personal files and records of their online activity while on the Network.

EMAIL

When available, the District's e-mail system must be used by employees for any official District e-mail communications.

Employees are required to keep their inbox and folders organized by regularly reviewing e-mail messages, appropriately saving e-mails that constitute a public record or student record and e-mails that are subject to a litigation hold, and purging all other e-mails that have been read.

The District complies with all Federal and State laws pertaining to electronic mail. Accordingly, e-mails written by or sent to District employees may be public records or education records if their content includes personally identifiable information about a student. E-mails that are public records are subject to retention and disclosure, upon request, in accordance with [Policy 8310](#) – Public Records.

The District retains the right to monitor or access any District e-mail accounts at any time. Users should not expect that their communications sent or received through the District e-mail system will remain confidential and personal.

Employees should be aware of the framework for the proper use of e-mail established in [Policy 7540.06](#) – ~~Electronic Mail~~[District Issued Staff Email Account](#) and the District Administrator's established guidelines regarding e-mail.

SOCIAL MEDIA

In accordance with [Policy 1213](#) – Student Supervision and Welfare and [Policy 3213](#) - Student Supervision and Welfare, professional staff members are discouraged from engaging students in social media and online networking media (such as Facebook, Instagram, Twitter, ~~MySpace~~, etc.) for any reason outside of educational use and consistent with [Policy 5722 – School Sponsored Publications and Productions](#).

VIII. EMPLOYEE CONDUCT AND DISCIPLINARY ACTION

STAFF DISCIPLINE

Staff discipline and required investigations regarding potential wrongdoings of a staff member shall be consistent with [Policy 3139](#) – Staff Discipline

GRIEVANCE PROCEDURE

Each professional staff member of the District shall be provided an opportunity to understand and resolve matters affecting employment that the employee believes to be unjust as provided in [Policy 3340](#) – Grievance Procedure.

The grievance procedure is available in the case of any employee's disagreement with discipline or termination of employment, as well as any matter relating to workplace safety.

All employee grievances must be filed by the aggrieved employee(s). The grievance must be filed within five (5) working days after the employee knew or should have known of the cause of such grievance. The procedures detailed in [Policy 3340](#) – Grievance Procedure shall be followed when a grievance has been filed.

DRUG AND ALCOHOL USE

Consistent with the Drug-Free Workplace Act, the Board prohibits the manufacture, possession, use, distribution, or dispensing of any controlled substance, including alcohol, by any member of the District's administrative and/or professional staff at any time while on District property or while involved in any District-related activity or event. Any staff member who violates [Policy 3122.01](#) – Drug-Free Workplace shall be subject to disciplinary action in accordance with [Policy 3139](#) – Staff Discipline and the District Administrator's guidelines.

Any employee who feels that ~~he or she~~they needs assistance with drug or alcohol dependency is encouraged to contact ~~District Administrator~~[Human Resources](#) for information about the District's Employee Assistance Program (EAP). Employees receiving assistance in this regard are not exempted from compliance with the District's prohibition on the manufacture, possession, use, distribution, or dispensing of any controlled substance while on duty or on District premises or at any school sponsored activity.

IX. EMPLOYEE RECEIPT AND ACKNOWLEDGMENT

~~I acknowledge that I have received and read Sturgeon Bay School District's Employee Handbook for Professional Staff Members and understand the provisions contained herein. I understand that the terms described in the Employee Handbook for Professional Staff Members may be altered, modified, changed, or eliminated by the Board at any time, with or without prior notice.~~

~~I further understand that the Employee Handbook for Professional Staff Members and any other provisions contained therein do not constitute a guarantee of employment or an employment contract, express or implied.~~

(Employee Signature)

(Printed Name)

(Date) Employees will annually acknowledge review of the handbook via the school's software training program (i.e. Vector Training/Safe Schools).

School District of Sturgeon Bay



2023-2024

Professional Staff

Salary and Supplemental Pay Guide

School District of Sturgeon Bay
1230 Michigan Street
Sturgeon Bay, WI 54235

920-746-2800

www.sturbay.k12.wi.us

Board of Education approval
First reading May 2023; Second reading/approval June 2023

Table of Contents

<u>Page</u>	<u>Topic</u>
1	History
1	Educator Effectiveness & Teacher Evaluation
1-2	Salary Ladder Conversion
2	Supplemental Pay
2-3	Continuing Education Support
3	National Board Certification Support
3-4	Salary & Supplemental Pay Model Review Procedures

Appendices

Appendix A – Salary Ladder

Appendix B – Supplemental Pay for Yearly Leadership Opportunities

Appendix C – Co-Curricular Pay Schedule

Appendix D – Additional Employment Payment Schedule

Appendix E – School Year Calendar

Appendix F – Cafeteria Plan/Alternative Benefit Plan (ABP)

Appendix G – Post-Employment Benefits

The Original Sturgeon Bay Compensation Study Committee Members from the 2013-2014 and/or 2014-2015 school years:

Melissa Benzinger, Sunset teacher

Amy Richard, Sawyer teacher & elementary Math coach

Travis Grooters, Sawyer teacher

Aaron Pairolero, Sunrise teacher

Kasee Jandrin, TJ Walker teacher

Matt Propsom, TJ Walker teacher

Mike LeRoy, Sturgeon Bay High School teacher

Gordy Saron, Sturgeon Bay High School teacher (13-14) & retiree (14-15)

John Hauser, Board of Education

Joel Kitchens, Board of Education (13-14)

Keith Miller, Board of Education

Amy Stephens, Board of Education (14-15)

Roger Wood, Board of Education

Joe Stutting, Superintendent (13-14)

Tom Olsen, Business Manager (14-15)

Dan Tjernagel, Superintendent (14-15)

Original version approved by the Sturgeon Bay Board of Education on May 20, 2015.

History

The Compensation Study Committee met during the 2013-2014 and 2014-2015 school years. During the first year and a half of the process, compensation background and a series of twenty-one (21) school district compensation plans were studied. In the second semester of the 2014-2015 school year, the focus became the design of our new model.

Key consideration was given to the following concepts throughout the process:

- Retain quality staff
- Attract quality staff
- Establish clear goals and aligning a pathway that links goals to salary
- Have a simple system that is not overly complex
- Have a system that helps staff continue to develop and provides incentives

In addition to the concepts mentioned above, the following concepts were deemed as critically important and things the compensation model needed to support:

- Growth
- Improvement
- Leadership

Educator Effectiveness & Teacher Evaluation

Compensation models we studied took a variety of approaches to incorporating the teacher evaluation process. In the end, we decided upon an approach that recognizes the important and unique working relationship between the teacher and principal, recognizes the instructional coaching inherent in the Danielson Framework, and embraces the roles these components have in helping staff members, and the school as a whole, grow and improve.

In order for a teacher to progress to the next rung in the salary ladder, the teacher must have a satisfactory evaluation (may not be on any plan of improvement) whether in the summative evaluation year or any year of the three-year cycle. Additionally, in order to be eligible for any supplemental pay, the teacher must have a satisfactory evaluation and may not be on any plan of improvement. We will have more data once we have implemented Educator Effectiveness and can examine the role it plays in the future.

Salary Ladder Conversion & History

Ten lanes (five BA and BA+ credits; five MA and MA+ credits) were in existence prior to the development of the new salary ladder. Teachers were placed onto the new salary ladder by taking into account their 2014-2015 Sturgeon Bay salary, moving to the most comparable salary amount rung on the new ladder, and then going up one rung. Teachers with a Master's Degree had \$2,000 subtracted from their current salary amount prior to moving to the new ladder; \$2,000 was then added to their new base pay rung placement as ongoing supplemental pay (see next section). No professional staff member could have their salary reduced from the 2014-2015 school year to the 2015-2016 school year during the transition from one system to the new system.

Salary Ladder Conversion (continued)

To be more competitive with beginning salary payment, three steps at the bottom of the previous scale were eliminated. For the 2018-2019 school year, the salary ladder was updated further; the bottom two rungs were removed and a new top rung was added. For the 2019-2020 school year, the salary ladder was updated again by removing the bottom two rungs, effectively moving the starting salary from \$30,231 to \$39,440 in five years. The salary ladder placement of approximately 25 individuals (who were in close proximity to the adjusted base two or three times) was also approved for the 2019-2020 school year. Most recently, the Board approved changes to the ladder that took effect in the April of 2022 thereby awarding some additional compensation to professional staff member at that point. For the 2022-2023 school year, the starting salary amount is \$40,000.

Supplemental Pay

Ongoing supplemental pay will be awarded to individuals with a Master's Degree. Individuals with a Master's Degree will receive \$2,000 annually in supplemental pay on top of their base pay designated by the current salary ladder (see Continuing Educational Support below for support details related to earning a Master's Degree).

Yearly supplemental pay will be awarded to individuals based upon activities in that school year. Leadership activities and priority areas identified on "Appendix B" are eligible.

Note: Teachers who earn a Doctoral Degree will receive a one-time \$1,000 stipend in recognition of the accomplishment, and are also encouraged to work with their building principal regarding leadership opportunities described in Appendix B: Supplemental Pay for Yearly Leadership Opportunities.

Continuing Educational Support

In an effort to support professional staff members in professional growth, improvement, and to facilitate leadership opportunities within the district, pre-approved continuing education courses will be reimbursed at a rate of half the cost per credit (up to \$200 reimbursement per credit), up to a maximum of 12 credits per school district fiscal year. All credits must be directly connected to the subject area, student learning, or duties associated with a position that the district has asked the professional staff member to prepare for.

The Supervising Principal and Superintendent must approve in writing all Master's Degree coursework or above and any credits being taken prior to the course(s) beginning, if reimbursement will be requested or if Master's Degree supplemental pay will be requested once the degree is complete. Credits earned shall be graduate credits (a) directly related to the teacher's current teaching assignment (e.g. English, Math, or elementary education) or (b) part of a Master's Degree program in education into which the teacher has been formally accepted or (c) if (a) and (b) do not apply, in education or any subject matter area in which the teacher is certified, with the prior written approval of the supervising Principal AND Superintendent. In all instances, such credits shall qualify only if taken in an accredited program offered by an accredited graduate school, if they meet Wisconsin Department of Public Instruction Certification requirements, and if the institution is approved by the district. The graduate credits must be in the best interest of the District as determined by the Superintendent.

Note: A teacher may not receive payment for attending a workshop or course AND also receive credit reimbursement for the same workshop or course.

A professional staff member who leaves the district within five years of receiving reimbursement owes the district a pro-rated amount (20% less per year) prior to receiving their release and resignation approval. If leaving within one year, the person would owe the district 100% of the reimbursement paid; 2 years = 80%; 3 years = 60%; 4 years = 40%; 5 years = 20%.

National Board Certification Support

A professional staff member who obtains a National Board certification may receive a one-time reimbursement up to \$2,500 for expenses associated with obtaining the National Board Certification. (Note: this refers to expenses not eligible for reimbursement by the State or any other organization.) This may be awarded upon the initial completion and earning of the certification. This applies only to initial certification at this time and not to any expenses associated with renewing the National Board Certification credential. Additional support from the school district:

- The District will provide up to four (4) days of paid leave per year to work collaboratively on the National Board Certification process.
- The District will provide one (1) day of paid leave for a teacher taking the National Board Certification test.
- The District will provide support in the form of a National Board Certified coach/mentor for staff members going through the National Board certification process.

A professional staff member who leaves the district within five years of receiving reimbursement owes the district a pro-rated amount (20% less per year) prior to receiving their release and resignation approval. If leaving within one year, the person would owe the district 100% of the reimbursement paid; 2 years = 80%; 3 years = 60%; 4 years = 40%; 5 years = 20%.

Note: At the present time, the State of Wisconsin also pays teachers with their National Board Certification \$2,500 annually while holding the certification. The district will assist the professional staff member in receiving their State stipend by verifying their employment with the district. If the State stipend is eliminated or drastically reduced, the school district could examine the possibility of adding some sort of supplemental pay or stipend.

Continued on next page

Salary & Supplemental Pay Model Review Procedures

Annually an assessment of the current framework will be conducted to determine impact, functionality, and financial sustainability. The review will be conducted by a district team under the leadership of the superintendent. The assessment will consider the following:

- Does the model support key concepts, such as the following:
 - Retain quality staff
 - Attract quality staff
 - Establish clear goals and aligning a pathway that links goals to salary
 - A simple system that is not overly complex
 - A system that helps staff continue to develop and provides incentives
 - Growth
 - Improvement
 - Leadership
- Does the model take into account priority areas for the district?
- Is the model sustainable over the next three years?

Effective with the 2022-2023 school year, we would like to move the annual review meeting from April to February. The Board would receive an informational update in a Board meeting, likely the February regular meeting. Professional staff members should watch for information in the annual review meeting minutes and the informational Board meeting update.

Annual review meetings were conducted on the following dates:

April 26, 2016

April 11, 2017

April 12, 2018

April 8, 2019

The annual review was conducted via Google Doc from March 31 - April 6, 2020, due to the COVID-19 school closure and Safer-at-Home order.

April 15, 2021

April 12, 2022

Appendix A - Salary Ladder



Y	\$75,121	1.00%
X	\$74,378	1.50%
W	\$73,278	1.50%
V	\$72,195	1.50%
U	\$71,129	1.50%
T	\$70,077	1.50%
S	\$69,042	1.50%
R	\$68,021	2.00%
Q	\$66,688	2.00%
P	\$65,380	2.00%
O	\$64,098	2.00%
N	\$62,841	2.00%
M	\$61,609	2.00%
L	\$60,401	3.50%
K	\$58,359	3.50%
J	\$56,385	3.50%
I	\$54,478	3.50%
H	\$52,636	3.50%
G	\$50,856	4.00%
F	\$48,900	4.00%
E	\$47,019	4.00%
D	\$45,211	4.00%
C	\$43,472	4.00%
B	\$41,800	4.50%
A	\$40,000	4.50%

Reminder: Ongoing Supplemental Pay such as the \$2,000 for a master's degree would be in addition to the base pay ladder above.

Appendix B – Supplemental Pay for Yearly Leadership Opportunities

- A. Mentor program – by building
- | | |
|-------------------------------|-------|
| Educator Effectiveness Mentor | \$400 |
| New Teacher Mentor | \$700 |
| Technology Mentor | \$700 |
- B. Instructional Coaching program
- | | |
|---------------------|-------------------|
| Leader/Coach/Mentor | \$175-\$700 range |
|---------------------|-------------------|
- C. Recognition program
- | | |
|--|------------------|
| Statewide recognition/award | \$50-\$250 range |
| Election to officer position of state or national organization | \$50-\$250 range |
- D. Certified Trainer program
- | | |
|--|---------------------------------------|
| | \$ To be determined by administration |
|--|---------------------------------------|
- Certification to provide professional development to our district staff within the district rather than needing to send district staff to out-of-district trainings for more time away and greater cost.
- E. Grant writer & program coordinator
- | | |
|--|--|
| | 5% of grant award up to a total of \$250 |
|--|--|
- A one-time award provided by the district may be paid provided ongoing coordination within the district will be needed and will occur. Certain local grants may not be eligible.
- F. Identified Priority Area(s) – This category may be adjusted as needs change.
- Reading certification (#316) will earn \$500 a year for up to three years. The teacher’s job duties will be evaluated annually to ensure that the Reading certification is still being utilized and appropriate for that person’s position. If so, another three-year cycle and accompanying supplemental pay of \$500 a year for three years would be paid.
- Other priority areas may be added (or eliminated) in the future as deemed appropriate by the administration with approval from the Board of Education.
- G. National Board Certification
- | | |
|--|------------------------|
| | One-time Reimbursement |
|--|------------------------|
- A one-time reimbursement up to \$2,500 for expenses associated with obtaining the National Board Certification will be awarded upon initial completion and earning the certification. (Note: this refers to expenses not eligible for reimbursement by the State or any other organization.)
- H. Special consideration category
- | | |
|--|---------------------------------------|
| | \$ To be determined by administration |
|--|---------------------------------------|
- This category is intended to allow for special consideration for supplemental pay if it is determined by the administration that leadership supplemental pay is appropriate, but the activity that will benefit the district does not already fit into an existing category.

Appendix C Co-curricular Pay Schedule

Athletic Coaching Pay Schedule Computed Upon a \$ 40,000.00 Base

(Effective beginning with the 2022-2023 School Year)

	% of Base	Amount	After 5 Years	After 10 Years
Athletic Director	22.0%	\$8,800.22	\$9,200.22	\$9,600.22
Baseball (2)				
Head	7.0%	\$2,800.07	\$3,200.07	\$3,600.07
Assistant	4.5%	\$1,800.05	\$2,200.05	\$2,600.05
Basketball				
Head	11.0%	\$4,400.11	\$4,800.11	\$5,200.11
Assistant	8.0%	\$3,200.08	\$3,600.08	\$4,000.08
Freshman Assistant	6.0%	\$2,400.06	\$2,800.06	\$3,200.06
8th Grade	5.0%	\$2,000.05	\$2,200.05	\$2,400.05
7th Grade	5.0%	\$2,000.05	\$2,200.05	\$2,400.05
Cheerleading	2.5%	\$1,000.03	\$1,200.03	\$1,400.03
Cross Country (Co-Ed)				
Head	6.0%	\$2,400.06	\$2,800.06	\$3,200.06
Assistant	4.5%	\$1,800.05	\$2,000.05	\$2,200.05
Football				
Head	11.0%	\$4,400.11	\$4,800.11	\$5,200.11
Assistant (2)	8.0%	\$3,200.08	\$3,600.08	\$4,000.08
Freshman (2)	6.0%	\$2,400.06	\$2,800.06	\$3,200.06
MS - 8th & 7th grade	5.0%	\$2,000.05	\$2,200.05	\$2,400.05
Golf	5.0%	\$2,000.05	\$2,200.05	\$2,400.05
Intramurals (1)	4.0%	\$1,600.04	\$1,800.04	\$2,000.04
Soccer				
Head	7.0%	\$2,800.07	\$3,200.07	\$3,600.07
Assistant (2) If numbers - approved 8-20-14	4.5%	\$1,800.05	\$2,000.05	\$2,200.05
Softball				
Head	7.0%	\$2,800.07	\$3,200.07	\$3,600.07
Assistant	4.5%	\$1,800.05	\$2,000.05	\$2,200.05
Strength and Conditioning Coach	7.0%	\$2,800.07	\$3,200.07	\$3,600.07
Swimming (Boys & Girls)				
Head	8.5%	\$3,400.09	\$3,800.09	\$4,200.09
Assistant	4.0%	\$1,600.04	\$1,800.04	\$2,000.04
Track (Co-ed)				
Head	9.0%	\$3,600.09	\$4,000.09	\$4,400.09
Assistant (3)	5.0%	\$2,000.05	\$2,400.05	\$2,800.05
MS - Head (1)	3.0%	\$1,200.03	\$1,400.03	\$1,600.03
- Assistant (3)	1.5%	\$600.02	\$800.02	\$1,000.02
Volleyball				
Head	7.0%	\$2,800.07	\$3,200.07	\$3,600.07
Assistant	6.0%	\$2,400.06	\$2,800.06	\$3,200.06
Freshman	6.0%	\$2,400.06	\$2,800.06	\$3,200.06
MS - 8th & 7th Grades	5.0%	\$2,000.05	\$2,200.05	\$2,400.05
Wrestling				
Head	9.0%	\$3,600.09	\$4,000.09	\$4,400.09
Assistant	6.0%	\$2,400.06	\$2,800.06	\$3,200.06
MS - Head & Assistant	5.0%	\$2,000.05	\$2,200.05	\$2,400.05

Extra Duties Pay Schedule Computed Upon a \$40,000 Base				
Duty	% of Base	Amount	After 5 Years	After 10 Years
Academic Decathlon	2.5%	\$1,000.03	\$1,200.03	\$1,400.03
All Clubs	2.5%	\$1,000.03	\$1,200.03	\$1,400.03
AudioVisual Club Advisor	11.0%	\$4,400.11	\$4,800.11	\$5,200.11
Dance Manager - High School	7.5%	\$3,000.08	\$3,400.08	\$3,800.08
Forensics-Head	4.0%	\$1,600.04	\$1,800.04	\$2,000.04
Forensics-MS	1.0%	\$400.01	\$600.01	\$800.01
Gifted & Talented Coordinator	5.5%	\$2,200.06	\$2,400.06	\$2,600.06
Gifted & Talented Assistants	1.5%	\$600.02	\$800.02	\$1,000.02
HS Yearbook	3.5%	\$1,400.04	\$1,600.04	\$1,800.04
Math Team Advisor	2.5%	\$1,000.03	\$1,200.03	\$1,400.03
Math Team Advisor-MS	1.0%	\$400.01	\$600.01	\$800.01
Middle School Publications	2.0%	\$800.02	\$1,000.02	\$1,200.02
Mock Trial Team	4.0%	\$1,600.04	\$1,800.04	\$2,000.04
MS Jazz Band	1.0%	\$400.01	\$600.01	\$800.01
MS Jazz Choir	1.0%	\$400.01	\$600.01	\$800.01
Noon Hour-Middle School Supervisor	6.3%	\$2,520.06	\$2,920.06	\$3,320.06
Noon Hour-Supervisor/Helper (High School)	7.0%	\$2,800.07	\$3,200.07	\$3,600.07
Plays & Musical Productions	5.0%	\$2,000.05	\$2,200.05	\$2,400.05
Public School Music-Instrumental	9.0%	\$3,600.09	\$4,000.09	\$4,400.09
Public School Music-Vocal (Incl. Swing Group)	9.0%	\$3,600.09	\$4,000.09	\$4,400.09
Public School Music-Swing Choir Assistant	4.5%	\$1,800.05	\$2,000.05	\$2,200.05
Senior Activities Counselor	2.0%	\$800.02	\$1,000.02	\$1,200.02
Student Council-High School	3.0%	\$1,200.03	\$1,400.03	\$1,600.03
Student Council-Middle School	2.5%	\$1,000.03	\$1,200.03	\$1,400.03
Ticket Taking Game Day Scheduler	7.0%	\$2,800.07	\$3,200.07	\$3,600.07

Appendix D – Additional Employment Pay Schedule

Hourly Rates from Teachers			
Item		Hourly Rate	
Curriculum Writing, Summer Guidance, In-District Training, Open House, HS & MS Student Orientation, Book Leveling, Saturday School, Study Table, Detention, Summer School enrichment, Summer Band	BA	\$ 17.25	
	MA	\$ 19.45	
Summer School Teaching:			
	BA	\$ 20.55	
	MA	\$ 23.20	
Sporting events, Ticket Selling, Dance Chaperones, Non-teaching teacher employment (painting, moving classrooms, etc.)		\$ 20.00	
Overload pay may be awarded at the discretion of the superintendent, with a recommendation from the principal, provided there is a benefit to students, the school, and the district.			

Appendix E – School Calendar



STURGEON BAY SCHOOL CALENDAR FOR 2023-2024

STAFF VERSION Approved 11/16/2022

AUGUST 2023				
M	T	W	TH	F
21	22	23	24	25
28	29	30	31	

No school—Full day of in-service
No School—Half day in-service & half day teacher records.
No school—New Teacher In-Service
No School—Holidays & Breaks
Classes in session
Student half-day--P.M. Teacher Records/Training
Full day for grades 6-12; Half day+P/T conf. PK-grade 5

SEPTEMBER 2023				
M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

FEBRUARY 2024				
M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	

OCTOBER 2023				
M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	*25	26	27
30	31			

MARCH 2024				
M	T	W	TH	F
				1
4	5	6	7	*8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

NOVEMBER 2023				
M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

APRIL 2024				
M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

DECEMBER 2023				
M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

MAY 2024				
M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

JANUARY 2024				
M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

JUNE 2024				
M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14

Term:	I	44 days	Ends 11/7/23
	II	45 days	Ends 1/19/24
	III	44 days	Ends 3/22/24
	IV	47 days	Ends 6/6/24
	TOTAL	180 days	

School begins Tuesday, September 5
 No School: Oct. 26 & 27, Feb. 23, & May 24
 No School due to Thanksgiving Break: Nov. 23 - 26
 No School due to Winter Break: Dec. 23- Jan. 1
 No School due to Spring Break: March 23 - 31
 No School due to Memorial Day: May 27
 *Elementary Half days+P/T conf. Oct. 25 & March 8
 *Oct. 25 & March 8 are full school days for grades 6-12

FOR STAFF: 186 calendar days + 1 P/T conf. day equivalent + 3 holidays = 190 contracted days

A. Professional staff may elect through the cafeteria plan either to be provided with the District's health insurance coverage as described above or to receive additional payment of cash compensation/alternative benefit plan (ABP) as set forth below.

B. Where the District employs both spouses prior to March 2011 one spouse will be eligible for participation in the alternative benefit plan (ABP) if the other spouse enrolls in group insurance coverage. Any new employed spouses after March 2011 will not be eligible for the alternate benefit.

C. Employees eligible for insurance may choose, at the beginning year of each cafeteria plan year, between:

1. participation in the District's health plan
2. a cash payment equal to the amount listed below

D. Cash Compensation: The cash contribution dollar amount shall be \$5,000 and less the District's share of social security and Medicaid.

The amount of each additional cash contribution dollar amount shall be calculated by dividing the dollar amount stated above by twenty-four (24) times per year.

Health insurance eligible part-time employees who select the cash compensation shall receive a pro-rated amount of the District's contribution based upon the part-time employee's percentage of full-time employment.

E. The cash compensation amount shall be paid to the employee as additional taxable earnings which are not subject to Wisconsin Retirement System (WRS) contributions to the extent permitted by WRS rule or law, with the appropriate employee F.I.C.A., state and federal taxes deducted from the teacher's payroll check.

F. Beginning Eligibility Date for Cafeteria Plan:

1. New Employees: Payments shall be based on the employee's eligibility date. For new employees, this constitutes the employee's first day of active service. Employees must enroll in the cafeteria plan prior to the employee's first day of active service. Absent a "qualifying event", i.e. loss of spouse health coverage, etc., the employee must continue to take the chosen option until the end of the cafeteria plan year

If the new employee's first date of active service is after the 15th of the month, no cash contribution is required in that month. If the employee's first date of active service is on the 1st through the 15th of the month, the District will contribute the payment.

2. Current Employees: Current employees, when permitted by applicable Internal Revenue Code section 125 "cafeteria plan" rules, must make written cafeteria plan election initially prior to the beginning of the subsequent cafeteria plan year. Absent a "qualifying event", i.e. loss of spouse health coverage, etc., the employee must continue with the chosen option until the end of the



cafeteria plan year. Once the employee is eligible to begin cash in lieu of health status contributions will begin with the first paycheck beginning after the cafeteria plan year starts.

G. Any professional staff who waives participation in the District group health insurance plan and elects to receive cash compensation in lieu of health insurance may enroll in the group health insurance plan at a later date in the case of a “qualifying event”, pursuant to the late enrollment terms, timelines, and conditions set forth in the group health insurance contract and the plan’s cafeteria rules. The cash compensation payments shall cease effective with the month in which the staff member commences participation in the group health insurance plan.

H. As part of the cafeteria plan, the District will automatically deduct all employees’ health and dental premiums on a pre-tax basis.

I. The district will offer eligible employees the option to elect a Section 125 Flexible Spending Plan for uninsured medical and/or daycare expenses. The District will choose the Section 125 Flexible Spending Plan provider.

Appendix G – Post-Employment Benefits

Eligibility



See the information within **Category One** regarding eligibility criteria for this category.

See the information at the start of **Categories Two and Three** regarding the eligibility criteria for these categories, including 15 years of full-time equivalent experience in the District.

Notification

Teachers who plan to take early retirement shall notify the District in writing on or before October 15 for a second semester retirement or on or before March 15 for a first semester retirement.

Categories – An Overview

Category One: Teachers with effective start dates of July 1, 2013, or later, following the completion of the 2012-2013 school year.

Category Two: Teachers with one to 14 years of service with the district at the end of the 2012-2013 school year.

Category Three: Teachers with 15 or more years of service with the district by the end of the 2012-2013 school year.

Categories – Details

Category One:

Teachers with effective start dates of July 1, 2013, or later.

Annual employer contribution of \$2,000 into a 403(b) of the teacher’s choice.

Eligibility Criteria & Vesting schedule:	0 years of service	0%
	1 year of service	25%
	2 years of service	25%
	3 years of service	50%
	4 years of service	50%
	5 years of service	75%
	6 years of service	100%

Note: The district will transition to the updated system beginning with the 2022-2023 fiscal year. The order of catch-up payments will be based on seniority in the district and available catch-up dollars.

Eligibility for Categories Two and Three



A teacher will be eligible for retirement benefits with at least 15 years of full-time equivalent experience in the District.

Full time equivalent experience in the District shall be defined as follows:

- (1) Worked at least 15 years as a full-time teacher in the District
- or;
- (2) Obtained at least 15 of Wisconsin Retirement System (WRS) full-time equivalency credits as a teacher in the District. The WRS reports full-time equivalency employment credits on its annual statements to participants in the WRS system. It shall be the responsibility of the employee to notify the District of their employment credits.

Categories Two and Three describe an early retirement plan for which Sturgeon Bay Public School teachers are eligible if at the time of retirement, they are a member of the health insurance plan and they qualify as per policy of the insurance provider. Retirees accepting the post-employment benefits are subject to all future changes in the health insurance plan structure, plan carrier and plan benefits that are applied to active employees.

Teachers retiring in January, typically the end of the first semester of a school year, shall be entitled to continuing health insurance benefits, as provided to active employees, with the District paying the required premium equivalent to the flat dollar amount of the premium in effect at the time of their retirement. Teachers retiring at the end of the second semester of the school year, typically in June, shall be entitled to continued health insurance benefits at the flat dollar rate established for the subsequent school year or the current school year – whichever is higher. (If the current school year is a higher rate, those teachers will begin paying the difference of the insurance premium as soon as the health insurance premium is higher than when they retired.)

Category Two:

Teachers with one to 14 years of service with the district at the end of the 2012-2013 school year.

Teachers who have 14 years or less experience in the district at the end of the 2012-2013 school year shall be eligible to retire between the ages of fifty-five (55) and sixty-five (65). Such teachers shall be eligible for three (3) years of health insurance coverage or shall be eligible for health insurance coverage until the retiree becomes eligible for Medicare/Medicaid.

Note: As the district transitions to the updated system beginning with the 2022-2023 fiscal year, teachers in Category Two may voluntarily choose to participate in Category One instead of Category Two. Notification of this choice should be made in writing to the district superintendent and business manager by October 1, 2022. The order of catch-up payments will be based on seniority in the district. *See additional notes regarding the transition below.*

Category Three:



For teachers who have reached their years of service at the end of the 2012-2013 school year, there shall be three (3) sub-categories of teachers eligible for retirement benefits as follows:

Sub-Category A - Teachers with at least fifteen (15) years of full-time equivalent experience in the District.

Sub-Category B - Teachers with at least twenty (20) years of full-time equivalent experience in the District.

Sub-Category C - Teachers with at least twenty-five (25) years of full-time equivalent experience in the District.

Full-time equivalent experience in the District shall be defined as follows:

- (1) Worked at least 15, 20 or 25 years as a full time teacher in the Sturgeon Bay District or;
- (2) Obtained at least 15, 20 or 25 years of Wisconsin Retirement System (WRS) full-time equivalency credits as a teacher in the District. The WRS reports full-time equivalency employment credits on its annual statements to participants in the WRS system. It shall be the responsibility of the employee to notify the District of their employment credits.

Teachers in sub-categories A, B or C above shall be eligible to retire between the ages of fifty-five (55) and sixty-five (65). Such teachers shall be eligible for four (4) years (Sub-Category A), six (6) years (Sub-Category B) or eight (8) years (Sub-Category C) of health insurance coverage or shall be eligible for health insurance coverage until the retiree becomes eligible for Medicare/Medicaid.

In addition to the health insurance benefit described in Sub-Categories A, B, or C, teachers who have already had 15, 20, or 25 years of service in the District at the end of the 2012-2013 school year, upon early retirement, retirees with accumulated, unused sick leave may exchange at the minimum rate of ten (10) days of unused sick leave for one (1) additional month of health insurance coverage, at the flat dollar amount of the premium in effect at the time of their retirement, up to a maximum of twelve (12) months. Such additional health insurance coverage terminates when the retiree becomes eligible for Medicare/Medicaid. Additional provisions pertaining to Sub-Categories A, B, or C are as follows:

When the cost of the monthly health insurance premium exceeds the per diem value of ten (10) days of unused sick leave, based on salary only, additional sick leave days must be used.

The per diem value of the sick leave used must equal or exceed the cost of the monthly insurance benefit using the least number of extra days. In applying the value of sick leave to the monthly cost of the health insurance benefit, the per diem value of the sick leave at the time of retirement shall be used.

The dollar difference between the flat dollar amount of health insurance premium and the actual premium must be paid by the retired teacher on a timely basis, as requested by the District.

Other Contingencies in Category Two or Three

In the event an early retiree, who is receiving a health insurance benefit should die, the surviving spouse may continue to receive a single health insurance plan benefit for a period of time not to exceed four months

from the date the retiree died. The District's obligation to the surviving spouse shall not exceed the maximum benefit the retiree would have received had the retiree survived. All other District payments and liabilities will cease.

A retiree receiving benefits, who establishes eligibility for unemployment compensation benefits, shall have the amount of the insurance payments reduced by the same amount of unemployment compensation benefits paid by the District as a secondary employer unless the retiree makes full payment to the District.

In the event governmental requirements result in duplication of insurance benefits provided in this article, the costs of providing insurance benefits under this article will be offset against the costs of governmentally required programs. Unless required by law, all insurance payments payable under this article shall cease when the retired teacher becomes eligible for Medicare/Medicaid.

If any teacher, who participates in this post-employment benefits program and who receives unemployment compensation benefits that the District is responsible for paying, during the period that they are receiving post-employment benefits, the amount the District is obligated to pay to such retired teacher under this post-employment benefits program shall be reduced by an amount equal to the unemployment compensation benefits received by such retired teacher.

A teacher retiring underneath this provision forfeits all re-employment rights with the District, except that the retired teacher will be eligible for substitute teaching positions, co-curricular advisor, mentor or curriculum work.

Validity: If any aspect of this agreement is found to be discriminatory or violative of the Federal Age Discrimination in Employment Act, the Wisconsin Fair Employment Act, or any other state or federal law by any court of competent jurisdiction or administrative agency, then the entire article shall be considered null and void.

It is agreed that any teacher who elects to participate in this post-employment benefits incentive must, as a condition on eligibility for the post-employment benefits herein, shall provide the District with a written waiver and release of claims signed by such teacher which unequivocally and explicitly:

- A. Waives any rights or claims which the employee may have under the Federal Age Discrimination in Employment Act of 1967 (29 U.S.C 621 et seq.) as amended by the Older Workers Benefit Protection Act (S. 1511 1990) and the Wisconsin Fair Employment Act (§§ 111.31, 111.33, Wis. Stats).
- B. Acknowledges that the employee has been placed on notice by this statement that he/she had the right to consult with his/her attorney before signing this post-employment benefits agreement. The employee, by voluntarily accepting this incentive, unequivocally and explicitly acknowledges that he/she has received the requisite notice.
- C. Acknowledges that the employee has received at least forty-five (45) days to consider whether or not to accept the post-employment benefits incentive contained in this Agreement.

The employee has the right to revoke the waiver contained herein, if he/she notifies the District within seven (7) calendar days after signing the waiver.

Sturgeon Bay School District

**EMPLOYMENT HANDBOOK
FOR
SUPPORT STAFF MEMBERS**

DATE JULY 1, 2023



TABLE OF CONTENTS

<u>TOPIC</u>	<u>PAGE</u>	<u>POLICY REFERENCE</u>
I. INTRODUCTION		
Introductory Statement	1	
Disclaimer Statement	1	
Statement of Philosophy	2	2110
Chain of Command – Organizational Chart	2	
Purpose	2	
II. EMPLOYMENT		
Equal Employment Opportunity	3	4122
Anti-Harassment Policy	3	4362
Job Descriptions	4	4120.01
Immigration Reform Act Notice	4	4111
Conflicts of Interest	4	<u>4210/4230</u>
Outside Activities of Staff	5	4231
Communications and Suggestions	5	4112
Political Activities	5	4231A
Reporting Suspected Child Abuse and Neglect	5	8462
III. EMPLOYMENT STATUS AND RECORDS		
Employment Categories	6	4120
Personnel Files	6	8320
Personnel File Record Correction	6	8320
Performance Evaluation	7	4220/4220A
Confidentiality	7	
Student Supervision & Welfare	7	4213
Assignment and Transfers	8	4130
Staff Discipline	8	4139
Reduction in Staff	8	4131
Termination and Resignation	8	4140
IV. EMPLOYEE PAY AND BENEFITS		
Pay Periods	8	6510
Compensation	9	
Benefits	9	4425
Leaves of Absence (extended leave)	9	4430
Support Staff Employee Sick Leave Policy	10	4432
Family and Medical Leave	11	4430.01
Funeral Leave	11	<u>4431</u>
Jury Duty/Court Summons	11	<u>4431</u>

Military Leave	124	<u>4431</u>
Other Emergency-Unpaid Leave	124	
Vacations	12	<u>4431</u>
Health Insurance Benefits	132	4419
Privacy Protections of Fully Insured	123	4419.02

V. WORKING CONDITIONS AND HOURS OF WORK

Work Week	132	
Call In-Time	132	
Dress Codes	13	4216
Attendance and Reporting Absences	143	
Work Schedules/Daily Time Sheets	143	
Break and Meal Periods	14	
Overtime	14	6700
Holidays and Time-Off	14	
Performance Evaluation	154	4220/4220A
Emergency Closings	15	8420 <u>8220</u>
Travel Expenses	15	4440
Use of Personal Property at School	15	

VI. EMPLOYEE HEALTH AND SAFETY

Smoking	165	4215
Training	16	8453/ -8453.01
Reporting Work-Related Injury	16	8442

VII. EMPLOYEE COMMUNICATION & TECHNOLOGY

Acceptable Use of District Education Technology	176	7540. 03 <u>04</u>
Email	176	7540.06
Social Media	17	4213

VIII. EMPLOYEE CONDUCT AND DISCIPLINARY ACTION

Staff Discipline	187	4139
Grievance Procedure	187	4340
Drug and Alcohol Use	187	4122.01

IX. EMPLOYEE RECEIPT AND ACKNOWLEDGEMENT 19

Appendices:

A- Medical and Dental Insurance	20
B – Cafeteria Plan (ABP)	21
C - Post-Employment Benefits	23
E-D – School Year Calendar	24
<u>E – Teacher Associate Starting Pay</u>	<u>25</u>

INTRODUCTION

INTRODUCTORY STATEMENT

This Employee Handbook has been prepared for support staff employees including Maintenance, Custodian, General Custodian, Secretary I& II, General Secretary, Kitchen Manager, Head Cook, Food Service Helpers and Servers, Teacher Associate. The provisions described herein are the terms and conditions governing employment in the Sturgeon Bay School District ("District") and compliance with them is required.

This Employee Handbook is a collection of selected employment policies and procedures, as well as rules and regulations of the District. It has been prepared to familiarize all support staff members with these policies and procedures, rules, and regulations that govern their employment in the District, and to provide for the orderly and efficient operation of the District.

It is each support staff member's responsibility to read and become familiar with this information and to comply the policies adopted by the Board and/or the administrative guidelines promulgated by the Superintendent that are available electronically on the District website, as well as the rules and regulations contained herein.

If you have questions regarding any of the Board policies and/or Superintendent's administrative guidelines, and/or the rules or regulations set forth in this Handbook, or about matters which are not covered, please direct them to your immediate supervisor.

DISCLAIMER STATEMENT

This Employee Handbook has been prepared for informational purposes only. None of the statements, policies and procedures, rules, or regulations contained herein constitutes a guarantee of employment, a guarantee of any other right or benefit, or a contract of employment, express or implied. All of the District's employees are employed "at-will", and employment is not for any definite period, unless otherwise provided by individual contract. Termination of employment may occur at any time, with or without notice, and with or without cause, at the option of the District or the employee. The District's staff employed under individual contracts with the Board may be terminated or nonrenewed consistent with the terms of the individual contract.

Furthermore, any staff members who violate any of the terms and conditions of employment set forth in this Employee Handbook may be subject to disciplinary action in accordance with Policy 4139-Staff Discipline.

The provisions set forth in this Handbook may be altered, modified, changed, or eliminated at any time by the District, with or without notice. This Employee Handbook supersedes any and all previous handbooks, statements, policies and procedures, rules, or regulations given to employees, whether verbal or written.

STATEMENT OF PHILOSOPHY

The School District of Sturgeon Bay believes that a school system in America has an obligation to continually strive to instill in each individual, according to his/her abilities, the knowledge, skills, attitudes, and values necessary for effective living in a free and changing society based on the rights and responsibilities embodied in our American heritage.

It is the aim of this school district to provide a diversified program of educational experiences to youth and to cooperate with the home, church and community to promote the development of individually different but ~~effectively educated~~effectively educated citizens.

Within the classroom, emphasis should be on the development of fundamental skills and knowledge, as well as on breadth and depth of materials according to the student's ability. This can best be accomplished through a varied and flexible curriculum presented in surroundings that promote good work and study. The needs of the students, their parents, and the community demand an honest appraisal of student ability, flexible learning programs, and a healthy respect for learning itself. Likewise, recognition of the obligation to stimulate the ability to think objectively, to draw conclusions, and to make decisions is accompanied by an awareness of significant and desirable social and personal values.

CHAIN OF COMMAND – ORGANIZATIONAL CHART

The chain of command is the formal line of authority, communication, and responsibility within the District.

(See also Policy 4112– Board-Staff Communications)

~~The chain of command depicted on the *organizational chart* (this will be a hyperlink to the District's Organizational Chart) identifies the relationships in the District.~~

PURPOSE

The Board will operate and manage the school system and its programs, facilities, properties and school-related activities of its employees, and it is expressly recognized that this operational and managerial responsibility includes, but is not limited to, the determination and direction of the working force; the right to subcontract for goods, services or work that is deemed desirable by the Board or the Superintendent; the right to plan, direct and control school activities; the right to establish and revise the school calendar; establish hours of employment; to schedule classes and assign workloads; to maintain the effectiveness of the school system, to make necessary assignments for all programs of an extracurricular nature; to create, revise and eliminate positions; to establish and require observance of reasonable rules and regulations; to select, hire and terminate employees; to determine qualifications and conditions of employment; to promote or demote and to discipline and discharge employees. The foregoing enumerations of the functions of the Board shall not be considered to exclude other functions of the Board not specifically set forth.

Formatted: Indent: Left: 0", Hanging: 0.06", Tab stops: 0", Left

II. EMPLOYMENT

EQUAL EMPLOYMENT OPPORTUNITY

The Board of Education (the “Board”) does not discriminate in the employment of staff on the basis of any characteristic protected under State or Federal law including, but not limited to: race, color, age, creed or religion, genetic information, handicap or disability, marital status, citizenship status, veteran status, military service (as defined in § 111.32, Wis. Stats.), sexual orientation, national origin, ancestry, arrest record, conviction record, use or non-use of lawful products off the District’s premises during non-working hours, or declining to attend an employer-sponsored meeting or to participate in any communication with the employer about religious matters or political matters or any other characteristic protected by law in its employment practices.

If the employee has questions regarding Equal Employment Opportunity or how to file a complaint regarding equal employment (s)he should refer to:

Policy

~~AG 4122 — Nondiscrimination and Equal Employment Opportunity~~

~~AG 4122A — Federal Regulations for Section 504 34 CFR Ch. 1 (7-1-88 Edition)
Subpart B — Employment Practices~~

~~AG 4122B — Complaint Procedures for Nondiscrimination and Equal Opportunity/Access~~

~~AG 4122C — Comparative Analysis of Employment Related Provisions of ADA and
Section 504~~

ANTI-HARASSMENT POLICY

The Board is committed to a work environment that is free of harassment of any form. The Board will not tolerate any form of harassment and will take all necessary and appropriate action to eliminate it. Any member of the District community who violates this policy will be subject to disciplinary action, up to and including termination of employment. Additionally, appropriate action will be taken to stop and otherwise deal with any third party who engages in harassment against our employees.

For purposes of anti-harassment, “District community” means individuals subject to the control and supervision of the Board including, but not limited to, ~~student~~students, teachers, staff, volunteers, and Board members. “Third party” means individuals outside the District community who participate in school activities and events authorized by the Board including, but not limited to, visiting speakers, participants on opposing athletic teams, and vendors doing business with, or seeking to do business with, the District.

Harassment consists of unwelcome conduct, whether verbal, physical, or visual, that is based on a person’s protected status, such as sex, color, race, ancestry, creed, religion, genetic information, national origin, age, handicap, disability, marital status, veteran status, citizenship status, sexual orientation, arrest record, conviction record, or other protected group status, which affects tangible job benefits, interferes unreasonably with an individual’s work performance, or creates an intimidating, hostile, or offensive working environment. Harassment may occur

employee-to-employee, student-to-employee, male-to-female, female-to-male, male-to-male, or female-to-female.

The Superintendent has prepared written administrative guidelines for employees to follow when reporting alleged harassment. The process that will be followed when conducting an investigation regarding alleged harassment that is prohibited is also set forth in these guidelines.

For more information employees shall refer to:

Policy 4362 Employee Anti-Harassment,
Policy 4362.01 Threatening Behavior Toward Staff Members,
~~AG 4362 Employee Anti-Harassment,~~
~~AG 4362A Reporting Threatening Behaviors.~~

JOB DESCRIPTIONS

The Board recognizes that it is essential for District and employee accountability for each staff member to be fully aware of the duties and responsibilities of his/her position. Job descriptions document and describe the essential functions for professional staff positions and thereby promote organizational effectiveness and efficiency.

For more information regarding job descriptions, support staff employees shall refer to Policy 4120.01 – Job Descriptions. Further, if a copy of a job description is required or desired, the employee shall ask their immediate supervisor or go to the district office and request a duplicate copy.

IMMIGRATION REFORM ACT NOTICE

The District complies with the provisions of the Federal Immigration Reform and Control Act of 1986, including, but not limited to, requiring verification of authorization to accept employment in the United States from all employees.

For more information regarding this compliance, please refer to the following:

Policy 4111 - Creating a Position

CONFLICT OF INTEREST

Employees are expected to maintain high standards of honesty, integrity, impartiality, and professional conduct. Employees are expected to perform their duties in a manner free from conflict of interest pursuant to Section 19.59 Wisconsin Statutes.

Policy 4210 Support Staff Ethics
~~Policy 4230 Ethics and Conflict of Interest~~

OUTSIDE ACTIVITIES OF STAFF

It is imperative that employees avoid situations in which their personal interests, activities, and associations may conflict with the interests of the District. If an employee is involved in an activity that threatens a staff member's effectiveness within the school system, the Superintendent shall evaluate the impact of such interest, activity, or association upon the staff member's responsibilities.

For more information regarding the Board's expectations concerning interests, activities or associations that may conflict with the interests of the District, support staff employees should review the following:

Policy 4231 - Outside Activities of Support Staff

COMMUNICATIONS AND SUGGESTIONS

The District values the comments and suggestions of its employees concerning work methods and operations. Employees should follow the chain-of-command when offering a suggestion or comment.

Support staff members should refer to the detailed procedure regarding communication set forth in:

Policy 4112 [Board-Staff Communications](#)

POLITICAL ACTIVITIES

Political activities that do not contribute to a positive learning climate may be disruptive, divisive and distracting. Therefore, the Board has concluded that such activities are not appropriate within the school setting. It is the intention of the Board to regulate such activities on all Board owned or used property, within all District buildings and at all District-sponsored activities.

~~[AG-Policy 4231A – Participation in Political Activities Outside Activities of Support Staff](#)~~

REPORTING SUSPECTED CHILD ABUSE AND NEGLECT

Wisconsin law requires District personnel to report all suspected incidents of child abuse and/or neglect to the Door County Department of Human Services, law enforcement or other legal authorities. Because the Board is concerned with the welfare of all children, it recognizes the legal and ethical obligations to report suspected abuse or neglect and expects District staff to act in accordance with all appropriate Wisconsin statutes.

All District Employees are required to report suspected abuse or neglect when there is "reasonable cause" to suspect abuse or neglect has or will occur. Anyone who, in good faith, participates in the making of a report pursuant to the legal mandate shall in so doing be immune

from any liability, civil or criminal, that might otherwise be imposed. State law also protects Employees from being discharged from employment as a direct result of such a report.

The Board supports a preventative approach to child abuse and neglect and will provide training to school personnel in recognizing the indicators of abuse or neglect and in working with families in attempting to eliminate the conditions which may have contributed to the suspected abuse or neglect.

Further information, guidelines and requirements relating to the District's child abuse and neglect reporting policy are set forth in Board policy 8462 which is available on the District's website. If you have questions regarding the policy, please contact the District's administration office.

III. EMPLOYMENT STATUS AND RECORDS

EMPLOYMENT CATEGORIES

A regular employee is hereby defined as a person hired to fill either a regular full-time or regular part-time position and is intended to be retained for a period longer than 90 calendar days. An employee hired for a period that is expected not to exceed 90 calendar days is considered a temporary employee and as such is not entitled to any benefits outlined in this handbook.

A full-time position works a minimum of 35 hours per week or more. Less than 35 hours per week is considered part-time.

The Board establishes the specific categories of employment by which staff are identified as administrators or members of the professional staff if they fall into a category established in Policy 3120 – Employment of Professional Staff, or are identified as members of the support staff if they fall into a category established in Policy 4120 – Employment of Support Staff.

PERSONNEL FILES

It is critical to effective human resource management and necessary for satisfaction of legal obligations that the Board maintains accurate personnel records. Further, the access granted for review and inspection of a personnel file must be completed in accordance with state law. The District shall maintain personnel records and grant access to inspect or review the record in accordance with Policy 8320 – Personnel Records and State law.

PERSONNEL FILE RECORD CORRECTION

If there is any disagreement with the content or information contained in an employee's personnel record, the employee will follow the process established in Policy 8320 – Personnel Records to either have a correction made to the information in question, or to have the content in question removed from the file.

|

PERFORMANCE EVALUATION

The Superintendent has established and will implement a program of staff evaluation.

This program shall focus upon the early identification of specific areas in which the support staff member's performance needs improvement so that appropriate assistance may be provided in a systematic way. The evaluations shall be consistent with the following:

- A. ~~State statutes~~
- B. ~~Policy 4220 –Evaluation of Support Staff~~
- C. ~~AG 4220 – Evaluations of Staff~~

CONFIDENTIALITY

As a result of an Employee's responsibilities with the District, an Employee may have access to confidential student or personnel records or other sensitive information. This may include, without limitation, information concerning the educational and medical status or condition of a student, the medical status or condition of an Employee, Employee records as well as the District's business practices including purchasing and negotiating strategies (collectively "confidential information"). Pupil information obtained as the result of employment with the District is confidential information and protected by law unless such information has been designated as pupil directory data in School Board policy, and parents or guardians have not otherwise exercised their right to opt out of the release of designated directory data information.

Confidential information cannot be disclosed to any District personnel who are not authorized to receive such information or to persons outside of the District without the express authorization of Administration. Likewise, no information concerning the internal operations of the District, including but not limited to the release of records of the District, may occur except through, and with the permission of Administration.

Unless directed by Administration, Employees shall not act as the District's custodian of records or disseminate confidential information. State and federal laws govern the collection, maintenance and dissemination of confidential information. As a result, the improper and unauthorized disclosure of confidential information may constitute a violation of law. All inquiries or requests for pupil records should be directed to the building supervisor. All personnel records requests should be directed to the Superintendent.

STUDENT SUPERVISION AND WELFARE

The Board requires each support staff member to maintain a standard of care for supervision, control and protection of students commensurate with the employee's assigned duties and responsibilities.

For the Board's expectations with regard to student supervision and welfare, refer to Policy 4213 - Student Supervision and Welfare.

ASSIGNMENT AND TRANSFERS

The Superintendent is responsible for the proper assignment of all staff members in conformance with any legal requirements or certification requirements. Assignments for the forthcoming school year will be made in accordance with AG-Policy 4130 – Assignment and Transfer of Support Staff.

Further, staff may be transferred between schools when the Superintendent determines that the needs of the students, the school or District so require.

STAFF DISCIPLINE

Staff discipline and required investigations regarding potential wrongdoings of a support staff member shall be consistent with Policy 4139 – Staff Discipline

REDUCTION IN STAFF

The Board may abolish support staff positions and/or reduce the support staff as necessary. Such support staff reductions will be made in compliance with Policy 4131 – Reduction in Staff

TERMINATION AND RESIGNATION

Individual employment may be terminated for any reason, provided that the decision is not arbitrary or capricious, or in violation of any applicable law.

Finally, a support staff member may submit a letter of resignation and, if accepted by the Board, will be separated from employment at the date specified by the Board.

Policy 4140 – Termination and Resignation

IV. EMPLOYEE PAY AND BENEFITS

PAY PERIODS

All support staff members shall be paid in accordance with the provisions established in AG 6510A – Payroll Authorization.

Employees shall be paid every other Wednesday according to the regular District schedule. In the event the pay date falls on a holiday, the pay date shall be the previous day.

Each employee's vacation and sick leave balance, current to the end of the last pay period, shall be indicated on the employee's district time off record.

COMPENSATION

The District will set compensation for Employees on an annual basis and will provide Employees notice of their salary or wages. The District exclusively reserves the right to provide other compensation, such as merit pay, performance pay, supplemental compensation, or other forms of compensation. Said compensation will be based upon objective evaluations.

OVERTIME AND HOLIDAY PAY

Time and one-half (1-1/2) shall be paid for all hours worked in excess of forty (40) hours per week, and for all hours worked on holidays in addition to holiday pay.

Paid time off will not be counted the same as “time worked” for the purpose of computing overtime.

Overtime shall be divided as equally as reasonably possible between categories and buildings, subject to availability and willingness.

BENEFITS

The Board provides a competitive and comprehensive package of benefits to its employees. The Board retains the final authority to establish, modify, rescind, add or in any way affect employee benefits. Annually, in conjunction with the budget process, the anticipated shared cost of all employee benefits, specifying both the employee and employer share shall be approved through Board action.

Policy 4425 Benefits

LEAVES OF ABSENCE (Extended Leave)

Any staff member may request a voluntary leave of absence from employment by the Board. All requests for unpaid leaves shall be presented to the Board for approval and will provide the reason for the leave and the expected duration of the leave.

If the leave is approved, the Board action will also provide the conditions applicable for the employee to return to work.

Leaves will be granted in accordance with Policy 4430 – Leaves of Absence (extended)

SUPPORT STAFF EMPLOYEE SICK LEAVE POLICY

Employees may use paid sick leave and must follow the protocol established in Policy 4432 – Employee Sick Leave.

~~A. All school year employees regular part-time part-time and full-time full-time employees shall be granted "sick leave" credit with full pay not to exceed ten (10) days per year. All 12-month part-time and full-time employees shall be granted "sick leave" credit with full pay not to exceed twelve (12) days per year. The sick leave will be assigned in two increments. Five days at the start of the year and the remain five days will be assigned with the first payroll in January. Unused days shall be cumulative to a maximum of one hundred twenty (120) days. Part-time employees or employees who have worked less than one year will have their sick leave applied on a proportional basis. [Technical correction directly from Policy 4432 – October 5, 2018].~~

A. Newly hired school year employees who start at the beginning of the school year will be granted five (5) days of sick leave and another five (5) days after five (5) full months of employment. This is equivalent to one sick day per month worked. If a school year employee resigns prior to completion of the school year and has used sick days beyond the amount earned (one sick day earned per month worked) the unearned time will be deducted from their final paycheck.

Formatted: Indent: Left: 0.5", No bullets or numbering, No widow/orphan control

B. Newly hired 12-month employees who start at the beginning of the school year will be granted six (6) days of sick leave and another six (6) days after six (6) full months of employment. This is equivalent to one sick day per month worked. If a 12-month employee resigns prior to completion of the school year and has used sick days beyond the amount earned (one sick day earned per month worked) the unearned time will be deducted from their final paycheck.

Formatted: List Paragraph, Left, No bullets or numbering, Adjust space between La in and Asian text, Adjust space between Asian text and numbers

~~B-C.~~ Sick leave shall be accounted for in hourly increments.

Formatted: Indent: Left: 0.5", No bullets or numbering, No widow/orphan control

~~C-D.~~ No sick leave will be paid beyond the first day for which an employee becomes eligible for long-term disability.

~~D-E.~~ Sick leave shall cover absences due to employee's illness, including child bearing, or the employee's medical care.

~~E-F.~~ Sick leave may also be used for critical illness and/or emergency medical treatment for the employee's immediate family. Sick leave use under this clause exceeding three (3) days must qualify under the provisions of state and federal Family and Medical Leave Acts (FMLA).

~~F-G.~~ Employee's immediate family is defined to include: employee's spouse, parents, step-parents, siblings, step-siblings, children, stepchildren, father/mother-in-law, brother or sister, brother in-law or sister-in-law, grandparents, step-grandparents and grandchildren and step-grandchildren.

G-H. Sick leave for non-emergency medical treatment and nonemergency medical examination of family or others would be granted only in exceptional cases with prior approval of the Superintendent of the District, and the deduction would be in full.

H-I. A doctor's certificate is required for any sick leave absence in excess of three (3) days. This requirement may be waived by the Superintendent under certain circumstances.

FAMILY AND MEDICAL LEAVE

Medical leave is defined under the Family and Medical Leave Acts found in the state and federal laws as leave or other medical leave that renders an employee unable to be at work, and requires written documentation from a licensed healthcare provider indicating that the employee is unable to be at work. The provisions of both the Federal and State family and medical leave provisions require specific eligibility and qualifying reasons to access this leave; to determine if you are eligible or qualify for family and medical leave refer to Policy 4430.01 – Family and Medical Leave of Absence (FMLA).

FUNERAL LEAVE

Funeral leave is granted to the employee for the loss of immediate family members as designated under section F of the sick leave policy. If sick leave is unavailable, vacation time or unpaid leave will be granted. Funeral leave for immediate family is limited to five (5) days per occurrence, but may be extended at the discretion of the Superintendent when a continued emergency exists.

Extended family funeral leave: Funeral leave, not to exceed one (1) day, may be granted for the in-laws not listed under the immediate family section, and for aunts, uncles, nieces, and nephews.

JURY DUTY/COURT SUMMONS

Jury Duty: Any employee who shall be called for jury duty or be required to appear as a witness in court shall receive regular salary or wages for such day or days while serving or appearing; the compensation received for such jury duty or court appearance shall be returned in full to the District. In case of court appearance required because of a violation by the employee, the Section will not apply.

MILITARY LEAVE

It is the District's policy that employees will be granted all military leave rights available under the Uniformed Services Employment and Reemployment Rights Act (USERRA). Upon notification of the need for military leave, the employee should contact the Business Office as soon as possible to arrange for the leave. Benefits due employees while on voluntary or involuntary military leave will be determined by applicable State and Federal laws and only those benefits as required by such laws will be provided. If State and Federal laws are not applicable to a specific benefit no such benefit will be provided. Any Employee who enters service in any of the armed forces of the United States shall, upon termination of such service by honorable discharge or other evidence of good standing, be entitled to reemployment in accordance with provisions of USERRA and other applicable federal and state laws.

OTHER/~~EMERGENCY~~UNPAID LEAVE

Other Unpaid Leave: For all absences other than those listed above, or for absences beyond the accumulated sick leave, there shall be no pay granted for each day missed. ~~Emergency-Unpaid~~ leaves shall be limited to five (5) days per ~~occurrence~~ school year. All unpaid leaves of five (5) consecutive days must have prior approval of the ~~Superintendent of Schools~~ Principal/Director.

Unpaid leaves beyond five (5) (consecutive or cumulative days) need prior written approval by the Principal/Director as well as the Business Manager/HR Specialist by completing an **Unpaid Leave Request** form. This form is located on the staff share drive in the S:/Business Office/Payroll & Personnel Forms & Info.

Formatted: Font: Bold, Italic

Formatted: Tab stops: Not at 2.21"

VACATIONS

Each regular full-time twelve (12) month employee and each regular part-time twelve (12) month employee covered by this Agreement shall have a vacation with pay when schools are not in session. Payment to part-time twelve (12) month employees will be based on their regular part-time work week.

In determining vacation schedules, the administration shall respect the wishes of the eligible employees as to the time of taking their vacation insofar as the needs of the Board will permit. Vacations may be taken at times other than normal summer vacations, subject to approval by the Superintendent of Schools. Employees may carryover one week of vacation for one year.

Vacations will be awarded on anniversary dates as follows:

One (1) week after first six (6) months of continuous service. (This week may be retained for use after second six (6) months of continuous service at employee's discretion.)

One (1) week after second six (6) months of continuous service.

Two (2) weeks after two (2) years of continuous service.

Three (3) weeks after nine (9) years of continuous service.

Four (4) weeks after fifteen (15) years of continuous service.

If a holiday should occur during a vacation, an additional day of vacation will be granted.

HEALTH INSURANCE BENEFITS

Health Insurance will be provided to all full-time support staff members in accordance with the District's Health Insurance Plan and Policy 4419 –Group Health Plans. Part-time support staff employees will be provided access to available group health insurance plans in accordance with state and federal law, and the terms of the District Health Insurance Plan. General access the District Health Insurance Plan is not a guarantee or commitment to a specific premium contribution amount, if any.

See Appendix A for Specific Benefit Information.

PRIVACY PROTECTIONS OF FULLY INSURED GROUP HEALTH PLANS

Eligible support staff employees who are provided coverage under fully insured group health plans are assured the privacy protections required by Federal and State law.

See also Policy 4419.02 -Privacy Protections of Fully Insured Group Health Plans

V. WORKING CONDITIONS AND HOURS OF WORK

WORK WEEK

The normal workweek shall not exceed forty (40) hours, and shall run Sunday through Saturday.

CALL-IN TIME

Employees who are called to work other than their regularly scheduled time shall be entitled to at least two (2) hours work or pay therefore, regardless of the length of time less than two (2) hours which ~~he/she~~ they may have worked.

“Call In Time” will include building supervision and work involved during specially scheduled events such as athletic events, dances, plays, recreation department activities or civic functions. Building supervision will involve opening the building, servicing the crowd and the building,

being of assistance as necessary, and performing related cleanup as necessary for the following day. ~~The absence must be entered in Skyward/Frontline.~~

Formatted: Don't adjust space between Latin and Asian text, Don't adjust space between Asian text and numbers

DRESS CODE

The Board has exercised its authority to specify dress and grooming guidelines for support staff members.

When on duty, support staff members are expected to dress in a manner that is consistent with the expectations described in Policy 4216 Dress and Grooming.

ATTENDANCE AND REPORTING ABSENCES

Staff members are expected to report for duty on all scheduled workdays; however, when a staff member must be absent, they must notify their immediate supervisor and or sub caller if appropriate prior to the start of their shift. The absence must be entered in Skyward first and then in Frontline.

Formatted: Font: Bold, Underline

WORK SCHEDULES/DAILY TIME SHEETS

Support staff members are expected to adhere strictly to their established work schedules, unless their immediate supervisor approves a deviation from it. Support staff members are also required to complete their time sheets daily and submit them to their immediate supervisor for payroll purposes in accordance with the established schedule.

BREAK AND MEAL PERIODS

Breaks will be provided in accordance with Federal and State law.

Leave periods of 30 minutes or more shall be unpaid.

All support staff members are expected to adhere strictly to the length of time designated for breaks and meal periods.

OVERTIME

The Board shall comply with provisions of State and Federal Law and their respective implementing regulations relating to minimum wages and overtime.

For further information regarding overtime eligibility and approval of overtime work refer to Policy 6700 - Fair Labor Standards [Act](#).

HOLIDAYS AND TIME OFF

A. All regular all-year full-time employees shall be granted ten (10) paid full day holidays each year. They are as follows: Fourth of July, Labor Day, Thanksgiving Day, day after Thanksgiving Day, Christmas Eve Day, Christmas Day, New Years' Eve Day, New Year's Day, Good Friday, and Memorial Day.

B. All administrative assistants, if working at the time of year when a specified holiday falls, shall be granted the following paid holidays: Labor Day, Thanksgiving Day, day after Thanksgiving Day, Christmas Eve Day, Christmas Day, Good Friday, and Memorial Day.

When a holiday falls on a Saturday or a Sunday, another convenient day will be designated.

C. For teaching associates and kitchen staff who work 20 hours/wk or more when school is in session and the holiday falls on a scheduled work day, payment will be made for *Labor Day (*if school is in session prior to Labor Day), Thanksgiving Day, day after Thanksgiving Day, Christmas Eve Day, Christmas Day, Good Friday, and Memorial Day.

PERFORMANCE EVALUATION

The Superintendent has established and will implement a program of staff evaluation. This program shall aim at the early identification of specific areas in which the staff member needs help so that appropriate assistance may be provided or arranged for. The evaluations shall be consistent with applicable State statutes, Policy 4220 ~~Staff Evaluations~~ [Evaluation of Support Staff](#), and AG 4220 – Evaluation of Staff.

EMERGENCY CLOSINGS

The Superintendent shall make the decision regarding emergency closings in accordance with the Plan for Emergency Preparedness.

[Policy 8220 – School Days](#)

TRAVEL EXPENSES

The Board may provide for the payment of the actual and necessary expenses, including travel expenses, of any support staff member of the District incurred in the course of performing services for the District, whether within or outside the District, under the direction of the Board and in accordance with the Superintendent's administrative guidelines.

Policy 4440 – Job-Related Expenses

USE OF PERSONAL PROPERTY AT THE DISTRICT

Employees may wish to bring personal property to school for reasons associated with their responsibilities. This practice is authorized provided it is understood that the District will not be responsible for any loss, damage, or misuse of such property.

The District does not assume any responsibility for loss, theft or damages to personal property. The District is not liable for vandalism, theft or any damage to cars parked on District property. The District carries no accident insurance or other insurance coverage for any loss or injury for which the District does not have legal responsibility.

VI. SAFETY AND HEALTH

SMOKING

The Board is committed to providing students, staff, and visitors with an environment free of smoke, tobacco, as well as electronic smoking or vaping devices ~~and smoke free environment~~. Accordingly, the Board prohibits support staff members to use tobacco in any form on District premises, in District vehicles within any indoor facility owned or leased or contracted for by the District and used to provide education or library services to children, and at all District-sponsored events.

Policy 4215 - Use of Tobacco and Nicotine by Support Staff

TRAINING

Employees, for whom training in the following areas is deemed necessary and appropriate, shall be trained in:

- A. The use of automated external defibrillators

- B. The control of blood borne pathogens (Policy 8453.01 - Control of ~~Casual Contact Communicable Diseases~~Blood-Borne Pathogens)
- C. The control of casual-contact communicable diseases (Policy 8450 ~~Control of Casual Contact Communicable Diseases~~)
- D. Understanding the method of transmission and prevention of diseases that are direct contact communicable diseases (8453 – Direct Contact Communicable Diseases) and
- E. The authorized use of Seclusion and/or Restraint with/or on students. (Policy 5630.01 – Use of Restraint and ~~Seclusion~~Seclusion with Students

Formatted: List Paragraph, Left, Indent: Left: 0", First line: 0", Tab stops: Not at 0.38" + 5.38"

Formatted: List Paragraph, Left, Indent: Left: 0", First line: 0", Tab stops: Not at 0.38" + 5.38"

Formatted: List Paragraph, Left, No bullets or numbering, Tab stops: Not at 0.38" + 5.38"

REPORTING WORK RELATED INJURY

Any accident that results in an injury, however slight, to an employee of the Board, must be reported promptly to the employee's supervisor. The employee and supervisor (if available) must call EMC OnCall Nurse Phone: 844-322-4668 and report the work injury. When care is needed, the registered nurse will provide treatment recommendations and/or designated medical facilities for work injury treatment, and in writing to the District Business Office in compliance with Policy 8442 – Reporting Accidents. The injured employee shall complete a form that includes the date, time and place of the incident; the names of persons involved; the nature of the injury to the extent that it is known; and a description of all relevant circumstances.

Policy 8442 – Reporting Accidents

Formatted: No widow/orphan control, Tab stops: 0.7", Decimal aligned + 1.2", Left + 1.7", Left + 2.2", Left + 2.7", Left + 3.2", Left + Not at 5" + 5.13" + 5.38"

VII. EMPLOYEE COMMUNICATION & TECHNOLOGY

ACCEPTABLE USE OF DISTRICT EDUCATION TECHNOLOGY

Staff use of the District's Education Technology will be governed by Policy 7540.04 – Staff Education Technology Acceptable Use and Safety and the related administrative guidelines.

The due process rights of all users will be respected in the event there is a suspicion of inappropriate use of the Network. Users have a limited privacy expectation in the content of their personal files and records of their online activity while on the Network.

EMAIL

When available, the District's e-mail system must be used by employees for any official District e-mail communications.

Employees are required to keep their inbox and folders organized by regularly reviewing e-mail messages, appropriately saving e-mails that constitute a public record or student record and e-mails that are subject to a "Litigation Hold", and purging all other e-mails that have been read.

The District complies with all Federal and State laws pertaining to electronic mail. Accordingly, e-mails written by or sent to District employees may be public records, or education records if their content includes personally identifiable information about a student. E-mails that are public records are subject to retention and disclosure, upon request, in accordance with Policy 8310 – Public Records.

The District retains the right to monitor or access any District e-mail accounts at any time. Users should not expect that their communications sent or received through the District e-mail system will remain confidential and personal.

Employees should be aware of the framework for the proper use of e-mail established in Policy 7540.06 – Electronic Mail District Issued Staff E-mail Account and the Superintendent's established guidelines regarding e-mail.

SOCIAL MEDIA

In accordance with Policy 4213-Student Supervision and Welfare, support staff members are discouraged from engaging students in social media and online networking media (such as Facebook, Instagram, Twitter, MySpace, etc.) for any reason outside of educational use. consistent with Policy 5722 – School Sponsored Publications and Productions.

VIII. EMPLOYEE CONDUCT AND DISCIPLINARY ACTION

STAFF DISCIPLINE

Staff discipline and required investigations regarding potential wrongdoings of a staff member shall be consistent with Policy 4139–Staff Discipline

GRIEVANCE PROCEDURE

Each employee of the District shall be provided an opportunity to resolve matters affecting employment that the employee believes to be unjust as provided for in Policy 4340-Grievance Procedure.

The grievance procedure is available in the case of any employee’s disagreement with discipline or termination of employment, as well as any matter relating to workplace safety.

DRUG AND ALCOHOL USE

Consistent with the Drug-Free Workplace Act, the Board prohibits the manufacture, possession, use, distribution, or dispensing of any controlled substance, including alcohol, by any member of the District's support staff at any time while on District property or while involved in any District-related activity or event. Any staff member who violates Policy 4122.01–Drug-Free Workplace shall be subject to disciplinary action in accordance with Policy 4139–Staff Discipline and the ~~Superintendent’s District Administrator~~ guidelines, ~~as well as any applicable terms of any collective bargaining agreements~~

Any employee who feels that ~~he or she~~ they needs assistance with drug or alcohol dependency is encouraged to contact ~~Superintendent–Human Resources~~ for information about the District’s Employee Assistance Program (EAP). Employees receiving assistance in this regard are not exempted from compliance with the District’s prohibition on the manufacture, possession, use, distribution, or dispensing of any controlled substance while on duty or on school premises or at any school sponsored activity.

IX. EMPLOYEE RECEIPT AND ACKNOWLEDGMENT

Employees will annually acknowledge review of the handbook via the school's software training program (i.e. Vector Training/Safe Schools).

APPENDIX A

Medical and Dental Insurance

Employer shall provide insurance, with major medical and dental insurance to district employees that average 30 hours per week or more. Term life and long-term disability insurance shall remain as additional benefits. The District has the right to bid out insurance. The District has the right to determine the insurance carrier and the insurance benefits. The premiums for said plans shall be contributed as follows:

	<u>Family</u>	<u>Single</u>
<u>Medical</u>		
Board pays	87.4%	87.4%
<u>Dental</u>		
Board pays	87.4%	87.4%

Health and accident, dental insurance as summarized in the addenda to the plan shall be optional and prorated for regular part-time help as follows:

1. 1,4~~50~~ hours and over - eighty-seven point four percent (87.4%) of medical insurance; eighty-seven point four percent (87.4%) of dental insurance (40 hours a week for 36 weeks)
2. 1,188 to 1,4~~349~~ hours - Seventy-five percent (75%) of the Employer paid amount of the medical and dental insurance. (33 hours a week for 36 weeks)
3. 1,080 to 1,187 hours – The district will cover \$1200 a year the can be applied toward the district’s dental insurance. (30 hours a week for 36 weeks)

A separate Long Term Disability and Term Life Insurance is also provided for those employees eligible for health insurance averaging thirty-two and a half (32 ½) hours per week or more. Employer will pay one hundred percent (100%) of the premium for those eligible employees.

Appendix B

CAFETERIA PLAN/ALTERNATIVE BENEFIT PLAN (ABP)

A.

Support staff, who qualify for health insurance may elect through the cafeteria plan either to be provided with the District's health insurance coverage as described above or to receive additional payment of cash compensation/alternative benefit plan (ABP) as set forth below.

B. Where the District employs both spouses prior to March 2011 one spouse will be eligible for participation in the alternative benefit plan (ABP) if the other spouse enrolls in group insurance coverage. Any new employed spouses after March 2011 will not be eligible for the cafeteria plan.

C. Employees eligible for insurance may choose, at the beginning year of each cafeteria plan year, between:

1. participation in the District's health plan
2. a cash payment equal to the amount listed below

D. Cash Compensation: The cash contribution dollar amount shall be \$5,000 and less the District's share of social security and Medicaid.

The amount of each additional cash contribution dollar amount shall be calculated by dividing the dollar amount stated above by twenty-four (24) times per year.

Health insurance eligible part-time employees who select the cash compensation shall receive a pro-rated amount of the District's contribution based upon the part-time employee's percentage of full-time employment.

E. The cash compensation amount shall be paid to the employee as additional taxable earnings which are not subject to Wisconsin Retirement System (WRS) contributions to the extent permitted by WRS rule or law, with the appropriate employee F.I.C.A., state and federal taxes deducted from the employee's payroll check.

F. Beginning Eligibility Date for Cafeteria Plan:

1. New Employees: Payments shall be based on the employee's eligibility date. For new employees, this constitutes the employee's first day of active service. Employees must enroll in the cafeteria plan prior to the employee's first day of active service. Absent a "qualifying event", i.e. loss of spouse health coverage, etc., the employee must continue to take the chosen option until the end of the cafeteria plan year

If the new employee's first date of active service is after the 15th of the month, no cash contribution is required in that month. If the employee's first date of

active service is on the 1st through the 15th of the month, the District will contribute the payment.

2. Current Employees: Current employees, when permitted by applicable Internal Revenue Code section 125 “cafeteria plan” rules, must make written cafeteria plan election initially prior to the beginning of the subsequent cafeteria plan year. Absent a “qualifying event”, i.e. loss of spouse health coverage, etc., the employee must continue with the chosen option until the end of the cafeteria plan year. Once the employee is eligible to begin cash in lieu of health status contributions will begin with the first paycheck beginning after the cafeteria plan year starts.

G. Any support staff who waives participation in the District group health insurance plan and elects to receive cash compensation in lieu of health insurance may enroll in the group health insurance plan at a later date in the case of a “qualifying event”, pursuant to the late enrollment terms, timelines, and conditions set forth in the group health insurance contract and the plan’s cafeteria rules. The cash compensation payments shall cease effective with the month in which the staff member commences participation in the group health insurance plan.

H. Teacher associates and food service do not qualify for the alternate cash benefit.

I. As part of the cafeteria plan, the District will automatically deduct all employees’ health and dental premiums on a pre-tax basis.

J. The district will offer eligible employees that work over 20 hours per week the option to elect a Section 125 Flexible Spending Plan for uninsured medical and/or daycare expenses. The District will choose the Section 125 Flexible Spending Plan provider.

APPENDIX C

Post-employment Benefits

Post-employment benefits for support staff were changed based upon years of service as of the end of the 2012-2013 school year. As a result, we currently have three categories of support staff pertaining to post-employment benefit eligibility. These categories are Category A, Category B, and Category C as listed below.

Category A

Support staff members hired since the start of the 1998-1999 school year do not qualify for any post-employment health or dental insurance benefit in retirement.

Category B

Support staff members hired prior to the start of the 1998-1999 school year who had 15 years of service at the end of the 2012-13 school year qualify for a post-employment benefit. The benefit these support staff members qualify for is as follows:

The Employer shall continue health coverage, single or family plan, for three (3) months following employee retirement, with the District paying the required premium equivalent to the flat dollar amount of the premium established in effect at the time of their retirement. Should a retiree become Medicare eligible during the time of this retirement benefit, the retirement benefit will end. This insurance benefit applies to health insurance only. Retirees accepting the post-employment benefits are subject to all future changes in the health insurance plan structure, plan carrier and plan benefits that are applied to active employees.

A retiree receiving benefits, who because of other employment, establishes eligibility for unemployment compensation benefits, shall have the amount of the insurance payments reduced by the same amount of unemployment compensation benefits paid by the District as a secondary employer. The retiree would then have to pay that amount to the District.

Category C

Teacher Associates used to have a separate agreement prior to the 2012-2013 school year. When this was changed, teacher associates were added to the Support Staff category. Therefore, teacher associates hired prior to the 2003-2004 school year with enough years of service as outlined below are in Category C. Teacher associates, who had ten (10) years of service at the end of the 2012-2013 school year qualify for the following benefit:

The employer shall continue health coverage, single or family plan for six (6) months following employee retirement, if the employee had ten (10) years of service at the end of the 2012-2013 school year, with the District paying the required premium equivalent to the flat dollar amount of the premium established in effect at the time of their retirement.

STURGEON BAY SCHOOL CALENDAR FOR 2022-2023

180 days of school

Approved 11-17-2021

AUGUST 2022				
M	T	W	TH	F
15	16	17	18	19
22	23	24	25	26
29	30	31		

SEPTEMBER 2022				
M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

OCTOBER 2022				
M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

NOVEMBER 2022				
M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

DECEMBER 2022				
M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

JANUARY 2023				
M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

No school--Full day of in-service				
No School--Half day in-service & half day teacher records.				
No school--New Teacher In-Service				
No School--Breaks				
Classes in session				
Half day for students--P.M. Teacher Records				

FEBRUARY 2023				
M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28			

MARCH 2023				
M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

APRIL 2023				
M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

MAY 2023				
M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

JUNE 2023				
M	T	W	TH	F
			1	2
5	6	7	8	9

Quarter:	I	45 days	Ends Fri. 11/4/22
	II	43 days	Ends Fri. 1/13/23
	III	43 days	Ends Fri. 3/17/23
	IV	49 days	Ends Tues. 6/6/23
TOTAL		180 days	

School begins Thursday, September 1

In-service/No School: Oct. 14, Feb. 17, & May 5

No School due to breaks:
Nov. 24-27; Dec. 24 - Jan. 2; March 18-26; April 7;
& May 29

Note: SBHS can adjust quarters, if needed.



Sturgeon Bay School District Health Insurance Benefit Comparison

Effective Date: 7/1/2023

Health Carrier	Prevea360		Prevea360	
	HMO Copay Base Plan		HMO HDHP HSA Buy-Down #1	
Insurance Type	HMO		HMO	
Provider Network:	Prevea360		Prevea360	
Deductible	Single	Family	Single	Family
In Network	\$2,000	\$4,000	\$1,400	\$2,800
Out of Network	Not Covered	Not Covered	Not Covered	Not Covered
Co-Insurance	100%		100%	
In Network	100%		100%	
Out of Network	Not Covered		Not Covered	
Maximum Out-of-Pocket (Ded/Coins)	Single	Family	Single	Family
In Network	\$2,000	\$4,000	\$1,400	\$2,800
Out of Network	Not Covered	Not Covered	Not Covered	Not Covered
Max Out-of-Pocket (Ded/Coins/Copay)	Single	Family	Single	Family
In Network Medical	\$6,850	\$13,700	\$1,400	\$2,800
Out of Network	Not Covered		Not Covered	
Office Visits	PCP	Specialist	PCP	Specialist
In Network	\$20 Copay	\$20 Copay	Deductible	Deductible
Out of Network	Not Covered		Not Covered	
Routine/Preventive Care	Select Services Covered In Full		Select Services Covered In Full	
In Network	Select Services Covered In Full		Select Services Covered In Full	
Out of Network	Not Covered		Not Covered	
Urgent Care	\$20 Copay, then Deductible		Deductible	
In Network	\$20 Copay, then Deductible		Deductible	
Out of Network	\$20 Copay, then Deductible		In-Network Deductible	
Emergency Room	\$200 Copay, then Deductible		In-Network Deductible	
In Network	\$200 Copay, then Deductible		In-Network Deductible	
Hospital Services	Deductible		Deductible	
In Network	Deductible		Deductible	
Out of Network	Not Covered		Not Covered	
Prescription Drugs	\$20 / \$40 / \$60 / Not Covered		Deductible	
In Network	\$20 / \$40 / \$60 / Not Covered		Deductible	
Out of Network	Not Covered		Not Covered	
Rates	Current†	Renewal	Current†	Renewal
Employee	8	\$579.08	29	\$525.52
Employee/Spouse	4	\$1,158.16	17	\$1,051.04
Employee/Child(ren)	3	\$1,158.16	7	\$1,051.04
Family	19	\$1,447.70	39	\$1,313.80
Annual Δ% from Current	3.90%		3.90%	
Monthly Totals	\$40,246.06	\$41,813.98	\$91,703.24	\$95,277.00
Annual Totals	\$482,952.72	\$501,767.76	\$1,100,438.88	\$1,143,324.00
Annual Δ\$ from Current	\$18,815		\$42,885	
Current Annual Total	\$1,869,564.24	Renewal Annual Total	\$1,942,422	
Total Annual Δ\$ from Current	\$72,857.64	Total Annual Δ% from Current	3.90%	

While every effort is made to illustrate the carriers' various benefits, discrepancies or errors are possible. In the event of an error, the actual product brochure furnished by the insurance carrier and approved by the Commissioner of Insurance will prevail. The master contract and policyholder certificates are more detailed and should be used for the determination of benefits. All plans will comply with state and/or federal requirements with regard to nervous and mental benefits.



Sturgeon Bay School District Health Insurance Benefit Comparison

Effective Date: 7/1/2023

Health Carrier	Prevea360		Prevea360			
	HMO HDHP HSA Buy-Down #2		POS Copay Buy-Up Plan			
Insurance Type	HMO		POS			
Provider Network:	Prevea360		Prevea360			
Deductible	Single	Family	Single	Family		
In Network	\$5,000	\$1,000	\$2,000	\$4,000		
Out of Network	Not Covered	Not Covered	\$4,000	\$8,000		
Co-Insurance						
In Network	100%		90%			
Out of Network	Not Covered		70%			
Maximum Out-of-Pocket (Ded/Coins)	Single	Family	Single	Family		
In Network	\$5,000	\$10,000	\$4,000	\$8,000		
Out of Network	Not Covered	Not Covered	\$5,000	\$10,000		
Max Out-of-Pocket (Ded/Coins/Copay)	Single	Family	Single	Family		
In Network Medical	\$5,000	\$10,000	\$7,350	\$14,700		
Out of Network	Not Covered		\$5,000	\$10,000		
Office Visits	PCP	Specialist	PCP	Specialist		
In Network	Deductible	Deductible	\$20 Copay	\$20 Copay		
Out of Network	Not Covered		Deductible & Coinsurance			
Routine/Preventive Care						
In Network	Select Services Covered In Full		Select Services Covered In Full			
Out of Network	Not Covered		Deductible & Coinsurance			
Urgent Care						
In Network	In-Network Deductible		\$20 Copay, then In-Network Deductible & Coinsurance			
Out of Network	In-Network Deductible		\$20 Copay, then In-Network Deductible & Coinsurance			
Emergency Room	In-Network Deductible		\$200 Copay, then In-Network Deductible & Coinsurance			
Hospital Services						
In Network	Deductible		Deductible & Coinsurance			
Out of Network	Not Covered		Deductible & Coinsurance			
Prescription Drugs						
In Network	Deductible		\$20 / \$40 / \$60 / Not Covered			
Out of Network	Not Covered		50% / 50% / Not Covered / Not Covered			
Rates	Current†	Renewal	Current†	Renewal		
Employee	9	\$383.98	\$398.95	0	\$789.32	\$820.08
Employee/Spouse	2	\$767.96	\$797.90	0	\$1,768.87	\$1,837.80
Employee/Child(ren)	1	\$767.96	\$797.90	0	\$1,768.87	\$1,837.80
Family	17	\$959.95	\$997.38	1	\$1,768.87	\$1,837.80
Annual Δ% from Current			3.90%			3.90%
Monthly Totals		\$22,078.85	\$22,939.71		\$1,768.87	\$1,837.80
Annual Totals		\$264,946.20	\$275,276.52		\$21,226.44	\$22,053.60
Annual Δ\$ from Current			\$10,330			\$827
Current Annual Total		\$1,869,564.24		Renewal Annual Total		\$1,942,422
Total Annual Δ\$ from Current		\$72,857.64		Total Annual Δ% from Current		3.90%

While every effort is made to illustrate the carriers' various benefits, discrepancies or errors are possible. In the event of an error, the actual product brochure furnished by the insurance carrier and approved by the Commissioner of Insurance will prevail. The master contract and policyholder certificates are more detailed and should be used for the determination of benefits. All plans will comply with state and/or federal requirements with regard to nervous and mental benefits.

Essential Question

How do you align curriculum and instruction through the curriculum development process?



Five Core processes are aligned to Improve Schools (Blueprint Processes):

1. Establishing a mission, vision, and values that guide the general direction of the school and its future actions,
2. Using data analysis, which includes both collecting and interpreting data, for better decision making,
3. Using school improvement planning to guide goals, strategies, decisions, and action steps, and to create a working plan for the school,
4. Reshaping professional development to become the engine of school improvement, and
5. Differentiating supervision of teaching and learning to monitor how processes are working inside classrooms.

PHASE I -SELECT GREAT MATERIALS	PHASE II -PREPARE TO LAUNCH	PHASE III -TEACH AND LEARN
I.1 Plan your process	II.1 Set goals, roles, and monitoring plan	111.1
I.2 Establish the vision	II.2 Determine the plan for assessment and grading	
I.3 Develop the rubric and prepare for reviews	II.3 Determine expectations for use and the plan for collaborative planning	
I.4 Review, pilot, and decide	II.4 Determine the plan for coaching/PD	
I.5 Propose possible adoption, timeline, and budget to Board of Education	II.5 Determine the plan for training teachers and leaders	111.2 Step back and adjust the plan
I.6 Procure and distribute materials	II.1 Finish setting goals, roles, and monitoring plan	111.3 Annually reset



2023-2024 DISTRICT CONTRACT

May 5, 2023

STURGEON BAY SCHOOL DISTRICT

Contract Number:
STURGEONBAY
2023-2024



Please note that the contract is locked in for the year. If an IEP warrants additional support you can increase the contract, but not decrease the contract.

This agreement is made between the Board of Control of Cooperative Educational Service Agency 7 (CESA 7), and the Local Education Agency (LEA)/School District.

STURGEON BAY SCHOOL DISTRICT

1230 MICHIGAN ST
STURGEON BAY WI 54235-1498

CESA 7 has been authorized to provide services to school districts on a cooperative basis and has been authorized to enter into and approve service contracts with local school districts, county boards of supervisors and other cooperative educational service agencies as provided in Chapter 116, Wisconsin Statutes.

CESA 7 hereby agrees to provide the LEA services to be performed by legally qualified personnel. Information about each service to be performed is included in the "2023-2024 Contract and Shared Services" site. Services and estimated costs for services are listed below. Please check each box on the right if you plan on using federal dollars for a specific service. Some billings from CESA 7 will be based on estimated costs. If billing is based on estimated costs, the last billing shall reflect the final cost of the service.

<u>Project No.</u>	<u>Description</u>	<u>Cost</u>	<u>Check if Using Federal Dollars</u>
001	CESA ADMINISTRATION-MATCHING REVENUES	CESA ADMINISTRATION-MATCHING REVENUES	\$6,307.00 <input type="checkbox"/>
320C	EDUCATIONAL AUDIOLOGY SERVICES-CRAIG	3.44% FTE Craig	\$3,976.65 <input type="checkbox"/>
4143	TITLE I NETWORK FY 2023-24-2022-23 PAID in FY23	2 YR RATE-\$330 PER YEAR	\$0.00 <input type="checkbox"/>
791	PROFESSIONAL ADVISORY COMMITTEE (PAC)	PROFESSIONAL ADVISORY COMMITTEE (PAC)	\$200.00 <input type="checkbox"/>
857	CAREER & TECHNICAL EDUCATION (CTE) CONSORTIUM	GRANT ALLOCATION MANAGED BY CESA 7-CONSORTIUM VERIFICATION COMPLETE	\$0.00 <input type="checkbox"/>
LS23	FULL LEARNING SERVICES PARTNERSHIP-FY24 2023 24 FY23 2022 23 PAID in FY23	BASE-10 CUSTOMIZED DAYS \$10,404 PER YEAR	\$0.00 <input type="checkbox"/>
Extra	Extra days beyond 2 year contract	6 days	\$5,585.00 <input type="checkbox"/>
INDIRECT	INDIRECT COSTS	INDIRECT COSTS	\$1,124.81 <input type="checkbox"/>
Total Services			\$17,193.46



2023-2024 DISTRICT CONTRACT

May 5, 2023

STURGEON BAY SCHOOL DISTRICT

Contract Number:
STURGEONBAY
2023-2024



Please note that the contract is locked in for the year. If an IEP warrants additional support you can increase the contract, but not decrease the contract.

CESA 7 agrees to forward federal and/or state funds which are due to the LEA, as soon as possible after the receipt of said funds

The LEA agrees to reimburse CESA 7 for its proportionate share of costs of the services provided under this contract including, but without limitation because of enumeration, unemployment compensation, litigation expense, collective bargaining and monetary awards by courts and agencies as per Sec. 116.03(4).

Transportation of children, if any, will be furnished by each school district.

Unless the LEA gives written notice to CESA 7, no later than June 1, 2023 that this contract is not to be renewed as to one or more of the above listed services, CESA 7 shall have the option to renew the LEA's current contract for the following school year

School District Authorized Representative

Date signed

CESA #7 Board of Control President

Date signed

Non Teaching Staff Pay Increases for 2023-2024

Current Total Pay	\$ 3,322,136.00
Total w/ benefits	\$ 3,820,456.40

4% Increase	
Total	\$ 3,426,051.64
Total w/Benefits	\$ 3,939,959.39

Wage Increase	\$ 103,915.64
Total Increase	\$ 119,502.99

4.25% Increase	
Total	\$ 3,432,546.35
Total w/Benefits	\$ 3,947,428.30

Wage Increase	\$ 110,410.35
Total Increase	\$ 126,971.90
Total Diff from 4%	\$ 7,468.92

4.5% Increase	
Total	\$ 3,439,041.06
Total w/Benefits	\$ 3,954,897.22

Wage Increase	\$ 116,905.06
Total Increase	\$ 134,440.82
Total Diff from 4%	\$ 14,937.83

2023-2024 Board of Education Planning Calendar DRAFT
The School District of Sturgeon Bay

Updated 5/9/2023



July 2023	August 2023	September 2023
<p>Board Meeting 7-19 at 7 P.M.</p>	<p>Budget Mtg 8-16 at 6:15 PM With Board Meeting at 7 PM</p> <p>New teacher breakfast on Tues, 8-22 at 7:30 A.M. @ HS Commons</p> <p>All-staff breakfast on Wed, 8-30 at 7:30 A.M. @ HS Commons</p> <p>New Teachers in Aug. 22-24 Regular In-service Aug. 29-31</p>	<p><i>School Begins Tuesday, Sept. 5</i></p> <p>Board Meeting 9-6, 9-20 Employee Recognition</p>
October 2023	November 2023	December 2023
<p>Budget Hearing; Approve final budget; Certify tax levy <i>Aide certification Oct. 15</i> Board Meeting 10-4,**10-25 <i>**Bumping to 4th Wed. with the 3rd Wed. being in proximity to the Oct. 15 aide certification. Start w/ budget session at 6:15 P.M.</i> Parent/Community Volunteers Recognition</p>	<p>Board Meeting 11-15</p> <p>Student Recognition</p>	<p>Notice of School Board Election Terms expire April 2024: Howard, Kruse, Wood and remaining 2 years of term held by Spritka Board Meeting 12-6,12-20 Employee Recognition</p> <p><i>Holiday gathering (15th, 16th or 22nd pending sports schedule)</i></p> <p><i>Winter Break: Dec. 23 – Jan. 1</i></p>
January 2024	February 2024	March 2024
<p>WASB Convention – Milwaukee January 16-19, 2024</p> <p>Probationary Teacher Reports District Administrator Evaluation</p> <p>Board Meeting 1-10 Parent/Community Volunteers Recognition</p>	<p><i>Primary Election (?)</i> Administrative Contract Renewal District Administrator Evaluation Daylong Board Retreat & Goal Setting on 2-7 (Wednesday)</p> <p>Board Meeting 2-21 Student Recognition</p>	<p>Board Meeting 3-6, 3-20 Employee Recognition</p> <p><i>Note: Informal reception at 6:30 P.M. on March 20 for retirees & 25-years of service</i></p> <p><i>Spring Break: March 23 – 31</i></p>
April 2024	May 2024	June 2024
<p>Election Day - April 2 School Board Hervey Hauser Award recipient consideration New Terms of Office Begin April 23, 2024 Teacher Contract Renewal</p> <p>Board Meeting 4-3, 4-17 Parent/Community Volunteers Recognition</p>	<p>Board Reorganizational Meeting Non-teacher compensation</p> <p><i>Board of Education Self Eval. (?)</i></p> <p>Board Meeting 5-1, 5-15 Student Recognition</p>	<p>High School Graduation TBD</p> <p><i>School Ends June 6</i></p> <p>Board Meeting *6-5 (?), 6-19 <i>*Learning session only if needed</i></p>

Regular Board meetings start at 7:00 P.M. (Typically, the third Wednesday of the month.)



- The October meeting sometimes shifts to the 4th Wednesday depending on the October 15 aide certification and proximity to the 3rd Wednesday (final budget approval and setting the tax levy).
- The January meeting sometimes shifts to the 2nd Wednesday depending on the timing of the Annual Education Convention in Milwaukee.

Board learning sessions start at 5:00 P.M. (Typically, the first Wednesday of the month--school year only.)

- If we need to move the October Board meeting, we try not to have a November learning session.
- We do not have a learning session in January but make an exception in a referendum year.
- The daylong February Board Retreat replaces the February learning session.



MEMO

To: Board of Education
From: Keith Nerby
Date: May 8, 2023
Re: May 2023 Principal's Report

Teaching and Learning

Testing. We recently completed the state-mandated testing for the 2022-2023 school year. We did have several families that opted out of testing for their students. This does seem to be a trend that has held over from the previous three years during COVID. Therefore, we will not have 100 percent participation on this year's ACT, Forward, and Pre-ACT tests. However, the vast majority of our families continue to participate in the mandated assessments.

Scheduling. Scheduling for the 2022-23 school year continues. We are getting closer to finalizing student schedules for next year and we plan to hand out schedules to students in the next two weeks.

Commencement ceremony update. We are excited that we are only weeks away from our Senior Night on Thursday, June 1. We have had a dedicated and supportive group of parents who have been busy raising funds, donations, and giveaways for all our seniors. We will also be holding our Academic Awards the same night for our seniors. The commencement ceremony is scheduled for Saturday, June 3, at 10:00 a.m. and tickets will be given to students at the Senior Meeting I will be holding on May 16. We are moving forward with continuing our Boat Parade that has now become an annual graduation tradition at SBHS. The parade is scheduled to launch from Madelyn Marina at 11:30 a.m. on Saturday, June 3. Special thanks to Matt Propsom for coordinating the event on the school side and all of the community reps playing a role in making this event happen.

Upcoming Events

Here is a list of upcoming events:

Memorial Day / No Classes	Monday, May 29
Senior Awards Ceremony	Thursday, June 1 – 6:30 p.m.
High School Commencement Ceremony	Saturday, June 3 – 10:00 a.m.
Quarter 4 / Semester 2 Exams	Monday, June 5, and Tuesday, June 6
Last Day of School	Tuesday, June 6



	Sept (9/1/22)	Oct (10/5/22)	Nov (11/7/22)	Dec (12/1/22)	Jan (1/4/23)	Feb (2/1/23)	March (3/1/23)
Total Students	198	195	194	192	194	190	192
Student Primary Disability Areas							
LD	44	43	42	43	42	42	42
ID	10	9	9	9	9	9	8
SDD	32	32	32	29	29	30	30
AUT	28	27	27	27	27	27	27
EBD	21	20	20	22	22	22	20
S/L	34	34	34	32	32	32	32
HI	2	2	2	2	2	2	2
VI	1	0	0	0	0	0	0
D/B	0	0	0	0	0	0	0
OHI	27	28	28	29	31	31	31
Related Services							
S/L	48	49	50	46	48	49	45
OT	43	42	44	44	47	47	46
PT	11	9	9	8	8	8	8
Private School Students	11	12	12	12	11	9	8
Evaluation initiated							
Initial Evaluations (incl pvt school)	2	4	4	6	4	6	7
of above #, how many are B-3	0	1	1	0	1	1	1
Re-Evaluations (incl re-eval to dismiss)	0	9	6	5	2	10	3
No-Re-evaluation needed (No 3 Yr)	0	5	4	7	3	3	2
Initial Mtgs held	0	1	2	3	2	3	6
Re Eval Mtg held	0	0	2	10	2	3	4
New Placements offered	0	1	1	2	2	1	4



April (4/3/23)	May (5/2/23)	June	July	August				
192	195							
41	43							
8	8							
29	27							
26	27							
21	21							
32	33							
2	2							
0	0							
0	0							
32	33							
49	50							
47	47							
9	8							
8	9							
5	4							
2	0							
7	2							
4	0							
5	9							
2	2							
3	6							

MEMO

To: Board of Education

From: Lindsay Ferry

Date: May 7, 2023

Re: May Director of Special Education and Pupil Services Report

Special Education: The special education continues to work to complete all IEP's, reevaluations, and initial evaluations for the students in Sturgeon Bay School District. The teams have also been working to create learning experiences for students transitioning into different buildings for the 2023/24 school year. This process is exciting and necessary to help support students and aid them in their continued growth.

The team has 14 remaining initial evaluations yet to complete for the school year.

The team will continue their professional development during the summer of 2023 as they learn how to administer different assessments. The team has four learning days that staff will participate in.

Once done, our special education team will be well versed in assessing students from EC-12.

Pupil Services Team:

The Pupil Service Team is working on the following:

- Alternative School Programming Options
- Virtual Mental Health Therapy
- Behavioral and Mental Health Training
- Scheduling for 2023/24 school year
- Small Group/Individual counseling

Meetings/Workshops:

Recent and Upcoming meetings include the following:

- May 18: eLuma
- May 22: Counselor PLC
- June 1: Special Education Office Meeting

TJ Walker Board Report May 2023

Literacy Updates:

- The middle school staff's May 5 Professional Development focused on reviewing Joan Sedita's Keys to Content Writing. Staff focused on providing quick writes and uploading these into their formative assessment folder using three categories: 1)1-3 sentences done once to twice a week 2)Paragraph writing done every two weeks 3)Formal writing such as an essay to be done once a semester. Next, staff completed a scope and sequence using the FORWARD Exam heat maps. They worked in content teams to complete their scope and sequence and identified higher depth of knowledge activities they assigned their students and updated these in their formative assessment folder.

Teaching and Learning

- 5th to 6th grade transition parent and child meeting is scheduled for May 31 at 6:00 PM in the auditorium. Families meet a student panel that will share differences they experienced in the 5th to 6th grade. Afterwards, parents meet with the counselor and principal to review actions we provide our students in regard to a) social emotional development b) what bullying is and is not c) suggestions on what parents can teach their child at home. Finally, students meet with their teachers and tour the building.
- The middle school math teachers begin a two year training with CESA 6 starting in August 2023 on implementing instructional practices and math models that will raise student engagement, classroom discourse, feedback and teacher-student relationships.
- STAR Math and Reading testing is the third and fourth week of May.
- Our PBIS Team plans shared actions that include upcoming training (Restorative and Well Being for All) that PBIS members are receiving. The team created a Buddy Room reflection sheet that begins in 2023-2024 to help reduce the number of students sent to the office. This summer, PBIS Team members will update Classroom vs Office managed behaviors, study Peer Leadership training as a peer mediation model to adopt in 2024-2025, replace Clipper P.R.I.D.E. with a more robust quarterly Clipper C.R.E.W. model, and create Family Community Nights.

Additional Updates:

- May 18 MS Choir Concert
- May 21 8th Grade DC trip departs
- May 26 8th Grade DC trip returns
- May 29 No School, Staff In-Service
- June 1 6th Grade Geography Around the World Night 5:00 - 6:00 PM
- June 2 6th Grade Field Trip to Bay Beach
- June 5th Clipper P.R.I.D.E Field Trip
- June 6 8th Grade Awards Ceremony at 10:00 AM (2 tickets per family)
- June 6 11:56 AM Dismiss

To: Board of Education
From: Katie Smullen, Principal, Sunrise Elementary School
Date: 5.8.2023
Re: MAY Report to the Board



Teaching and Learning

STAR and Acadience Testing Begins

This week, students will take their final STAR Math test and the following week, they will take their STAR Reading test. We are looking forward to seeing the growth students made this year. Acadience testing will begin shortly thereafter, which will measure words read per minute. In Math, Acadience will measure students' computation skills.

Field Trips

A small group of 4th and 5th grade students were chosen to attend a Writing Workshop at the Brown County STEM Innovation Center in Green Bay. Holly Selle led this group. Students did a great job and the workshop was impressive.

Each grade level will travel to the Library and Miller Art Museum this month. We are encouraging all students to get library cards and are excited they will experience the high school art exhibit.

Community Engagement

STEAM Night Success

We had over 200 people attend STEAM Night on April 27th and the feedback was extremely positive. We are very grateful for our community volunteers who ran workshops and the PTO for sponsoring the snacks.

Finance, Facilities and Operations

PTO Sponsored Read-A-Thon for the Playground

Students are in the midst of a Read-A-Thon to raise money for our Sunrise and Sawyer Playgrounds. We realize that we have a long way to go, but are hopeful to make a dent in the total amount needed.

Upcoming Events

- May 26: Earth Day Field Trip to Crossroads
- June 5: Sunrise Family Picnic

SCHOOL DISTRICT OF STURGEON BAY

ANCHORED IN EXCELLENCE

Sawyer Elementary School
60 Willow Dr | Sturgeon Bay, WI 54235

Phone: 920-746-1825 | www.sturbay.k12.wi.us

Board of Education Report

May 2023

Katy DeVillers

Sawyer Principal

Teaching and Learning

- The staff will complete our End-of-Year Assessments in Math and Literacy between May 8th and May 26th. The data we get from these assessments will give us important information for how our students did this year and how we can serve them in the future.

Community Engagement

- Our 4K and Kindergarten Families were invited to our school to enjoy a musical performance by their children on May 10th. Ms. Eychetson did a wonderful job of preparing the students for this performance and the students sounded wonderful.
- Our End-of-Year Celebration will be on **Thursday, May 25th from 12:45-1:45pm**. Parents will be joining their children in a variety of activities and enjoy an ice cream treat as well.

Finance/Facilities and Operations

- We are thankful and excited to have our Literacy and Math Coaches moving to full-time positions so that they can support and ensure fidelity of implementation of the new literacy initiatives, ongoing math curriculum, and intervention support. This move allows us to hire a second grade teacher, on a limited-term contract, so there will be four full-time teachers on our second grade team who will teach all subjects, instead of specializing as was the case in recent years.
- I am working with our coaches to review and revise our grade level Tier 2 and Tier 3 intervention schedule for next school year. We have learned a lot about what worked well in our first year of implementation and what will work even better to serve our students with effective interventions.



Sawyer School Staffing Change Summary

May 17, 2023 Board Meeting

Request for 2023-2024

Add an additional 0.2 FTE to the .8 FTE we have available due to a retirement. Move the full 1.0 FTE to second grade so that we can move Mrs. Lane Hagen (literacy coach/interventionist) and Mrs. Amy Richard (math coach/interventionist) to full-time intervention/coach positions and then hire a second grade teacher on a limited term basis (one year contract).

Rationale

We have to align our staff resources (coaches and interventionists) to where our greatest needs are. That is in Tier 2 and Tier 3 in Literacy and Math.

1. One Interventionist is retiring (.8 FTE) and one of our 1st Grade Teachers is interested in moving into this Interventionist role. The first grade teacher brings her 1.0 FTE to the interventionists position.
2. Collapse 1st Grade Level to Three Classrooms instead of four beginning with 2023-2024.
3. Collapse 2nd Grade Level to Three Classrooms instead of four beginning with 2024-2025.
4. Have full-time Math Coach Interventionist to support Universal Math instruction beginning in 2023-2024.
5. Have full-time Literacy Coach Interventionist to support Universal Literacy instruction beginning in 2023-2024.

Staffing Impact for 2024-2025 and Beyond

Reduce building Professional Staff FTE by 1.0 by eliminating one 2nd Grade Teacher. Absent a retirement or other staff departure, we would anticipate the elimination of this position being done by not hiring the limited term 2nd grade teacher to a full time position. See the rationale section above for additional context regarding how this reduction fits with the reallocation of staffing at Sawyer.



Board of Education Report

May 17, 2023

Jennifer Weber

Director of Teaching, Learning and Technology

Teaching and Learning

- The Literacy Review Team has been working together since late fall to research and evaluate several sets of core literacy curriculum materials. The end goal of the work was for the group to choose a program that was not only based on the science of reading research and supported our goal for continuous improvement in literacy but also complemented the phonics curriculum being implemented this year in Grades K-3. The team followed our established review process and worked to understand the underlying models, pedagogies, and materials of each product (please see attached Curriculum Review Process graphic). Having clearly identified the outcomes we expect the curriculum to address enabled us to examine each program as a whole while also considering the latest research and learning experiences of our students. After completing the process, the team has identified Amplify CKLA as the clear choice and confidently recommends implementation of CKLA (Core Knowledge Language Arts) in Grades K-5 for the start of the 2023-2024 school year to round out the end of year two of our district literacy initiative.
- Planning for summer curriculum work and professional development is the focus as we begin year three of our literacy initiative. Additionally, we are excited about how continued work in literacy will serve as a model and help to reignite work across the district in connected areas - specifically, mathematics, professional learning communities, and technology integration.

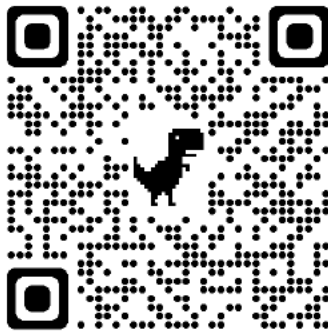
Department of Technology

- The returning student registration window for the 2023-2024 school year opened May 1. This is a change from previous years when the registration window began in early August via "snapcodes". Snapcodes are no longer required to register. The District has

now implemented a new, more streamlined option to register all returning students which can be accessed via PowerSchool Parent Portal accounts.

- Our website team is moving forward with a redesign of our district website to change to a theme that will be more mobile device-friendly. At the same time, we will be modifying our calendar integration to make it more user-friendly on both the back end and the public calendar for viewing. Watch for a launch of the new Sturgeon Bay Schools website in August. You can check out the difference in a site with mobile-responsiveness vs. our site using the QR codes (below). [Sturgeon Bay Schools/Freedom School District](#)

Sturgeon Bay Schools

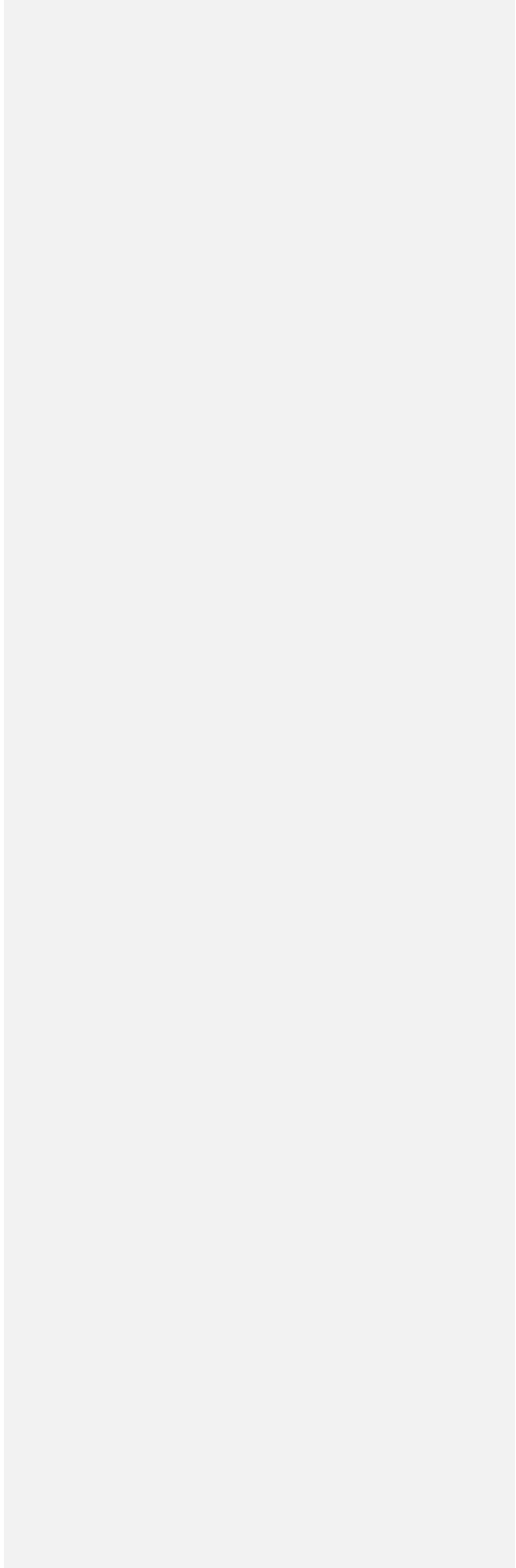


Freedom School District



Commented [1]: @jpaye-weber@sbsdmail.net , you may want to put each website up on the flat panel as well so they can see the difference between the full size site and the mobile one. Then they can scan the QR code with their phone to see the mobile-responsive version of the Freedom one, noting that our current site is simply scaled down on the mobile device. That's why I also included the links in your paragraph.

- Our Tech Mentor team has begun to work on planning professional development in technology for both new and returning teachers as they return in August and will continue to dedicate their summer hours to plan and prepare for our staff's needs. As we all know, technology changes rapidly, and the advent of artificial intelligence has spurred some interesting developments for many products. Google in particular has capitalized on this to create some product updates for its educational products that harness the power of AI to create teaching materials such as practice sets for formative assessment more quickly and efficiently. Additionally, we will feature technology topics such as video production, flat panel usage, and creating classroom materials with organization and student engagement in mind.
- SIS position update
 - Previously provided information regarding the student information and data specialist vacancy and proposed consultation plan with Mr. Casey Manders is still accurate. The team did interview a potential candidate and we have had several applicants since the time of the last meeting including an internal candidate. We hope to have additional information to share by the May 17 Board of Education meeting.



Business Manager Update
5/17/23
Jake Holtz



1. Annual Financial Report

Great news, there are no surprises on this year's report. Here are a few notes to answer some of the usual questions we might receive

- **General Fund fund balance:** On Page 6 of the AFR you will see that the total General Fund fund balance, at the end of last year was \$4,782,541. That would represent a fund balance of 26.6% of budgeted expenses in 2022-2023. This fund balance has us, I believe, in a comfortable spot to continue to avoid the need for cash flow borrowing. And, as a reminder, Fund Balance is NOT a savings or cash account. It is strictly a snapshot of our equity on June 30th (reminder that equity is assets minus liabilities). Using page 6 of the AFR is a great example of this. As you look at the top of the table on page, you can see that our cash position on June 30, 2022 was 'only' \$1,667,868 or, only about a third of our total General Fund fund balance.
- **Findings at the end of the AFR:** These findings are not new and, as you read them you will see why we expect to continue to receive these findings. Very basically, because a district our size can not afford to staff our business office to put all of the needed measures in to stop errors or intentional fraud, or to be able to create our own annual financial report. To be sure, especially, with our lack of segregation of duties, we try to use the staff we have to the best of our ability and have multiple approvals and double checks built in along the way with each process, it is just not to the level that the auditors would like to see but they also realize that the level needed is really unattainable with the budget we have.

2. Ceiling Tile update

Last year it was asked if we could update the rest of the High School and Middle School dropped ceiling to look nice and new like what is now in the main entrance and around the English classroom areas. At that time, as we looked at it on the surface and the cost/benefit of using referendum dollars to contract with someone to replace everything (\$500k+ at the time, which would replace the grid and the tiles). While it may not constantly be on the front burner, this is something we have not given up looking at.

As I've dug in a little, I learned that the original pricing was so high partly because the cost of ceiling tiles was extra inflated at the time but mostly because we would have to replace the entire dropped ceiling metal grid which would be a huge undertaking as that would have to be done around wires and HVAC systems (among other things). So, as the tile prices started to come down, I asked John Sullivan if we could look into leaving the old grid in the ceiling but just replace the tiles. Unfortunately, this is also very difficult to do as our ceiling grid employs the not so common anymore 2' x 5' ceiling tiles that were apparently very popular in the 60's when this building was originally built. To match those new 2' x 5' ceiling tiles to the new grid (match color and consistency), we would need to have them special made which, as you can imagine, would run the price through the roof (no pun intended).

All this said, John does seem to be optimistic about a potential workaround using some of the current grid and repositioning the other parts to create a more modern grid (i.e. one that uses regularly available 2' x 4' or 2' x 2' tiles). John and team are still digging in but, from my perspective, I would say there's optimism that we can get our ceilings to look a lot nicer in the next year or two.

3. Teacher Concerns – salary outliers

Within the School District of Sturgeon Bay we have a couple of teachers who, based on their teaching experience, are paid far more than their colleagues. Truthfully, this is an issue that is not isolated to Sturgeon Bay; it is an issue across the state. In fact, I would say we have been fortunate that this issue has not presented itself sooner. Generally, when we see salary outliers across the state it is because that teacher is now in a second career and/or they are teaching in a field where it is hard to find experts (think Tech Ed, Calculus, Physics, etc...).

As you can imagine, the idea that someone new to teaching can come in and make a significant amount more than staff who have been in education for a long time and specifically in our district for even longer does not sit well with some staff. To be sure, this is not something we were not aware of. We have known we have had an outlier or two over the past few years and have spoken to staff members individually about it and it has always felt like, to me and Dan, after we had those conversations we were OK or, at least there was some understanding that we were all doing our best and we could continue, status quo. Long story short, that assumption was wrong.

About a month to a month and a half ago I was approached by some teachers who have been with the district for more than two decades, asking if they could share some concerns. After an initial conversation, we scheduled a couple of meetings and have had a couple unscheduled conversations as well. I want to make sure to underscore that the way in which I was approached and the way in which these conversations have been held have been nothing but professional. To be sure, I can feel their frustrations in a number of areas. Some of the frustrations that were shared were slights that happened in the past to this group hired between about 2000 and 2015. I would say we ended up in a place where we agreed that we can't necessarily do anything to fix past slights but we can use those for context moving forward as we look for ways to improve our retention of employees.

Again, I would categorize these conversations we've had as professional and productive. As an administrator, it has provided me a unique opportunity to just listen, and problem solve with staff. And I do know that is appreciated by this group of teachers.

Most of the problem solving, to this point, has centered on what we can do to limit the number of salary outliers going forward and if there is something we can do to show our appreciation for our more tenured teachers, specifically with salary. Some of the ideas that have been shared I would categorize as very good ideas and doable ideas. They are not necessarily new ideas, maybe reimaged a little bit but tangible things that could really help with our ultimate goal of retaining our quality staff here in Sturgeon Bay. At this point I haven't had a chance to hammer out details but, with the biggest idea, very broadly, it would deal with bringing back a version of longevity pay for staff.

Understanding that we currently have tabled discussions surrounding other compensation-related topics (like PTO days for professional staff, summer curriculum writing pay rates, and potential professional salary ladder updates) until we know more about what the state budget looks like this year, it also does not make sense to get terribly far into details at this point. However, I do anticipate that this conversation could fit nicely into the conversation we have about updating the professional staff salary ladder, if and when that happens.

To be certain, I do not believe nor do I want these conversations to be finished if we do something with teacher pay. Beyond anything salary related, I would say there are some other great ideas that have been thrown out there that are worth investigating when the time is right.

4. End of year projections

As of the writing of this report, on May 9th, we have not finished closing April. I will follow up with the end of year projections. However, please be advised that I will be at the Spring WASBO (Business Manager Association) Conference the rest of this week, from the 10th, through the 12th. So, I may not have a projection to send you until a day or so before the board meeting.

May 17, 2023, Board of Education Meeting Superintendent Report

Prepared by Dan Tjernagel, Superintendent of Schools

Updated for the meeting packet on May 8, 2023; Additional updates added later are in section four

1. Teaching & Learning

- a. **CESA 7 PAC Meeting** – This month’s meeting was May 5 at Ariens Hill in the Titledown District. This was the final PAC meeting of the school year.
- b. **District Leadership Team (DLT)** – May 15 is this month’s DLT meeting. As a quick review, this is the opportunity for teacher and administrative leaders from each building to come together regarding various topics, challenges, and priorities and then connect with each building’s leadership team.
- c. **In-service** - The final professional staff in-service day of the current school year was on Friday, May 5. Looking ahead to next school year, New Teacher In-service will be August 22-24 and In-service will be August 29-31 with classes for students beginning on Tuesday, September 5.
- d. **Spring WASDA Conference** – I attended the annual spring superintendent’s conference put on by WASDA from April 26-29 in Madison. My three presentations dealt with literacy and teaching practices, changes to the workforce, and how understanding personality types within an organization helps us be better leaders.

2. Community Engagement

- a. **DCEDC Board** - The monthly DCEDC Board meeting is on Monday, May 15.
- b. **YMCA Board meeting** – The regular monthly YMCA Board meeting is Thursday, May 18.
- c. **Spring Community Newsletter** – We anticipate the spring newsletter landing in mailboxes later this month. Thanks to everyone involved with the articles, pictures, and newsletter preparation.
- d. **YMCA Partnership & Programming Meeting** – Lindsay Ferry and I met with key members of the YMCA team at the YMCA on May 3. Lindsay, several of our team members, and I even got a behind-the-scenes tour of the new space at the YMCA as well.

- e. **Alternative Programming Meeting** – Key representatives from the Boys and Girls Club, Door County Health & Human Services, Jake, Lindsay, and I met on April 26.
- f. **Potential Marketing Discussions** – Jake and I had a phone call with Brian Nicol from the Donovan Group on the afternoon of May 2. I first met Brian at the WASDA spring conference in Madison in late April. In a nutshell, we shared with Brian aspects of some past conversations at the Board level around marketing and communications, newsletter approaches, positive and negative community anecdotes, open enrollment trends and information from the previous study on the topic, and so forth. Brian plans to assemble some information and potential options in the week following our conversation so we can digest that and share information with the Board.

In addition to our previous conversations about marketing and the potential for some sort of plan or enhanced strategy, this could fit well with the 2023-2024 Strategic Action Plan & Priorities document, as well as additional discussion and/or action in the next year. I'll plan to share more information when I have something worth discussing.

3. Finance, Facilities, & Operations

- a. **State Budget** – Now that the Joint Finance public hearings in April have been held, they will begin the Executive Session portion of the State Budget Process. Public education discussions are currently projected to fall near the end of May.

Rather than reprint all of the information on the topic from my recent reports, we know we are poised to have the Board act on non-teaching staff compensation on May 17, after approving returning teacher contracts in April.

From here, based on past discussions we are awaiting information on the State Budget prior to potential action on one or more of the following items and I'll copy and paste this portion from my email to the compensation committee and last month's report rather than reinvent the wheel:

- **Teacher Salary Ladder** - Jake has assembled a couple of scenarios the Board has now seen this month and last month. Alternate Scenario A updates salary ladder percentage increases to try to reflect the original percentage throughout the ladder. Alternate Scenario B updates salary ladder percentage increases in the bottom half of the ladder. Further discussion at the Board level would have to occur for these or any other potential updates to the ladder to occur.
- **Appendix D/Curriculum Writing, etc. Rate** - Jake has assembled a couple of scenarios and the Board looked at these last night. In a nutshell, one scenario utilizes the formula from the last master agreement which would result in updated rates of \$23.20 and \$26.15. The other scenario utilizes an inflation-related calculator which would result in updated rates of \$22.25 and \$25.10. No vote was taken of course, but there were board members who preferred the version with the higher rates dating back to the calculation used at one point. Again, we'll await the state budget news.

- **PTO time & starting some sort of incentive for unused days** - Jake priced out some substitute costs for PTO usage, as well as the cost of we would provide an incentive for an unused PTO day (ex. \$75) payable into a person's 403b account, etc. The Board understands that this has been a priority of the last couple compensation annual review meetings and wants to be able to try something for next year. Based on the various conversations and suggestions thus far, it wouldn't surprise me if we talk more about providing two PTO days as part of the annual allotment, move away from the two sub-deduct days for reasons pointed out when we met March 14, and continue to provide the additional paid personal days after the particular numbers of years in the district as we have been doing. Again, this or anything along these lines would need further discussion once more is known on the state budget front, but I wanted to give you a decent sense of where things would appear to be at least right now. (I'll also note that we did talk about any potential changes being for the majority of the group and "grandfathering" the small group of teachers who have been here long enough to be part of the years of health insurance with an incentive for unused sick days already.)

As a quick review, we are moving forward with the usual first and second readings of the handbooks and professional staff pay guide; however, the Board can choose to update documents in a future month if it so chooses and especially if some aspect of compensation could be increased and/or PTO time added.

We will continue to stay tuned regarding State Budget updates and how that could impact local developments.

- b. **Support for Programs Document** – Mr. Craig Sigl spoke with me recently about something that could be viewed as helpful for various programs and efforts in our district. As part of his volunteer work with community partners regarding athletic facility updates on property owned by the City and the District, he came across a document that New Berlin assembled.

I told him I thought it was something that I thought not only the Board would be supportive of, but also individuals involved with programming in the Arts, Athletics, and more. I'll plan to share a copy of the New Berlin document with you as a Board, and Craig and I also discussed a few people who could probably be helpful in assembling something like this for our district, but I wanted to make sure the Board felt this is a good use of time before we would proceed too far down this path.

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