

THE SCHOOL DISTRICT OF STURGEON BAY

Regular Board of Education Meeting

Wednesday, December 18, 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 hearing. There is a time for public comment during the meeting as indicated in the agenda."

6:00 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

STUDENT COUNCIL REPORT

PUBLIC COMMENT SECTION *As noted in Board Policy 0167.3 Public Comment at Board Meetings: Individuals who wish to address the Board should be residents of the School District of Sturgeon Bay or parents of students open-enrolled into the district. Speakers are asked to share their name, address, and be aware that comments may be limited to three minutes at the discretion of the Board President.*

CONSENT AGENDA:

1. Approve Meeting Minutes
 - November 20, 2024 Regular Board of Education Meeting
 - December 4, 2024 Board Learning Session
2. Approve November Bills
3. Accept Grants and Donations
4. Accept Resignations and Retirements
5. Approve Sturgeon Bay High School Course Description Book for the 2025-2026 school year
6. Approve TJ Walker Middle School Course Offerings for the 2025-2026 school year

OPERATIONS AGENDA:

1. Consent Agenda items requiring attention (if any)
2. Approve Teacher Associate(s)
3. Approve High School Musical Director
4. Approve School Nurse
5. School Safety Drill Summaries (*informational item*)
6. Open Enrollment Capacity (*informational item this month*)
7. Understanding Relationship Between Tax Levy Approval and Property Tax Bills (*informational item*)
8. Accept Annual Financial Report
9. Special Update – UGG-EDGAR (First Reading)
 - a. 3440/4440 Job-Related Expenses
 - b. 6110 Grant Funds
 - c. 6111 Internal Controls
 - d. 6114 Cost Principles -Spending Federal Funds
 - e. 7310 Disposition of Personal Property
 - f. 7450 Property Inventory
10. Reports:
 - a. Legislative
 - b. CESA
 - c. Committee/Seminars
 - d. Administrative
 - i. High School
 - ii. Middle School

- iii. Sunrise Elementary School
- iv. Sawyer Elementary School
- v. Teaching, Learning, & Technology
- vi. Special Education/Pupil Services
- vii. Business Manager
- viii. Other
- e. Superintendent

11. Adjourn

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

To: Board of Education
From: Dan Tjernagel & Ann DeMeuse
Date: December 11, 2024
RE: Background Information for the December 18, 2024 Regular Meeting

STUDENT COUNCIL REPRESENTATIVE REPORT: *Student Council President Izzy Jimenez-Seyfer will share updates with the Board and public.*

PUBLIC COMMENT SECTION *As noted in Board Policy 0167.3 Public Comment at Board Meetings. Individuals who wish to address the Board should be residents of the School District of Sturgeon Bay or parents of students open-enrolled into the district. Speakers are asked to share their name, address, and be aware that comments may be limited to three minutes at the discretion of the Board President.*

CONSENT AGENDA:

1. Approve Meeting Minutes

- November 20, 2024 Regular Board of Education Meeting
- December 4, 2024 Board Learning Session

2. Approve November Bills

3. Accept Grants and Donations –

- Max & Gayle Laird Educational Fund
 - i. \$500 Sawyer Self-Regulation Alt. Ed Program (Laurent)
 - ii. \$500 Sea Perch Project (Pairolero)
 - iii. \$349 Translating Pen Scanner (Ruddy)
 - iv. \$269 Native American Heritage Month (Ruddy)
 - v. \$490 Sunrise Clubs (K Smullen)
 - vi. \$500 Esports Uniforms (Jacobson)
 - vii. \$500 Spanish III Field Trip (Stenzel)
 - viii. \$450 Classroom Library (Rabas)
 - ix. \$500 TJW Marching Program (Vander Loop)
 - x. \$500 Expand Chess Club to Game Club (Erickson)
- 5th Grade Sea Perch
 - i. \$100 Jennifer Kobilca trust
 - ii. \$25 Kristen Jeanquart
 - iii. \$25 Kurek family
 - iv. \$25 Anonymous
- \$77 Shawn Wautier for Sunrise ID/Autism room
- \$77 Shawn Wautier for Sunrise ID/Autism room
- \$77 Shawn Wautier for Lunch program
- Elementary Playground
 - i. \$25 Janet Serrahn
 - ii. \$7,000 Green Bay Packers Foundation
 - iii. \$25 Deb Whitelaw Gorski

4. **Accept Resignations and Retirements** – Lola DeVillers is retiring from her teaching position at Sunrise. David Wnek is resigning from his associate position in DCAP. Stacy Cihlar is retiring from her maintenance position. Kim Gordon is retiring from her Human Resource Specialist position, effective Sep. 30, 2025, in the business office. Carla Maccoux is retiring from her food service position.
5. **Approve Sturgeon Bay High School Course Description Book for the 2025-2026 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 2025-2026 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 motion to approve the Consent Agenda items as presented is recommended.

OPERATIONS AGENDA:

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

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

2. **Approve Teacher Associate(s)**

a. **Jenny Applegate:** Director of Pupil Services, Lindsay Ferry recommends Jenny Applegate as the Virtual Programming Coordinator. Jenny has previously worked in the school district as a special education teacher associate and in that role demonstrated skills in program planning, organization, and communication. Jenny is eager to continue her partnership with the Sturgeon Bay School District as she works with the Director of Pupil Services to create virtual learning opportunities for students throughout our district in addition to our neighboring districts. Jenny has earned her Master's Degree in Organizational Psychology and will no doubt bring strong leadership skills to the team as Sturgeon Bay continuously plans for future growth. Welcome (back) to the team Jenny!

A motion to approve Jenny Applegate as a District Virtual Programming Coordinator is recommended.

3. **Approve High School Musical Director**

Sophie Widman: High School Principal, Keith Nerby is pleased to recommend Sophie Widman for the High School Musical Director for the 2024-2025 performance. Sophie grew up in California, however, she graduated from Ripon College with a degree in Theater Arts. She currently works as the Marketing Director at Northern Sky Theater in Door County. Sophie has both performed and directed various musicals and plays throughout the years. Further, current Managing Director of Northern Sky and parent of former Sturgeon Bay students, Holly Feldman, highly recommended Sophie Widman for the position. Sophie has an infectious personality and demonstrates passion and excitement for the arts.

A motion to approve Sophie Widman as the Musical Director for the Sturgeon Bay High School musical is recommended.

4. Approve School Nurse

Tabitha Huempfnr: Director of Pupil Services, Lindsay Ferry and the entire Admin Team are eager to recommend Tabitha Huempfnr for the School Nurse position. Tabitha has been a registered nurse for almost a decade serving as a nurse for private organizations, DCMC, and even one year as a School Nurse. Tabitha has earned her Associate's Degree in Nursing and will finish her Bachelor's degree in Nursing during the summer, 2025. Tabitha is excited to come back to Sturgeon Bay as she graduated from the school district and will have three of her children graduating from the district as well. The team believes Tabitha will bring consistency to our Nursing Team so that all district students, staff, and families can build trusting relationships with a reliable team member from year to year. Welcome Back Tabitha!

A motion to approve Tabitha Huempfnr as the School Nurse for the district is recommended.

5. 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.

6. Open Enrollment Capacity (*informational item this month*)

As we discussed in the December 4 learning session, the Admin Team has been looking at the best way to approach this topic both in terms of the known impact of regular education and special education enrollment as well as staffing, but some of the unknowns and lesser known impacts from DPI around the district not being able to except a student(s)/family during the Alternate Open Enrollment period even prior to the following school year when the capacities actually go into effect.

As a result, and again as previously discussed, we are looking at not setting capacities for regular education capacity in the various grade levels, similar to what the district had done historically. Then on the special education and speech and language side of this matter, we're trying to look at it two ways, much like we've done with elementary class sections on the capacity document, in recent years. Basically, we want to give the Board, district, and schools flexibility since we don't know in January 2025 exactly what September of 2025 will bring. Director Ferry has been working hard to help us identify how much student capacity we have at the current staffing levels as some things have changed with the number of students needing services and the sizes of classes. She is also working with us to identify what appropriate staffing levels could look like based on the current student enrollments if additional students needing services do not come into the district.

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 2025-2026 school year during next month's meeting on January 15, 2025.

7. Understanding Relationship Between Tax Levy Approval and Property Tax Bills (informational item)

As President Stephani, Vice President Jennerjohn, Business Manager Holtz, and I were in communication recently, we thought adding this “new” informational agenda item might be good touch and could fit well with not only our desire to understand many topics, but to help our resident understand various topics as well.

Business Manager Holtz has been in contact with the Board as well as with the City and we appreciate everyone’s assistance. While he can best walk through some of this verbally in the meeting, we also wanted some information for this background document.

The Board approved a 6.96% increase to the tax levy in our October Board meeting. However, for those of us in the City, an 8% tax increase is what was listed on our property tax bills (as opposed to the 8.5% decrease a year ago as comparison and as context).

The difference between 6.96% and 8% was basically driven by a combination of the increase in the fair market value of homes in the City (9.7% for the most part) and how Tax Increment Districts (TID) work.

As far as the budget process, I won’t review that here, but if anyone from the public is interested, they are welcome to see the budget-related information and documents we reviewed in our October meetings that also led to formal adoption of the 2024-2025 budget and setting of the tax levy in the October 23, 2024, meeting.

Again, this is only an information item, so no Board action is needed. We can certainly discuss this further within the meeting as we want people to be informed.

8. Accept Annual Financial Report

An annual financial report is included in the Board meeting packet. Jake Holtz shared this report, along with notes, via email on December 3rd. Jake can provide any additional background, as requested.

A motion to accept the audit report is recommended.

9. Special Update – UGG (Uniform Grants Guidance) - EDGAR (Education Department General Administrative Guidelines) First Reading

SPECIAL UPDATE October 2024 This Special Update is issued to Neola Clients in response to the April 2024 release of revisions to the Uniform Grant Guidance regulations. The Office of Management and Budget (OMB) revised several parts of the OMB Guidance for Grants and Agreements, now called the OMB Guidance for Federal Financial Assistance, located in Title 2 of the Code of Federal Regulations (CFR). When the Office of Management and Budget (OMB) officially released revisions to the Uniform Guidance, all Federal agencies, including the Department of Education (ED), were to ensure the 2024 revisions were effective for all Federal awards issued on or after October 1, 2024. However, per ED's guidance, recipients of Federal fiscal year 2024 State-administered formula grants (such as Title I and IDEA-B) issued on or after July 1, 2024, could implement the revised 2024 Uniform Guidance effective July 1, 2024, provided that they have revised any applicable State policies and procedures.

For Federal grants issued prior to July 1, 2024 and the close-out spending and reporting, the earlier regulations and policies should remain in effect through September 30, 2024, unless notified otherwise by the awarding agency or Wisconsin Department of Public Instruction. OMB revised its guidance and the regulations in 2 C.F.R. for the purpose of:

- incorporating statutory requirements and administration priorities; • reducing agency and recipient burden;
- clarifying sections that recipients or agencies have interpreted in different ways; and
- rewriting applicable sections in plain language, improving flow, and addressing inconsistent use of terms within the guidance.

OMB's revisions are intended to improve Federal financial assistance management, transparency, and oversight through more accessible and easily understandable guidance.

- a. 3440/4440 Job-Related Expenses
- b. 6110 Grant Funds
- c. 6111 Internal Controls
- d. 6114 Cost Principles -Spending Federal Funds
- e. 7310 Disposition of Personal Property
- f. 7450 Property Inventory

10. Reports

11. Adjourn

THE SCHOOL DISTRICT OF STURGEON BAY

Regular Board of Education Meeting

Wednesday, November 20, 2024

President Stephani called the regular meeting to order at 6:00 PM in the high school library. Present: Spritka, Kruse, Stephani, Jennerjohn, Chisholm, Haus, Meyer. Excused: Howard and Schulz. Also present were: Superintendent Tjernagel, K Nerby, L Ferry, M. Smullen, K. Smullen, K DeVillers, J Paye-Weber, J. Holtz, & A. DeMeuse. The Pledge of Allegiance was recited.

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

STUDENT COUNCIL REPORT President Jimenez-Seyfer on preparations for holiday activities that the council will be facilitating and culminating with the variety show on Dec. 20th.

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

RECOGNITION: The Playground Fundraising Group was recognized: Brooke Ulrich, Kendra Vandertie, Rachel Maurer, Catherine Poon and Nicole Matson. Tiviana Andropolis, Keira Wesley, Braden Evers, Jack Konop and Hayden Montevideo were recognized as Academic All-Stars. Luke Selle was recognized as a National Merit Semifinalist.

PUBLIC HEARING ON 2024-2025 SCHOOL DISTRICT BUDGET: As a unified school district, we do not have an annual meeting as common or union school districts do. Instead, we incorporate the opportunity for members of the public to talk about the budget into a hearing as part of our board meeting when the budget and tax levy are approved. This is separate from the Public Comment period when members of the public are welcome to address the Board as well. No public comments.

CONSENT AGENDA:

1. Approve Meeting Minutes
 - a. October 23, 2024, Regular Board of Education Meeting
2. Approve October Bills
3. Grants and Donations
 - For Sunrise
 - \$40 Sonny's
 - \$100
 - \$40 Tadych's
 - \$40 Jimmy Johns
 - \$40 Starbucks
 - \$40 McDonalds
 - \$40 Novel Bay Booksellers
 - \$40 Madison Avenue Market
 - Raibrook for "TJ Walker Library Signage"
 - Raibrook for "Enhance Photography, Multimedia Integration"
 - \$77 Shawn Wautier for lunch program
 - \$500 NEW Industries for Clipper Nation
 - \$10,000 Sunshine Charitable Foundation (general donation)
 - \$1,000 Fincantieri Marine Group for High School Tech Ed
 - \$877.43 Class of 2024 for the HS Auditorium
 - \$700 Bonnie Anderson for Clipper Clays

4. Resignations and Retirements – Colleen Geurts is resigning from her food service position. Curtis Aschauer is resigning from his part-time position in food service. Jake Holtz is resigning from coaching football.
5. Second Reading NEOLA Board Policy Updates
 - a. Policy 0100 - Definitions (Revised)
 - b. Policy 0122 - Board Powers (Revised)
 - c. Policy 0144.3 - Conflict of Interest (Revised)
 - d. Policy 0171.3 - Clerk (Revised)
 - e. Policy 2250 - Innovative and Pilot Programs (Revised)
 - f. Policy 2413 - Health Education (Revised)
 - g. Policy 2415 - Tutoring for Credit (Rescind)
 - h. Policy 2460.03 - Independent Educational Evaluation (IEE) (Revised)
 - i. Policy 3431/4431 - Employee Leaves (Revised)
 - j. Policy 5517 - Student Anti-Harassment (Revised)
 - k. Policy 5610 - Suspension and Expulsion (Revised)
 - l. Policy 6610 – Non-district-Supported Student Activity Accounts (Revised)
 - m. Policy 6611 - District-Supported/Sponsored Student Activity Accounts (New)
 - n. Policy 7440 - Facility Security (Revised)
 - o. Policy 7540 - Technology (Revised)
 - p. Policy 7544 - Use of Social Media (Initial Adoption)
 - q. Policy 8120 - Volunteers (Revised)
 - r. Policy 8310 - Public Records (Revised)
 - s. Policy 8330 - Student Records (Revised)
 - t. Policy 8431 - Preparedness for Toxic Hazards (Revised)
 - u. Policy 9130 - Public Requests, Suggestions, or Complaints (Revised)
 - v. Policy 9140 - Citizens' Advisory Committees (Revised)
 - w. Policy 5410 – Promotion, Placement, and Retention

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

OPERATIONS AGENDA:

1. Consent Agenda items requiring attention (if any): None.
2. Notice of Board of Education Election on April 1, 2025
A school board election will be held on April 1, 2025. The three board members whose terms of office will expire in April of 2025 are Beth Chisholm, Mike Stephani and Jake Schulz.

Declarations of Candidacy and Campaign Registration Statements will be available in the School District Office at 1230 Michigan Street during regular school hours starting Monday, December 2, 2024. The Declarations of Candidacy and Campaign Registration Statements must be filed in the District Office no later than 5:00 P.M. on Tuesday, January 7, 2025.
3. **Motion Haus/Spritka to appoint the District Administrator as Assistant Board Clerk to assist with the collection of Board of Education election documents. Motion carried unanimously.**
4. **Motion Jennerjohn/Meyer to approve Maddie Woldt as the 7th Grade Girls Basketball Coach. Motion carried unanimously.**
5. **Motion Spritka/Kruse to approve Autumn Rass as the Assistant Girls Basketball Coach. Motion carried unanimously.**

6. Approve Teacher Associates
 - a. **Motion Kruse/Chisholm to approve Kadince Will as a Special Education Teacher Associate. Motion carried unanimously.**
7. **Motion Jennerjohn/Haus to approve Draft A of the calendar options for the 2025-2026 school year. Motion carried unanimously.**
8. NEOLA Technical Correction (33.2 TC single reading)
 - a. Policy 0100 Definitions
 - b. Policy 0143.1 - Public Expression of Board Members
 - c. Policy 0152 - Officers.
 - d. Policy 2221 - Special Observance Days
 - e. Policy 2270 - Religion in the Curriculum
 - f. Policy 3112/Policy 4112 - Board-Staff Communications
 - g. Policy 3213/Policy 4213 - Student Supervision and Welfare
 - h. Policy 3216/Policy 4216 - Staff Dress and Appearance
 - i. Policy 3231/Policy 4231 - Outside Activities of Staff
 - j. Policy 4440 - Job-Related Expenses
 - k. Policy 5605 - Suspension/Expulsion of Students with Disabilities
 - l. Policy 8390 – Animals on District Property
9. Reports:
 - a. Legislative – None.
 - b. CESA – none
 - c. Committee/Seminars – none
 - d. Administrative Reports presented.
 - e. Superintendent’s Report presented.
10. **Motion: Jennerjohn/Haus to adjourn at 7:38 PM. Motion carried unanimously.**

Respectfully submitted by,
Ann DeMeuse
Board Recording Secretary

Date: _____

President’s Signature: _____

Clerk’s Signature: _____

THE SCHOOL DISTRICT OF STURGEON BAY
Board of Education Regular Meeting and Learning Session
Wednesday, December, 2024

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

CALL TO ORDER:

1. Roll Call at 5:04 PM. Present: Stephani, Kruse, Jennerjohn, Howard, Schulz, Spritka, Haus and Meyer. Excused: Chisholm. Also present were Superintendent Tjernagel , J Holtz, K Nerby, L Ferry, K Smullen, M Smullen, K DeVillers. Paye-Weber excused.
2. Motion: Spritka/Meyer to adopt the agenda as presented. Motion carried unanimously.

AGENDA AND DISCUSSION:

1. Robert H. Nickel Auditorium Steering Committee Update: information presented by committee members Avery Burns, Heidi Hintz, Spencer Gustafson and Keith Nerby. A mailer was shared and presentation given on progress to date.
2. Open Enrollment Capacity Update: Information provided. Action will be taken at the January meeting.
3. Compensation Related Key Topics Update: information provided regarding post-employment benefits for retirees and current employees who could become eligible for a Post-Employment Benefit not already in Category One of Appendix G as described in the Professional Staff Salary and Supplemental Pay Guide.
4. Communication Planning Process Update: information provided.
5. Review Calendar of Upcoming Meetings: Calendar of board meetings/items covered through end of the 24/25 school year.
6. Motion Jennerjohn/Kruse to adjourn meeting at 7:10 PM. Motion carried unanimously.

Date: _____

President's Signature: _____

Clerk's Signature: _____

CHECK	CHECK CHE	ACCOUNT	INVOICE
DATE	NUMBER TYP	AMOUNT NUMBER	VENDOR DESCRIPTION
11/01/2024	104922 R	400.00 10 E 800 326 162000 000	SOUTHERN DOOR SCHOOL Boys Soccer Practice Facility Rental
11/05/2024	104923 R	113.97 98 L 000 000 811680 000	DEPT OF REVENUE - NC Notice #: 3994 645 240 615
11/05/2024	104924 R	258.42 98 L 000 000 811680 000	MESSERLI & KRAMER PA Case No. 11CV142; File #12-02077
11/05/2024	104925 R	717.75 98 L 000 000 811660 000	SB LUNCH PROGRAM Payroll accrual
11/05/2024	104926 R	34.61 98 L 000 000 811680 000	WISCTF Remittance IDs - 429469
11/07/2024	242500327 A	96.37 10 E 800 310 162000 000	ABELLA, DARIO Boys Soccer official (regional final)
11/07/2024	242500328 A	6,590.00 10 E 400 310 221300 000	ACT INC English/Reading/Writing/Math/science Virtual Courses
11/07/2024	104927 R	80.00 21 E 400 310 161923 000	AHNAPEE-HILL CLEANIN Homecoming Window Cleanup
11/07/2024	104927 R	414.00 10 E 800 324 253000 000	AHNAPEE-HILL CLEANIN Restoration Cleaning for Smoke Damage
11/07/2024	104928 R	50.00 21 E 400 411 166328 000	ANDERSON, JESSICA Freshman Homecoming Supplies
11/07/2024	104929 R	3,000.00 10 E 800 411 253000 000	AQUA-PURE OF WISCONS 250 Gal Totes
11/07/2024	104930 R	200.00 10 E 800 943 162000 000	ASHWAUBENON HIGH SCH Girls swim invitational
11/07/2024	104931 R	186.53 10 E 800 355 263300 000	AT&T Acct # 92074354939307 Sept 20 - Oct. 19
11/07/2024	104932 R	300.00 21 R 200 291 166329 000	BATTEN, ANNIE Refund From 8th Grade DC trip
11/07/2024	242500329 A	324.35 50 E 800 411 257000 000	BELSON CO Maintenance Supplies
11/07/2024	242500329 A	2,551.67 50 E 800 411 257000 000	BELSON CO Maintenance Supplies
11/07/2024	242500330 A	240.00 10 E 800 310 162000 000	CAPTAIN COMMODOES Summer Portable Toilet Rental
11/07/2024	242500331 A	183.75 10 E 800 386 239000 000	CESA 11 E-Rate Services
11/07/2024	104933 R	25.00 10 E 800 711 270000 000	COMMUNITY INSURANCE Policy # SGL22358-24 Additional Endorsement 7/1/2024 - 7/1/2025 Door County
11/07/2024	104934 R	677.40 10 E 800 411 253000 000	CULLIGAN SERVICE Bottled Water/Jug Deposit
11/07/2024	104935 R	33.96 10 E 800 411 253000 000	DOOR COUNTY COOPERAT Maintenance & Fuel
11/07/2024	104935 R	5,061.11 10 E 800 348 256510 000	DOOR COUNTY COOPERAT Maintenance & Fuel
11/07/2024	104936 R	212.60 10 E 400 411 136000 000	DOOR COUNTY HARDWARE Account # 96718 - October 2024 Charges
11/07/2024	104936 R	138.94 10 E 400 411 126000 000	DOOR COUNTY HARDWARE Account # 96718 - October 2024 Charges
11/07/2024	104936 R	40.96 10 E 200 450 136000 000	DOOR COUNTY HARDWARE Account # 96718 - October 2024 Charges
11/07/2024	104936 R	90.96 10 E 400 411 136360 000	DOOR COUNTY HARDWARE Account # 96718 - October 2024 Charges
11/07/2024	104936 R	25.98 10 E 400 450 136431 000	DOOR COUNTY HARDWARE Account # 96718 - October 2024 Charges
11/07/2024	104936 R	21.99 21 E 010 411 160999 000	DOOR COUNTY HARDWARE Account # 96718 - October 2024 Charges
11/07/2024	104936 R	910.55 10 E 800 411 253000 000	DOOR COUNTY HARDWARE Account # 96718 - October 2024 Charges
11/07/2024	104937 R	696.42 10 E 800 348 254500 000	DOOR COUNTY TREASURE September Fuel Charges
11/07/2024	104937 R	1,900.93 10 E 800 348 256510 000	DOOR COUNTY TREASURE September Fuel Charges
11/07/2024	104938 R	967.50 27 E 800 310 218200 011	DOOR COUNTY MEDICAL September PT Services
11/07/2024	242500332 A	140.00 10 E 800 310 162000 000	DELONG, TINA Girls Swimming - Conference official
11/07/2024	104939 S	500.00 10 E 800 326 162000 000	DOOR COUNTY FACILITI Security Fee for Jr. Fair Grounds Rental - Baseball
11/07/2024	104940 S	1,000.00 10 E 800 326 162000 000	DOOR COUNTY FACILITI Jr. Fair Grounds Rental - Baseball during Winter
11/07/2024	104941 R	959.70 10 E 800 360 222200 031	EDCLUB INC Typing Club
11/07/2024	242500333 A	831.60 10 E 800 310 239000 000	ERC INC October Monthly EAP Services

CHECK	CHECK CHE	ACCOUNT	INVOICE
DATE	NUMBER TYP	AMOUNT NUMBER	VENDOR DESCRIPTION
11/07/2024	242500334 A	339.73 10 E 800 432 222200 031	FOLLETT CONTENT SOLU Library Books-MS
11/07/2024	242500335 A	106.78 10 E 800 310 162000 000	GERHARTZ, CLETUS Boys Soccer official (regionals)
11/07/2024	242500336 A	35.57 21 E 400 411 162308 000	HARDING, MORGAN HS Cross Country Record Bars
11/07/2024	242500337 A	140.00 10 E 800 310 162000 000	HEIDNER, CHUCK Girls Swimming - Conference official
11/07/2024	242500338 A	30.56 10 E 400 411 125500 000	INSTRUMENTAL MUSIC C lesson books and tenor sax repair
11/07/2024	242500338 A	45.94 10 E 800 310 125000 000	INSTRUMENTAL MUSIC C lesson books and tenor sax repair
11/07/2024	242500338 A	45.90 10 E 400 411 125500 000	INSTRUMENTAL MUSIC C solo ensemble music and lesson books
11/07/2024	242500338 A	95.00 10 E 800 310 125000 000	INSTRUMENTAL MUSIC C Bass clarinet repair 1
11/07/2024	242500340 A	105.00 10 E 200 411 125500 000	J W PEPPER & SON INC Before Nightfall EPRINT Christmas in Scarborough EPRINT
11/07/2024	242500340 A	65.00 10 E 400 411 125500 000	J W PEPPER & SON INC Winter parade music for date change
11/07/2024	242500340 A	77.99 10 E 400 411 125500 000	J W PEPPER & SON INC Winter parade music for date change
11/07/2024	242500340 A	92.00 10 E 200 411 125400 000	J W PEPPER & SON INC Winter Concert music
11/07/2024	242500340 A	90.26 10 E 200 411 125400 000	J W PEPPER & SON INC Winter Concert music
11/07/2024	242500340 A	222.49 10 E 400 411 125400 000	J W PEPPER & SON INC Winter Concert music
11/07/2024	242500340 A	301.98 10 E 200 411 125400 000	J W PEPPER & SON INC Winter Concert music
11/07/2024	242500340 A	37.50 10 E 200 411 125400 000	J W PEPPER & SON INC Winter Concert music
11/07/2024	242500341 A	345.95 27 E 800 310 223300 019	KYLES CONSULTING LLC October 2024 SBS/MAC monthly Service Fee
11/07/2024	242500342 A	90.00 10 E 800 310 162000 000	LEDVINA, PETER WIAA Sectional official - Boys Soccer
11/07/2024	242500343 A	100.00 27 E 800 949 159100 341	MAGOLAN, HONEY LOISE 10/24/2024 Special Ed Program Aide License
11/07/2024	242500344 A	81.12 10 E 800 310 162000 000	MILLS, JOSEPH Boys Soccer official (regionals)
11/07/2024	242500345 A	1,375.00 10 E 800 310 231500 000	NEOLA INC Updated Service: Volume 34: Number 1
11/07/2024	242500346 A	52.73 10 E 140 411 115000 000	PAIROLERO, AARON 10/22/2024 Hispanic Heritage Month Supplies for the school
11/07/2024	104942 R	730.72 50 E 800 415 257220 000	PAN O GOLD School Lunch Food Acct# 40014
11/07/2024	242500347 A	5,338.89 50 E 800 415 257220 000	PRAIRIE FARMS Monthly Acct # 47-471
11/07/2024	242500348 A	167.79 10 E 400 411 241000 000	QUILL LLC HS supplies
11/07/2024	104943 R	407.00 10 E 800 324 253000 000	RASS EXCAVATING & MA Gravel at Bus Garage
11/07/2024	242500349 A	803.00 10 E 800 411 253000 000	SAN-A-CARE INC Maintenance Supplies
11/07/2024	242500350 A	140.00 10 E 800 310 162000 000	SCHWEITZER, BARBARA Girls Swimming - Conference official
11/07/2024	104944 R	66.37 10 E 800 411 253000 000	SHERWIN WILLIAMS Paint Supplies
11/07/2024	104944 R	44.11 10 E 800 411 253000 000	SHERWIN WILLIAMS Paint Supplies
11/07/2024	104945 R	2,400.00 21 E 400 411 162210 000	SONNY'S PIZZERIA LLC Football Banquet
11/07/2024	242500351 A	38.57 10 E 200 411 241000 000	STAPLES ADVANTAGE MS Office Supplies
11/07/2024	242500352 A	46.41 21 E 400 411 161916 000	STENZEL, SHELLEY 11/1/2024 World Language Club.
11/07/2024	242500352 A	62.49 10 E 400 411 123000 000	STENZEL, SHELLEY 11/1/2024 HS Spanish supplies
11/07/2024	242500353 A	70.00 10 E 800 310 162000 000	STOVER, THOMAS Girls swim announcer 3.5 hours
11/07/2024	242500354 A	90.60 10 E 800 310 162000 000	WAZNY, CHRISTOPHER Boys Soccer official

CHECK DATE	CHECK CHE NUMBER TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
11/07/2024	242500354 A	135.00	10 E 800 310 162000 000	WAZNY, CHRISTOPHER	(regionals) WIAA Sectional official - Boys Soccer
11/07/2024	104946 R	60.00	21 E 800 411 161926 000	WEMTA	Battle of the Books
11/07/2024	242500355 A	86.73	10 E 800 310 162000 000	WENDORFF, JAMES	Boys Soccer official (regional final)
11/07/2024	242500355 A	80.00	10 E 800 310 162000 000	WENDORFF, JAMES	WIAA Sectional official - Boys Soccer
11/07/2024	242500356 A	86.37	10 E 800 310 162000 000	WETTSTEIN, JEFF	Boys Soccer official (regional final)
11/07/2024	242500357 A	172.97	10 E 800 310 162000 000	WISC INTERSCHOLASTIC	Boys Soccer Regional Semi-Final Fees
11/07/2024	242500357 A	269.88	10 E 800 310 162000 000	WISC INTERSCHOLASTIC	Boys Soccer Regional Final Fees
11/07/2024	242500357 A	933.35	10 E 800 310 162000 000	WISC INTERSCHOLASTIC	Boys Soccer Sectional Semi-Final Fees
11/07/2024	242500358 A	2,970.00	10 E 800 355 263300 000	WISCNET	Network Access Service 7/1/24-6/30/25
11/07/2024	104947 R	390.00	10 E 400 411 126000 000	WISCONSIN BUILDING S	HS Science Supplies
11/14/2024	104948 R	389.09	50 E 800 415 257220 000	BAILEYS HARBOR FISH	Lunch - Smoked Salmon
11/14/2024	242500359 A	339.72	50 E 800 411 257000 000	BELSON CO	Food Service Supplies
11/14/2024	242500360 A	410.00	10 E 800 411 162000 000	BSN SPORTS REMIT	Athletic Supplies
11/14/2024	242500360 A	509.94	10 E 800 411 162000 000	BSN SPORTS REMIT	Athletic Supplies
11/14/2024	104949 R	644.54	10 E 400 411 135200 000	CARD SERVICES	October 2024 Food Supplies
11/14/2024	104949 R	18.20	21 E 200 411 161939 000	CARD SERVICES	October 2024 Food Supplies
11/14/2024	104950 R	22.14	10 E 400 411 126000 000	COBORN'S INCORPORATE	October 2024 Food Supplies
11/14/2024	104950 R	774.99	50 E 800 415 257220 000	COBORN'S INCORPORATE	October 2024 Food Supplies
11/14/2024	104950 R	632.01	50 E 800 415 257250 000	COBORN'S INCORPORATE	October 2024 Food Supplies
11/14/2024	104950 R	251.64	21 E 400 411 162308 000	COBORN'S INCORPORATE	October 2024 Food Supplies
11/14/2024	104951 R	10.00	10 E 800 310 162000 000	DC ENGRAVING	Boys Soccer Plaque
11/14/2024	242500361 A	1,134.90	21 E 200 411 161931 000	FLS BANNERS	Allied Arts Apparel
11/14/2024	242500362 A	45.00	10 E 200 411 125500 000	J W PEPPER & SON INC	Midnight Sky EPRINT
11/14/2024	104952 R	400.00	21 E 400 411 135300 000	MAAS FLORAL & GREENH	Greenhouse Soil Bags
11/14/2024	104952 R	825.00	10 E 800 324 254200 000	MAAS FLORAL & GREENH	2024 Field Maintenance
11/14/2024	104953 R	150.74	10 E 800 389 431000 000	MCGRAW-HILL COMPANIE	Book For Online Class T. Wienke
11/14/2024	242500363 A	5,250.05	10 E 800 354 258000 000	METRO SALES INC	Meter Reads
11/14/2024	242500364 A	100.00	10 E 800 310 162000 000	MYVENDUE LLC	Football Official
11/14/2024	104954 R	367.00	10 E 800 310 239000 000	PREVEA HEALTH WORKME	New Employee Physicals
11/14/2024	242500365 A	81.96	10 E 400 411 241000 000	QUILL LLC	HS supplies
11/14/2024	242500366 A	34.75	10 E 140 411 114000 000	RABAS, JENNIFER	11/6/2024-11/7/2024 Did a Pick N Save pick up order which included 4 value size bags of popcorn and some brown paper bags. This is for our 4th graders at Sunrise as they won the "Sock-Tober" event, bringing in the most socks for charity. The 4th grade team decided to pay for popcorn for the winning grade out of their budget.
11/14/2024	242500367 A	592.50	21 E 400 411 162124 000	SMITH, KELSEY	Reimbursement for HS girls Swim team Sectionals apparel
11/14/2024	104955 R	330.00	10 E 200 411 241000 000	SOUTHERN DOOR COMMUN	6th Grade field Trip
11/14/2024	242500368 A	303.87	10 E 800 355 263300 000	SPECTRUM BUSINESS	Acct # 171231301 Monthly

CHECK DATE	CHECK CHE NUMBER TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
					Charges
11/14/2024	242500368 A	114.99	10 E 800 355 263300 000	SPECTRUM BUSINESS	Acct # 243155001 Monthly Charges
11/14/2024	242500369 A	18.50	27 E 800 411 223300 341	STAPLES ADVANTAGE	supplies
11/14/2024	242500369 A	23.99	27 E 800 411 223300 341	STAPLES ADVANTAGE	supplies
11/14/2024	104956 R	220.00	10 E 200 310 221300 000	THE MIDWEST CLINIC	Registration
11/14/2024	104957 R	973.37	10 E 800 353 263300 000	UNITED MAILING SERVI	October Monthly Mailing Services
11/14/2024	242500370 A	2,089.62	10 E 800 354 258000 000	US BANK	Monthly Lease/Copier Charges
11/14/2024	104958 R	65.25	50 E 800 415 257220 549	WASEDA FARMS COUNTRY	Breakfast - Organic Eggs
11/14/2024	242500371 A	300.00	10 E 800 310 239000 000	WIS DRUG TESTING & C	Background Checks
11/19/2024	104959 R	16.00	98 L 000 000 811690 000	CROSSROADS AT BIG CR	Employee Donations
11/19/2024	104959 R	16.00	98 L 000 000 811690 000	CROSSROADS AT BIG CR	Employee Donations
11/19/2024	104960 R	132.06	98 L 000 000 811680 000	DEPT OF REVENUE - NC	Notice #: 3994 645 240 615
11/19/2024	104961 R	4,226.17	98 L 000 000 811634 000	MADISON NATIONAL LIF	Group Life - December Coverage
11/19/2024	104962 R	2,826.46	98 L 000 000 811635 000	MADISON NATIONAL LIF	LTD & STD Insurance - December Coverage
11/19/2024	104962 R	1,217.51	98 L 000 000 811639 000	MADISON NATIONAL LIF	LTD & STD Insurance - December Coverage
11/19/2024	104963 S	493.94	98 L 000 000 811637 000	MADISON NATIONAL LIF	Voluntary Life - 24 Pay - December Coverage
11/19/2024	104964 S	468.00	98 L 000 000 811637 000	MADISON NATIONAL LIF	Voluntary Life - 18 Pay - December Coverage
11/19/2024	104965 R	264.56	98 L 000 000 811680 000	MESSERLI & KRAMER PA	Case No. 11CV142; File #12-02077
11/19/2024	104966 R	717.75	98 L 000 000 811660 000	SB LUNCH PROGRAM	Payroll accrual
11/19/2024	104967 R	216.00	98 L 000 000 811690 000	UNITED WAY	Employee Donations
11/19/2024	104967 R	216.00	98 L 000 000 811690 000	UNITED WAY	Employee Donations
11/19/2024	104968 R	34.61	98 L 000 000 811680 000	WISCTF	Remittance IDs - 429469
11/21/2024	242500372 A	15,817.86	27 E 800 370 436000 341	ADVOCATES FOR HEALTH	October 2024 Support Services
11/21/2024	104969 R	546.00	21 E 400 411 163902 000	ALGOMA SCHOOL DISTRI	Student Costs for BAMA Honor Choir
11/21/2024	104970 R	50.00	10 E 400 310 125400 000	ANDERSON, JANET	Accompaniment for Veteran's Day
11/21/2024	242500373 A	3,988.00	10 E 800 480 222200 031	BLUUM OF MINNESOTA L	SMART Board RX275 Interactive Display
11/21/2024	242500374 A	1,580.00	10 E 800 411 162000 000	BSN SPORTS REMIT	JV Award Patches
11/21/2024	242500375 A	1,376.00	10 E 800 480 295000 000	CAMERA CORNER-CONNEC	VMware Vsphere v8 standard 32 core license
11/21/2024	104971 R	998.34	10 E 800 355 263300 000	CELLCOM WISCONSIN RS	October Monthly Services
11/21/2024	242500376 A	3,440.48	10 E 800 386 221300 000	CESA 7	Full Learning Services
11/21/2024	104972 R	4,955.31	27 E 800 386 436000 341	CESA 8	2nd Quarter Cesa 8 Service Billing
11/21/2024	104973 R	139.68	10 E 800 411 221900 000	COLLEGE BOARD	PSAT/NMSQT Testing
11/21/2024	104974 R	9,675.00	10 E 800 480 222200 031	CTL CORPORATION	25 CTL touchscreen chromebooks NL73twb
11/21/2024	104975 R	1,062.61	27 E 800 310 218200 011	DOOR COUNTY MEDICAL	October PT Services
11/21/2024	104975 R	13,434.19	10 E 800 310 214100 000	DOOR COUNTY MEDICAL	October Nursing Services
11/21/2024	242500377 A	225.00	10 E 800 411 252100 000	DC PRINTING LLC	Report Card Envelopes
11/21/2024	104976 R	155.25	10 E 400 310 241000 000	DOOR COUNTY SHERIFF	Security at homecoming
11/21/2024	104977 R	73.13	27 E 800 328 255400 347	DOOR COUNTY YMCA	Oct Rental of Youth Activity Center
11/21/2024	104977 R	112.50	21 E 200 310 161939 000	DOOR COUNTY YMCA	Oct Rental of Youth Activity Center
11/21/2024	104977 R	560.00	10 E 800 310 239100 000	DOOR COUNTY YMCA	Monthly Memberships - 20

CHECK	CHECK CHE	ACCOUNT	INVOICE
DATE	NUMBER TYP	AMOUNT NUMBER	VENDOR DESCRIPTION
11/21/2024	104977 R	260.00 10 E 800 310 239100 000	DOOR COUNTY YMCA Monthly Membership - 10
11/21/2024	242500378 A	253.93 10 E 800 342 162000 000	DUPUIS, JONATHAN 11/15/2024 Mileage - WADA Convention
11/21/2024	242500379 A	89.64 10 E 800 324 253000 000	EAGLE MECHANICAL Maintenance Supplies
11/21/2024	242500380 A	60.10 21 E 200 411 161931 000	FLS BANNERS Allied Arts Apparel
11/21/2024	242500381 A	739.42 10 E 800 432 222200 031	FOLLETT CONTENT SOLU Library Books-SW
11/21/2024	242500381 A	575.06 10 E 800 432 222200 031	FOLLETT CONTENT SOLU Library Books-MS
11/21/2024	242500382 A	99.68 10 E 800 411 161000 000	GLOBAL RECOGNITION Math Team All-Conference Medals
11/21/2024	242500383 A	448.80 10 E 800 449 252100 000	HOLTZ, JACOB 11/18/2024 Office Chair
11/21/2024	242500384 A	16.23 10 E 200 411 125400 000	J W PEPPER & SON INC Christmas Bells
11/21/2024	242500384 A	40.02 10 E 400 411 125400 000	J W PEPPER & SON INC Christmas Bells
11/21/2024	104978 R	399.20 10 E 800 360 222200 031	LIGHTBOX LEARNING Lightbox World Languages
11/21/2024	242500385 A	30.90 10 E 140 411 213000 000	LONDO, DAKOTA 11/18/2024 Small Group Curriculum
11/21/2024	104979 R	62.10 10 E 800 411 162000 000	MAAS FLORAL & GREENH Senior Night Flowers - HS BBB
11/21/2024	242500386 A	105.00 10 E 800 354 258000 000	METRO SALES INC Staple Refill
11/21/2024	104980 R	332.00 10 E 800 411 252100 000	NEW DOCUMENTS & LABE W2/1099 & 1095 Forms
11/21/2024	104981 R	518.26 50 E 800 415 257220 000	PAN O GOLD School Lunch Food Acct 40014
11/21/2024	104982 R	865.94 10 E 800 351 239000 000	PENINSULA PULSE October Legal Notice
11/21/2024	242500387 A	146.78 10 E 400 411 241000 000	QUILL LLC HS supplies
11/21/2024	242500388 A	13,677.18 10 E 800 336 253300 000	STURGEON BAY UTILITI October 2024 Utilities
11/21/2024	242500388 A	2,732.82 10 E 800 337 253300 000	STURGEON BAY UTILITI October 2024 Utilities
11/21/2024	242500388 A	1,432.22 10 E 800 338 253300 000	STURGEON BAY UTILITI October 2024 Utilities
11/21/2024	242500388 A	84.64 10 E 800 339 253300 000	STURGEON BAY UTILITI October 2024 Utilities
11/21/2024	242500389 A	98.09 21 E 140 411 170006 000	SCHOENEMAN, MANDY 11/6/2024 CBI: Cooking Baking/Swag Wreath supplies
11/21/2024	242500390 A	104.75 10 E 400 411 136431 000	SHARS TOOL COMPANY Shop Supplies
11/21/2024	242500391 A	415.38 10 E 800 331 253300 000	SYMMETRY ENERGY SOLU CUST ID # 34642 Natural Gas billing
11/21/2024	104983 R	87.50 10 E 400 411 136360 000	THE LINCOLN ELECTRIC Welding Electrodes
11/21/2024	104983 R	87.50 10 E 400 411 136360 000	THE LINCOLN ELECTRIC Welding Electrodes
11/21/2024	104984 R	150.65 27 E 400 411 158110 341	THERAPY SHOPPE Sensory Items
11/21/2024	104985 R	57.21 10 E 800 353 263300 000	UNITED PARCEL SERVIC Monthly Parcel Service Acct # 586902
11/21/2024	104986 R	1,125.00 10 E 800 324 253000 000	UNITED STATES ALLIAN October 2024 Inspection
11/21/2024	104987 R	2,095.15 10 E 800 387 431000 000	UNIV OF WISC-GREEN B Tuition and Fees
11/21/2024	202400994 W	36.99 10 E 140 411 124900 000	AMAZON.COM Amazon Payment AP Invoice
11/27/2024	242500392 A	385.89 10 E 800 324 253000 000	ATIS ELEVATOR INSPEC Annual Inspection
11/27/2024	242500393 A	142.04 10 E 200 310 241000 000	BARLAMENT', IVY 11/18/2024 Mileage for Seroogy's pick up
11/27/2024	242500394 A	139.26 50 E 800 411 257000 000	BELSON CO Kitchen Supplies
11/27/2024	242500394 A	478.98 50 E 800 411 257000 000	BELSON CO Kitchen Supplies
11/27/2024	242500394 A	2,876.02 10 E 800 411 253000 000	BELSON CO Maintenance Supplies
11/27/2024	104988 R	960.00 10 E 800 326 219000 297	BOYS & GIRLS CLUB OF September Facility Rental
11/27/2024	104988 R	960.00 10 E 800 326 219000 297	BOYS & GIRLS CLUB OF October Facility Rental
11/27/2024	104988 R	960.00 10 E 800 326 219000 297	BOYS & GIRLS CLUB OF November Facility Rental
11/27/2024	242500395 A	61.64 10 E 400 342 221300 000	BRYFCZYNSKI, MICHAEL 11/23/2024 Mileage to pick up Building Construction Course Materials
11/27/2024	242500396 A	2,298.00 10 E 800 386 264400 000	CESA 6 Learning and Assessment
11/27/2024	242500397 A	30.00 10 E 800 386 264400 000	CESA 7 Certification and Recertification Training M. Smullen
11/27/2024	242500397 A	150.00 27 E 800 310 221300 341	CESA 7 EMLSS B Training
11/27/2024	242500397 A	200.00 10 E 120 310 221300 000	CESA 7 EMLSS B Training

CHECK	CHECK CHE	ACCOUNT	INVOICE
DATE	NUMBER TYP	AMOUNT NUMBER	VENDOR DESCRIPTION
11/27/2024	242500397 A	50.00 10 E 800 310 264400 000	CESA 7 EMLSS B Training
11/27/2024	242500398 A	24,205.96 10 E 800 386 431000 000	CESA #9 Virtual School September 2024 Enrollments
11/27/2024	242500399 A	85.00 10 E 800 310 162000 000	CORY-YAEGGI, JOSHUA Girls Basketball official 11-19
11/27/2024	104989 R	718.26 10 E 800 310 231400 000	DOOR COUNTY TREASURE 2024 Shared Election Costs
11/27/2024	104990 R	385.03 10 E 800 348 254500 000	DOOR COUNTY TREASURE Fuel Charges
11/27/2024	104990 R	2,678.43 10 E 800 348 256510 000	DOOR COUNTY TREASURE Fuel Charges
11/27/2024	104991 R	400.07 10 E 200 411 222200 000	DEMCO REMIT TJW Library Signage
11/27/2024	104991 R	748.00 21 E 200 449 161926 696	DEMCO REMIT TJW Library Signage
11/27/2024	104992 R	279.24 50 E 800 324 257220 000	ECOLAB Pest Control
11/27/2024	242500400 A	125.66 10 E 200 414 120000 000	HOCKERS, SCOTT 11/1/2024 Allied Arts Set Materials
11/27/2024	104993 R	218.00 10 E 800 411 162000 000	HORST DISTRIBUTING I Chalk/Mound Clay
11/27/2024	242500402 A	183.99 10 E 800 310 125000 000	INSTRUMENTAL MUSIC C Repairs
11/27/2024	242500402 A	70.00 10 E 800 310 125000 000	INSTRUMENTAL MUSIC C Alto Sax Repair - Octave key, 3 pads, cleaning, flushed neck.
11/27/2024	242500402 A	190.00 10 E 800 310 125000 000	INSTRUMENTAL MUSIC C Sousaphone repair
11/27/2024	242500402 A	51.93 10 E 400 411 125500 000	INSTRUMENTAL MUSIC C solo ensemble music percussion
11/27/2024	242500402 A	45.94 10 E 400 411 125500 000	INSTRUMENTAL MUSIC C lesson books and tenor sax repair
11/27/2024	242500402 A	69.06 10 E 800 310 125000 000	INSTRUMENTAL MUSIC C lesson books and tenor sax repair
11/27/2024	242500402 A	434.99 10 E 800 310 125000 000	INSTRUMENTAL MUSIC C repairs
11/27/2024	242500403 A	588.45 10 E 800 419 249000 000	JOSTENS REMIT Diploma Covers
11/27/2024	242500404 A	101.50 10 E 200 411 125500 000	J W PEPPER & SON INC Concert Music
11/27/2024	242500405 A	100.00 10 E 800 310 162000 000	LEE, JEE Girls Basketball official 11-19
11/27/2024	242500406 A	85.00 10 E 800 310 162000 000	MALLIEN, KOREY Girls Basketball official 11-19
11/27/2024	242500407 A	113.90 10 E 800 342 239000 000	NERBY, KEITH 11/2/2024 Travel to Boys Soccer Playoff Game in Appleton. It was 170.2 miles round trip.
11/27/2024	242500407 A	119.93 10 E 800 342 239000 000	NERBY, KEITH 10/25/2024 Travel to Cross-Country Sectional Meet
11/27/2024	104994 R	2,000.00 10 E 800 351 239000 000	PENINSULA PULSE Newsletter
11/27/2024	104995 R	119.00 21 E 400 310 162124 000	PHOTOS BY MATT INC HS Girls Swim Senior Pictures
11/27/2024	242500408 A	131.00 10 E 800 310 162000 000	ROEDEL, NICK Girls Basketball official 11-19
11/27/2024	242500409 A	100.00 10 E 800 310 162000 000	ROEDEL, RICHARD Girls Basketball official 11-19
11/27/2024	104996 R	243.35 50 E 800 415 257220 000	ROSEWOOD DAIRY INC Cheese Curds - Lunch
11/27/2024	242500410 A	336.84 10 E 800 411 253000 000	SAN-A-CARE INC Maintenance Supplies
11/27/2024	242500411 A	143.40 10 E 120 411 143000 000	SCHOOL SPECIALTY, LL PE Equipment beanbags and rubber chickens
11/27/2024	242500412 A	532.67 21 E 400 411 162124 000	SMITH, KELSEY Reimbursement for HS Girls Swim Apparel
11/27/2024	104997 R	1,336.90 98 L 000 000 811647 000	SUPERIOR VISION INSU Vision Insurance - December Coverage
11/27/2024	104998 R	65.25 50 E 800 415 257220 549	WASEDA FARMS COUNTRY Eggs - Breakfast
11/06/2024	202400599 W	540.87 98 L 000 000 811675 000	WEA MEMBER BENEFITS TSA Benefit: Tjernagel \$421.36 & Holtz \$119.51
11/06/2024	202400596 W	61.09 98 L 000 000 811640 000	WEA TRUST ADVANTAGE WEA Auto Insurance

CHECK		CHE	ACCOUNT				INVOICE	
DATE	NUMBER	TYP	AMOUNT	NUMBER			VENDOR	DESCRIPTION
11/06/2024	202400596	W	59.96	98 L 000 000 811641	000		WEA TRUST ADVANTAGE	WEA Home Owner's Ins
11/06/2024	202400596	W	895.00	98 L 000 000 811642	000		WEA TRUST ADVANTAGE	WEA Roth IRA
11/06/2024	202400596	W	16.00	98 L 000 000 811643	000		WEA TRUST ADVANTAGE	WEA Umbrella Ins
11/06/2024	202400596	W	3,187.00	98 L 000 000 811642	000		WEA TRUST ADVANTAGE	WEA Roth TSA
11/06/2024	202400596	W	2,728.33	98 L 000 000 811676	000		WEA TRUST ADVANTAGE	WEA Tax Sheltered Annuity
11/06/2024	202400597	W	195.00	98 L 000 000 811672	000		WISCONSIN DEFERRED C	Plan #98971-01 Employee Contributions
11/06/2024	202400597	W	145.16	98 L 000 000 811672	000		WISCONSIN DEFERRED C	Plan #98971-01 Employee Contributions
11/06/2024	202400597	W	300.00	98 L 000 000 811672	000		WISCONSIN DEFERRED C	Plan #98971-01 Roth Employee Contributions
11/06/2024	202400598	W	93.63	98 L 000 000 811680	000		WIS DEPT OF REVENUE	Payroll accrual
10/30/2024	242500303	V	-100.00	27 E 800 949 159100	341		MAGOLAN, HONEY LOISE	10/24/2024 Special Ed Program Aide License
11/04/2024	202400642	W	720.36	50 E 800 415 257250	000		PEPSI-COLA OF GREEN	HS Vending
11/08/2024	202401230	W	390.51	10 E 800 324 253000	000		AIRGAS USA LLC	Credit Card Payment AP Invoice.
11/08/2024	202401227	W	135.00	10 E 800 411 162000	000		ATHLETIC.NET	Credit Card Payment AP Invoice.
11/08/2024	202401209	W	860.00	10 E 200 411 241000	000		BIGSIGNS.COM INC	Credit Card Payment AP Invoice.
11/08/2024	202401201	W	62.38	21 E 400 411 135300	000		BONNIE BROOKE GARDEN	Credit Card Payment AP Invoice.
11/08/2024	202401240	W	250.49	10 E 800 990 239000	000		BSN SPORTS REMIT	Credit Card Payment AP Invoice.
11/08/2024	202401188	W	29.98	10 E 800 411 162000	000		COBORN'S INCORPORATE	Credit Card Payment AP Invoice.
11/08/2024	202401188	W	192.89	27 E 800 411 223300	341		COBORN'S INCORPORATE	Credit Card Payment AP Invoice.
11/08/2024	202401188	W	14.99	10 E 800 434 222200	031		COBORN'S INCORPORATE	Credit Card Payment AP Invoice.
11/08/2024	202401188	W	79.54	21 E 400 411 213000	027		COBORN'S INCORPORATE	Credit Card Payment AP Invoice.
11/08/2024	202401192	W	28.36	21 E 200 411 161939	000		COSTCO WHOLESALE	Credit Card Payment AP Invoice.
11/08/2024	202401191	W	-10.44	10 E 800 411 162000	000		CROWN AWARDS	Credit Card Payment AP Invoice.
11/08/2024	202401191	W	200.36	10 E 800 411 162000	000		CROWN AWARDS	Credit Card Payment AP Invoice.
11/08/2024	202401191	W	72.27	21 E 400 411 162121	000		CROWN AWARDS	Credit Card Payment AP Invoice.
11/08/2024	202401241	W	88.51	10 E 800 411 221200	000		DC FIRE CO LLC	Credit Card Payment AP Invoice.
11/08/2024	202401190	W	23.00	10 E 800 411 162000	000		DOOR COUNTY COFFEE &	Credit Card Payment AP Invoice.
11/08/2024	202401216	W	1,469.06	10 E 800 411 253000	000		DECKER EQUIPMENT/SCH	Credit Card Payment AP Invoice.
11/08/2024	202401222	W	37.50	21 E 200 411 161923	000		THE DOLLAR TREE	Credit Card Payment AP Invoice.
11/08/2024	202401206	W	100.00	27 E 800 949 159100	341		DPI-TEACHER LICENSIN	Credit Card Payment AP Invoice.
11/08/2024	202401206	W	100.00	27 E 800 949 159100	341		DPI-TEACHER LICENSIN	Credit Card Payment AP Invoice.
11/08/2024	202401206	W	100.00	27 E 800 949 159100	341		DPI-TEACHER LICENSIN	Credit Card Payment AP Invoice.
11/08/2024	202401206	W	100.00	27 E 800 949 159100	341		DPI-TEACHER LICENSIN	Credit Card Payment AP Invoice.

CHECK DATE	CHECK CHE		ACCOUNT		VENDOR	INVOICE DESCRIPTION
	NUMBER	TYP	AMOUNT	NUMBER		
11/08/2024	202401218	W	43.00	21 E 140 310 158111 000	THE FARM	Invoice. Credit Card Payment AP
11/08/2024	202401218	W	10.00	27 E 800 310 218100 341	THE FARM	Invoice. Credit Card Payment AP
11/08/2024	202401218	W	25.50	21 E 140 310 170006 000	THE FARM	Invoice. Credit Card Payment AP
11/08/2024	202401217	W	196.55	10 E 400 411 241000 000	FATZO SUBS	Invoice. Credit Card Payment AP
11/08/2024	202401223	W	953.00	10 E 800 411 239100 000	GET REAL CAFE	Invoice. Credit Card Payment AP
11/08/2024	202401235	W	1,961.76	10 E 800 339 253300 000	GFL ENVIRONMENTAL	Invoice. Credit Card Payment AP
11/08/2024	202401244	W	304.52	27 E 800 342 264400 341	GLACIER CANYON LODGE	Invoice. Credit Card Payment AP
11/08/2024	202401246	W	32.71	10 E 140 411 241000 000	HEALTHY WAY MARKET,	Invoice. Credit Card Payment AP
11/08/2024	202401234	W	94.96	10 E 400 450 136431 000	HOME DEPOT	Invoice. Credit Card Payment AP
11/08/2024	202401234	W	251.76	21 E 010 411 160999 000	HOME DEPOT	Invoice. Credit Card Payment AP
11/08/2024	202401225	W	515.03	10 E 800 351 239000 000	INDEED, INC.	Invoice. Credit Card Payment AP
11/08/2024	202401225	W	419.90	10 E 800 351 239000 000	INDEED, INC.	Invoice. Credit Card Payment AP
11/08/2024	202401196	W	184.42	27 E 800 411 223300 341	JIMMY JOHN'S	Invoice. Credit Card Payment AP
11/08/2024	202401196	W	46.17	10 E 800 411 221200 000	JIMMY JOHN'S	Invoice. Credit Card Payment AP
11/08/2024	202401196	W	126.36	10 E 200 411 241000 000	JIMMY JOHN'S	Invoice. Credit Card Payment AP
11/08/2024	202401196	W	59.33	10 E 200 411 241000 000	JIMMY JOHN'S	Invoice. Credit Card Payment AP
11/08/2024	202401214	W	185.52	10 E 800 342 264400 000	KALAHARI RESORT	Invoice. Credit Card Payment AP
11/08/2024	202401214	W	209.00	10 E 800 342 221300 000	KALAHARI RESORT	Invoice. Credit Card Payment AP
11/08/2024	202401214	W	209.00	10 E 800 342 221300 000	KALAHARI RESORT	Invoice. Credit Card Payment AP
11/08/2024	202401242	W	81.60	27 E 800 411 223300 341	KITTY O'REILLY'S IRI	Invoice. Credit Card Payment AP
11/08/2024	202401195	W	51.62	27 E 800 411 223300 341	KWIK TRIP	Invoice. Credit Card Payment AP
11/08/2024	202401199	W	198.00	50 E 800 415 257250 000	LEMON PERFECT	Invoice. Credit Card Payment AP
11/08/2024	202401224	W	-175.45	10 E 800 389 431000 000	MCGRAW-HILL COMPANIE	Invoice. Credit Card Payment AP
11/08/2024	202401207	W	9.95	10 E 800 355 263300 000	METROFAX	Invoice. Credit Card Payment AP
11/08/2024	202401219	W	90.00	10 E 140 310 221300 000	NAEA MEMBER SERVICES	Invoice. Credit Card Payment AP
11/08/2024	202401219	W	170.00	10 E 140 310 221300 000	NAEA MEMBER SERVICES	Invoice. Credit Card Payment AP
11/08/2024	202401194	W	79.10	27 E 800 411 215200 341	NCS PEARSON INC	Invoice. Credit Card Payment AP
11/08/2024	202401208	W	885.00	21 E 140 310 164900 000	NEW ZOO	Invoice. Credit Card Payment AP

CHECK		CHECK CHE		ACCOUNT				INVOICE	
DATE	NUMBER	TYP	AMOUNT	NUMBER				VENDOR	DESCRIPTION
11/08/2024	202401205	W	-106.29	10 E 800 432 222200 031				NOVEL BAY BOOKSELLER	Invoice. Credit Card Payment AP
11/08/2024	202401205	W	106.29	10 E 800 432 222200 031				NOVEL BAY BOOKSELLER	Invoice. Credit Card Payment AP
11/08/2024	202401205	W	100.75	10 E 800 432 222200 031				NOVEL BAY BOOKSELLER	Invoice. Credit Card Payment AP
11/08/2024	202401210	W	2,248.90	10 E 200 450 143000 000				ORIGIN BRAND MERCH	Invoice. Credit Card Payment AP
11/08/2024	202401200	W	57.24	50 E 800 415 257220 000				PICK'N SAVE ROUNDYS	Invoice. Credit Card Payment AP
11/08/2024	202401200	W	88.13	21 E 400 411 213000 027				PICK'N SAVE ROUNDYS	Invoice. Credit Card Payment AP
11/08/2024	202401243	W	41.94	27 E 800 342 264400 341				PIZZA HUT	Invoice. Credit Card Payment AP
11/08/2024	202401197	W	200.00	10 E 800 941 239000 000				ROTARY CLUB OF STURG	Invoice. Credit Card Payment AP
11/08/2024	202401247	W	185.00	10 E 140 411 241000 000				SCRIPPS NATIONAL SPE	Invoice. Credit Card Payment AP
11/08/2024	202401211	W	131.97	10 E 200 411 241000 000				SONNY'S PIZZERIA LLC	Invoice. Credit Card Payment AP
11/08/2024	202401202	W	16.14	10 E 800 480 222200 031				SPEEDSKIN LLC	Invoice. Credit Card Payment AP
11/08/2024	202401229	W	1,224.00	21 E 400 310 162226 000				SPORTS EMPORIUM	Invoice. Credit Card Payment AP
11/08/2024	202401221	W	21.46	10 E 120 411 241000 000				TARGET	Invoice. Credit Card Payment AP
11/08/2024	202401221	W	75.00	10 E 400 449 241000 000				TARGET	Invoice. Credit Card Payment AP
11/08/2024	202401220	W	158.48	21 E 400 411 162121 000				TEMU	Invoice. Credit Card Payment AP
11/08/2024	202401220	W	66.30	21 E 400 411 162121 000				TEMU	Invoice. Credit Card Payment AP
11/08/2024	202401204	W	21.99	10 E 800 439 222200 031				THE GNOSHERY	Invoice. Credit Card Payment AP
11/08/2024	202401245	W	396.36	27 E 800 411 158100 341				ULTIMATE SLP	Invoice. Credit Card Payment AP
11/08/2024	202401189	W	65.03	10 E 800 342 162000 000				US BANK	Invoice. Credit Card Payment AP
11/08/2024	202401189	W	67.46	21 E 200 310 161939 000				US BANK	Invoice. Credit Card Payment AP
11/08/2024	202401189	W	10.50	21 E 200 310 161939 000				US BANK	Invoice. Credit Card Payment AP
11/08/2024	202401189	W	32.00	27 E 200 310 158119 341				US BANK	Invoice. Credit Card Payment AP
11/08/2024	202401189	W	295.00	27 E 800 310 221300 341				US BANK	Invoice. Credit Card Payment AP
11/08/2024	202401189	W	299.00	27 E 200 411 159119 341				US BANK	Invoice. Credit Card Payment AP
11/08/2024	202401189	W	13.01	10 E 800 342 221300 000				US BANK	Invoice. Credit Card Payment AP
11/08/2024	202401189	W	36.00	10 E 800 432 222200 031				US BANK	Invoice. Credit Card Payment AP
11/08/2024	202401189	W	17.57	10 E 800 342 221300 000				US BANK	Invoice. Credit Card Payment AP
11/08/2024	202401189	W	63.62	10 E 800 411 171000 000				US BANK	Invoice. Credit Card Payment AP

CHECK DATE	CHECK CHE		AMOUNT	ACCOUNT				VENDOR	INVOICE	
	NUMBER	TYP		NUMBER					DESCRIPTION	
11/08/2024	202401189	W	125.05	10 E 800 449 253000 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	70.00	10 E 140 411 110000 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	186.71	10 E 140 472 110000 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	325.93	21 E 400 411 162121 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	-45.00	21 E 140 411 164910 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	17.52	10 E 140 342 221300 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	17.51	10 E 400 342 221300 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	9.00	10 E 140 342 221300 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	9.00	10 E 400 342 221300 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	31.88	10 E 800 348 254500 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	40.00	10 E 200 411 121000 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	20.00	10 E 400 411 121000 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	20.00	10 E 140 411 121000 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	44.35	10 E 140 342 221300 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	44.34	10 E 400 342 221300 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	599.00	21 E 400 411 158110 689				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	370.00	10 E 120 342 221300 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	23.74	21 E 400 342 163902 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	29.62	21 E 400 342 163902 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	8.63	21 E 400 342 163902 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	115.90	21 E 400 342 163902 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	106.40	21 E 400 342 163902 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	115.90	21 E 400 342 163902 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	115.90	21 E 400 342 163902 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	106.40	21 E 400 342 163902 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	115.90	21 E 400 342 163902 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	115.90	21 E 400 342 163902 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	190.00	21 E 400 310 163902 000				US BANK	Invoice. Credit Card Payment AP	

CHECK DATE	CHECK CHE		AMOUNT	ACCOUNT				VENDOR	INVOICE	
	NUMBER	TYP		NUMBER					DESCRIPTION	
11/08/2024	202401189	W	-38.52	10 E 800 342 221300 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	103.00	27 E 800 342 264400 341				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	98.00	27 E 800 342 264400 341				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	19.94	27 E 800 342 264400 341				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	34.37	27 E 800 348 256251 011				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	48.65	27 E 800 342 264400 341				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	45.12	27 E 800 342 264400 341				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	166.51	10 E 140 411 241000 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	47.12	10 E 800 342 264400 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401189	W	56.85	10 E 800 342 264400 000				US BANK	Invoice. Credit Card Payment AP	
11/08/2024	202401226	W	1,777.50	10 E 800 355 263300 000				US CELLULAR	Invoice. Credit Card Payment AP	
11/08/2024	202401213	W	60.75	10 E 800 324 253000 000				VALVOLINE INSTANT OI	Invoice. Credit Card Payment AP	
11/08/2024	202401193	W	48.74	27 E 120 411 152002 347				WALMART	Invoice. Credit Card Payment AP	
11/08/2024	202401193	W	23.67	21 E 200 411 161939 000				WALMART	Invoice. Credit Card Payment AP	
11/08/2024	202401193	W	17.14	21 E 200 411 161939 000				WALMART	Invoice. Credit Card Payment AP	
11/08/2024	202401193	W	40.22	50 E 800 415 257220 000				WALMART	Invoice. Credit Card Payment AP	
11/08/2024	202401193	W	186.40	50 E 800 415 257220 549				WALMART	Invoice. Credit Card Payment AP	
11/08/2024	202401193	W	9.49	50 E 800 415 257220 549				WALMART	Invoice. Credit Card Payment AP	
11/08/2024	202401193	W	29.97	10 E 120 411 222200 000				WALMART	Invoice. Credit Card Payment AP	
11/08/2024	202401193	W	102.42	21 E 400 411 161923 000				WALMART	Invoice. Credit Card Payment AP	
11/08/2024	202401193	W	81.74	10 E 400 411 241000 000				WALMART	Invoice. Credit Card Payment AP	
11/08/2024	202401193	W	25.31	27 E 120 411 158109 341				WALMART	Invoice. Credit Card Payment AP	
11/08/2024	202401193	W	127.66	10 E 140 411 113000 000				WALMART	Invoice. Credit Card Payment AP	
11/08/2024	202401193	W	16.59	10 E 140 411 113000 000				WALMART	Invoice. Credit Card Payment AP	
11/08/2024	202401193	W	51.64	10 E 400 411 123000 000				WALMART	Invoice. Credit Card Payment AP	
11/08/2024	202401193	W	33.67	10 E 200 411 126000 000				WALMART	Invoice. Credit Card Payment AP	
11/08/2024	202401193	W	76.43	10 E 120 411 110400 000				WALMART	Invoice. Credit Card Payment AP	
11/08/2024	202401193	W	81.80	10 E 120 415 110400 000				WALMART	Invoice. Credit Card Payment AP	

CHECK DATE	CHECK CHE NUMBER TYP	AMOUNT	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION
11/08/2024	202401193 W	177.15	21 E 200 411 161923 000	WALMART	Invoice. Credit Card Payment AP
11/08/2024	202401193 W	85.44	10 E 800 411 239100 000	WALMART	Invoice. Credit Card Payment AP
11/08/2024	202401193 W	17.04	10 E 200 411 126000 000	WALMART	Invoice. Credit Card Payment AP
11/08/2024	202401193 W	10.72	10 E 200 411 241000 000	WALMART	Invoice. Credit Card Payment AP
11/08/2024	202401193 W	99.75	10 E 800 411 295000 000	WALMART	Invoice. Credit Card Payment AP
11/08/2024	202401231 W	107.12	21 E 800 411 138300 000	WALMART	Invoice. 1. SYNCFUN 3 in 1 Vintage Giant Checkers, Tic Tac Toe Game with Reversible Mat, 24 Chips - 17.99 2. Happy Salmon - 12.99 3. The Chameleon - 19.79 4. Giant UNO - 14.48 5. Pictionary Board Game, Drawing Game for Kids, Adults - 17.76 6. Connect 4 classic grid strategy - 9.97 7. Clue Classic Mystery board game - 9.97 8. Exploding kittens - 17.00 9. LotFancy Playing Cards, 6 blue and 6 red - 14.99 10. Name that puppy - 38.99 11. Mini basketball hoop set - 15.99 12. Shut the box dice game, 10 numbers tradition wooden - 11.79
11/08/2024	202401232 W	52.18	21 E 800 411 138300 000	WALMART	1. SYNCFUN 3 in 1 Vintage Giant Checkers, Tic Tac Toe Game with Reversible Mat, 24 Chips - 17.99 2. Happy Salmon - 12.99 3. The Chameleon - 19.79 4. Giant UNO - 14.48 5. Pictionary Board Game, Drawing Game for Kids, Adults - 17.76 6. Connect 4 classic grid strategy - 9.97 7. Clue Classic Mystery board game - 9.97 8. Exploding kittens - 17.00 9. LotFancy Playing Cards, 6 blue and 6 red - 14.99 10. Name that puppy - 38.99 11. Mini basketball hoop set - 15.99 12. Shut the box dice game, 10 numbers tradition wooden - 11.79
11/08/2024	202401238 W	135.98	21 E 400 411 161924 000	WALMART	Supplies for class
11/08/2024	202401215 W	330.00	10 E 800 310 264400 000	WASBO FOUNDATION	Credit Card Payment AP Invoice.
11/08/2024	202401228 W	38.00	21 E 200 411 161931 000	WE LOVE COLORS	Allied Arts Costumes - Tights
11/08/2024	202401233 W	194.00	21 E 200 411 161931 000	WE LOVE COLORS	Allied Arts Costumes
11/08/2024	202401236 W	9.00	21 E 200 411 161931 000	WE LOVE COLORS	Credit Card Payment AP Invoice.

CHECK	CHECK CHE	ACCOUNT	INVOICE
DATE	NUMBER TYP	AMOUNT NUMBER	VENDOR DESCRIPTION
11/08/2024	202401237 W	96.00 21 E 200 411 161931 000	WE LOVE COLORS Costume Items for Allied Arts
11/08/2024	202401198 W	303.52 50 E 800 449 257000 000	THE WEBSTAURANT STOR Credit Card Payment AP Invoice.
11/08/2024	202401198 W	399.47 50 E 800 449 257000 000	THE WEBSTAURANT STOR Credit Card Payment AP Invoice.
11/08/2024	202401239 W	1,869.00 10 E 800 310 221300 000	WFEA Credit Card Payment AP Invoice.
11/08/2024	202401203 W	80.00 10 E 800 943 120000 000	WWW.MATHCOUNTS.ORG Credit Card Payment AP Invoice.
11/08/2024	202401212 W	154.68 10 E 800 411 253000 000	ZORO.COM Credit Card Payment AP Invoice.
11/14/2024	104832 V	-150.00 10 E 800 943 162000 000	LUXEMBURG CASCO HIGH WIAA Regionals Girls Golf
11/12/2024	202400976 W	1,096.26 50 E 800 415 257250 000	PEPSI-COLA OF GREEN HS Vending
11/18/2024	202400980 W	20,272.44 98 L 000 000 811901 000	DEAN HEALTH INC Health Insurance - December Coverage
11/18/2024	202400980 W	154,882.13 98 L 000 000 811630 000	DEAN HEALTH INC Health Insurance - December Coverage
11/18/2024	202400980 W	18,411.12 10 E 800 290 292000 000	DEAN HEALTH INC Health Insurance - December Coverage
11/18/2024	202400981 W	13,576.25 98 L 000 000 811632 000	DELTA DENTAL Dental Insurance - December Coverage
11/18/2024	202400981 W	2,400.15 98 L 000 000 811902 000	DELTA DENTAL Dental Insurance - December Coverage
11/18/2024	202400981 W	924.12 10 E 800 290 292000 000	DELTA DENTAL Dental Insurance - December Coverage
11/20/2024	202400979 W	540.87 98 L 000 000 811675 000	WEA MEMBER BENEFITS TSA Benefit: Tjernagel \$421.36 & Holtz \$119.51
11/20/2024	202400977 W	61.09 98 L 000 000 811640 000	WEA TRUST ADVANTAGE WEA Auto Insurance
11/20/2024	202400977 W	59.96 98 L 000 000 811641 000	WEA TRUST ADVANTAGE WEA Home Owner's Ins
11/20/2024	202400977 W	895.00 98 L 000 000 811642 000	WEA TRUST ADVANTAGE WEA Roth IRA
11/20/2024	202400977 W	16.00 98 L 000 000 811643 000	WEA TRUST ADVANTAGE WEA Umbrella Ins
11/20/2024	202400977 W	3,187.00 98 L 000 000 811642 000	WEA TRUST ADVANTAGE WEA Roth TSA
11/20/2024	202400977 W	2,728.33 98 L 000 000 811676 000	WEA TRUST ADVANTAGE WEA Tax Sheltered Annuity
11/20/2024	202400978 W	195.00 98 L 000 000 811672 000	WISCONSIN DEFERRED C Plan #98971-01 Employee Contributions
11/20/2024	202400978 W	145.16 98 L 000 000 811672 000	WISCONSIN DEFERRED C Plan #98971-01 Employee Contributions
11/20/2024	202400978 W	200.00 98 L 000 000 811672 000	WISCONSIN DEFERRED C Plan #98971-01 Roth Employee Contributions
11/21/2024	202400994 W	-20.99 10 E 800 432 222200 031	AMAZON.COM Amazon Payment AP Invoice
11/21/2024	202400994 W	33.38 50 E 800 415 257220 000	AMAZON.COM Amazon Payment AP Invoice
11/21/2024	202400994 W	11.98 50 E 800 415 257220 549	AMAZON.COM Amazon Payment AP Invoice
11/21/2024	202400994 W	48.47 50 E 800 449 257000 000	AMAZON.COM Amazon Payment AP Invoice
11/21/2024	202400994 W	35.97 50 E 800 411 257000 000	AMAZON.COM Amazon Payment AP Invoice
11/21/2024	202400994 W	187.96 10 E 140 472 110000 000	AMAZON.COM Amazon Payment AP Invoice
11/21/2024	202400994 W	44.56 50 E 800 415 257220 549	AMAZON.COM Amazon Payment AP Invoice
11/21/2024	202400994 W	43.78 50 E 800 411 257000 000	AMAZON.COM Amazon Payment AP Invoice
11/21/2024	202400994 W	179.40 10 E 800 480 295000 000	AMAZON.COM Amazon Payment AP Invoice
11/21/2024	202400994 W	104.99 10 E 800 480 295000 000	AMAZON.COM Amazon Payment AP Invoice
11/21/2024	202400994 W	119.45 10 E 800 480 295000 000	AMAZON.COM Amazon Payment AP Invoice
11/21/2024	202400994 W	127.98 10 E 800 480 295000 000	AMAZON.COM Amazon Payment AP Invoice
11/21/2024	202400994 W	199.92 10 E 800 480 295000 000	AMAZON.COM Amazon Payment AP Invoice
11/21/2024	202400994 W	9.95 10 E 800 480 295000 000	AMAZON.COM Amazon Payment AP Invoice
11/21/2024	202400994 W	226.45 10 E 800 480 295000 000	AMAZON.COM Amazon Payment AP Invoice
11/21/2024	202400994 W	179.98 10 E 800 480 295000 000	AMAZON.COM Amazon Payment AP Invoice
11/21/2024	202400994 W	410.00 10 E 800 480 295000 000	AMAZON.COM Amazon Payment AP Invoice

CHECK		CHECK CHE		ACCOUNT				INVOICE	
DATE	NUMBER	TYP	AMOUNT	NUMBER				VENDOR	DESCRIPTION
11/21/2024	202400994	W	151.75	50 E 800 449 257220 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	53.92	50 E 800 411 257000 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	9.95	50 E 800 411 257000 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	43.98	50 E 800 411 257000 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	6.99	50 E 800 411 257000 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	199.80	50 E 800 415 257220 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	84.16	10 E 140 411 124900 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	54.99	10 E 140 411 124900 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	18.99	10 E 140 411 124900 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	5.99	10 E 140 411 124900 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	27.99	10 E 140 411 124900 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	14.99	50 E 800 411 257000 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	16.98	10 E 140 411 124900 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	12.99	10 E 140 411 124900 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	9.99	10 E 140 411 124900 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	18.98	10 E 140 411 124900 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	51.56	50 E 800 411 257000 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	11.98	50 E 800 411 257000 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	14.99	10 E 140 411 124900 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	47.94	10 E 800 411 253000 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	55.00	10 E 800 411 253000 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	26.99	10 E 800 411 253000 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	182.48	50 E 800 415 257250 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	183.84	50 E 800 415 257250 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	59.99	50 E 800 415 257220 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	25.56	50 E 800 415 257250 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	13.99	50 E 800 415 257250 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	18.78	50 E 800 449 257000 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400994	W	89.84	10 E 800 411 253000 000				AMAZON.COM	Amazon Payment AP Invoice
11/21/2024	202400995	W	14.89	10 E 140 411 222200 000				AMAZON.COM	Library Supplies
11/21/2024	202400996	W	379.00	10 E 140 411 143000 000				AMAZON.COM	Sunrise PE and Music Supplies (combining K. Retzlaff & C. Pfister orders to save on shipping)
11/21/2024	202400997	W	165.62	10 E 140 411 143000 000				AMAZON.COM	Sunrise PE and Music Supplies (combining K. Retzlaff & C. Pfister orders to save on shipping)
11/21/2024	202400998	W	17.09	27 E 120 411 158115 341				AMAZON.COM	Tools to aide in student regulation.
11/21/2024	202400999	W	19.98	27 E 120 411 158115 341				AMAZON.COM	Tools to aide in student regulation.
11/21/2024	202401000	W	17.99	27 E 120 411 158115 341				AMAZON.COM	Tools to aide in student regulation.
11/21/2024	202401001	W	21.99	27 E 120 411 158115 341				AMAZON.COM	Tools to aide in student regulation.
11/21/2024	202401002	W	19.99	27 E 120 411 158115 341				AMAZON.COM	Tools to aide in student regulation.
11/21/2024	202401003	W	15.99	10 E 120 411 110000 000				AMAZON.COM	2nd attempt for SW PBIS Clipper Cash store incentives - adding free shipping
11/21/2024	202401004	W	25.99	10 E 120 411 110000 000				AMAZON.COM	2nd attempt for SW PBIS Clipper Cash store incentives - adding free shipping
11/21/2024	202401005	W	34.99	10 E 120 411 110000 000				AMAZON.COM	2nd attempt for SW PBIS Clipper Cash store incentives

CHECK	CHECK CHE	ACCOUNT	INVOICE
DATE	NUMBER TYP	AMOUNT NUMBER	DESCRIPTION
11/21/2024	202401006 W	31.98 10 E 120 411 110000 000	AMAZON.COM - adding free shipping 2nd attempt for SW PBIS Clipper Cash store incentives
11/21/2024	202401007 W	43.99 10 E 120 411 110000 000	AMAZON.COM - adding free shipping 2nd attempt for SW PBIS Clipper Cash store incentives
11/21/2024	202401008 W	19.98 10 E 120 411 110000 000	AMAZON.COM - adding free shipping 2nd attempt for SW PBIS Clipper Cash store incentives
11/21/2024	202401009 W	71.96 10 E 120 411 110000 000	AMAZON.COM - adding free shipping 2nd attempt for SW PBIS Clipper Cash store incentives
11/21/2024	202401010 W	23.98 10 E 120 411 110000 000	AMAZON.COM - adding free shipping 2nd attempt for SW PBIS Clipper Cash store incentives
11/21/2024	202401011 W	60.52 10 E 120 411 110000 000	AMAZON.COM - adding free shipping 2nd attempt for SW PBIS Clipper Cash store incentives
11/21/2024	202401012 W	29.98 21 E 200 411 161931 000	AMAZON.COM Allied Arts Costumes
11/21/2024	202401013 W	6.99 21 E 200 411 161931 000	AMAZON.COM Allied Arts Costumes
11/21/2024	202401014 W	7.49 21 E 200 411 161931 000	AMAZON.COM Allied Arts Costumes
11/21/2024	202401015 W	13.49 21 E 200 411 161931 000	AMAZON.COM Allied Arts Costumes
11/21/2024	202401016 W	9.99 21 E 200 411 161931 000	AMAZON.COM Allied Arts Costumes
11/21/2024	202401017 W	7.99 21 E 200 411 161931 000	AMAZON.COM Allied Arts Costumes
11/21/2024	202401018 W	13.00 21 E 200 411 161931 000	AMAZON.COM Allied Arts Costumes
11/21/2024	202401019 W	14.99 21 E 200 411 161931 000	AMAZON.COM Allied Arts Costumes
11/21/2024	202401020 W	13.95 10 E 800 439 222200 031	AMAZON.COM Library Makerspace
11/21/2024	202401021 W	18.82 10 E 800 439 222200 031	AMAZON.COM Library Makerspace
11/21/2024	202401022 W	29.94 10 E 800 439 222200 031	AMAZON.COM Library Makerspace
11/21/2024	202401023 W	32.32 10 E 800 439 222200 031	AMAZON.COM Library Makerspace
11/21/2024	202401024 W	22.76 10 E 800 439 222200 031	AMAZON.COM Library Makerspace
11/21/2024	202401025 W	14.92 10 E 800 439 222200 031	AMAZON.COM Library Makerspace
11/21/2024	202401026 W	11.50 10 E 800 432 222200 031	AMAZON.COM Library Books
11/21/2024	202401027 W	40.59 10 E 800 432 222200 031	AMAZON.COM Library Books
11/21/2024	202401028 W	12.52 10 E 800 432 222200 031	AMAZON.COM Library Books
11/21/2024	202401029 W	13.20 10 E 800 432 222200 031	AMAZON.COM Library Books
11/21/2024	202401030 W	20.44 10 E 800 432 222200 031	AMAZON.COM Library Books
11/21/2024	202401031 W	5.30 10 E 120 411 111000 000	AMAZON.COM School Supplies
11/21/2024	202401032 W	19.99 10 E 120 411 111000 000	AMAZON.COM School Supplies
11/21/2024	202401033 W	9.99 10 E 120 411 111000 000	AMAZON.COM School Supplies
11/21/2024	202401034 W	35.99 10 E 400 411 241000 000	AMAZON.COM HS Supplies
11/21/2024	202401035 W	5.81 10 E 400 411 241000 000	AMAZON.COM HS Supplies
11/21/2024	202401036 W	33.39 10 E 400 411 241000 000	AMAZON.COM HS Supplies
11/21/2024	202401037 W	39.96 10 E 140 411 115000 000	AMAZON.COM CKLA Supplies
11/21/2024	202401038 W	36.99 10 E 120 472 110000 000	AMAZON.COM 4K Playground Supplies
11/21/2024	202401039 W	101.09 10 E 800 480 222200 031	AMAZON.COM Computer Monitors
11/21/2024	202401040 W	503.96 10 E 800 480 222200 031	AMAZON.COM Computer Monitors
11/21/2024	202401041 W	17.69 10 E 800 432 222200 031	AMAZON.COM Library Books
11/21/2024	202401042 W	17.10 10 E 800 432 222200 031	AMAZON.COM Library Books
11/21/2024	202401043 W	22.45 10 E 800 432 222200 031	AMAZON.COM Library Books
11/21/2024	202401044 W	10.79 10 E 800 432 222200 031	AMAZON.COM Library Books
11/21/2024	202401045 W	24.50 10 E 800 432 222200 031	AMAZON.COM Library Books
11/21/2024	202401046 W	20.99 10 E 800 432 222200 031	AMAZON.COM Library Books
11/21/2024	202401047 W	19.80 10 E 800 432 222200 031	AMAZON.COM Library Books
11/21/2024	202401048 W	19.80 10 E 800 432 222200 031	AMAZON.COM Library Books

CHECK		CHE	ACCOUNT					INVOICE	
DATE	NUMBER	TYP	AMOUNT	NUMBER				VENDOR	DESCRIPTION
11/21/2024	202401049	W	17.39	10 E 800 432 222200	031			AMAZON.COM	Library Books
11/21/2024	202401050	W	19.79	10 E 800 432 222200	031			AMAZON.COM	Library Books
11/21/2024	202401051	W	5.59	10 E 120 411 111000	000			AMAZON.COM	School Supplies
11/21/2024	202401052	W	9.99	10 E 120 411 111000	000			AMAZON.COM	School Supplies
11/21/2024	202401053	W	5.70	10 E 120 411 111000	000			AMAZON.COM	School Supplies
11/21/2024	202401054	W	14.40	10 E 120 411 111000	000			AMAZON.COM	School Supplies
11/21/2024	202401055	W	21.98	10 E 120 411 111000	000			AMAZON.COM	School Supplies
11/21/2024	202401056	W	67.98	10 E 800 416 214000	000			AMAZON.COM	24-25 School Nurse Order
11/21/2024	202401057	W	8.95	10 E 400 411 241000	000			AMAZON.COM	HS supplies
11/21/2024	202401058	W	8.99	10 E 400 411 241000	000			AMAZON.COM	HS supplies
11/21/2024	202401059	W	26.76	10 E 400 411 241000	000			AMAZON.COM	HS supplies
11/21/2024	202401060	W	12.65	10 E 400 411 241000	000			AMAZON.COM	HS supplies
11/21/2024	202401061	W	43.36	10 E 800 411 162000	000			AMAZON.COM	Athletic Department Supplies
11/21/2024	202401062	W	54.47	10 E 120 411 110000	000			AMAZON.COM	PBIS Supplies for Family Engagement
11/21/2024	202401063	W	28.48	21 E 200 411 161931	000			AMAZON.COM	Allied Arts Costumes
11/21/2024	202401064	W	28.48	21 E 200 411 161931	000			AMAZON.COM	Allied Arts Costumes
11/21/2024	202401065	W	19.99	21 E 200 411 161931	000			AMAZON.COM	Allied Arts Costumes
11/21/2024	202401066	W	9.99	21 E 200 411 161931	000			AMAZON.COM	Allied Arts Costumes
11/21/2024	202401067	W	18.99	21 E 200 411 161931	000			AMAZON.COM	Allied Arts Costumes
11/21/2024	202401068	W	14.99	21 E 200 411 161931	000			AMAZON.COM	Allied Arts Costumes
11/21/2024	202401069	W	19.99	21 E 200 411 161931	000			AMAZON.COM	Allied Arts Costumes
11/21/2024	202401070	W	69.90	21 E 200 411 161931	000			AMAZON.COM	Allied Arts Costumes
11/21/2024	202401071	W	3.98	21 E 200 411 161931	000			AMAZON.COM	Allied Arts Costumes
11/21/2024	202401072	W	26.99	21 E 200 411 161931	000			AMAZON.COM	Allied Arts Costumes
11/21/2024	202401073	W	11.99	21 E 200 411 161931	000			AMAZON.COM	Allied Arts Costumes
11/21/2024	202401074	W	19.99	21 E 200 411 161931	000			AMAZON.COM	Allied Arts Costumes
11/21/2024	202401075	W	66.95	21 E 200 411 161931	000			AMAZON.COM	Allied Arts Costumes
11/21/2024	202401076	W	17.06	10 E 400 411 136000	000			AMAZON.COM	Classroom supplies-Around the House and Metals
11/21/2024	202401076	W	32.59	10 E 400 411 136360	000			AMAZON.COM	Classroom supplies-Around the House and Metals
11/21/2024	202401077	W	8.93	10 E 400 411 136000	000			AMAZON.COM	Classroom supplies-Around the House and Metals
11/21/2024	202401077	W	17.06	10 E 400 411 136360	000			AMAZON.COM	Classroom supplies-Around the House and Metals
11/21/2024	202401078	W	14.99	10 E 120 472 110000	000			AMAZON.COM	Safe Harbor Supplies
11/21/2024	202401079	W	14.25	10 E 120 472 110000	000			AMAZON.COM	Safe Harbor Supplies
11/21/2024	202401080	W	14.24	10 E 120 472 110000	000			AMAZON.COM	Safe Harbor Supplies
11/21/2024	202401081	W	14.99	10 E 120 472 110000	000			AMAZON.COM	Safe Harbor Supplies
11/21/2024	202401082	W	244.95	27 E 120 411 156603	341			AMAZON.COM	SnapWord Kit
11/21/2024	202401083	W	35.96	21 E 400 411 161907	000			AMAZON.COM	Calm strips for Project 180
11/21/2024	202401084	W	38.97	21 E 400 411 161907	000			AMAZON.COM	Calm strips for Project 180
11/21/2024	202401085	W	15.99	21 E 400 411 161907	000			AMAZON.COM	Calm strips for Project 180
11/21/2024	202401086	W	7.27	10 E 400 411 136000	000			AMAZON.COM	Shop supplies for resale
11/21/2024	202401086	W	31.72	10 E 400 450 136431	000			AMAZON.COM	Shop supplies for resale
11/21/2024	202401087	W	1.68	10 E 400 411 136000	000			AMAZON.COM	Shop supplies for resale
11/21/2024	202401087	W	7.31	10 E 400 450 136431	000			AMAZON.COM	Shop supplies for resale
11/21/2024	202401088	W	6.34	10 E 400 411 136000	000			AMAZON.COM	Shop supplies for resale
11/21/2024	202401088	W	27.64	10 E 400 450 136431	000			AMAZON.COM	Shop supplies for resale
11/21/2024	202401089	W	41.92	10 E 400 411 136000	000			AMAZON.COM	Shop supplies for resale
11/21/2024	202401089	W	182.78	10 E 400 450 136431	000			AMAZON.COM	Shop supplies for resale
11/21/2024	202401090	W	10.02	10 E 400 411 136000	000			AMAZON.COM	Shop supplies for resale
11/21/2024	202401090	W	43.68	10 E 400 450 136431	000			AMAZON.COM	Shop supplies for resale
11/21/2024	202401091	W	13.04	10 E 400 411 136000	000			AMAZON.COM	Shop supplies for resale
11/21/2024	202401091	W	56.86	10 E 400 450 136431	000			AMAZON.COM	Shop supplies for resale

CHECK		CHECK CHE		ACCOUNT				INVOICE	
DATE	NUMBER	TYP	AMOUNT	NUMBER				VENDOR	DESCRIPTION
11/21/2024	202401092	W	34.05	27	E	400	411 158110 341	AMAZON.COM	Consumables and sensory item frame
11/21/2024	202401093	W	28.95	27	E	400	411 158110 341	AMAZON.COM	Consumables and sensory item frame
11/21/2024	202401094	W	23.98	10	E	120	411 110500 000	AMAZON.COM	Flashlights for Classroom Activity
11/21/2024	202401095	W	71.94	10	E	140	411 113000 000	AMAZON.COM	classroom supplies for vocabulary wall
11/21/2024	202401096	W	29.94	27	E	200	411 158119 341	AMAZON.COM	Classroom Supplies
11/21/2024	202401097	W	54.99	27	E	200	411 158119 341	AMAZON.COM	Classroom Supplies
11/21/2024	202401098	W	5.99	10	E	800	411 219000 297	AMAZON.COM	Poster and painting materials, ink, and kite making materials.
11/21/2024	202401099	W	13.59	27	E	200	411 158119 341	AMAZON.COM	Classroom Supplies
11/21/2024	202401100	W	9.99	10	E	200	411 143000 000	AMAZON.COM	October Order
11/21/2024	202401101	W	9.99	27	E	200	411 158119 341	AMAZON.COM	Classroom Supplies
11/21/2024	202401102	W	22.99	27	E	200	411 158119 341	AMAZON.COM	Classroom Supplies
11/21/2024	202401103	W	12.99	10	E	800	411 219000 297	AMAZON.COM	Poster and painting materials, ink, and kite making materials.
11/21/2024	202401104	W	40.99	10	E	800	411 219000 297	AMAZON.COM	Poster and painting materials, ink, and kite making materials.
11/21/2024	202401105	W	28.99	10	E	800	411 219000 297	AMAZON.COM	Poster and painting materials, ink, and kite making materials.
11/21/2024	202401106	W	12.99	27	E	200	411 158119 341	AMAZON.COM	Classroom Supplies
11/21/2024	202401107	W	5.99	27	E	200	411 158119 341	AMAZON.COM	Classroom Supplies
11/21/2024	202401108	W	8.75	10	E	800	411 219000 297	AMAZON.COM	Poster and painting materials, ink, and kite making materials.
11/21/2024	202401109	W	26.89	10	E	800	411 219000 297	AMAZON.COM	Poster and painting materials, ink, and kite making materials.
11/21/2024	202401110	W	31.99	10	E	800	411 219000 297	AMAZON.COM	Poster and painting materials, ink, and kite making materials.
11/21/2024	202401111	W	15.60	10	E	800	411 219000 297	AMAZON.COM	Poster and painting materials, ink, and kite making materials.
11/21/2024	202401112	W	6.99	10	E	800	411 219000 297	AMAZON.COM	Poster and painting materials, ink, and kite making materials.
11/21/2024	202401113	W	10.40	10	E	800	411 219000 297	AMAZON.COM	Poster and painting materials, ink, and kite making materials.
11/21/2024	202401114	W	6.85	21	E	140	411 170006 000	AMAZON.COM	Supplies for Outdoor alt ed program
11/21/2024	202401115	W	62.95	21	E	140	411 170006 000	AMAZON.COM	Supplies for Outdoor alt ed program
11/21/2024	202401116	W	11.99	21	E	140	411 170006 000	AMAZON.COM	Supplies for Outdoor alt ed program
11/21/2024	202401117	W	48.90	21	E	140	411 170006 000	AMAZON.COM	Supplies for Outdoor alt ed program
11/21/2024	202401118	W	7.99	21	E	140	411 170006 000	AMAZON.COM	Supplies for Outdoor alt ed program

CHECK	CHECK CHE	ACCOUNT	INVOICE
DATE	NUMBER TYP	AMOUNT NUMBER	VENDOR DESCRIPTION
11/21/2024	202401119 W	36.79 21 E 140 411 170006 000	AMAZON.COM Supplies for Outdoor alt ed program
11/21/2024	202401120 W	16.48 21 E 140 411 170006 000	AMAZON.COM Supplies for Outdoor alt ed program
11/21/2024	202401121 W	18.39 21 E 140 411 170006 000	AMAZON.COM Supplies for Outdoor alt ed program
11/21/2024	202401122 W	7.29 21 E 140 411 170006 000	AMAZON.COM Supplies for Outdoor alt ed program
11/21/2024	202401123 W	29.99 21 E 140 411 170006 000	AMAZON.COM Supplies for Outdoor alt ed program
11/21/2024	202401124 W	20.99 21 E 140 411 170006 000	AMAZON.COM Supplies for Outdoor alt ed program
11/21/2024	202401125 W	7.89 21 E 140 411 170006 000	AMAZON.COM Supplies for Outdoor alt ed program
11/21/2024	202401126 W	6.75 21 E 140 411 170006 000	AMAZON.COM Supplies for Outdoor alt ed program
11/21/2024	202401127 W	7.83 21 E 140 411 170006 000	AMAZON.COM Supplies for Outdoor alt ed program
11/21/2024	202401128 W	9.79 21 E 140 411 170006 000	AMAZON.COM Supplies for Outdoor alt ed program
11/21/2024	202401129 W	22.49 10 E 200 411 143000 000	AMAZON.COM October Order
11/21/2024	202401130 W	26.99 10 E 200 411 143000 000	AMAZON.COM October Order
11/21/2024	202401131 W	9.99 27 E 200 411 158119 341	AMAZON.COM Classroom Supplies
11/21/2024	202401132 W	16.99 10 E 200 411 143000 000	AMAZON.COM October Order
11/21/2024	202401133 W	149.00 10 E 200 411 143000 000	AMAZON.COM October Order
11/21/2024	202401134 W	169.98 10 E 200 411 143000 000	AMAZON.COM October Order
11/21/2024	202401135 W	29.99 10 E 140 411 126000 000	AMAZON.COM Science supplies for classrooms
11/21/2024	202401136 W	25.46 10 E 140 411 126000 000	AMAZON.COM Science supplies for classrooms
11/21/2024	202401137 W	46.50 10 E 140 411 126000 000	AMAZON.COM Science supplies for classrooms
11/21/2024	202401138 W	34.99 10 E 140 411 126000 000	AMAZON.COM science supplies
11/21/2024	202401139 W	27.99 10 E 140 411 126000 000	AMAZON.COM science supplies
11/21/2024	202401140 W	24.99 10 E 140 411 126000 000	AMAZON.COM science supplies
11/21/2024	202401141 W	25.73 10 E 140 411 110000 000	AMAZON.COM PBIS Supplies
11/21/2024	202401142 W	9.99 10 E 140 411 110000 000	AMAZON.COM PBIS Supplies
11/21/2024	202401143 W	4.85 10 E 140 411 110000 000	AMAZON.COM PBIS Supplies
11/21/2024	202401144 W	65.18 10 E 140 411 110000 000	AMAZON.COM PBIS Supplies
11/21/2024	202401145 W	9.36 10 E 120 411 241000 000	AMAZON.COM Supplies
11/21/2024	202401146 W	11.43 10 E 120 411 241000 000	AMAZON.COM Supplies
11/21/2024	202401147 W	12.62 10 E 120 411 241000 000	AMAZON.COM Supplies
11/21/2024	202401148 W	15.52 10 E 120 411 241000 000	AMAZON.COM Supplies
11/21/2024	202401149 W	10.16 10 E 120 411 241000 000	AMAZON.COM Supplies
11/21/2024	202401150 W	27.43 10 E 120 411 241000 000	AMAZON.COM Supplies
11/21/2024	202401151 W	19.98 10 E 120 411 122000 000	AMAZON.COM classroom and data dig supplies
11/21/2024	202401152 W	26.91 10 E 120 411 122000 000	AMAZON.COM classroom and data dig supplies
11/21/2024	202401153 W	12.73 10 E 120 411 122000 000	AMAZON.COM classroom and data dig supplies
11/21/2024	202401154 W	11.98 10 E 140 411 213000 000	AMAZON.COM Office supplies
11/21/2024	202401155 W	5.99 10 E 140 411 213000 000	AMAZON.COM Office supplies
11/21/2024	202401156 W	7.69 10 E 140 411 213000 000	AMAZON.COM Office supplies
11/21/2024	202401157 W	14.95 10 E 140 411 213000 000	AMAZON.COM Office supplies
11/21/2024	202401158 W	252.00 10 E 800 411 221500 000	AMAZON.COM translator pens for ESL

CHECK	CHECK CHE	ACCOUNT	INVOICE
DATE	NUMBER TYP	AMOUNT NUMBER	DESCRIPTION
11/21/2024	202401159 W	40.49 10 E 120 411 213000 000	support
11/21/2024	202401160 W	9.99 10 E 120 411 213000 000	supplies
11/21/2024	202401161 W	14.99 10 E 120 411 213000 000	supplies
11/21/2024	202401162 W	11.03 10 E 120 411 213000 000	supplies
11/21/2024	202401163 W	14.99 10 E 120 411 213000 000	supplies
11/21/2024	202401164 W	11.97 10 E 120 411 213000 000	supplies
11/21/2024	202401165 W	11.98 10 E 120 411 213000 000	supplies
11/21/2024	202401166 W	11.98 10 E 120 411 213000 000	supplies
11/21/2024	202401167 W	12.98 10 E 120 411 213000 000	supplies
11/21/2024	202401168 W	15.99 10 E 120 411 213000 000	supplies
11/21/2024	202401169 W	13.99 10 E 400 411 222200 000	Library supplies
11/21/2024	202401170 W	21.59 10 E 400 411 222200 000	Library supplies
11/21/2024	202401171 W	12.98 10 E 140 411 114000 000	4th grade team order
11/21/2024	202401172 W	32.99 10 E 140 411 114000 000	4th grade team order
11/21/2024	202401173 W	17.58 10 E 140 411 114000 000	4th grade team order
11/21/2024	202401174 W	159.90 27 E 800 411 158100 341	DCAP headphones
11/21/2024	202401175 W	11.99 10 E 140 411 121000 000	Art Supplies
11/21/2024	202401176 W	27.19 10 E 140 411 121000 000	Art Supplies
11/21/2024	202401177 W	32.99 10 E 140 411 121000 000	Art Supplies
11/21/2024	202401178 W	119.60 10 E 140 411 121000 000	Art Supplies
11/21/2024	202401179 W	52.08 10 E 200 411 241000 000	MS Office Supplies
11/21/2024	202401180 W	39.99 10 E 400 411 136000 000	Classroom Supplies
11/18/2024	202400983 W	840.70 50 E 800 415 257250 000	PEPSI-COLA OF GREEN Kitchen Drinks
11/18/2024	202400982 W	340.03 10 E 800 331 253300 000	WISCONSIN PUBLIC SER ACCT # 0401972111-00005
11/01/2024	202400986 W	0.60 10 E 800 355 263300 000	CENTURYLINK Monthly Charges
11/25/2024	202400985 W	1,041.12 50 E 800 415 257250 000	PEPSI-COLA OF GREEN Vending
11/22/2024	202400984 W	1,406.17 98 L 000 000 811646 000	STANDARD INSURANCE C Accident, Critical & Hospital Insurance - December Coverage
11/22/2024	202400984 W	1,492.90 98 L 000 000 811648 000	STANDARD INSURANCE C Accident, Critical & Hospital Insurance - December Coverage
11/22/2024	202400984 W	554.72 98 L 000 000 811649 000	STANDARD INSURANCE C Accident, Critical & Hospital Insurance - December Coverage
11/26/2024	202400987 W	338.59 10 E 800 331 253300 000	WISCONSIN PUBLIC SER ACCT # 0401972111-00005
11/30/2024	202401182 W	167.74 10 E 800 310 239000 000	EMPLOYEE BENEFITS CO EBC Flex Fees/HRA Fees/UM Accts
11/30/2024	202401182 W	200.00 98 L 000 000 811900 000	EMPLOYEE BENEFITS CO EBC Flex Fees/HRA Fees/UM Accts
11/30/2024	202401182 W	360.00 10 E 800 248 239000 000	EMPLOYEE BENEFITS CO EBC Flex Fees/HRA Fees/UM Accts
11/30/2024	202401187 W	22,225.73 50 E 800 415 257220 000	GORDON FOOD SERVICE October 2024 Food Bills
11/30/2024	202401187 W	5,588.47 50 E 800 415 257250 000	GORDON FOOD SERVICE October 2024 Food Bills
11/30/2024	202401187 W	4,612.71 50 E 800 415 257220 549	GORDON FOOD SERVICE October 2024 Food Bills
11/30/2024	202401187 W	117.64 50 E 800 411 257000 000	GORDON FOOD SERVICE October 2024 Food Bills
11/30/2024	202401185 W	108,089.32 98 L 000 000 811611 000	INTERNAL REVENUE SER FEDERAL TAXES
11/30/2024	202401185 W	88,282.88 98 L 000 000 811612 000	INTERNAL REVENUE SER FEDERAL TAXES
11/30/2024	202401183 W	17,089.47 98 L 000 000 811613 000	WISCONSIN DEPARTMENT STATE TAXES
11/30/2024	202401184 W	84,701.82 98 L 000 000 811621 000	WISCONSIN RETIREMENT STATE RETIREMENT
11/30/2024	202401184 W	35,075.08 98 L 000 000 811622 000	WISCONSIN RETIREMENT STATE RETIREMENT

848,496.92 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	197,856.88	197,856.88
21	SPECIAL REVENUE - GIFTS	0.00	300.00	14,121.05	14,421.05
27	SPECIAL EDUCATION	0.00	0.00	27,082.44	27,082.44
50	FOOD SERVICE FUND	0.00	0.00	51,556.06	51,556.06
98	PAYROLL CLEARING FUND	557,580.49	0.00	0.00	557,580.49
***	Fund Summary Totals ***	557,580.49	300.00	290,616.43	848,496.92

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

To whom it may concern

I am writing to announce my retirement from my position with
the Sturgeon Bay school lunch program
my last day working will be January 2, 2025

Thank you for everything

Sincerely,

Carla Maccoux

Carla Maccoux

12/11/2024

Lola DeVillers
1335 N. 12th Pl.
Sturgeon Bay, WI 54235
November 22, 2024

Received
11/22/2024



Dan Tjernagel
Sturgeon Bay Schools
1230 Michigan St.
Sturgeon Bay, WI 54235

Dear Mr. Tjernagel,

I am writing to formally announce my retirement from teaching, effective June 6, 2025. After 31 years of dedicated service in the Sturgeon Bay School District, this decision comes with mixed emotions as I reflect on the incredible experiences I've had and the wonderful students and colleagues I've met along the way.

Teaching has been more than just a profession for me; it has been a passion. I have cherished every moment spent in the classroom, watching students grow and learn. The memories created here will always hold a special place in my heart.

I want to express my gratitude to you and the entire faculty for your support and collaboration. I am particularly thankful for the opportunities I've had to grow as an educator and for the friendships I have formed. I look forward to staying in touch and witnessing the continued success of Sturgeon Bay Schools.

Please let me know how I can assist in ensuring a smooth transition during my remaining time.

Thank you once again for everything.

Warmest regards,



Lola DeVillers

CC Katie Smullen

12/06/2024

Dear Mr. Sullivan / Sturgeon Bay School District,

Please accept this letter as my formal retirement from Sturgeon Bay School District.

My last day will be 12/31/2024.

Sincerely,

A handwritten signature in black ink that reads "Stacy Cihlar". The signature is written in a cursive, flowing style.

Stacy Cihlar

Kim Gordon
10887 Cedar Rd
Luxemburg, WI 54217

December 9, 2024

Dear Mr. Holtz, Mr. Tjernagel, and Sturgeon Bay School Board:

Please accept this letter as my formal retirement notice as Human Resource Specialist with the Sturgeon Bay School District. My last day with the district will be September 30, 2025. This advanced notice will permit my position to be filled in July 2025, allowing ample time for a smooth transition.

I have enjoyed my years working in the district and will continue to do the best job possible until my retirement date. I appreciate the opportunities provided to further my education. The staff in Sturgeon Bay is by far the best! I enjoy working with everyone and have made some valued friendships during my time here.

As I move on to the next adventure in my life, I look forward to traveling and spending quality time with my husband, Don, our children, and grandchildren.

Thank you for the opportunity to be a part of this wonderful school community.

Sincerely,

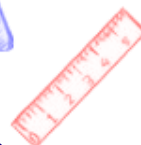
A handwritten signature in black ink that reads "Kim Gordon". The signature is written in a cursive, flowing style.

Kim Gordon

Sturgeon Bay High School

Course Guide

2025-2026



Sturgeon Bay High School
1230 Michigan Avenue
Sturgeon Bay , WI 54235
920.746.2800

Updated December 9, 2024

Non-Discrimination Statement

Sturgeon Bay Schools Nondiscrimination Policy

It is the policy of the School District of Sturgeon Bay, pursuant to s.118.13, Wis. Stats., and PI 9, that no person, on the basis of sex, race, national origin, ancestry, creed, pregnancy, marital or parental status, sexual orientation or physical, mental, emotional, or learning disability, may be denied admission to any school in this district or be denied participation in, be denied the benefits of, or be discriminated against in any curricular, extracurricular, pupil services, recreational, or other programs.

All vocational education programs follow the district's policies of non-discrimination on the basis of the above-mentioned reasons. In addition, arrangements can be made to ensure that the lack of English language skills is not a barrier to admission or participation.

For a copy of the complaint procedure or any questions or complaints concerning Title IX of the Education Amendments of 1972, which prohibits discrimination on the basis of the above-mentioned reasons, contact:

Mr. Dan Tjernagel
Superintendent
School District of Sturgeon Bay
1230 Michigan Street
Sturgeon Bay, WI 54235
920.746.2801

Inquiries related to Section 504 of the Rehabilitation Act of 1972, which prohibits discrimination on the basis of handicap, should be directed to:

Mrs. Lindsay Ferry
Special Education and Pupil Services Director
School District of Sturgeon Bay
1230 Michigan Street
Sturgeon Bay, WI 54235
920.746.2804



<u>Graduation Requirements</u>	4
<u>What's New</u>	8
<u>Academic and Career Planning</u>	9
<u>Dual Credit</u>	10
<u>Advanced Placement (AP)</u>	11
<u>School - to - Career Opportunities</u>	12
<u>Early College Credit Program & Start College Now Program</u>	13

Course Descriptions

<u>Art Department</u>	16
<u>Business and Information Technology Department</u>	19
<u>Computer Science Department</u>	23
<u>English Department</u>	25
<u>Family and Consumer Sciences Department</u>	29
<u>Mathematics Department</u>	32
<u>Music Department</u>	38
<u>Physical Education Department</u>	42
<u>Science Department</u>	45
<u>Social Science Department</u>	49
<u>Technology and Engineering Department</u>	52
<u>World Language Department</u>	55
<u>NWTC Distance Learning Courses/Practical Nursing Program</u>	58
<u>Non-Departmental Offerings</u>	60
<u>Online Learning Options</u>	64
<u>Volunteerism</u>	65



Graduation Requirements

26
Credits

4
Credits

English

English 9	1 Credit
English 10	1 Credit
American Literature	1 Credit
English Elective in 12 Grade	1 Credit

*English elective credit can be received in any designated course offered through the English Department in the Course Guide

3
Credits

Social Sciences

US History	1 Credit
American Studies	1 Credit
World Cultures or Modern European History	1 Credit

*In addition to the three credits listed, students must successfully pass the Wisconsin State Civics Exam with a score of 65 or higher.

3
Credits

Math

Algebraic Concepts	1 Credit
Geometric Concepts	1 or .5 Credit
Probability & Statistics*	.5 Credit
Math Elective	1 or .5 Credit

*The Probability and Statistics graduation requirement may be met through completion of Basic Geometry and Statistics

3
Credits

Science

Earth Science	1 Credit
Biology	1 Credit
Science Elective	1 Credit

*Science elective graduation requirement can also be fulfilled by taking Food and Nutrition or Sustainable Living).

1.5
Credits

Physical Education

Fitness Foundations	.5 Credit
Physical Education Elective	1 Credit

*Physical Education Graduation Requirement Substitution Option—may be used once (equivalent of 0.5 credit).

.5
Credits

Business Education

Personal Money Management	.5 Credit
---------------------------	-----------

*In order to graduate from SBHS, all students must complete .5 credits in financial literacy.

11
Credits

Electives

Elective Credit	11 Credits
-----------------	------------

*Any non required class is considered an elective credit. Students can find courses throughout the Course Guide.

Additional Requirements for Graduation

- Wisconsin State Civics Test (State of Wisconsin Requirement)
- 40 hours of Community Service
- Minimum of 1.5 GPA at Time of Graduation



Course Choices for Fulfilling Graduation Requirements

9th Grade English	English 9 or English 9 Honors
10th Grade English	English 10 or English 10 Honors
11th Grade English	American Literature or American Literature Honors
English Elective	English 12, English Composition 1 and Oral Communications, Journalism, Creative Writing, AP English Lit and Comp

World Studies	World Cultures or Modern European History
United States History	U. S. History
Civics	American Studies and Wisconsin Civics Exam

Algebraic Concepts	Pre-Algebra or Algebra I or Algebra II AND Probability & Statistics	*See pages 34 & 35 for suggested math sequence options
Geometric Concepts	Geometry or Basic Geometry and Statistics	
Math Elective	Any of the mathematics course options other than Geometry	

Life Science	Biology
Ecology	Earth Science
Science Electives	Any of the science course options other than Biology and Earth Science, also includes Food and Nutrition or Sustainable Living

Fitness Foundation	Fitness Foundation
Physical Education Elective	Any of the physical education course options



Post-Secondary Admission Requirements

****Please verify admission requirements with the specific school of your choice****

For UW System Schools, go to uwhelp.wisconsin.edu

For all other universities, go directly to their website for admissions information.

Minimum Requirements for most University of Wisconsin System Institutions**

Please verify the specific admission standards with the school and program of your choice.

English 4 Credits	4 Credits (literature-based and composition based English courses recommended by many universities)
Social Sciences 3 Credits	3 Credits
Mathematics 3 Credits	3 Credits (Algebra, Geometry, and Algebra II recommended by numerous universities)
Natural Sciences 3 Credits	3 Credits (Biology, chemistry, and another lab science recommended by many universities)
World Language	2 years of a single World Language are recommended for admissions to UW-Madison.
Electives 4 Credits	4 Credits (Core area, fine arts, computer science)

Typical Requirements for most Highly Selective Colleges**

These include colleges such as Marquette, Northwestern, and many programs at UW-Madison.

Please verify the specific admission standards with the school and program of your choice.

English 4 Credits	4 Credits (literature-based and composition based English courses recommended by many universities)
Social Sciences 3-4 Credits	3-4 Credits
Mathematics 4 Credits	4 Credits (Algebra, Geometry, Algebra II, Advanced Math)
Natural Sciences 3-4 Credits	3-4 Credits (3 credits lab-based sciences)
World Language	3-4 Credits (Requirements will vary)
Additional Academic/Fine Arts 4 Credits	4 Credits (Core area, fine arts, computer science)



Registration and Scheduling

Registration and scheduling of students for the next school year is one of the most important tasks that students, parents, school administrators, and school counselors must complete each year. It is extremely important for students and their parents to carefully consider all available course and program options and to make thoughtful scheduling decisions that are based on district graduation requirements, post-secondary educational institution requirements, as well as vocational and personal interests and abilities. School personnel are available to discuss scheduling with parents and students to assist them in making course and program selections.

The block schedule utilized by Sturgeon Bay High School offers students several advantages over a traditional schedule. The most important of these is the unique opportunity to study and explore a wider variety of courses without having to carry a large course load during any one quarter. Under the Sturgeon Bay High School block schedule, students can earn up to 8 credits per year while only taking four (or possibly five or six) courses at any one time.

Scheduling Process

PowerSchool is Sturgeon Bay High School's student management software. In addition to allowing student and parent access to grade and attendance information, PowerSchool is used during the scheduling process. The process involves the following steps:

1. Students select courses.
2. Course requests are entered into PowerSchool.
3. Based on student requests, a master schedule is created and entered into PowerSchool.
4. PowerSchool generates a course schedule for each student based on that student's requests.
5. Counselors review all schedules individually, make necessary adjustments, and distribute schedules to students.
6. Students have the opportunity to meet with their counselors to discuss schedules and make necessary changes.
7. Parents receive a copy of the students schedule, are asked to review it and contact the counselor by **June 12 if there are changes or requests.**

Schedule Conflicts

The student will be contacted if there are unresolved conflicts that result from this process.

Schedule Changes

Because the initial student selection of courses plays a major role in determining course sections, teacher and staff placements, and budget allocations for textbooks, materials, and supplies, it is imperative that selections be considered carefully so that there is a minimal need to change individual student schedules after the initial selections have been made. As a general rule, schedule changes after the initial selection of courses will be made only to address a significant academic need. In all cases, schedule changes will be closely scrutinized, and parents and students must understand that most requests will not be granted.



New Course Offerings for 2025-2026**Art**

- Graphic Design

English

- Journalism II
- Journalism III

Spanish

- ELL Content Workshop

Social Sciences

- History of Baseball

Removed Course Offerings for 2025-2026**Art**

- Fibers Studios
- Photoshop Fundamentals
- Illustrator Fundamentals
- Digital Photography

Social Sciences

- Cinema, History and Culture

Course Name Changes for 2024-2025**Math**

- Old Name: Math Workshop
- New Name: Math Intervention

Social Sciences

- Old Name: Social Psychology
- New Name: Psychology

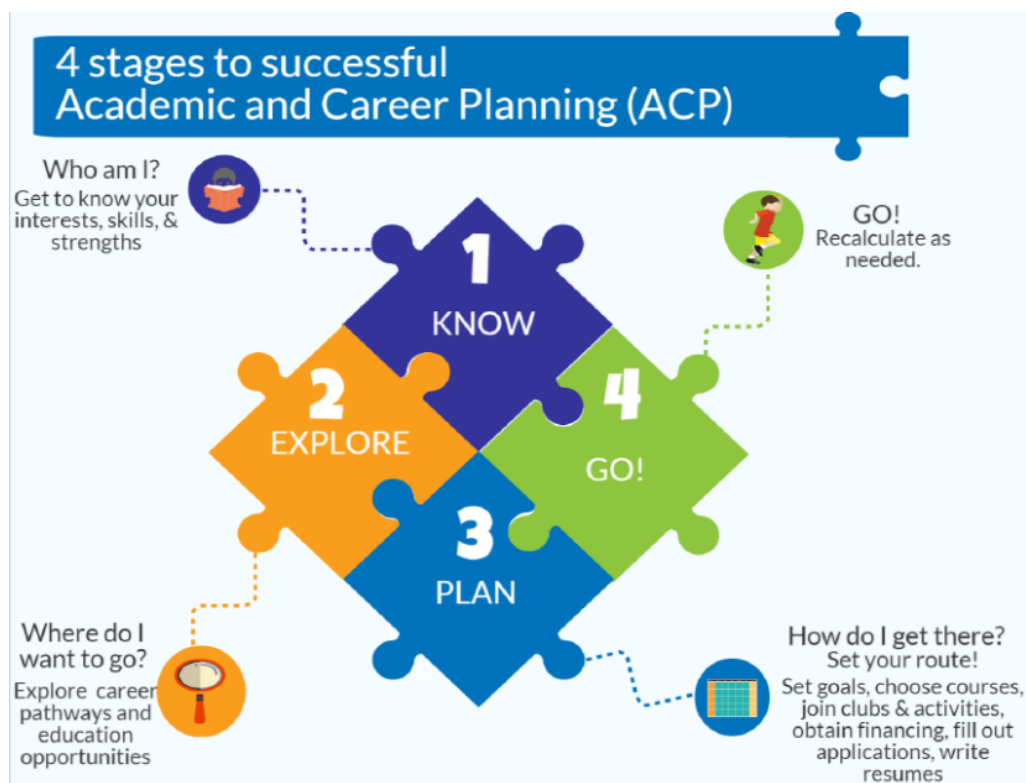


Academic and Career Planning

Career Planning Resources

The Department of Public Instruction requires school districts to create and publish an [Academic and Career Plan](#). Academic and Career Planning is a student-driven, adult-supported process in which students develop their own unique post-secondary plan. Activities include career and education exploration, four-year planning, career planning, and surveys on interests, activities, and abilities. SBHS's plan is posted on the school website.

Academic and Career Planning activities are completed during a student's four-year career at SBHS. Information gathered from the planning activities can be used to help guide students in course selection.



Career Clusters and Career Pathways

Another useful resource in helping students select appropriate courses is the [Career Clusters and Pathways](#) website. In total, there are 16 Career Clusters in the framework, representing more than 79 Career Pathways to help students navigate their way to greater success in college and career. Career Clusters provide the essential knowledge and skills for the 16 Career Clusters and their Career Pathways. As such, it helps students discover their interests and their passions and empowers them to choose the educational pathway that can lead to success in high school, college, and career.



Dual Credit

Dual Credit

A course that is noted as offering “dual credit” means that when a student at Sturgeon Bay High School successfully completes that course, they will receive credit simultaneously from the high school and a technical college. A certified Sturgeon Bay High School instructor teaches the course. Upon successful completion of the course, grades are posted to the high school and college and tabulated in the student’s high school and college GPA. When a student earns dual credit, they can save hundreds of dollars and a great deal of time. The below listed courses are designed to offer dual-credit options. Dual-credit option opportunities, though, may change from year to year as the contracts between Sturgeon Bay High School and colleges are on a yearly basis. These courses provide a wonderful opportunity for our students.

Dual enrollment can help student prepare for the rigor of college courses as they develop technical skills for a multitude of careers.

Research shows that student who participate in dual enrollment programs are more likely to:

- Earn higher grades in high school
- Graduate from high school
- Enroll in postsecondary education
- Earn a postsecondary degree

In addition, dual enrollment courses allow students to:

- Develop confidence and begin to “see themselves as a college student”
- Explore content related to careers that they may not have been exposed to in other high school classes
- Develop and strengthen the rigorous academic skills needed to be successful in college
- Gain credit that will fulfill an entrance or graduation requirement for their intended college major

Dual Credit Enrollment Courses at Sturgeon Bay High School:

- Accounting Principles (NWTC)
- Business Law (NWTC)
- Introduction to Business (NWTC)
- College Technical Math (NWTC)
- Child and Adolescent Development (NWTC)
- English Composition 1 (NWTC)
- Human Biology (UWGB)
- Introduction to Psychology (NWTC)
- Introduction to Diversity Studies (NWTC)
- Medical Terminology (NWTC)
- Microsoft Office Excel and Word (NWTC)
- Nursing Assistant (NWTC)
- Oral Communications (NWTC)
- Other classes as requested/ approved through ECCP and SCN



Advanced Placement (AP)

Advanced Placement (AP) Courses

The Advanced Placement Program (AP) gives students an opportunity to take college-level courses and exams while they are still in high school. Through this, students may earn credit, advanced placement, or both for college. There are many benefits for students who participate in AP—studying interesting and challenging things, discovering new interests, and getting a head start on their future!

Why is AP so valuable?

Find out what you can really do...Challenge yourself and see what you are capable of achieving. Prove you can master college-level material, and discover the satisfaction of reaching your goals and knowing you have been successful.

Prepare for college work...AP courses and exams represent the beginning of your journey through college level academic challenges. Once you are used to being challenged, you are more likely to continue with advanced studies. AP courses motivate you to work hard, and you can improve the quality of all your courses based on the skills you gain in one AP course.

The work you do in an AP course will help you develop skills and study habits that will be vital in college. You will learn how to analyze problems effectively, improve your writing skills, and prepare for exams. Students who take AP courses and exams are more knowledgeable about the demands of college work, and they understand what is needed to succeed at the college level.

Improve your chances of getting into a competitive college...Colleges and universities recognize that applicants with AP experience are much better prepared for the demands of college courses. Admissions officers are well aware of the difficulty of AP courses and exams, and sending them your AP Exam grades can only be a positive step toward potential admission into competitive colleges.

Get good value for your money...The cost of an AP Exam in the 2024-2025 school year is \$98.00, but the average cost of 3 credits at a university is \$1,500.00.

Get a head start...Every year, hundreds of students achieve sophomore standing by earning qualifying AP grades. More than 1,400 institutions in the United States alone grant a full year's credit to students who present satisfactory grades on enough AP exams. Write to the colleges you are interested in attending to get the most up to date information about their AP policies.

Increase your options...Earning AP credit has allowed thousands of students to take a double major in college, move into upper-level courses in their field of interest, or complete their undergraduate and graduate degrees in four years.

The payoff...When you ask yourself, "Is it worth it?", consider the potential payoff. The AP experience is rich and rewarding. You work hard but you get back much in return. Most colleges view any AP experience as a plus, and AP gives you tools that serve you well throughout your college career.

While students have access to a plethora of AP options through partnerships SBHS has, the following AP classes are taught by Sturgeon Bay High School teachers:

- AP Art Studio
- AP Chemistry
- AP US History
- AP Calculus AB/BC
- AP English Literature
- AP Spanish
- AP Computer Science



School-To-Career Opportunities

Career and Technical Education Options

Each year Sturgeon Bay High School offers career and technical programs to all our students. These programs are designed to prepare youth for a broad range of employment and training opportunities and are offered under the guidance of certified teachers and counselors.

The following is a list of career and technical programs offered at our high school

Business and Information Technology
Computer Sciences
Health Science
Family and Consumer Sciences
Technology and Engineering Education

Skills for the Future

What is Wisconsin's "Skills for the Future?"

Wisconsin's School-to-Career educational initiative opens the door to all students to develop their potential in life. By combining rigorous school-based and work-based learning with greater career exploration and guidance, our educational system will develop students with stronger skills—whether students plan to go directly into the workforce, enter a technical college, or enroll in a university. Enhanced academic and technical skills are what Wisconsin's business and educational leaders have deemed critical Skills for the Future.

Youth Apprenticeship

Wisconsin Youth Apprenticeship is a unique opportunity for juniors and seniors to start preparing for a career while still in high school. This program provides the opportunity for work-based learning, occupational instruction, and academic education. As a youth apprentice students will earn an hourly wage while learning from skilled professionals. Upon successful completion of the program, students will be awarded a Certificate of Occupational Proficiency from the Department of Workforce Development. Standards are required to provide their own transportation to class and the worksite during the day/evening.

Preparation for Work

Today's life and work environments require far more than thinking skills and content knowledge. The ability to navigate the complex life and work environments in the globally competitive information age requires students to pay rigorous attention to developing adequate life and career skills.

Flexibility and Adaptability

- Adapting to varied roles and responsibilities
- Working effectively in a climate of ambiguity and changing priorities

Initiative and Self-Direction

- Monitoring one's own understanding and learning needs
- Going beyond basic mastery of skills and/or curriculum to explore and expand one's own learning and opportunities to gain expertise
- Defining, prioritizing, and completing tasks without direct oversight
- Utilizing time efficiently and managing workload

Social and Cross-Cultural Skills

- Working appropriately and productively with others
- Leveraging the collective intelligence of groups when appropriate
- Bridging cultural differences and using differing perspectives to increase innovation and the quality of work

Leadership and Responsibility

- Using interpersonal and problem-solving skills to influence and guide others toward a goal
- Leveraging strengths of others to accomplish a common goal
- Demonstrating integrity and ethical behavior
- Acting responsibly with the interests of the larger community in mind



Early College Credit Program

The ECCP offers students in all high school grades the opportunity to enroll in one of the following institutions of higher education for the purpose of taking one or more courses: an institution within the UW System, a tribally controlled college, or a private, nonprofit institution of higher education located in Wisconsin. The ECCP also explicitly permits attendance in a summer semester or session and allows a course to be taken for both high school and college credit.

Procedures

Students in all high school grades will be eligible to participate under the ECCP.

In order to take advantage of the ECCP, a student must submit an application to an institution of higher education in the school semester preceding the student's potential enrollment. The student must indicate whether he/she will be taking the course(s) for high school credit or post-secondary credit or both, if applicable. In addition, the student must specify that, if he/she is admitted, the institution may disclose the student's grades, the courses that he/she is taking, and his/her attendance record to the school in which the student is enrolled. In addition, a student who intends to enroll in an institution of higher education under the ECCP must notify the Board of Education of his/her intention no later than March 1 if the student intends to enroll in the fall semester and no later than October 1 if the student intends to enroll in the spring semester. This notice must include the titles of the courses in which the student intends to enroll, the number of credits of each course, and whether the student will be taking the courses for high school or post-secondary credit.

If a student specifies in this notice that he/she intends to take a course for high school credit, the Board of Education shall determine whether the course is comparable to a course offered in the school district, whether the course satisfies any of the high school graduation requirements, and the number of high school credits to award the student for the course, if any. The Board of Education shall then notify the student of its determinations in writing before the beginning of the semester in which the student will be enrolled.

Further, if a student is not admitted by the institution of higher education to attend the course that he/she specified in the notice, but the student is admitted to attend a different course, the student must immediately notify the Board of Education, and, as soon as practicable, the Board of Education must inform the student of its determinations about the course. A student who disagrees with the Board of Education determinations may appeal to the State Superintendent of Public Instruction.

Tuition Costs

Under the ECCP, the student and/or the student's school district will be responsible for paying tuition costs depending upon whether a student is taking a course for high school credit and whether the course is comparable to a course offered in the school district.



Early College Credit Programs & Start College Now Program

A student will be responsible for 25 percent of the actual cost of tuition when the student takes a course only for post-secondary credit. The school district will also be responsible for 25 percent of the actual cost of tuition, with the remaining 50 percent to be covered by state reimbursement (again, to the extent that funds are available). The school district is responsible for initially making the full tuition payment to the institution. The district is then permitted to recover 25 percent of the total cost of tuition directly from the student and up to 50 percent of the total cost of tuition through state reimbursement.

If a student does not successfully complete an ECCP course, the student is responsible for reimbursing the cost of the tuition to the district. Board of Education guidelines limit the number of credits for which the board will pay to the equivalent of 18 post-secondary semester credits per student.

Start College Now Program

High school students in good academic standing and who have no record of significant disciplinary problems may have the opportunity to take college courses at a Wisconsin Technical College. If the Board of Education determines a technical college course is eligible for high school credit and the course is not comparable to any course offered by the school district, the school district will pay for the course. If a student does not successfully complete a Start College Now course, the student is responsible for reimbursing the cost of the tuition to the high school. Once a student graduates from high school, he/she can transfer those credits to any of the Wisconsin Technical Colleges as well as many four-year colleges.

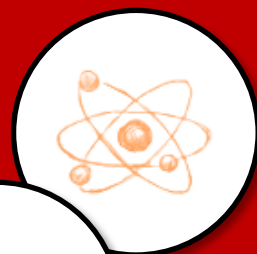
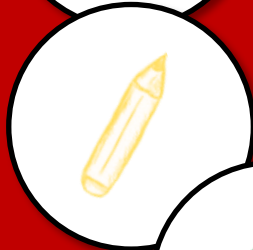
Juniors and seniors interested in this option should meet with the school counselor to discuss career plans and connect with the Start College Now program. The deadline for applying is March 1 for the fall semester and October 1 for the spring semester. Courses that meet the requirements can be taken at any time throughout the week during the regular academic school year. Start College Now is not available during the summer.



Catalog of High School Courses



2025-2026



Title	Grades	Prerequisites	Credits
Sketchbook Studio 1	9-12	None	0.5
2D Studio—Drawing and Painting	9-12	Basic Design or Sketchbook Studio 1	0.5
3D Studio—Ceramics and Sculpture	9-12	Basic Design or Sketchbook Studio 1	0.5
Mixed Media Studio	9-12	Basic Design or Sketchbook Studio 1	0.5
Graphic Design	9-12	Basic Design	
Advanced Art Studio	10-12	Basic Design or Sketchbook Studio 1 AND at least 1 other studio class with at least a B-	1.0
AP Studio Art: Drawing	11-12	“A” or higher in any studio course and Teacher recommendation	1.0
AP Studio Art: 2D Design	12	Completion of AP Studio Art: Drawing and Teacher recommendation	1.0
AP Studio Art: 3D	12	Completion of AP Studio Art: Drawing and Teacher recommendation	1.0

SKETCHBOOK STUDIO 1

Elective (\$25 fee)
.5 credits

Express yourself in a sketchbook journal format using an exciting range of mixed media techniques including pen and ink, markers, watercolor, image transfers, printmaking with linocuts and Gelli plates, acrylics, and collage. Themes will be explored and discussed to integrate personal ideas and abstract designs. Simple writing styles will be practiced to support imagery. No experience is necessary. Students will also be exploring the elements and principles of design as they experiment with their layouts compositions.

2D STUDIO DRAWING & PAINTING

Elective Course (\$25 fee)
.5 credits

This course will introduce students to the fine art of drawing and painting. Students will learn basics in figure and observational drawing techniques from realistic to abstract styles. Graphic, pen/ink, watercolor, and acrylic painting will be a strong introduction to value studies.

3D STUDIO CERAMICS & SCUPLTURE

Elective Course (\$25 fee)
.5 credits

Students will further develop their functional vessel-building skills as well as explore how clay can become a sculptural element. Metal soldering may also be introduced on a small scale depending on the availability of equipment and supplies. Natural and found objects will offer inspiration for students to build unique and conceptual sculpture creations.

MIXED MEDIA STUDIO

Elective Course (\$25 fee)
.5 credits

In this studio class, students will explore a variety of mediums including printmaking, fibers, and collage techniques with a variety of different materials. Artists will continue to use their composition and design elements and principles to form their own original pieces.

FIBER STUDIO

Elective Course (\$25 fee)
.5 credits

In this studio class, students will explore different fiber art skills such as felting, weaving, tapestry, crocheting, and embroidery. Elements and principles of design will continue to be related to all pieces. Class critiques will also be used for sharing and reflecting work.

ADVANCED ART STUDIO

Elective Course (\$30 fee)
1.0 credits

In this studio class, students will have the opportunity to explore the medium of choice more in depth. Art students will have the opportunity to create pieces to build on their design skills and share concepts in our class critiques.

Graphic Design

Elective Course (\$10 fee)
.5 credits

This course teaches students to integrate photography, illustration, and digital design to meet contemporary industry needs across print and digital platforms. Using Adobe Creative Suite (Photoshop, Illustrator, InDesign, After Effects), students will learn to blend photos, custom illustrations, and typography to create effective marketing brochures, ads, branding, and more. Themes such as nature, interior design, architecture, and figures in motion will be integrated through assignments.



AP STUDIO ART: DRAWING

Elective Course (\$35 fee)

1.0 credits

AP Studio Art is designed for students who are seriously interested in the practical experience of art. Students will have the opportunity to earn a college credit for an additional charge. A portfolio of slides will be created to submit for a grade. Students will be given specific outlines for each area of interest. A written essay will be developed to support the concentration of the student's choice. This is an excellent opportunity for students to develop portfolios for art schools as well as scholarship opportunities. Work in this course may include drawing, painting, collage, or printmaking.

AP STUDIO ART: 2D DESIGN

Elective Course (\$35 fee)

1.0 credits

AP Studio Art is designed for students who are seriously interested in the practical experience of art. Students will have the opportunity to earn a college credit for an additional charge. A portfolio of slides will be created to submit for a grade. Students will be given specific outlines for each area of interest. A written essay will be developed to support the concentration of the student's choice. This is an excellent opportunity for students to develop portfolios for art schools as well as scholarship opportunities. Work in this course may include drawing, painting, mixed media, or digital art.

AP STUDIO ART: 3D DESIGN

Elective Course (\$35 fee)

1.0 credits

AP Studio Art is designed for students who are seriously interested in the practical experience of art. Students will have the opportunity to earn a college credit for an additional charge. A portfolio of slides will be created to submit for a grade. Students will be given specific outlines for each area of interest. A written essay will be developed to support the concentration of the student's choice. This is an excellent opportunity for students to develop portfolios for art schools as well as scholarship opportunities. Work in this course will use materials to create three-dimensional art pieces.



Title	Grades	Prerequisites	Credits
Personal Money Management	11-12	None	0.5
Basic Business & Careers	9-10	None	0.5
Foundations of Business (NWTC)	11-12	None	0.75
Accounting Principles (NWTC)	11-12	None	1.0
Business Law (NWTC)	11-12	If not in 11 or 12 grade, consent of instructor	0.75
Entrepreneurship	11-12	None	0.5
International Business Management	10-12		0.5
Marketing	10-12	None	0.5
Microsoft Office Introduction I & II	9-12	None	0.5

PERSONAL MONEY MANAGEMENT

Required Course

.5 credits

Every adult in our society is expected to fill the three roles of worker, consumer, and citizen. In this required course, students will learn how to make the practical decisions necessary to perform these functions which are reflective of job market requirements. The areas explored will include basic economics, banking services, consumer rights and responsibilities, job search techniques, insurance, payroll, budgeting, taxes, and learning to make educated family decisions. Students will be prepared to set short- and long-term goals for a strong financial future.

BASIC BUSINESS & CAREERS

Elective Course

.5 credits

This course introduces students to the concepts and skills required for success in today's workplace and marketplace. A basic understanding of the pillars of a business, aligned with analysis of companies in today's business environment, will assist students in making informed decisions regarding their future academic plans and occupational goals while providing research and exploration through self-assessment. Through business application projects, critical-thinking, self-assessments, and oral and written communication skills blended with multimedia technology, students will gain basic knowledge to assist in making decisions as a productive consumer, citizen, and worker. Opportunities will be presented for work-based learning skills and strategies, job shadowing, and leadership development. Related business careers will be explored allowing students to attain fundamental knowledge and required skills in careers such as entrepreneurship, financial services, information systems, marketing, office systems technology, public relations and promotion, travel and tourism, sports marketing, management, and others predicted to be in high demand at their time of graduation. Through analysis of corporations, students will be able to connect learning to the fundamental workings of economics and the real world of business.

FOUNDATIONS OF BUSINESS (NWTC)

Elective Course

.75 credits

This course is for students who want to explore business courses and careers but are not sure where to begin. Areas covered include basics in each of the following: management, marketing, finance, law, economics, and human resources. This course is recommended for students who are interested in pursuing a career and/or an education in any business field. It is designed to help students acquire more thorough, in-depth knowledge and techniques used in solving business problems and to understand how students' future careers are impacted by our economy.

ACCOUNTING PRINCIPLES (NWTC)

Elective Course

1.0 credits

Accounting is a skill course that is of special importance to all students pursuing a career in business. In this course, students will learn the basis of the double-entry accounting system. Students will develop basic accounting skills including classifying, recording, verifying, maintaining, and reporting numerical data involved in financial operations. Training will be accomplished throughout both manual and computerized forums. Students will learn how to properly prepare financial statements, keep payroll records, and record daily business transactions. Practice sets utilizing actual source documents will be completed throughout the course. Students will process accounting records for service, merchandising, and manufacturing businesses and be able to encounter real life accounting simulations. This class is strongly recommended for those students Interested in pursuing a business degree.



BUSINESS LAW (NWTC)

Elective Course

.75 credits

This is a course designed to actively engage students in the application of personal and business law. This course is intended to furnish students with a brief introduction to the fundamental principles of law in the area of contracts, sales, negotiable instruments, partnerships, corporations, and property. Students will learn about, appreciate, and apply the law to themselves as responsible and contributing citizens and as future employers and employees. Through analysis of court situations, students will practice the legal perspective of briefing a case, preparing evidence, and utilize law (state and federal) to determine convictions of guilty or not guilty as based on our three branches of government. Students will be invited to actively participate in Door-Kewaunee County Legislative Days in Madison.

ENTREPRENEURSHIP

Elective Course

.5 credits

This course helps students gain an understanding of the business principles necessary to start and operate a business. Students will develop an awareness of the opportunities for small business ownership and develop a business plan needed to set specific goals for the successful opening of a small business. Research will be completed on several small businesses in the community. Students will explore the traits and characteristics of successful entrepreneurs. Additionally, students will learn about research, planning, operations, and regulations affecting small business success.

INTERNATIONAL BUSINESS MANAGEMENT

Elective Course

.5 credits

This course will help students develop personal leadership skills and creative thinking abilities by participating in activities that will teach them how to be successful global employees, managers, and/or entrepreneurs while learning about the functions and principles of business and management. Students will learn about the global economy, cross-cultural difference, ethics, international economics, and interdependence. Course content will explore international economics and the impact on entrepreneurs, finance, risk management, human resources, marketing, location, channels of distribution, and social and ethical responsibilities in business. This is an excellent course for anyone who plans to study business at the post-secondary level.

MARKETING

Elective Course

.5 credits

Marketing is an integral part of our everyday life. Businesses utilize marketing concepts to attract customers to purchase their products or services. In this course, students will analyze how companies apply the seven marketing functions to create profit. Students will explore what marketing is, marketing concepts, the free enterprise system and global economics, international trade, sales techniques, advertising, and communication skills. Additionally, students will develop an understanding of various aspects of the marketing field including sports marketing, entertainment, hotel and tourism, professional sales, retail marketing, and service marketing in a hands-on and interactive manner.



MICROSOFT OFFICE INTRODUCTION 1 & 2 (NWTC)

Elective Course

.5 credits

This course is a combination of three different introductory NWTC courses focused on components of Microsoft Office:

Part I: (typically a 9-week block course)

- Microsoft Word: word processing basics including creating, revising, formatting, and printing; sections, tabs, multiple-page numbering; manipulating text; creating headers/footers; creating and formatting tables, graphics; creating charts; applying styles; and merging documents.
- Microsoft PowerPoint: presentation development skills such as: graphics, tables, diagrams, shapes, design themes, sounds, animations, slide transitions, and integration with other software.

Part II: (typically a 9-week block course)

- Microsoft Excel: creating a worksheet, enhancing worksheet appearance, moving and copying data, using formulas and functions, creating charts and using clip art.
- Microsoft Access: creating and modifying database tables; compacting a database; managing records; defining table relationships; creating queries, calculations, and aggregate functions; sorting; and using form and report wizards.



Title	Grades	Prerequisites	Credits
Introduction to Computer Science	9-12	"C" or better in Algebra I	0.5
AP Computer Science A	10-12	"B" or better in Intro to Computer Science	1.0



INTRODUCTION TO COMPUTER SCIENCE

Elective Course

.5 credits

This course introduces students to the foundational concepts of computer science through the creation of their own apps. Students learn the basics of computer programming, base arithmetic, logical problem solving, and how computers “speak” using mathematical algorithms.

AP COMPUTER SCIENCE

Elective Course

1.0 credits

In this course, students will expand upon the concepts they learned in Intro to Computer Science using Java. Students learn more advanced programming techniques and concepts such as object inheritance, operating efficiency, and algorithm development.



Title	Grades	Prerequisites	Credits
Creative Writing	10-12	None	0.5
Journalism	10-12	English 9	0.5
Journalism II	10-12	Journalism	0.5
Journalism III	10-12	Journalism II	0.5
Yearbook	10-12	Instructor Approval	0.5 - 1.0
English 9	9	None	1.0
English 9 Honors	9	Grade of "A" in previous English course work and instructor approval	1.0
English 10	10	None	1.0
English 10 Honors	10	Grades of "B" or higher in previous English course and instructor approval	1.0
American Literature	11	<i>Successful completion of English 10 or English 10 – Honors</i>	1.0
American Literature Honors	11	<i>Grade of "B" or higher in English 10 – Honors or a grade of "A" in English 10</i>	1.0
British Literature Honors	11	<i>Grade of "B" or higher in English 10 – Honors or a grade of "A" in English 10</i>	1.0
English 12	12	<i>Successful completion of American Literature or American Literature – Honors</i>	1.0
AP English Literature & Composition	12	<i>American Literature – Honors, and British Literature – Honors</i>	1.0
English Composition I (NWTC)	11-12	<i>Accuplacer Reading score of 55 and Sentence Skills score of 75 or ACT English score of 18 and Reading score of 15</i>	0.75
Oral Communication (NWTC)	11-12	<i>Accuplacer Reading score of 55 and Sentence Skills score of 75 or ACT English score of 16 and Reading score of 15</i>	0.75



ENGLISH 9

Required Course
1.0 credits

Students will focus on improving reading and writing skills through differentiated literature and instruction. Students will study multiple authors and the craft, structure, and format used to create great writing. Using the knowledge of those techniques, students will model those techniques to construct a variety of narratives and digital presentations. Knowledge of literary devices, figurative language, and sentence structures will be reviewed and extended.

ENGLISH 9 HONORS

Required Course
1.0 credits

Students will study multiple authors and the craft, structure, and format used to create great writing. Students will model those techniques to construct a variety of narratives and digital presentations. Knowledge of literary devices, figurative language, and sentence structures will be reviewed and extended. Students will frequently work collaboratively to complete tasks in a timely manner. Accountability during group work will increase and expectations will be high. This course is intended for the conscientious and talented student. Out-of-class reading will be required.

ENGLISH 10

Required Course
1.0 credits

Students will examine various literary forms (narrative text, informational text, argumentation, historical fiction) and the numerous techniques utilized by authors to write. Students will write original narrative, argumentative, and informational compositions and examine the methods and impact of visual media. In addition, vocabulary, spelling, and the structure and function of language will be investigated.

ENGLISH 10 HONORS

Required Course
1.0 credits

This course is a concentrated study of narrative, informational, argumentative, and historical text with students routinely providing written responses to the reading. Extensive reading outside of class will be necessary. The writing process (prewriting, drafting, editing, revising) will be studied and practiced, and students will compose various forms of written and spoken discourse including original narratives. An in-depth examination of language and its proper and effective use will also be included.

CREATIVE WRITING

Elective Course
.5 credits

This course is an introduction to the art and craft of creative writing. Students will write and revise pieces in a variety of genres including nonfiction, fiction, poetry and drama. Mentor texts will be used for modeling and students will be expected to read and critique their peers' writings. Selected pieces will be featured in our school's Literary Magazine.

AMERICAN LITERATURE

Required Course
1.0 credits

Students will be exposed to a broad survey of American literary genres through contemporary and classic selections from novels and the textbook. The writing component of this course consists of reflections, essays, fiction and technical writings. Additionally, students will review and practice grammar and reading comprehension skills for the Wisconsin mandated ACT.



AMERICAN LITERATURE HONORS

Required Course

1.0 credits

In addition to a broad survey of American literature, the works of major American authors will be examined. Extensive reading outside of class will be required. The writing process (prewriting, drafting, editing, revising) will be studied in detail, and students will respond to their reading using various forms of written and spoken discourse. An in-depth examination of language and its proper and effective use will also be included. Preparation and practice for the Wisconsin-mandated ACT will be executed throughout the course.

JOURNALISM

Elective Course

0.5 credits

Students will focus on improving reading and writing skills. Students will learn important journalism skills in the areas of news writing, editing, photography, layout and design, and other elements of production. This course will also teach students how to find stories and sources, use interviewing techniques, and understand the nuts-and-bolts of constructing and editing a story.

JOURNALISM II

Elective Course

0.5 credits

This course focuses on advanced reporting techniques, building upon foundational journalism skills learned in Journalism, with an emphasis on in-depth feature writing, investigative reporting, multimedia production, and ethical considerations involved in complex news stories. Practical application through the production of news content for a school publication or online platform will also be explored.

JOURNALISM III

Elective Course

0.5 credits

Building on the concepts introduced in Journalism and Journalism II, students polish their writing and critical thinking skills. The course will focus on advanced reporting and writing techniques, delving deeper into specialized areas of journalism like investigative reporting, data analysis, and multimedia storytelling. Students also are expected to take on new challenges and to take an added role in the class such as mentoring new students in Journalism and Journalism II.

YEARBOOK

Elective Course

0.5 credits

Students will learn photography, design, writing, and marketing to create a professional, memorable yearbook. Students work with publishing software, plan layouts, and manage deadlines while promoting sales and gathering content to capture the year's highlights. This hands-on course builds teamwork, creativity, and project management skills.

***This course is production oriented and based on strict deadlines.**



BRITISH LITERATURE HONORS

Elective Course

1.0 credits

Students will read, analyze, and discuss a wide range of British literature. Discussion of the English language and British history are also explored. Designed as a college preparatory course, a heavy amount of reading is required. Assessment will be done through essays, objective tests, and presentations. This course provides the foundation for AP English Literature and Composition and is a prerequisite for the course.

ENGLISH 12

Required Course

1.0 credits

English 12 is a literature based course in which students will read and discuss a wide range of literature including fiction, nonfiction, contemporary and classic. The writing component of this course provides students with opportunities to explore a variety of styles (personal reflections, essays, creative writing, research) based on the literature read and discussed. In addition to the assigned class novels, students will be required to read novels of their own choosing outside of class.

AP ENGLISH LITERATURE & COMPOSITION

Elective Course

1.0 credits

This course aligns to an introductory college-level literary analysis course. The course focuses on close reading and critical analysis of imaginative literature to deepen understanding and appreciation of the ways in which writers use language and craft. In addition to the heavy amount of reading, students will study a variety of vocabulary (Greek, Latin, French, Italian, Spanish, Anglo Saxon, Mythology) as well as literary terminology.

ENGLISH COMPOSITION I (NWTC)

Elective Course

1.0 credits

This course provides the learner with the opportunity to develop the knowledge, skills, process, and understanding of major forms of nonfiction writing, including narration, description, comparison, definition, causal analysis, logical argument, and research papers and the writing process, including planning, drafting, and revising. English Composition 1 is a challenging course. Learners are expected to master basic forms of writing as well as the fundamentals of grammar and to produce original writing throughout the course. Participation in all class activities is important to the success in the course.

ORAL COMPOSITION (NWTC)

Elective Course

0.75 credits

This course provides the opportunity for the learner to develop the knowledge, skills, process, and understanding of the communication process (perception and self-concept, language, listening, nonverbal communication, interpersonal relationships, and communication in groups/public communication). A final oral presentation is mandatory.



Title	Grades	Prerequisites	Credits
Food & Nutrition	9-12	None	0.5
Sustainable Living	9-12	None	0.5
International Foods	10-12	Food & Nutrition	0.5
Baking and Pastry	10-12	Food & Nutrition	0.5
Clothing I	9-12	None	0.5
Clothing II	10-12	"C" or higher in Clothing I	0.5
Health Occupations	9-12	None	0.5
Child & Adolescent Development (NWTC)	11-12	None	0.75
Medical Terminology (NWTC)	11-12	"C" or higher in Health Occupations	0.75

FOOD & NUTRITION

Elective Course
0.5 credits

In this course about food and nutrition, students will evaluate their current eating habits. Students will gain knowledge of the dietary guidelines for good eating and apply this knowledge to food preparation skills. Emphasis is put on a healthy lifestyle, macronutrients and micronutrients. Students will learn how to maintain their nutrition over their lifespan and learn how to create healthy habits for life.

***This course may be used to satisfy Sturgeon Bay High School science requirements. However, the course will not satisfy some four-year university requirements. Students are encouraged to check with their prospective college admission advisors.*

SUSTAINABLE LIVING

Elective Course
0.5 credits

This course provides a comprehensive exploration of sustainable living through the three pillars of sustainability: environmental, social, and economic. Lessons will explore personal, household, regional, and global sustainable practices through hands-on experiences. Students will learn how to sustainably grow food as well as process food with methods such as canning, dehydrating and other preservation methods.

***This course may be used to satisfy Sturgeon Bay High School science requirements. However, the course will not satisfy some four-year university requirements. Students are encouraged to check with their prospective college admission advisors.*

INTERNATIONAL FOODS

Elective Course
0.5 credits

Students will learn the cultures and traditions of countries from around the world. With each unit they will research the countries and popular recipes. Students should come with an adventurous palate and an open mind to try new foods and learn more about the world around them. Units will include the history of foods, US foods, Latin American foods, European foods, and many other areas around the globe.

BAKING & PASTRY

Elective Course
0.5 credits

Students will learn the terminology and equipment used in baking and apply that knowledge in the kitchen. Students will look at foundational recipes, measuring, baking techniques and ingredient functions to create the perfect baked goods. Units of study will include the foundation of baking, breads, cakes, cookies, and other related areas.

CLOTHING I

Elective Course (materials fee as needed or students purchase their own materials)
0.5 credits

Discover the self-satisfying feeling of constructing your own clothing. Students will gain knowledge in textiles, pattern reading, and clothing recycling. Clothing construction skills will be gained by completing three to four projects within the semester.

CLOTHING II

Elective Course (materials fee as needed or students purchase their own materials)
0.5 credits

Clothing II is a course for those interested in continuing the study of clothing and textiles. Students will progress at an individual rate of speed and will be expected to complete three to four projects. Pattern alteration will be explored during the semester.

HEALTH OCCUPATIONS

Elective Course
0.5 credits

This course is designed to allow students to explore some of the many career opportunities in the health and medical field. Included will be terminology, the investigation into various places of employment, and what it takes to obtain these degrees. Field trips, professionals in the healthcare industry as guest speakers, and a health care professional interview will be incorporated.

CHILD & ADOLESCENT DEVELOPMENT (NWTC)

Elective Course
0.75 credits

Students will cover the following in the content of this course: analyze social, cultural, and economic influences on child development; summarize brain development in young children; describe the physical, fine motor, and gross motor changes that occur during ages 0 – 18; determine the nutritional needs of pre-school and school-age children; describe the cognitive development of pre-school and school-age children; describe the language development of pre-school and school-age children; describe the factors that affect the social development of pre-school and school-age children; apply effective behaviors when observing children.

***For students in Grades 11 and 12, a final grade of "C" or better will earn credit at Northeast Wisconsin Technical College.*

***This course may not count toward four-year university entrance requirements.*

MEDICAL TERMINOLOGY (NWTC)

Elective Course
0.75 credits

This course focuses on the component parts of medical terms: prefixes, suffixes, and root words. Students will practice formation, analysis, and reconstruction of terms with an emphasis on spelling, definition, and pronunciation. Content includes an introduction to operative, diagnostic, therapeutic, and symptomatic terminology of all body systems as well as systemic and surgical terminology.

***For students in Grades 11 and 12, a final grade of "C" or better will earn credit at Northeast Wisconsin Technical College.*

***This course may not count toward four-year university entrance requirements.*



Title	Grades	Prerequisites	Credits
Math Intervention	9-12	Counselor or Math Teacher recommendation	0.5
Pre-Algebra	9	None	1.0
Basic Geometry & Statistics	10	1 credit earned of Pre-Algebra and Dept. Consent	1.0
Algebra I	9	None	1.0
Geometry	9-10	"C" or higher in Algebra I	1.0
Geometry: Accelerated	9-10	"B" or higher in Grade 8 Algebra I	1.0
Algebra II	10-11	<i>Recommended for a "B" or higher in Algebra I</i>	1.0
College Technical Math 1A (NWTC)	11-12	Geometry or Basic Geometry & Statistics	1.0
Trigonometry & Other Functions	11-12	"B" or higher in Algebra II	1.0
Senior Trigonometry	12	Algebra I, Geometry, Algebra II	1.0
Pre-Calculus	11-12	Trigonometry & Other Functions	1.0
AP Calculus AB/BC	12	Pre-Calculus	2.0
Probability & Statistics	10-12	Geometry or Geometry: Accelerated	0.5

Three credits of mathematics are required for graduation from Sturgeon Bay High School. Probability and Statistics (0.5 credit) is also required for graduation. The following options for Probability and Statistics meet this requirement:

- Probability and Statistics may be taken after successful completion of Geometry or Geometry – Accelerated. This course sequence meets two- or four-year college requirements.
- The Probability and Statistics graduation requirement may be met through completion of Basic Geometry and Statistics. This course sequence may not meet four-year college requirements.

The schedules below show recommended sequences of courses based on the student's goal after graduation.

Recommended Schedules

High School Graduation Requirements / Technical College Preparation

Option A		
Grade	Course	Semester
9	Algebra I	Full Year
10	Geometry	Either
11	Algebra II or Probability and Statistics	Either
12	Algebra II or Probability and Statistics	Either

Option B		
Grade	Course	Semester
9	Pre-Algebra	Either
10	Basic Geometry and Statistics	Either
11	College Technical Math 1A	Semester 1
12		

Students Seeking General Four-Year University Preparation

Option A		
Grade	Course	Semester
9	Algebra I	Full Year
10	Geometry	Either
11	Algebra II	Either
	Probability and Statistics	Either
12	Trigonometry	Semester 1
	Pre-Calculus	Semester 2

Option B		
Grade	Course	Semester
9	Algebra I	Full Year
10	Geometry	Either
11	Algebra II	Either
	Probability and Statistics	Either
12	Trigonometry (Seniors)	Semester 2

Recommended Schedules

Students seeking Four-Year University Preparation for Math, Science, or Engineering Majors

Grade	Course	Semester
9	Algebra I	Full Year
10	Geometry—Accelerated	Semester 1
11	Probability and Statistics	Either or Grade 12
	Trigonometry	Semester 1
	Pre-Calculus	Semester 2
12	AP Calculus	Semester 1 & 2

Students Having Completed Algebra I in Grade 8

Grade	Course	Semester
9	Geometry—Accelerated	Either
10	Probability and Statistics	Either
	Algebra II	Either
11	Trigonometry	Semester 1
	Pre-Calculus	Semester 2
12	AP Calculus	Semester 1 & 2

MATH INTERVENTION

Elective Course
0.5 credits

Math intervention provides focused support to students struggling with mathematics by addressing specific skill gaps and building foundational concepts. Small group instruction, partner work, and differentiated strategies are utilized to help students achieve grade-level math proficiency. Students are graded on participation in class and demonstration of growth throughout the skill sets.

***This is not a math content course and does not count toward the 3 math credits required for graduation.*

PRE-ALGEBRA

Elective/Required Course
1.0 credits

Students should take this course if they are planning to take Algebra and feel the need to review skills or if they plan to take the minimum math instruction to meet graduation requirements. Pre-Algebra is a course for students who need a better understanding of basic operations on rational numbers (integers, fractions, decimals) and the problem-solving process necessary for Algebra. Topics include properties of numbers, use of a variable, solving simple equations, geometry, graphing, and square roots. This course does not meet four-year college requirements.

BASIC GEOMETRY & STATISTICS

Elective/Required Course
1.0 credits

This course is designed for students who have taken Pre-Algebra and who will use this course to meet the minimum mathematics requirement for graduation. This course does not meet four-year college requirements. This course is an informal approach to the basic concepts of geometry, their practical applications, and basic concepts of probability and statistics.

ALGEBRA I

Required Course
1.0 credits

Algebra I develops the real number system, its language, symbolism, and properties. Emphasis is given to solving equations and inequalities including applications.

GEOMETRY

Required Course
1.0 credits

Geometry studies the relationships in and among various two- and three-dimensional figures and helps develop deductive reasoning skills.

GEOMETRY: ACCELERATED

Elective Course
1.0 credits

Geometry – Accelerated features an in-depth coverage of all geometry topics and continues to enrichment topics. Special emphasis is given to problem solving and applications.

ALGEBRA II

Elective Course
1.0 credits

This course may be used to satisfy the third credit of the graduation requirement for mathematics. Algebra II develops the complex number system. Students will learn to solve and graph both linear and non-linear functions and relations. Emphasis is given to problem solving and applications.

COLLEGE TECHNICAL MATH 1A

Elective Course

1.0 credits

This course may be used to satisfy the third credit of the graduation requirement for mathematics. The course is also intended for students who want to pursue entrance to a technical college or two-year university. All concepts are applied directly to careers and professions in allied health, nursing, computer technology, aviation, the electronics, CAD, drafting, architecture, agriculture, telecommunication, auto/diesel, criminal justice, fire science, business, hospitality, and culinary/food safety programs. At the end of this course, there will be a review of concepts needed for the ACT test. A practice ACT test will be given.

***For students in Grades 11 and 12, a final grade of "C" or better will earn credit at Northeast Wisconsin Technical College. (Because of the nature of the course content, however, this course will not earn the additional 0.0125 GPA points.)*

***This course may not count toward four-year university entrance requirements.*

TRIGONOMETRY & OTHER FUNCTIONS

Elective Course

1.0 credits

This course serves as a bridge between the introductory principles of algebra and geometry to higher levels of mathematics. Students will develop a firm foundation of trigonometry. Instruction will focus on polynomial, logarithmic, base ten, exponential and circular functions, matrices, series and sequences as students explore the underlying connections between geometry and algebra and prepare for Pre-Calculus.

SENIOR TRIGONOMETRY

Elective Course

1.0 credits

The course serves as a bridge between the introductory principles of algebra and geometry to higher levels of mathematics. Students will develop a firm foundation of trigonometry. Instruction will focus on polynomial, logarithmic, base ten, exponential and circular functions, matrices as students explore the underlying connections between geometry and algebra and preparation for college mathematics.

PRE-CALCULUS

Elective Course

1.0 credits

Pre-Calculus is primarily a college-preparatory mathematics course geared toward those students interested in pursuing a career which requires at least one year of college calculus. This may seem to eliminate many students, but on the contrary, many college degrees such as engineering, physics, chemistry, pre-medicine, business, etc. require a background in calculus.

The greatest contribution a course of this level can make in the study of calculus is to give a firm foundation through the topics of limit and continuity. A rather extensive introduction to calculus is included since this follows logically from the foundation laid by the work on limit and continuity.

AP CALCULUS AB/BC

Elective Course

2.0 credits

This course is an advanced placement mathematics course designed for those students who are capable of completing one full year of college mathematics while in high school. Students will study all of the traditional techniques of differentiation and integration plus applications of these techniques. Only students who are willing to spend one to three hours per day outside of class time should register for this course. College credit or advanced placement in a college is possible for those students who successfully pass a required AP test offered at the end of the school year. (The cost of the exam is the responsibility of students.)

PROBABILITY & STATISTICS

Elective Course

0.5 credits

Probability and Statistics is the study of statistical parameters (such as central tendency and variation of data) and how events related to them occur by chance. Topics studied include graphing; mean, median, mode, and standard deviation; counting and probability; surveying; normal and binomial distributions; hypothesis testing; and correlation.

If time, students are also required to complete a quarter project involving their own statistical study. Findings will be presented using a presentation graphics program. Students are allowed to work with a partner on this project.

Title	Grades	Prerequisites	Credits
Concert Band	9-12	Prior band experience is recommended	1.0
Wind Ensemble	10-12	Two years in Concert Band or Consent of instructor	1.0
Treble Choir	9-12	None	1.0
Mixed Choir	9-12	None	1.0
Beginning Guitar	9-12	None	0.5
Music Appreciation	9-12	None	0.5
Music Theory	9-12	None	0.5
Unified Adaptive Music	9-12	None	0.5



CONCERT BAND

Elective Course (\$25 uniform fee)
1.0 credits

This ensemble is for all freshmen and sophomores unless scheduling or other unforeseen conflicts occur. The class is performance based (Class B / Level 3-4 music) along with some pertinent theory and history.

Various activities are scheduled outside of the daily rehearsal and are considered an integral part of the Instrumental Music program and its curriculum. Many activities are graded. Attendance at all concerts, parades, and other public performances is required unless otherwise exempted by the director. Failure to do so will jeopardize students' grades and/or course credits. Whenever students cannot participate in a required performance, an alternate learning activity will be substituted for grading. (See Band Handbook.)

All Concert Band members are required to attend lessons and/or sectionals either provided by the school or with a private instructor. Work will involve assignments in a method book, concert music, solos and ensembles, and required technical skills. All work is centered around the national standards in music education.

WIND ENSEMBLE

Elective Course
1.0 credits (\$25 uniform fee)

This ensemble is designed for juniors and seniors with higher ability levels. The class is performance based (Class A / Level 4-5 music) along with some pertinent theory and history.

Because of the difficulty of music, students enrolling in Wind Ensemble should complete two years in Concert Band before enrolling in this course. Occasionally special circumstances will nullify prerequisites.

Various activities are scheduled outside of the daily rehearsal and are considered an integral part of the Instrumental Music program and its curriculum. Many activities are graded. Attendance at all concerts, parades, and other public performances is required unless otherwise exempted by the director. Failure to do so will jeopardize students' grades and/or course credits. Whenever students cannot participate in a required performance, an alternate learning activity will be substituted for grading. (See Band Handbook.)

All Wind Ensemble members are required to attend lessons and/or sectionals either provided by the school or private instructor. Work will involve assignments in a method book, concert music, solos and ensembles and required technical skills. All work is centered around the national standards in music education.

TREBLE CHOIR

Elective Course
1.0 credits

Treble Choir is an ensemble for freshmen and sophomore female or unchanged voices; however, all high school students who want to explore the rich literature for treble voices are welcome. Students will participate in scheduled performances, solo and ensemble events, and large-group concert festivals. Students will learn vocal technique and music-reading skills. Performance is an integral part of this course, and attendance at all concerts and other performances is required. Students in Treble Choir are encouraged to audition for City Rhythm Show Choir, Theater Arts – Music, and other choral events.

MIXED CHOIR

Elective Course
1.0 credits

Mixed Choir is a non-auditioned, intermediate level choir for students. Student learning will focus on vocal techniques, sight reading, musicianship, music history, and music theory. These topics will be covered daily in class. The emphasis of this class will be placed on performances. These performances include concerts, solo and ensemble contest, and the choral clinician day. Additional performances may be added. Students will cover a wide variety of repertoire in this course. Attendance at all concerts and other public performances is required. Students in Mixed Choir are encouraged to audition for City Rhythm Show Choir, Theater Arts – Music, and other choral events.

BEGINNING GUITAR

Elective Course (\$10 string fee)
1.0 credits

This course will cover the fundamentals of music and composition through the use of guitar. Enrollment is limited to the number of guitars the school can provide. This course is for any student who wishes to learn more about music and guitar. This course is open to any student in Grades 9 – 12. This is a beginning guitar class that will require reading standard notation by the end of the course.

MUSIC APPRECIATION

Elective Course
0.5 credits

This course is open to all students interested in listening to and learning about music history. The class highlights the elements of music, how we listen to music, periods in music history, and an extensive unit on rock and roll music history. This will be an active learning course and will include active listening; discussion; making connections between music, art, and writing; and creating, critiquing, and editing music playlists. Music covered in the course will reflect and broaden the interests of the students involved.

MUSIC THEORY

Elective Course
0.5 credits

Music Theory is a course designed to introduce the fundamentals of music theory and harmony. Students will learn about note values, key signatures, time signatures, intervals, and other music topics. Students will have the opportunity to improve aural analytical skills through daily assignments and listening activities. This course is open to all students who are currently or have previously participated in band or choir.

UNIFIED ADAPTIVE MUSIC

Elective Course

0.5 credits

This is a course offering for both regular and special education students that combines all abilities to participate in developmentally appropriate music activities including singing, playing, and creating music. Through ongoing leadership opportunities members of this course will be empowered to help create a more inclusive and accepting school environment for all students.

Title	Grades	Prerequisites	Credits
Fitness Foundation	9-12	None	0.5
Lifeguard Training	9-12	Successful completion of Fitness Foundation	0.5
Lifetime Fitness	9-12	Successful completion of Fitness Foundation	0.5
Physical Education Graduation Requirement Substitute Option	11-12	Credit must be made up in English, Mathematics, Science, or Social Studies	0.5
Recreation Sports	9-12	Successful completion of Fitness Foundation	0.5
Strength & Conditioning	9-12	Successful completion of Fitness Foundation	0.5



FITNESS FOUNDATIONS

Required Course (\$7 uniform fee)
0.5 credits

Fitness Foundations is designed to introduce a variety of fitness and recreational activities. Students will:

- learn a variety of motor skills and movement patterns needed to perform a variety of physical activities.
- learn how to calculate their BMI (Body Mass Index)
- learn what a healthy BMI range is
- understand how weight and body fat contribute to current and future health
- learn basic fitness terminology as well as the five components of physical fitness
- learn healthy techniques and strategies to manage their weight and monitor their workouts using a journal to track their progress
- participate in a variety of fitness-related assessments (Fitnessgram) and explore various workout programs and routines.

LIFEGUARD TRAINING

Elective Course (YMCA fee possible)
0.5 credits

This is a one-quarter course. Four days per week will be spent in the water learning the appropriate skills. One day per week will be spent in the classroom completing the blended learning portion of the Red Cross training requirement.

This course provides the necessary training required to become a certified Red Cross lifeguard. The certification will include BBP, first aid, CPR for the professional rescuer, AED, waterfront skills, and waterpark skills. At the end of this course, students will know how to prevent, recognize, and respond to aquatic emergencies and provide care for breathing and cardiac emergencies, injuries, and sudden illnesses until EMS personnel take over.

This course will be taught by a Red Cross certified instructor at the YMCA. A Sturgeon Bay High School instructor will serve as the teacher of record.

LIFETIME FITNESS

Elective Course (\$7 uniform fee)
0.5 credits

The goal of this course is for students to achieve and maintain a health-enhancing level of physical fitness. Students will:

- participate in an all-around fitness program with an emphasis on activities of an individual nature
- experience a variety of activities including cross-country skiing, snowshoeing, bike riding, fitness walking, step aerobics, yoga, pilates, Zumba, body bar workouts, Swiss balls, circuit weight training, and various core training methods
- learn proper training techniques utilizing free weights as well as Weight Room machines
- be assessed on the five components of physical fitness: aerobic endurance, muscular strength, muscular endurance, flexibility, and body composition.

**PHYSICAL EDUCATION GRADUATION REQUIREMENT
SUBSTITUTION OPTION**

Elective Course
0.5 credits

Juniors and seniors may complete an additional 0.5 credit in English, Mathematics, Science (including Science equivalents), or Social Science in lieu of 0.5 credit of Physical Education when they participate in a WIAA-sanctioned sport as part of the district's athletic program.

- A required course or credit may not count for the 0.5 credit substitution course.
- The 0.5 credit substitution course must be in addition to the minimum graduation credit requirement for the English, Mathematics, Science, or Social Science subject areas.
- Participation in the sport itself does not constitute a course and does not qualify for any high school graduation credit.

The following criteria must be met for participation in a sport to be eligible for substituting a course for 0.5 credit of Physical Education:

1. The student must participate in a junior varsity-level or varsity-level sport for an entire season during Grade 11 or the fall season of Grade 12.
2. The student must submit to the principal confirmation of regular attendance at practices and participation in competitions with a verification form completed by the coach no later than two weeks after the conclusion of the season.
3. The student must not have been out for more than two weeks for injury or illness during the sport season.
4. The student must not have had any violation of the Co-Curricular Code resulting in a suspension of one or more competitions during the sport season.
5. The student must be an athlete who is eligible to compete for the entire season.

The substitution option is allowed based on the passing of 2011 Wisconsin Act 105 and a change to Wis. Stat. sec. 118.33.

RECREATIONAL SPORTS

Elective Course (\$7 uniform fee)
0.5 credits

Students will:

- participate and improve their skills in a variety of recreational activities
- participate in singles, doubles, and team sports with many selections of different sports throughout the course of the class
- learn movement concepts, strategies, and tactics used to perform in each sport
- be challenged to develop their skills in different activities that may include tennis, softball, volleyball, flag football, rag ball, table tennis, lacrosse, badminton, basketball, pickleball, handball, soccer, racquetball, floor hockey, golf, ultimate Frisbee, table tennis, dodgeball, and Frisbee golf.

STENGTH & CONDITIONING

Elective Course (\$7 uniform fee)
0.5 credits

Strength and Conditioning will be offered as a one-semester skinny. Students will:

- learn proper lifting techniques utilizing free weights, medicine balls, resistance bands, jump ropes, Swiss balls, various agility equipment, and Weight Room machines
- learn the value of physical activity for health, enjoyment, challenge, and social interaction
- explore various workout programs and routines, and choose the program that best suits personal needs
- participate in various fitness-related activities and will be assessed throughout the class
- be able to apply the skills learned to make strength and conditioning a successful lifetime endeavor.



Title	Grades	Prerequisites	Credits
Earth Science	9	None	1.0
Biology	9-10	None	1.0
Astronomy	10-12	Earth Science Biology	0.5
Ecology	11-12	Earth Science Biology	1.0
Meteorology & Climate Change	10-12	Astronomy	0.5
Concepts of Chemistry	10-12	Earth Science & Algebra I	0.5
Chemistry	11-12	Earth Science, Biology and concurrent enrollment or completion of Algebra II	1.0
AP Chemistry	11-12	Algebra II, Biology, Chemistry	1.0
Biochemistry	11-12	Earth Science, Biology, Chemistry, Organic Chemistry	0.5
Organic Chemistry	10-12	Chemistry	0.5
Concepts of Physics	10-12	Earth Science, Algebra I	0.5
Physics	11-12	Earth Science, Biology, Algebra II, Chemistry recommended	1.0
Human Biology 102 (UW-Green Bay)	12	Biology, Chemistry	1.0

EARTH SCIENCE

Required Course

1.0 credits

Since the beginning of human history, people have made observations of the world around them and have attempted to explain the cause of the natural phenomena that shaped their world. Earth Science provides students with an opportunity to investigate these earth processes as well as environmental problems that have resulted from modernization. During this 1-credit course, students will investigate Earth's place in the universe; the earth in motion; the chemistry of Earth; the utilization of Earth's natural resources and the effect on the environment, nonrenewable, and renewable sources of energy; Earth's oceans and the hydrologic cycle; meteorology; and the geologic history of Earth.

BIOLOGY

Required Course

1.0 credits

This course is a survey of the basic concepts important in biology today. The topics covered include the nature of science, chemistry, biochemistry, cells, cell energetics, DNA, genetics, and evolution.

ASTRONOMY

Elective Course

0.5 credits

Astronomy exploration is a survey of the objects and forces in the universe. Students will be led through an exploration of topics such as gravity, the life and death of a star, light, theories of the origin of the universe, supernovas, black holes, and space travel. Labs, night observations, and use of the Internet will be a regular part of class work.

***This course may be used to satisfy Sturgeon Bay High School science requirements. However, the course may not satisfy four-year university requirements. Check with your university to be sure.*

ECOLOGY

Elective Course

1.0 credits

This course is intended for any student interested in the outdoors or who might pursue an outdoors-related career. The topics covered will include soils, ecosystems, water resources, biomes, forestry, wildlife, and current events in ecology. Field trips to various ecosystems around Sturgeon Bay are a regular part of the curriculum.

***This course may be used to satisfy Sturgeon Bay High School science requirements. However, the course may not satisfy four-year university requirements. Check with your university to be sure.*

METEOROLOGY & CLIMATE CHANGE

Elective Course

0.5 credits

The composition and structure of our atmosphere is crucial to life on Earth. The atmosphere has evolved over time, and we can track both the current condition of the atmosphere (weather) and long-term patterns that exist in different regions (climate). Weather is not an arbitrary act of nature. Weather forecasting has its limits, and the climate future is uncertain. Topics that will be covered include 1) how we monitor the weather, 2) how the interactions between temperature, air pressure, wind, humidity, and precipitation create our weather, and 3) how to forecast the weather on a daily basis. Other topics include severe weather, like tornadoes, hurricanes, and thunderstorms/lightning, and human activities that may affect global climate change.

CONCEPTS OF CHEMISTRY

Elective Course
0.5 credits

This course is offered to students who might not be pursuing careers in science-related fields at the college or technical college level but who are interested in an additional science course. This lab-intensive course will contain some math concepts but will not be math intensive. Areas of study include water, chemical resources, petroleum, food, nuclear chemistry, chemistry of air and climate, health, and industry.

***This course may be used to satisfy Sturgeon Bay High School science requirements. However, the course may not satisfy four-year university requirements. Check with your university to be sure.*

CHEMISTRY

Elective Course
1.0 credits

Chemistry is a study of matter and its changes. It concentrates on composition, structure, properties, and interactions (both chemical and physical) of matter.

The chemistry curriculum is a college prep-type curriculum using the modern courses of study produced by science education from 1960 through the 1990s. This includes curricula known as Chem Study, CBA and IAC, and traditional chemistry. This is a lab-oriented course with a great deal of emphasis on laboratory experiments, theory of chemistry, and a mathematical approach to chemistry.

AP CHEMISTRY

Elective Course
1.0 credits

The AP Chemistry course is designed to be the equivalent of first-year college chemistry. A college text will be used, and the pace of the course will be much faster than is true for Chemistry. Topics include atomic theory and atomic structure; chemical bonding; nuclear chemistry; gases; liquids; solids; solutions; types of reactions (including acid-base and oxidation-reduction); stoichiometry; equilibrium; kinetics; thermodynamics; electrochemistry; and an introduction to organic chemistry, biochemistry, and descriptive chemistry. College credit or advanced placement in a college is possible for those students who successfully pass a required AP test offered at the end of the school year. (The cost of the exam is the responsibility of students.)

BIOCHEMISTRY

Elective Course
0.5 credits

This class is a rigorous, lecture-based course intended for the college-bound students who think they might pursue a major in science. Students will read from a college-level text and cover material typically encountered in an introductory college biology course. Topics covered include biochemicals, energetics, enzyme function, photosynthesis, respiration, DNA function, and biotechnology. Several lab reports will be required.

ORGANIC CHEMISTRY

Elective Course
0.5 credits

This course is offered to Grade 12 students who have completed Chemistry and intend to continue their studies at the college level (e.g., nursing, biotechnology, chemistry, physics). Primary areas of study include organic chemistry, unfinished inorganic topics, and some biochemistry.



CONCEPTS OF PHYSICS

Elective Course

0.5 credits

This course is offered to students who might not be pursuing careers in science-related fields at the college or technical college level but who are interested in an additional science course. This lab-intensive course will contain some math concepts but will not be math intensive. Areas of study include mechanics, energy, waves, electricity, and nuclear physics.

***This course may be used to satisfy Sturgeon Bay High School science requirements. However, the course may not satisfy four-year university requirements. Check with your university to be sure.*

PHYSICS

Elective Course

1.0 credits

Physics is the physical science which deals with matter and energy and with the transformations of energy. The curriculum is a combination of Project Physics, Heath Physics, and traditional physics. It concentrates on mechanics (force, speed, acceleration, momentum, and energy), fluids, and waves (properties, sound waves, and light waves).

HUMAN BIOLOGY 102

Elective Course

1.0 credits

This is a college-level course which provides the student with a broad overview of biology with respect to humans. It is designed to explore human biology as a process, evaluation, energy transfer, continuity and change, relationship of structure to function, regulation, interdependence in nature, and the unified understanding of human biology as it pertains to science, technology, and society. Two dissections are included in the course content.

Title	Grades	Prerequisites	Credits
World Cultures	9	None	1.0
Modern European History	9	Non: emphasis on writing	1.0
U. S. History	10	None	1.0
AP U. S. History	11-12	Successful completion of U. S. History	1.0
American Studies	11-12	None	1.0
Social Psychology	9-12	None	0.5
Introduction to Diversity Studies (NWTC)	11-12	None	0.75
Introduction to Psychology (NWTC)	11-12	None	1.0
History of Baseball	10-12	U. S. History	0.5
Social Issues & Current Events	9-12	None	0.5
Terrorism in the 21st Century	10-12	Modern European History and 1 semester of U. S. History	0.5

WORLD CULTURES

Required Course

1.0 credits

This course will combine the study of history and modern world cultures. Original civilizations on each continent such as the Egyptians, Mesopotamians, Indo-Aryans, and Meso-Americans will be used as the basis for an exploration of how the history and geography of an area affect the way that people live today. Geography and history perspectives will be used to explore the historical roots of modern day cultural practices, conflicts, and relationships. An emphasis will be placed on universal historic themes such as colonization, development, and appreciation of cultural diversity.

MODERN EUROPEAN HISTORY

Course

1.0 credits

This course examines the events that led to modern societies developing in Europe. The course will begin with the Renaissance as a building block that helped move Europe from the Middle Ages to the modern period. Topics such as the French Revolution, Industrialization, World War I, the Holocaust, and the Cold War will all be addressed through the course. Lecture, discussion, small-group work, and individual work will also be parts of this course. Additionally, this course includes an emphasis on writing. Students are expected to write document-based question (DBQ) essays or long essay questions. Students are expected to be able to read, analyze, and interpret primary sources when writing essays.

U. S. HISTORY

Required Course

1.0 credits

This course will examine the development of the United States from 1900 to present. The 20th century saw the United States flourish into a world superpower as it was involved with virtually every important development in the world during this time. Current events (especially as they pertain to the past) will also be a component of this course.

AP US HISTORY

Elective Course

1.0 credits

This course covers North American exploration to the modern day U. S. This course is designed to provide students with the analytical skills and factual knowledge necessary to deal analytically with major events in U. S. history. The course prepares students for intermediate and advanced college courses by making heavy academic demands upon them equivalent to those made by full-year introductory college courses. In addition to an in-depth study of American history, students will learn to assess historical materials, their relevance to a given era, and their reliability. Students will be required to pass the College Board exam to receive college credit. (The cost of the exam is the responsibility of students.)

AMERICAN STUDIES

Required Course

1.0 credits

The United States federal government will be explored using historical and current events. The role of the U. S. Constitution in the daily life of students will be a part of the class. Citizenship responsibilities at the local, state, and national levels will be examined. This course will also provide students with the basics of economic reasoning by studying how people and businesses make decisions in the marketplace. Specific issues in the areas of inflation, unemployment, supply and demand, and the current U. S. economy will be examined.

PSYCHOLOGY

Elective Course

0.5 credits

Sociology, which is the study of human interactions on an individual and group level, will be used as the foundation of an introduction to Social Psychology. Regular class readings will be used to explore traditional sociological areas of study such as culture and change, social stratification, and race and ethnicity will be augmented by elements of psychology theory.



INTRODUCTION TO DIVERSITY STUDIES (NWTCT)

Elective Course

0.75 credits

In Introduction to Diversity Studies, students will use a global perspective to analyze current and historic topics (e.g., intergroup communication, immigration, privilege, and bias) which affect diverse populations in the U. S. and across the world. The goal of this course is to help students develop a framework of vocabulary and understanding that will guide them toward becoming a productive member of a diverse world.

***For students in Grades 11 and 12, a final grade of "C" or better will earn credit at Northeast Wisconsin Technical College.*

INTRODUCTION TO PSYCHOLOGY (NWTCT)

Elective Course

1.0 credits

This course is a survey of theoretical foundations of human behavior such as sensation and perception, motivation, emotions, learning, personality, psychological disorders, therapy, stress, and human diversity in personal, social, and vocational settings.

***For students in Grades 11 and 12, a final grade of "C" or better will earn credit at Northeast Wisconsin Technical College.*

HISTORY OF BASEBALL

Elective Course (\$25 field trip cost)

0.5 credits

This class will use professional baseball as a lens to explore American history from the mid-19th century to the present. The analysis will be two-way as we look at how American culture and society have shaped baseball, as well as how baseball has shaped culture and society. The course will begin with an exploration of baseball's mythical and actual origins before considering its evolution as a game and profession. After that, we will consider key developments in baseball-related business and media history, while raising critical questions about race, gender, community and the way Americans evaluate the talents of workers and the prerogatives of managers.

SOCIAL ISSUES & CURRENT EVENTS

Elective Course

0.5 credits

This course focuses on current events and social issues. The issues discussed will detail events regarding the news and modern day social problems. Students will develop skills in research, group discussion, and critical thinking. This course is meant for students who want to actively participate in discussion and have the freedom to discuss issues of interest to them. Students are expected to be actively involved in the class discussions and be willing to share personal viewpoints. Students will also view and discuss news events and be required to give presentations to the class.

TERRORISM IN THE 21st CENTURY

Elective Course

0.5 credits

Students enrolling in this course need to have completed Modern European History or at least Semester 1 of U. S. History. At the school counselor's discretion, it is possible for a student to complete Semester 1 of U. S. History simultaneously with Terrorism in the 21st Century. These prerequisite course requirements are in place because it is important for students to have an understanding of domestic and foreign policy in the United States as a result of terrorism. Throughout this course, students will delve into the history of terrorism and pre-9/11 terrorism in the United States. Additionally, students will study Osama bin Laden, the terror organizations responsible for 9/11, the War on Terror, and current terror groups attempting to destroy world order. Lastly, students will study how 9/11 shaped both domestic and foreign policy for the United States in the 21st Century.



Title	Grades	Prerequisites	Credits
Around the House	9-12	None	0.5
How to Make Just About Anything	9-12	None	1.0
Intro to Metals	9-12	None	1.0
Advanced Metals	10-12	Metal Fabrication - Basic or Intro to Metals	1.0
Design & Build	9-12	Algebra I	1.0
Woodworking	9-12	None	1.0
Advanced Woodworking	10-12	Wood Techniques-Introduction or Woodworking	1.0
Building Construction	10-12	Wood Techniques-Introduction or Woodworking	1.0
CNC Programing	10-12	Metal Fabrication - Basic Or Intro to Metals	0.5

AROUND THE HOUSE

Elective Course (\$15 materials fee)
0.5 credits

This course is designed for any future homeowner or renter. Time will be spent focusing on basic electricity, drywall, painting, auto mechanics, plumbing, and other home maintenance topics. Students will have the opportunity to safely work with common hand and power tools found around the home.

HOW TO MAKE JUST ABOUT ANYTHING

Elective Course (materials fee as needed)
1.0 credits

A maker is someone who chooses to make things of their own choosing, instead of going to a store to buy things that are sort of right. Making involves a willingness to take a risk and try something new, not being afraid to not get it right the first time, and to experience the joy of success. This course will help you build many of the making skills employers are looking for. The engineering design process is the model for all the making that occurs in this course. Students use the engineering process as a model for creating something to solve a problem.

Technologies available in the lab to aid in problem solving are Corel Draw, Autodesk Inventor, HP Workstations, Epilog laser, 3D printers, CNC Routers and vinyl cutter.

INTRODUCTION TO METALS

Elective Course (\$10 class fee)
1.0 credits

This course is designed to give students a general introduction to machining, metal fabrication, and welding. Students will receive instruction in the use of hand tools, lathe work, mill work, foundry, and welding. Basic welding and safety will be taught for TIG welding, MIG welding, and Stick welding.

ADVANCED METALS

Elective Course (materials fees as needed)
1.0 credits

This course is designed for students who want to continue developing knowledge and skills in welding, machining, metal fabrication, and CNC operations. Students will apply these skills through Out of position welding, different material welding, and more complex machining projects.

DESIGN & BUILD

Elective Course (\$10 class fee)
0.5 credits

In this introductory course, students will receive instruction in computer solid modeling as well as hands-on problem solving, model making, prototyping, and solving “real life” technical problems. Students will utilize CNC routers, lasers, 3D printers, programmable microcontrollers, robotics, and automation to design, build, program, and test open-ended projects. This class is great for any student interested in engineering or for those who just like to design and build.

Introduction to Woodworking

Elective Course (materials fee as needed)
1.0 credits

This course is an introduction to basic woodworking processes. The course includes the following: safety practices for woodworking equipment, care and use of tools and power equipment; planning and procedures necessary to produce a product; methods of fastening wood; preparation and the finishing of wood; and the study of wood structure, lumber, and plywood. This course begins with a required (teacher-chosen) project for everyone to complete. Students then choose projects after the required project is completed. Upon completion of this course, students will have knowledge of the skills necessary to perform a basic level of expertise in the techniques of wood construction and in the use of both hand and power tools.



Advanced Woodworking

Elective Course (materials fee as needed)

1.0 credits

This course is intended to expand the knowledge, skills, and abilities students acquired in Introduction to Woodworking in order to create larger and more complex projects using our CNC equipment and other advanced processes. Students will create one small project planned by the instructor, then create projects of their own choosing. Students will use AutoCAD, a 2D modeling software, for project planning.

BUILDING CONSTRUCTION

Elective Course (materials fee as needed)

1.0 credits

This course is intended to teach students the basic aspects of building construction. Students will build an instructor designed construction project. Projects include Ice Shanties and Garden Sheds. The students will learn correct vocabulary and hands on skills required for basic building construction. Students will then have time towards the end of the semester to design and create their own woodworking project.

CNC PROGRAMING

Elective Course (materials fees as needed)

.05 credits

Computer Numeric Controlled (CNC) programming is an introductory course for those interested in CNC operations and CNC programming. The course will teach students about machine set up, machine run functions, and ultimately, how to develop and run CNC machine programs that shape and cut precision parts used in many industries. Students will apply principles of Computer Aided Design (CAD) and InventorCam (CAM) when designing and setting up tool paths for CNC milling and turning operations .

Title	Grades	Prerequisites	Credits
Spanish I	9-12	None	1.0
Spanish II	9-12	"C" or higher in Spanish I	1.0
Spanish III	10-12	"B" or higher in Spanish II	1.0
Spanish IV	11-12	"B" or higher in Spanish III	1.0
AP Spanish	11-12	"B" or higher in Spanish III and IV	1.0
English Acquisition (ELL English)	9-12	Teacher/Counselor Placement	1.0
ELL Content Workshop	9-12	Teacher/Counselor Placement	0.5

SPANISH I

Elective Course
1.0 credits

This course is designed to explore the diverse cultures of the entire Spanish-speaking world. Students engage with a variety of topics, including the vibrant tapestry of music across regions, and the nuances of educational systems. This course also delves into culinary traditions, colorful legends, popular sports, and the complex concept of identity within these cultures. Through the use of comprehensible input, reading, writing, listening, and speaking activities develop students' language skills with a strong emphasis on clear communication. This approach not only enhances language proficiency but also fosters a deeper understanding and appreciation of the rich cultural landscapes across the Spanish-speaking world.

SPANISH II

Elective Course
1.0 credits

This Spanish course invites students to explore the rich tapestry of Hispanic cultures while enhancing their communication skills through the innovative Comprehensible Input approach. By immersing in authentic cultural contexts, students will engage with a variety of materials such as stories, music, films, and real-world scenarios that reflect the diverse Spanish-speaking world. The course emphasizes understanding and communication, allowing students to naturally acquire language skills in a supportive, immersive environment.

SPANISH III

Elective Course
1.0 credits

This course utilizes comprehensible input with a focus on culture and communicative richness and is designed to immerse students in the language through meaningful and context-driven experiences such as exposure to Latin American artwork. This approach allows learners to engage with the language naturally, using real-life scenarios and cultural content to enhance understanding and retention. Spanish III encourages active participation. This course builds on the previous Spanish courses taken.

SPANISH IV

Elective
Credit: 1

This Spanish course offers an immersive experience designed for those looking to utilize complex grammatical structures through both contextual learning and cultural exploration. This course uniquely integrates cultural studies, allowing learners to understand not only the language but also the rich tapestry of cultures within the Spanish-speaking world. This approach provides a holistic learning environment where students not only gain linguistic proficiency but also appreciate the diverse histories, traditions, and societal norms that shape the Spanish language. Ideal for those committed to achieving fluency.

AP SPANISH

Elective Course
1.0 credits

The Advanced Placement Spanish Language and Culture course is an advanced language course in which students acquire proficiencies that expand their cognitive, analytical and communicative skills. The AP Spanish Language and Culture course prepares students for the College Board's AP Spanish Language and Culture exam. As its foundation, it uses the three modes of communication (interpersonal, interpretive and presentational) as defined in the Standards for Foreign Language Learning in the 21st Century. The course is designed as an immersion experience and is conducted almost exclusively in Spanish. In addition, all student work, practices, projects, participation, and assessments are in Spanish.

English Acquisition

Elective Course
1.0 credits

In this course, Proficiency level 1.0 - 3.3 ELL students will learn English vocabulary, grammar, and sentence structure to assist them in the development of academic, cultural, and life skills. All four language domains are incorporated in order to support students' acquisition of academic English.

ELL CONTENT WORKSHOP

Elective Course

.05 credits

The English Learners Content Workshop Class is designed to support students, whose first language is not English, by enhancing their academic success and integrating into the school community. This course focuses on improving reading, writing, listening, and speaking abilities through their course content. This course is a complement to each student's current course load.

Title	Grades	Prerequisites	Credits
NWTC Distance Learning Course	10-12	Based on course requirements	1-3
NWTC Certified Nursing Assistant (CNA)	11-12	Biology	.75



NWTC DISTANCE LEARNING COURSES

Elective Course

Students take distance learning courses at the high school using web conferencing technology. Distance learning offers students and NWTC instructors the ability to see and hear each other in real time using interactive web conferencing. Students will connect with other high schools around the state from their high school classrooms during the regular school day. Distance learning instructors are NWTC employees and are typically based all around the region.

***For students in Grades 11 and 12, a final grade of "C" or better will earn credit at Northeast Wisconsin Technical College.*

***This course may not count toward four-year university entrance requirements.*

NWTC CERTIFIED NURSING ASSISTANT (CNA)

Elective Course

Students will learn basic nursing/personal care skills, principles of communication skills, resident rights and team work with others. Students will work with NWTC instructors at NWTC and the hours and expectations will vary from those at Sturgeon Bay High School. Students may participate in class and clinicals during evening and weekend hours.

Students will need to complete the Start College Now application prior to being admitted into this NWTC program. Students will earn both high school and college credit.

For more information, please see Mrs. O'Handley.

***This course may not count toward four-year university entrance requirements.*

Title	Grades	Prerequisites	Credits
Service Learning	9-12	None	0.5
Work Experience	11-12	Consent of counselor/principal	Max 6 per year
Online Courses	11-12	Consent of counselor/principal	0.5 / 1.0
Volunteering (Credit)	11-12	Completion of Community volunteerism requirement	0.5
Independent Study Program	11-12	Building Leadership Team Approval	.05 / 1.0
Youth Apprenticeship	11-12	Satisfactory attendance, satisfactory graduation progress, personal transportation, workplace requirements	Varies

SERVICE LEARNING

Elective Course
0.5 credits

The purpose of this program is to provide students with an educational experience that will enable them to more fully understand and to give back to their community or school through participation in programs within the school system or in the community.

Students will have a variety of experiences dependent upon placement. In all cases, the experience will involve working with people and providing a service of some kind. Students are responsible for securing their own appropriate Service Learning placements prior to the first day of the quarter enrolled. Lists of placement opportunities will be made available through the coordinator of the Service Learning program. The coordinator must approve all Service Learning placements. Students must submit a calendar log documenting time and activities. A one-page midterm paper and final paper describing what service the student provided, feelings about the experience, what has been learned, and how the experience has benefited the student or the community will be required.

Students who, by state statute, have been identified as habitually truant within the previous two quarters of enrollment will not be eligible. Because students in this program are perceived as positive role models, a history of serious problems in the community and/or at school may prevent a student from participating in this program.

***Successful completion of this course will satisfy the 40-hour Community Volunteerism graduation requirement*

***Students may enroll in Service Learning only once during their high school careers.*

WORK EXPERIENCE

Elective Course
Max 6 credits per year

Elective credit shall be awarded at 0.5 credit per 70 hours of approved work experience. It is the student's responsibility to acquire and maintain employment. The school is not responsible for finding employment for a student due to loss of employment or for securing a different course of study in the event employment is lost. The on-site work supervisor may not be the student's parent, grandparent, sibling, aunt, or uncle.

ONLINE COURSES

Elective Course
0.5—1.0 credits

A number of different online courses are available to Sturgeon Bay High School students. These courses require a significant commitment of time outside the school day. Students who qualify must be highly motivated, computer literate, and able to complete assignments on a daily basis without having a teacher direct them. Students should speak with a school counselor for registration information. Please see page 64 for more information regarding online classes.

VOLUNTEERING (credit)

Elective Course
0.5 credits

Students may enroll in Volunteering (Credit) only once during their high school careers. This course may not be substituted for the Community Volunteerism requirement.

Volunteer work identifies you as a person who is involved in your community, committed to giving time for the well-being of others, and experienced in real-world issues. Students who volunteer have an edge whether seeking employment, applying for colleges or technical schools, or competing for limited scholarships. Students must submit a calendar log documenting time and activities. A one-page midterm paper and final paper describing what service students provided, feelings about the experience, what has been learned, and how the experience has



INDEPENDENT STUDY PROGRAM

Elective Course

0.5 or 1.0 credits

The Independent Study Program encourages students to pursue intellectual, artistic, or career interests beyond what is offered in the present high school curriculum. With the aid of an adult mentor from the school or community, a student designs a 0.5- or 1.0-credit course of study for elective credit.

Application Deadline

Completed paperwork is due to the school counselor no later than April 30 in order for this project to be considered during the following school year.

If during a school year a student decides to pursue independent study to replace a study hall, completed paperwork is due to the school counselor at least one month prior to the beginning of the quarter or semester during which the student wishes to complete independent study.

Eligibility

The student should:
demonstrate self-discipline, motivation, and the ability to work with a minimum of direction as evidenced in teacher and counselor recommendations; and have at least a 3.0 grade point average.

Requirements

The student will:
submit a completed program application (request, proposed mentor, and draft proposal outline)

- have a proposal approved by the High School Leadership Council
- submit student reports, mentor reports, time logs, reflective journals or blogs, a summative report and any other documentation the mentor may require
- complete a minimum of:
 - 70 hours of study for 0.5 credit or
 - 140 hours of instruction for 1 credit
- maintain regular contact with mentor
- adhere to established deadlines
- incorporate a community-based element (e.g., community service, business partnership, etc.).

Supervision of the Student's Program

Supervision of the student's program will be provided by a mentor. The mentor is a specialist with expertise in the student's field of interest who offers guidance, supervision, and evaluation. The mentor may be a school employee or a community member and must be approved by the High School Leadership Council.

If the mentor is not a certified teacher, the student must also contract with a Sturgeon Bay High School teacher as the teacher of record.

Grading

The mentor will develop an assessment plan for the independent study student. The assessment plan must be submitted as part of the initial proposal. The Sturgeon Bay High School common grade scale will be applied to the assessment plan. Independent study students earn elective credit. Credit will be noted on the official transcript, and the grade will be calculated in the student's grade point average.

YOUTH APPRENTICESHIP

Elective Course

Youth Apprenticeship is a rigorous one- or two-year elective program for juniors and seniors that combines academic and technical classroom instruction with mentored, on-the-job training resulting in industry-established occupational and employability skills. Post-secondary and business partnerships are essential for a successful Youth Apprenticeship program. Depending on availability in Door County, Youth Apprenticeship programs may be available in the following areas: Agriculture; Food and Natural Resources; Architecture and Construction; Art, Audio/Visual Technology, and Communications; Finance; Health Science; Hospitality, Lodging, and Tourism; Information Technology; Manufacturing; Marketing; Science, Technology, Engineering, and Mathematics (STEM); and Transportation, Distribution and Logistics. Key elements of the Youth Apprenticeship program include:

industry-developed skill standards

- exposure to multiple aspects of the industry
- skilled mentors assigned to train the students
- paid on-the-job work experience
- related classroom instruction concurrent with work-based learning
- curriculum guidelines for all programs
- performance evaluation of demonstrated competencies
- state-issued skill certificate.

For more information, see the [Youth Apprenticeship website](#) or talk with the school counselor.

Sturgeon Bay High School offers students the opportunity to take online courses to subsidize our own elective course offerings, help to alleviate scheduling conflicts or to offer an alternative to the traditional in-person learning environment. Online courses offer flexibility and convenience but also require discipline, time management, and self-motivation. To ensure success and maintain academic integrity, it's essential to follow established policies and best practices as an online learner. Sturgeon Bay High School uses the [Wisconsin Virtual School course offerings](#) as our preferred online vendor. All teachers in WVS instructors are Wisconsin licensed educators. An online coach is available at Sturgeon Bay High School to register students, monitor their progress and help them to navigate the online system including technical questions and concerns. Students/families interested in discovering more about online learning options should contact their school counselor.

Scenarios for online learning:

- Part-Time
 - Students may take elective courses not offered at Sturgeon Bay High School.
 - Students may take elective courses offered at Sturgeon Bay High School but due to scheduling conflicts that are not solved with reasonable compromise, do not fit within a student's schedule.
 - Students work in the library.
 - Juniors and Seniors MAY be allowed to work offsite if they meet the following criteria.
 - Have parental permission
 - Have a cumulative GPA of 3.0 or higher
 - If adequate progress is not made in their online courses, students will be required to work in the library.
 - Do not have excessive absences in the prior or current quarter
- Full-Time
 - Students may take elective and core courses.
 - Students typically work offsite.
 - If adequate progress is not made in their online courses, students will be required to work in the library.
 - Students may take up to half of their credits per semester, in-person at SBHS, while still being considered a full-time online/virtual student.

Transitioning into or out of full-time online learning:

- Students may elect to transition into or out of online learning at the beginning of each semester.
- Before enrolling as a full-time online learner, it is required that students first complete one online course. This can be done as a part-time online learner, taking the course in the school library with support to optimize success.
- Students who are not making adequate progress as a full-time online learner may be required to transition back to in-person learning at the start of each semester.

**The school district pays the tuition for online courses. However, parents/guardian are responsible for the cost of tuition (online class) to the district in all cases where students receive a failing grade in the course, or do not complete the course within the established course timelines. Additional online courses may not be taken if any outstanding balance remains.*

****40 HOURS OF COMMUNITY VOLUNTEERISM REQUIRED FOR GRADUATION**

Why is volunteering important?

Volunteer work identifies you as a person who is involved in your community, committed to giving time for the well-being of others, and experienced in real-world issues. Students who volunteer have an edge whether seeking employment, applying for colleges or technical schools, or competing for limited scholarships.

What opportunities are offered to me by volunteering?

- Test your learning in the real world.
- Work with some of the community's skilled leaders and professionals.
- Learn about some of society's needs, issues, and problems.
- Explore a career possibility.
- Enhance employability by gaining work experience and references.
- Obtain an edge for scholarships.

Is volunteering required of me?

In order to earn a Sturgeon Bay High School diploma, students must complete 40 hours of community volunteerism.

How do I participate in the Community Volunteerism program?

1. Obtain a Community Volunteerism packet from the High School Office.
2. Work as a volunteer for a non-profit community organization.
3. Request that your site supervisor complete the Experience Evaluation form.
4. Write a one-page summary of your volunteerism experience. Be sure to address the following in your summary:
 - a. What were the duties of your volunteer role?
 - b. Why did you choose this particular activity to satisfy the volunteer requirement?
 - c. What did you learn from your volunteer work?
5. Return your Experience Verification form and your one-page summary to the High School Office.

Where can I volunteer?

- All area schools
- Altrusa
- American Cancer Society Relay for Life
- American Red Cross
- Boy and Girl Scouts
- Clothe My People
- Department of Social Services
- Door County Memorial Hospital
- Feed My People
- Headstart
- Rotary International
- Senior Center
- Dorchester Health and Rehab Center
- United Way
- YMCA
- Other non-profit organizations

[Volunteer Experience Form](#)**

SCHOOL DISTRICT OF STURGEON BAY

ANCHORED IN EXCELLENCE

2025-2026 T. J. WALKER MIDDLE SCHOOL
6TH GRADE COURSE DESCRIPTION BOOKLET



SCHOOL DISTRICT OF STURGEON BAY

ANCHORED IN EXCELLENCE

2025-2026 T. J. WALKER MIDDLE SCHOOL 6TH GRADE COURSE DESCRIPTION BOOKLET

Welcome, students and parents/guardians, to our middle school! You are about to embark upon three of the most formative years of your life. Throughout this time, you will grow, make new friends and become a better version of yourself three years from now.

Sixth grade is perhaps the most important year for our students. Students make the transition from elementary to middle school. They enter into a new school environment with new staff and new expectations. Often, they did not have the options in elementary school to store books and materials in their own locker, walk unescorted to class and receive letter grades over four quarters.

In sixth grade, all students are required to take the following core classes English, Math, Science and Social Studies. Students are also required to take one music class; band or choir. In addition, students can choose a variety of elective courses such as FACE, Modern Technology, Computer Game Design, Outdoor Adventure, or STEM.

Similar to elementary school, middle school teams determine if a student needs a Math or Reading Intervention per a variety of test scores (Forward, STAR and Fastbridge). How our team determines intervention placement has included reviewing two previous Forward tests and five STAR test results to determine placement. A request to drop an intervention can be reviewed with the Principal.

Note: Math or Reading Intervention has precedence over courses such as Computer Game Design and Outdoor Adventure.

Students are also encouraged to participate in co-curricular activities such as Battle of the Books, Clipper Kindness Club, Destination Imagination, Rainbow Warriors GSA, Student Council, Yearbook Club, Athletics (cross country, football, wrestling and track) and Club Athletics (soccer, swimming and basketball). Also, we host quarterly PBIS celebrations, after school dances and field trips.

Some of the aforementioned activities have attendance, behavior and grade requirements that must be met to participate. Acceptable school conduct, attendance and academic progress are examples that determine participation.

Please return the attached registration form to your fifth grade teacher by **January 31, 2025**. If you have any questions about schedules or classes, please contact Ms. Barlament at 746-2806 or Mrs. Kiedrowski at 920-746-3875.

6TH GRADE COURSE OFFERINGS

REQUIRED COURSES:

English Language Arts 6 - English Language Arts class combines writing, reading, speaking, and listening. One major focus is writing, and the writer's workshop format is used. This involves brainstorming, drafting, peer and teacher conferencing, revising, editing, and publishing. Major skill areas developed are based on the 6 + 1 traits of writing: ideas and content, organization, sentence fluency, voice, word choice, conventions (this includes spelling, punctuation, capitalization, and grammar studies), and publishing. Cooperative learning and peer conferencing are used to help student writers understand and apply revising and editing skills. Writing experiences include writer's notebooks, narratives, poetry, short stories, biographies and research, essays, and speeches. Reading is done both in and out of the classroom and is a journey through authentic text, making connections, and analyzing literature of all genres.

Mathematics 6 - In Mathematics 6, students will transition from Math Expressions to Big Ideas Math. Students master content through inductive reasoning opportunities, interactive activities that provide deeper understanding, concise stepped-out examples, thought-provoking exercises, and a continual building on what has been previously taught. Students gain a deeper understanding of math concepts by narrowing their focus to fewer topics at each grade level. In sixth grade mathematics, students will: write, analyze, and use expressions, equations, and inequalities; solve problems involving area, surface area, and volume; perform fraction and decimal operations and understand rational numbers; understand ratio concepts and use ratio reasoning; and summarize and describe data sets and understand variability.

Science 6 - In sixth grade science, we will explore our planet and beyond. Through hands-on activities, experiments, and projects, students will discover the amazing science behind Earth and its system. Some of the topics we will learn about are astronomy, by exploring our solar system and phases on the moon, weather and climate, by investigating how Earth's climate works, and Earth's atmosphere, through studying each layer of the atmosphere and how it protects and supports life. Through interactive labs, group projects, and real-world applications, students will develop a deeper understanding of how Earth's systems connect and change over time.

Social Studies 6 - Social Studies 6 uses the five themes of geography: location, place, human & environment interaction, region, and movement as a framework to study the regions of the world. Extensive work is done incorporating map skills, geography, longitude and latitude reading, and cultural patterns effects on the world.

Physical Education 6 - A wide variety of activities to improve the physical well-being of students. This includes physical conditioning, muscle coordination and exercise as they relate to various games and activities. Exemption from Physical Education participation may only be accomplished with a current medical release by a licensed physician on file in the school office. A school gym uniform is required. Sweat clothes and/or a jacket may be needed for cold days.

6th Grade Studio Art - This course is an introduction into the studio arts. The class emphasizes the Elements and Principle of Design; and the materials, processes, techniques, tools and terminology related to the art field. We will explore both 2-dimensional and 3-dimensional techniques of creating

art. Art history and technology will be incorporated within the course. Students will be discussing artworks; this includes discussing their own work as well as other artist's works.

Intervention 6 - In Middle School, instructional supports are assigned to students by a team that determines required intervention classes in Math and Reading. Students are selected for Intervention if their STAR scores are 49% or lower and if they have scored Below Basic or Basic on the Forward Exam.

ELECTIVE COURSES:

FAMILY AND CONSUMER SCIENCE DEPARTMENT

Family and Consumer Education 6 - This course is an introduction to a few of the various areas in Family and Consumer Education. The family and friendship unit focuses on drawing connections between FACE class and family life, and recognizing qualities of good friends. The foods unit teaches how to follow a recipe, measuring techniques, kitchen safety, and proper table settings. Several recipes will be prepared and eaten in class. Basic hand-sewing skills will be taught in the sewing unit, and a project made. The class has a \$5 fee that will cover the project supplies.

MODERN TECHNOLOGY DEPARTMENT

Modern Technology 6 - This course offers 6th grade students the opportunity to explore the world of technology and engineering. As part of this class, the student will learn about various tools available and how to use them safely. Students will construct a simple woodworking project using basic hand and power tools. They will also investigate Electricity Basics, Laser Engraver technology, and Plastic Injection Molding. A Material fee of \$5 per student will be applied.

WORLD LANGUAGES

Spanish 6 - This class is an engaging journey through the rich cultural landscapes of Mexico, Costa Rica, Peru, and Guatemala. Designed to immerse students in the vibrant traditions and histories of these countries, this course incorporates a wide range of reading, writing, speaking and listening exercises to enhance language proficiency. Students will delve into the unique aspects of each culture, exploring traditional food and art that bring the lessons to life. Through hands-on activities and interactive learning experiences, students will gain a deeper understanding of the diverse Spanish speaking world while building foundational skills in the language. This course is perfect for those eager to discover the colorful tapestry of Latin American cultures while developing essential language skills.

MUSIC DEPARTMENT

(Students will be automatically enrolled in a credit of music, please select which one)

Band 6 - Band at the sixth grade level is designed to further extend the musical abilities learned in the fifth grade band program. Sixth grade Band will provide the opportunity to enjoy music through active participation in large group and small group activities. In addition to the large ensemble band rehearsals, students must attend a weekly lesson and perform in concerts, music festivals and other public performances outside of the school day hours.

Prerequisites:

1. ***Participation in the fifth grade band program.*** If you did not participate in the fifth grade band program you will need to see the instructor to get fitted for an instrument and you **MUST** participate in the summer band program before admission into the sixth grade band.
2. Students are responsible for obtaining an instrument and supplies. Rental opportunities are available through music stores or by renting a school-owned instrument if available. Students must purchase their lesson book and supplies needed (reeds, valve oil, drum sticks, etc.). Damage to or loss of school-owned instruments is the responsibility of the renter.
3. Students attend and participate in Fall and Spring concerts throughout the year.

-OR-

Choir 6 - 6th Grade Choir is open to all students who want to experience a fun, supportive learning environment to grow as a singer and musician. Students will learn introductory choir skills including vocal technique, music notation, and the ability to work with other singers toward a shared goal through a variety of individual, small group, and large group activities. Grades in choir are based on in-class assignments and participation. We sing a variety of music from folk songs to world music and pop songs, so there are songs that every student can enjoy throughout the year!

****Note:** Students are graded on attendance and participation in required performances outside of school day hours

NON-DEPARTMENTAL

Computer Game Design 6 - Computer Gaming and Design courses prepare students to design computer games by studying design, animation, artistic concepts, digital imaging, coding, scripting, multimedia production, and game play strategies. Advanced course topics include, but are not limited to, level design, environment and 3D modeling, scene and set design, motion capture, and texture mapping.

Outdoor Adventure Skills 6 - This is super exciting and a great opportunity for you and your classmates! One of the main goals of the class is to certify you in the outdoor courses (Hunter's Education, Snowmobile, ATV and Boater Safety) that the Department of Natural Resources offers.

Each course in this class has a study manual and a \$10 non-refundable fee. In addition, students participate in a wide variety of outdoor activities throughout the year. This yearlong class is for students who have NOT taken their DNR safety classes. The class limit is 40 students.

Science of Technology 6 - Science impacts the technology of yesterday, today, and the future. Students apply the concepts of physics, chemistry, and nanotechnology to STEM activities and projects, including making ice cream, cleaning up an oil spill, and discovering the properties of nano-materials.



T. J. WALKER MIDDLE SCHOOL
GRADE 6 REGISTRATION FORM

Student Name: _____ **DUE DATE:** January 31, 2025

Welcome to TJ Walker Middle School for the 2025-26 school year! Below are all required subjects for sixth grade students. **Students may choose their courses, but courses may be subject to teacher recommendation and course availability.** Check the Course Description Booklet attached to help make your decisions

English Language Arts 6: All 6th graders are automatically enrolled into one credit of ELA.

Math 6: All 6th graders are automatically enrolled into one credit of Math 6.

Science 6: All 6th graders are automatically enrolled into one credit of Science.

Social Studies 6: All 6th graders are automatically enrolled into one credit of Social Studies.

Physical Education 6: All 6th graders are automatically enrolled into a Physical Education class.

Art 6: All 6th graders are automatically enrolled into Art class.

Music : All 6th graders are automatically enrolled into a music class, please select one.

Please sign indicating that you have read the Course Description Booklet.

Student Signature: _____ Date: _____

Parent Signature: _____ Date: _____

Registration form continues on other side

Departmental Elective 6 Options: Please **rank 1 - 4** your top **four** choices in order of preference (i.e. #1 for your first choice, #2 for your second choice, etc.).

Family and Consumer Science

____ FACE 6

Music (*must select one or the other*)

____ Band 6

____ Choir 6

Modern Technology

____ Modern Technology 6

World Languages

____ Spanish 6

Non-Departmental Elective 6 Options: Please **rank 1-2** your top **two** choices. If your child is selected for math and/or reading intervention, they may not receive this course.

____ Computer Game Design 6

-OR- (*choose 1*)

____ Outdoor Adventure Skills 6

____ Science of Technology

NON-DISCRIMINATION POLICY

It is the policy of The School District of Sturgeon Bay that no person be denied admission to any public school in this district or be denied participation in, be denied the benefits of or be discriminated against in any curricular, extracurricular, pupil service, recreational, or any other program or activity because of the person's sex, race, national origin, ancestry, creed, pregnancy, religion, marital or parental status, sexual orientation, or physical, mental emotional, or learning disability or handicap as required by s. 118.13 Wis Stats. This policy also prohibits discrimination as defined by Title IX of the Education Amendments of 1972 (sex), Title VI of the Civil Rights Act of 1964 (race, color and national origin), Section 504 of the Rehabilitation Act of 1973 (handicap), and the Americans with Disabilities Act of 1990 (disability).

SCHOOL DISTRICT OF STURGEON BAY

ANCHORED IN EXCELLENCE

2025-2026 T. J. WALKER MIDDLE SCHOOL
7TH GRADE COURSE DESCRIPTION BOOKLET



SCHOOL DISTRICT OF STURGEON BAY

ANCHORED IN EXCELLENCE

2025-2026 T. J. WALKER MIDDLE SCHOOL 7TH GRADE COURSE DESCRIPTION BOOKLET

Greetings, students and parents/guardians, from our middle school staff! Welcome to 7th grade, your “middle” year of middle school and we hope you have an amazing year.

As students move through middle school, they receive a choice in selecting their elective classes. Seventh graders have the unique opportunity to participate in Spanish class, provided they are not in a reading intervention. Additional options include Choir class and STEM.

We will attempt to place students into classes according to the order in which the course registration forms are received in the middle school office. Select your courses wisely because the number of course sections offered is determined by the number of students interested in the course.

In the case of Accelerated Math, this course is only available for students who score Proficient or higher on the Wisconsin Forward Exam and 80% or higher on their STAR Math tests. A team will review the last three Forward Exams and five STAR Math tests to determine eligibility.

Middle school teams determine if a student needs a Math or Reading Intervention per a variety of test scores (Forward, STAR and Fastbridge). How our team determines intervention placement has included reviewing two previous Forward tests and five STAR test results to determine placement. A request to drop an intervention can be reviewed with the Principal.

Students are also encouraged to participate in co-curricular activities such as athletics, Destination Imagination, Student Council, Rainbow Warriors GSA, Yearbook, and additional options throughout the year. Also, we host quarterly PBIS celebrations, after school dances and field trips. Some of the aforementioned activities have attendance, behavior and grade requirements that must be met to participate. Acceptable school conduct, attendance and academic progress are examples that determine participation.

Please return the attached registration form to the office by **January 31, 2025**. We place students into classes according to the following criteria: the order in which the course registration forms are received and course selection #1-5. Preference is given to your first choice. If you have questions please contact Ms. Barlament at 746-2806 or Mrs. Kiedrowski at 746-3875.

7TH GRADE COURSE OFFERINGS

REQUIRED COURSES:

English Language Arts 7 - This course follows Common Core State Standards for College and Career Readiness which includes reading, writing, speaking, listening, and viewing. Students read and write narrative short stories, memoir, informative, and argumentative text. In addition, students will write in a Writer's Notebook, read and respond to self-selected novels, use technology, and engage in meaningful, collaborative reading and writing experiences.

Math 7 - In this course, students will use the sets of Integers and Rational Numbers to evaluate arithmetic expressions and solve one and two step equations including proportion, variation, and percent problems. Geometrically, they will learn how to calculate perimeters, areas, and volumes of two and three dimensional objects, and calculate missing angles and side lengths of triangles. Statistical concepts involving data analysis, samples, and probability will also be studied.

Science 7 - This course provides the students with the basic knowledge of life science as related to themselves and their own range of experiences. The students develop an understanding of how science, technology, and society influence one another. Factual and conceptual learning is underscored and reinforced by hands-on experiments, demonstrations, and individual investigations provided for and suggested in this program. Science instruction will focus on teaching methods, processes, and skills of science and on promoting the development of critical thinking by the student.

Social Studies 7 - This course is designed to help students develop an understanding that people throughout the world live and work according to their needs and environment. The course focuses on the geography, economy, culture, history, and political structure of countries of Eurasia.

Physical Education 7 - Students participate in a wide variety of activities to improve their physical well-being. This includes physical conditioning, muscle coordination and exercise as they relate to various games and activities. Exemption from physical education participation may only be accomplished with a current medical release by a licensed physician on file in the school office. A school issued gym uniform is required. Sweat clothes and/or a jacket may be needed for cold days.

Intervention 7 - In middle school, instructional support is assigned to students by a team that determines required intervention classes in Math and Reading. Students are selected for Intervention if their STAR scores are 49% or lower and if they have scored Below Basic or Basic on the Forward Exam.

ELECTIVE COURSES:

ART DEPARTMENT

7th Grade Studio Art - This course is a continuation into the studio arts; the materials, processes, techniques, tools and terminology related to the art field. The class will emphasize the unique ways arts can be created and viewed. This class will elaborate 2-dimensional and 3-dimensional techniques of creating art. Art history and technology will be incorporated within the course. Students will be creating and discussing artworks; this includes discussing their own work as well as other artist's works.

FAMILY AND CONSUMER SCIENCE DEPARTMENT

FACE 7 - This course is a deeper look into the areas of Family and Consumer Education that were introduced in 6th grade. Students will explore machine sewing, textiles and design, career planning and nutrition. Students will learn about MyPlate and healthy eating. There will be many recipes prepared from all of the food groups. Multiple machine sewing projects will be created. There will be a \$20 fee for this course to cover project materials.

MODERN TECHNOLOGY DEPARTMENT

Modern Technology 7 - is a class centered around engineering and exploration. Students in this class will design and experiment with various modes of transportation, such as dragsters and hovercrafts. They will investigate manufacturing techniques in a safety conscious environment. Students will also work with FabLab equipment making items such as Vinyl Decals, CNC Engraved items, Laser Engraved items and 3D Printed objects. A material fee of \$10 per student will be applied.

MUSIC DEPARTMENT

Band 7 - Band at the seventh grade level is designed to further extend the musical abilities learned in 6th grade and to provide the opportunity to enjoy music through active participation in individual, small ensemble, and large group activities. In addition to daily rehearsals, students must attend a weekly lesson and perform in concerts, music festivals, and other public performances outside of the school day hours.

Prerequisites:

1. Participation in sixth grade band or ability to play a band instrument and arrangements have been made with the instructor.
2. Availability of a musical instrument of your choice. Rental opportunities are available through music stores or students may rent a school-owned instrument. Damage or loss to school-owned instruments is the responsibility of the renter.
3. Students also purchase their lesson book and supplies needed (reeds, valve oil, etc.), students will borrow a uniform shirt for concerts, if the shirt is lost students are responsible for the replacement amount.

Choir 7 - 7th Grade Choir is open to students of all voice types who want to experience a fun, supportive learning environment to grow as a singer and musician. Students work daily on developing a variety of musical skills, including vocal technique, sight-reading, musicianship, music history, and music theory. Daily work pushes students to grow as individual singers while also working with other students toward a shared goal through rehearsal and performance. Grades in choir are based on in-class assignments and participation. We sing a variety of music from folk songs to world music and pop songs, so there are songs that every student can enjoy throughout the year!

***Note: Students are graded on attendance and participation in required performances outside of school day hours*

SCIENCE DEPARTMENT

STEM 7 - In this course, you will have the opportunity to learn how a variety of STEM related concepts are applied in a variety of situations. We will work in large groups and small groups to strengthen our teamwork skills as well as working individually to strengthen independence. Be prepared to put your creativity and problem solving skills to work on weekly challenges that will test your engineering and design skills.

WORLD LANGUAGES

Spanish 7 - Spanish 7 offers an engaging journey through the vibrant cultures of Cuba, Chile, El Salvador, Bolivia and Puerto Rico. Designed to enrich students' understanding of the Spanish speaking world, this course provides a comprehensive exploration of these diverse cultures through a variety of immersive activities. Students will participate in a wide range of reading, writing, speaking and listening exercises that build foundational language skills while also delving into cultural nuances. Exciting food and art projects allow students to experience the rich culinary and artistic traditions of each country firsthand. In addition, this course emphasizes Spanish proficiency, helping students develop their language skills progressively. Activities are tailored to enhance vocabulary, grammar, and conversational abilities, ensuring that students not only learn about the cultures but also gain confidence in using the Spanish language. While this course complements the 6th grade Spanish curriculum, prior engagement in Spanish class is not required, making it accessible to all students interested in expanding their cultural horizons and language abilities.

NON-DEPARTMENTAL

PLTW Robotics 7 - This is a beginning course in robotics. Students will experiment with VEX Robotics kits through the Project Lead the Way program. The objective of this course is to introduce the students to basic programming as well as problem solving strategies. Students will work in teams to design, build and program robots. The objective of this course is to introduce the students to basic programming as well as problem solving strategies. Students will work hands-on in teams to design, build, program and document their progress. A material fee of \$5 per student will be applied.

Personal Finance- The Next Gen Personal Finance Course is a free teacher led curriculum for educators to deliver engaging financial literacy lessons to students in 6th - 8th grade. Topics include: Money in our Lives, Consumer Skills, Budgeting, Credit, Saving, Investing, Protecting Yourself, Prepare for Success, Life After High School.

Leadership - This class is designed to introduce middle school students to the fundamentals of strength and conditioning in an educational environment. Emphasis will be placed on strength training, proper form/technique, and conditioning plus stretching/flexibility. In addition, students will gain skills in leadership through consistent activities, research, and projects.



T. J. WALKER MIDDLE SCHOOL
GRADE 7 REGISTRATION FORM

Student Name: _____

DUE DATE: January 31, 2025

Welcome to TJ Walker Middle School for the 2025-26 school year! Below are all required subjects for seventh grade students. **Students may choose their courses, but courses may be subject to teacher recommendation and course availability.** Check the Course Description Booklet attached to help make your decisions

English Language Arts 7: All 7th graders are automatically enrolled into one credit of ELA.

Math 7: All 7th graders are automatically enrolled into one credit of Math 7.

Science 7: All 7th graders are automatically enrolled into one credit of Science.

Social Studies 7: All 7th graders are automatically enrolled into one credit of Social Studies.

Physical Education 7: All 7th graders are automatically enrolled into an every other day Physical Education class.

Please sign indicating that you have read the Course Description Booklet. The Course Description Booklet is available on the school website.

Student Signature: _____ Date: _____

Parent Signature: _____ Date: _____

Registration form continues on next page

ELECTIVE 7 OPTIONS:

Elective Group #1 - Please **rank 1 - 3** in order of preference (i.e. #1 for your first choice and #2 for your second choice).

- _____ Band
- _____ Studio Art 7
- _____ FACE 7
- _____ PLTW Robotics 7
- _____ Modern Technology 7
- _____ Choir 7

Elective Option #2 - Please **rank 1 - 2** in order of preference (i.e. #1 for your first choice and #2 for your second choice, etc.). If your child is selected for math and/or reading intervention, they may not receive this course.

- _____ Spanish 7 (***Students enrolled in Spanish 7 will automatically be enrolled in Spanish 1 in 8th Grade unless a student requests to drop it.***)
- _____ STEM 7
- _____ Personal Finance
- _____ Leadership

NON-DISCRIMINATION POLICY

It is the policy of The School District of Sturgeon Bay that no person be denied admission to any public school in this district or be denied participation in, be denied the benefits of or be discriminated against in any curricular, extracurricular, pupil service, recreational, or any other program or activity because of the person's sex, race, national origin, ancestry, creed, pregnancy, religion, marital or parental status, sexual orientation, or physical, mental emotional, or learning disability or handicap as required by s. 118.13 Wis Stats. This policy also prohibits discrimination as defined by Title IX of the Education Amendments of 1972 (sex), Title VI of the Civil Rights Act of 1964 (race, color and national origin), Section 504 of the Rehabilitation Act of 1973 (handicap), and the Americans with Disabilities Act of 1990 (disability).



SCHOOL DISTRICT OF STURGEON BAY

ANCHORED IN EXCELLENCE

2025-2026 T. J. WALKER MIDDLE SCHOOL
8TH GRADE COURSE DESCRIPTION BOOKLET



SCHOOL DISTRICT OF STURGEON BAY

ANCHORED IN EXCELLENCE

2025-2026 T. J. WALKER MIDDLE SCHOOL 8TH GRADE COURSE DESCRIPTION BOOKLET

Greetings, students and parents/guardians, from our middle school staff! You are about to embark upon your final year of middle school, your eighth grade year, and have more choice in selecting your academic opportunities.

As students move through middle school, they receive more opportunities to choose classes. Eighth graders have the unique opportunity to participate in Allied Arts class, provided they meet the selection criteria. Additional options include a Choir class and Spanish 1.

Student schedules will be completed before the second semester of their seventh grade year ends. Remember, any schedule change requests affect staffing, textbooks, and supplies. As a rule, schedule changes are granted if they address an academic need. Parents, all schedule requests must be made by June 11.

Middle school teams determine if a student needs a Math or Reading Intervention per a variety of test scores (Forward, STAR and Fastbridge). How our team determines intervention placement has included reviewing two previous Forward tests and five STAR test results to determine placement. A request to drop an intervention can be reviewed with the Principal.

Finally, students are encouraged to participate in co-curricular activities (athletics, Destination Imagination, Student Council, Rainbow Warriors GSA, and Yearbook). We host quarterly PBIS celebrations, after school dances and field trips. Additional options are provided throughout the year. Some activities have attendance, behavior and grade requirements that must be met to participate.

Please return the attached registration form to the office by **January 31, 2025**. We place students into classes according to the following criteria: the order in which the course registration forms are received and course selection #1-5. Preference is given to your first choice. If you have questions please contact Ms. Barlament at 746-2806 or Mrs. Kiedrowski at 746-3875.



8TH GRADE COURSE OFFERINGS

REQUIRED COURSES:

English Language Arts 8 - This course follows the College and Readiness anchor standards which include reading, writing, speaking, listening, and viewing. These standards infuse readings and writings as model texts that extend across multiple genres and cultures. Students will use these mentor texts to create their own narrative, informative, and persuasive texts. In addition, students will participate in shared discussions in Powerschool Learning, read and respond to class and self-selected novels, use various forms of technology, and collaborate with other departments to improve literacy skills in all content areas.

Health 8 - Health is a combination of your physical, mental, and social well-being. With this definition in mind, we will cover topics such as communication, family living, nutrition, stress/relaxation, suicide, consumer health, sexually transmitted diseases, human sexuality, drug use and abuse, death and dying, fitness, assertiveness, and overall wellness. We will use various projects, presentations, lectures, and activities to present the material. **Successful completion of this course is required for high school graduation.**

Algebra I - This course contains a complete study of Linear, Exponential, Polynomial, Rational and Quadratic Equations and Functions. Prior to a Student being enrolled in Algebra, students must seek: 1) teacher recommendation 2) take an Algebra prognosis test 3) enroll in Sturgeon Bay's Summer School Algebra readiness class (June 16 to July 10). Algebra I students will be enrolled in MathCounts competition. ***Students successfully completing this course are expected to enroll in Accelerated Geometry in ninth grade***

- **OR** -

Mathematics 8 - In this course, students will write, solve, and graph linear equations, inequalities and systems, define and compare functions, understand congruence and similarity, and apply the Pythagorean Theorem and volume formulas. This course provides students with an introductory study of Linear Equations and Functions, preparing them for the study of Algebra 1 in ninth grade.

Physical Education 8 - Eighth grade physical education is a co-ed program which may consist of team sports (lacrosse, softball, volleyball, soccer, basketball, team handball, football) and individual and dual sports (weight training, track and field, physical fitness testing, and aerobics). The main objective of this class is to promote teamwork, the learning of basic skills, and improve fitness. A school issued gym uniform is required.

Physical Science 8 - This is a year long course designed to introduce students to the physical sciences and to build a competency in laboratory skills. Throughout the year, the students will conduct a series of experiments exploring matter, electricity and magnetism, sound and light, motion, forces, and energy.

Social Studies 8 - The focus of this course is American History from its beginnings to 1865. Units of study include the colonization of America, the American Revolution, American government, Westward Expansion, and the Civil War. These topics will be the vehicle through which students will focus on honing their critical thinking and writing skills.

Intervention 8 - In Middle School, instructional supports are assigned to students by a team that determines required intervention classes in Math and Reading. Students are selected for Intervention if their STAR scores are 49% or lower and if they have scored Below Basic or Basic on the Forward Exam.

ELECTIVE COURSES:

ART DEPARTMENT

8th Grade Studio Art - This course is a further continuation into the studio arts; the materials, processes, techniques, tools and terminology related to the art field. The class will emphasize the exploration of many materials and techniques, while also allowing the student to gain expertise through more in-depth study. This class will elaborate 2-dimensional and 3-dimensional techniques of creating art. Art history and technology will be incorporated within the course. Students will be creating and discussing artworks; this includes discussing their own work and other artists' works.

FAMILY AND CONSUMER SCIENCE DEPARTMENT

Family and Consumer Education 8 - The foods and nutrition unit focuses on the role of six key nutrients and the importance of making healthy choices. There will be several recipes prepared and sampled using a variety of cooking methods. The sewing unit delves into fashion design and creating clothing using the sewing machine. The interior design unit introduces color choices and room arrangement. A class fee of \$20 will cover project materials.

MUSIC DEPARTMENT

Band 8 - Band at the eighth grade level is designed to further extend the musical abilities learned in sixth and seventh grades and to provide the opportunity to enjoy music through active participation in individual, small ensembles and large group activities. Students must attend a weekly lesson and a daily rehearsal and must perform in concerts, music festivals, and other public performances outside of the school day hours.

Prerequisites:

1. Students must have played in either sixth or seventh grade band or have the ability to play a band instrument and arrangements have been made with the instructor.
2. Availability of a musical instrument of your choice. Rental opportunities are available through music stores or students may rent a school-owned instrument. Damage to school-owned instruments is the responsibility of the renter.

3. Students also purchase their lesson book and supplies needed (reeds, valve oil, etc.), students will borrow a uniform shirt for concerts, if the shirt is lost students are responsible for the replacement amount.

Choir 8 - 8th Grade Choir is open to students of all voice types who want to experience a fun, supportive learning environment to grow as a singer and musician. Students work daily on developing a variety of musical skills, including vocal technique, sight-reading, musicianship, music history, and music theory in order to prepare for high school choir. Daily work pushes students to grow as individual singers while also working with other students toward a shared goal through rehearsal and performance. Grades in choir are based on in-class assignments and participation. We sing a variety of music from folk songs to world music and pop songs, so there are songs that every student can enjoy throughout the year!

***Note: Students are graded on attendance and participation in required performances outside of school day hours*

TECHNOLOGY EDUCATION DEPARTMENT

Modern Technology 8 - is a class centered around both Design and around Manufacturing. Students in this class will learn basic 3D modeling techniques and learn to develop prototypes with 3D Printing technology using the PLTW course work. They will also develop a plan for a woodworking project, estimate the cost to build and then manufacture it. They will be taught how to safely use appropriate equipment to complete the processes. A material fee of \$20 per student will be applied.

WORLD LANGUAGES DEPARTMENT

Spanish I - This course is designed to explore the diverse cultures of the entire Spanish speaking world, offering an enriching educational experience. Students engage with a variety of topics, including the historical and cultural significance of bullfighting, the vibrant tapestry of music across regions, and nuances of educational systems. The course also delves into culinary traditions, colorful legends, popular sports, and the complex concept of identity with these cultures. Through the use of comprehensible reading, writing, listening, and speaking activities develop students' language skills with a strong emphasis on clear communication. This comprehensive approach not only enhances language proficiency but also fosters a deeper understanding and appreciation of the rich cultural landscapes across the Spanish speaking world. **This course will appear on the student's high school transcript and they will receive high school credit but it won't be factored into high school GPA.** Students taking this course will be eligible to take Spanish II as a 9th grade student.

CROSS CURRICULAR OPPORTUNITY

Allied Arts 8 - The Allied Arts is a special opportunity for selected eighth graders who have displayed exceptional abilities and interests in one or more of the following areas: Music, Art, Family and Consumer Ed., and Industrial Technology. Those students selected for the class will encounter experiences beyond the regular related arts program. A large portion of this course deals with interaction and involvement with and among all four areas. Criteria for determining entrance into the course are found below.

Allied Arts Requirements:

Students gain entrance into the course through an application process. Those students enrolled in the class will encounter experiences beyond the normal elective program as students create their own production of a musical. They will create sets, scenery, and props; take on backstage and onstage roles; and run lighting and sound for each performance.

The following criteria will be evaluated in determining entrance into the Allied Arts class:

- Cooperation: works well independently and with others
- Drive: willing to go above and beyond class time for the betterment of the class
- Initiative: understands leadership roles and has displayed the ability to take tasks to completion
- Attitude: willing to take and benefit from constructive criticism and desire to develop self-critiquing skills
- Tenacity: will work even when not “in the mood”
- Scholastic success: academic achievement that display efforts beyond required expectations
- Creativity: willing to experiment with new ideas, materials, and techniques
- Teacher recommendation

Allied Arts course expectations:

- **Required** weekly log entries & high level of commitment for the duration of the class
- **Required** field trip to a performing center (Door County, Appleton, or Milwaukee)
- **Required** dress rehearsal
- **Required** six musical performances, including Friday night and Saturday afternoon

Allied Arts Application

Students wishing to be considered for the Allied Arts Program must respond to the following and complete this form to be considered for enrollment in this course:

Name: _____

Date: _____

Part of the Allied Arts activities you may want to participate in during the production of a play or musical. Please indicate where you would most like to participate. **Number your choices 1-4.**

Please note:

**Students are NOT guaranteed a role in the category they are interested in - most students will have multiple roles, and VERY few students will be exclusively off-stage*

**ALL students are required to do an on-stage audition during class time*

Major Part On-Stage

Minor Part On-Stage

Set Construction

Costuming

Set Painting

Backstage Crew

Back of House Crew (Lighting/Sound)

Write three to four sentences sharing who you are and your interests in joining Allied Arts. Identify three qualities (work habits, attitudes, interests, personality traits, etc.) that make you special. Explain how each would help make you an active participant in this course. Please use another paper if necessary.



(More room on backside)





T. J. WALKER MIDDLE SCHOOL
GRADE 8 REGISTRATION FORM

Student Name: _____

DUE DATE: January 31, 2025

Welcome to TJ Walker Middle School for the 2025-26 school year! Below are all required subjects for eighth grade students. **Students may choose their courses, but courses may be subject to teacher recommendation and course availability.** Check the attached Course Description Booklet to help make your decisions.

English Language Arts 8: All 8th graders are automatically enrolled into one credit of English Language Arts.

Math 8: All 8th graders are automatically enrolled into one credit of Math 8 or Algebra I.

Science 8: All 8th graders are automatically enrolled into one credit of Science.

Social Studies 8: All 8th graders are automatically enrolled into one credit of Social Studies.

Physical Education 8: All 8th graders are automatically enrolled into an every other day Physical Education class.

Health: All 8th graders are automatically enrolled into one credit of Health. This is a high school graduation requirement. If students do not earn a D or higher in this course in middle school, they will be required to repeat it online before graduation.

Please sign indicating that you have read the Course Description Booklet. The Course Description Booklet is available on the school website.

Student Signature: _____ Date: _____

Parent Signature: _____ Date: _____

ELECTIVE 8 OPTIONS: Please **rank your top five choices #1-5** in order of preference (i.e., #1 for your first choice, #2 for your second choice, etc.).

Allied Arts

_____ Allied Arts (*teacher approval required*)

Art

_____ 8th Grade Studio Art

Family and Consumer Science

_____ FACE 8

Music

_____ Band 8

_____ Choir 8

Technology Education

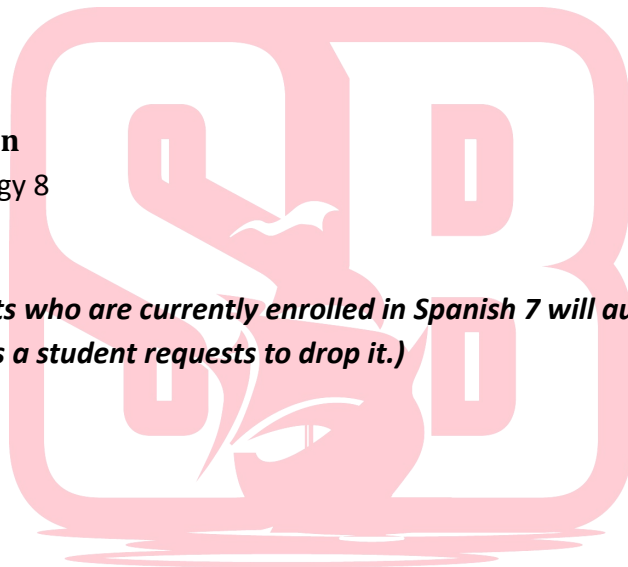
_____ Modern Technology 8

World Language

_____ Spanish I (*Students who are currently enrolled in Spanish 7 will automatically be enrolled in Spanish I unless a student requests to drop it.*)

_____ Personal Finance

_____ Leadership



NON-DISCRIMINATION POLICY

It is the policy of The School District of Sturgeon Bay that no person be denied admission to any public school in this district or be denied participation in, be denied the benefits of or be discriminated against in any curricular, extracurricular, pupil service, recreational, or any other program or activity because of the person's sex, race, national origin, ancestry, creed, pregnancy, religion, marital or parental status, sexual orientation, or physical, mental emotional, or learning disability or handicap as required by s. 118.13 Wis Stats. This policy also prohibits discrimination as defined by Title IX of the Education Amendments of 1972 (sex), Title VI of the Civil Rights Act of 1964 (race, color and national origin), Section 504 of the Rehabilitation Act of 1973 (handicap), and the Americans with Disabilities Act of 1990 (disability).

To: Board of Education

From: Keith Nerby

Date: December 8, 2024

Subject: TJW Walker Middle School and Sturgeon Bay High School Safety Drill Report

Fire Evacuation Drills

Fire evacuation drills are held at least once a month. Drill times vary throughout the school year. Staff and students practice evacuating the building at different times within our school schedule. Evacuation times are recorded in a log in the Sturgeon Bay High School Office. School office and shared with the Sturgeon Bay Fire Department.

Lockdown Drill – October 17, 2024

On October 17, 2024, T. J. Walker Middle School and Sturgeon Bay High School conducted a lockdown drill. Substitute teachers in the middle school and high school were notified in advance. At the beginning of the school year, staff reviewed the Run, Hide, Fight Crisis Management Plan.

The drill was initiated over our new emergency phone system with the following announcement read three times: “Attention, Students and Staff: At this time, we will be conducting a modified lockdown drill. This is a drill with a threat that is outside of school. All students should immediately report back to their classrooms and teachers should shut and lock your classrooms doors. Please wait until the all-clear to resume normal practices. The drill was completed within 10 minutes (10:05 a.m.). Drill specifics are logged in the respective school offices.

Our school district implements the Run, Hide, Fight Crisis Management Plan, which is endorsed by the Sturgeon Bay Police Department and the Door County Sheriff's Department. A copy of the plan is posted in each room. As students were in class at the time of the drill, teachers had already taken attendance, and absences had been reported to the office.

During the drill, the middle school principal, high school principal, and liaison officer checked all doors. The following security concerns were found:

- The door to the High School gymnasium does not lock.
- High School Alumni Hall has no ability to shelter without being seen because of the glass
- The Middle School Choir classroom was unlocked with lights off.

After the drill concluded, staff members were requested to alert principals with any concerns.

Successful highlights:

This lockdown drill was efficiently implemented resulting in a drill time of less than 10 minutes. Both the high school and middle school had zero students in the hallway and all classroom doors were locked.

Focus areas for the next drill:

We will be conducting another Lockdown drill in January, and we are looking at doing a drill during either lunch or passing time in order to conduct a drill in a less structured situation to be prepared if something were to occur during those times.

High School Principal Signature: _____

Middle School Principal Signature: _____

Superintendent Signature: _____

Board of Education President Signature: _____

Sunrise Elementary School Safety Drills Report

December 2024

Fire Drill

Safety drills are practiced monthly at Sunrise School. Staff and students were notified of the fire drill date and time on **September 20, 2024**. **October 7, 2024** we had our first unannounced fire drill for this school year. We also had a fire drill **November 1, 2024** and plan to practice fire drills each month of the school year.

Tornado Drills

In April Sunrise staff and students will participate in a Tornado drill in collaboration with the 2025 Wisconsin statewide tornado drill.

Modified Lockdown Drill and Lockdown Drills

Our School Resource Officer (SRO) Jennerjohn led a review for all staff and practiced the procedures for these types of drills. An announced modified lockdown drill was practiced at 9:00 on **September 26, 2024**. A modified lockdown drill is announced as *"Attention students and staff, at this time we will be conducting a modified lockdown drill. Please close your doors, continue with classroom instruction, and remain in your classroom until the all clear instruction is given."* (This announcement is repeated 3 times.) **December 3, 2024** we held an unannounced Modified Lockdown drill.

We held an announced Lockdown Drill at 8:30 a.m. **November 8, 2024**. For a Lockdown Drill, our students are trained to move away from sight and maintain silence. Our teachers are trained to lock their classroom door, turn their lights out, move away from sight, maintain silence, do not open the door, and take roll to account for all students. During this drill Principal Smullen and SRO Jennerjohn checked each classroom door.

Rally Point

The rally point for Sunrise School is Hope Church. Students and staff practiced a Rally Point drill on **October 3, 2024**. SRO Jennerjohn joined us at Hope Church where he talked through a Rally Point drill and next steps for moving to our reunification location.

Successful Highlights:

The staff continually works collaboratively and diligently with each other, Principal Smullen, and SRO Jennerjohn to effectively teach, practice, and implement all drill procedures. I am proud of everyone for their hard work and commitment to keep our students and each other safe!

Certifications

Our school certifies, the drills outlined in this report were/will be conducted as planned and this written evaluation was sent to and reviewed by the school board on December 18, 2024.

Principal Signature: Katie Smullen 12/5/24

Superintendent Signature: _____

School Board President Signature: _____

Fire Drills

Each Month of this school year, Sawyer School holds a fire drill. Staff and students were notified of the fire drill date and time on **September 23rd, 2024**. On **October 15th, 2024, November 18th, 2024, December 3rd, 2024**, students and staff participated in an unannounced fire drill. We plan to have the remaining six monthly unannounced fire drills on **January 22nd, 2025, February 11th, 2025, March 13th 2025, April 22nd, 2025, May 5th, 2025 and June 2nd, 2025**.

The Sturgeon Bay Fire Department did a Safety Presentation with all classes on **September 26th, 2024**.

Tornado Drills

Principal DeVillers and the school Safety Team reviewed expectations and locations for each classroom for a Tornado Drill In September. Sawyer staff and students will be participating in a practice drill sometime in early April (date yet to be determined) and a Tornado Drill during the day of the State-Wide Weather Awareness Day on **April 10th, 2025**.

Modified Lockdown Drill and Lockdown Drills

On September 18th-19th, 2024, our School Resource Officer (SRO) Jennerjohn led each classroom in a review and practiced the procedures for these types of drills. The first announced lockdown drill was initiated over our public address system at approximately **1:30pm on November 11th, 2024** and another one will be held at **9:45am on February 3rd, 2025**. In both cases, we start with a Modified Lockdown Drill and move into a Full Lockdown Drill.

Rally Point Drill

We held our Rally Point Drill at Sawyer Park on **October 7th, 2024**.

The staff and students performed all drills efficiently and successfully. I am proud of everyone for their hard work and commitment to keep our students and each other safe!

Understanding Relationship Between Tax Levy Approval and Property Tax Bills

Stated issue:

The School District of Sturgeon Bay Board of Education approved a school tax levy that increased 6.9% from the prior year. However, residents are receiving tax bills that indicate an 8% increase from the prior year.

Information:

I think the first thing to understand is that the issue of the total increase or decrease of the district's levy very rarely will match what ends up showing on an individual or even group of residents' tax bills. There is a myriad of specific reasons that might happen each year (new property developments, reassessments, etc.) but the very basic reason is that property values across the district can change at vastly different rates. A person's share of property taxes is based on their share of the total property value in the district so, when their property values change at different rates, their share of property taxes (which includes school taxes) changes at different rates.

To illustrate the difference (and sometimes how vast they can be), here is a brief history of the School District's annual levy increase or decrease versus increases or decreases most residents saw on their tax bill in Sturgeon Bay.

School Year	School Levy Change (decrease)	Individual Levy Change (decrease)
2024-25 (current)	6.9%	8%
2023-24	(0.01%)	(8.5%)
2022-23	(0.06%)	1.6%
2021-22	(0.96%)	(7.3%)
2020-21	19.52% (1 st year of capital referendum)	city reassessment – changes varied wildly
2019-20	(0.02%)	0.2%
2018-19	4.01%	5.6%

As you can see, it is rare that the school's levy change is within a percentage point or two versus what the average taxpayer might see - this year is as close as it's been in the last five years. With that said, seeing an increase is never fun, let alone a relatively large 8% increase. And, as a board and district, it can be understandably frustrating that we approve a certain percent but that never matches, and the difference is virtually impossible to predict ahead of the levy approval.

With that said, over the last two years (at least – I didn't 'investigate' further) there was a common thread among the reasons for the differences between our levy increase and the average individual property owner. That common thread is the Tax Incremental Districts (TIDs) located within our district boundaries. So, for the purposes of the rest of this document, we'll look at TIDs and how they affect our tax bills.

First, the basic idea of a TID is that a targeted area of a municipality receives targeted money for various improvements. When a TID is formed, the taxes from the properties within the TID are split into two pots – one for the 'regular' taxes (for the city, schools, NWTC, etc.) and one pot to pay for the improvements within the TID. For the purposes of the school district levy, then, and figuring out what portion of the school levy a taxpayer within a TID owes, the value of the properties within a TID

are frozen for the life of the TID. So, while someone in a TID will pay taxes at the same rate as you or me (and see the same rules regarding property values applied), the portion of their taxes that come to the school are essentially the same until the TID expires.

How that translates, then, to how our tax levy is applied to the residents in our district, is that most people are seeing their tax values rise. If everyone's value rises at the same rate, then their portion of the levy will not change. Even if everyone's values rise at 9.7% (like most did this year), if our levy increases 6.9%, their taxes would only increase at 6.9%. However, because of the TIDs that are within our district boundaries, there is a good portion of our tax base that (for the purposes of our tax levy) have a 0% increase in tax value. So, as the average person sees their property value rise and property in the TID is not rising, the average person's property value now becomes a greater share of the taxable property base which means their share grows.

So, what happens when a TID closes?

This is what happened last year, when the average taxpayer saw an 8.5% decrease in their share of the school tax levy. When a TID closes, the value that was added to the properties within the TID which, up until the point of closing had been taxed solely to fund the improvements in the TID, is added back to the rest of the tax base. Assuming the TID has done well and the property within the TID has increased as expected, this increases the tax base substantially. And generally, the school's tax base within the TID increases at a much higher rate (for that one year, anyway) than the average taxpayer. So, the average taxpayer will see their tax bills increase at a smaller rate than the district's levy or even decrease.

For example, last year's tax bills saw the effect of the closing of the TID that comprised the industrial park. As you can see, that had a very large impact on the tax bills across the city. As you can imagine, not all TIDs are created equal and the TID for the industrial park was among the larger TIDs out there. So, as we see TIDs close in the next few years, we can certainly expect to see a decrease in the average tax bill perhaps not as large, though, as what we saw last year (with one exception)

To be sure, TIDs are not the sole drivers of the differences in our tax levy changes and what taxpayers are billed but. There are developments and reassessments all over the city in a given year that can have the same effect. With the way TIDs group a large chunk of properties together the effect of these end up having a greater impact.

Here are some further notes on TIDs:

- There are currently 10 TIDs open within the City of Sturgeon Bay – TIDs 2 through 11 (TID 1 closed last year). 8 of those are in the district boundaries, with one (TID 10) having property in both SBSB and Southern Door.
- With recent legislation at the state level, we can expect to see a slowdown in the creation of TIDs, with any new ones being for large projects like the industrial park (info from Spencer Gustafson)
- The next TID set to close is a big one – TID 2, which covers virtually all of downtown (minus the West Side Waterfront). That is set to start closing next year. This means tax bills would start to be affected in 2027.

STURGEON BAY SCHOOL DISTRICT

Annual Financial Report

June 30, 2024



www.kerberrose.com

STURGEON BAY SCHOOL DISTRICT

Table of Contents

June 30, 2024

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1 – 3
FINANCIAL STATEMENTS	
District-Wide Statement of Net Position	4
District-Wide Statement of Activities	5
Balance Sheet – Governmental Funds	6
Reconciliation of the Balance Sheet – Governmental Funds to the District-Wide Statement of Net Position	7
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the District-Wide Statement of Activities	9
Notes to the Financial Statements	10 – 34
REQUIRED SUPPLEMENTARY INFORMATION	
Schedules of Employer's Proportionate Share of the Net Pension Liability (Asset) and Employer Contributions – Wisconsin Retirement System	35
Schedule of Changes in the Total Pension Liability and Related Ratios – Supplemental Pension	36
Schedules of Changes in Total OPEB Liability and Related Ratios – Other Post-Employment Benefits	37
Schedule of Revenues, Expenditures and Change in Fund Balance – Budget and Actual – General Fund	38
Notes to the Required Supplementary Information	39 – 41
SUPPLEMENTARY INFORMATION	
Combining Balance Sheet – Nonmajor Governmental Funds	42
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	43 – 44

STURGEON BAY SCHOOL DISTRICT

Table of Contents (Continued)

June 30, 2024

	<u>Page</u>
ADDITIONAL REPORTS	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	45 – 46
Independent Auditors' Report on Compliance for Each Major Federal and State Program and on Internal Control Over Compliance Required by the Uniform Guidance, <i>State Single Audit Guidelines</i> and the <i>Wisconsin Department of Public Instruction</i>	47 – 49
FEDERAL AND STATE AWARDS SECTION	
Schedule of Expenditures of Federal Awards	50
Schedule of State Financial Assistance	51
Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance	52
Schedule of Findings and Questioned Costs	53 – 56
Summary Schedule of Prior Year Audit Findings	57
Corrective Action Plan	58

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, 2024, 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, 2024, 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, 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 November 14, 2024 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
November 14, 2024

FINANCIAL STATEMENTS

STURGEON BAY SCHOOL DISTRICT

District-Wide Statement of Net Position

As of June 30, 2024

	Governmental Activities
ASSETS	
Current Assets	
Cash and Investments	\$ 4,002,743
Receivables:	
Taxes	3,167,860
Accounts	61,924
Due from Other Governments	1,664,451
Prepaid Items	39,844
Total Current Assets	<u>8,936,822</u>
Noncurrent Assets	
Capacity in Fiber Optics	181,758
Capital Assets	
Nondepreciable	2,009,000
Depreciable, net	21,650,914
Total Noncurrent Assets	<u>23,841,672</u>
TOTAL ASSETS	<u>32,778,494</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows Related to Pension	6,622,332
Deferred Outflows Related to Stipend Pension	1,875
Deferred Outflows Related to Other Post-Employment Benefits - Single Employer	464,432
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>7,088,639</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	65,265
Accrued Interest Payable	63,900
Accrued Liabilities	678,872
Due to State Government	107
Unearned Revenue	23,929
Current Portion of Compensated Absences	70,366
Current Portion of Long-Term Obligations	685,000
Current Portion of Other Post-Employment Benefits - Single-Employer	465,269
Total Current Liabilities	<u>2,052,708</u>
Noncurrent Liabilities	
Noncurrent Portion of Compensated Absences	23,455
Noncurrent Portion of Long-Term Obligations	12,990,000
Other Postemployment Benefits - Single-Employer Liability	1,097,768
Net Pension Liability - Cost Sharing	774,514
Total Pension Liability - Single Employer	236,123
Total Noncurrent Liabilities	<u>15,121,860</u>
TOTAL LIABILITIES	<u>17,174,568</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows Related to Pension	4,136,313
Deferred Inflows Related to Stipend Pension - Single Employer	35,173
Deferred Inflows Related to Other Post-Employment Benefits - Single-Employer	951,800
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>5,123,286</u>
NET POSITION	
Net Investment in Capital Assets	9,984,914
Restricted	5,174,189
Unrestricted	2,410,176
TOTAL NET POSITION	<u>\$ 17,569,279</u>

See Accompanying Notes

STURGEON BAY SCHOOL DISTRICT

District-Wide Statement of Activities

For the Year Ended June 30, 2024

		Program Revenues		Net (Expense)
		Charges For	Operating	Revenue and
	Expenses	Services	Grants and	Changes in Net
			Contributions	Governmental
				Activities
GOVERNMENTAL ACTIVITIES				
Instruction				
Regular Instruction	\$ 6,520,728	\$ 1,675,730	\$ 1,888,715	\$ (2,956,283)
Vocational Instruction	548,658	-	8,929	(539,729)
Physical Instruction	434,513	-	-	(434,513)
Special Instruction	2,716,338	-	1,282,342	(1,433,996)
Other Instruction	729,577	614,773	-	(114,804)
Total Instruction	10,949,814	2,290,503	3,179,986	(5,479,325)
Support Services				
Pupil Services	858,764	-	-	(858,764)
Instructional Staff Services	1,392,009	-	-	(1,392,009)
General Administration Services	556,320	-	-	(556,320)
School Building Administration Services	977,955	-	-	(977,955)
Business Administration	383,803	-	-	(383,803)
Operations and Maintenance of Plant	1,930,828	-	-	(1,930,828)
Pupil Transportation Services	538,336	-	28,493	(509,843)
Food Services	1,009,806	281,578	571,815	(156,413)
Internal Services	85,381	-	-	(85,381)
Central Services	116,299	-	-	(116,299)
Insurance	153,053	-	-	(153,053)
Other Support Services	178,840	-	-	(178,840)
Community Services	31,730	-	-	(31,730)
Interest and Fiscal Charges	276,276	-	-	(276,276)
Depreciation - Unallocated	863,040	-	-	(863,040)
Total Support Services	9,352,440	281,578	600,308	(8,470,554)
Non-Program Transactions				
Open Enrollment	1,954,286	-	-	(1,954,286)
Non-Open Enrollment	472,959	-	-	(472,959)
Scholarships	23,750	-	-	(23,750)
Total Non-Program Transactions	2,450,995	-	-	(2,450,995)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 22,753,249	\$ 2,572,081	\$ 3,780,294	(16,400,874)
GENERAL REVENUES				
Property Taxes				10,747,093
State and Federal Aids not Restricted				
to Specific Functions:				5,954,211
Interest and Investment Earnings				206,437
Miscellaneous				358,499
Total General Revenues				17,266,240
CHANGE IN NET POSITION				865,366
NET POSITION - BEGINNING OF YEAR				16,703,913
NET POSITION - END OF YEAR				\$ 17,569,279

See Accompanying Notes

STURGEON BAY SCHOOL DISTRICT

Balance Sheet
Governmental Funds
As of June 30, 2024

	General Fund	Referendum Debt Service	Nonmajor Governmental Funds	Total
ASSETS				
Cash and Investments	\$ 474,621	\$ 1,756,471	\$ 1,771,651	\$ 4,002,743
Receivables:				
Taxes	3,167,860	-	-	3,167,860
Accounts	15,629	-	46,295	61,924
Due from Other Governments	1,664,451	-	-	1,664,451
Prepaid Items	39,844	-	-	39,844
TOTAL ASSETS	<u>\$ 5,362,405</u>	<u>\$ 1,756,471</u>	<u>\$ 1,817,946</u>	<u>\$ 8,936,822</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	\$ 41,361	\$ -	\$ 23,904	\$ 65,265
Accrued Liabilities	678,872	-	-	678,872
Due to State Government	107	-	-	107
Deferred Revenue	-	-	23,929	23,929
Total Liabilities	<u>720,340</u>	<u>-</u>	<u>47,833</u>	<u>768,173</u>
Fund Balances				
Nonspendable:				
Prepaid Items	39,844	-	-	39,844
Restricted:				
Donor Specified Projects	-	-	866,545	866,545
Debt Service	-	1,756,471	-	1,756,471
Capital Projects	-	-	839,911	839,911
Food Service	-	-	35,856	35,856
Community Service	-	-	27,801	27,801
Unassigned	4,602,221	-	-	4,602,221
Total Fund Balances	<u>4,642,065</u>	<u>1,756,471</u>	<u>1,770,113</u>	<u>8,168,649</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,362,405</u>	<u>\$ 1,756,471</u>	<u>\$ 1,817,946</u>	<u>\$ 8,936,822</u>

See Accompanying Notes

STURGEON BAY SCHOOL DISTRICTReconciliation of the Balance Sheet - Governmental Funds to the District-Wide Statement of Net Position
As of June 30, 2024

Total Fund Balances - Governmental Funds		\$ 8,168,649
---	--	---------------------

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	\$ 35,393,333	
Governmental Accumulated Depreciation	<u>(11,733,419)</u>	23,659,914

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

181,758

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	6,622,332	
Deferred Inflows of Resources Related to Pension - Cost-Sharing Plan	(4,136,313)	
Deferred Outflows of Resources Related to Pension - Single-Employer Plan	1,875	
Deferred Inflows of Resources Related to Pension - Single Employer Plan	(35,173)	
Deferred Outflows of Resources Related to OPEB - Single-Employer Plan	464,432	
Deferred Inflows of Resources Related to OPEB - Single-Employer Plan	<u>(951,800)</u>	1,965,353

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	(13,675,000)	
Accrued Interest on General Obligation Debt	(63,900)	
Compensated Absences	(93,821)	
Other Post-Employment Benefits - Single-Employer	(1,563,037)	
Net Pension Liability - Cost Sharing	(774,514)	
Total Pension Liability - Single-Employer	<u>(236,123)</u>	<u>(16,406,395)</u>

Total Net Position - Governmental Activities		<u><u>\$ 17,569,279</u></u>
---	--	------------------------------------

STURGEON BAY SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2024

	General Fund	Referendum Debt Service	Capital Projects Fund	Nonmajor Governmental Funds	Total
REVENUES					
Property Taxes	\$ 9,377,470	\$ 929,623	\$ -	\$ 440,000	\$ 10,747,093
Other Local Sources	334,977	-	2,833	951,128	1,288,938
Interdistrict Sources	1,757,507	-	-	-	1,757,507
Intermediate Sources	3,450	-	-	-	3,450
State Sources	7,426,277	-	-	10,912	7,437,189
Federal Sources	1,649,877	-	-	558,624	2,208,501
Other Sources	108,716	38,804	-	28,417	175,937
Total Revenues	20,658,274	968,427	2,833	1,989,081	23,618,615
EXPENDITURES					
Instruction					
Regular Instruction	6,596,132	-	-	2,778	6,598,910
Vocational Instruction	552,740	-	-	2,074	554,814
Physical Instruction	436,496	-	-	250	436,746
Special Instruction	2,743,724	-	-	1,579	2,745,303
Other Instruction	439,150	-	-	290,733	729,883
Total Instruction	10,768,242	-	-	297,414	11,065,656
Support Services					
Pupil Services	865,794	-	-	626	866,420
Instructional Staff Services	1,400,758	-	-	-	1,400,758
General Administration Services	561,027	-	-	-	561,027
School Building Administration Services	989,323	-	-	-	989,323
Business Services	387,564	-	-	-	387,564
Operations and Maintenance	1,488,172	-	127,858	154,373	1,770,403
Pupil Transportation	538,336	-	-	-	538,336
Food Services	-	-	-	1,014,407	1,014,407
Internal Services	85,381	-	-	-	85,381
Central Services	116,681	-	-	-	116,681
Insurance	153,053	-	-	-	153,053
Other Support Services	919,050	-	-	-	919,050
Community Services	-	-	-	31,789	31,789
Debt Service					
Principal	20,691	675,000	-	-	695,691
Interest and Fiscal Charges	921	278,325	-	-	279,246
Total Support Services	7,526,751	953,325	127,858	1,201,195	9,809,129
Non-Program Transactions					
Open Enrollment	1,954,286	-	-	-	1,954,286
Non-Open Enrollment	472,619	-	-	340	472,959
Scholarships	-	-	-	23,750	23,750
Total Non-Program Transactions	2,426,905	-	-	24,090	2,450,995
Total Expenditures	20,721,898	953,325	127,858	1,522,699	23,325,780
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(63,624)	15,102	(125,025)	466,382	292,835
OTHER FINANCING SOURCE (USE)					
Transfer from Other Funds	101,475	-	-	-	101,475
Transfer to Other Funds	-	-	-	(101,475)	(101,475)
Total Other Financing Source (Use)	101,475	-	-	(101,475)	-
NET CHANGES IN FUND BALANCES	37,851	15,102	(125,025)	364,907	292,835
FUND BALANCES - BEGINNING OF YEAR	4,604,214	1,741,369	125,025	1,405,206	7,875,814
FUND BALANCES - END OF YEAR	\$ 4,642,065	\$ 1,756,471	\$ -	\$ 1,770,113	\$ 8,168,649

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, 2024

Net Changes in Fund Balances - Total Governmental Funds	\$ 292,835
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
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.	
Depreciation expense reported in the statement of activities	(863,040)
The District disposed of outdated assets resulting in a reduction of capital assets and recapture of prior year depreciation expense reported on the statement of activities as a net loss and has no effect on the governmental funds balance sheet.	
The value of capital assets disposed of during the year	(155,785)
Amounts related to the pension plan benefits that affect the statement of activities but do not affect the fund financial statements.	(30,115)
Amounts related to the other post-employment benefits that affect the statement of activities but do not affect the fund financial statements.	929,139
Amounts related to assets that are amortized over their useful life.	(12,982)
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	\$ 133,428
Compensated absences benefits earned in current year	<u>(126,775)</u>
Amounts paid are more than amounts earned by	6,653
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	675,000
Lease Obligations	<u>20,691</u>
	695,691
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	279,246
The amount of interest accrued during the current period	<u>(276,276)</u>
Interest paid is more than interest accrued by:	2,970
Change in Net Position - Governmental Activities	<u>\$ 865,366</u>

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2024

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, 2024

Note 1 – Summary of Significant Accounting Policies (Continued)

Fund Financial Statements (Continued)

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

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

Governmental Funds

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

General Fund

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

Special Revenue Fund

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

Debt Service Fund

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

Capital Projects Fund

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

Major Funds

The District reports the following major governmental funds:

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

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

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2024

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.

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

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

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

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

Measurement Focus and Basis of Accounting

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

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

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

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2024

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 2023 tax levy is used to finance operations of the District's fiscal year ended June 30, 2024. All property taxes are considered due on January 1st, when an enforceable lien is assessed against the property and the taxpayer is liable for the taxes. All taxes are collected within 60 days of June 30th and are available to pay current liabilities.

Prepaid Items

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

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2024

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, 2024

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, 2024, 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, 2024.

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, 2024

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, 2024

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, 2024 the bank balance of cash was \$422,877. 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, 2024

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, 2024 the District had the following deposits:

Fully Insured Deposits	\$	250,000
Uninsured and Uncollateralized		172,877
Total	\$	<u>422,877</u>

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	\$ 629,114	\$ -	\$ 629,114	\$ -	\$ -
Investment series	2,537,698	-	2,537,698	-	-
Limited term duration	1,038,804	-	1,038,804	-	-
Totals	<u>\$ 4,205,616</u>	<u>\$ -</u>	<u>\$ 4,205,616</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2024, the District had no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% of more of total District investments.

Interest Rate Risk

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

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

	Total	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Investment Type					
WISC Investments					
Cash management series	\$ 629,114	\$ 629,114	\$ -	\$ -	\$ -
Investment series	2,537,698	2,537,698	-	-	-
Limited term duration	1,038,804	1,038,804	-	-	-
Totals	<u>\$ 4,205,616</u>	<u>\$ 4,205,616</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2024

Note 2 – Cash and Investments (Continued)

The District has investments in the Wisconsin Investment Series Cooperative (WISC) of \$4,205,616 at year-end consisting of \$629,114 invested in the Cash Management Series, \$2,537,698 invested in the Investment Series and \$1,038,804 in the limited term duration 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. The Limited Term Series investments feature a fixed rate of return and a fixed maturity date.

WISC is organized by and operated exclusively for Wisconsin public schools, technical colleges, and municipal entities. WISC is not registered with the Securities and Exchange Commission, but operates under Wisconsin International Cooperative 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.

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 \$181,758 represents the unamortized balance of capacity purchased by the District, as follows.

District's Cost of Fiber Optic Capacity	\$	237,432
Less: Cumulative Amortization		55,674
Balance at June 30, 2024	\$	<u>181,758</u>

The District entered into a lease with Door County to build and maintain a fiber network over a 20-year period. The District fully paid the lease during the 2017-2018 fiscal year and is reported in the financial statements as a prepaid item of \$39,844 for the operations and maintenance portion of the lease and as capacity in fiber optics of \$181,758 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
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	12,983	2,846	15,829
2030-2035	77,896	17,076	94,972
Thereafter	38,947	8,538	47,485
Total	<u>\$ 181,758</u>	<u>\$ 39,844</u>	<u>\$ 221,602</u>

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2024

Note 4 – Interfund Transfer

Interfund transfers between individual funds of the District as reported in the fund financial statements for the year ended June 30, 2024 are detailed below:

Fund Transferred To:	Fund Transferred From:	Amount	Purpose
General Fund	Non-Referendum Debt Service	<u>\$ 101,475</u>	To transfer residual fund balance

Note 5 – Capital Assets

Capital asset balances and activity for the year ended June 30, 2024 were as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental Activities				
Capital Assets, Nondepreciable:				
Land	\$ 2,009,000	\$ -	\$ -	\$ 2,009,000
Construction in Progress	379,140	-	(379,140)	-
Total Capital Assets, Nondepreciable	<u>2,388,140</u>	<u>-</u>	<u>(379,140)</u>	<u>2,009,000</u>
Capital Assets, Depreciable				
Right to Use Assets	199,833	-	(199,833)	-
Land Improvements	648,661	-	-	648,661
Buildings and Improvements	31,306,804	118,399	-	31,425,203
Machinery and Equipment	1,205,513	104,956	-	1,310,469
Total Capital Assets, Depreciable	<u>33,360,811</u>	<u>223,355</u>	<u>(199,833)</u>	<u>33,384,333</u>
Less Accumulated Depreciation for				
Right to Use Assets	(179,987)	(19,846)	199,833	-
Land Improvements	(415,718)	(29,343)	-	(445,061)
Buildings and Improvements	(9,663,629)	(688,032)	-	(10,351,661)
Machinery and Equipment	(810,878)	(125,819)	-	(936,697)
Total Accumulated Depreciation	<u>(11,070,212)</u>	<u>(863,040)</u>	<u>199,833</u>	<u>(11,733,419)</u>
Total Capital Assets, Depreciable, Net	<u>22,290,599</u>	<u>(639,685)</u>	<u>-</u>	<u>21,650,914</u>
Governmental Activities Capital Assets, Net of Accumulated Depreciation	<u>\$ 24,678,739</u>	<u>\$ (639,685)</u>	<u>\$ (379,140)</u>	<u>\$ 23,659,914</u>

Governmental activities depreciation expense for fiscal year ended June 30, 2024 amounted to \$863,040 and was unallocated.

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2024

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, 2024:

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balances</u>	<u>Amount Due Within One Year</u>
General Obligations					
General Obligation Bonds	\$ 14,350,000	\$ -	\$ 675,000	13,675,000	\$ 685,000
Lease Obligations	20,691	-	20,691	-	
Compensated Absences	100,474	126,775	133,428	93,821	70,366
Total Governmental Activities Long-Term Liabilities	<u>\$ 14,471,165</u>	<u>\$ 126,775</u>	<u>\$ 829,119</u>	<u>\$ 13,768,821</u>	<u>\$ 755,366</u>

Total interest paid on long-term debt for the year ended June 30, 2024 was \$279,246.

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, 2024, 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 6/30/2024</u>
School Improvement Bonds	07/07/20	10/01/40	1.00 - 2.00%	\$ 9,995,000	\$ 7,555,000
School Improvement Bonds	06/22/21	10/01/41	2.00 - 3.00%	6,845,000	6,120,000
Total					<u>\$ 13,675,000</u>

Legal Margin for New Debt

The District's legal margin for creation of additional general obligation debt on June 30, 2024 was \$139,784,162.

Equalized valuation of the District		\$ 1,517,665,911
Statutory limitation percentage		10%
General Obligation Debt Limitation, per Section 67.03 of the Wisconsin Statutes		<u>151,766,591</u>
Total Outstanding General Obligation Debt Applicable to Debt Limitation	\$ 13,675,000	
Less: Amounts available for financing general obligation debt		
Debt Service Fund Net of Accrued Interest	<u>1,692,571</u>	
Net Outstanding General Obligation Debt Applicable to Debt Limitation		<u>11,982,429</u>
Legal margin for new debt		<u>\$ 139,784,162</u>

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2024

Note 6 – Long-Term Obligations (Continued)

Aggregate cash flow requirements for the retirement of long-term principal and interest as of June 30, 2024 follows:

Year Ending June 30,	Principal	Interest	Total
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	740,000	214,800	954,800
2030-2034	3,920,000	857,400	4,777,400
2035-2039	4,330,000	449,300	4,779,300
2040-2041	1,860,000	56,000	1,916,000
Total	<u>\$ 13,675,000</u>	<u>\$ 2,564,275</u>	<u>\$ 16,239,275</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 lease was paid in full.

	Beginning Balances	Additions	Reductions	Ending Balances	Amount Due Within One Year
Leases					
Scoreboard Lease	<u>\$ 20,691</u>	<u>\$ -</u>	<u>\$ 20,691</u>	<u>\$ -</u>	<u>\$ -</u>

Note 8 – Defined Benefit Pension Plan**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, 2024

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:

Year	Core Fund Adjustment	Variable Fund Adjustment
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
2023	1.6	(21.0)

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2024

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 \$704,191 in contributions from the District.

Contribution rates as of June 30, 2024 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers)	6.90%	6.90%

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

At June 30, 2024, the District reported a liability of \$774,514 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to December 31, 2023. 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, 2023, the District's proportion was 0.05209250%, which was a decrease of 0.000159159% from its proportion measured as of December 31, 2022.

For the year ended June 30, 2024, the District recognized pension expense of \$541,344.

At June 30, 2024, 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	\$ 3,122,834	\$ 4,136,213
Changes in assumptions	337,588	-
Net differences between pension plan - projected and actual earnings on pension plan investments	2,699,057	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	21,375	100
Employer contributions subsequent to the measurement date	441,478	-
Total	<u>\$ 6,622,332</u>	<u>\$ 4,136,313</u>

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2024

Note 8 – Defined Benefit Pension Plan (Continued)

The \$441,478 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending June 30,	Net Deferred Outflows (Inflows) of Resources
2025	\$ 421,662
2026	442,175
2027	1,699,044
2028	(518,340)
	<u>\$ 2,044,541</u>

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

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
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, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2024

Note 8 – Defined Benefit Pension Plans (Continued)

Long-term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns¹
As of December 31, 2023

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return % ²
Public Equity	40%	7.6%	4.5%
Public Fixed Income	27	5.8	3.0
Inflation Sensitive	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage ³	(12)	3.7	1.0
Total Core Fund	112% *	7.4%	4.6%
Variable Fund Asset Class			
U.S. Equities	70%	6.8%	4.0%
International Equities	30	7.6	4.8
Total Variable Fund	100%	7.3%	4.5%

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

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

³The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 12% 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 3.77% (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, 2023. 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, 2024

Note 8 – Defined Benefit Pension Plans (Continued)

Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 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:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase To Discount Rate (7.80%)
District's Proportionate Share of the Net Pension Liability (Asset)	\$ 7,486,055	\$ 774,514	\$ (3,921,835)

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, 2024 is \$248,859 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, 2024, the following employees were covered by the benefit terms:

Active employees

98

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, 2024, 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, 2024

Note 9 – Supplemental Pension Plan (Continued)

The District's total pension liability was determined by an actuarial valuation as of June 30, 2023 (the measurement date). Changes in the District's total pension liability were as follows:

	Total Pension Liability
Balance at July 1, 2023	<u>\$ 70,692</u>
Changes for the year:	
Service cost	14,616
Interest	3,120
Changes of benefit terms	178,332
Differences between expected and actual experiences	(32,646)
Changes of assumptions or other input	<u>2,009</u>
Net changes	<u>165,431</u>
Total Pension Liability - Ending	<u><u>\$ 236,123</u></u>

Actuarial Assumptions. Actuarial assumptions are based upon an experience study conducted in 2021 using Wisconsin Retirement System (WRS) experience from 2018-2020. Those assumptions, applied to all periods included in the measurement, are as follows:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2023
Actuarial Cost Method	Individual entry age normal
Amortization Method	Level percentage of salary
Actuarial Assumptions:	
Discount Rate	4.13%
Inflation	2.50%

Discount Rate. A discount rate of 4.13% was used in calculating the District's total pension liability (based upon all projected payments discounted at a municipal bond rate of 4.13%). 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 4.13 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 (3.13 percent) or 1-percentage-point higher (5.13 percent) than the current rate:

	1% Decrease to Discount Rate (3.13%)	Current Discount Rate (4.13%)	1% Increase To Discount Rate (5.13%)
Total Pension Liability	<u>\$ 250,323</u>	<u>\$ 236,123</u>	<u>\$ 222,419</u>

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2024

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, 2024, the District recognized pension expense of \$193,713. At June 30, 2024, the District reported deferred outflows and inflows of resources related to the supplemental pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between pension plan - projected and actual experiences	\$ -	\$ 30,470
Changes in assumptions	1,875	4,703
Total	\$ 1,875	\$ 35,173

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

Year Ending June 30,	Net Deferred Inflows of Resources
2025	\$ (2,355)
2026	(2,355)
2027	(2,355)
2028	(2,355)
2029	(2,355)
Thereafter	(21,523)
	\$ (33,298)

Payables to the Pension Plan. At June 30, 2024, the District reported no outstanding contributions to the plan.

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2024

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.

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

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, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	19
Active employees	137
	<u>156</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, 2024

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, 2023 and was determined by an actuarial valuation as of June 30, 2023.

Actuarial Assumptions. The total OPEB liability in the June 30, 2023 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:	3.00%
Healthcare cost trend rates:	7.00% decreasing to 6.50%, then decreasing by 0.10% per year down to 4.50%, and level thereafter

Mortality rates are the same as those used in the December 2020 Wisconsin Retirement Systems' annual report.

The actuarial assumptions used in the June 30, 2023 valuation were based on the "Wisconsin Retirement System 2018-2020 Experience Study".

Discount Rate. The discount rate used to measure the total OPEB liability was 4.13%. 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

	Total OPEB Liability
Balance at 6/30/2022	\$ 2,309,546
Changes for the year:	
Service Cost	68,968
Interest	86,917
Changes of Benefit Terms	(602,393)
Differences Between Expected and Actual Experience	18,579
Changes of Assumptions or Other Input	23,611
Benefit Payments	(342,191)
Net Changes	(746,509)
Balance at 6/30/23	\$ 1,563,037

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 4.13 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 (3.13 percent) or 1-percentage-point higher (5.13 percent) than the current rate:

	1% Decrease (3.13%)	Current Discount Rate (4.13%)	1% Increase (5.13%)
Total OPEB Liability	\$ 1,617,433	\$ 1,563,037	\$ 1,510,031

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2024

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 7.00 percent decreasing to 4.5 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6. percent decreasing to 3.5 percent) or 1-percentage-point higher (8.0% decreasing to 5.5 percent) than the current rate:

	1% Decrease (6.00% decreasing to 3.5%)	Healthcare Cost Trend Rates (7.00% decreasing to 4.5%)	1% Increase (8.00% decreasing to 5.5%)
Total OPEB Liability	<u>\$ 1,514,514</u>	<u>\$ 1,563,037</u>	<u>\$ 1,614,635</u>

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

For the year ended June 30, 2024, the District recognized a reduction of OPEB expense of \$616,624.

At June 30, 2024, the District reported deferred outflows and inflows of resources related to OPEB from the following source

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experiences	\$ 30,020	\$ 757,934
Changes in assumptions	121,897	193,866
Employer contributions subsequent to the measurement date	312,515	-
Total	<u>\$ 464,432</u>	<u>\$ 951,800</u>

The \$312,515 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, 2025. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	Net Deferred Outflows (Inflows) of Resources
2025	\$ (170,116)
2026	(170,116)
2027	(170,116)
2028	(164,767)
2029	(50,911)
Thereafter	(73,857)
	<u>\$ (799,883)</u>

STURGEON BAY SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2024

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, 2024 includes the following:

Net Investment in Capital Assets	
Net Capital Assets	\$ 23,659,914
Less: Related Long-Term Debt Outstanding	(13,675,000)
Net Investment in Capital Assets	<u>9,984,914</u>
Restricted for	
Pension Benefits - Cost-Sharing	1,711,505
Future Debt Service	1,692,571
Capital Projects	839,911
Donor Intentions	866,545
Community Services	27,801
Food Services	35,856
Total Restricted	<u>5,174,189</u>
Unrestricted	<u>2,410,176</u>
Total District-Wide Net Position	<u>\$ 17,569,279</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 2023-2024 General Fund Expenditures	\$ 20,721,898
Minimum Fund Balance Percent	15%
Minimum Fund Balance Amount	<u>\$ 3,108,285</u>

The District's general fund balance of \$4,642,065 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, 2024

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, 2024, 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
12/31/2023	0.05209250%	\$ 774,514	\$ 9,872,207	7.85%	98.85%
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
6/30/2024	\$ 704,191	\$ 704,191	\$ -	\$ 10,261,659	6.86%
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*

	2023	2022	2021
Total Pension Liability			
Service Cost	\$ 14,616	\$ 15,517	\$ -
Interest	3,120	1,502	-
Changes of Benefit Terms	178,332	-	59,002
Difference Between Expected and Actual Experience	(32,646)	-	-
Changes of Assumptions or Other Input	2,009	(5,329)	-
Benefit Payments	-	-	-
Net Change in Total Pension Liability	<u>165,431</u>	<u>11,690</u>	<u>59,002</u>
Total Pension Liability - Beginning	<u>70,692</u>	<u>59,002</u>	<u>-</u>
Total Pension Liability - Ending	<u><u>\$ 236,123</u></u>	<u><u>\$ 70,692</u></u>	<u><u>\$ 59,002</u></u>
 Covered Employee Payroll	 \$ 5,352,232	 \$ 3,093,716	 \$ 3,093,716
 Total Pension Liability as Percentage of Covered Employee Payroll	 4.41%	 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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability							
Service Cost	\$ 68,968	\$ 87,047	\$ 127,474	\$ 103,337	\$ 137,900	\$ 143,224	\$ 143,224
Interest	86,917	56,974	71,487	106,618	152,317	145,484	147,536
Changes of Benefit Terms	(602,393)	-	-	-	-	-	-
Differences Between Expected and Actual Experience	18,579	17,099	(442,977)	-	(1,040,887)	-	-
Changes of Assumptions or Other Input	23,611	(169,324)	(69,169)	168,225	16,180	(48,168)	-
Benefit Payments	<u>(342,191)</u>	<u>(341,774)</u>	<u>(281,491)</u>	<u>(237,099)</u>	<u>(290,442)</u>	<u>(375,145)</u>	<u>(323,615)</u>
Net Change in Total OPEB Liability	<u>(746,509)</u>	<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>
Total OPEB Liability - Beginning	<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>	<u>4,305,511</u>
Total OPEB Liability - Ending	<u><u>\$ 1,563,037</u></u>	<u><u>\$ 2,309,546</u></u>	<u><u>\$ 2,659,524</u></u>	<u><u>\$ 3,254,200</u></u>	<u><u>\$ 3,113,119</u></u>	<u><u>\$ 4,138,051</u></u>	<u><u>\$ 4,272,656</u></u>
Covered-Employee Payroll	\$ 9,447,637	\$ 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	16.54%	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, 2024

	Original and Final Budget	Actual Budgetary Basis	Variance with Final Budget Favorable (Unfavorable)
REVENUES			
Property Taxes	\$ 9,376,598	\$ 9,377,470	\$ 872
Other Local Sources	207,630	334,769	127,139
Interdistrict Sources	1,654,485	1,757,507	103,022
Intermediate Sources	-	1,200	1,200
State Sources	6,444,030	6,504,039	60,009
Federal Sources	1,227,640	1,292,231	64,591
Other Sources	40,000	95,043	55,043
Total Revenues	18,950,383	19,362,259	411,876
EXPENDITURES			
Instruction			
Regular Instruction	6,355,131	6,596,132	(241,001)
Vocational Instruction	522,303	552,740	(30,437)
Physical Instruction	393,292	436,496	(43,204)
Other Instruction	372,233	439,150	(66,917)
Total Instruction	7,642,959	8,024,518	(381,559)
Support Services			
Pupil Services	379,125	636,432	(257,307)
Instructional Staff Services	769,144	1,070,546	(301,402)
General Administration Services	468,081	561,027	(92,946)
School Building Administration Services	929,100	989,323	(60,223)
Business Administration	354,206	387,564	(33,358)
Operations and Maintenance	1,567,966	1,486,878	81,088
Pupil Transportation	530,000	523,687	6,313
Internal Services	79,500	85,381	(5,881)
Central Services	160,561	110,941	49,620
Insurance	189,716	153,053	36,663
Other Support Services	1,080,303	919,050	161,253
Debt Service			
Principal	22,000	20,691	1,309
Interest and Fiscal Charges	-	921	(921)
Total Support Services	6,529,702	6,945,494	(415,792)
Non-Program Transactions			
Open Enrollment	2,059,408	1,954,286	105,122
Non-Open Enrollment	382,284	426,906	(44,622)
Total Non-Program Transactions	2,441,692	2,381,192	60,500
Total Expenditures	16,614,353	17,351,204	(736,851)
EXCESS OF REVENUES OVER EXPENDITURES	2,336,030	2,011,055	(324,975)
OTHER FINANCING SOURCE (USE)			
Transfer to Other Fund	(2,317,636)	(2,074,679)	242,957
Transfer from Debt Service Fund	-	101,475	101,475
Total Other Financing Use	(2,317,636)	(1,973,204)	344,432
NET CHANGE IN FUND BALANCE	18,394	37,851	19,457
FUND BALANCE - BEGINNING OF YEAR	4,604,214	4,604,214	-
FUND BALANCE - END OF YEAR	\$ 4,622,608	\$ 4,642,065	\$ 19,457

See Notes to Required Supplementary Information

STURGEON BAY SCHOOL DISTRICT
Notes to the Required Supplementary Information
June 30, 2024

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, 2024:

Individual Function	Excess Expenditures
Regular Instruction	\$ 241,001
Vocational Instruction	30,437
Physical Instruction	43,204
Other Instruction	66,917
Pupil Services	257,307
Instructional Staff Services	301,402
General Administration Services	92,946
School Building Administration Services	60,223
Business Administration	33,358
Internal Services	5,881
Interest and Fiscal Charges	921
Non-Open Enrollment	44,622

STURGEON BAY SCHOOL DISTRICT
Notes to Required Supplementary Information - Continued
For the Year Ended June 30, 2024

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:

	<u>General Fund</u>
Sources/Inflows of Resources:	
Actual Amounts (Budgetary Basis) "Total Revenues and Other Financing Source" from the Schedule of Revenues, Expenditures and Change in Fund Balance – Budget and Actual – General Fund	\$ 19,463,734
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	<u>1,296,015</u>
Total Revenues and Other Financing Source as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	<u><u>\$ 20,759,749</u></u>
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	\$ 19,425,883
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	3,370,694
The Transfer to the Special Education Fund is Eliminated because it is Considered to be Part of the General Fund.	<u>(2,074,679)</u>
Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	<u><u>\$ 20,721,898</u></u>

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, 2023, the discount rate was changed to 4.13 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, 2023, the discount rate was changed to 4.13 percent.

SUPPLEMENTARY INFORMATION

STURGEON BAY SCHOOL DISTRICT

Combining Balance Sheet
Nonmajor Governmental Funds
As of June 30, 2024

	Special Revenue				Capital Projects		Total Nonmajor Governmental Funds
	Special Revenue Trust	Scholarships	Food Service	Community Service	Long-Term Capital Improvements	Capital Expansion	
ASSETS							
Cash and Investments	\$ 833,074	\$ 57,375	\$ 13,490	\$ 27,801	\$ 189,246	\$ 650,665	\$ 1,771,651
Accounts Receivable	-	-	46,295	-	-	-	46,295
Total Assets	<u>\$ 833,074</u>	<u>\$ 57,375</u>	<u>\$ 59,785</u>	<u>\$ 27,801</u>	<u>\$ 189,246</u>	<u>\$ 650,665</u>	<u>\$ 1,817,946</u>
LIABILITIES							
Accounts Payable	\$ -	\$ 23,904	\$ -	\$ -	\$ -	\$ -	\$ 23,904
Unearned Revenue	-	-	23,929	-	-	-	23,929
Total Liabilities	<u>-</u>	<u>23,904</u>	<u>23,929</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,833</u>
FUND BALANCES							
Restricted	<u>833,074</u>	<u>33,471</u>	<u>35,856</u>	<u>27,801</u>	<u>189,246</u>	<u>650,665</u>	<u>1,770,113</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 833,074</u>	<u>\$ 57,375</u>	<u>\$ 59,785</u>	<u>\$ 27,801</u>	<u>\$ 189,246</u>	<u>\$ 650,665</u>	<u>\$ 1,817,946</u>

STURGEON BAY SCHOOL DISTRICT

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue			
	Special Revenue Trust	Scholarships	Food Service	Community Service
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Local Sources	614,773	26,500	283,857	25,998
State Sources	-	-	10,912	-
Federal Sources	-	-	558,624	-
Other Sources	-	1,082	-	-
Total Revenues	614,773	27,582	853,393	25,998
EXPENDITURES				
Instruction:				
General Instruction	2,778	-	-	-
Vocational Instruction	2,074	-	-	-
Physical Instruction	250	-	-	-
Special Education Instruction	1,579	-	-	-
Other Instruction	290,733	-	-	-
Total Instruction	297,414	-	-	-
Support Services:				
Pupil Services	626	-	-	-
Operations and Maintenance	-	-	-	-
Food Services	750	-	1,013,657	-
Community Services	-	-	-	31,789
Total Support Services	1,376	-	1,013,657	31,789
Non-Program Transactions				
Scholarships	-	23,750	-	-
Non-Open Enrollment	-	340	-	-
Total Non-Program Transactions	-	24,090	-	-
Total Expenditures	298,790	24,090	1,013,657	31,789
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	315,983	3,492	(160,264)	(5,791)
OTHER FINANCING USE				
Transfer to General Fund	-	-	-	-
NET CHANGE IN FUND BALANCES	315,983	3,492	(160,264)	(5,791)
FUND BALANCES - BEGINNING OF YEAR	517,091	29,979	196,120	33,592
FUND BALANCES - END OF YEAR	\$ 833,074	\$ 33,471	\$ 35,856	\$ 27,801

Debt Service		Capital Projects		Total Nonmajor Governmental Funds	
Non-Referendum Debt Service	Long-Term Capital Improvement	Capital Expansion			
\$	-	\$	-	\$	440,000
	-		-		951,128
	-		-		10,912
	-		-		558,624
	-	13,131	14,204		28,417
	-	13,131	454,204		1,989,081
	-	-	-		2,778
	-	-	-		2,074
	-	-	-		250
	-	-	-		1,579
	-	-	-		290,733
	-	-	-		297,414
	-	-	-		626
	-	-	154,373		154,373
	-	-	-		1,014,407
	-	-	-		31,789
	-	-	154,373		1,201,195
	-	-	-		23,750
	-	-	-		340
	-	-	-		24,090
	-	-	154,373		1,522,699
	-	13,131	299,831		453,251
(101,475)	-	-	-		(101,475)
(101,475)	13,131	299,831			364,907
101,475	176,115	350,834			1,405,206
\$	-	\$	189,246	\$	650,665
	-			\$	1,770,113

ADDITIONAL REPORTS

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH 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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 14, 2024.

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 2024-001 and 2024-002 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
November 14, 2024

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, 2024. 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, 2024.

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 or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-003 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
November 14, 2024

FEDERAL AND STATE AWARDS SECTION

STURGEON BAY SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Grantor Agency/Federal Program Title	ALN	Pass-Through Agency	Pass-Through Number	(Accrued) Deferred Revenue 7/1/23	Value or Cash Received (Refunded)	Accrued (Deferred) Revenue 6/30/2024	Total Expenditures	Subrecipient Payments
U.S. DEPARTMENT OF AGRICULTURE								
Local Food for Schools	10.185	WI DPI	N/A	\$ -	\$ 14,694	\$ -	\$ 14,694	\$ -
<i>CHILD NUTRITION CLUSTER</i>								
School Breakfast Program	10.553	WI DPI	2024-155642-DPI-SB-SEVERE-546	-	133,653	-	133,653	-
National School Lunch Program	10.555	WI DPI	2024-155642-DPI-NSL-547	-	335,994	-	335,994	-
NSL Area Eligible Snack Program	10.555	WI DPI	2024-155642-DPI-SK_NSLAE-566	-	5,250	-	5,250	-
Donated Commodities	10.555	WI DPI	2024-155642-DPI-NSL-547	-	52,997	-	52,997	-
<i>Total National School Lunch Program</i>				-	394,241	-	394,241	-
Total Child Nutrition Cluster				-	542,588	-	542,588	-
NSLP Equipment Assistance Grants	10.579		2024-155642-DPI-EQUIP-531	-	16,036	-	16,036	-
Total U.S. Department of Agriculture				-	558,624	-	558,624	-
U.S. DEPARTMENT OF EDUCATION								
Title I Grants to Local Educational Agencies	84.010A	WI DPI	2023-155642-DPI-TIA-141	(194,179)	194,179	-	-	-
Title I Grants to Local Educational Agencies	84.010A	WI DPI	2024-155642-DPI-TIA-141	-	-	218,653	218,653	-
<i>Total Title I Grants to Local Educational Agencies</i>				(194,179)	194,179	218,653	218,653	-
<i>SPECIAL EDUCATION CLUSTER</i>								
Special Education Grants to States	84.027	WI DPI	2023-155642-DPI-FLOW-341	(350,617)	350,617	-	-	-
Special Education Grants to States	84.027	WI DPI	2024-155642-DPI-FLOW-341	-	-	345,621	345,621	-
Special Education Grants to States	84.027A	WI DPI	2024-155642-DPI-FLOW-341	-	3,450	-	3,450	-
Special Education Preschool Grants	84.173A	WI DPI	2023-155642-DPI-PRESCH-347	(11,779)	11,779	-	-	-
Special Education Preschool Grants	84.173A	WI DPI	2024-155642-DPI-PRESCH-347	-	-	12,025	12,025	-
<i>Total Special Education Cluster</i>				(362,396)	365,846	357,646	361,096	-
Career and Technical Education - Basic Grants to States	84.048	CESA 7	2023-155642-DPI-CTE-400	(7,770)	7,770	-	-	-
Career and Technical Education - Basic Grants to States	84.048	CESA	2024-155642-DPI-CTE-400	-	8,929	-	8,929	-
Improving Teacher Quality State Grants	84.367A	WI DPI	2023-155642-DPI-TIIA-365	(33,844)	33,844	-	-	-
Improving Teacher Quality State Grants	84.367A	WI DPI	2024-155642-DPI-TIIA-365	-	-	34,528	34,528	-
Student Support and Academic Enrichment Program	84.424A	WI DPI	2023-155642-DPI-TIVA-381	(14,251)	14,251	-	-	-
Student Support and Academic Enrichment Program	84.424A	WI DPI	2024-155642-DPI-TIVA-381	-	-	14,162	14,162	-
Elementary and Secondary School Emergency Relief II	84.425D	WI DPI	2023-155642-DPI-ESSERFII-163	(467,308)	467,308	-	-	-
American Rescue Plan - Elementary and Secondary School Emergency Relief	84.425U	WI DPI	2023-155642-DPI-ESSERFIII-165	(474,992)	474,992	-	-	-
American Rescue Plan - Elementary and Secondary School Emergency Relief	84.425U	WI DPI	2024-155642-DPI-ESSERFIII-165	-	-	867,640	867,640	-
Elementary and Secondary School Emergency Relief - LETRS	84.425U	WI DPI	2024-155642-DPI-LETRS-165	-	-	6,800	6,800	-
Total U.S. Department of Education				(1,554,740)	1,567,119	1,499,429	1,511,808	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
<i>MEDICAID CLUSTER</i>								
Medical Assistance Program	93.778	WI DHS	Unknown	(12,643)	154,162	-	141,519	-
TOTAL FEDERAL ASSISTANCE				<u>\$ (1,567,383)</u>	<u>\$ 2,279,905</u>	<u>\$ 1,499,429</u>	<u>\$ 2,211,951</u>	<u>\$ -</u>

Reconciliation to the basic FS:

Federal Sources	\$ 2,208,501
Intermediate Sources	3,450
Total expenditures	<u>\$ 2,211,951</u>

STURGEON BAY SCHOOL DISTRICT

Schedule of State Financial Assistance
For the Year Ended June 30, 2024

Awarding Agency/ Awarding Description/ Pass-Through Agency	State I.D. Number	Pass-Through Agency	State Identifying Number	(Accrued) Deferred Revenue 7/1/2023	Cash Received (Refunded)	Accrued (Deferred) Revenue 6/30/2024	Total Expenditures	Subrecipient Payments
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION								
Special Education and School Age Parents	255.101	Direct Program	155642-100	\$ -	\$ 906,991	\$ -	\$ 906,991	\$ -
State School Lunch Aid	255.102	Direct Program	155642-107	-	5,886	-	5,886	-
Common School Fund Library Aid	255.103	Direct Program	155642-104	-	87,358	-	87,358	-
General Transportation Aid	255.107	Direct Program	155642-102	-	27,293	-	27,293	-
Equalization Aids	255.201	Direct Program	155642-201	-	5,022,785	-	5,022,785	-
Special Adjustment Aid	255.203	Direct Program	155642-118	-	54,332	-	54,332	-
High Cost Special Education Aid	255.210	Direct Program	155642-119	-	14,348	-	14,348	-
School Based Mental Health Services	255.297	Direct Program	155642-177	-	35,081	(107)	34,974	-
State School Breakfast Aid SSBA	255.344	Direct Program	155642-108	-	5,026	-	5,026	-
SAGE (Student Achievement Guarantee Education)	255.504	Direct Program	155642-160	-	377,002	-	377,002	-
Educator Effective Evaluation System	255.940	Direct Program	155642-154	-	9,040	-	9,040	-
Per Pupil Aid	255.945	Direct Program	155642-113	-	788,746	-	788,746	-
Career and Technical Education Incentive Grants	255.950	Direct Program	155642-152	-	11,419	-	11,419	-
Assessments of Reading Readiness	255.956	Direct Program	155642-166	-	2,742	-	2,742	-
Special Education Transition Incentive Grants	255.960	Direct Program	155642-168	-	899	-	899	-
Total Wisconsin Department of Public Instruction				-	7,348,948	(107)	7,348,841	-
TOTAL STATE PROGRAMS				<u>\$ -</u>	<u>\$ 7,348,948</u>	<u>\$ (107)</u>	<u>\$ 7,348,841</u>	<u>\$ -</u>

Reconciliation to the basic financial statements:

Governmental Funds

State sources \$ 7,437,189

Less: State sources not considered state financial assistance

State tax exempt aid (86,569)

Payment in lieu of taxes and other revenues (1,779)

Total expenditures of state awards \$ 7,348,841

STURGEON BAY SCHOOL DISTRICT

Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance For the Year Ended June 30, 2024

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, 2024. 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

2023 - 2024 eligible costs under the State Special Education Program are \$2,952,433.

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, 2024

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>Education Stabilization Funds</i>
84.425U	American Rescue Plan - Elementary and Secondary School Emergency Relief
	<i>Special Education Cluster</i>
84.027 and 84.027A	Special Education Grants to States
84.173A	Special Education Preschool Grants

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, 2024

Section I - Summary of Auditors' Results

Identification of major state programs:

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

Section II - Financial Statement Findings

Finding No.

2024-001 Lack of Segregation of Duties

**Prior Year
Audit Finding:** 2023-001

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, 2024

Section II - Financial Statement Finding, Continued

Finding No.

2024-002 Financial Reporting

**Prior Year
Audit Finding:** 2023-002

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, 2024

Section III - Federal and State Awards Finding

Finding No.

2024-003

Lack of Segregation of Duties – Federal and State Reporting

Prior Year Audit Finding:

2023-003

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, 2024

Financial Statement Findings

2023-001 – Lack of Segregation of Duties – See finding 2024-001.

2023-002 – Financial Reporting – See finding 2024-002.

Federal and State Awards Finding

2023-003 – Lack of Segregation of Duties – Federal and State Reporting – See finding 2024-003.



School District of Sturgeon Bay

1230 Michigan Street

Sturgeon Bay, Wisconsin 54235-1498

Phone: 920.746.2800 • Fax: 920.746.3888 • www.sturbav.k12.wi.us

Corrective Action Plan

Financial Statement Findings

2024-001 – 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.

2024-002 – 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

2024-003 – Lack of Segregation of Duties – Federal and State Reporting – The District is aware of the lack of segregation of duties and will segregate duties as much as possible and use the Board as a compensating control.

Responsible Official – Jake Holtz – Business Manager

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

THIS PAGE LEFT BLANK INTENTIONALLY



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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Sturgeon Bay School District (District) as of and for the year ended June 30, 2024. 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 December 20, 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. No new accounting policies were adopted by the District for the year then ended. 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 cause future period financial statements to be materially misstated, even though, in our judgement, 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 November 14, 2024.

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, 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 our accounting expertise rather than incurring this internal resource cost. This matter is common in most small organizations since they do not have the resources to devote to this area of internal control. 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.

Report on Compliance and Other Matters

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
November 14, 2024

Sturgeon Bay School District

Year End: June 30, 2024

Adjusting journal entries

Date: 7/1/2023 To 6/30/2024

Number	Date	Name	Account No	Debit	Credit
AJE01	6/30/2024	FOOD SERVICE FUND/DISTRICT WIDE/GIFTS	50 R 800 291 500000 000 FS-50	16,036.00	
AJE01	6/30/2024	FOOD SERVICE/FEDERAL/EQUIPMENT GRANT	50 R 800 730 500000 531 FS-50		-16,036.00
To reclassify food service revenues to federal sources per aids register					

Sturgeon Bay School District

Year End: June 30, 2024

Unrecorded journal entries

Date: 7/1/2023 To 6/30/2024

Number	Date	Name	Account No	Debit	Credit
PAJE1	6/30/2024	GENERAL FUND/CASH ON DEPOSIT	10 A 000 000 711100 000 GEN-10		-20,042.00
PAJE1	6/30/2024	GENERAL FUND/K-5 TEACHERS & AIDES/SALARY/PERMANEN	10 E 120 110 110000 000 GEN-10	20,042.00	
PAJE1	6/30/2024	PAYROLL CLEARING FUND/CASH ON DEPOSIT	98 A 000 000 711100 000 GEN-10	20,042.00	
PAJE1	6/30/2024	PAYROLL CLEARING FUND/ACCRUED PAYROLL PAYABLE/NE	98 L 000 000 811800 000 GEN-10		-20,042.00
To potentially correct understatement of payroll accrual.					
PAJE2	6/30/2024	GENERAL FUND/CASH ON DEPOSIT	10 A 000 000 711100 000 GEN-10		-23,732.00
PAJE2	6/30/2024	GENERAL FUND/K-5 TEACHERS & AIDES/SALARY/PERMANEN	10 E 120 110 110000 000 GEN-10	23,732.00	
PAJE2	6/30/2024	PAYROLL CLEARING FUND/CASH ON DEPOSIT	98 A 000 000 711100 000 GEN-10	23,732.00	
PAJE2	6/30/2024	PAYROLL CLEARING FUND/ACCRUED PAYROLL PAYABLE/NE	98 L 000 000 811800 000 GEN-10		-23,732.00
To adjust insurance liabilities to actual					

Book	Policy Manual
Section	UGG for review
Title	Copy of JOB-RELATED EXPENSES
Code	po3440
Status	Second Reading
Adopted	April 17, 2013
Last Revised	January 15, 2025

3440 - **JOB-RELATED EXPENSES**

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

The validity of payments for job-related expenses shall be determined by the District Administrator.

Payment and reimbursement rates for per diem meals, lodging, and mileage shall be approved by the Board annually. The Board shall establish mileage rates in accordance with the Federal Internal Revenue Service prescribed mileage rate.

Employees are expected to exercise the same care incurring travel expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Unauthorized costs and additional expenses incurred for personal preference or convenience will not be reimbursed.

Unauthorized expenses include, but are not limited to, alcohol, movies, fines for traffic violations, and the entertainment/meals/lodging of spouses or guests.

Commercial airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would 1) require circuitous routing; 2) require travel during unreasonable hours; 3) excessively prolong travel; 4) result in additional costs that would offset the transportation savings; or 5) offer accommodations not reasonably adequate for the traveler's medical needs. Instances of commercial airfare cost in excess of the basic least expensive unrestricted accommodations class must be justified and documented on a case-by-case basis.

[DRAFTING NOTE: Choosing this option requires this also to be applicable to all District travel.]

~~**[] The costs of identifying and providing locally available dependent care resources for conference participants are allowable, as needed.**~~

[x] Conference costs must be appropriate, necessary, and managed to minimize costs to the Federal award.

Travel payment and reimbursement provided from Federal funds must be authorized in advance and must be reasonable and consistent with the District's travel policy. For travel paid for with Federal funds, the travel authorization must include documentation that demonstrates 1) the participation in the event by the individual traveling is necessary to the Federal award; and 2) the costs are reasonable and consistent with the District's travel policy.

The Board shall pay the expenses of professional staff members when they attend professional meetings approved in accordance with the policy of this Board and in accordance with the administrative guidelines of the District Administrator.

Whenever a staff member is unable to provide appropriate expense documentation, they may be reimbursed after completing missing receipt form and upon written approval of the expenses by Principal/Director and the District Administrator.

All travel shall comply with the travel procedures and rates established in the administrative guidelines. All costs incurred with Federal funds must meet the cost allowability standards within Board Policy 6110 **-Grant Funds**.

To the extent that the District’s policy does not establish the allowability of a particular type of travel cost, the rates and amounts established under 5 U.S.C. 5701-11, ("Travel and Subsistence Expenses; Mileage Allowances"), or by the Administrator of General Services or the President (or designee), must apply to travel under Federal awards.

2 C.F.R. 200.464

2 C.F.R. 200.474

2 C.F.R. 200.475

5 U.S.C. 5701-11

T.C. 6/21/23

© Neola 20~~22~~24

Legal

2 C.F.R. 200.474

5 U.S.C. 5701-11

Last Modified by Ann DeMeuse on November 19, 2024

Book	Policy Manual
Section	UGG for review
Title	Copy of JOB-RELATED EXPENSES
Code	po4440
Status	Second Reading
Adopted	April 17, 2013
Last Revised	January 15, 2024

4440 - **JOB-RELATED EXPENSES**

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

The validity of payments for job-related expenses shall be determined by the Business office.

Payment and reimbursement rates for per diem meals, lodging, and mileage shall be approved by the Board annually. The Board shall establish mileage rates in accordance with the Federal Internal Revenue Service prescribed mileage rate.

Employees are expected to exercise the same care incurring travel expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Unauthorized costs and additional expenses incurred for personal preference or convenience will not be reimbursed.

Unauthorized expenses include but are not limited to alcohol, movies, fines for traffic violations, and the entertainment/meals/lodging of spouses or guests.

Commercial airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would (1) require circuitous routing; (2) require travel during unreasonable hours; (3) excessively prolong travel; (4) result in additional costs that would offset the transportation savings; or (5) offer accommodations not reasonably adequate for the traveler's medical needs. Instances of commercial airfare cost in excess of the basic least expensive unrestricted accommodations class must be justified and documented on a case-by-case basis.

[DRAFTING NOTE: Choosing this option requires this also to be applicable to all District policies.]

-

[] The costs of identifying and providing locally available dependent care resources for conference participants are allowable, as needed.

|

x] Conference costs must be appropriate, necessary, and managed to minimize costs to the Federal award.

Travel payment and reimbursement provided from Federal funds must be authorized in advance and must be reasonable and consistent with the District's travel policy. For travel paid for with Federal funds, the travel authorization must include documentation that demonstrates that (1) the participation in the event by the individual traveling is necessary to the Federal award; and (2) the costs are reasonable and consistent with the District's travel policy.

The Board shall pay the expenses of support staff members when they attend professional meetings approved in accordance with the policy of this Board and in accordance with the administrative guidelines of the District Administrator.

Whenever a staff member is unable to provide appropriate expense documentation, they may be reimbursed after completing missing receipt form and upon written approval of the expenses by the Principal/Director and the District Administrator.

All travel shall comply with the travel procedures and rates established in the administrative guidelines. All costs incurred with Federal funds must meet the cost allowability standards within Board Policy 6110.

To the extent that the District’s policy does not establish the allowability of a particular type of travel cost, the rates and amounts established under 5 U.S.C. 5701-11 ("Travel and Subsistence Expenses; Mileage Allowances"), or by the Administrator of General Services or the President (or designee), must apply to travel under Federal awards.

~~The District Administrator shall prepare administrative guidelines to implement this policy.~~

Revised 12/19/18
T.C. 6/21/23

© Neola 2024~~2~~

Legal

2 C.F.R. 200.464

2 C.F.R. 200.474

2 C.F.R. 200.475

Legal 2 C.F.R. 200.474
 5 U.S.C. 5701-11

Last Modified by Ann DeMeuse on November 19, 2024

Book	Policy Manual
Section	UGG for review
Title	Copy of FEDERAL FUNDS
Code	po6110
Status	Second Reading
Adopted	April 17, 2013
Last Revised	January 15, 2025

6110 - ~~FEDERAL~~ GRANT FUNDS

It is the objective of the Board of Education to provide equal educational opportunities for all District students within the District. Government agencies, as well as foundations, businesses, and individuals, periodically offer both human and material resources to the District that benefit students and the educational program. Therefore, it is the intent of the Board to study Federal legislation consider grant proposals and applications for their potential to enhance educational opportunities, the educational environment, and the physical and mental growth for each student.

The District Administrator shall review new Federal education legislation and prepare proposals for programs ~~of the~~ District Administrator deems would be of aid to the students of this District. The District Administrator shall approve each such proposal prior to its submission, and the Board shall approve all grants resulting from such proposals.

The Board regards available Federal funds of aid to local school districts and communities as a public trust. It forbids the use of Federal monies for partisan political activities and for any use that would not be in accord with Federal guidelines on discrimination. All Federal funds received by the District will be used in accordance with the applicable Federal law. The District Administrator shall ensure that each draw of Federal monies is as close as administratively feasible to the related program expenditures.

No Federal funds received by the District shall be used (1) to develop or distribute materials, or operate programs or courses of instruction directed at youth, that are designed to promote or encourage sexual activity, whether homosexual or heterosexual; (2) to distribute or to aid in the distribution by any organization of legally obscene materials to minors on school grounds; (3) to provide sex education or HIV-prevention education in schools unless the instruction is age appropriate and includes the health benefits of abstinence; or (4) to operate a program of contraceptive distribution in the schools.

Grant Proposal Development

- A. All grant proposals must support at least one (1) District goal or priority.
- B. For projects where grant funds will not cover the entire cost of project implementation, additional fund sources must be identified, documented, and approved during the internal review process.

Grant Proposal Internal Review

- A. Each grant proposal shall be reviewed and approved by the District Administrator prior to submission to the funding source.
- B. ~~(→) The District Administrator shall present the following proposals to the Board for approval:~~
 1. ~~(→) government funded proposals, regardless of the amount;~~
 2. ~~(→) proposals with budgets exceeding \$____.00; or~~
 3. ~~(→) multi-school or District-wide proposals.~~

Mandatory Disclosures

The District must promptly disclose whenever they have credible evidence of a violation of Federal criminal law potentially affecting the Federal award including, but not limited to, any fraud, embezzlement, bribery, gratuity violations, identity theft, or sexual assault and exploitation, or a violation of the Civil False Claims Act (2 C.F.R. 200.113) regarding the

obligation to report credible information related to conduct prohibited by the Trafficking Victims Protection Act, 22 U.S.C. 7104c.

The disclosure must be made in writing to the Federal agency and the agency's Office of Inspector General, and to the pass-through entity, such as the Department of Public Instruction.

Whistleblower Protections

An employee of the District may not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing information to the appropriate agency or individual that the employee reasonably believes is evidence of gross mismanagement of a Federal contract or grant, a gross waste of Federal funds, an abuse of authority relating to a Federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract or grant. See Policy 1211/Policy 3211/Policy 4211 - Whistleblower Protection and Policy 8900 - Fraud.

Grant Administration

- A. The administration of grants will adhere to all applicable Federal, State, local and grantor rules and regulations, including the terms and conditions of the Federal awards, as well as District policies and administrative guidelines.
- B. The District Administrator is responsible for the efficient and effective administration of grant awards through the application of sound management practices.
- C. The District Administrator is responsible for administering grant funds in a manner consistent with underlying agreements, ~~program~~ applicable statutes, regulations and objectives, and the terms and conditions of the grant award.
- D. The District, in recognition of its unique combination of staff, facilities, and experience, shall employ internal controls, including organizational and management strategies necessary to assure proper and efficient administration of grant awards.
- E. All Federal funds received by the District will be used in accordance with the applicable Federal law and regulations and the terms and conditions of the Federal award. The District Administrator shall require that each draw of Federal monies be aligned with the District's payment process (whether reimbursement, cash ~~advance~~ advance, or a combination). If funds are permitted to be drawn in advance, all draws will be as close as administratively feasible to the related program expenditures and that, when restricted, such monies are used to supplement programs and funding and not to supplant or replace existing programming or current funding.

Maintenance of Effort (MOE) and Maintenance of Equity (MOE) requirements of the Federal program will be met in accordance with the requirements of the specific funded program. The District shall maintain appropriate documentation and records to substantiate compliance or to justify allowable exceptions, exemptions, or waivers.

- F. ~~(-) The District Administrator is authorized to sign related documents for grant administration, including documents required for submittal of grant proposals.~~
- G. ~~(-) Written amendments requiring the District Administrator's signature shall be presented to the Board for approval.~~
- H. ~~(-) Employee positions established through the use of grant funding shall terminate if and when the related grant funding ceases.~~
- I. ~~(-) Program reports including but not limited to audit, site visits and final reports shall be submitted to the District Administrator for review and distribution to the Board and other appropriate parties.~~

Financial Management

The financial management of grant funds shall be in compliance with all applicable Federal, State, local and grantor rules, regulations, and assurances as well as District policies and administrative guidelines.

The District Administrator shall provide for the following:

- A. Identification of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the Assistance Listings title and number, Federal award identification number, the year the Federal award was issued, and name of the Federal agency or pass-through entity. ~~Identification, in District accounts, of all grant awards received and expended and the programs under which they were received. For Federal programs and awards, identification shall include the Catalog of Federal Domestic Assistance (CFDA) title and number, Federal award identification number and year, name of the Federal agency and name of the pass-through entity, as applicable.~~
- B. Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements of the grant.

Maintaining records that sufficiently identify the amount, source, and expenditure of Federal funds for Federal awards. These records must contain information necessary to identify Federal awards, authorizations, financial

obligations, unobligated balances, as well as assets, expenditures, income, and interest. All records must be supported by source documentation.

- C. ~~Records that identify adequately the source and application of funds provided for Federally funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.~~
- D. Effective control over and accountability for all funds, property, and other assets.

The District must adequately safeguard all assets and ~~assure that~~ ensure they are used solely for authorized purposes.

Further, the District must:

1. establish and maintain effective internal control over the Federal award that provides reasonable assurance that the District is managing the Federal award in compliance with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal award;
 2. comply with the U.S. Constitution, Federal statutes, regulations and the terms and conditions of the Federal award;
 3. evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of the Federal award; and
 4. take prompt action when instances of noncompliance are identified ~~including noncompliance identified in audit findings; and.~~
 5. ~~take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and obligations of confidentiality.~~
- E. Take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information. This also includes information the Federal awarding agency or pass-through entity designates as sensitive or other information the District considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and obligations of confidentiality. ~~Comparison of expenditures with budget amounts for each Federal award.~~
- F. Actual expenditures or outlays must be compared with budgeted amounts for each Federal award.
- G. Recordkeeping and written procedures to the extent required by Federal, State, ~~local~~ local, and grantor rules and regulations pertaining to the grant award and ~~accountability, accountability~~ including, but not limited to the following areas:
1. cash management in accordance with 2 C.F.R. 200.305
 2. allowability of costs in accordance with subpart E and the terms and conditions of the Federal award
 3. conflict of interest
 4. procurement
 5. equipment management
 6. conducting technical evaluations of proposals and selecting recipients
 7. compensation and fringe benefits
 8. travel
- H. Disclosure of any potential conflict of interest and all mandatory violation disclosures potentially affecting the Federal award/grant to the Federal awarding agency or pass-through agency in accordance with applicable Federal policy.
- I. Insurance coverage for real property and equipment, if applicable, equivalent to such property owned by the District.

Audit Requirements

A single or program-specific audit (2 C.F.R. 200.514, 2 C.F.R. 200.507) is required for any year if the District expends \$1,000,000 or more in Federal awards during the District's fiscal year. When Federal awards expended are less than \$1,000,000, the District may be exempt from Federal audit requirements (2 C.F.R. 200.501) for that year. However, in all instances, the District's records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and the Government Accountability Office (GAO).

The District shall:

- A. arrange for the audit required in accordance with 2 C.F.R. 200.509 and make sure that the audit is properly performed and submitted in accordance with 2 C.F.R. 200.512;
- B. prepare financial statements including the schedule of expenditures of Federal awards in accordance with 2 C.F.R. 200.510;
- C. promptly follow up and take corrective action on audit findings, including preparing a summary schedule of prior audit findings and a corrective action plan (2 C.F.R. 200.511); and
- D. provide the auditor access to personnel, accounts, books, records, supporting documentation, and any other information needed for the auditor to perform the audit.

Certifications and Records Retention

Financial reports must include a certification, signed by an official who is authorized to legally bind the District. The certification should state:

"I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to, violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812"

Each certification must be maintained pursuant to the requirements of 2 C.F.R. 200.334. The District shall retain all Federal award records for three (3) years from the date of submission of the final financial report or longer if required by the Board-adopted retention schedule.

Cost Principles

The District Administrator is responsible for the efficient and effective administration of grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with the associated agreements/assurances, program objectives, and the specific terms and conditions of the grant award.

Costs may be allowable to a specific grant award if the cost is necessary and reasonable for the performance of the grant program initiative, is in accordance with generally accepted accounting principles (GAAP), and is allocable to the grant award if the goods or services involved are charged in accordance with relative benefits accrued to the initiative. A cost is reasonable if it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the purchasing decision is made.

Program Income

Program income means gross income earned by a grant recipient that is directly generated by a supported activity or earned as a result of the Federal award during the grant's period of performance.

It includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts and interest earned on any of them. Additionally, taxes, special assessments, levies, fines and other such similar revenues raised by a recipient are not program income unless the revenues are specifically identified in the Federal award or Federal awarding agency regulations as program income. Finally, proceeds from the sale of real property, equipment or supplies are not program income. Finally, license fees and royalties for copyrighted material, patents, patent applications, trademarks, and inventions made under the Federal award subject to 37 C.F.R. Part 401 are not program income.

Unless the District has received prior approval to use a different method or the terms and conditions of the grant authorize a different method, the District uses the deduction method of accounting for program income. Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the Federal awarding agency or pass-through entity.

2 C.F.R. 200.56, 200.71, 200.77, 200.80, 200.112, 200.113, 200.302, 200.307
 2 C.F.R. 200.309, 200.310, 200.313, 200.318 - .320, 200.343(b) & (e), 200.403
 2 C.F.R. 200.404 and 200.406, 200.501-511
 34 C.F.R. 75.707, 76.563, 76.565, 76.707
 Compliance Supplement for Single Audits of State and Local Governments
 20 U.S.C. 7906

31 U.S.C. 3729-3733

2 C.F.R. 200.56, 200.71, 200.77, 200.80, 200.112, 200.113, 200.302, 200.307
2 C.F.R. 200.309, 200.310, 200.313, 200.318 - .320, 200.343(b) & (e), 200.403
2 C.F.R. 200.404 and 200.406, 200.501-511
34 C.F.R. 75.707, 76.563, 76.565, 76.707
Compliance Supplement for Single Audits of State and Local Governments
20 U.S.C. 7906
31 U.S.C. 3729-3733

© Neola 2002

Legal Compliance Supplement for Single Audits of State and Local Governments
20 U.S.C. 7906

Last Modified by Ann DeMeuse on November 19, 2024

Book	Policy Manual
Section	UGG for review
Title	Copy of ADMINISTRATION OF GRANT PROGRAMS
Code	po6111
Status	Second Reading
Adopted	April 15, 2015
Last Revised	January 15, 2025

Revised Policy - Special Update - UGG-EDGAR

6111 - INTERNAL CONTROLS

The District Administrator shall establish, document, and maintain effective internal controls over Federal awards that provide reasonable assurance that the District is managing all Federal awards in compliance with applicable the U.S. Constitution, statutes, regulations, and the terms and conditions of the awards. The District will have a process that provides reasonable assurance regarding the achievement of the following objectives:

- A. effectiveness and efficiency of operations;
- B. reliability of reporting for internal and external use; and
- C. compliance with applicable laws and regulations.

These internal controls should comply with the guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control-Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The internal controls must provide reasonable assurance that transactions are properly recorded and accounted for in order to permit the preparation of reliable financial statements and Federal reports; maintain accountability over assets; and demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. The internal controls must also provide reasonable assurance that these transactions are executed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal award, as well as any other Federal statutes and regulations that are identified in the Compliance Supplement. Finally, the District's internal controls must provide reasonable assurance that all Federal funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

The District shall:

- A. comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal awards;
- B. evaluate and monitor its compliance with the U.S. Constitution, statutes, regulations, and the terms and conditions of the award;
- C. take prompt action when instances of noncompliance are identified ~~including noncompliance identified in audit findings~~; and
- D. take reasonable cybersecurity and other measures to safeguard protected information including protected "personally identifiable information" (PII) and other types of information. This also includes information the Federal agency or pass-through entity designates as sensitive or other information the District considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality. ~~"personally identifiable information" (PII) and other information the awarding agency or pass-through entity designates as sensitive or the District considers sensitive consistent with applicable Federal, state, local, and tribal laws and District policies regarding privacy and obligations of confidentiality.~~

PII is defined at 2 C.F.R. Section ~~200.79~~ 200.1 as "information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual."

However, the definition of PII is not anchored attached to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified.

Suggested Resources:

- A. "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States;
- B. "Internal Control Integrated Framework" (commonly referred to as the Green Book) issued by the Committee of Sponsoring Organizations of the Treadway Commission;
- C. "Compliance Supplement" issued by the U.S. Office of Management and Budget; and
- D. Internal control guidance issued by the U.S. Department of Education.

~~2 C.F.R. 200.61-.62~~

2 C.F.R. ~~200.79~~200.1

2 C.F.R. 200.303

© Neola 20~~24~~~~16~~

Legal

2 C.F.R. 200.1

2 C.F.R. 200.303

© ~~Neola 2014~~

Last Modified by Ann DeMeuse on November 19, 2024

Book	Policy Manual
Section	UGG for review
Title	Copy of COST PRINCIPLES - SPENDING FEDERAL FUNDS
Code	po6114
Status	Second Reading
Adopted	January 11, 2023
Last Revised	January 15, 2025

6114 - COST PRINCIPLES - SPENDING FEDERAL FUNDS

The District Administrator is responsible for the efficient and effective administration of grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with all applicable Federal, State, and local laws, the associated agreements/assurances, program objectives, and the specific terms and conditions of the grant award.

Cost Principles

A cost is reasonable if it does not exceed an amount that a prudent person would incur under the circumstances prevailing when the decision was made to incur the cost. Except where otherwise authorized by statute, costs shall meet the following general criteria in order to be allowable under Federal awards:

- A. Be necessary and reasonable for proper and efficient performance and administration of the Federal award and be allocable thereto under these principles.

To determine whether a cost is reasonable, consideration shall be given to:

1. whether a cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the Federal award;
2. the restraints or requirements imposed by such factors as sound business practices, arm's length bargaining, Federal, State, local, tribal, and other laws and regulations;
3. market prices for comparable goods or services costs for the geographic area;
4. whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the District, its employees, its students or membership (if applicable), the public at large, and the Federal Government; and;
5. whether the cost does not represent any significant deviation from the established practices or Board policy which may unjustifiably increase the expense the degree to which the cost represents a deviation from the Board's established written policies and procedures for incurring costs.

Whether an expenditure is necessary is determined based on the needs of the program. The expenditure must be necessary to achieve an important program objective and it must be established that the expenditure addresses an existing need. While Federal regulations do not provide specific descriptions of what satisfies the necessary element beyond its inclusion in the reasonableness analysis above, whether a cost is necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the District can demonstrate that the cost addresses an existing need, and can prove it.

When determining whether a cost is necessary, consideration may be given to whether:

1. the cost is needed for the proper and efficient performance of the grant program;
2. the cost is identified in the approved budget or application;

3. there is an educational benefit associated with the cost;
4. the cost aligns with identified needs based on results and findings from a needs assessment;
5. the cost addresses program goals and objectives and is based on program data.

A cost is allocable to the Federal award if the goods or services involved are chargeable or assignable to the Federal award in accordance with the relative benefit received.

This standard is met if the cost: ~~is incurred specifically for the Federal award; benefits both the Federal award and other work of the District and can be distributed in proportions that may be approximated using reasonable methods; and is necessary to the overall operation of the District and is assignable to the Federal award in accordance with cost principles mentioned here.~~

1. is incurred specifically for the Federal award;
 2. benefits both the Federal award and other work of the District and can be distributed in proportions that may be approximated using reasonable methods; and/or
 3. is necessary to the overall operation of the District and is assignable, in part, to the Federal award in accordance with these cost principles mentioned here.
- B. Conform to any limitations or exclusions set forth in the cost principles ~~as required by law~~ 2 C.F.R. Part 200 or in the terms and conditions of the Federal award, including prohibitions regarding costs incurred for telecommunications and video surveillance services or equipment or as a substantial or essential component of any system or as critical technology as part of any system. Such prohibition also applies to funds generated as program income, indirect cost recoveries, or to satisfy cost share requirements.
- C. Be consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the District.
- D. Be accorded consistent treatment. A cost cannot be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to a Federal award as an indirect cost under another award.
- E. Be determined in accordance with generally accepted accounting principles
- F. Be representative of actual cost, net of all applicable credits, or offsets.

The term "applicable credits" refers to those ~~receipts or reductions of expenditures that operate to offset or reduce expense items~~ transactions that offset or reduce direct or indirect costs allocable to the Federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; insurance refunds or rebates; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the ~~State~~ District relate to the Federal award, they shall be credited to the Federal award, either as a cost reduction or a cash refund, as appropriate.

- G. Be not included as a match or cost-share ~~transactions that offset or reduce direct or indirect costs~~, unless the specific Federal program authorizes Federal costs to be treated as such.
- H. Be adequately documented:
1. in the case of personal services, the District Administrator shall implement a system for District personnel to account for time and efforts expended on grant-funded programs to ~~assure~~ document that only permissible personnel expenses are allocated;
 2. in the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditure if not otherwise clear.
- I. Administrative closeout costs may be incurred until the due date of the final report(s). If incurred, these costs must be liquidated prior to the due date of the final report(s) and charged to the final budget period of the award unless otherwise specified by the Federal agency.

~~Be~~ All other costs must be incurred during the approved budget period. At its discretion, the Federal agency is authorized to waive prior written approvals to carry forward unobligated balances to subsequent budget periods. ~~Be incurred during the approved budget period.~~

The budget period means the time interval from the start date of a funded portion of an award to the end date of that funded portion during which recipients are authorized to ~~carry out authorized work and expend~~ incur financial obligations of the funds awarded, including any funds carried forward or other revisions pursuant to ~~the law~~ 2 C.F.R.

200.308. Prior written approval from the Federal awarding agency or State pass-through entity may be required to carry forward unobligated balances to subsequent budget periods, unless waived.

Selected Items of Cost

The District shall follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E when charging these specific expenditures to a Federal grant. When applicable, District staff shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District, and program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those rules as well.

The following rules of allowability must apply to equipment and other capital expenditures ~~(as defined in Policy 7455—Accounting System for Capital Assets):~~

- A. Capital expenditures for general-purpose equipment, buildings, and land are ~~unallowable~~ as direct charges, ~~except~~ **but only** with the prior written approval of the Federal ~~awarding~~ agency or pass-through entity.
- B. Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$105,000 or more have the prior written approval of the Federal ~~awarding~~ agency or pass-through entity.
- C. Capital expenditures for improvements to land, buildings, or equipment ~~which~~ **that** materially increase their value or useful life are ~~unallowable~~ as a direct cost ~~except~~ **but only** with the prior written approval of the Federal ~~awarding~~ agency, or pass-through entity.
- D. **All Federally-funded contracts in excess of \$2,000 related to construction, alteration, repairs, painting, decorating, etc. must comply with Davis-Bacon prevailing wage requirements.**
- E. Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 C.F.R. 200.436 and 2 C.F.R. 200.465.
- F. When approved as a direct cost by the Federal ~~awarding~~ agency or pass-through entity under Sections A-C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the Federal ~~awarding~~ agency.
- G. **The District may claim the unamortized portion of any equipment written off as a result of a change in capitalization levels by continuing to claim the otherwise allowable depreciation on the equipment, or by amortizing the amount to be written off over a period of years negotiated with the cognizant agency for indirect cost.**
- H. If the District is instructed by the Federal ~~awarding~~ agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.
- I. **Equipment and other capital expenditures are unallowable as indirect costs.**

Statutory requirements may limit the allowability of costs. Any costs that exceed the maximum amount allowed by statute may not be charged to the Federal award. Only the amount allowable by statute may be charged to the Federal award.

Payments made for costs determined to be unallowable by the Federal agency, cognizant agency for indirect costs, or pass-through entity must be refunded (with interest) to the Federal Government.

Prior Written Approval

To avoid subsequent disallowance or dispute based on unreasonableness or nonallocability, the District may seek the prior written approval of the Federal agency (or, for indirect costs, the cognizant agency for indirect costs) before incurring the cost. The absence of prior written approval on any element of cost will not, in itself, affect the reasonableness or allocability of that cost unless prior approval is specifically required for allowability.

Cost Compliance

The District Administrator shall require that grant program funds are expended and are accounted for consistent with the requirements of the specific program and as identified in the grant application. Compliance monitoring includes accounting for direct or indirect costs and reporting them as permitted or required by each grant. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs, but may not be double charged or inconsistently charged as both.

Determining Whether a Cost is Direct or Indirect

The association of costs with a Federal award (rather than the nature of the procurement transaction) determines whether costs are direct or indirect. Costs incurred for the same purpose in like circumstances must be treated consistently as direct or indirect.

- A. Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

These costs may include: salaries and fringe benefits of employees working directly on a grant-funded project; purchased services contracted for performance under the grant; travel of employees working directly on a grant-funded project; materials, supplies, and equipment purchased for use on a specific grant; program evaluation costs or other institutional service operations; and infrastructure costs directly attributable to the program (such as long-distance telephone calls specific to the program, etc.). Direct costs may also include capital expenditures if approved by the Federal agency or pass-through entity, as well as capital expenditures for special purpose equipment with a unit cost of less than \$10,000.

If a cost benefits two (2) or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit.

- B. Indirect costs are those that have been incurred for a common or joint purpose benefitting more than one (1) cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs.

These costs may include: general data processing, human resources, utility costs, maintenance, accounting, etc.

Federal education programs with supplement not supplant provisions must use a restricted indirect cost rate. In a restricted rate, indirect costs are limited to general management costs. General management costs do not include divisional administration that is limited to one (1) component of the District, the governing body of the District, compensation of the District Administrator, compensation of the chief executive officer of any component of the District, and operation of the immediate offices of these officers.

The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

1. Administrative or clerical services are integral to a project or activity.
2. Individuals involved can be specifically identified with the project or activity.
3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.
4. The costs are not also recovered as indirect costs.

Where a Federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap shall include all direct administrative charges as well as any recovered indirect charges.

Effort should be given to identify costs as direct costs whenever practical, but allocation of indirect costs may be used where not prohibited and where indirect cost allocation is approved ahead of time by the Wisconsin Department of Instruction (DPI) or the pass-through entity (Federal funds subject to 2 CFR Part 200 pertaining to determining indirect cost allocation).

Timely Obligation of Funds

Financial obligations are orders placed for property and services, contracts and subawards made, and similar transactions that require payment under a Federal award that will result in expenditures by a recipient or subrecipient under a Federal award.

The following list illustrates when funds are determined to be obligated under the U.S. Department of Education regulations:

If the obligation is for:

- A. Acquisition of property - on the date which the District makes a binding written commitment to acquire the property.
- B. Personal services by an employee of the District - when the services are performed.
- C. Personal services by a contractor who is not an employee of the District - on the date which the District makes a binding written commitment to obtain the services.

- D. Performance of work other than personal services - on the date when the District makes a binding written commitment to obtain the work.
- E. Public utility services - when the District receives the services.
- F. Travel - when the travel is taken.
- G. Rental of property - when the District uses the property.
- H. A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 C.F.R. Part 200, Subpart E - Cost Principles - on the first day of the project period.

When Obligations are Made

Financial obligations are orders placed for property and services, contracts and subawards made, and similar transactions that require payment.

This term is used when referencing a recipient's or subrecipient's use of funds under a Federal award.

The following table illustrates when funds are determined to be obligated under the U.S. Department of Education regulations:

If the obligation is for:	The obligation is made:
Acquisition of Property	On the date the District makes a binding written commitment to acquire property
Personal services by an employee of the District	When the services are performed
Personal services by a contractor who is not an employee of the District	On the date the District makes a binding agreement to obtain the services
Performance of work other than personal services	On the date when the District makes a binding written commitment to obtain the work
Public utility services	When the District receives the services
Travel	When the travel is taken
Rental property	When the District uses the property
A pre award cost that was properly approved by the Secretary under federal regulations, 2 CFR part 200, Subpart E	On the first day of the project period

Period of Performance

All financial obligations must occur during the period of performance. Period of performance means the time interval between the start and end date of a Federal award, which may include one (1) or more budget periods. Identification of the period of performance shall be specific to the Federal award and consistent with 2 C.F.R. 200.211 and does not commit the Federal agency to fund the award beyond the currently approved budget period. Period of performance means the total estimated time interval between the start of an initial Federal award when the District is permitted to carry out the work authorized by the grant and the planned end date. The period of performance may include one or more funded portions or budget periods. The period of performance is dictated by statute and will be indicated in the grant award notification ("GAN"). As a general rule, State-administered Federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many Federal education grants, the period of performance is twenty-seven (27) months. This maximum period includes a fifteen (15) month period of initial availability, plus a twelve (12) month period for carryover. For direct grants, the period of performance is generally identified in the GAN. Note, however, that certain Federal awards have specific requirements that restrict the use of funds beyond the initial period of performance.

In the case of a State-administered grant, financial obligations under a grant may not be made until the application is approved or is in substantially approvable form, whichever is later. In the case of a direct grant, a grantee may use grant funds only for obligations it makes during the grant period unless an agreement exists with the awarding agency or the pass-through entity (e.g., Wisconsin Department of Public Instruction) to reimburse for pre-approval expenses.

If a Federal ~~awarding~~ agency or pass-through entity approves an extension, or if the District extends under C.F.R. 200.308(e)(2), the Period of Performance will be amended to end at the completion of the extension. If a termination occurs, the Period of Performance will be amended to end upon the effective date of termination. If a renewal is issued, a distinct Period of Performance will begin.

For both State-administered and direct grants, regardless of the period of availability, the District shall liquidate all financial obligations incurred under the award not later than ninety (90) calendar days after the ~~end of the funding period unless an extension is authorized, or other terms are provided for in the grant~~ conclusion of the period of performance of the award (or an earlier date as agreed upon by the DPI and the District). Any funds not obligated within the period of performance or liquidated within the appropriate timeframe are said to lapse and shall be returned to the awarding agency. Consequently, the District shall closely monitor grant spending throughout the grant cycle.

© Neola 2024~~1~~

Legal

2 C.F.R. 200.344(b)

2 C.F.R. 200.403-.407, 200.413(a)-(c), 200.430(a), 200.431(a) and 200.458

34 C.F.R. 75.703

34 C.F.R. 76.707 - .708(a)

Legal

2 C.F.R. 200.344(b)

2 C.F.R. 200.403-.407, 200.413(a)-(c), 200.430(a), 200.431(a) and 200.458

34 C.F.R. 75.703

34 C.F.R. 76.707 - .708(a)

Last Modified by Ann DeMeuse on November 19, 2024

Book	Policy Manual
Section	UGG for review
Title	Copy of DISPOSITION OF PERSONAL PROPERTY
Code	po7310
Status	Second Reading
Adopted	April 17, 2013
Last Revised	January 15, 2025

7310 - **DISPOSITION OF PERSONAL PROPERTY**

The Board requires the District Administrator to review the personal property of the District periodically and to dispose of that material and equipment which is no longer usable in accordance with the terms of this policy. The disposition of real property is governed by Policy 7300 - Disposition of Real Property.

"Personal property" means property other than real property. It may be tangible, having physical existence, such as vehicles, equipment, or instructional materials or intangible, such as intellectual property.

"Real property" means land, including land improvements, structures, and appurtenances thereto, but excludes moveable machinery and equipment.

A. Instructional Material

The District shall review instructional materials (i.e., textbooks, library books, manuals, support materials, etc.) periodically to determine the relevance of such materials to the present world and current instructional programs. The following criteria will be used to review instructional materials for redistribution and possible disposal:

1. concepts or content that do not support the current goals of the curriculum
2. information that may not be current, or
3. worn beyond salvage

B. Equipment

For purposes of this policy, equipment shall mean tangible personal property (including information technology systems), a unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles which retains its shape and appearance with use, is nonexpendable, having a useful life of more than one (1) year, and a per-unit cost that equals or exceeds \$10,000 (x) to replace (x) as a single unit [END OF OPTIONS] and does not lose its identity when incorporated into a more complex unit.

The District shall inspect the equipment used in the instructional/educational program and other equipment owned by the District periodically, to determine the condition and usability of such equipment in the current educational program or other District operations. Should the equipment be deemed no longer serviceable or usable, the following criteria will be used to determine possible disposal:

1. repair parts for the equipment no longer readily available;
2. repair records indicate the equipment has no usable life remaining;
3. obsolete and/or no longer contributing to the educational program or in use for other operational purposes;
4. some potential for sale at a school auction; or
5. creates a safety or environmental hazard.

C. Disposition

The District Administrator is authorized to dispose of obsolete instructional and other property by selling it to the highest bidder, by donation to appropriate parties, or by proper waste removal in compliance with 2 C.F.R. 200.313(e) and 200.314. Disposal of surplus property purchased with Federal funds shall be disposed of in accordance with Federal guidelines.

When there is a residual inventory of unused supplies exceeding \$10,000 in aggregate value at the end of the period of performance and the supplies are not needed for any other Federal award, the District may retain or sell the unused supplies. Unused supplies means supplies that are in new condition, not having been used or opened before. The aggregate value of unused supplies consists of all supply types, not just like-item supplies. The Federal agency or pass-through entity may be entitled to compensation in an amount prescribed in 2 C.F.R. 200.314.

When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, the District shall request disposition instructions from the Federal awarding agency if required by the terms and conditions of the Federal award. Disposition of the equipment will be made in accordance with disposition instructions of the Federal awarding agency.

~~Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the Federal awarding agency.~~

Except as provided in §200.313~~2~~ Federally-owned and exempt property, paragraph (b), or if the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair market value in excess of \$510,000 (per unit) may be retained by the non-Federal entity or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the non-Federal entity to deduct and retain from the Federal share \$15,000 or ten percent (10%) of the proceeds, whichever is less, for its selling and handling expenses to cover expenses associated with the selling and handling of the equipment.

The District may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the District shall be entitled to compensation for its attributable percentage of the current fair market value of the property.

When included in the terms and conditions of the Federal award, the Federal agency may permit the District to retain equipment, or authorize the Wisconsin Department of Public Instruction (DPI) to permit the District to retain equipment, with no further obligation to the Federal Government unless prohibited by Federal statute or regulation.

2 C.F.R. 200.312, 200.313, 200.314

120.10(12), Wis. Stats.

120.13(19m), Wis. Stats.

Revised 12/18/19

T.C. 12/21/22

© Neola 2024~~1~~

Legal 2 C.F.R. 200.312, 200.313 120.10(12), Wis. Stats.
120.13(19m), Wis. Stats.

Last Modified by Ann DeMeuse on December 2, 2024

Book	Policy Manual
Section	UGG for review
Title	Copy of PROPERTY INVENTORY
Code	po7450
Status	Second Reading
Adopted	April 17, 2013
Last Revised	January 15, 2025
Last Reviewed	January 11, 2023

7450 - PROPERTY INVENTORY

As steward of this District's property, the Board recognizes that efficient management and full replacement upon loss requires accurate inventory and properly maintained property records.

The Board shall maintain a continuous inventory of all District-owned equipment and supplies, including computing devices.

~~For purposes of this policy, "equipment" means tangible personal property (including information technology systems) having a useful life of more than one (1) year and a per-unit acquisition cost which equals or exceeds \$5,000.~~ For purposes of this policy, equipment shall mean tangible personal property (including information technology systems), a unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles which retains its shape and appearance with use, is nonexpendable, having a useful life of more than one (1) year and a per-unit cost that equals or exceeds \$10,000 **[ENTER AMOUNT]**, (✖) to replace (x) as a single unit **[END OF OPTION]** and does not lose its identity when incorporated into a more complex unit. When defining supplies for inventory purposes, no items will be counted whose total value is less than \$10,000 **[ENTER AMOUNT]**. **[DRAFTING NOTE: The Federal regulation (2 C.F.R. 200.439) allows for a \$10,000 threshold. Capital expenditures with a unit cost of \$10,000 or more require prior written approval of the Federal agency or pass-through entity such as the Department of Public Instruction (DPI).]**

Capital assets include equipment as well as the following:

- A. land, buildings (facilities), and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases
- B. additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance)

Capital expenditures, which are expenditures for capital assets, require prior written approval in order to be allowable in certain situations. General-purpose equipment, buildings, and land, as well as improvements to land, buildings, or equipment which materially increase their value or useful life, are unallowable as direct charges unless the Federal awarding agency or pass-through entity provides prior written approval. Whereas capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the Federal awarding agency or pass-through entity.

When defining supplies for inventory purposes, no items will be counted whose total acquisition cost is less than \$105,000.

"Computing devices" are machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories for printing, transmitting and receiving, or storing electronic information. Examples of computing devices include laptops, smartphones, tablets, etc. Computing devices are classified as equipment if their acquisition cost meets the above-mentioned equipment threshold. Computing devices that do not meet the acquisition cost threshold are considered supplies. Regardless of whether a computing device is classified as an equipment or supply, it must be counted during the inventory.

It shall be the duty of the Business Manager to ensure that inventories are recorded systematically and accurately and property records of equipment are updated and adjusted annually by reference to purchase orders and withdrawal reports.

Major items of equipment shall be subject to annual spot check inventory to determine loss, mislocation, or depreciation; any major loss shall be reported to the Board.

The District is responsible for maintaining and updating property records when there is a change in the status of the property.

Equipment and computing devices acquired in whole or in part under a Federal award will vest upon acquisition to the District, subject to the following conditions:

- A. The equipment shall be used for the authorized purposes of the award project during the period of performance or until the equipment is no longer needed for the purposes of the project. ~~The property shall be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award.~~
 1. ~~When no longer needed for the original program or project, the property may be used in other activities in the following order of priority: 1) activities under a Federal award from the Federal awarding agency which funded the original program or project; then 2) activities under Federal awards from other Federal awarding agencies.~~
 2. ~~During the time that property is used on the project or program for which it was acquired, the District must also make the property available for use on other projects or programs currently or previously supported by the Federal program, provided that the use will not interfere with the work on the original project or program.~~
- B. While the equipment is being used for the originally-authorized purpose, the District (or subrecipient) must not dispose of or encumber its title or other interests without the approval of the Federal agency or pass-through entity. ~~The property shall not be encumbered without the approval of the Federal awarding agency or the pass-through entity~~
- C. The equipment may only be used and disposed of in accordance with the provisions of the Federal agency or the pass-through entity and Policy 7300 - Disposition of Real Property/Personal Property and Policy 7310 - Disposition of Surplus Property (), and AG 7310 - Disposal of Nonfixed-Asset Property [END OF OPTION]. ~~The property may only be used and disposed of in accordance with the provisions of the Federal awarding agency or the pass-through entity and Policy 7300 and Policy 7310 () and AG 7310.~~
- D. The District must use equipment for the project or program for which it was acquired and for as long as needed, whether or not the project or program continues to be supported by the Federal award. The District must not encumber the equipment without prior approval of the Federal agency or pass-through entity. ~~Property records shall be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), title entity, acquisition date, cost of the property, percentage of Federal participation in the project costs for the award under which the property was acquired, the location, use, and condition of the property, and ultimate disposition data, including date of disposal and sale price of the property, in accordance with this policy.~~
- E. When no longer needed for the original project or program, the equipment may be used in other activities in the following order of priority: ~~A physical inventory of the property must be taken and results reconciled with property records at least once every two (2) years, in accordance with this policy.~~
 1. activities under other Federal awards from the Federal agency that funded the original program or project; then
 2. activities under Federal awards from other Federal agencies. These activities include consolidated equipment for information technology systems.
- F. During the time that equipment is used on the project or program for which it was acquired, the District must also make the equipment available for use on other programs or projects supported by the Federal Government, provided that such use will not interfere with the purpose for which it was originally acquired. First preference for other use of the equipment must be given to other programs or projects supported by the Federal agency that financed the equipment. Second preference must be given to programs or projects under Federal awards from other Federal agencies. Use for non-Federally funded projects is also permissible, provided such use will not interfere with the purpose for which it was originally acquired. The District should consider charging user fees as appropriate. If the District does use equipment to earn program income, it must not charge a fee that is less than a private company would charge for similar services unless specifically authorized by Federal statute. ~~A control system shall be developed to provide adequate safeguards to prevent loss, damage, or theft of the property. Any such loss, damage, or theft shall be investigated.~~
- G. When acquiring replacement equipment, the District may either trade-in or sell the equipment and use the proceeds to offset the cost of the replacement equipment. ~~Adequate maintenance procedures shall be implemented to keep the property in good condition.~~
- H. Property records shall be maintained that include a description of the equipment, a serial number or other identification number, the source of funding for the equipment (including the Federal Award Identification Number ("FAIN")), title holder, acquisition date, cost of the property, percentage of Federal agency contribution towards the

original purchase, the location, use, and condition of the property, and ultimate disposition data, including date of disposal and sale price of the property. Proper sales procedures shall be established to ensure the highest possible return, in the event the District is authorized or required to sell the equipment/property.

- I. A physical inventory of the property must be conducted and results reconciled with property records at least once every two (2) years. When original or replacement equipment acquired under a Federal award is no longer needed for the original project/program or for activities currently or previously supported by a Federal awarding agency, and except as otherwise provided by Federal statutes, regulations, or Federal awarding agency disposition instructions, the District shall request disposition instructions from the Federal awarding agency if required by the terms and conditions of the Federal award. Disposition of the equipment shall be made in accordance with the provisions of 2 C.F.R. 200.313.
- J. A control system shall be in place to provide safeguards for preventing loss, damage, or theft of the property. Any such loss, damage, or theft of the property must be investigated. The District must notify the Federal agency or pass-through entity of any loss, damage, or theft of equipment that will have an impact on the program.
- K. Regular maintenance procedures shall be implemented to keep the property in proper working condition.
- L. Proper sales procedures shall be established to ensure the highest possible return in the event the District is authorized or required to sell the equipment/property.
- M. When equipment acquired under a Federal award is no longer needed for the original project/program or for activities currently or previously supported by a Federal agency, the District shall request disposition instructions from the Federal agency or the pass-through entity if required by the terms and conditions of the Federal award. Disposition of the equipment shall be made in accordance with the provisions of 2 C.F.R. 200.313.

© Neola 2024~~1~~

Last Modified by Ann DeMeuse on December 2, 2024

MEMO

To: Board of Education

From: Keith Nerby

Date: December 6, 2024

Re: December 2024 Principal's Report

Teaching and Learning

Commencement ceremony preparation: Back in late October, a senior meeting was held where Mrs. Mellen, Mrs. O'Handley and I spoke to our seniors about Cap and Gown ordering and what is needed for the graduation ceremony. Communications were sent out to all senior families as well. We will be having another meeting in January to discuss finishing the year strong. I will also be sending out a communication to families to help with the planning of Senior Night, which is always a highlight for our students as they finish their senior year.

Course Description Booklet: The booklet is on this month's agenda for your approval. There are a few changes in course offerings as there are every year. These changes are reflective of changes in student selections and interests. A few highlights include adjusting some of the Art offerings, adding continued Journalism classes to the English electives, creating an English Content Workshop class for our EL students in need of supports, and updating the Social Science offerings by removing a class that has not run and adding a History of Baseball class in its place. Below is a snapshot of changes for 2025-2026:

New Course Offerings for 2025-2026

Art

- Graphic Design

English

- Journalism II
- Journalism III

Spanish

- ELL Content Workshop

Social Sciences

- History of Baseball

Removed Course Offerings for 2025-2026

Art

- Fibers Studios
- Photoshop Fundamentals

- Illustrator Fundamentals
- Digital Photography

Social Sciences

- Cinema, History and Culture

In-service and Teacher Training: Our next all-day in-service with high school staff will be on Friday, February 21, 2025. We have been meeting to plan and coordinate efforts to continue to examine our data for our target population that was identified by our school report card. As a staff, we meet monthly to dig into the data and to look at our students, by name, by face. We continue this work as we examine our daily lessons in order to scaffold learning for all students, especially our most at-risk populations. Our current data indicates that we are improving the growth of our students, however, there is still work to do.

Community Engagement

The month of December: This month, we have numerous events open to our community. We will have our Band Winter Concert on December 16 where our students will be performing for our community and showcasing all their hard work and talents. Special thank you to Mrs. Heidi Hintz, our Band Director, for all the opportunities she provides for our students. On December 19, we have our Winter Choir Concert highlighting the outstanding work of our students under the leadership of our conductor and teacher, Ms. Avery Burns. In addition, both our Band and Choir are performing around town at various events throughout the month of December, please check them out!

Upcoming Events

Here is a list of upcoming events:

Winter Band Concert	Monday, December 16
Winter Show Choir Concert	Thursday, December 19
Winter Break	Monday, December 23 through Wednesday, January 1
Classes Resume	Thursday, January 2
Quarter 2 / Semester 1 Exams	Thursday, January 16, and Friday, January 17
<i>January 16: 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.</i>	
<i>January 17: 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 20
Sadie Hawkins Dance	Saturday, February 8

MEMO

To: Board of Education

From: Lindsay Ferry

Date: December 2, 2024

Re: December Director of Special Education and Pupil Services Report

Special Education:

The special education team continues to meet the needs of all students with disabilities to improve academic performance, social-emotional skills, and to help promote independence in their lives.

Specific projects our team is currently working on include:

- Sawyer Self-Regulation Program with Nature-Based Orthopedic Therapist
- Community-Based Instruction (Sunrise Elementary School and TJ Walker Middle School)
- 2025 Open Enrollment
- 2025 Spring Assessment Accommodations
- IEP Design and Implementation (Ongoing)

Pupil Services:

Our Pupil Service Team recently concluded the Fall window of the SAEBRS. The SAEBRS is a mental health screener that is offered to students in grades 1, 2, 3, 5, 6, 7, 9, and 10 during the Fall, Winter, and Spring Season. The screener offers an opportunity for both teachers and students to reflect on student success in the areas of academics, behavior, and social-emotional learning. The School Counseling team reviews SAEBRS data each screening period to better understand students who may be in need of additional support and designs opportunities to work with students individually or in small groups to help increase positive performance in the academic setting.

Alternative Education:

Door County Alternative Program:

Enrollments:

Sunrise: 3 students

Middle School: 1 student

Sawyer Self-Regulation Program:

Enrollments: 1 students

Meetings/Workshops:

- December 4: School Board Learning Session
- December 5: Wisconsin County Innovation Grant Meeting

- December 9: Clipper Academy
- December 9: Sawyer Special Education PLC
- December 11: Administrative Meeting
- December 12: Sunrise Special Education PLC
- December 16: District Leadership Team
- December 19: MS/HS Special Education PLC
- December 20: County-Wide Director Meeting

Special Education Activities by Month

	Sept (9/6/24)	Oct (10/1/24)	Nov (11/4/24)	Dec (11/2/24)	Jan	Feb	Mar	April	May	June	July	Aug
Total Students	182	183	181	179								
Student Primary Disability Areas												
LD	34	34	34	34								
ID	4	4	4	4								
SDD	28	28	28	25								
AUT	26	26	26	27								
EBD	20	20	20	18								
S/L	37	37	37	37								
HI	1	1	1	1								
VI	0	0	0	0								
D/B	0	0	0	0								
OHI	33	33	31	33								
TBI	0	1	1	0								
Speech, OT and PT												
Speech	84	85	86	84								
OT	57	56	46	45								
PT	4	4	4	4								
Private School Students	10	10	10	9								
Evaluations initiated												
Initial Evaluations (incl pvt school)	3	3	10	2								
B-3 Initials	0	0	0	0								
Re-Evaluations (incl pvt school)	7	3	7	7								
No 3 Yr	2	2	4	3								
Miscellaneous Meetings												
Initial Mtgs held	0	0	1	3								
Re-Eval Mtgs held	0	0	5	5								
New Placements offered	0	0	1	1								
Transfer in students (includes students coming back from homeschool)	8	0	0	0								
Exits (includes grads, dismissals & students going to homeschool)	6	0	3	4								
Dismissal of Services	0	0	0	2								
Revocation of Services	0	0	0	0								
Moved during Eval	0	0	0	0								
504/Health Plans												
Current 504 Plans	21	21	21	22								

TJ Walker Board Report

December 18, 2024

Course Selection Booklets

New additions:

- Algebra requirement updated - "Prior to a student being enrolled in Algebra, student must have
 - 1) Teacher Recommendation
 - 2) Take Algebra prognosis test
 - 3) Enroll in Sturgeon Bay's Summer School Algebra Readiness online class
 - 4) Algebra students compete in MathCounts competition
- Leadership class taught by Mr. Henrigillis - open to students in grades 7-8.
- Personal Finance class taught by Mr. Sigl - open to students in grades 7-8.

8th Grade Allied Arts Seussical Performance

This year, 8th grade students perform Elf Jr. the musical. Staff guide the students in creating the entire musical. Staff include: Avery Burns - Choreography & Singing; Paige Carstens - Costume Design; Spencer Gustafson - Lighting/Sound; Scott Hockers - Set Design, Mariah Stahlke- Painting Sets.

- Wednesday, Dec. 4 at 9am - Senior Citizen/4K & 5K/Special Guests Show
- Thursday, Dec. 5 at 9am - Elementary Show (SB Grades K-5)
- Friday, Dec. 8 at 9am - TJ Walker Middle School Show
- Friday, December 8th @ 7:00 PM public performance. Tickets can be bought at the door. Tickets are \$10 for adults, \$7 for students
- Saturday, December 9th @ 2:00 PM performance. Tickets can be bought at the door. Tickets are \$10 for adults, \$7 for students
- After the show, set break down and cast party at Apple Valley Lanes from 6:00 - 8:00 PM.

Teaching and Learning

- Continue working with grade level teams and focusing on 1). Systematize student reviews as to who is and who is not improving, 2). Assess students' STAR, Forward, Attendance and Grades, 3). Determine what Math and Reading skills each student needs to improve. 4). Create actions and opportunities for staff to implement learning opportunities on these skills to help grow students.
- AS of 12/6/24, 39 TJW students are receiving Spring Math Individual Intervention support from a variety of staff members at each grade level.
 - 6th - 4 students
 - 7th - 20 students
 - 8th - 15 students

ELL Updates:

- EL ACCESS Testing began on December 2nd. SBHS - 15 students. TJW - 23 students. Sunrise - 23 students. Sawyer - 21 students. Testing is led by Moises Zahler at Sawyer; Amanda Anthony at Sunrise, Mark Smullen at TJW, and Shelley Stenzel at SBHS. Note: Sawyer has five 4K students.

- Beth VanDeHey from CESA 7 visited our schools on November 15th. She met with EL staff that includes Shelley Stenzel who works with HS students, Amanda Anthony who works with TJ Walker and Sunrise students, and Moises Zahler who supports Sawyer students. Beth returns January 24 and again in May.

Additional Updates:

2024-2025 Clipper C.R.E.W. Update

Month	Crew Cards	Reflection Sheets	Office Referrals	Attendance Rate
September	98	7		94.72%
October	195	11		94.39%
November	111	5		93.12%
December	86	1		95.04% as of 12/6/24
Total	490	26		94.18%

Attendance 9/3 to 12/2 - 6th Gr. = 94.76%, 7th Gr. = 92.48%, 8th Gr. = 95.23%

- Overall attendance 95.9% (best since 2020-2021 which was 96.7%)
- 59 students have not missed a day, 21 students missed .5 day(s), and 28 students missed one day, 16 missed 1.5 days and 23 missed 2 days = totalling 147 students missed 2 or less days.
- High Risk Attendance -
 - 6th Gr. = 0 students; 7th Gr. = 1; 8th Gr. = 2; Total 3 students
- Moderate Risk -
 - 6th Gr. = 6 students; 7th Gr. = 5 students; 8th Gr. = 8; Total 19 students
- Truancy filed with SRO Jennerjohn
 - 4 students

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



Teaching and Learning

SeaPerch in 5th Grade

Mr. Pairolero leads a group of 5th grade students again this year in creating their own underwater robots to complete specific tasks. In the Spring, the students will compete against other students in Northeast Wisconsin. The students work together in groups of 3 and 4 on this project during their WIN (What I Need) time. We are excited to see how they will do and we already see how many skills they are learning!

Community Engagement

Sunrise Clubs

We were awarded a grant through the Community Foundation this year to continue our Sunrise Clubs, which take place the first Friday of each month for 40 minutes. The purpose of Sunrise Clubs is to connect students to one another and a faculty member in a small group setting doing something they love (art, knitting, legos, friendship bracelet making, basketball, mini-board and brush,, Popcorn Business Club and more!). It is something students look forward to with great anticipation. It is open to all students and we purposely get all faculty members involved (teacher associates and teachers alike) to offer many different possibilities and keep the club size small. We are so thankful to welcome community volunteers to help lead our yoga club and assist in our knitting club.

December Giving Project

We are collecting non-perishable items for Feed and Clothe My People this year for our holiday giving project. We are thankful that we can take this opportunity to help our Sunrise students to be the good by showing compassion to others.

Finance, Facilities and Operations

None to report

Upcoming Events

- December 12 - 5th grade band concert at the high school at 7:00 pm
- December 13 - Sunrise Ambassador trip - sorting Toys for Tots at the Methodist Church then enjoying hot cocoa at the Gnoshery.
- December 17 - Winter Concert at the high school at 6:00 pm

SCHOOL DISTRICT OF STURGEON BAY

ANCHORED IN EXCELLENCE

1230 Michigan Street | Sturgeon Bay, WI 54235

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

Board of Education Report

December 18th, 2024

Katy DeVillers

Sawyer Principal

Teaching and Learning

- We had our monthly all-school assembly honoring our Sawyer Way Leaders on Monday, Dec. 9th
- Some of our Sawyer Building Leadership Team (BLT) members and District Leadership Team (DLT) Members met on Monday, December 16th to continue the work from last month of aligning our Social-Emotional and Behavior Multi-Level Systems of Support (MLSS). This important work will ensure seamless support from students from 4K-5th grade.
- By Winter Break, I will be done with observations and follow-up meetings with the nine staff members that are on their Summative Year in our Educator Effectiveness Evaluation Cycle. This has been something I have worked hard to accomplish and am happy to report I met the goal this year.

Community Engagement

- Our 4K and Kindergarten students attended the Allied Arts Dress Rehearsal on Wednesday, December 4th, and our 1st and 2nd graders attended the live performance on Thursday, December 5th.
- Our 1st and 2nd graders held their Winter Concert in the High School Gym on Tuesday, December 17th.
- Our 4K and Kindergarten students performed their Winter Concert on Wednesday, December 18th in the High School Auditorium.

Finance/Facilities and Operations

- There is a new banner showing the playground designs hanging on our fence near our 1st and 2nd grade playground.
- We received a \$7,000 grant from the Green Bay Packers Foundation on November 21st. Craig Sigl represented our Playground Fundraising Committee at the event.



Board of Education Report

December 11, 2024

Jennifer Weber

Director of Teaching, Learning and Technology

Teaching and Learning

- Weekly data meetings, school-wide data digs, District Leadership Team, Building Leadership Teams, and Clipper Academy are just a few of the ongoing pieces of our district system that are up and running. Each of these is designed to work to further student growth, staff professional development, and communication throughout the district. The new calendar year will mark the start of the middle of the year data window which will provide us with information about student growth, the effectiveness of our phonics and core literacy curriculums at the primary level as well as our focus on student data and growth in the middle and high schools. We will be certain to provide updates as we replicate our data protocols at the secondary levels in the coming weeks.
- As the requirements and expectation for compliance with ACT20 continue to evolve, we have developed a plan for both progress monitoring and Winter screening and diagnostic data collection. This is a major undertaking which involves a number of moving pieces- this year our coaches and interventionists are carrying the entire load but the goal is to shift some of the data gathering responsibilities to classroom teachers in the near future.
- Registration for our Community Programming Event is underway and we are excited to see the response from community members and staff! Please take a moment to check out the courses being offered throughout the winter which range from learning how to use a CNC machine, learning to play pickleball, and becoming part of the area's therapy dog program. Course information and registration can be found on the district website or by using this [LINK](#).
- Mark your calendars! Summer School will again be offered by the district for four consecutive weeks, Monday-Thursday. The dates of the 2025 Summer Learning Academy are: June 16-19; June 23-26; June 30-July 3; July 7-10.

Technology Department

- Members of the Admin and Technology Mentor Teams along with some teachers attended this year's annual SLATE (School Leaders Advancing Technology in Education) Conference in Wisconsin Dells in early December. The two day event provides multiple learning opportunities for the group as well as time to reflect and network. This year's highlights included two keynote speakers whose focus is on Artificial Intelligence.
- The WISEdata Student Snapshot scheduled for December 10 will capture data to be used throughout 2024-25 school and district report cards and ESSA and IDEA accountability systems. The snapshot will capture the following data used in accountability: 2023-24 attendance, discipline, high school completion, course and program participation 2024-25 Third Friday of September Enrollment – including economically disadvantaged status, 2024-25 October 1 Child Count of students with disabilities (for IDEA) and all student demographics
- December is the annual Hour of Code, an event that takes place as part of Computer Science Education Week and is a movement to raise awareness about computer science and make it accessible to all students of every age. Coding activities bring together literacy, computing skills, and content-area knowledge in an engaging way that requires critical thinking and encourages persistence. Teachers at all grade levels have been provided with resources to use in their classroom to participate, and students have additional opportunities in their building's libraries.



1. Long term maintenance plan

Back in 2017 the school board approved a Fund 46 or, long term maintenance fund, for Sturgeon Bay School District. In short, Fund 46 is funded by end of year transfers. The financial benefit of Fund 46 is that those transfers are counted 100% against our shared costs for the year. But, when we spend that money on long term maintenance projects, there is no shared costs. Because of the 100% hit on shared costs when we transfer funds, and because we lose equalization aid the more shared costs we have (which increases the tax levy) this is not something we use on a large scale very often. There are times when using it can make sense for us, though. For example, we might have a project that we want to save up for (we haven't yet but, I will cover the future of doing that in a bit here). Or, if we were planning a project to happen this year, budgeted for it this year but, it's not going to happen until next fiscal year, we might move that budgeted amount to Fund 46 to even out shared costs year of year. So, while this is not a tool we use often, it is something that can be advantageous, so we'd like to keep it around.

Seemingly unrelated (but I'll tie it together in a bit here), when I took over for Tom Olson, we allowed what is called budget carryover for principals within their building budget. Essentially, this was a way for principals to save up for a larger expense that wouldn't necessarily be covered by district dollars. For example, before I arrived, my understanding is that Randy Watermolen saved up his carryover dollars for a number of years to purchase new bleachers in the Middle School gym. When I started, though, there was no real tracking of who had what balance carrying over and there were no real plans for what the carryover would be spent on in the future. Essentially, this caused the budget to be relatively unpredictable and, while we figured out how to track it a bit better, after weighing some other factors (for example, building budgets were being used for paper and technology purchases, among other things that needed to evolve), we decided to end that practice.

To replace that budget carryover, last year we tried to create a rotating \$25,000 capital project budget that each school would be able to use every four years. This quickly showed itself to be inefficient as we had some projects that exceeded that and we couldn't 100% guarantee that that \$25,000 would be available every year. So, in looking at ways we could help principals save for their projects, we decided it was best to go back to something similar to the budget carryover we had previously. Going forward we will go back to that carryover concept but, instead of the excess funds being carried over within Fund 10, we will be transferring them to Fund 46. This will allow our principals to save for the projects they would like to see in their buildings without affecting our Fund 10 budget and, we'll be able to take on the shared costs a little at a time, rather than 100% at once when the projects happen.

All of this is to say that we will be bringing forth a long-term maintenance plan to you in the next few months for you to approve. Part of the rules of Fund 46 is that you must have a minimum 10 year long term maintenance plan AND what you spend Fund 46 dollars on must be on that plan. Up to this point, we have not updated our plan since 2017 when the only thing(s) on the plan was roofing projects. So, between now and recommending approval of this plan, the principals and directors are updating their future large projects and purchases on a shared spreadsheet. We'll recommend approval of this plan in February or March and then we'll expect to update it annually in October (this October approval will allow us to starting getting bids for summer projects in the winter).

A few notes about the plan and what you can expect within the plan:

- The information on the plan will be relatively ambiguous. There will be some detail but, the goal is to have projects listed so when it is time to start getting bids, we can do that quickly without waiting for a board meeting to update that plan. Also, the more detail we have in the long term maintenance plan, the more detail we will have to match when we actually do the project. We don't necessarily know the full details of what we might want to do in five years but, we know the general concept.
 - Think of the aforementioned bleacher replacement. We may want to say now that we hope to purchase new bleachers in five years but would not know whether they would be metal, plastic, or wood, or how many handicap spots there might be, if they'd be automated, etc... Those details will flesh out as we get closer to the project date.
- When it comes time to do the project, though, you will still be approving that project, with the full details.
- Just because something is on the plan does not mean we have to do that project or even use Fund 46 dollars to pay for it. But, we can not use 46 dollars to pay for the project if it's not on the list. So, I've asked the principals to be a bit more liberal in what they put on the plan.
- Beyond the principals' building plans, we will also be including future Technology Items, maintenance items, and will continue to include long term roof maintenance.
- I'll underline that this is not meant to be a concrete plan that puts forth a timeline of projects (though, I do expect it will help guide us in planning and decision making). Rather, it is meant to provide financial flexibility for the district and schools

2. Grow your own (teachers)

The concept of growing your own teachers is relatively simple – you take good employees (usually aides) that are ambitious and want to become teachers and give them financial assistance to help them with pursuing a teaching license. Once they get that license and are (presumably) hired by the district as a teacher, there are agreements in place where the employee must reimburse the district for that financial aid if they leave within a certain period. The goal of a program like this is both to help good employees achieve their goals and for the district to find new ways to increase their applicant pool.

Looking at a plan like this is something that we have talked about as an administrative team for quite some time, and has come up in more informal conversations with the board. After all of those conversations, it is our intention to officially seek approval to begin an official 'grow your own' program in the School District of Sturgeon Bay.

Details of what this might look like are pretty slim right now however, I think it's fair to share our process:

Currently, the plan is to include this plan as part of the 25-26 employee handbook(s) that you approve via first readings in May and Second readings in June (these are the months in most years – we have done June and July in the past, for various reasons). To get a plan that will work for us, we'll take a look at plans from other districts across the state (we have already begun gathering these), find some processes that we think would work well for us, compare that to what we might already have in place (we do have financial assistance in place teachers already), and meld it all into something we feel comfortable with. We'll then plan to share that with you for critique and hopefully approval.

3. Skyward software change update

I mentioned earlier this year that, come this march, we will be making a major financial software update when we switch skyward platforms. As a reminder, skyward will be turned off for a full week in early March as part of this switch over.

As we prepare for this change, there has been a ton of training and setup going on in the Business Office, using the training database skyward has set up for us. To be sure, the heavier load of that training has been carried by Kim Gordon and Ashley LaLuzerne as they are the ones that use skyward (by far) the most on a daily basis (running payroll, purchasing, accounts payable, etc...). The goal of this intensive training, obviously, is to have a seamless transition when we switch platforms. The training is taking place in what will become our actual software interface. So, what is being set up now will transfer over to the new software. To be sure, a lot of our same approvals and processes will remain the same, only with a new interface.

Now that we're a couple of months into the training and setup we are definitely starting to see some tangible progress along the lines of reaching milestones, if you will. The biggest one I wanted to make sure to share with you is that Ashley recently ran a couple (fake) partial payrolls within the training database and they came out exactly like we hoped and expected – the numbers matched what came out in our regular payroll for that pay period. With payroll probably being the most important thing we do on a regular basis in the business department (not to discredit anything else we do or what may be important to other people, but making sure our people are paid and paid correctly is extremely important), this was definitely an exciting development. Obviously, more to come but, we are definitely well on our way to having an easy, if not seamless switch.

SCHOOL DISTRICT OF STURGEON BAY

ANCHORED IN EXCELLENCE

1230 Michigan Street | Sturgeon Bay, WI 54235

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

December 18, 2024, Board of Education Meeting Superintendent Report

Prepared by Dan Tjernagel, Superintendent of Schools

Updated for the meeting packet December 11, 2024; Additional updates added later are in section four

1. Teaching & Learning

- a. **CESA 7 PAC Meeting** – We have our monthly meeting on December 13. While we usually meet the first Friday of the month, it falls on the second Friday this month.
- b. **SLATE Conference 2024** – As I finish updating this report prior to our deadline the week before the Board meeting, we have a team at the annual SLATE Conference in Wisconsin Dells (December 9-11). SLATE stands for School Leaders Advancing Technology in Education. This year's theme was "Using Technology to Engage Learners Like Never Before."

We look forward to hearing about what our various reps learned about in the keynotes and concurrent sessions and what they bring back to benefit our students and staff.

- c. **Education Convention 2025** – As the Board knows, we have the annual education convention in Milwaukee next month. Since we have girls basketball games that Tuesday and Thursday, I just plan to go down Wednesday morning and come back in time for our Thursday game. I plan to attend the full convention again next year.

2. Community Engagement

- a. **DCEDC Board** - The monthly DCEDC Board meeting is on Monday, December 16. I did make an appearance at the annual DCEDC Holiday Part on December 5 as well as between girls basketball practice and the boys home game vs. Oconto.
- b. **YMCA Board meeting** – The YMCA has shifted from monthly meetings to Board meetings every other month. The next meeting is scheduled for December 19.
- c. **Community Input Session on December 19, 2024, from 4:00 – 8:00 P.M. at Door County Fire Company** – As I shared in my report last month, and as people should be seeing through various local news and media outlets, the open house event is the day after our regular December school board meeting. Anyone is welcome to stop by during the event.

I'd like to share with the Board and anyone else reading this report that the steering committee talked quite a bit in our December 10 meeting about how to help community members understand that the feasibility study process is really looking at two different potential projects. Here is what we've come up with at this point in the process to assist with this understanding:

1. Memorial Athletic Park in Sturgeon Bay – This is the area basically between the secondary campus and Sunrise Elementary consisting of land and facilities owned by the City and the District. This has been talked about on and off in different ways over a number of years. We'll see what the feedback we gather reinforces, but the current top priority based on discussions thus far centers around a new track in an appropriate location on that property. Additionally, when constructing a new track and making various improvements, it also makes sense to look at a turf field within the track that can accommodate soccer, football, physical education classes, and other sports practices and activities. Stay tuned.
2. Peninsula Indoor Park & Rec – This type of facility goes well beyond the City and the District and hasn't yet received the years of discussion that the track and related facilities has. That being stated, it seems to be becoming more important to some groups and individuals. I would describe this effort as something that has more of a County role along with any number of groups who might want to support it or partnering with it. The location would have to be determined yet if it would move forward, and the school board should know that we don't see this being on any district-owned property.

3. Finance, Facilities, & Operations

- a. **Sturgeon Bay Rec Facility meeting** – The steering committee is on December 10 at City Hall. Then on December 19, we each plan to attend at least a portion of the Community Input Open House event at Door County Fire Company from 4:00 – 8:00 P.M. Please see the previous section of my report for related updated updates.
- b. **Northeast Wisconsin (N.E.W.) Health Consortium meeting** – On the morning of Monday, December 9, we hosted a meeting of the N.E.W. Health Consortium. There were some new staff members from member districts present and we reviewed a variety of high-level data pieces, challenges with Prevea 360 and their inability to track deductibles for some staff involved with plan switches which has led to quite a mess around refund checks that may or may not be accurate, future strategy, and other types of coverage.

- c. **Open Enrollment Study** – I don't have any information from School Perceptions yet, but we'll probably spend some time on this in the annual Board retreat in February.
- d. **Communications & Marketing** – As brief follow up to previous communications and discussions, we plan to move forward with Option 1 with the Donovan Group. There has not been further action yet as of the preparation of my report, but I wanted to make sure to keep it on our radar. Here is a very brief summary of the option we've discussed from my report last month.
 - Option 1 as Brian called it for now would involve a “communication planning and enrollment campaign” with the development and execution of a communications/marketing plan with support and an on-site video for a flat fee of \$12,000.

I am hopeful this could be part of our annual Board Retreat in February as well, and plan to communicate further next month about the process, timeline, etc.

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