

**THE SCHOOL DISTRICT OF STURGEON BAY**  
**Regular Board of Education Meeting**  
**Wednesday, January 10, 2024**

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

7:00 P.M. Board of Education Meeting

Sturgeon Bay High School Library

**CALL TO ORDER:**

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

**PUBLIC COMMENT SECTION:** *(As noted in Board Policy 0167.3 Public Participation 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.*

**STUDENT COUNCIL REPRESENTATIVE REPORT:**

**RECOGNITION:**

**CONSENT AGENDA:**

1. Approve Meeting Minutes
  - A. Learning Session of December 6, 2023
  - B. Regular Meeting of December 20, 2023 [Ugg'Cwcej o gpv](#)
2. Approve December Bills [See Attachment](#)
3. Accept Grants and Donations [See Attachment](#)
4. Approve Resignations and Retirements [See Attachment](#)

**OPERATIONS AGENDA:**

1. Consent Agenda items requiring attention (if any)
2. Approve Open Enrollment Capacity [See Attachment](#)
3. Accept Annual Financial Report [See Attachment](#)
4. Approve Special Education Teacher [See Attachment](#)
5. Approve Teacher Associate [See Attachment](#)
6. Reports:
  - a. Legislative
  - b. CESA
  - c. Committee/Seminars
  - d. Administrative [See Attachment](#)
    - i. High School
    - ii. Middle School
    - iii. Sunrise Elementary School
    - iv. Sawyer Elementary School
    - v. District Teaching, Learning, & Technology
    - vi. Special Education/Pupil Services
    - vii. Food Service
    - viii. Business Manager

- ix. Other
- e. Superintendent [See Attachment](#)

7. Closed Session –

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

8. Adjourn

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

To: Board of Education  
From: Dan Tjernagel and Ann DeMeuse  
Date: January 2, 2024  
RE: Background Information for the January 10, 2024, Regular Meeting

*Reminder: While the regular Board meeting usually occurs on the third Wednesday of the month, the annual calendar the Board approved last June allowed for the January meeting to be moved to the second Wednesday in January rather than conflict with the Annual Education Convention (the convention is the third week of January in 2023).*

## **PUBLIC COMMENT SECTION**

*Board Policy 0167.3 Public Participation 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.*

## **STUDENT COUNCIL REPRESENTATIVE REPORT (Keirtsen Mellen)**

### **RECOGNITION:**

### **CONSENT AGENDA:**

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

- A. Learning Session Meeting December 6, 2023 [See Attachment](#)
- B. Regular Meeting of December 20, 2023

#### **2. Approve December Bills [See Attachment](#)**

#### **3. Accept Grants and Donations**

- Quality State Oil (recommended by Jandu Petroleum) General Donation \$500
- American Legion Post 72 donated \$250 to the high school
- Louise Jensen donated \$200 to the New York choir trip
- Raibrook made a donation towards the Duncan Tonatiuh Author Visit
- Door County Community Foundation – Max and Gayle Laird Educational Fund
  - A. \$250 Artist Showcase, Megan Jain
  - B. \$500 Hydroponics Garden, Cheryl Pfister
  - C. \$500 Decodable Readers for English Learners, Christel Ruddy
  - D. \$400 School Clubs for Sunrise, Katie Smullen
  - E. \$450 Flexible Seating Options, Jenny Rabas
  - F. \$500 Games Galore, Shelley Stenzel
  - G. \$500 School Esports, Stephen Jacobson
  - H. \$200 DC Auditorium performance “The Fourth Wall”, Christel Ruddy
  - I. \$100 Sunrise Comfort Closet, Jamie Buesing
- From Matt Propson: Just wanted to be sure that we recognize the Door County Veterinary Hospital for their recent generous donation to our endowment in the amount of \$1500 on our Giving Tuesday campaign. A big thank you to Dr. Jennifer and Dr. Jordan Kobilca for their generosity. In addition, we would like to thank Amy Labott /Owner of Door County Ace Hardware for her recent donation of stainless steel Yeti Cooler for our Atomic Bingo Night at Leathem Smith Lodge! Gina Hanson, an SB Alum, won the cooler that night. The team broke all records in fundraising that night. The team as a whole deposited \$16,500 dollars through fundraising this year which will all be matched dollar for dollar by Midway USA Foundation. So we raised \$33,000 total

on Giving Tuesday! Currently the team is looking at 55 - 60 team members for the 2024 season.

- Playground Fund
  - A. Cheryl Pfister \$1,000
  - B. Collin & Kristen Jeanquart \$2,000

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

4. **Resignations and Retirements** –Kristin Wautier is resigning from her associate position at Sunrise School. Evelyn Charney has resigned from her associate position at Sunrise. [See Attachment](#)

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

#### **OPERATIONS:**

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

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

2. **Approve Open Enrollment Capacity**

As the Board knows from past years and heard last month, the administrative team has been working on the updated Open Enrollment capacities document for next school year. School boards have a statutory obligation to act upon the open enrollment capacity issue in the month of January. The updated grid for 2024-2025 is included in the Board meeting packet. The grid addresses the various regular education and special education capacities at each school. As in the past, the bottom of page two of the grid also addresses procedural considerations ranging from not requiring accepted nonresident students to reapply to the handling of applications of nonresident siblings. [See Attachment](#)

A motion to approve the capacities for the 2024-2025 school year is recommended.

3. **Accept Annual Financial Report**

An annual financial report is included in the Board meeting packet. As Jake Holtz explained last month, we had just received the draft report a few days before the Board meeting so we didn't want to ask the Board to act on it that evening as previously planned. Jake can provide any additional background, as requested. [See Attachment](#)

A motion to accept the audit report is recommended.

4. **Approve Special Education Teacher**

Ben Back: Special Education Teacher

Director of Special Education and Pupil Services and Principal Smullen are pleased to recommend Ben Back for the special education teacher position at Sunrise Elementary School. Ben has been serving as a special education associate since the start of the 2023/24 school year. Ben is currently earning his masters degree in education and has had prior experience working in special education, physical therapy, and management. Ben has already developed relationships with students and will no doubt slide into this role seamlessly. The team is looking forward to having Ben on the teaching team.

A motion to approve Ben Back as a Special Education Teacher for a six-month contract is recommended.

**5. Approve Teacher Associate**

Lindsey Doroba: Special Education Teacher Associate

Director of Special Education and Pupil Services and Principal Smullen are pleased to recommend Lindsey Doroba for the special education teacher associate position at Sunrise Elementary School. Lindsey has helped as a substitute teaching associate at Sunrise and throughout the district. She is positive, kind and consistent with students. As a substitute, she easily shifted into many different roles, which she performed very well. Staff and students are excited to welcome her to Sunrise full time.

A motion to approve Lindsey Doroba as a Special Education Teacher Associate is recommended.

**6. Reports** [See Attachment](#)

**7. Closed Session –**

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

**8. Adjourn**

**THE SCHOOL DISTRICT OF STURGEON BAY**  
**Board of Education Learning Session**  
**Wednesday, December 6, 2023**

5:00 P.M. Board of Education Learning Session Board Conference Room

**CALL TO ORDER:**

1. Roll Call at 5:02 PM. Present: Stephani, Kruse, Jennerjohn, Chisholm, Schulz, Haus & Wood. Absent: Howard and Spritka. Also present were Superintendent Tjernagel, J Holtz, L Ferry, K Nerby, M Smullen, K Smullen, J Paye-Weber, K DeVillers.
2. Motion: Wood/Jennerjohn to adopt the agenda as presented. Motion carried unanimously.

**AGENDA AND DISCUSSION:**

1. Open Enrollment Capacity Planning & Discussion: Discussion followed.
2. Community Engagement Updates: Discussion followed
3. Motin Chisholm/Wood to adjourn the learning session at 6:05 PM. Motion carried unanimously.

Respectfully submitted by,  
Ann DeMeuse  
Board Recording Secretary

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

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

THE SCHOOL DISTRICT OF STURGEON BAY  
Regular Board of Education Meeting  
Wednesday, Dec. 20, 2023

President Stephani called the regular meeting to order at 7:00PM in the high school library. Present: Spritka, Howard, Kruse, Stephani, Jennerjohn, Schulz, Chisholm, Wood & Haus. Excused: none. Also present were: Superintendent Tjernagel, K Nerby, L. Ferry, M. Smullen, K Smullen, J. Holtz, J Paye-Weber & A DeMeuse.

**Motion: Jennerjohn/Haus to adopt the agenda as presented. Motion carried unanimously.**

STUDENT COUNCIL REPRESENTATIVE REPORT: Keirsten Mellen reported on activities for the month. The Council also used funds raised to shop for a family in need for the holiday. Friday will be the variety show. Students are excited.

PUBLIC COMMENT SECTION: None.

RECOGNITION: Drew Demeny and Kasee Jandrin were recognized.

CONSENT AGENDA:

1. Approve Minutes
  - a. November 15, 2023 Regular Board of Education Meeting
  - b. December 6, 2023 Board Learning Session
2. Approve November bills
3. Accept Grants and Donations
  - a. Sturgeon Bay PTG donated
    - i. \$500 for February author visit
    - ii. \$320 towards 4K Weidner trip
    - iii. \$200 towards Opera for the Young
    - iv. \$613 towards 3<sup>rd</sup> grade trip to NEW Zoo
  - b. Shawn Wautier donated \$585, \$130 (Nov), \$130 (Dec) to the high school special education classroom
  - c. Meghan Farley donated \$50 to the art department
  - d. Raibrook
    - i. partially funded the Sensory Room grant
    - ii. partially funded the Rubik's Cube project
  - e. Robert Nickel Auditorium Fund
    - i. SBHS Class of 1973 (Nancy Tong) \$50
  - f. Door County Community Foundation donated \$500 to Mr. Jacobson's ESports Club
  - g. Loaves and Fishes donated \$2,100 toward healthy snacks for nursing staff
  - h. DCMC donated \$1,200 for Sawyer Special Education Social/Emotional Library
  - i. Teacher incentive at Sawyer \$20 each (Scaturus, Starbucks, Novel Bay, Madison Avenue Market, McDonalds)
  - j. Playground Fund
    - i. TTX has donated \$100,000 (\$50,000 this year and \$50,000 next fiscal year)
    - ii. Peter G Horton Charitable Remainder Annuity Trust \$25,000
    - iii. Barb and Tim Graul donated \$2,000

4. Approve resignations and retirements: Katrina Boucher is resigning from her JV volleyball coaching position. Cindy Wolter will be retiring from her position in maintenance. Dana Stephenson has resigned from her Special Education Teaching position effective Dec. 22, 2023. Monique Lopez is resigning from her associate position in Special Education. Jamie Buesing has resigned from her associate position at Sunrise.
5. Approve Sturgeon Bay High School Course Description Book for the 2024-2025 school year  
Since the course selection and scheduling process gets underway well before the end of the year, the course description guide comes to you for approval in the winter. Changes are highlighted in the SBHS Principal report from Mr. Nerby.
6. Approve TJ Walker Middle School Course Offerings for the 2024-2025 school year  
Since the course selection and scheduling process gets underway well before the end of the year, we want the course description guide to come to you for approval prior to that point, and having the middle school course offerings approved the same month as the high school course offerings are approved appears both effective and efficient. A few dates will be updated yet.

**Motion: Haus/Chisholm 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. **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. School safety continues to be a priority, even as other aspects of the overall safety of students, families, and staff are considered.
3. Approve Athletic Coaches
  - a. **Motion: Schulz/Kruse to approve Casey Harrington as the 8<sup>th</sup> Grade Girls Basketball Coach. Motion carried unanimously.**
  - b. **Motion: Kruse/Jennerjohn to approve Mary Harrington as the 7<sup>th</sup> Grade Girls Basketball Coach. Motion carried unanimously.**
  - c. **Motion: Haus/Kruse to approve Michael Bryfczynski as the High School Girls Golf Coach. Motion carried unanimously.**
  - d. **Motion: Chisholm/Jennerjohn to approve Morgan Harding as the High School Cross Country Coach. Motion carried unanimously.**
4. Approve Teacher Associates
  - a. **Motion: Schulz/Spritka to approve Porter Gigstead as a Special Education Teacher Associate. Motion carried unanimously.**
  - b. **Motion: Haus/Kruse to approve Kiley O'Brien as a Special Education Teaching Associate. Motion carried unanimously.**
5. Open Enrollment Capacity (informational item this month)



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

As we've done in the past, this is simply an informational item this month. We act upon Open Enrollment capacity at our January Board of Education meeting. We would be looking for official approval of the new capacities beginning with the 2024-2025 school year during next month's meeting on January 10, 2024.

- 6. Reports:
  - a. Legislative – none
  - b. CESA – none<sup>7</sup>
  - c. Committee/Seminars – none.
  - d. Administrative Reports presented.
  - e. Superintendent's Report presented.

7. **Adjourn Motion: Jennerjohn/Wood to adjourn at 7:40 PM. Motion carried unanimously.**

Respectfully submitted,  
Ann DeMeuse  
Administrative Assistant

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

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

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

CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
12/05/2023	103931	R	254.35	98 L 000 000 811680 000	GURSTEL LAW FIRM PC	Case No. 12-CV-224; File #802986
12/05/2023	103932	R	452.00	98 L 000 000 811660 000	SB LUNCH PROGRAM	Payroll accrual
12/05/2023	103933	R	553.29	98 L 000 000 811680 000	WISCTF	Remittance IDs - 538753 - 555787 - 429469
12/07/2023	103934	R	324.00	10 E 800 324 253000 000	ANDERSON, MITCHELL	BALLFIELD MAINTENANCE APRIL-MAY 2023, SEPT-OCT 2023
12/07/2023	232400398	A	1,058.85	10 E 800 411 253000 000	BELSON CO	TOWELS/TISSUES
12/07/2023	103935	R	232.00	10 E 800 310 231500 000	BUELOW VETTER BUIKEM	NOVEMBER LEGAL SERVICES ACCT#3101.86522
12/07/2023	232400399	A	20,939.74	10 E 800 386 431000 000	CESA #9	WIS VIRTUAL SCHOOL SEPTEMBER 2023 ENROLLMENTS (74)
12/07/2023	232400400	A	100.00	10 E 800 310 162000 000	CORY-YAEGGI, JOSHUA	Varsity GBB Official vs Two Rivers
12/07/2023	103936	R	416.16	50 E 800 415 257220 174	COUNTRY OVENS LTD	CHERRY JUICE
12/07/2023	103937	R	587.60	10 E 800 411 253000 000	CULLIGAN SERVICE	BOTTLED WATER/SALT
12/07/2023	103938	R	15.36	10 E 800 411 253000 000	DOOR COUNTY COOPERAT	#784909 NOVEMBER 2023 MONTHLY BILLING
12/07/2023	103938	R	3,943.54	10 E 800 348 256510 000	DOOR COUNTY COOPERAT	#784909 NOVEMBER 2023 MONTHLY BILLING
12/07/2023	103939	R	260.00	10 E 800 310 162000 000	DOOR COUNTY MEDICAL	CPR TRAINING
12/07/2023	103940	R	38.06	80 E 800 310 239000 000	DOOR COUNTY TREASURE	Mary Williams - STEP Payment July - Dec 2022
12/07/2023	103940	R	119.70	80 E 800 310 239000 000	DOOR COUNTY TREASURE	Mary Williams - STEP Payment January - November 2023
12/07/2023	103941	R	263.43	50 E 800 324 257220 000	ECOLAB	PEST CONTROL SERVICES
12/07/2023	232400401	A	831.60	10 E 800 310 239000 000	ERC INC	NOVEMBER 2023 EAP SERVICES
12/07/2023	232400402	A	1,942.62	21 E 100 411 164900 000	FLS BANNERS	SAWYER SCHOOL APPAREL
12/07/2023	232400403	A	259.09	10 E 800 432 222200 031	FOLLETT CONTENT SOLU	Library Books-HS NF
12/07/2023	103942	R	22.55	50 L 000 000 815000 000	GLASHEEN, TRACY	REFUND LUNCH BALANCE
12/07/2023	232400404	A	88.60	10 E 800 411 161000 000	GLOBAL RECOGNITION	All Conference medals
12/07/2023	232400405	A	155.04	27 E 800 342 156600 341	HARRINGTON, MARY	9/18/2023-12/1/2023 Mileage Reimbursement 3/4 weeks each month 9 weeks 17.095 a week times 9 weeks
12/07/2023	232400406	A	24.00	10 E 800 310 125000 000	HEID MUSIC CO	Repair parts
12/07/2023	232400407	A	345.95	27 E 800 310 223300 019	KYLES CONSULTING LLC	NOVEMBER 2023 SBS/MAC FEE
12/07/2023	232400408	A	1,628.00	10 E 120 472 110000 000	LAKESHORE LEARNING M	Furniture for Safe Harbor Room
12/07/2023	232400409	A	100.00	10 E 800 310 162000 000	MALLIEN, KOREY	Varsity GBB Official vs Two Rivers
12/07/2023	103943	R	861.00	21 E 140 411 164900 000	NEW ZOO	THIRD GRADE FIELD TRIP
12/07/2023	232400410	A	144.00	10 E 140 411 115000 000	PAIROLERO, AARON	11/29/2023 Goformative yearly technology subscription for 5th grade
12/07/2023	103944	R	429.00	10 E 800 324 253000 000	PENINSULA PROPERTY S	CLEAN UP SERVICES/WOOD DISPOSAL
12/07/2023	103945	R	140.75	10 E 800 351 239000 000	PENINSULA PULSE	NOVEMBER LEGAL NOTICES
12/07/2023	232400411	A	4,919.24	50 E 800 415 257220 549	PRAIRIE FARMS	MONTHLY BILLING ACCT #47-471
12/07/2023	103946	R	109.00	10 E 800 310 239000 000	PREVEA HEALTH WORKME	NEW EMPLOYEE PHYSICALS
12/07/2023	232400412	A	567.54	21 E 400 411 162121 000	PROPSOM, REBEKAH	REIMBURSE VB BANQUET EXPENSES
12/07/2023	103947	R	418.33	50 E 800 415 257220 174	ROSEWOOD DAIRY INC	ASSORTED CHEESE
12/07/2023	103947	R	348.46	50 E 800 415 257220 174	ROSEWOOD DAIRY INC	ASSORTED CHEESE
12/07/2023	232400413	A	100.00	10 E 800 310 162000 000	SCHWARZ, JEFFREY	Varsity GBB Official vs Oconto
12/07/2023	103948	R	7,237.00	10 E 800 713 270000 000	SFM	WORKERS COMPENSATION

CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
12/07/2023	232400414	A	100.00	10 E 800 310 162000 000	SOLUM, LUCAS	7/1/23-7/1/24 Varsity GBB Official vs Two Rivers
12/07/2023	232400415	A	226.86	10 E 200 411 241000 000	STAPLES ADVANTAGE	MS Office Supplies
12/07/2023	103949	R	665.57	50 E 800 415 257220 000	SYSCO EASTERN WISCON	SCHOOL LUNCH FOOD
12/07/2023	103950	R	80.00	21 E 400 310 163901 000	TUBA CHRISTMAS GREEN	Tuba Christmas Green Bay Registration Fees
12/07/2023	232400416	A	2,089.62	10 E 800 354 258000 000	US BANK	MONTHLY COPIER LEASE PAYMENT
12/07/2023	232400417	A	85.00	10 E 800 310 162000 000	VOLKMANN, KARL	JV GBB Official vs Two Rivers
12/07/2023	103951	R	985.80	50 E 800 415 257220 174	WASEDA FARMS COUNTRY	GROUND BEEF/BEEF STEW
12/07/2023	232400418	A	48.47	27 E 800 342 158100 341	WAUTIER, KRISTIN	12/1/2023 Mileage
12/07/2023	232400419	A	105.00	10 E 800 354 258000 000	WISCONSIN DOCUMENT I	STAPLES-SUNRISE
12/07/2023	103952	R	172.65	10 E 200 411 241000 000	WOLTER ENGRAVING SER	ENGRAVING AWARD PLATES
12/14/2023	103953	R	161.35	50 E 800 415 257220 000	BAILEYS HARBOR FISH	SMOKED SALMON
12/14/2023	103954	R	260.24	10 E 800 432 222200 031	BOUND TO STAY BOUND	Library Books
12/14/2023	232400420	A	3,267.00	10 E 800 480 295000 000	CAMERA CORNER-CONNEC	Switch order for 3 smaller 6200f switches for the district
12/14/2023	232400420	A	10,488.00	10 E 800 480 295000 000	CAMERA CORNER-CONNEC	MICROSOFT 365 A3 LICENSES
12/14/2023	103955	R	980.84	10 E 800 355 263300 000	CELLCOM WISCONSIN RS	Acct #003-00319495 Monthly Charges
12/14/2023	232400421	A	175.00	10 E 800 386 239000 000	CESA 11	E-RATE SERVICES
12/14/2023	232400422	A	2,900.00	10 E 800 386 431000 000	CESA #9	WIS VIRTUAL SCHOOL OCTOBER 2023 ENROLLMENTS (10)
12/14/2023	232400423	A	85.00	10 E 800 310 162000 000	CLAFLIN, BRENT	JV BBB Official vs Peshtigo
12/14/2023	103956	R	176.04	10 E 800 411 221900 000	COLLEGE BOARD	PSAT/NMSQT FEES
12/14/2023	232400424	A	85.00	10 E 800 310 162000 000	CORY-YAEGGI, JOSHUA	JV 2 BBB Official vs Two Rivers
12/14/2023	232400424	A	100.00	10 E 800 310 162000 000	CORY-YAEGGI, JOSHUA	Varsity BBB Official vs Two Rivers
12/14/2023	232400425	A	100.00	10 E 800 310 162000 000	CYRACUS, KENNETH II	Varsity BBB Official vs Peshtigo
12/14/2023	103957	R	0.47	10 E 400 411 136360 000	DOOR COUNTY HARDWARE	Account# 96718- NOVEMBER 2023 CHARGES
12/14/2023	103957	R	85.78	10 E 400 450 136431 000	DOOR COUNTY HARDWARE	Account# 96718- NOVEMBER 2023 CHARGES
12/14/2023	103957	R	37.16	10 E 400 411 136431 000	DOOR COUNTY HARDWARE	Account# 96718- NOVEMBER 2023 CHARGES
12/14/2023	103957	R	47.97	10 E 200 450 136000 000	DOOR COUNTY HARDWARE	Account# 96718- NOVEMBER 2023 CHARGES
12/14/2023	103957	R	56.98	10 E 400 411 136000 000	DOOR COUNTY HARDWARE	Account# 96718- NOVEMBER 2023 CHARGES
12/14/2023	103957	R	40.73	10 E 200 411 136000 000	DOOR COUNTY HARDWARE	Account# 96718- NOVEMBER 2023 CHARGES
12/14/2023	103957	R	9.59	21 E 010 411 160999 000	DOOR COUNTY HARDWARE	Account# 96718- NOVEMBER 2023 CHARGES
12/14/2023	103957	R	274.21	10 E 800 411 253000 000	DOOR COUNTY HARDWARE	Account# 96718- NOVEMBER 2023 CHARGES
12/14/2023	232400426	A	120.00	10 E 800 310 162000 000	DELONG, TINA	Boys swim official vs Pulaski
12/14/2023	103958	R	732.00	10 E 800 324 253000 000	ELAND ELECTRIC	SERVICE CALL-PARKING LOT LIGHTS
12/14/2023	232400427	A	80.00	21 E 400 411 162121 000	FLS BANNERS	VB COACHES APPAREL
12/14/2023	232400428	A	294.11	10 E 800 432 222200 031	FOLLETT CONTENT SOLU	Library Books-HS
12/14/2023	232400428	A	1,457.81	10 E 800 432 222200 031	FOLLETT CONTENT SOLU	Library Books-SW
12/14/2023	232400428	A	522.45	10 E 800 432 222200 031	FOLLETT CONTENT SOLU	Library Books-SW
12/14/2023	232400429	A	100.00	10 E 800 310 162000 000	HEIDMANN, LUCAS	Varsity BBB official vs

CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
12/14/2023	232400430	A	30.71	10 E 800 348 254500 000	HUBBARD, ELIZABETH	Peshtigo 12/13/2023 district vehicle gas refill reimbursement
12/14/2023	232400431	A	45,426.08	10 E 800 310 256210 000	KOBUSSEN BUSES LTD	NOVEMBER 2023 BUSSING SERVICES
12/14/2023	232400431	A	269.42	10 E 800 310 256270 000	KOBUSSEN BUSES LTD	NOVEMBER 2023 BUSSING SERVICES
12/14/2023	232400431	A	1,192.62	10 E 800 310 256240 000	KOBUSSEN BUSES LTD	NOVEMBER 2023 BUSSING SERVICES
12/14/2023	232400431	A	349.98	80 E 800 310 256290 000	KOBUSSEN BUSES LTD	NOVEMBER 2023 BUSSING SERVICES
12/14/2023	232400432	A	260.69	10 E 800 342 264400 000	LAUTENBACH, AMY	11/5/2023-11/7/2023 PSUG-Middleton, Madison
12/14/2023	232400432	A	69.43	10 E 800 342 264400 000	LAUTENBACH, AMY	11/14/2023 DPI Snapshot Workday
12/14/2023	232400432	A	14.98	10 E 800 342 264400 000	LAUTENBACH, AMY	11/14/2023 DPI Snapshot Workday
12/14/2023	232400432	A	200.43	10 E 800 342 264400 000	LAUTENBACH, AMY	11/16/2023 MBA WISEdata Snapshot Workday
12/14/2023	232400433	A	100.00	10 E 800 310 162000 000	LEE, JEE	Varsity BBB Official vs Peshtigo
12/14/2023	232400434	A	85.00	10 E 800 310 162000 000	MALLIEN, KOREY	JV GBB Official vs Sev
12/14/2023	232400434	A	85.00	10 E 800 310 162000 000	MALLIEN, KOREY	JV 1 BBB Official vs Two Rivers
12/14/2023	232400434	A	100.00	10 E 800 310 162000 000	MALLIEN, KOREY	Varsity BBB Official vs Two Rivers
12/14/2023	103959	R	219.00	10 E 400 411 136360 000	MC MASTER-CARR SUPPL	Shop Supplies
12/14/2023	103959	R	382.24	10 E 400 450 136431 000	MC MASTER-CARR SUPPL	Shop Supplies
12/14/2023	103959	R	140.00	21 E 400 411 161924 000	MC MASTER-CARR SUPPL	Shop Supplies
12/14/2023	103960	R	230.62	10 E 400 411 136431 000	MSC INDUSTRIAL SUPPL	Shop Tools
12/14/2023	103961	R	200.00	10 E 800 310 162000 000	NEW LUTHERAN HIGH SC	VB Tournament Fee \$200.00
12/14/2023	103962	R	42.87	10 E 400 411 136431 000	O'REILLY AUTO PARTS	Machine Parts
12/14/2023	103962	R	19.99	10 E 800 411 253000 000	O'REILLY AUTO PARTS	DIESEL ADDITIVE
12/14/2023	103962	R	56.93	10 E 800 411 253000 000	O'REILLY AUTO PARTS	BATTERY
12/14/2023	103962	R	153.63	10 E 800 411 253000 000	O'REILLY AUTO PARTS	BATTERY
12/14/2023	103963	R	375.80	50 E 800 415 257220 000	PAN O GOLD	SCHOOL LUNCH FOOD ACCT #40014
12/14/2023	103964	R	431.26	21 E 400 411 162107 000	REBEL ATHLETIC INC	HS DANCE UNIFORMS
12/14/2023	103965	R	550.90	50 E 800 415 257220 174	ROSEWOOD DAIRY INC	CHEESE
12/14/2023	232400435	A	80.00	10 E 800 310 162000 000	SCHWEITZER, BARBARA	Boys swim official vs Pulaski
12/14/2023	232400436	A	100.00	10 E 800 310 162000 000	SEEHAFER, JOEL	Varsity GBB Official vs Sev
12/14/2023	232400437	A	125.00	10 E 800 310 162000 000	SCHOOL DISTRICT OF S	MS BASEKTBALL TOURNEY FEES
12/14/2023	232400438	A	301.53	10 E 800 355 263300 000	SPECTRUM BUSINESS	ACCT #171231301 MONTHLY CHARGES
12/14/2023	232400439	A	100.00	10 E 800 310 162000 000	STEIN, NATHAN	Varsity GBB Official vs Sev
12/14/2023	103966	R	161.04	10 E 800 324 253000 000	STERICYCLE	DOCUMENT DESTRUCTION SERVICES CUSTOMER #1000893652
12/14/2023	232400440	A	100.00	10 E 800 310 162000 000	SYMONS, PHIL	Varsity BBB Official vs Two Rivers
12/14/2023	103967	R	20.25	50 E 800 415 257220 000	SYSCO EASTERN WISCON	SCHOOL LUNCH FOOD
12/14/2023	103967	R	922.50	50 E 800 415 257220 174	SYSCO EASTERN WISCON	SCHOOL LUNCH FOOD
12/14/2023	232400441	A	21.53	10 E 120 411 111000 000	TAUSCHEK, ERIK	12/11/2023 School supplies that I paid for with my personal credit card.
12/14/2023	232400442	A	100.00	10 E 800 310 162000 000	TUST, MIKE	Varsity GBB Official vs Sev
12/14/2023	103968	R	1,125.00	10 E 800 324 253000 000	UNITED STATES ALLIAN	ALARM INSPECTION

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12/14/2023	232400443	A	85.00	10 E 800 310 162000 000	VOLKMANN, KARL	JV 2 BBB Official vs Two Rivers
12/14/2023	103969	R	120.00	50 E 800 415 257220 174	WASEDA FARMS COUNTRY	WHOLESALE EGG CASE FLATS
12/14/2023	232400444	A	405.00	10 E 800 310 239000 000	WIS DRUG TESTING & C	BACKGROUND CHECKS (27)
12/14/2023	232400445	A	4,665.80	10 E 800 354 258000 000	WISCONSIN DOCUMENT I	Acct #GB3909 - Contract #3239-02
12/20/2023	103971	R	16.00	98 L 000 000 811690 000	CROSSROADS AT BIG CR	Employee Donations
12/20/2023	103971	R	16.00	98 L 000 000 811690 000	CROSSROADS AT BIG CR	Employee Donations
12/20/2023	103972	R	247.73	98 L 000 000 811680 000	MESSERLI & KRAMER PA	Case No. 11CV142; File #12-02077
12/20/2023	103973	R	452.00	98 L 000 000 811660 000	SB LUNCH PROGRAM	Payroll accrual
12/20/2023	103974	R	249.00	98 L 000 000 811690 000	UNITED WAY	Employee Donations
12/20/2023	103975	R	553.29	98 L 000 000 811680 000	WISCTF	Remittance IDs - 538753 - 555787 - 429469
12/21/2023	232400446	A	1,479.70	10 E 400 450 136431 000	ALGOMA LUMBER COMPAN	Lumber for resale
12/21/2023	232400447	A	180.00	10 E 800 310 239100 000	ARMATI COLLECTIVE	NOVEMBER 2023 MEMBERSHIPS
12/21/2023	232400448	A	1,955.25	10 E 800 411 253000 000	BELSON CO	SOAP/TOWELS/LINERS
12/21/2023	232400448	A	1,058.85	10 E 800 411 253000 000	BELSON CO	TOWELS/TISSUES
12/21/2023	103980	R	200.00	10 E 800 310 162000 000	BRILLION PUBLIC SCHO	Wrestling Invite
12/21/2023	103981	R	8.97	10 E 200 411 135200 000	CARD SERVICES	NOVEMBER FOOD SUPPLIES
12/21/2023	103981	R	498.71	10 E 400 411 135200 000	CARD SERVICES	NOVEMBER FOOD SUPPLIES
12/21/2023	103981	R	73.30	50 E 800 415 257220 549	CARD SERVICES	NOVEMBER FOOD SUPPLIES
12/21/2023	103981	R	83.73	21 E 200 411 161939 000	CARD SERVICES	NOVEMBER FOOD SUPPLIES
12/21/2023	232400449	A	175.00	10 E 800 386 239000 000	CESA 11	E-RATE SERVICES
12/21/2023	103982	R	329.01	50 E 800 415 257220 000	COBORN'S INCORPORATE	NOVEMBER FOOD SUPPLIES CUST#STURG06
12/21/2023	103982	R	438.89	50 E 800 415 257250 000	COBORN'S INCORPORATE	NOVEMBER FOOD SUPPLIES CUST#STURG06
12/21/2023	103982	R	184.76	50 E 800 415 257220 549	COBORN'S INCORPORATE	NOVEMBER FOOD SUPPLIES CUST#STURG06
12/21/2023	103982	R	172.80	10 E 800 411 239100 000	COBORN'S INCORPORATE	NOVEMBER FOOD SUPPLIES CUST#STURG06
12/21/2023	103982	R	45.00	50 E 800 415 257220 174	COBORN'S INCORPORATE	NOVEMBER FOOD SUPPLIES CUST#STURG06
12/21/2023	232400450	A	85.00	10 E 800 310 162000 000	CORY-YAEGGI, JOSHUA	BBB vs SD JV1 official
12/21/2023	232400450	A	50.00	10 E 800 310 162000 000	CORY-YAEGGI, JOSHUA	MS BBB vs SD 8 grade official
12/21/2023	103983	R	522.16	50 E 800 415 257220 174	COUNTRY OVENS LTD	CHERRY JUICE
12/21/2023	103984	R	11,947.98	10 E 800 310 214000 000	DOOR COUNTY MEDICAL	NURSING SERVICES-NOVEMBER 2023
12/21/2023	103984	R	1,656.37	27 E 800 310 218200 011	DOOR COUNTY MEDICAL	PT SERVICES-NOVEMBER 2023
12/21/2023	103985	R	260.00	10 E 800 310 239100 000	DOOR COUNTY YMCA	MONTHLY MEMBERSHIPS
12/21/2023	103985	R	500.00	10 E 800 310 239100 000	DOOR COUNTY YMCA	MONTHLY MEMBERSHIPS
12/21/2023	103986	R	1,500.00	10 E 800 355 263300 000	DEPARTMENT OF ADMINI	TEACH SERVICES
12/21/2023	103987	R	263.43	50 E 800 324 257220 000	ECOLAB	PEST CONTROL SERVICES
12/21/2023	232400451	A	494.19	10 E 800 432 222200 031	FOLLETT CONTENT SOLU	Library Books-MS
12/21/2023	232400451	A	194.45	10 E 800 432 222200 031	FOLLETT CONTENT SOLU	Library Books-SR F
12/21/2023	232400452	A	71.78	10 E 800 348 254500 000	GROOTERS, TRAVIS	12/11/2023-12/12/2023 Reimbursement for fuel - before/after PBIS conference
12/21/2023	232400453	A	65.40	10 E 400 411 125500 000	HEID MUSIC CO	Special music
12/21/2023	232400454	A	4.96	10 E 200 411 136000 000	HOCKERS, SCOTT	12/18/2023 MS Tech Ed
12/21/2023	232400454	A	29.98	10 E 200 411 136000 000	HOCKERS, SCOTT	12/18/2023 MS Tech Ed
12/21/2023	232400455	A	310.00	10 E 400 411 125500 000	J W PEPPER & SON INC	Pops Concert music
12/21/2023	232400455	A	100.99	10 E 400 411 125500 000	J W PEPPER & SON INC	Pops Concert music
12/21/2023	232400456	A	100.00	10 E 800 310 162000 000	KEY, JOHN	BBB vs SD varsity official
12/21/2023	103988	R	200.00	10 E 800 310 162000 000	KIMBERLY HIGH SCHOOL	JV WRESTLING INVITE 12/1/23

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12/21/2023	103988	R	250.00	10 E 800 310 162000 000	KIMBERLY HIGH SCHOOL	Wrestling invite 12/2/23
12/21/2023	103989	R	80.00	10 E 800 310 221300 000	LIDDICOAT, KAITLYN	RESTORATIVE PRACTICES TRAINING
12/21/2023	103976	R	4,286.67	98 L 000 000 811634 000	MADISON NATIONAL LIF	Group Life Insurance - January Coverage
12/21/2023	103977	R	2,808.31	98 L 000 000 811635 000	MADISON NATIONAL LIF	Long-term and Short-term Disability Insurance
12/21/2023	103977	R	1,367.62	98 L 000 000 811639 000	MADISON NATIONAL LIF	Long-term and Short-term Disability Insurance
12/21/2023	103978	R	317.00	98 L 000 000 811637 000	MADISON NATIONAL LIF	Voluntary Life Insurance - 18 Pay
12/21/2023	103978	R	468.70	98 L 000 000 811637 000	MADISON NATIONAL LIF	Voluntary Life Insurance - 24 Pay
12/21/2023	232400457	A	85.00	10 E 800 310 162000 000	MALLIEN, KOREY	BBB vs SD JV2 official
12/21/2023	103990	R	87.90	10 E 400 411 136360 000	MC MASTER-CARR SUPPL	Classroom Materials
12/21/2023	103991	R	240.00	50 E 800 415 257250 000	PINKY PROMISE COFFEE	COFFEE
12/21/2023	232400458	A	100.00	10 E 800 310 162000 000	PIVONKA, CASEY	BBB vs SD varsity official
12/21/2023	103992	R	146.01	50 E 800 415 257220 174	ROSEWOOD DAIRY INC	CHEESE CURDS
12/21/2023	103992	R	204.15	50 E 800 415 257220 174	ROSEWOOD DAIRY INC	CHEESE
12/21/2023	232400459	A	85.00	10 E 800 310 162000 000	SANCHEZ, ALEXANDER	BBB vs SD JV2 official
12/21/2023	232400459	A	50.00	10 E 800 310 162000 000	SANCHEZ, ALEXANDER	MS BBB vs SD 8 grade official
12/21/2023	232400460	A	13,114.07	10 E 800 336 253300 000	STURGEON BAY UTILITI	NOVEMBER 2023 UTILITY BILL
12/21/2023	232400460	A	1,723.56	10 E 800 337 253300 000	STURGEON BAY UTILITI	NOVEMBER 2023 UTILITY BILL
12/21/2023	232400460	A	706.78	10 E 800 338 253300 000	STURGEON BAY UTILITI	NOVEMBER 2023 UTILITY BILL
12/21/2023	232400460	A	81.84	10 E 800 339 253300 000	STURGEON BAY UTILITI	NOVEMBER 2023 UTILITY BILL
12/21/2023	232400461	A	148.62	10 E 140 411 126000 000	SCHOOL SPECIALTY, LL	3rd Grade Science Materials
12/21/2023	103993	R	300.00	10 E 800 310 162000 000	SHAWANO HIGH SCHOOL	SUNDROP SHOOTOUT-BOYS BB DEC 27 & 28 2023
12/21/2023	103994	R	355.00	10 E 800 360 222200 031	STARFALL EDUCATION F	Starfall Annual Subscription
12/21/2023	103995	R	80.00	10 E 800 310 221300 000	STRAYER, HEATHER	RESTORATIVE PRACTICES TRAINING
12/21/2023	103979	R	1,501.91	98 L 000 000 811647 000	SUPERIOR VISION INSU	Vision Insurance - January 2024 Coverage
12/21/2023	103996	R	100.00	21 E 400 310 161911 000	SURING FBLA	Region 3 Leadership Conference
12/21/2023	232400462	A	2,119.81	10 E 800 331 253300 000	SYMMETRY ENERGY SOLU	Customer ID 34642 District Gas Billing
12/21/2023	232400463	A	100.00	10 E 800 310 162000 000	UITENBROEK, JUSTIN	BBB vs SD varsity official
12/21/2023	103997	R	8.90	10 E 800 353 263300 000	UNITED PARCEL SERVIC	Shipper #586902 Monthly Parcel Service
12/21/2023	103998	R	329.99	10 E 120 411 143000 000	US GAMES	Steel Adjustable AV Cart Black
12/21/2023	103999	R	497.10	50 E 800 415 257220 174	WASEDA FARMS COUNTRY	WHOLESALE EGG CASE FLATS
12/28/2023	232400464	A	80.19	10 E 400 411 121000 000	ARTISTS GUILD	ART SUPPLIES
12/28/2023	232400465	A	500.00	10 E 800 480 222200 031	OVERDRIVE, INC	Overdrive-SORA
12/06/2023	202301031	W	370.87	10 E 800 324 253000 000	AIRGAS USA LLC	Credit Card Payment AP Invoice.
12/06/2023	202301026	W	59.00	10 E 800 941 239000 000	ASSOC FOR SUPERVISIO	Credit Card Payment AP Invoice.
12/06/2023	202301023	W	149.00	10 E 400 342 136000 400	CHULA VISTA RESORT	Credit Card Payment AP Invoice.
12/06/2023	202301018	W	29.01	21 E 140 411 170006 000	COBORN'S INCORPORATE	Credit Card Payment AP Invoice.
12/06/2023	202301018	W	22.35	21 E 140 411 164900 000	COBORN'S INCORPORATE	Credit Card Payment AP Invoice.
12/06/2023	202301018	W	134.14	21 E 140 411 164900 000	COBORN'S INCORPORATE	Credit Card Payment AP

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12/06/2023	202301018	W	47.92	10 E 140 411 110000 000	COBORN'S INCORPORATE	Invoice. Credit Card Payment AP
12/06/2023	202301043	W	123.43	10 E 800 411 221200 000	DC FIRE CO LLC	Invoice. Credit Card Payment AP
12/06/2023	202301043	W	76.90	10 E 800 411 221200 000	DC FIRE CO LLC	Invoice. Credit Card Payment AP
12/06/2023	202301043	W	99.72	10 E 800 411 221200 000	DC FIRE CO LLC	Invoice. Credit Card Payment AP
12/06/2023	202301019	W	190.00	21 E 200 310 161941 000	DEPARTMENT OF NATURA	Invoice. Credit Card Payment AP
12/06/2023	202301019	W	30.00	21 E 200 310 161941 000	DEPARTMENT OF NATURA	Invoice. Credit Card Payment AP
12/06/2023	202301016	W	5.99	10 E 800 411 162000 000	DUNHAM'S SPORTS	Invoice. Credit Card Payment AP
12/06/2023	202301016	W	70.00	10 E 800 411 162000 000	DUNHAM'S SPORTS	Invoice. Credit Card Payment AP
12/06/2023	202301014	W	91.93	27 E 800 411 223300 341	FATZO SUBS	Invoice. Credit Card Payment AP
12/06/2023	202301014	W	9.68	27 E 800 411 223300 341	FATZO SUBS	Invoice. Credit Card Payment AP
12/06/2023	202301015	W	323.00	21 E 400 310 161911 000	FBLA PHI BETA LAMBDA	Invoice. Credit Card Payment AP
12/06/2023	202301036	W	2,063.89	10 E 800 339 253300 000	GFL ENVIRONMENTAL	Invoice. Credit Card Payment AP
12/06/2023	202301025	W	167.26	27 E 200 310 221300 341	GLACIER CANYON LODGE	Invoice. Credit Card Payment AP
12/06/2023	202301032	W	-4.25	10 E 800 449 295000 000	GLOBAL INDUSTRIAL	Invoice. Credit Card Payment AP
12/06/2023	202301032	W	4.25	10 E 800 449 295000 000	GLOBAL INDUSTRIAL	Invoice. Credit Card Payment AP
12/06/2023	202301033	W	77.24	10 E 800 449 295000 000	GLOBAL INDUSTRIAL	Global Industrial(TM) Power Strip With 3-Way Cycle Timer, 6 Outlets, 12A, 15' Cord
12/06/2023	202301040	W	5.39	10 E 800 411 162000 000	HEJA	Invoice. Credit Card Payment AP
12/06/2023	202301044	W	143.00	10 E 140 342 221300 000	HILTON MONONA TERRAC	Invoice. Credit Card Payment AP
12/06/2023	202301007	W	-1.27	10 E 800 351 239000 000	INDEED, INC.	Invoice. Credit Card Payment AP
12/06/2023	202301007	W	-2.42	10 E 800 351 239000 000	INDEED, INC.	Invoice. Credit Card Payment AP
12/06/2023	202301007	W	186.00	10 E 800 351 239000 000	INDEED, INC.	Invoice. Credit Card Payment AP
12/06/2023	202301038	W	59.16	10 E 800 342 162000 000	JIMMY JOHN'S	Invoice. Credit Card Payment AP
12/06/2023	202301038	W	28.11	10 E 800 342 221300 000	JIMMY JOHN'S	Invoice. Credit Card Payment AP
12/06/2023	202301039	W	85.99	10 E 400 411 136431 000	JPW INDUSTRIES	Invoice. Credit Card Payment AP
12/06/2023	202301004	W	150.00	10 E 800 342 221300 000	KALAHARI RESORT	Invoice. Credit Card Payment AP
12/06/2023	202301004	W	-34.08	10 E 800 342 264400 000	KALAHARI RESORT	Invoice. Credit Card Payment AP
12/06/2023	202301004	W	138.00	10 E 400 342 221300 000	KALAHARI RESORT	Invoice. Credit Card Payment AP

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12/06/2023	202301004	W	138.00	10 E 400 342 221300 000	KALAHARI RESORT	Credit Card Payment AP Invoice.
12/06/2023	202301004	W	215.00	10 E 800 342 221300 000	KALAHARI RESORT	Credit Card Payment AP Invoice.
12/06/2023	202301004	W	138.00	10 E 800 342 221300 000	KALAHARI RESORT	Credit Card Payment AP Invoice.
12/06/2023	202301004	W	27.42	10 E 800 342 221300 000	KALAHARI RESORT	Credit Card Payment AP Invoice.
12/06/2023	202301004	W	430.00	10 E 800 342 221300 000	KALAHARI RESORT	Credit Card Payment AP Invoice.
12/06/2023	202301004	W	13.88	10 E 800 342 221300 000	KALAHARI RESORT	Credit Card Payment AP Invoice.
12/06/2023	202301037	W	35.46	10 E 800 342 162000 000	KWIK TRIP	Credit Card Payment AP Invoice.
12/06/2023	202301037	W	63.22	10 E 800 342 162000 000	KWIK TRIP	Credit Card Payment AP Invoice.
12/06/2023	202301009	W	9.95	10 E 800 355 263300 000	METROFAX	Credit Card Payment AP Invoice.
12/06/2023	202301030	W	15,000.00	21 E 800 411 161942 000	MIDWAY USA FOUNDATIO	Credit Card Payment AP Invoice.
12/06/2023	202301013	W	1,718.46	10 E 800 324 253000 000	MIKE'S AUTOMOTIVE LL	Credit Card Payment AP Invoice.
12/06/2023	202301002	W	2,150.00	21 E 400 310 162105 000	MILWAUKEE BUCKS	Credit Card Payment AP Invoice.
12/06/2023	202301011	W	1,475.31	10 E 800 449 253000 000	NEW PIG	Credit Card Payment AP Invoice.
12/06/2023	202301028	W	-79.27	10 E 120 472 110000 000	NOVEL BAY BOOKSELLER	Credit Card Payment AP Invoice.
12/06/2023	202301028	W	79.27	10 E 120 472 110000 000	NOVEL BAY BOOKSELLER	Credit Card Payment AP Invoice.
12/06/2023	202301028	W	76.73	10 E 120 472 110000 000	NOVEL BAY BOOKSELLER	Credit Card Payment AP Invoice.
12/06/2023	202301005	W	19.00	10 E 800 480 222200 031	NOVEL EFFECT	Credit Card Payment AP Invoice.
12/06/2023	202301035	W	55.93	10 E 120 411 110500 000	ORIENTAL TRADING COM	Kindergarten supplies
12/06/2023	202301021	W	82.22	21 E 140 411 170006 000	PICK'N SAVE ROUNDYS	Credit Card Payment AP Invoice.
12/06/2023	202301021	W	47.97	21 E 140 411 170006 000	PICK'N SAVE ROUNDYS	Credit Card Payment AP Invoice.
12/06/2023	202301006	W	442.02	10 E 800 353 258000 000	PITNEY BOWES INC	Credit Card Payment AP Invoice.
12/06/2023	202301020	W	176.50	10 E 140 411 115000 000	ROBONATION INC	Credit Card Payment AP Invoice.
12/06/2023	202301027	W	21.48	10 E 120 472 110000 000	SCATURO'S BAKING COM	Credit Card Payment AP Invoice.
12/06/2023	202301022	W	53.81	21 E 140 411 170006 000	TARGET	Credit Card Payment AP Invoice.
12/06/2023	202301042	W	25.30	10 E 120 411 110400 000	TOOLS 4 READING LLC	Credit Card Payment AP Invoice.
12/06/2023	202301012	W	861.56	10 E 800 411 253000 000	ULINE	Credit Card Payment AP Invoice.
12/06/2023	202301008	W	167.19	10 E 800 411 239000 000	US BANK	Credit Card Payment AP Invoice.
12/06/2023	202301008	W	180.00	10 E 400 342 221300 000	US BANK	Credit Card Payment AP Invoice.
12/06/2023	202301008	W	50.00	27 E 140 310 158116 341	US BANK	Credit Card Payment AP



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12/06/2023	202301008	W	14.84	21 E 140 411 170006 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	103.85	27 E 140 310 158117 341	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	3.58	21 E 140 411 170006 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	263.75	27 E 140 310 158116 341	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	-12.15	10 E 140 342 221300 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	-12.15	10 E 400 342 221300 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	180.00	10 E 400 342 221300 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	102.96	10 E 800 480 295000 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	190.50	10 E 400 342 221300 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	127.95	10 E 400 342 221300 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	18.97	10 E 400 342 221300 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	35.99	10 E 400 411 241000 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	4.99	10 E 400 411 125400 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	150.00	10 E 800 310 264400 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	150.00	10 E 800 310 264400 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	300.00	10 E 800 310 264400 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	693.00	10 E 800 342 162000 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	77.96	10 E 800 342 162000 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	128.25	10 E 800 342 162000 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	43.36	10 E 800 342 162000 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	372.90	10 E 800 342 162000 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	761.46	21 E 100 411 164900 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	431.09	21 E 100 411 164900 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	85.18	10 E 800 342 221300 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	68.11	10 E 800 348 254500 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	31.27	10 E 800 342 264400 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	180.00	10 E 800 342 264400 000	US BANK	Invoice. Credit Card Payment AP
12/06/2023	202301008	W	98.09	10 E 800 342 264400 000	US BANK	Invoice. Credit Card Payment AP

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12/06/2023	202301029	W	1,777.50	10 E 800 355 263300 000	US CELLULAR	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	165.07	10 E 200 449 241000 000	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	178.20	10 E 200 449 241000 000	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	30.79	27 E 800 411 158100 341	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	26.74	21 E 200 411 161939 000	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	111.96	10 E 400 411 126000 000	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	29.24	10 E 120 411 241000 000	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	51.23	27 E 140 411 158116 341	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	19.86	10 E 200 411 126000 000	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	5.78	21 E 200 411 161923 000	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	31.74	21 E 800 411 161942 000	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	14.56	21 E 800 411 161942 000	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	48.60	21 E 200 411 164907 000	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	22.01	10 E 200 411 126000 000	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	22.34	27 E 120 411 158109 341	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	48.24	21 E 140 411 170006 000	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	62.22	10 E 800 411 239100 000	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	-9.72	10 E 140 411 113000 000	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	-9.72	10 E 140 411 113000 000	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	-9.72	10 E 140 411 113000 000	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301010	W	32.34	10 E 800 411 221200 000	WALMART	Invoice. Credit Card Payment AP
12/06/2023	202301034	W	19.77	10 E 140 411 113000 000	WALMART	3rd Grade Storage
12/06/2023	202301041	W	29.16	10 E 140 411 113000 000	WALMART	third grade literacy and science materials
12/06/2023	202300712	W	524.87	98 L 000 000 811675 000	WEA MEMBER BENEFITS	TSA Benefit: Tjernagel \$389.57 & Holtz \$115.11
12/06/2023	202300710	W	66.27	98 L 000 000 811640 000	WEA TRUST ADVANTAGE	WEA Auto Insurance
12/06/2023	202300710	W	55.69	98 L 000 000 811641 000	WEA TRUST ADVANTAGE	WEA Home Owner's Ins
12/06/2023	202300710	W	935.00	98 L 000 000 811642 000	WEA TRUST ADVANTAGE	WEA Roth IRA
12/06/2023	202300710	W	15.96	98 L 000 000 811643 000	WEA TRUST ADVANTAGE	WEA Umbrella Ins
12/06/2023	202300710	W	3,089.50	98 L 000 000 811642 000	WEA TRUST ADVANTAGE	WEA Roth TSA
12/06/2023	202300710	W	3,428.33	98 L 000 000 811676 000	WEA TRUST ADVANTAGE	WEA Tax Sheltered Annuity
12/06/2023	202301003	W	534.60	50 E 800 449 257000 000	THE WEBSTAIRANT STOR	Invoice. Credit Card Payment AP

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12/06/2023	202301003	W	619.57	50 E 800 449 257000 000	THE WEBSTAUANT STOR	Credit Card Payment AP Invoice.
12/06/2023	202301024	W	180.00	10 E 400 310 136000 400	WI TECHNOLOGY EDUCAT	Credit Card Payment AP Invoice.
12/06/2023	202301024	W	145.00	10 E 400 310 136000 400	WI TECHNOLOGY EDUCAT	Credit Card Payment AP Invoice.
12/06/2023	202301024	W	145.00	10 E 400 310 136000 400	WI TECHNOLOGY EDUCAT	Credit Card Payment AP Invoice.
12/06/2023	202300711	W	270.00	98 L 000 000 811672 000	WISCONSIN DEFERRED C	Plan #98971-01 Employee Contributions
12/06/2023	202300711	W	139.29	98 L 000 000 811672 000	WISCONSIN DEFERRED C	Plan #98971-01 Employee Contributions
12/06/2023	202300711	W	300.00	98 L 000 000 811672 000	WISCONSIN DEFERRED C	Plan #98971-01 Roth Employee Contributions
12/06/2023	202301017	W	72.10	10 E 400 310 221300 000	WISCONSIN SCHOOL COU	Credit Card Payment AP Invoice.
12/04/2023	202300709	W	1,236.99	50 E 800 415 257250 000	PEPSI-COLA OF GREEN	HS VENDING
12/06/2023	232400391	V	-100.00	10 E 800 310 162000 000	SCHWARZ, JEFFREY	Varsity GBB Official vs Oconto
12/11/2023	202300977	W	719.62	50 E 800 415 257250 000	PEPSI-COLA OF GREEN	HS VENDING
12/20/2023	202300988	W	524.87	98 L 000 000 811675 000	WEA MEMBER BENEFITS	TSA Benefit: Tjernagel \$389.57 & Holtz \$115.11
12/20/2023	202300986	W	66.27	98 L 000 000 811640 000	WEA TRUST ADVANTAGE	WEA Auto Insurance
12/20/2023	202300986	W	935.00	98 L 000 000 811642 000	WEA TRUST ADVANTAGE	WEA Roth IRA
12/20/2023	202300986	W	15.96	98 L 000 000 811643 000	WEA TRUST ADVANTAGE	WEA Umbrella Ins
12/20/2023	202300986	W	3,039.50	98 L 000 000 811642 000	WEA TRUST ADVANTAGE	WEA Roth TSA
12/20/2023	202300986	W	3,428.33	98 L 000 000 811676 000	WEA TRUST ADVANTAGE	WEA Tax Sheltered Annuity
12/20/2023	202300987	W	270.00	98 L 000 000 811672 000	WISCONSIN DEFERRED C	Plan #98971-01 Employee Contributions
12/20/2023	202300987	W	139.29	98 L 000 000 811672 000	WISCONSIN DEFERRED C	Plan #98971-01 Employee Contributions
12/20/2023	202300987	W	300.00	98 L 000 000 811672 000	WISCONSIN DEFERRED C	Plan #98971-01 Roth Employee Contributions
12/21/2023	202300990	W	16,934.00	98 L 000 000 811901 000	DEAN HEALTH INC	Health Insurance - January Coverage
12/21/2023	202300990	W	123,015.40	98 L 000 000 811630 000	DEAN HEALTH INC	Health Insurance - January Coverage
12/21/2023	202300990	W	22,982.93	10 E 800 290 292000 000	DEAN HEALTH INC	Health Insurance - January Coverage
12/21/2023	202300991	W	13,727.77	98 L 000 000 811632 000	DELTA DENTAL	Dental Insurance - January Coverage
12/21/2023	202300991	W	2,306.78	98 L 000 000 811902 000	DELTA DENTAL	Dental Insurance - January Coverage
12/21/2023	202300991	W	1,110.04	10 E 800 290 292000 000	DELTA DENTAL	Dental Insurance - January Coverage
12/18/2023	202300984	W	1,167.70	50 E 800 415 257250 000	PEPSI-COLA OF GREEN	HS VENDING
12/21/2023	202300989	W	1,438.41	98 L 000 000 811646 000	STANDARD INSURANCE C	Accident, Critical & Hospital Insurance - January Coverage
12/21/2023	202300989	W	1,600.60	98 L 000 000 811648 000	STANDARD INSURANCE C	Accident, Critical & Hospital Insurance - January Coverage
12/21/2023	202300989	W	539.66	98 L 000 000 811649 000	STANDARD INSURANCE C	Accident, Critical & Hospital Insurance - January Coverage
12/19/2023	202300985	W	834.31	10 E 800 331 253300 000	WISCONSIN PUBLIC SER	Acct #0401972111-00007 District Gas
12/22/2023	202301045	W	-184.18	10 E 800 411 253000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	-31.27	10 E 400 411 241000 000	AMAZON.COM	Amazon Payment AP Invoice.

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12/22/2023	202301045	W	-17.98	10 E 120 411 122900 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	-8.99	10 E 120 411 122900 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	94.95	10 E 200 449 241000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	1,199.90	10 E 200 449 241000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	38.26	10 E 400 411 241000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	32.88	10 E 400 411 241000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	38.28	10 E 400 411 241000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	-192.20	10 E 800 411 253000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	35.13	50 E 800 411 257000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	295.00	50 E 800 415 257220 549	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	598.47	10 E 800 411 253000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	31.66	10 E 800 411 253000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	27.90	10 E 800 411 253000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	12.98	10 E 800 411 253000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	451.53	10 E 800 411 253000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	53.95	10 E 800 411 253000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	78.33	10 E 800 411 253000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	690.50	10 E 800 449 253000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	46.00	50 E 800 411 257000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	44.76	50 E 800 411 257000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	13.04	50 E 800 415 257220 549	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	23.12	50 E 800 415 257220 549	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	19.89	50 E 800 415 257220 549	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	13.73	50 E 800 415 257220 549	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	17.49	50 E 800 415 257220 549	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	12.89	50 E 800 415 257220 549	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	13.00	50 E 800 415 257220 549	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	23.12	50 E 800 415 257220 549	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	64.07	10 E 800 411 253000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	384.40	10 E 800 411 253000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	90.22	10 E 800 411 253000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	69.98	50 E 800 415 257250 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	18.49	50 E 800 415 257250 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	319.54	10 E 400 411 241000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	576.20	10 E 800 411 295000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	155.79	10 E 800 411 295000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	39.99	10 E 800 411 295000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	-3.77	10 E 120 411 112000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	-1.42	10 E 120 411 112000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	-1.08	10 E 120 411 112000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	14.44	10 E 800 411 171000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	-18.87	10 E 140 411 113000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301045	W	909.88	10 E 800 449 253000 000	AMAZON.COM	Amazon Payment AP Invoice.
12/22/2023	202301046	W	12.08	27 E 800 411 158100 341	AMAZON.COM	story time supplies
12/22/2023	202301047	W	19.33	27 E 800 411 158100 341	AMAZON.COM	story time supplies
12/22/2023	202301048	W	46.52	10 E 120 472 110000 000	AMAZON.COM	Resources for Coaching PD
12/22/2023	202301049	W	14.22	27 E 120 411 152001 347	AMAZON.COM	EC Supplies
12/22/2023	202301050	W	9.98	27 E 120 411 152001 347	AMAZON.COM	EC Supplies
12/22/2023	202301051	W	14.56	27 E 120 411 152001 347	AMAZON.COM	EC Supplies
12/22/2023	202301052	W	16.99	27 E 120 411 152001 347	AMAZON.COM	EC Supplies
12/22/2023	202301053	W	16.98	27 E 120 411 152001 347	AMAZON.COM	EC Supplies
12/22/2023	202301054	W	19.94	27 E 120 411 152001 347	AMAZON.COM	EC Supplies
12/22/2023	202301055	W	15.84	10 E 140 411 126000 000	AMAZON.COM	3rd Grade Science Supplies
12/22/2023	202301056	W	19.80	10 E 140 411 126000 000	AMAZON.COM	3rd Grade Science Supplies
12/22/2023	202301057	W	15.22	10 E 140 411 126000 000	AMAZON.COM	3rd Grade Science Supplies
12/22/2023	202301058	W	8.26	10 E 140 411 126000 000	AMAZON.COM	3rd Grade Science Supplies

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12/22/2023	202301059	W	8.07	10 E 140 411 126000 000	AMAZON.COM	3rd Grade Science Supplies
12/22/2023	202301060	W	124.47	10 E 140 411 126000 000	AMAZON.COM	3rd Grade Science Supplies
12/22/2023	202301061	W	29.99	10 E 140 411 121000 000	AMAZON.COM	Supplies for Sculpture
12/22/2023	202301062	W	27.01	10 E 140 411 121000 000	AMAZON.COM	Supplies for Sculpture
12/22/2023	202301063	W	9.99	10 E 140 411 121000 000	AMAZON.COM	Supplies for Sculpture
12/22/2023	202301064	W	10.74	10 E 140 411 121000 000	AMAZON.COM	Supplies for Sculpture
12/22/2023	202301065	W	21.99	10 E 140 411 121000 000	AMAZON.COM	Supplies for Sculpture
12/22/2023	202301066	W	9.99	10 E 140 411 121000 000	AMAZON.COM	Supplies for Sculpture
12/22/2023	202301067	W	39.99	10 E 140 411 121000 000	AMAZON.COM	Supplies for Sculpture
12/22/2023	202301068	W	14.98	10 E 140 411 121000 000	AMAZON.COM	Supplies for Sculpture
12/22/2023	202301069	W	14.98	10 E 140 411 121000 000	AMAZON.COM	Supplies for Sculpture
12/22/2023	202301070	W	88.04	10 E 140 411 121000 000	AMAZON.COM	Supplies for Sculpture
12/22/2023	202301071	W	34.81	10 E 400 411 241000 000	AMAZON.COM	HS office supplies
12/22/2023	202301072	W	34.97	10 E 140 411 126100 000	AMAZON.COM	STEAM Supplies
12/22/2023	202301073	W	27.72	10 E 400 411 136000 000	AMAZON.COM	Classroom Supplies
12/22/2023	202301073	W	3.28	10 E 400 411 136360 000	AMAZON.COM	Classroom Supplies
12/22/2023	202301073	W	11.17	10 E 400 450 136431 000	AMAZON.COM	Classroom Supplies
12/22/2023	202301074	W	11.17	10 E 400 411 136000 000	AMAZON.COM	Classroom Supplies
12/22/2023	202301074	W	1.32	10 E 400 411 136360 000	AMAZON.COM	Classroom Supplies
12/22/2023	202301074	W	4.50	10 E 400 450 136431 000	AMAZON.COM	Classroom Supplies
12/22/2023	202301075	W	3.28	10 E 400 411 136000 000	AMAZON.COM	Classroom Supplies
12/22/2023	202301075	W	0.39	10 E 400 411 136360 000	AMAZON.COM	Classroom Supplies
12/22/2023	202301075	W	1.32	10 E 400 450 136431 000	AMAZON.COM	Classroom Supplies
12/22/2023	202301076	W	23.33	10 E 100 411 222200 000	AMAZON.COM	Library Supplies
12/22/2023	202301076	W	18.66	10 E 800 480 222200 031	AMAZON.COM	Library Supplies
12/22/2023	202301077	W	49.76	10 E 100 411 222200 000	AMAZON.COM	Library Supplies
12/22/2023	202301077	W	39.79	10 E 800 480 222200 031	AMAZON.COM	Library Supplies
12/22/2023	202301078	W	38.90	10 E 100 411 222200 000	AMAZON.COM	Library Supplies
12/22/2023	202301078	W	31.10	10 E 800 480 222200 031	AMAZON.COM	Library Supplies
12/22/2023	202301079	W	60.26	10 E 140 411 115000 000	AMAZON.COM	SeaPerch project supplies and 5th grade classroom materials
12/22/2023	202301080	W	11.92	10 E 140 411 115000 000	AMAZON.COM	SeaPerch project supplies and 5th grade classroom materials
12/22/2023	202301081	W	8.36	10 E 140 411 115000 000	AMAZON.COM	SeaPerch project supplies and 5th grade classroom materials
12/22/2023	202301082	W	14.89	10 E 140 411 115000 000	AMAZON.COM	SeaPerch project supplies and 5th grade classroom materials
12/22/2023	202301083	W	8.32	10 E 140 411 115000 000	AMAZON.COM	SeaPerch project supplies and 5th grade classroom materials
12/22/2023	202301084	W	6.51	10 E 140 411 115000 000	AMAZON.COM	SeaPerch project supplies and 5th grade classroom materials
12/22/2023	202301085	W	7.05	10 E 140 411 115000 000	AMAZON.COM	SeaPerch project supplies and 5th grade classroom materials
12/22/2023	202301086	W	28.68	10 E 140 411 115000 000	AMAZON.COM	SeaPerch project supplies and 5th grade classroom materials
12/22/2023	202301087	W	16.53	10 E 140 411 115000 000	AMAZON.COM	SeaPerch project supplies and 5th grade classroom materials
12/22/2023	202301088	W	16.36	10 E 400 411 241000 000	AMAZON.COM	HS Supplies
12/22/2023	202301089	W	31.27	10 E 400 411 241000 000	AMAZON.COM	HS Supplies
12/22/2023	202301090	W	52.80	10 E 120 472 110000 000	AMAZON.COM	Book Read PD Materials
12/22/2023	202301091	W	49.00	10 E 120 472 110000 000	AMAZON.COM	Book Read PD Materials
12/22/2023	202301092	W	32.05	10 E 120 411 124000 000	AMAZON.COM	Math Intervention Supplies
12/22/2023	202301093	W	5.62	10 E 120 411 124000 000	AMAZON.COM	Math Intervention Supplies
12/22/2023	202301094	W	36.90	10 E 120 411 124000 000	AMAZON.COM	Math Intervention Supplies
12/22/2023	202301095	W	38.46	10 E 400 411 241000 000	AMAZON.COM	Citylife 17 QT Plastic bin with latching lids stackable

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12/22/2023	202301096	W	7.99	10 E 120 411 112000 000	AMAZON.COM	classroom supplies
12/22/2023	202301097	W	16.29	10 E 120 411 112000 000	AMAZON.COM	classroom supplies
12/22/2023	202301098	W	34.99	10 E 120 411 112000 000	AMAZON.COM	classroom supplies
12/22/2023	202301099	W	20.58	10 E 120 472 110000 000	AMAZON.COM	Materials for Bus Incentives
12/22/2023	202301100	W	61.29	10 E 120 472 110000 000	AMAZON.COM	Materials for Bus Incentives
12/22/2023	202301101	W	25.04	10 E 120 472 110000 000	AMAZON.COM	Materials for Bus Incentives
12/22/2023	202301102	W	23.09	10 E 120 472 110000 000	AMAZON.COM	Materials for Bus Incentives
12/22/2023	202301103	W	31.09	10 E 120 472 110000 000	AMAZON.COM	Materials for Bus Incentives
12/22/2023	202301104	W	34.55	10 E 120 472 110000 000	AMAZON.COM	Materials for Bus Incentives
12/22/2023	202301105	W	44.16	10 E 400 411 136431 000	AMAZON.COM	Machine Supplies
12/22/2023	202301106	W	25.32	10 E 800 432 222200 031	AMAZON.COM	Library Books
12/22/2023	202301106	W	4.58	10 E 800 439 222200 031	AMAZON.COM	Library Books
12/22/2023	202301107	W	9.27	10 E 800 432 222200 031	AMAZON.COM	Library Books
12/22/2023	202301107	W	1.68	10 E 800 439 222200 031	AMAZON.COM	Library Books
12/22/2023	202301108	W	14.10	10 E 800 432 222200 031	AMAZON.COM	Library Books
12/22/2023	202301108	W	2.55	10 E 800 439 222200 031	AMAZON.COM	Library Books
12/22/2023	202301109	W	6.56	10 E 800 432 222200 031	AMAZON.COM	Library Books
12/22/2023	202301109	W	1.19	10 E 800 439 222200 031	AMAZON.COM	Library Books
12/22/2023	202301110	W	39.89	27 E 800 411 223300 341	AMAZON.COM	Gloves for toileting
12/22/2023	202301111	W	23.99	21 E 200 411 161931 000	AMAZON.COM	Allied Arts Makeup Supplies
12/22/2023	202301112	W	12.99	21 E 200 411 161931 000	AMAZON.COM	Allied Arts Makeup Supplies
12/22/2023	202301113	W	32.99	21 E 200 411 161931 000	AMAZON.COM	Allied Arts Makeup Supplies
12/22/2023	202301114	W	7.49	21 E 200 411 161931 000	AMAZON.COM	Allied Arts Makeup Supplies
12/22/2023	202301115	W	17.99	21 E 200 411 161931 000	AMAZON.COM	Allied Arts Makeup Supplies
12/22/2023	202301116	W	10.27	10 E 400 411 136000 000	AMAZON.COM	Classroom Supplies
12/22/2023	202301116	W	18.38	10 E 400 411 136431 000	AMAZON.COM	Classroom Supplies
12/22/2023	202301117	W	2.70	10 E 400 411 136000 000	AMAZON.COM	Classroom Supplies
12/22/2023	202301117	W	4.84	10 E 400 411 136431 000	AMAZON.COM	Classroom Supplies
12/22/2023	202301118	W	3.04	10 E 400 411 136000 000	AMAZON.COM	Classroom Supplies
12/22/2023	202301118	W	5.44	10 E 400 411 136431 000	AMAZON.COM	Classroom Supplies
12/22/2023	202301119	W	8.45	10 E 120 411 112000 000	AMAZON.COM	2nd Grade Shared Supplies
12/22/2023	202301120	W	6.98	10 E 120 411 112000 000	AMAZON.COM	2nd Grade Shared Supplies
12/22/2023	202301121	W	19.47	10 E 120 411 112000 000	AMAZON.COM	2nd Grade Shared Supplies
12/22/2023	202301122	W	19.88	10 E 120 411 112000 000	AMAZON.COM	2nd Grade Shared Supplies
12/22/2023	202301123	W	11.27	10 E 120 411 112000 000	AMAZON.COM	2nd Grade Shared Supplies
12/22/2023	202301124	W	18.95	10 E 120 411 112000 000	AMAZON.COM	2nd Grade Shared Supplies
12/22/2023	202301125	W	6.97	10 E 120 411 112000 000	AMAZON.COM	2nd Grade Shared Supplies
12/22/2023	202301126	W	58.83	10 E 120 411 112000 000	AMAZON.COM	2nd Grade Shared Supplies
12/22/2023	202301127	W	12.92	10 E 120 411 112000 000	AMAZON.COM	2nd Grade Shared Supplies
12/22/2023	202301128	W	13.99	10 E 120 411 112000 000	AMAZON.COM	2nd Grade Shared Supplies
12/22/2023	202301129	W	66.96	10 E 140 411 113000 000	AMAZON.COM	Unit 2 CKLA - end activity supplies
12/22/2023	202301130	W	25.22	21 E 800 411 162401 000	AMAZON.COM	Athletic Trainer Supplies
12/22/2023	202301131	W	7.50	21 E 800 411 162401 000	AMAZON.COM	Athletic Trainer Supplies
12/22/2023	202301132	W	12.99	21 E 800 411 162401 000	AMAZON.COM	Athletic Trainer Supplies
12/22/2023	202301133	W	27.69	21 E 800 411 162401 000	AMAZON.COM	Athletic Trainer Supplies
12/22/2023	202301134	W	10.49	21 E 800 411 162401 000	AMAZON.COM	Athletic Trainer Supplies
12/22/2023	202301135	W	24.88	21 E 800 411 162401 000	AMAZON.COM	Athletic Trainer Supplies
12/22/2023	202301136	W	33.99	21 E 800 411 162401 000	AMAZON.COM	Athletic Trainer Supplies
12/22/2023	202301137	W	52.68	21 E 800 411 162401 000	AMAZON.COM	Athletic Trainer Supplies
12/22/2023	202301138	W	19.94	21 E 800 411 162401 000	AMAZON.COM	Athletic Trainer Supplies
12/22/2023	202301139	W	23.00	21 E 800 411 162401 000	AMAZON.COM	Athletic Trainer Supplies
12/22/2023	202301140	W	19.98	10 E 140 411 121000 000	AMAZON.COM	Art Supplies for Painting
12/22/2023	202301141	W	8.88	10 E 140 411 121000 000	AMAZON.COM	Art Supplies for Painting
12/22/2023	202301142	W	7.98	10 E 140 411 121000 000	AMAZON.COM	Art Supplies for Painting
12/22/2023	202301143	W	22.73	10 E 140 411 121000 000	AMAZON.COM	Art Supplies for Painting

CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
12/22/2023	202301144	W	26.99	10 E 140 411 121000 000	AMAZON.COM	Art Supplies for Painting
12/22/2023	202301145	W	9.99	10 E 140 411 121000 000	AMAZON.COM	Art Supplies for Painting
12/22/2023	202301146	W	11.98	10 E 140 411 121000 000	AMAZON.COM	Art Supplies for Painting
12/22/2023	202301147	W	12.69	10 E 140 411 121000 000	AMAZON.COM	Art Supplies for Painting
12/22/2023	202301148	W	24.47	10 E 140 411 121000 000	AMAZON.COM	Art Supplies for Painting
12/22/2023	202301149	W	6.83	10 E 200 449 136000 000	AMAZON.COM	Middle School Tech
12/22/2023	202301149	W	2.16	21 E 200 411 161931 000	AMAZON.COM	Middle School Tech
12/22/2023	202301150	W	6.07	10 E 200 449 136000 000	AMAZON.COM	Middle School Tech
12/22/2023	202301150	W	1.92	21 E 200 411 161931 000	AMAZON.COM	Middle School Tech
12/22/2023	202301151	W	6.06	10 E 200 449 136000 000	AMAZON.COM	Middle School Tech
12/22/2023	202301151	W	1.92	21 E 200 411 161931 000	AMAZON.COM	Middle School Tech
12/22/2023	202301152	W	7.83	10 E 200 449 136000 000	AMAZON.COM	Middle School Tech
12/22/2023	202301152	W	2.47	21 E 200 411 161931 000	AMAZON.COM	Middle School Tech
12/22/2023	202301153	W	20.03	10 E 200 449 136000 000	AMAZON.COM	Middle School Tech
12/22/2023	202301153	W	6.33	21 E 200 411 161931 000	AMAZON.COM	Middle School Tech
12/22/2023	202301154	W	22.40	10 E 200 449 136000 000	AMAZON.COM	Middle School Tech
12/22/2023	202301154	W	7.07	21 E 200 411 161931 000	AMAZON.COM	Middle School Tech
12/22/2023	202301155	W	3.18	10 E 200 449 136000 000	AMAZON.COM	Middle School Tech
12/22/2023	202301155	W	1.01	21 E 200 411 161931 000	AMAZON.COM	Middle School Tech
12/22/2023	202301156	W	9.95	10 E 200 449 136000 000	AMAZON.COM	Middle School Tech
12/22/2023	202301156	W	3.14	21 E 200 411 161931 000	AMAZON.COM	Middle School Tech
12/22/2023	202301157	W	6.83	10 E 200 449 136000 000	AMAZON.COM	Middle School Tech
12/22/2023	202301157	W	2.16	21 E 200 411 161931 000	AMAZON.COM	Middle School Tech
12/22/2023	202301158	W	6.08	10 E 200 449 136000 000	AMAZON.COM	Middle School Tech
12/22/2023	202301158	W	1.92	21 E 200 411 161931 000	AMAZON.COM	Middle School Tech
12/22/2023	202301159	W	6.50	10 E 200 449 136000 000	AMAZON.COM	Middle School Tech
12/22/2023	202301159	W	2.05	21 E 200 411 161931 000	AMAZON.COM	Middle School Tech
12/22/2023	202301160	W	8.35	10 E 200 449 136000 000	AMAZON.COM	Middle School Tech
12/22/2023	202301160	W	2.64	21 E 200 411 161931 000	AMAZON.COM	Middle School Tech
12/22/2023	202301161	W	14.43	10 E 200 449 136000 000	AMAZON.COM	Middle School Tech
12/22/2023	202301161	W	4.56	21 E 200 411 161931 000	AMAZON.COM	Middle School Tech
12/22/2023	202301162	W	24.20	10 E 200 449 136000 000	AMAZON.COM	Middle School Tech
12/22/2023	202301162	W	7.64	21 E 200 411 161931 000	AMAZON.COM	Middle School Tech
12/22/2023	202301163	W	99.98	10 E 400 411 136000 000	AMAZON.COM	Classroom Supplies
12/22/2023	202301164	W	15.98	10 E 400 450 136431 000	AMAZON.COM	Resale Supplies
12/22/2023	202301165	W	159.99	10 E 400 450 136431 000	AMAZON.COM	Resale Supplies
12/22/2023	202301166	W	8.99	10 E 140 411 122900 000	AMAZON.COM	Intervention Supplies
12/22/2023	202301167	W	13.70	10 E 140 411 122900 000	AMAZON.COM	Intervention Supplies
12/22/2023	202301168	W	11.73	10 E 140 411 122900 000	AMAZON.COM	Intervention Supplies
12/22/2023	202301169	W	19.79	10 E 140 411 122900 000	AMAZON.COM	Intervention Supplies
12/22/2023	202301170	W	40.90	10 E 140 411 113000 000	AMAZON.COM	classroom supplies
12/22/2023	202301171	W	37.20	10 E 140 411 113000 000	AMAZON.COM	classroom supplies
12/22/2023	202301172	W	10.06	10 E 140 411 113000 000	AMAZON.COM	classroom supplies
12/22/2023	202301173	W	18.90	10 E 140 411 113000 000	AMAZON.COM	classroom supplies
12/22/2023	202301174	W	69.98	10 E 400 411 136000 000	AMAZON.COM	Classroom Supplies
12/22/2023	202301175	W	29.99	21 E 200 411 161931 000	AMAZON.COM	Allied Arts Shoes
12/22/2023	202301176	W	29.99	21 E 200 411 161931 000	AMAZON.COM	Allied Arts Shoes
12/22/2023	202301177	W	129.98	10 E 140 449 241000 000	AMAZON.COM	Chair for Christel Ruddy
12/22/2023	202301178	W	161.00	10 E 800 411 122115 141	AMAZON.COM	Novel Study Books
12/22/2023	202301179	W	173.65	10 E 800 411 122115 141	AMAZON.COM	Novel Study Books
12/22/2023	202301180	W	136.03	10 E 800 411 122115 141	AMAZON.COM	Novel Study Books
12/22/2023	202301181	W	113.96	10 E 800 411 122115 141	AMAZON.COM	Novel Study Books
12/22/2023	202301182	W	175.08	10 E 800 411 122115 141	AMAZON.COM	Novel Study Books
12/22/2023	202301183	W	12.67	10 E 800 411 122115 141	AMAZON.COM	Novel Study Books
12/22/2023	202301184	W	9.29	21 E 200 411 161931 000	AMAZON.COM	Allied Arts Costumes
12/22/2023	202301185	W	11.99	21 E 200 411 161931 000	AMAZON.COM	Allied Arts Costumes

CHECK DATE	CHECK NUMBER	CHE TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
12/22/2023	202301186	W	11.99	21 E 200 411 161931 000	AMAZON.COM	Allied Arts Costumes
12/22/2023	202301187	W	12.98	21 E 200 411 161931 000	AMAZON.COM	Allied Arts Costumes
12/22/2023	202301188	W	11.99	21 E 200 411 161931 000	AMAZON.COM	Allied Arts Costumes
12/22/2023	202301189	W	10.36	10 E 120 411 121000 000	AMAZON.COM	Supplies
12/22/2023	202301190	W	5.32	10 E 120 411 121000 000	AMAZON.COM	Supplies
12/22/2023	202301191	W	3.28	10 E 120 411 121000 000	AMAZON.COM	Supplies
12/22/2023	202301192	W	13.22	10 E 120 411 121000 000	AMAZON.COM	Supplies
12/22/2023	202301193	W	25.10	10 E 120 411 121000 000	AMAZON.COM	Supplies
12/22/2023	202301194	W	24.34	10 E 120 411 121000 000	AMAZON.COM	Supplies
12/22/2023	202301195	W	17.99	10 E 120 411 213000 000	AMAZON.COM	Counselor Supplies
12/31/2023	202300993	W	0.77	10 E 800 355 263300 000	CENTURYLINK	MONTHLY CHARGES
12/26/2023	202300992	W	674.75	10 E 800 331 253300 000	WISCONSIN PUBLIC SER	Acct #0401972111-00005 November Gas for Bus Garage
12/31/2023	202300998	W	186.99	10 E 800 310 239000 000	EMPLOYEE BENEFITS CO	EBC Flex Fees/HRA Fees/UM Accts
12/31/2023	202300998	W	1,227.84	98 L 000 000 811900 000	EMPLOYEE BENEFITS CO	EBC Flex Fees/HRA Fees/UM Accts
12/31/2023	202300998	W	1,153.00	10 E 800 248 239000 000	EMPLOYEE BENEFITS CO	EBC Flex Fees/HRA Fees/UM Accts
12/31/2023	202300999	W	109,928.20	98 L 000 000 811611 000	INTERNAL REVENUE SER	FEDERAL TAXES
12/31/2023	202300999	W	89,903.25	98 L 000 000 811612 000	INTERNAL REVENUE SER	FEDERAL TAXES
12/31/2023	202301000	W	16,337.00	98 L 000 000 811613 000	WISCONSIN DEPARTMENT	STATE TAXES
12/31/2023	202301001	W	82,081.84	98 L 000 000 811621 000	WISCONSIN RETIREMENT	STATE RETIREMENT
12/31/2023	202301001	W	32,787.54	98 L 000 000 811622 000	WISCONSIN RETIREMENT	STATE RETIREMENT

783,323.55 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	0.00	214,436.71	214,436.71
21	SPECIAL REVENUE - GIFTS	0.00	0.00	24,243.91	24,243.91
27	SPECIAL EDUCATION	0.00	0.00	3,160.63	3,160.63
50	FOOD SERVICE FUND	22.55	0.00	18,035.72	18,058.27
80	COMMUNITY SERVICE FUND	0.00	0.00	507.74	507.74
98	PAYROLL CLEARING FUND	522,916.29	0.00	0.00	522,916.29
***	Fund Summary Totals ***	522,938.84	0.00	260,384.71	783,323.55

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

**Kristin Wautier**  
1390 County Road C  
Brussels, WI 54204  
(920) 680-1628  
heimerlk93@gmail.com

January 2, 2024

Katie Smullen  
Principal  
Sturgeon Bay School District  
309 S. 14th Avenue  
Sturgeon Bay, WI 54235

Dear Mrs. Katie Smullen,

Please accept this letter as my formal notice of resignation from my position as Special Education Teacher Associate within the Sturgeon Bay School District. My final day of work in the district will be Friday, January 12th. At this time, I feel that professionally it is in my best interest to move on in my career as a new opportunity has presented itself to me.

My time as an associate in Sturgeon Bay has been an amazing 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 working in the community and volunteering with individuals with special needs.

I wish nothing but the best to all of the staff, students and families of the Sturgeon Bay School community. Thank you again for all of the opportunities and experiences that the Sturgeon Bay School District has provided to me over the past two and a half years.

Sincerely,



Kristin Wautier

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

From: **Evelynn Charney** <[echarney@sbsdmail.net](mailto:echarney@sbsdmail.net)>

Date: Thu, Jan 4, 2024 at 8:13 AM

Subject: hey

To: Lindsay Ferry <[lferry@sbsdmail.net](mailto:lferry@sbsdmail.net)>

hey Lindsay,

With a great privilege, I would like to inform you that I was offered a job position that will help me and my family financially and mentally. It's been a great two years working in the district and working with Emelyn, but I am getting mentally drained with working with her due to having to do more outside of work. It's getting in the way of my own life and I would like to focus on myself at this time. I wanted to let you know earlier than before placing my two weeks so you had some time to get a one on one for her. I am forever grateful for everything that I have learned, the relationships I have created with students and staff, and being able to grow as a person. Thank you for allowing me to be here and having the trust in me with being with Emelyn.



ReplyReply allForward

# School District of Sturgeon Bay - Open Enrollment for 2024-2025

DRAFT 12/12/2023

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

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

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

Grade or Program	Maximum Class Size & Projected Sections & Grade Sizes	Projected Enrollment 2024-2025	Available OE Spaces 2024-2025
<b>Sawyer Elementary School (16 sections in 2023-2024)</b>			
4K	18 students x 3 full-day sections = 54 18 students x 4 full-day sections = 72 <i>Note: Some choose half-days within full-day program.</i>	60 60	*1 6
Kindergarten	18 students x 3 sections = 54 18 students x 4 sections = 72	55 55	*1 9
Grade 1	20 students x 3 sections = 60 20 students x 4 sections = 80	62 62	*1 9
Grade 2	20 students x 3 sections = 60 20 students x 4 sections = 80	53 53	*1 14
<i>4 K &amp; Kindergarten inclusion/resource special education</i>	<i>See Special Education document for more information.</i>	--	2
<i>Preschool thru Kindergarten speech/language special education</i>	<i>See Special Education document for more information.</i>	--	0
<i>ID/Autism Program</i>	<i>See Special Education document for more information.</i>	--	0
<i>Grades 1 – 2 inclusion/resource special education</i>	<i>See Special Education document for more information.</i>	--	1
<i>Grades 1-2 speech/language special education</i>	<i>See Special Education document for more information.</i>	--	0
<b>Sunrise Elementary School (9 sections in 2023-2024)</b>			
Grade 3	22 students x 3 sections = 66 22 students x 4 sections = 88	73 73	*1 8
Grade 4	22 students x 3 sections = 66 22 students x 4 sections = 88	68 68	*1 10
Grade 5	22 students x 3 sections = 66 22 students x 4 sections = 88	73 73	*1 8
<i>Grade 3 inclusion/resource special education</i>	<i>See Special Education document for more information.</i>	--	3
<i>Grade 4 inclusion/resource special education</i>	<i>See Special Education document for more information.</i>	--	1

<i>Grade 5 inclusion/resource special education</i>	<i>See Special Education document for more information.</i>	--	0
<i>ID/Autism Program</i>	<i>See Special Education document for more information.</i>	--	0
<i>Grades 3-5 Speech &amp; language special education</i>	<i>See Special Education document for more information.</i>	--	0
<b>TJ Walker Middle School</b>			
Grade 6	28 students x 4 sections = 112	67	23
Grade 7	28 students x 4 sections = 112	66	23
Grade 8	28 students x 4 sections = 112	80	16
<i>Grade 6 inclusion/resource special education</i>	<i>See Special Education document for more information.</i>	--	2
<i>Grade 7 inclusion/resource special education</i>	<i>See Special Education document for more information.</i>	--	1
<i>Grade 8 inclusion/resource special education</i>	<i>See Special Education document for more information.</i>	--	0
<b>Sturgeon Bay High School</b>			
Grade 9	30 students x 4 sections = 120	65	28
Grade 10	30 students x 4 sections = 120	94	13
Grade 11	30 students x 4 sections = 120	91	15
Grade 12	30 students x 4 sections = 120	102	9
<i>Grades 9 -12 inclusion/resource special education</i>	<i>See Special Education document for more information.</i>	--	5
<i>ID/Autism Program</i>	<i>See Special Education document for more information.</i>	--	0
<i>Grades 3-12 speech/language special education</i>	<i>See Special Education document for more information.</i>	--	3

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

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

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

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

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



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, 2023. 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 (Uniform Guidance)*, the *State Single Audit Guidelines* and the *Wisconsin School District 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 Government 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 July 17, 2023, 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 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 schedule of revenues, expenditures and change 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.

### **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. 96 – Subscription-Based Information Technology Agreements as of and for the year ended June 30, 2023. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the 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 they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net and total pension liability and related deferred outflows/inflows is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the net and total pension liability and related deferred outflows/inflows 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 liabilities in determining that it is reasonable in relation to the financial statements as a whole.

Management's estimate of the accrued compensated absences liability is based upon the number of vested employee hours available and is calculated based on the current wage rates. We evaluated the key factors and assumptions used to calculate the liability in determining that it is reasonable in relation to the financial statements taken as a whole.

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 net pension liability, total pension liability and OPEB liability and related deferred outflows/inflows and the related risk associated with it in Notes 8, 9 and 10 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 liability, 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.

A list of the corrected misstatements are attached to this letter. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate to each opinion unit's financial statements taken as a whole.

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 auditors' 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 December 15, 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 auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

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



### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*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 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 the 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. Management requested that KerberRose SC 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 out 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. The District has assigned an individual with the knowledge and skills to review the financial statements which included comparing the audited financial statements to the internally generated financial reports. After this process is complete, the District approves and accepts responsibility for the audited financial statements.

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 practicable based on the size of the District and limited resources. This is not unusual for entities your size, but we are required to inform you that this condition exists. All bank reconciliations should be reviewed by someone other than the preparer. Journal entries should be reviewed and approved prior to entry into the financial records. Because some procedural controls do not exist, the board has compensating controls such as approval of invoices and review of receipts and revenues which allow it to rely on its knowledge of the District's operations in order to safeguard assets.

**Internal Control Over Compliance**

As part of obtaining reasonable assurance about whether the District's financial statements are free 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, the Uniform Guidance, *State Single Audit Guidelines* and the *Wisconsin School District Audit Manual*.

**Closing**

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  
December 15, 2023

**STURGEON BAY SCHOOL DISTRICT**

Year End: June 30, 2023

Adjusting journal entries

Date: 7/1/2022 To 6/30/2023

Number	Date	Name	Account No	Debit	Credit
AJE01	6/30/2023	GENERAL FUND/PREPAID EXPENSES	10 A 000 000 717000 000 GEN-10		(2,846.00)
AJE01	6/30/2023	GENERAL FUND/ADMINISTRATIVE TECHNOLOGY SERV/IT PUR	10 E 800 321 295000 000 GEN-10	2,846.00	
To adjust amortization of the operating portion of the fiber optics lease.					
AJE02	6/30/2023	FOOD SERVICE FUND/LUNCH/FOOD	50 E 800 415 257220 549 FS-50	58,227.00	
AJE02	6/30/2023	FOOD SERVICE FUND/LUNCH/USDA COMMODITIES-DONATED	50 R 800 714 257220 000 FS-50		(58,227.00)
To record commodities					
				<b>61,073.00</b>	<b>(61,073.00)</b>

**STURGEON BAY SCHOOL DISTRICT: 10 - General Fund**

**Year End: June 30, 2023**

**Unrecorded journal entries**

**Date: 7/1/2022 To 6/30/2023**

Number	Date	Name	Account No	Debit	Credit
PAJE01	6/30/2023	GENERAL FUND/CASH ON DEPOSIT	10 A 000 000 711100 000 GEN-10	22,740.00	
PAJE01	6/30/2023	GENERAL FUND/K-5 TEACHERS & AIDES/MEDICAL INSURANC	10 E 120 241 110000 000 GEN-10		(22,740.00)
PAJE01	6/30/2023	PAYROLL CLEARING FUND/CASH ON DEPOSIT	98 A 000 000 711100 000 GEN-10		(22,740.00)
PAJE01	6/30/2023	PAYROLL CLEARING FUND/HEALTH INSURANCE BENEFIT	98 L 000 000 811630 000 GEN-10	22,740.00	
		To potentially correct overstatement of health/dental liability			
PAJE02	6/30/2023	GENERAL FUND/CASH ON DEPOSIT	10 A 000 000 711100 000 GEN-10	78,310.00	
PAJE02	6/30/2023	GENERAL FUND/OPERATION/EMPLOYER SOCIAL SECURITY	10 E 800 222 253000 000 GEN-10		(78,310.00)
PAJE02	6/30/2023	PAYROLL CLEARING FUND/CASH ON DEPOSIT	98 A 000 000 711100 000 GEN-10		(78,310.00)
PAJE02	6/30/2023	PAYROLL CLEARING FUND/FICA (SOCIAL SECURITY)	98 L 000 000 811611 000 GEN-10	78,310.00	
		To potentially correct overstatement of payroll taxes			
				<b>202,100.00</b>	<b>(202,100.00)</b>
<b>Net Income (Loss) (77,277.00)</b>					

11/28/2023

6:50 PM

# STURGEON BAY SCHOOL DISTRICT

## Annual Financial Report

*June 30, 2023*

# STURGEON BAY SCHOOL DISTRICT

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June 30, 2023

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# STURGEON BAY SCHOOL DISTRICT

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## **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, 2023, 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, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

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 the District's basic financial statements. The combining balance sheet – nonmajor governmental funds and combining statement of revenues, expenditures and changes in fund balances – nonmajor governmental funds, schedule of expenditures of federal awards and schedule of state financial assistance, 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*, Wisconsin *State Single Audit Guidelines* and the *Wisconsin School District Audit Manual*, issued by the Wisconsin Department of Public Instruction are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining balance sheet – nonmajor governmental funds, combining statement of revenues, expenditures and changes in fund balances – nonmajor governmental funds, expenditures and changes in fund balances, 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 December 15, 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 SC**  
**Certified Public Accountants**  
Green Bay, Wisconsin  
December 15, 2023

## **FINANCIAL STATEMENTS**

# STURGEON BAY SCHOOL DISTRICT

District-Wide Statement of Net Position

As of June 30, 2023

	<b>Governmental Activities</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and Investments	\$ 4,421,430
Receivables:	
Taxes	2,923,177
Accounts	25,819
Due from Other Governments	1,622,595
Prepaid Items	42,690
<b>Total Current Assets</b>	<b>9,035,711</b>
<b>Noncurrent Assets</b>	
Capacity in Fiber Optics	194,740
Capital Assets	
Nondepreciable	2,388,140
Depreciable, net	22,290,599
<b>Total Noncurrent Assets</b>	<b>24,873,479</b>
<b>TOTAL ASSETS</b>	<b>33,909,190</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Outflows Related to Pension	10,343,797
Deferred Outflows Related to Other Post-Employment Benefits - Single Employer	478,527
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>10,822,324</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts Payable	511,086
Accrued Interest Payable	66,870
Accrued Liabilities	648,811
Current Portion of Compensated Absences	75,356
Current Portion of Lease Obligations	20,691
Current Portion of Long-Term Obligations	675,000
Current Portion of Other Post-Employment Benefits - Single-Employer	342,191
Current Portion of Total Pension Liability - Single-Employer	16,568
<b>Total Current Liabilities</b>	<b>2,356,573</b>
<b>Noncurrent Liabilities</b>	
Noncurrent Portion of Compensated Absences	25,118
Noncurrent Portion of Long-Term Obligations	13,675,000
Other Postemployment Benefits - Single-Employer Liability	1,967,355
Net Pension Liability - Cost Sharing	2,844,024
Total Pension Liability - Single Employer	54,124
<b>Total Noncurrent Liabilities</b>	<b>18,565,621</b>
<b>TOTAL LIABILITIES</b>	<b>20,922,194</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Inflows Related to Pension	5,951,866
Deferred Inflows Related to Stipend Pension - Single Employer	5,016
Deferred Inflows Related to Other Post-Employment Benefits - Single-Employer	1,148,525
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>7,105,407</b>
<b>NET POSITION</b>	
Net Investment in Capital Assets	10,661,576
Restricted	4,719,045
Unrestricted	1,323,292
<b>TOTAL NET POSITION</b>	<b>\$ 16,703,913</b>

See Accompanying Notes

**STURGEON BAY SCHOOL DISTRICT**

District-Wide Statement of Activities

For the Year Ended June 30, 2023

	Expenses	Program Revenues		Net (Expense)
		Charges For Services	Operating Grants and Contributions	Revenue and Changes in Net Governmental Activities
<b>GOVERNMENTAL ACTIVITIES</b>				
<b>Instruction</b>				
Regular Instruction	\$ 7,099,913	\$ 1,588,443	\$ 1,930,460	\$ (3,581,010)
Vocational Instruction	543,243	-	7,770	(535,473)
Physical Instruction	415,220	-	-	(415,220)
Special Instruction	2,619,001	-	784,637	(1,834,364)
Other Instruction	804,296	540,711	-	(263,585)
<b>Total Instruction</b>	<u>11,481,673</u>	<u>2,129,154</u>	<u>2,722,867</u>	<u>(6,629,652)</u>
<b>Support Services</b>				
Pupil Services	730,124	-	-	(730,124)
Instructional Staff Services	1,054,543	-	-	(1,054,543)
General Administration Services	597,306	-	-	(597,306)
School Building Administration Services	887,997	-	-	(887,997)
Business Administration	396,805	-	-	(396,805)
Operations and Maintenance of Plant	1,089,436	-	-	(1,089,436)
Pupil Transportation Services	528,721	-	25,614	(503,107)
Food Services	935,746	283,190	588,837	(63,719)
Internal Services	69,673	-	-	(69,673)
Central Services	95,227	-	-	(95,227)
Insurance	192,641	-	-	(192,641)
Other Support Services	642,108	-	-	(642,108)
Community Services	30,710	-	-	(30,710)
Interest and Fiscal Charges	333,294	-	-	(333,294)
Depreciation - Unallocated	522,393	-	-	(522,393)
<b>Total Support Services</b>	<u>8,106,724</u>	<u>283,190</u>	<u>614,451</u>	<u>(7,209,083)</u>
<b>Non-Program Transactions</b>				
Open Enrollment	1,849,093	-	-	(1,849,093)
Non-Open Enrollment	575,502	-	-	(575,502)
Scholarships	25,250	-	-	(25,250)
<b>Total Non-Program Transactions</b>	<u>2,424,595</u>	<u>-</u>	<u>-</u>	<u>(2,449,845)</u>
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<u>\$ 22,012,992</u>	<u>\$ 2,412,344</u>	<u>\$ 3,337,318</u>	<u>(16,288,580)</u>
<b>GENERAL REVENUES</b>				
Property Taxes				10,756,883
State and Federal Aids not Restricted to Specific Functions:				5,623,994
Interest and Investment Earnings				182,377
Miscellaneous				312,047
<b>Total General Revenues</b>				<u>16,875,301</u>
<b>CHANGE IN NET POSITION</b>				586,721
<b>NET POSITION - BEGINNING OF YEAR</b>				<u>16,117,192</u>
<b>NET POSITION - END OF YEAR</b>				<u>\$ 16,703,913</u>

See Accompanying Notes

**STURGEON BAY SCHOOL DISTRICT**

Balance Sheet  
Governmental Funds  
As of June 30, 2023

	<b>General Fund</b>	<b>Referendum Debt Service</b>	<b>Long Term Capital Improvements</b>	<b>Capital Projects Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total</b>
<b>ASSETS</b>						
Cash and Investments	\$ 890,662	\$ 1,741,369	\$ 359,138	\$ 200,005	\$ 1,230,256	\$ 4,421,430
Receivables:						
Taxes	2,923,177	-	-	-	-	2,923,177
Accounts	14,819	-	-	-	11,000	25,819
Due from Other Funds	-	-	55,000	-	-	55,000
Due from Other Governments	1,622,595	-	-	-	-	1,622,595
Prepaid Items	42,690	-	-	-	-	42,690
<b>TOTAL ASSETS</b>	<b>\$ 5,493,943</b>	<b>\$ 1,741,369</b>	<b>\$ 414,138</b>	<b>\$ 200,005</b>	<b>\$ 1,241,256</b>	<b>\$ 9,090,711</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts Payable	\$ 187,085	\$ -	\$ 238,023	\$ 74,980	\$ 10,998	\$ 511,086
Accrued Liabilities	647,644	-	-	-	1,167	648,811
Due to Other Funds	55,000	-	-	-	-	55,000
<b>Total Liabilities</b>	<b>889,729</b>	<b>-</b>	<b>238,023</b>	<b>74,980</b>	<b>12,165</b>	<b>1,214,897</b>
<b>Fund Balances</b>						
Nonspendable:						
Prepaid Items	42,690	-	-	-	-	42,690
Restricted:						
Donor Specified Projects	-	-	-	-	547,070	547,070
Debt Service	-	1,741,369	-	-	101,475	1,842,844
Capital Projects	-	-	176,115	125,025	350,834	651,974
Food Service	-	-	-	-	196,120	196,120
Assigned:						
Community Service	-	-	-	-	33,592	33,592
Unassigned	4,561,524	-	-	-	-	4,561,524
<b>Total Fund Balances</b>	<b>4,604,214</b>	<b>1,741,369</b>	<b>176,115</b>	<b>125,025</b>	<b>1,229,091</b>	<b>7,875,814</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 5,493,943</b>	<b>\$ 1,741,369</b>	<b>\$ 414,138</b>	<b>\$ 200,005</b>	<b>\$ 1,241,256</b>	<b>\$ 9,090,711</b>

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, 2023

**Total Fund Balances - Governmental Funds** \$ 7,875,814

***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 Assets	\$ 35,748,951	
Governmental Accumulated Depreciation	<u>(11,070,212)</u>	24,678,739

The capacity in fiber optics is not usable in the current period therefore not reported in the fund financial statements.		194,740
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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	10,343,797	
Deferred Inflows of Resources Related to Pension - Cost-Sharing Plan	(5,951,866)	
Deferred Inflows of Resources Related to Pension - Single Employer Plan	(5,016)	
Deferred Outflows of Resources Related to OPEB - Single-Employer Plan	478,527	
Deferred Inflows of Resources Related to OPEB - Single-Employer Plan	<u>(1,148,525)</u>	3,716,917

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 Obligation Bonds	(14,350,000)	
Lease Obligations	(20,691)	
Accrued Interest on General Obligation Debt	(66,870)	
Compensated Absences	(100,474)	
Other Post-Employment Benefits - Single-Employer	(2,309,546)	
Net Pension Liability - Cost Sharing	(2,844,024)	
Total Pension Liability - Single-Employer	<u>(70,692)</u>	<u>(19,762,297)</u>

**Total Net Position - Governmental Activities** \$ 16,703,913



**STURGEON BAY SCHOOL DISTRICT**  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2023

	General Fund	Referendum Debt Service	Long Term Capital Improvements	Capital Projects Fund	Nonmajor Governmental Funds	Total
<b>REVENUES</b>						
Property Taxes	\$ 9,190,857	\$ 1,565,026	\$ -	\$ -	\$ 1,000	\$ 10,756,883
Other Local Sources	266,185	-	-	13,558	911,707	1,191,450
Interdistrict Sources	1,652,785	-	-	-	-	1,652,785
Intermediate Sources	10,308	-	-	-	-	10,308
State Sources	6,581,631	-	-	-	14,047	6,595,678
Federal Sources	1,715,539	-	-	-	543,790	2,259,329
Other Sources	126,399	-	12,873	4,720	14,538	158,530
<b>Total Revenues</b>	<u>19,543,704</u>	<u>1,565,026</u>	<u>12,873</u>	<u>18,278</u>	<u>1,485,082</u>	<u>22,624,963</u>
<b>EXPENDITURES</b>						
<b>Instruction</b>						
Regular Instruction	6,574,154	-	-	-	16,126	6,590,280
Vocational Instruction	519,286	-	-	-	3,633	522,919
Physical Instruction	393,282	-	-	-	5,000	398,282
Special Instruction	2,517,457	-	-	-	1,624	2,519,081
Other Instruction	470,058	-	-	-	321,843	791,901
<b>Total Instruction</b>	<u>10,474,237</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>348,226</u>	<u>10,822,463</u>
<b>Support Services</b>						
Pupil Services	705,934	-	-	-	-	705,934
Instructional Staff Services	1,022,794	-	-	-	-	1,022,794
General Administration Services	533,935	-	-	47,146	252	581,333
School Building Administration Services	850,332	-	-	-	-	850,332
Business Services	351,505	-	-	-	-	351,505
Operations and Maintenance	1,411,148	-	238,023	397,070	384,217	2,430,458
Pupil Transportation	528,721	-	-	-	-	528,721
Food Services	-	-	-	-	917,674	917,674
Internal Services	69,673	-	-	-	-	69,673
Central Services	95,227	-	-	-	-	95,227
Insurance	192,641	-	-	-	-	192,641
Other Support Services	969,956	-	-	-	-	969,956
Community Services	-	-	-	-	30,485	30,485
Debt Service						
Principal	33,896	665,000	-	-	-	698,896
Interest and Fiscal Charges	2,537	290,175	-	-	-	292,712
<b>Total Support Services</b>	<u>6,768,299</u>	<u>955,175</u>	<u>238,023</u>	<u>444,216</u>	<u>1,332,628</u>	<u>9,738,341</u>
<b>Non-Program Transactions</b>						
Open Enrollment	1,849,093	-	-	-	-	1,849,093
Non-Open Enrollment	575,402	-	-	-	100	575,502
Scholarships	-	-	-	-	25,250	25,250
<b>Total Non-Program Transactions</b>	<u>2,424,495</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,350</u>	<u>2,449,845</u>
<b>Total Expenditures</b>	<u>19,667,031</u>	<u>955,175</u>	<u>238,023</u>	<u>444,216</u>	<u>1,706,204</u>	<u>23,010,649</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(123,327)</u>	<u>609,851</u>	<u>(225,150)</u>	<u>(425,938)</u>	<u>(221,122)</u>	<u>(385,686)</u>
<b>OTHER FINANCING SOURCE (USE)</b>						
Transfer from Other Funds	-	-	55,000	-	-	55,000
Transfer to Other Funds	(55,000)	-	-	-	-	(55,000)
<b>Total Other Financing Source (Use)</b>	<u>(55,000)</u>	<u>-</u>	<u>55,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>(178,327)</u>	<u>609,851</u>	<u>(170,150)</u>	<u>(425,938)</u>	<u>(221,122)</u>	<u>(385,686)</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>4,782,541</u>	<u>1,131,518</u>	<u>346,265</u>	<u>550,963</u>	<u>1,450,213</u>	<u>8,261,500</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 4,604,214</u>	<u>\$ 1,741,369</u>	<u>\$ 176,115</u>	<u>\$ 125,025</u>	<u>\$ 1,229,091</u>	<u>\$ 7,875,814</u>

See Accompanying Notes

**STURGEON BAY SCHOOL DISTRICT**

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances -  
Governmental Funds to the District-Wide Statement of Activities  
For the Year Ended June 30, 2023

<b>Net Changes in Fund Balances - Total Governmental Funds</b>		\$ (385,686)
<b>Amounts reported for governmental activities in the statement of activities are different because:</b>		
The acquisition of capital assets is reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities.		
Capital outlay reported in governmental fund statements	\$ 1,339,919	
Depreciation expense reported in the statement of activities	<u>(522,393)</u>	
Amount by which capital outlays are more than depreciation in the current period.		817,526
Amounts related to the pension plan benefits that affect the statement of activities but do not affect the fund financial statements.		(829,984)
Amounts related to the other post-employment benefits that affect the statement of activities but do not affect the fund financial statements.		372,505
Amounts related to assets that are amortized over their useful life.		(12,983)
Vested employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year.		
Compensated absences benefits paid in current year	90,027	
Compensated absences benefits earned in current year	<u>(122,263)</u>	
Amounts paid are less than amounts earned by		(32,236)
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:		
Bonds payable	665,000	
Lease Obligations	<u>33,896</u>	
		698,896
In governmental funds interest payments on outstanding debt are reported as an expenditure when paid. In the statement of activities interest is reported as incurred.		
The amount of interest paid during the current period	292,712	
The amount of interest accrued during the current period	<u>(334,029)</u>	
Interest paid is less than interest accrued by:		<u>(41,317)</u>
<b>Change in Net Position - Governmental Activities</b>		<u>\$ 586,721</u>

# STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2023

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

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

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

### **Nature of Operations**

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

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

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

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

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

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

### **Fund Financial Statements**

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

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

# STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2023

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

### Fund Financial Statements (Continued)

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

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

### Governmental Funds

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

#### General Fund

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

#### Special Revenue Fund

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

#### Debt Service Fund

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

#### Capital Projects Fund

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

### Major Funds

The District reports the following major governmental funds:

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

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.

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

# STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2023

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

### Major Funds (Continued)

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.

### 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.

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, 2023

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

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

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

### **Cash and Investments**

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

State statutes permit the District to invest available cash balances, other than debt service funds, in time deposits of authorized depositories, U.S. Treasury obligations, U.S. agency issues, high grade commercial paper, and the local government pooled-investment fund administered by the State Investment Board. Available balances in the debt service fund may be invested in municipal obligations, obligations of the United States, and the local government pooled-investment fund.

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

### **Receivables**

Receivables are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material.

### **Property Taxes**

The aggregate district tax levy is apportioned and certified by November 6 of the current fiscal year for collection to comprising municipalities based on the immediate past October 1 full or "equalized" taxable property values. As permitted by a collecting municipality's ordinance, taxes may be paid in full or in two or more installments with the first installment payable by the subsequent January 31 and a final payment no later than the following July 31. On or before January 15, and by the twentieth of each subsequent month thereafter, the District may be paid by the collecting municipalities its proportionate share of tax collections received through the last day of the preceding month. On or before August 20, the County Treasurer makes full settlement to the District for any remaining balance. The County assumes all responsibility for delinquent real property taxes.

Property taxes are recognized as revenue in the period for which the taxes are levied. The 2022 tax levy is used to finance operations of the District's fiscal year ended June 30, 2023. All property taxes are considered due on January 1<sup>st</sup>, when an enforceable lien is assessed against the property and the taxpayer is liable for the taxes. All taxes are collected within 60 days of June 30<sup>th</sup> and are available to pay current liabilities.

### **Prepaid Items**

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

**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2023

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

**Interfund Activity**

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

Fund Financial Statements

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

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

District-Wide Financial Statements

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

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

**Capital Assets**

Capital assets are reported at actual or estimated historical cost, based on appraisals conducted by an independent third-party professional appraisal firm. Donated assets are reported at estimated 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
Right to Use Assets	5 - 10
Machinery and equipment	5 - 25

**Unearned Revenue**

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

**Compensated Absences**

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

# STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2023

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

### Long-Term Obligations

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

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

### Leases

The District follows a single model for lease accounting based on the foundational principle that leases are financing 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. There were no material leases that were required to be recorded.

### Subscription-Based Information Technology Agreements

The District adopted GASB Statement No. 96 for the year ended June 30, 2023, which requires recognition in the financial statements of certain subscription-based information technology agreements (SBITAs). A SBITA is any contract conveying control of the right to use another party's information technology software. This statement requires the District to report a right-to-use subscription asset and corresponding subscription liability for any SBITAs. There were no material SBITAs that were required to be recorded for the year ended June 30, 2023.

### 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.** The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset)
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
- Pension Expense

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**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.



# STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2023

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

### ***Other Post-Employment Benefits (OPEB)***

***Single-Employer Defined Postemployment Benefit Plan.*** The total OPEB liability of the District's single-employer other postemployment benefit plan has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits and OPEB expense. The plan has no assets and benefits are paid on a pay-as-you go basis.

### **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, 2023

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## **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, 2023 the bank balance of cash was \$642,477. 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.

## STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2023

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

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

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

Fully Insured Deposits	\$	250,000
Uninsured and Uncollateralized		392,477
Total		642,477

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

#### *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					
WISC Investments					
Cash management series	\$ 374,008	\$ -	\$ 374,008	\$ -	\$ -
Investment series	3,460,137	-	3,460,137	-	-
Wisconsin Local Government					
Investment Pool	21	-	-	-	21
Totals	\$ 3,834,166	\$ -	\$ 3,834,145	\$ -	\$ 21

#### *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, 2023, the District had no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total District investments.

#### *Interest Rate Risk*

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

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

	Total	Remaining Maturity (in Months)			More Than 60 Months
		12 Months or Less	13 to 24 Months	25 to 60 Months	
Investment Type					
WISC Investments					
Cash management series	\$ 374,008	\$ 374,008	\$ -	\$ -	\$ -
Investment series	3,460,137	3,460,137	-	-	-
Wisconsin Local Government					
Investment Pool	21	21	-	-	-
Totals	\$ 3,834,166	\$ 3,834,166	\$ -	\$ -	\$ -

## STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2023

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

The District has investments in the Wisconsin Investment Series Cooperative (WISC) of \$3,834,145 at year-end consisting of \$374,008 invested in the Cash Management Series, \$3,460,137 invested in the Investment Series. 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.

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, 2023, 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, 2023 was \$21.

### 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 \$194,740 represents the unamortized balance of capacity purchased by the District, as follows.

District's Cost of Fiber Optic Capacity	\$	259,655
Less: Cumulative Amortization		64,915
Balance at June 30, 2023	\$	194,740

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 \$42,690 for the operations and maintenance portion of the lease and as capacity in fiber optics of \$194,740 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
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	12,983	2,846	15,829
2029-2033	64,913	14,230	79,143
2034-2038	64,912	14,230	79,142
Total	\$ 194,740	\$ 42,690	\$ 237,430

**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2023

**Note 4 – Interfund Receivables, Payables and Transfer**

Interfund receivables and payables between individual funds of the District as reported in the fund financial statements as of June 30, 2023 are detailed below:

<u>Payable Fund</u>	<u>Receivable Fund</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Long-Term Capital Improvement	\$ 55,000	Year End Cash Flow Timing

Interfund transfers between individual funds of the District as reported in the fund financial statements for the year ended June 30, 2023 are detailed below:

<u>Fund Transferred To:</u>	<u>Fund Transferred From:</u>	<u>Amount</u>	<u>Purpose</u>
Long-Term Capital Improvement	General Fund	\$ 55,000	To fund future capital improvements

**Note 5 – Capital Assets**

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

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
<b>Governmental Activities</b>				
Capital Assets, Nondepreciable:				
Land	\$ 2,009,000	\$ -	\$ -	\$ 2,009,000
Construction in Progress	15,763,760	379,140	(15,763,760)	379,140
<b>Total Capital Assets, Nondepreciable</b>	<u>17,772,760</u>	<u>379,140</u>	<u>(15,763,760)</u>	<u>2,388,140</u>
Capital Assets, Depreciable				
Right to Use Assets	199,833	-	-	199,833
Land Improvements	559,661	89,000	-	648,661
Buildings and Improvements	14,720,233	16,586,571	-	31,306,804
Machinery and Equipment	1,156,545	48,968	-	1,205,513
<b>Total Capital Assets, Depreciable</b>	<u>16,636,272</u>	<u>16,724,539</u>	<u>-</u>	<u>33,360,811</u>
Less Accumulated Depreciation for				
Right to Use Assets	(92,214)	(87,773)	-	(179,987)
Land Improvements	(383,796)	(31,922)	-	(415,718)
Buildings and Improvements	(9,304,552)	(359,077)	-	(9,663,629)
Machinery and Equipment	(767,257)	(43,621)	-	(810,878)
Total Accumulated Depreciation	<u>(10,547,819)</u>	<u>(522,393)</u>	<u>-</u>	<u>(11,070,212)</u>
<b>Total Capital Assets, Depreciable, Net</b>	<u>6,088,453</u>	<u>16,202,146</u>	<u>-</u>	<u>22,290,599</u>
<b>Governmental Activities Capital Assets, Net of Accumulated Depreciation</b>	<u>\$ 23,861,213</u>	<u>\$ 16,581,286</u>	<u>\$ (15,763,760)</u>	<u>\$ 24,678,739</u>

Governmental activities depreciation expense for fiscal year ended June 30, 2023 amounted to \$522,393 and was unallocated.

**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2023

**Note 6 – Long-Term Obligations**

The following is a summary of changes in long-term obligations of the District for the year ended June 30, 2023:

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balances</u>	<u>Within One Year</u>
General Obligations					
General Obligation					
Bonds	\$ 15,015,000	\$ -	\$ 665,000	14,350,000	\$ 675,000
Compensated Absences	68,238	122,263	90,027	100,474	75,356
Total Governmental Activities					
Long-Term Liabilities	<u>\$ 15,083,238</u>	<u>\$ 122,263</u>	<u>\$ 755,027</u>	<u>\$ 14,450,474</u>	<u>\$ 750,356</u>

Total interest paid on long-term debt for the year ended June 30, 2023 was \$290,175.

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, 2023, 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 6/30/2023</u>
School Improvement Bonds	07/07/20	10/01/40	1.00 - 2.00%	\$ 9,995,000	\$ 7,965,000
School Improvement Bonds	06/22/21	10/01/41	2.00 - 3.00%	6,845,000	6,385,000
Total					<u>\$ 14,350,000</u>

**Legal Margin for New Debt**

The District's legal margin for creation of additional general obligation debt on June 30, 2023 was \$115,638,919.

Equalized valuation of the District		\$ 1,282,129,449
Statutory limitation percentage		10%
General Obligation Debt Limitation, per Section 67.03 of the Wisconsin Statutes		<u>128,212,945</u>
Total Outstanding General Obligation Debt Applicable to Debt Limitation	\$ 14,350,000	
Less: Amounts available for financing general obligation debt		
Debt Service Fund Net of Accrued Interest	<u>1,775,974</u>	
Net Outstanding General Obligation Debt Applicable to Debt Limitation		<u>12,574,026</u>
Legal margin for new debt		<u>\$ 115,638,919</u>

**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2023

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

Aggregate cash flow requirements for the retirement of long-term principal and interest as of June 30, 2023 follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 675,000	\$ 278,325	\$ 953,325
2025	685,000	266,275	951,275
2026	700,000	254,025	954,025
2027	715,000	239,325	954,325
2028	725,000	227,150	952,150
2029-3033	3,845,000	932,100	4,777,100
2034-2038	4,245,000	534,200	4,779,200
2039-2041	2,760,000	111,200	2,871,200
Total	<u>\$ 14,350,000</u>	<u>\$ 2,842,600</u>	<u>\$ 17,192,600</u>

**Note 7 – 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 \$87,773 as depreciation expense and \$179,987 as accumulated depreciation related to these right to use assets.

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balances</u>	<u>Amount Due Within One Year</u>
Leases					
Copier Lease	\$ 14,087	\$ -	\$ 14,087	-	\$ -
Scoreboard Lease	40,500	-	19,809	20,691	20,691
Total Leases	<u>\$ 54,587</u>	<u>\$ -</u>	<u>\$ 33,896</u>	<u>\$ 20,691</u>	<u>\$ 20,691</u>

Interest paid on the lease liability obligations during the year ended June 30, 2023 was \$2,537.

The following is a schedule of the minimum lease payments under the lease agreement at June 30, 2023.

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 20,691	\$ 921	\$ 21,612

**Note 8 – Defined Benefit Pension Plan**

**1. Wisconsin Retirement System**

**General Information About the Pension Plan**

**Plan Description.** The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, 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.

**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2023

**Note 8 – Defined Benefit Pension Plan**

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

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

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

**Benefits Provided.** Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 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>
2013	(9.6)%	9.0%
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0



**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2023

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

**Contributions.** Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$635,451 in contributions from the District.

Contribution rates as of June 30, 2023 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers)	6.80%	6.80%

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

At June 30, 2023, the District reported a liability of \$2,844,024 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2022, the District's proportion was 0.05368409%, which was a decrease of 0.00032494% from its proportion measured as of December 31, 2021.

For the year ended June 30, 2023, the District recognized pension expense of \$1,449,383.

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between pension plan - projected and actual experiences	\$ 4,529,649	\$ 5,950,941
Changes in assumptions	559,252	-
Net differences between pension plan - projected and actual earnings on pension plan investments	4,831,340	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	14,960	-
Employer contributions subsequent to the measurement date	<u>408,596</u>	<u>925</u>
<b>Total</b>	<u><u>\$ 10,343,797</u></u>	<u><u>\$ 5,951,866</u></u>

**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2023

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

The \$408,596 reported as deferred outflows related to pension resulting from the WRS Employer’s contributions subsequent to the measurement date will be recognized as an adjustment of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<b>Year Ending June 30,</b>	<b>Net Deferred Outflows (Inflows) of Resources</b>
2024	\$ 167,941
2025	825,926
2026	847,067
2027	2,142,401
	<u>\$ 3,983,335</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, 2021
Measurement Date of Net Pension Liability (Asset):	December 31, 2022
Experience Study:	January 1, 2018 – December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair 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 postretirement discount rate.*

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

## STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2023

### Note 8 – Defined Benefit Pension Plan (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 Returns<sup>1</sup> As of December 31, 2022

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return % <sup>2</sup>
Global Equities	48%	7.6%	5.0%
Fixed Income	25	5.3	2.7
Inflation Sensitive Assets	19	3.6	1.1
Real Estate	8	5.2	2.6
Private Equity/Debt	15	9.6	6.9
Total Core Fund <sup>3</sup>	115% *	7.4%	4.8%
<u>Variable Fund Asset Class</u>			
U.S. Equities	70%	7.2%	4.6%
International Equities	30	8.1	5.5
Total Variable Fund	100%	7.7%	5.1%

<sup>1</sup>Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

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

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

**Single Discount Rate.** A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.05% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index’s “20-year Municipal GO AA Index” as of December 31, 2022. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt 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, 2023

**Note 8 – Defined Benefit Pension Plan (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:

	<b>1% Decrease to Discount Rate (5.80%)</b>	<b>Current Discount Rate (6.80%)</b>	<b>1% Increase To Discount Rate (7.80%)</b>
<b>District's Proportionate Share of the Net Pension Liability (Asset)</b>	\$ 9,439,223	\$ 2,844,024	\$ (1,692,907)

**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. There amount due to WRS as of June 30, 2023 is \$251,371 for June payroll.

**Note 9 – 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, 2023, 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, 2023, 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, 2023

**Note 9 – 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:

	<b>Total Pension Liability</b>
<b>Balance at July 1, 2022</b>	<u>\$ 59,002</u>
<b>Changes for the year:</b>	
Service cost	15,517
Interest	1,502
Changes of benefit terms	-
Differences between expected and actual experiences	-
Changes of assumptions or other input	(5,329)
Contributions - employer	-
Net investment income	-
Benefit payments	-
<b>Net changes</b>	<u>11,690</u>
<b>Total Pension Liability - Ending</b>	<u><u>\$ 70,692</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, 2022
Actuarial Cost Method	Individual entry age normal
Amortization Method	Level percentage of salary
Actuarial Assumptions:	
Discount Rate	4.00%
Inflation	2.50%

**Discount Rate.** A discount rate of 4.00% was used in calculating the District's total pension liability (based upon all projected payments discounted at a municipal bond rate of 4.00%). 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.

**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 4.00 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 (3.00 percent) or 1-percentage-point higher (5.00 percent) than the current rate:

	<b>1% Decrease to Discount Rate (3.00%)</b>	<b>Current Discount Rate (4.00%)</b>	<b>1% Increase To Discount Rate (5.00%)</b>
Total Pension Liability	<u>\$ 73,672</u>	<u>\$ 70,692</u>	<u>\$ 67,889</u>

**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2023

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**Note 9 – Supplemental Pension Plan (Continued)**

**Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.** For the year ended June 30, 2023, the District recognized pension expense of \$16,706. At June 30, 2023, the District reported deferred outflows and inflows of resources related to the supplemental pension from the following sources:

	<u>Deferred Inflows of Resources</u>
Changes in assumptions	<u>\$ 5,016</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Net Deferred Inflows of Resources</u>
2024	\$ (313)
2025	(313)
2026	(313)
2027	(313)
2028	(313)
Thereafter	(3,451)
	<u>\$ (5,016)</u>

**Payables to the Pension Plan.** At June 30, 2023, the District reported no outstanding contributions to the plan.

**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2023

**Note 10 – 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.

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

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

**Employees Covered by Benefit Terms.** At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	25
Active employees	144
	<u>169</u>

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

**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2023

**Note 10 – Post-Employment Benefits Other than Pension Benefits (Continued)**

**Total OPEB Liability.** The District’s total OPEB liability was measured as of June 30, 2022 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:	2.50%
Salary increases:	3.50%
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 4.00%. The discount rate is based on the Bond Buy GO 20-year AA Bond Index published by the federal reserve as of the week of the measurement date.

**Change in the Total OPEB Liability**

	<u>Total OPEB Liability</u>
<b>Balance at 6/30/2021</b>	<u>\$ 2,659,524</u>
<b>Changes for the year:</b>	
Service Cost	87,047
Interest	56,974
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	17,099
Changes of Assumptions or Other Input	(169,324)
Contributions - Employer	-
Net Investment Income	-
Benefit Payments	(341,774)
Administrative Expense	-
<b>Net Changes</b>	<u>(349,978)</u>
<b>Balance at 6/30/22</b>	<u>\$ 2,309,546</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 4.00 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 (3.00 percent) or 1-percentage-point higher (5.00 percent) than the current rate:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
	<u>(3.00%)</u>	<u>Discount Rate</u>	<u>(5.00%)</u>
		<u>(4.00%)</u>	
<b>Total OPEB Liability</b>	<u>\$ 2,405,618</u>	<u>\$ 2,309,546</u>	<u>\$ 2,215,681</u>



**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2023

**Note 10 – Post-Employment Benefits Other than Pension Benefits (Continued)**

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates.** The following presents the District's total OPEB liability calculated using the current healthcare cost trend rate of 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:

<b>1% Decrease (5.40% decreasing to 4.0%)</b>	<b>Healthcare Cost Trend Rates (6.40% decreasing to 5.0%)</b>	<b>1% Increase (7.40% decreasing to 6.0%)</b>
<u>\$ 2,180,101</u>	<u>\$ 2,309,546</u>	<u>\$ 2,451,906</u>

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

For the year ended June 30, 2023, the District recognized OPEB expense of \$41,540.

At June 30, 2023, the District reported deferred outflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between projected and actual experiences	\$ 15,199	\$ 922,808
Changes in assumptions	121,137	225,717
Employer contributions subsequent to the measurement date	<u>342,191</u>	<u>-</u>
<b>Total</b>	<u>\$ 478,527</u>	<u>\$ 1,148,525</u>

The \$342,191 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, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b>Year Ending June 30,</b>	<b>Net Deferred Outflows (Inflows) of Resources</b>
2024	\$ (174,335)
2025	(174,335)
2026	(174,335)
2027	(174,335)
2028	(168,986)
Thereafter	<u>(145,863)</u>
	<u>\$ (1,012,189)</u>

**STURGEON BAY SCHOOL DISTRICT**

Notes to the Financial Statements

June 30, 2023

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**Note 11 – Fund Equity**

**District-Wide Statements**

Net position of the governmental activities reported on the district-wide statement of net position at June 30, 2023 includes the following:

Net Investment in Capital Assets	
Net Capital Assets	\$ 24,678,739
Less: Related Long-Term Debt Outstanding	(14,350,000)
Less: Related Lease Obligations	(20,691)
Add: Unspent Debt Proceeds	353,528
Net Investment in Capital Assets	<u>10,661,576</u>
Restricted for	
Pension Benefits - Cost-Sharing	1,547,907
Future Debt Service	1,775,974
Capital Projects	651,974
Donor Intentions	547,070
Food Services	196,120
Total Restricted	<u>4,719,045</u>
Unrestricted	<u>1,323,292</u>
Total District-Wide Net Position	<u>\$ 16,703,913</u>

**Minimum Fund Balance Policy**

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

Actual 2022-2023 General Fund Expenditures	\$ 19,667,031
Minimum Fund Balance Percent	15%
Minimum Fund Balance Amount	<u>\$ 2,950,055</u>

The District's general fund balance of \$4,604,214 is above the minimum fund balance amount.

**Note 12 – 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, 2023

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### **Note 13 – 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, 2023, are not likely to have a material adverse impact on the District's financial position.

### **Note 14 – 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.

**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
12/31/2022	0.05368409%	\$ 2,844,024	\$ 9,271,838	30.67%	95.72%
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
6/30/2023	\$ 635,451	\$ 635,451	\$ -	\$ 9,498,844	6.69%
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>2022</u>	<u>2021</u>
<b>Total Pension Liability</b>		
Service Cost	\$ 15,517	\$ -
Interest	1,502	-
Changes of Benefit Terms	-	59,002
Difference Between Expected and Actual Experience	-	-
Changes of Assumptions or Other Input	(5,329)	-
Benefit Payments	-	-
<b>Net Change in Total Pension Liability</b>	<u>11,690</u>	<u>59,002</u>
<b>Total Pension Liability - Beginning</b>	<u>59,002</u>	<u>-</u>
<b>Total Pension Liability - Ending</b>	<u>\$ 70,692</u>	<u>\$ 59,002</u>
<b>Covered Employee Payroll</b>	\$ 3,093,716	\$ 3,093,716
<b>Total Pension Liability as Percentage of Covered Employee Payroll</b>	2.29%	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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Total OPEB Liability</b>						
Service Cost	\$ 87,047	\$ 127,474	\$ 103,337	\$ 137,900	\$ 143,224	\$ 143,224
Interest	56,974	71,487	106,618	152,317	145,484	147,536
Differences Between Expected and Actual Experience	17,099	(442,977)	-	(1,040,887)	-	-
Changes of Assumptions or Other Input	(169,324)	(69,169)	168,225	16,180	(48,168)	-
Benefit Payments	<u>(341,774)</u>	<u>(281,491)</u>	<u>(237,099)</u>	<u>(290,442)</u>	<u>(375,145)</u>	<u>(323,615)</u>
<b>Net Change in Total OPEB Liability</b>	<u>(349,978)</u>	<u>(594,676)</u>	<u>141,081</u>	<u>(1,024,932)</u>	<u>(134,605)</u>	<u>(32,855)</u>
<b>Total OPEB Liability - Beginning</b>	<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>	<u>4,305,511</u>
<b>Total OPEB Liability - Ending</b>	<u>\$ 2,309,546</u>	<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	\$ 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	26.17%	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, 2023

	<b>Original and Final Budget</b>	<b>Actual Budgetary Basis</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Property Taxes	\$ 9,203,854	\$ 9,190,857	\$ (12,997)
Other Local Sources	124,630	266,159	141,529
Interdistrict Sources	1,625,838	1,652,785	26,947
Intermediate Sources	-	10,193	10,193
State Sources	5,875,694	5,797,020	(78,674)
Federal Sources	1,154,820	1,353,143	198,323
Other Sources	40,000	126,129	86,129
<b>Total Revenues</b>	<b>18,024,836</b>	<b>18,396,286</b>	<b>371,450</b>
<b>EXPENDITURES</b>			
<b>Instruction</b>			
Regular Instruction	5,466,631	6,574,154	(1,107,523)
Vocational Instruction	557,618	519,286	38,332
Physical Instruction	352,171	393,282	(41,111)
Other Instruction	382,887	470,058	(87,171)
<b>Total Instruction</b>	<b>6,759,307</b>	<b>7,956,780</b>	<b>(1,197,473)</b>
<b>Support Services</b>			
Pupil Services	367,740	455,079	(87,339)
Instructional Staff Services	986,194	782,284	203,910
General Administration Services	708,397	533,935	174,462
School Building Administration Services	947,466	850,332	97,134
Business Administration	2,450,861	351,505	2,099,356
Operations and Maintenance	-	1,411,148	(1,411,148)
Pupil Transportation	-	516,122	(516,122)
Internal Services	-	69,673	(69,673)
Central Services	80,000	89,908	(9,908)
Insurance	201,850	192,641	9,209
Other Support Services	1,196,243	969,956	226,287
Debt Service			
Principal	21,612	33,896	(12,284)
Interest and Fiscal Charges	-	2,537	(2,537)
<b>Total Support Services</b>	<b>6,960,363</b>	<b>6,259,016</b>	<b>701,347</b>
<b>Non-Program Transactions</b>			
Open Enrollment	-	1,849,093	(1,849,093)
Non-Open Enrollment	2,250,974	333,677	1,917,297
<b>Total Non-Program Transactions</b>	<b>2,250,974</b>	<b>2,182,770</b>	<b>68,204</b>
<b>Total Expenditures</b>	<b>15,970,644</b>	<b>16,398,566</b>	<b>(427,922)</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>2,054,192</b>	<b>1,997,720</b>	<b>(56,472)</b>
<b>OTHER FINANCING USE</b>			
Transfer to Other Fund	(2,041,011)	(2,176,047)	(135,036)
<b>NET CHANGE IN FUND BALANCE</b>	<b>13,181</b>	<b>(178,327)</b>	<b>(191,508)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>4,782,541</b>	<b>4,782,541</b>	<b>-</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 4,795,722</b>	<b>\$ 4,604,214</b>	<b>\$ (191,508)</b>



**STURGEON BAY SCHOOL DISTRICT**  
Notes to the Required Supplementary Information  
June 30, 2023

**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, 2023:

Individual Function	Excess Expenditures
Regular Instruction	\$ 1,107,523
Physical Instruction	41,111
Other Instruction	87,171
Pupil Services	87,339
Operations and Maintenance	1,411,148
Pupil Transportation	516,122
Internal Services	69,673
Central Services	9,908
Principal	12,284
Interest and Fiscal Charges	2,537
Open Enrollment	1,849,093

**STURGEON BAY SCHOOL DISTRICT**  
Notes to Required Supplementary Information - Continued  
For the Year Ended June 30, 2023

**Budget-to-Actual Reconciliation**

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

	<b>General Fund</b>
Sources/Inflows of Resources:	
Actual Amounts (Budgetary Basis) "Total Revenues" from the Schedule of Revenues, Expenditures and Change in Fund Balance – Budget and Actual – General Fund	\$ 18,396,286
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	1,147,418
Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	\$ 19,543,704
Uses/Outflows of Resources:	
Actual Amounts (Budgetary Basis) "Total Expenditures and Other Financing Use" from the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	\$ 18,574,613
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	3,268,465
The Transfer to the Special Education Fund is Eliminated because it is Considered to be Part of the General Fund.	(2,121,047)
Total Expenditures and Other Financing Use as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	\$ 19,722,031

**STURGEON BAY SCHOOL DISTRICT**  
Notes to Required Supplementary Information - Continued  
June 30, 2023

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**Defined Benefit Pension Plan**

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

*Changes of assumptions.*

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.

**Supplemental Pension Plan**

*Changes of benefit terms.* There were no changes of benefit terms.

*Changes of assumptions.* As of the measurement date of June 30, 2022, the discount rate was changed to 4.00 percent.

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

*Changes of benefit terms.* There were no changes of benefit terms.

*Changes of assumptions.* As of the measurement date of June 30, 2022, the discount rate was changed to 4.00 percent.

## **SUPPLEMENTARY INFORMATION**

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**STURGEON BAY SCHOOL DISTRICT**

Combining Balance Sheet  
Nonmajor Governmental Funds  
As of June 30, 2023

	Special Revenue				Debt Service	Capital Projects	Total Nonmajor Governmental Funds
	Special Revenue Trust	Scholarships	Food Service	Community Service	Non-Referendum Debt Service	Capital Expansion	
<b>ASSETS</b>							
Cash and Investments	\$ 514,091	\$ 29,979	\$ 198,878	\$ 34,999	\$ 101,475	\$ 350,834	\$ 1,230,256
Accounts Receivable	11,000	-	-	-	-	-	11,000
<b>Total Assets</b>	<u>\$ 525,091</u>	<u>\$ 29,979</u>	<u>\$ 198,878</u>	<u>\$ 34,999</u>	<u>\$ 101,475</u>	<u>\$ 350,834</u>	<u>\$ 1,241,256</u>
<b>LIABILITIES</b>							
Accounts Payable	\$ 8,000	\$ -	\$ 1,591	\$ 1,407	\$ -	\$ -	\$ 10,998
Accrued Liabilities	-	-	1,167	-	-	-	1,167
<b>Total Liabilities</b>	<u>8,000</u>	<u>-</u>	<u>2,758</u>	<u>1,407</u>	<u>-</u>	<u>-</u>	<u>12,165</u>
<b>FUND BALANCES</b>							
Restricted	<u>517,091</u>	<u>29,979</u>	<u>196,120</u>	<u>33,592</u>	<u>101,475</u>	<u>350,834</u>	<u>1,229,091</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 525,091</u>	<u>\$ 29,979</u>	<u>\$ 198,878</u>	<u>\$ 34,999</u>	<u>\$ 101,475</u>	<u>\$ 350,834</u>	<u>\$ 1,241,256</u>

**STURGEON BAY SCHOOL DISTRICT**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended June 30, 2023

	<b>Special Revenue</b>			
	<b>Special Revenue Trust</b>	<b>Scholarships</b>	<b>Food Service</b>	<b>Community Service</b>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Local Sources	540,711	27,500	314,190	29,306
State Sources	-	-	14,047	-
Federal Sources	-	-	543,790	-
Other Sources	-	754	-	-
<b>Total Revenues</b>	<b>540,711</b>	<b>28,254</b>	<b>872,027</b>	<b>29,306</b>
<b>EXPENDITURES</b>				
<b>Instruction:</b>				
General Instruction	16,126	-	-	-
Vocational Instruction	3,633	-	-	-
Physical Instruction	5,000	-	-	-
Special Education Instruction	1,624	-	-	-
Other Instruction	321,843	-	-	-
<b>Total Instruction</b>	<b>348,226</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Support Services:</b>				
General Administration Services	252	-	-	-
Operations and Maintenance	25,000	-	-	-
Food Services	5,000	-	912,674	-
Community Services	-	-	-	30,485
<b>Total Support Services</b>	<b>30,252</b>	<b>-</b>	<b>912,674</b>	<b>30,485</b>
<b>Non-Program Transactions</b>				
Scholarships	-	25,250	-	-
Non-Open Enrollment	-	100	-	-
<b>Total Non-Program Transactions</b>	<b>-</b>	<b>25,350</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>378,478</b>	<b>25,350</b>	<b>912,674</b>	<b>30,485</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>162,233</b>	<b>2,904</b>	<b>(40,647)</b>	<b>(1,179)</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>354,858</b>	<b>27,075</b>	<b>236,767</b>	<b>34,771</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 517,091</b>	<b>\$ 29,979</b>	<b>\$ 196,120</b>	<b>\$ 33,592</b>

<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
<u>Non-Referendum Debt Service</u>	<u>Capital Expansion</u>	
\$ -	\$ 1,000	\$ 1,000
-	-	911,707
-	-	14,047
-	-	543,790
-	13,784	14,538
-	14,784	1,485,082
-	-	16,126
-	-	3,633
-	-	5,000
-	-	1,624
-	-	321,843
-	-	348,226
-	-	252
-	359,217	384,217
-	-	917,674
-	-	30,485
-	359,217	1,332,628
-	-	25,250
-	-	100
-	-	25,350
-	359,217	1,706,204
-	(344,433)	(221,122)
101,475	695,267	1,450,213
<u>\$ 101,475</u>	<u>\$ 350,834</u>	<u>\$ 1,229,091</u>



## **ADDITIONAL REPORTS**

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**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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 15, 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 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 in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002 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  
December 15, 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, 2023. 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, 2023.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 School District Audit Manual*. Our responsibilities under those standards, the Uniform Guidance, *State Single Audit Guidelines* and *Wisconsin 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*, the Uniform Guidance, *State Single Audit Guidelines* and the *Wisconsin School District 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*, the Uniform Guidance, *State Single Audit Guidelines* and the *Wisconsin School District 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 School District 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.

To the School Board  
Sturgeon Bay School District

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. 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 item 2023-003 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.

*Government Auditing Standards* requires the auditor to perform limited procedures on Sturgeon Bay School District's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Sturgeon Bay School District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 School District Audit Manual*. Accordingly, this report is not suitable for any other purpose.

*KerberRose SC*

**KerberRose SC**  
**Certified Public Accountants**  
Green Bay, Wisconsin  
December 15, 2023

**FEDERAL AND STATE AWARDS SECTION**



**STURGEON BAY SCHOOL DISTRICT**  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2023

Grantor Agency/Federal Program Title	ALN	Pass-Through Agency	Pass-Through Number	(Accrued) Deferred Revenue 07/01/22	Value or Cash Received (Refunded)	Accrued (Deferred) Revenue 06/30/23	Total Expenditures	Subrecipient Payments
<b>U.S. DEPARTMENT OF AGRICULTURE</b>								
Local Food for Schools	10.185	WI DPI	Not Available	\$ -	\$ 10,306	\$ -	\$ 10,306	\$ -
<i>CHILD NUTRITION CLUSTER</i>								
School Breakfast Program	10.553	WI DPI	2023-155642-DPI-SB-SEVERE-546	-	122,615	-	122,615	-
National School Lunch Program	10.555	WI DPI	2023-155642-DPI-NSL-547	-	350,106	-	350,106	-
NSL Area Eligible Snack Program	10.555	WI DPI	2023-155642-DPI-SK_NSLAE-566	-	2,536	-	2,536	-
Donated Commodities	10.555	WI DPI	2023-155642-DPI-NSL-547	-	48,577	-	48,577	-
Donated Commodities - Bonus	10.555	WI DPI	2023-155642-DPI-NSL-547	-	1,650	-	1,650	-
<i>Total National School Lunch Program</i>				-	402,869	-	402,869	-
Fresh Fruit and Vegetable Program	10.582	WI DPI	Not Available	-	8,000	-	8,000	-
<b>Total Child Nutrition Cluster</b>				-	533,484	-	533,484	-
<b>Total U.S. Department of Agriculture</b>				-	543,790	-	543,790	-
<b>U.S. DEPARTMENT OF EDUCATION</b>								
Title I Grants to Local Educational Agencies	84.010A	WI DPI	2023-155642-DPI-TIA-141	(195,140)	195,140	194,179	194,179	-
<i>SPECIAL EDUCATION CLUSTER</i>								
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	2023-155642-DPI-FLOW-341	(57,584)	57,584	350,617	350,617	-
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	2023-155642-DPI-PRESCH-347	(12,193)	12,193	11,779	11,779	-
<i>Total Special Education Cluster</i>				(364,799)	364,799	362,396	362,396	-
Career and Technical Education - Basic Grants to States	84.048	CESA 7	2023-155642-DPI-CTE-400	(8,067)	8,067	7,770	7,770	-
Improving Teacher Quality State Grants	84.367A	WI DPI	2023-155642-DPI-TIIA-365	(42,883)	42,883	33,844	33,844	-
Student Support and Academic Enrichment Program	84.424A	WI DPI	2023-155642-DPI-TIVA-381	(13,026)	13,026	14,251	14,251	-
Elementary and Secondary School Emergency Relief	84.425D	WI DPI	2021-155642-DPI-ESSERF-160	(25,897)	25,897	-	-	-
Elementary and Secondary School Emergency Relief II	84.425D	WI DPI	2022-155642-DPI-ESSERFII-163	(130,000)	130,000	467,308	467,308	-
American Rescue Plan - Elementary and Secondary School Emergency Relief - ARP ESSER	84.425U	WI DPI	2022-155642-DPI-ESSERFIII-165	(92,300)	-	474,992	382,692	-
American Rescue Plan - Elementary and Secondary School Emergency Relief	84.425U	WI DPI	2022-155642-DPI-LETRS-165	(11,700)	11,700	-	-	-
<b>Total U.S. Department of Education</b>				(883,812)	791,512	1,554,740	1,462,440	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								
Public Health Emergency Response: Cooperative Agreement for Emergency Response	93.354	WI DHS	Not Available	-	10,193	-	10,193	-
<i>MEDICAID CLUSTER</i>								
Medical Assistance Program	93.778	WI DHS	Unknown	-	118,386	12,643	131,029	-
<b>Total U.S. Department of Health and Human Services</b>				-	128,579	12,643	141,222	-
<b>TOTAL FEDERAL ASSISTANCE</b>				<u>\$ (883,812)</u>	<u>\$ 1,463,881</u>	<u>\$ 1,567,383</u>	<u>\$ 2,147,452</u>	<u>\$ -</u>

Reconciliation to the basic financial statements:  
Governmental Funds  
Federal Sources \$ 2,259,329  
Intermediate Sources 10,193  
Less: Nonreportable Grants (122,070)  
Total expenditures of federal awards \$ 2,147,452

**STURGEON BAY SCHOOL DISTRICT**

Schedule of State Financial Assistance

For the Year Ended June 30, 2023

Awarding Agency/ Awarding Description/ Pass-Through Agency	State I.D. Number	Pass-Through Agency	State Identifying Number	(Accrued) Deferred Revenue 07/01/22	Cash Received (Refunded)	Accrued (Deferred) Revenue 06/30/23	Total Expenditures	Subrecipient Payments
<b>WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION</b>								
Special Education and School Age Parents	255.101	Direct Program	155642-100	\$ -	\$ 775,057	\$ -	\$ 775,057	\$ -
State School Lunch Aid	255.102	Direct Program	155642-107	-	5,936	-	5,936	-
Common School Fund Library Aid	255.103	Direct Program	155642-104	-	68,653	-	68,653	-
General Transportation Aid	255.107	Direct Program	155642-102	-	25,614	-	25,614	-
Equalization Aids	255.201	Direct Program	155642-201	-	4,385,542	-	4,385,542	-
Special Adjustment Aid	255.203	Direct Program	155642-203	-	6,809	-	6,809	-
State School Breakfast Aid SSBA	255.344	Direct Program	155642-108	-	8,111	-	8,111	-
SAGE (Student Achievement Guarantee Education)	255.504	Direct Program	155642-160	-	379,845	-	379,845	-
Aid for High Poverty School District	255.926	Direct Program	155642-121	-	59,160	-	59,160	-
Educator Effective Evaluation System	255.940	Direct Program	155642-154	-	9,040	-	9,040	-
Per Pupil Aid	255.945	Direct Program	155642-113	-	790,972	-	790,972	-
Assessments of Reading Readiness	255.956	Direct Program	155642-166	-	3,418	-	3,418	-
Aid for Special Ed Transition Grant BBL	255.960	Direct Program	155642-168	-	9,554	-	9,554	-
<b>TOTAL STATE PROGRAMS</b>				<u>\$ -</u>	<u>\$ 6,527,711</u>	<u>\$ -</u>	<u>\$ 6,527,711</u>	<u>\$ -</u>

Reconciliation to the basic financial statements:

Governmental Funds

State Sources \$ 6,595,678

Less: State sources not considered state financial assistance (67,967)

Total expenditures of state awards \$ 6,527,711

## STURGEON BAY SCHOOL DISTRICT

Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance  
For the Year Ended June 30, 2023

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### **Note 1 – Basis of Presentation**

The accompanying schedules of expenditures of federal awards and state financial assistance include the federal and state grant activity of the Sturgeon Bay School District under programs of the federal and state governments for the year ended June 30, 2023. 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**

2022 - 2023 eligible costs under the State Special Education Program are \$2,841,954.

### **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, 2023

**Section I - Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued	Unmodified
Internal control over financial reporting	
Material weakness identified?	No
Significant deficiencies 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
	<i>Child Nutrition Cluster</i>
10.553	School Breakfast Program
10.555	School Lunch Program
10.582	Fresh Fruit and Vegetable Program
	<i>Education Stabilization Funds</i>
84.425D	Elementary and Secondary School Emergency Relief II
84.425U	American Rescue Plan - Elementary and Secondary School Emergency Relief

Dollar threshold used to distinguish between Type A and Type B Programs	\$750,000
Auditee qualified as a low-risk auditee?	No

**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 School District Audit Manual</i> ?	Yes

**STURGEON BAY SCHOOL DISTRICT**  
 Schedule of Findings and Questioned Costs - Continued  
 For the Year Ended June 30, 2023

**Section I - Summary of Auditors' Results**

Identification of major state programs:

State I.D. Number	Name of State Program
255.201	<i>General Aids Cluster</i>
255.203	General Equalization
255.926	Special Adjustment Aid
	Aid for High Poverty School District
255.504	Student Achievement Guarantee in Education

**Section II - Financial Statement Findings**

**Finding No.**

**2023-001                      Lack of Segregation of Duties**

**Prior Year**

**Audit Finding:**                      2022-001

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

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

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

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

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

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

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

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

**STURGEON BAY SCHOOL DISTRICT**  
Schedule of Findings and Questioned Costs - Continued  
For the Year Ended June 30, 2023

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

**Finding No.**

**2023-002**                      **Financial Reporting**

**Prior Year  
Audit Finding:**              2022-002

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

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

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

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

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

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

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

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

**STURGEON BAY SCHOOL DISTRICT**  
Schedule of Findings and Questioned Costs (Continued)  
For the Year Ended June 30, 2023

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

**Finding No.**

**2023-003**

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

**Prior Year Audit Finding:**

2022-003

**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, 2023

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**Financial Statement Findings**

**2022-001 – Lack of Segregation of Duties** – See corrective action plan for finding 2023-001.

**2022-002 – Financial Reporting** – See corrective action plan for finding 2023-002.

**Federal and State Awards Finding**

**2022-003 – Lack of Segregation of Duties – Federal and State Reporting** – See corrective action plan for finding 2023-003.





# 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

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## Corrective Action Plan

### Financial Statement Findings

**2023-001 – 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.

**2023-002 – 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

**2023-003 – Lack of Segregation of Duties – Federal and State Reporting** – The District is aware of the lack of segregation of duties and will segregate duties as much as possible and use the Board as a compensating control.

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

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

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## MEMO

**To:** Board of Education  
**From:** Keith Nerby  
**Date:** December 22, 2023  
**Re:** January 2024 Principal's Report

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### Teaching and Learning

**Student Support Updates:** The week before Winter break, our Homeroom teachers met 1:1 with each of our students in grades 9-11. These meetings were scheduled to go over the Pre-ACP results with our students so they could see what went well and areas they can work on. This meeting was extremely beneficial to our students and staff. Students were able to get a detailed view and explanation of the assessment and identified three goals they have for the assessment in the Spring and beyond. Our students are owning their scores and our teachers are helping to identify areas for improvement and support.

**Intervention Steps:** Based on academic needs, students have been identified and placed into supports that our teachers are running in specific content areas. These interventions are being held during our Clipper Time and are specific to student needs. Any student who did not meet benchmark on the Pre-ACT have been placed in these supports and they meet one day per week. All other students are continuing with Clipper Time as they had previously.

**Scheduling Information:** Starting the end of January, our students will begin scheduling for the 2024-2025 school year. You approved the course booklet last month and it has been added to our high school webpage and sent out to all families to begin reviewing. We encourage our families to review each class carefully as we build our schedule around the classes the students select. Students and families will have until June 15 to change any classes before they are unable to for the upcoming school year.

### Upcoming Events

Here is a list of upcoming events:

Quarter 2 / Semester 1 Exams	Thursday, January 18, and Friday, January 19
<i>January 18: Exams for Blocks 1 and 2 in a.m. Students released at 11:45 a.m. Buses will run at the end of the day. January 19: Exams for Blocks 3 and 4 in a.m. Students released at 11:45 a.m. Buses will run at noon on that day.</i>	
Quarter 3 Begins	Monday, January 22
Sadie Hawkins Dance	Saturday, February 10

## MEMO

To: Board of Education

From: Lindsay Ferry

Date: January 2, 2024

Re: January Director of Special Education and Pupil Services Report

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

The special education team is organizing learning opportunities to help promote student development. Staff are working on the following:

- LETRS Training: Foundational Literacy Instruction
- High School Intervention Sessions during Clipper Time: Targeting students based on ability/skill level for Reading, Writing, Math, Behavior/Organization.

The special education team is approaching their Procedural Compliance Audit-which unofficially began in 9/2023, but will ramp up throughout the spring of 2024. This Audit is conducted by DPI and throughout the year-long process, our team will need to ensure that all special education paperwork is in compliance, our student/building systems are effectively managed, and that we are adhering to federal and state regulations. This is a large undertaking every five years and we appreciate the team's dedication to writing, correcting, and managing all special education paperwork.

### ***Pupil Services Team:***

The Pupil Services Team will administer the second round of the SAEBRs screener in 2nd grade, fifth grade, seventh grade, and ninth grade starting at the end of January. The SAEBRs is a mental health screener that identifies any student that may be struggling in the areas of Academic Behavior, Social Behavior, or Emotional Behavior. The School Counseling Team will ensure that each family of each student participant receives assessment data. If the need arises, students may be referred for additional services and/or small group instruction to support their needs.

### **Alternative Education:**

#### **Door County Alternative Program:**

The team has enrolled 2 students in the Grades 3-5 Session.

The team has enrolled 2 students in the Grades 6-8 Session.

#### **Sawyer Self-Regulation Program:**

The team has enrolled 2 students in this program. This program will allow students to participate in swim lessons and gymnastics play as well as Nature-Based Learning at Crossroads.

**Meetings/Workshops:**

January 3, 2024: Learning Session

January 4, 2024: Counselor PLC

January 8, 2024: Special Education Leadership Team

January 11, 2024: Alternative Education: DCAP

January 11: Sunrise Special Education Team

January 15: District Leadership Team

January 16: High School Special Education Team

January 18: Middle School Special Education Team

January 22: Sawyer Special Education Team

	Sept (9/11/23)	Oct (10/3/23)	Nov (11/6/23)	Dec (12/7/23)	Jan	Feb	Mar	Apr	May	June
<b>Total Students</b>	190	187	187	187						
<b>Student Primary Disability Areas</b>										
LD	43	43	42	42						
ID	5	5	5	5						
SDD	30	28	29	29						
AUT	26	25	25	25						
EBD	19	19	19	18						
S/L	35	35	35	36						
HI	1	1	1	1						
VI	0	0	0	0						
D/B	0	0	0	0						
TBI	1	1	1	1						
OHI	30	30	30	30						
<b>Related Services</b>										
S/L	40	41	42	43						
OT	49	48	48	46						
PT	7	7	7	6						
<b>Private School Students</b>	9	9	9	10						
<b>Evaluations initiated</b>										
<b>Initial Evaluations (incl pvt school)</b>	2	2	6	6						
<b>of above #, how many are B-3</b>	0	1	0	0						
<b>Re-Evaluations (incl re-eval to dismiss)</b>	1	7	4	4						
<b>No-Re-evaluation needed (No 3 Yr)</b>	2	2	8	5						
<b>Initial Mtgs held</b>	1	0	0	2						
<b>Re-Eval Mtgs held</b>	0	0	0	5						
<b>New Placements offered</b>	1	0	0	2						
<b>Transfer in students</b> (includes students coming back from homeschool)	11	1	2	0						
<b>Exits</b> (includes grads, dismissals & students going to homeschool)	6	3	2	3						
<b>Revocation of Services</b>	3	0	0	0						
<b>Moved during Eval</b>	0	0	0	0						
<b>504/Health Plans</b>										
<b>Current 504 Plans</b>	27	27	26	26						

## **TJ Walker Board Report January, 2024**

### **Teaching and Learning**

- STAR/Forward Goal setting January 4 and 5.
- STAR Testing January 8-12.
- Math Team meets to review students' Prodigy screener and standard reports.
- 6th Grade Team visits Southern Door Middle School's Tom Deggett - TBA
- Art teacher joins Reading Intervention team January 22 with Allied Arts students that need reading support.
- Reading Intervention Team Leader, Stacy Judas, is observing Sunrise's 5th grade data meeting on January 29 at 10:30 AM.

### **ELL Updates**

- Testing continues for 1st, 2nd and 3rd grade students.
- CESA 7 representative, Beth VanDeHey, comes January 22 and 24 to work with staff from each building.

### **Additional Updates:**

Middle School Exams

Tuesday, Jan. 16 - ELA & Science

Wed. Jan. 17 - Math & Social Studies

Thur. Jan. 18 - Health & FACE

Frid. Jan 19 - ART & Tech Ed

2024-2025 Middle School Course Offerings are sent out January 22-26.

Middle School Girls Basketball, Wrestling, and a Dance team are now in season.

**To:** Board of Education  
**From:** Katie Smullen, Principal, Sunrise Elementary School  
**Date:** January 2024  
**Re:** January Report to the Board



## **Teaching and Learning**

### **Day 2 Math Fruit Basket Upset**

Once a week, 5th grade teachers give students a formative assessment on whatever skill they are working on. Based on the results, students are placed in groups to reteach, practice or extend their learning. To keep the groups small and targeted, our Math Coach (Jane Lewis) and Interventionist (Bobby Deggendorf) take groups as well. The teachers have seen an increase in student understanding of the material and in student test scores (in particular, moving students from proficient to advanced). This year, the 5th grade team submitted this creative approach to present at the annual Math Conference in Green Lake. Stay tuned!

## **Community Engagement**

### **Sunrise Ambassadors Trip**

Our students who were chosen as each class's ambassador in December enjoyed their time at Crossroad where they decorated pine cones with peanut butter and birdseed, went on a nature hike, and decorated cookies. Bird Seed pine cones were left at Crossroads to feed the chickadees, and cookies were taken home to enjoy with students' families. It was an uplifting, cheerful experience for all in attendance, and the weather was amazing too!

### **A Not Just Food Drive**

This year Sunrise students and staff filled the space under our tree with all kinds of things; non perishable food, clothing, toys, and personal products. All collected items were donated to Feed and Clothe My People. We are grateful to share joy and spread happiness to those in our community who need it most.

## **Finance, Facilities and Operations**

**No updates at this time.**

## **Upcoming Events**

- January 2 - School-wide Cool Tool refresher
- January 29, 30, and 31 - Sunrise students will travel to Crossroads for grade level field trips, while teachers take part in a Data Dig using the STAR and Acadience assessments



# SCHOOL DISTRICT OF STURGEON BAY

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## ANCHORED IN EXCELLENCE

1230 Michigan Street | Sturgeon Bay, WI 54235

Phone: 920-746-2800 | Fax: 920-746-3888

### Board of Education Report January 2024 Katy DeVillers *Sawyer Principal*

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

- The middle of the year testing academic window began on **January 2nd**. It is “all hands on deck” with coaches, interventionists and teachers completing assessments with our students to make sure we have all data collected, entered, and organized for our next Data Dig at the end of January.
- Our second half-day Data Digs sessions will take place in the afternoons on **January 24th, 25th, 29th and 30th**. We learned what worked best during our first data dig in October and have made improvements to allow the maximum amount of time for coaches, interventionists and teachers to analyze the student assessment data and place students in the right intervention or enrichment groups that best meet their instructional needs.
- Last month, representatives from our PBIS Team and I attended a CESA training focusing on universal structures for behavior within Multi-level Systems of Support. As part of this training, we receive coaching support and our PBIS Planning Team will meet with Katie Tennessen from CESA on **January 11th**. We plan to use her expertise to embellish on the great things we have in place and fill the gaps of anything that is missing from our current system.

#### **Community Engagement**

- During the Data Dig on **January 29th**, our second grade students will be participating in our first country-wide Reunification Practice. The event will take place at Sturgeon Bay Cinemas. Parents will be invited to attend so that we can make this practice as realistic as possible. A big thanks goes to Ann DeMeuse and the Reunification Committee for their efforts to put together this practice and ensure our students' safety, if we ever have to leave our building due to an emergency on or near our school campus.



## Board of Education Report

December 19, 2023

Jennifer Weber

*Director of Teaching, Learning and Technology*

### Teaching and Learning

- January is data month! During the month of January, literacy coaches, interventionists and principals will hold data digs at every grade level K-5. As we look at district literacy and math data we are looking for evidence of both student academic growth and that the changes we have made to our building schedules, intervention groups, and data protocols are making a difference! This is happening in correlation with the changes we've made to align with the Science of Reading as well as the implementation of data conversations at the secondary levels that are paired with action steps. I look forward to providing data updates for you in February!
- The District Leadership Team (DLT) is composed of teacher leaders from each of our buildings and meets once a month to advance building-level goals and build and support the District's multi-level systems of supports (MLSS). This is the group of people in the district who get a high-level overview of the student achievement and growth data and take that information back to their building level teams. Each DLT team is taking some positive action toward student achievement and growth but I am most excited to report that the high school team is using the data collected from the recent PreACT test to group students according to their academic needs for their Clipper Time intervention groups. These discussions are a way for staff members to make a positive impact on our students who are most at-risk and turn Principal Nerby's mantra: **"By name, by face,"** into action. A special thank you goes out to Mrs. Abby Jacobson for her tireless work to advance the systems at the high school. The other members of that high school team are: Jennie O'Handley, Cassie Gigstead, Michael Bryfczynski, Rebecca Kiekhaefer, and Heidi Hintz.
- An Academic and Career Planning work group has been formed to update our district's ACP plan as well as to make it more comprehensive. The team is working to develop a web-friendly version for posting on the website as well as incorporating elementary

career awareness into our plan. Updates will be forthcoming and we hope to be able to present a draft of the plan for the core team, then share with the Board of Education for eventual approval in March. The plan is required by the DPI approved and reviewed each year (similar to the library plan you recently saw).

- A reminder that registration for our Community Programming Event is underway and we are excited to see the response from community members and staff! At the time of this report (prior to Winter break) there are already 110 people registered. Please take a moment to check out the courses being offered throughout the winter.

## **Technology Department**

- December celebrated computer science education and students k-12 were offered opportunities to investigate the world of computer science via coding and robotics. The goal of events of this type is to raise interest and awareness about the ways in which computer science is integrated into many content areas and careers and to increase participation in CS course offerings (especially for underrepresented populations).
- As a follow-up to our team's attendance at the 2023 SLATE Conference in Wisconsin Dells, attendees are working on completing their take-away surveys. Once the information from each participant is gathered, we will work to create a plan that helps us get the information and resources we learned while at the conference into the hands of our staff and students. While many of the sessions at SLATE focused on artificial intelligence (AI), our aim is to find innovative ways to use AI specifically for teacher productivity, student engagement and innovation, as well as to further current district goals. More to come!
- The district's Canva for Education account has been set up for all staff and students. Canva is an online graphic design and creation platform. We hope to use Canva to simplify using the new branding guidelines in creating online and printed materials.
- Key building personnel have completed landing page training for each building on the new district website. Feedback has been sought from various stakeholders and the results have been positive.

## **Business Manager Update**

**Jake Holtz**

**1/10/24**



### **1. Professional Development**

This past the Wisconsin Association of Business Officials (WASBO – the professional organization representing Business Office and Maintenance positions), with support from UWGB, opened up what they call ‘WASBO University’. The stated goal of this is to fill in some educational and training holes that exist in our little niche industry. While there are many opportunities out there to earn credits, certificates, and degrees in accounting or business operations, there is a lot that is different from the accounting we do in school and, for example, the accounting done at a private business, and even the accounting at city hall, and at the county. This is not to mention the intricacies of how a school district runs (we run through you, the school board).

In the past, our options to educate ourselves in these areas were to learn on the job (from another school business office professional), attend the 2 to 3 conferences throughout the year WASBO puts on, or go to UWW to earn a Masters in School Business Management (SBM). To point out the obvious, you either learned on the job or you had to earn a four-year degree just to have access to the SBM classes. The former can be extremely inefficient with mixed results and the latter doesn’t make a whole lot of sense for a business office clerk who might cap out at \$60,000 a year in their career.

With ‘WASBO University’ now open business office officials have the opportunity to take courses that are actually targeted at our profession and how a public school district actually runs. With those courses, enrollees will be able to earn certificates, which I’m guessing are set up very similarly to what you might be able to earn at a local technical college (albeit WASBO University is not, to my knowledge, accredited). Currently the certifications being offered include School Business Office Professionals, Fundamental of Accounting, Mastering Operating and Capital Referenda, and Facilities Manager Core Certification. As you can see from the attached .pdf, there are also more courses being planned in food service (Fund 50), Accounts Payable, etc...

I realize this is a lot of information regarding professional development, probably at a more detailed level than you’re used to. But I am sharing this because I am excited to let you know that one of our own, Ashley LaLuzerne, is among the first participants in this certification program. She will be working towards School Business Office Professionals Certificate this year.

Furthermore, in looking ahead, I can definitely see this program becoming part of various onboarding and professional development requirements both for the business office and, perhaps, other departments in the district.

### **2. Forecast 5 - year end projection**

Also attached to this report, you will find our first year end projection for this year. Importantly, please note that these projections are based on transactions through the end of November. As a reminder, in order to produce these projections we need to close out and preferably balance at the end of each month. Because we normally don’t close out the previous month until the 10<sup>th</sup> to 12<sup>th</sup> of each month you’ll normally see these projections (as well as the bank reconciliations) as a supplemental update after Mrs. Demeuse sends out the board packet. This also means that we probably won’t have a projection through December until after our regular meeting this month. My current plan is to share that at the Board retreat in February and then we’ll be fully caught up when I

share the projections through January at the February Board meeting. With that background, here is a quick rundown and refresher of what you're looking at:

- In the header up top, you can see that this report looks solely at the General and SPED funds. These are our main operating funds under the revenue limit.
- On the left you can see our various revenue and expenditure categories as row headers
- The first two columns, which I highlighted in yellow at the top take a look at the year to date revenues and expenditures, compared to last year's revenues and expenditures. I generally don't put much credence into analyzing the difference between these numbers. Where our revenue comes from and how we're spending can change (sometimes drastically) from year to year. So, if you ever have questions here, I can easily explain them but rarely will I preempt them. This year is a very good example of the changes as last year we received about \$100k in federal funding, from the Governor's discretionary ESSER (federal COVID relief) funds and this year we're not getting that. In expenses, we have already (in September) sent out \$400k in catchup TSA payments. Last year that didn't happen until May.
- The next two columns look at the forecast for the rest of the year and add them to our year to date numbers for a total forecast. Apart from closing out a month and making sure those monthly transactions have been executed correctly, this is probably where I spend my most time with this report. Because this report uses activity from previous years to predict what will happen this year, there are changes I have to manually make each month. As I mentioned before, when and how we get and spend money can change from year to year. For example, this month, I had to go in and say that we do not plan on spending 100% of the TSA catchup budget in April this year.
- Not highlighted is the annual budget but, highlighted in blue, you see the column that spells out the bottom line – how are we trending in each of those categories this year?
- Finally, in the bottom right, highlighted in orange, you can see the total projected surplus or deficit for the year.
  - Currently, we are projected to see a surplus of about \$60,000. This will definitely change, and ebb and flow throughout the year.

As far as the details of that surplus, we are projecting a decent surplus again in the local revenues due to some higher than expected mobile home fees and a continued high return on our investments. At this point, I am not too worried about that negative in the federal dollars.

In looking at the expenses, as a whole, we're right on track. We're a bit higher in salaries. I expect that to come back down as we go (they normally do between now and the end of the year). I haven't dug in too deep yet but (based on previous years), I have a hunch that salaries are projecting higher because of where our three pay months fall. Benefits are a bit higher because I did make an extra TSA catchup payment this year already and because of how they correspond to salaries.

Capital objects are a bit higher than budget because of the way we ended up working our state grant with the county (the grant for our alternative school). Originally the county was going to use the grant money to buy the van we are using to transport kids to and from the Boys and Girls Club. In the end, for a number of reasons, it makes more sense for us to own the van and they reimburse us for the faculty at the school. The bottom line evens out – I recorded the expected reimbursement as a projected state revenue, up top – it is just the line items that can get thrown out of whack in this case.

As always, let me know if you have any questions with this report.

### 3. Athletic Facilities and Playgrounds update

As Dan mentioned in December, we are providing updates on where these projects currently stand; the hope, then, is that in February we can provide you various options for the district to help more financially, if you see fit.

I have been in contact with Craig Sigl regarding these two big efforts currently going on. As of the week prior to winter break, the playground committee had raised \$411,000 out of a goal of \$1,300,000. As a reminder, this \$1.3 million is for two playgrounds – one at Sawyer and one at Sunrise. The current goal is to break ground to update at least one of them this summer.

As of the same time frame, the athletics facilities committee had raised \$72,500 towards a goal of \$79,000 so they can have a feasibility study done. The following is an update from that committee. There is a meeting scheduled for January 5<sup>th</sup>, to discuss the adjustments proposed on the 2<sup>nd</sup> (not everyone was a part of that meeting on the 2<sup>nd</sup>). At this point, I do not know exactly how close they are to being able to start the feasibility study. I just know they are closer. I will be able to update you verbally at the board meeting on the 10<sup>th</sup>, exactly where they're at.

## Status Update: Outdoor Athletic Fields and Indoor Facility

January 3, 2024

### Cost of Feasibility Study with Ayres

Scope	Combined Analysis	Indoor Facility Only	Outdoor Facility Only
Project Initiation	\$4,000	\$2,675	\$2,675
Market Analysis	\$6,000	\$5,000	\$5,000
Stakeholder Meetings	\$8,000	\$7,310	\$7,310
Facility Program Recommendations	\$13,000	\$7,300	\$7,300
Site Recommendations	\$6,500	\$3,500	\$3,500
Financial Projections/Economic Impact	\$10,000	\$8,500	\$7,500
Floor Plan/Capital Cost Estimating	\$17,500	\$8,765	\$8,765
Funding	\$6,000	\$5,000	\$5,000
Final Report	\$4,000	\$4,000	\$4,000
Admin/Travel/Reimbursable Expenses	\$4,000	\$2,000	\$2,000
Base Project Cost Not to Exceed	\$79,000	\$54,050	\$53,050

### Current Amount Raised Toward Feasibility Study

Sturgeon Bay Schools	\$15,000
Anonymous Donor	\$24,500
City of Sturgeon Bay	\$20,000
Pickleball Group	\$1,000
Door County Medical Center	\$4,000
Fincantari	\$8,000
TOTAL	\$72,500

**Additional Information**

A meeting was held Jan. 2, 2024 to discuss adjustments to the proposed scope of the feasibility study. Using the drawings provided by Rettler Corp, Ayres will adjust the budget so that we do not pay for services Rettler already provided.

Additional areas, such as site recommendations for the outdoor facility, will be reduced since the location for the outdoor facility is already known. A revised budget will be created and hopefully be within the amount already raised.

Ayres plans to send an initial Terms and Conditions contract to the City of Sturgeon Bay to begin the approval process with the Finance Committee and Common Council.

Our hope is that with the revised proposal from Ayres, the feasibility study will begin shortly.



# WASBO UNIVERSITY CERTIFICATION PROGRAM

## Certification with Hours of Each Course

COURSES	When this course will be offered?	Certification with Hours of Each Course								
		School Business Office Professionals Certificate	Fundamentals of Accounting Certificate	Mastering Operating and Capital Referenda Certificate	Facilities Manager Core Certification Continuing Education	Fund 50 Management Certificate	Student Enrollment Specialist Certificate	Accounts Payable & Purchasing Certificate	Human Resources Specialist Certificate	School Payroll Specialist Certificate
Introduction to Accounting I	Jan. - Feb 2024		24 hours							
Introduction to Accounting II	Coming SY 2024-25		24 hours							
Wisconsin School District Governance: How School Districts Work	Jan - Feb 2024	6 hours								
Internal Controls for the School Business Office	Feb 2024	6 hours								
Mastering WUFAR	Feb-March 2024	12 hours								
Budget Development and Monitoring	Coming SY 2024-25	12 hours								
Referenda to Exceed the Revenue Limit	Jan - Feb 2024			12 hours						
Capital Referenda and Issuing Bonds	Coming SY 2024-25			12 hours						
Investing, Managing, and Refinancing Debt	Coming SY 2024-25			12 hours						
School District Finance for the Facility Director	Feb-March 2024				12 hours					

**COURSES IN  
DEVELOPMENT**

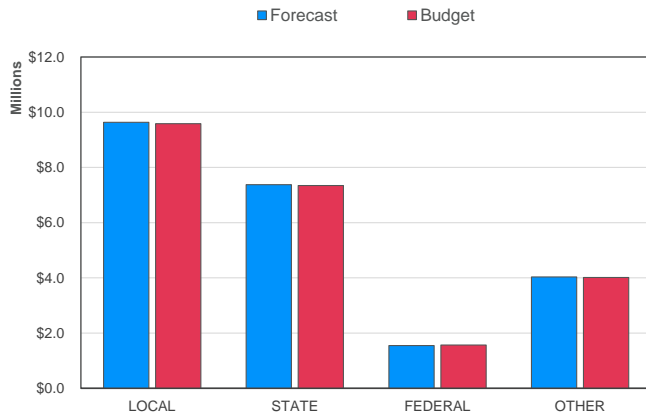


## General and Special Education Funds | Financial Forecast

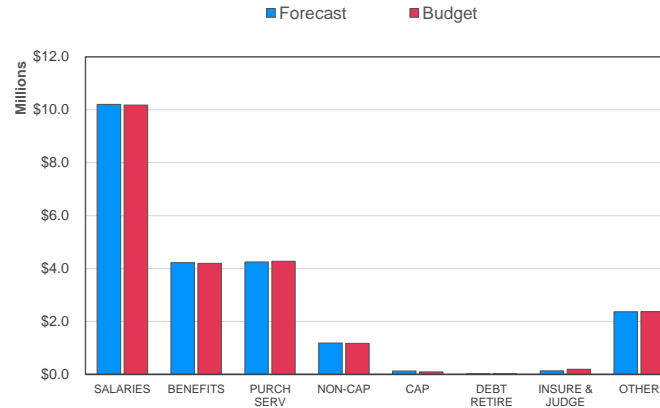
For the Period Ending November 30, 2023

	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
<b>REVENUES</b>						
Local	\$104,930	\$136,795	\$9,494,650	\$9,631,445	\$9,584,228	\$47,217
State	\$1,023,151	\$917,686	\$6,457,715	\$7,375,401	\$7,344,330	\$31,071
Federal	\$122,556	\$10,436	\$1,537,207	\$1,547,642	\$1,567,840	(\$20,198)
Other	\$24,533	\$28,758	\$4,002,048	\$4,030,806	\$4,012,129	\$18,677
<b>TOTAL REVENUE</b>	<b>\$1,275,170</b>	<b>\$1,093,675</b>	<b>\$21,491,620</b>	<b>\$22,585,295</b>	<b>\$22,508,527</b>	<b>\$76,768</b>
<b>EXPENDITURES</b>						
Salaries	\$2,760,106	\$2,963,835	\$7,239,060	\$10,202,895	\$10,176,027	(\$26,869)
Benefits	\$1,099,552	\$1,505,889	\$2,717,719	\$4,223,608	\$4,195,920	(\$27,688)
Purchased Services	\$727,912	\$724,390	\$3,522,796	\$4,247,186	\$4,271,346	\$24,161
Non-Cap Objects	\$550,028	\$663,913	\$522,596	\$1,186,509	\$1,172,372	(\$14,137)
Capital Objects	\$26,090	\$95,988	\$30,000	\$125,988	\$92,288	(\$33,700)
Debt Retirement	\$0	\$0	\$22,000	\$22,000	\$22,000	\$0
Insurance and Judgements	\$186,850	\$124,030	\$10,752	\$134,782	\$189,716	\$54,934
Other Objects/Transfers	\$6,913	\$22,448	\$2,342,941	\$2,365,390	\$2,370,464	\$5,075
<b>TOTAL EXPENDITURES</b>	<b>\$5,357,451</b>	<b>\$6,100,493</b>	<b>\$16,407,865</b>	<b>\$22,508,358</b>	<b>\$22,490,133</b>	<b style="background-color: #ff0000;">(\$18,224)</b>
<b>SURPLUS / (DEFICIT)</b>	<b style="background-color: #ff0000;">(\$4,082,282)</b>	<b style="background-color: #ff0000;">(\$5,006,818)</b>	<b>\$5,083,755</b>	<b>\$76,938</b>	<b>\$18,394</b>	<b style="background-color: #ffff00;">\$58,544</b>
<b>ENDING FUND BALANCE</b>	<b>\$629,428</b>	<b style="background-color: #ff0000;">(\$485,111)</b>		<b>\$4,598,644</b>	<b>\$4,540,100</b>	<b>\$58,544</b>

**Revenues by Source | Forecast vs. Budget**



**Expenditures by Object | Forecast vs. Budget**



# SCHOOL DISTRICT OF STURGEON BAY

## ANCHORED IN EXCELLENCE

1230 Michigan Street | Sturgeon Bay, WI 54235

Phone: 920-746-2800 | Fax: 920-746-3888

### **January 10, 2024, Board of Education Meeting Superintendent Report**

Prepared by Dan Tjernagel, Superintendent of Schools

*Updated for the meeting packet January 2, 2024; Additional updates added later are in section four*

#### **1. Teaching & Learning**

- a. **Mid-point of school year approaching** – On the secondary campus, the end of semester one arrives on Friday, January 19, 2024.
- b. **Key Building-level topics and improvement plans** – As you heard last month, Core Team members will focus verbal comments in the reports section of the board meeting on the key topics discussed going back to our November 15 Board meeting reports section.
- c. **February 23, 2024, In-service** – The next professional development day for staff will be next month on Friday, February 23.
- d. **January 5 CESA 7 PAC Meeting** – The monthly regional superintendent meeting usually incorporates a leadership theme and is held in a meeting room at Lambeau Field. I'll attend but will leave early to get back to campus for basketball practice after school since we have games at Gibraltar on Saturday.
- e. **Annual Education Convention 2024** – Several Board members, Jake Holtz, and I plan to represent the district and attend the annual education convention in Milwaukee. As usual, the convention will include exhibit hall time, general sessions with key note speakers, and a wide variety of breakout sessions focusing on key strands. Participants will share highlights and take-a-ways as part of our annual Board Retreat on February 7.

#### **2. Community Engagement**

- a. **DCEDC Board** - The monthly DCEDC Board meeting is on Monday, January 15.
- b. **YMCA Board meeting** – The regular monthly YMCA Board meeting is Thursday, January 18. (I'll miss the meeting due to the annual education convention.)
- c. **Community Engagement Updates** – Since nothing has progressed further since our December 20 meeting, and we've only had a couple of normal business days since that meeting as I prepare this report, I'll replicate the information from last month to keep information in the report. I did reach out to the *Pulse* on January 2 as a reminder and they let me know they plan to be in touch this month:

After the December 6 learning session, I reached out to the *Peninsula Pulse* the next day about the possibility of pursuing a sustainable approach to our community newsletter. I don't have any details yet, but I did receive a response that someone should be in touch with me.

I also put together a document that provides some context and focuses on the four key questions in the communication planning process memo from Brian Nicol at the Donovan Group. Based on the discussion in the learning session I took an initial run at potential responses to the questions to save everyone some time, then thought we could have board leadership, the full board, and the core admin team take a look to further flesh out responses. I also thought that some board members who attend the Education Convention in January may attend related sessions and/or have feedback, plus the entire board could look at this as part of our annual retreat in February. This approach would accommodate some sort of work group if board members are interested in that as well. Regardless of the approach(es) taken, we would have something that could provide guidance and direction for the district whether for staff or volunteers moving forward.

- d. **WDOR Visit** – I'll cover the January WDOR call-in show on the morning of Tuesday, January 23.
  - e. **Quarterly Superintendent Meeting at DCMC** – The afternoon of January 23 is the next scheduled quarterly meeting of the county school district superintendents with DCMC, Prevea, and other invited visitors.
  - f. **Business & Education Partnership meeting** – Principal Nerby and DCEDC Executive Michelle Lawrie have continued to work with others to restart this particular community partnership. I plan to attend the meeting scheduled for the morning of January 25.
3. **Finance, Facilities, & Operations**
- a. **Health Insurance Update Meeting with Compensation Review Team Reps** – I'll summarize the information I included last month below:  
We met on Tuesday, December 19, to share health insurance renewal process updates with the group, as well as give them a chance to talk with colleagues and start to think about things that may be helpful as we navigate the renewal process, hold our annual compensation review meeting on February 1, 2024, and navigate the usual spring process around compensation-related board consideration and action.  
  
We want to keep people informed and plan ahead for our February 1 meeting, so people have the opportunity to consider ideas. This dialogue has been successful in situations in the past decade as we've assembled the current professional staff compensation system, came up with the current post-employment benefit approach, and more.
4. **Additional Items and/or Updates** (*added after I submitted my report for the Board packet*)