SHEBOYGAN AREA
SCHOOL DISTRICT

Tuesday, November 11, 2025
Time: 6:00 p.m. – 6:30 p.m.
CHAIR: Ms. Ruiz-Harrison
MEMBERS: Ms. Boehmer, Vice Chair
Ms. Donohue
Mr. Madden

Note: This meeting will be held in the Superintendent's Conference Room

**Starting/ending times may vary*

(A quorum of the Board may be present)

The Finance and Budget Committee meeting will be held in the Superintendent's Conference Room, 3330 Stahl Road, Sheboygan, Wisconsin, on **Tuesday, November 11, 2025, at 6:00 p.m.** The following items will be presented for consideration at that time:

Please note that some Board members may be participating in this Board meeting via teleconference or other remote access technology. Members of the public who attend the meeting will be able to hear any open session dialogue between such members and the Board members present in the Superintendent's Conference Room.

REPORT TO THE FINANCE & BUDGET COMMITTEE
AGENDA

2 min. **1. FUND 41 CAPITAL PROJECTS – Mr. Mark Boehlke** (Action)

Administration recommends the approval of the Fund 41 Capital Projects through September 30, 2025.

2 min. **2. STATEMENT OF CASH FLOW – Mr. Mark Boehlke** (Action)

Administration recommends the approval of the Statement of Cash Flow through September 30, 2025.

2 min. **3. REVENUES & EXPENDITURES REPORTS – Mr. Mark Boehlke** (Action)

Administration recommends the approval of the Revenue & Expenditures reports through September 30, 2025.

1 min. **4. BUDGET REVISIONS & TRANSFERS OF APPROPRIATIONS – Mr. Mark Boehlke** (Information)

There are no budget revisions or transfers in the month of September.

10 min. **5. NUTRITIONAL SERVICES UPDATE – Mr. Mark Boehlke/Ms. Grace Tesmer** (Information)

Ms. Grace Tesmer will give an update on the Nutritional Services Department.

4 min. **6. FUND BALANCE DESIGNATION DISCUSSION – Mr. Mark Boehlke** (Discussion/Possible Action)

Administration will present updated fund balance amounts and recommendations regarding the June 30, 2025 fund balance.

1 min. **7. INTRODUCTION (FIRST READING) OF REVISED BOARD OF EDUCATION POLICY 6114 – COST PRINCIPLES – SPENDING FEDERAL FUNDS – Mr. Mark Boehlke** (Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following revised policy:
- Policy 6114 – Finances; Cost Principles – Spending Federal Funds

1 min. **8. INTRODUCTION (FIRST READING) OF REVISED BOARD OF EDUCATION POLICY 6231 – BUDGET IMPLEMENTATION – Mr. Mark Boehlke** (Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following revised policy:
- Policy 6231 – Finances; Budget Implementation

1 min. **9. INTRODUCTION (FIRST READING) OF REVISED BOARD OF EDUCATION POLICY 6235 – FUND BALANCE – Mr. Mark Boehlke** (Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following revised policy:
- Policy 6235 – Finances; Fund Balance

1 min. **10. INTRODUCTION (FIRST READING) OF REVISED BOARD OF EDUCATION POLICY 6620 – PETTY CASH – Mr. Mark Boehlke** (Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following revised policy:
- Policy 6620 – Finances; Petty Cash

1 min. **11. INTRODUCTION (FIRST READING) OF REVISED BOARD OF EDUCATION POLICY 7410 – MAINTENANCE – Mr. Mark Boehlke** (Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following revised policy:
- Policy 7410 – Property; Maintenance

1 min. **12. INTRODUCTION (FIRST READING) OF REVISED BOARD OF EDUCATION POLICY 7430 – SAFETY STANDARDS – Mr. Mark Boehlke** (Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following revised policy:
- Policy 7430 – Property; Safety Standards

1 min. **13. INTRODUCTION (FIRST READING) OF REVISED BOARD OF EDUCATION POLICY 8531 – FREE AND REDUCED-PRICE MEALS – Mr. Mark Boehlke** (Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following revised policy:
- Policy 8531 – Operations; Free and Reduced-Price Meals

1 min. **14. INTRODUCTION (FIRST READING) OF REVISED BOARD OF EDUCATION POLICY 8600 – TRANSPORTATION – Mr. Mark Boehlke** (Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following revised policy:
- Policy 8600 – Operations; Transportation

1 min. **15. GIFTS – Mr. Mark Boehlke** (Action)

Administration presents the following list of gifts to the District, requesting approval for those $2,500 and greater.

Gift	Donor	Building/Program	Amount
For Information			
Trumpet	The Lambrecht Family	Horace Mann	$250.00
VISA Gift Card	Corporate Thrivent Leading Generosity Community Impact Program	Urban	250.00
Monetary	Annelle Anderson	North	700.00
Monetary	Milwaukee Robotics Academy	North (Red Raider Robotics)	1,750.00
Monetary	Barbara Thode	SASD Music Dept.	50.00
For Action			
Monetary	Frank G. & Freida K. Brotz Family Fdtn	Sheboygan Theatre Company	3,000.00
Monetary	Optimist Club	Sheridan (Book Vending with books)	7,803.68
Monetary	Jay Christopher	North (Baseball)	2,500.00

Monetary	Rockline Industries	North (Red Raider Robotics)	2,500.00
Student Passes (1,825)	Marcus Theatres	SASD	20,221.00
Monetary	Cathy Nack	Sheridan (Reading Garden in memory of Kyle Nack)	5,000.00
Monetary	Bartelt Family Fund	North (Red Raider Robotics)	10,000.00

Sheboygan Area School District
Captial Improvements
Revenues and Expenditures
July 1, 2025 thru September 30, 2025

	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	2025-26 Remaining Balance
REVENUES				
Tax Levy	1,500,000	1,500,000	-	
Interest	10,000	10,000	14,041	
Prior Year Carryover		-		
TOTAL REVENUE	**1,510,000**	**1,510,000**	**14,041**	
EXPENDITURES				
Projects				
774 ADA	-	-	-	-
775 Asbestos Removal	45,643	45,643	45,645	(2)
776 Assessments	-	-	-	-
777 Athletic Facilities	-	-	-	-
778 Athletic Fields	10,000	10,000	-	10,000
779 Auditoriums	-	-	-	-
780 Blacktop	20,000	20,000	113,296	(93,296)
781 Bleachers	6,079	6,079	6,078	1
782 Building Envelopes	100,475	100,475	-	100,475
783 Building Renovations	-	-	-	-
784 Door Hardware	20,000	20,000	-	20,000
785 Electrical	-	-	943	(943)
786 Facility Upgrades	225,000	225,000	75,248	149,752
787 Fencing	-	-	-	-
788 HVAC	30,000	30,000	110,016	(80,016)
789 Lighting	10,000	10,000	-	10,000
790 Lockers	-	-	-	-
791 Playgrounds	5,000	5,000	-	5,000
792 Plumbing	133,882	133,882	-	133,882
793 Roofing	903,921	903,921	599,867	304,054
794 Security/Fire	-	-	-	-
795 Service Systems	-	-	-	-
TOTAL PROJECTS	**1,510,000**	**1,510,000**	**951,093**	**558,907**
NET SURPLUS(DEFICIT)	-	-	(937,053)	

STATEMENT OF CASH FLOW

Ending September 30, 2025

	Beginning Balance	Transactions Sep	EOM Sep
ADJUSTED STARTING CASH BALANCE	**98,093,627**	**4,574,986**	**88,097,713**
OPERATING FUNDS (Funds 10 & 27)			
REVENUES			
Operating Transfers In		222,170	949,932
Local Sources		-	-
Inter-district Payments In		-	-
Intermediate Sources		13,765,152	13,786,702
State Sources		-	-
Federal Sources		-	-
Other Financing Source		-	-
Other Revenue		45,171	121,212
Total Operating Fund Revenues		14,032,493	14,857,845
EXPENDITURES			
Instruction			
Salaries		4,070,387	4,553,679
Employee Benefits		1,724,601	1,796,117
Purchased Services		154,498	356,402
Non-Capital Objects		155,347	918,866
Capital Objects		28,393	30,893
Other Objects		13,088	29,260
Total Instruction		6,146,315	7,685,217
Support Services			
Salaries		1,664,344	4,236,598
Employee Benefits		796,491	2,072,175
Purchased Services		764,611	2,529,130
Non-Capital Objects		153,213	349,236
Capital Objects		360,697	767,914
Debt Retirement		-	-
Insurance		304,484	589,928
Other Objects		20,047	78,732
Total Support Services		4,063,886	10,623,713
Non-Program Transactions		20,414	2,560,098
Total Operating Fund Expenditures		10,230,615	20,869,028
REVENUES OVER (UNDER) EXPENDITURES		**3,801,878**	**(6,011,183)**
ALL OTHER FUNDS			
Revenues		310,797	858,991
Expenditures		630,752	1,674,130
		(319,955)	**(815,139)**
Less Net Receivables & Payables		1,093,063	
End of Month Cash Balance		**88,097,713**	
Fund 49 Red Raider Cash Balance		**-**	
Less OPEB		**(34,624,997)**	
Adjusted Cash Balance		**53,472,716**	
Prior Year - End of Month Cash Balance		**89,954,813**	
Fund 49 Red Raider		**-**	
Less OPEB		**(33,645,627)**	
Adjusted Prior Year Cash Balance		**56,309,186**	

Sheboygan Area School District
General Fund and Special Education Fund
Revenues and Expenditures
July 1, 2025 thru September 30, 2025

	2024-25 Revised Budget	2024-25 FYTD Activity	2024-25 FYTD % of Budget	2024-25 Fiscal Year End (Unaudited)	2025-26 Original Budget	2025-26 FYTD Activity	2025-26 FYTD % of Budget
REVENUES							
Local Sources	26,173,263	1,067,511	4.1%	26,577,996	31,094,364	949,932	3.1%
Inter-District Payments	1,899,944	0	0.0%	1,928,160	2,495,194	-	0.0%
Intermediate Sources	18,172	0	0.0%	8,224	18,173	-	0.0%
State Sources	109,542,281	13,475,859	12.3%	110,163,465	109,134,879	13,786,702	12.6%
Federal Sources	8,757,042	1,285	0.0%	8,186,398	7,738,869	-	0.0%
Other Financing Sources	27,738	0	0.0%	187,440		-	0.0%
Other Revenue	814,898	149,900	18.4%	475,978	422,424	121,212	28.7%
TOTAL REVENUE	**147,233,339**	**14,694,556**	**10.0%**	**147,527,661**	**150,903,903**	**14,857,845**	**9.8%**
EXPENDITURES							
Instructions							
Salaries	53,681,282	4,474,416	8.3%	54,326,628	55,419,303	4,553,679	8.2%
Employee Benefits	24,002,059	1,564,235	6.5%	23,861,986	24,953,748	1,796,117	7.2%
Purchased Services	1,742,781	279,263	16.0%	1,462,578	1,253,026	356,402	28.4%
Non-Capital Objects	5,628,760	1,716,974	30.5%	4,512,470	3,035,109	918,866	30.3%
Capital Objects	165,311	21,612	13.1%	146,146	48,669	30,893	63.5%
Other Objects	324,269	35,213	10.9%	153,537	190,078	29,260	15.4%
Total Instruction	**85,544,462**	**8,091,713**	**9.5%**	**84,463,345**	**84,899,932**	**7,685,217**	**9.1%**
Support Services							
Salaries	20,045,995	4,095,915	20.4%	20,033,320	20,415,984	4,236,598	20.8%
Employee Benefits	9,971,967	1,915,313	19.2%	10,442,869	10,325,926	2,072,175	20.1%
Purchased Services	13,242,247	2,371,763	17.9%	11,442,291	10,650,914	2,529,130	23.7%
Non-Capital Objects	2,645,603	236,900	9.0%	1,571,295	1,947,342	349,236	17.9%
Capital Objects	1,533,889	92,316	6.0%	583,254	488,796	767,914	157.1%
Debt Retirement	1,700	0	0.0%	336,891	1,700	-	0.0%
Insurance	1,247,473	549,817	44.1%	1,177,885	1,403,861	589,928	42.0%
Other Objects	1,597,204	74,580	4.7%	145,373	184,920	78,732	42.6%
Total Support Services	**50,286,078**	**9,336,604**	**18.6%**	**45,733,178**	**45,419,442**	**10,623,713**	**23.4%**
Non-Program Transactions	**19,022,911**	**2,445,711**	**12.9%**	**19,633,079**	**20,584,529**	**2,560,098**	**12.4%**
TOTAL EXPENDITURES	**154,853,451**	**19,874,027**	**12.8%**	**149,829,603**	**150,903,903**	**20,869,028**	**13.8%**
NET SURPLUS/(DEFICIT)	**(7,620,112)**	**(5,179,471)**		**(2,301,942)**	**-**	**(6,011,183)**	

Sheboygan Area School District
Nutritional Services Fund
Revenues & Expenditures
July 1, 2025 thru September 30, 2025

	2024-25 Original Budget	2024-25 FYTD Actiity	2024-25 FYTD % of Budget	2024-25 Fiscal Year End (Unaudited)	2025-26 Original Budget	2025-26 FYTD Activity	2025-26 Fiscal % of FYTD % of
REVENUES							
100 Operating Transfers In	-	-		-	-	-	0.0%
200 Local Sources	371,800	38,250	10.3%	244,700	372,150	21,713	0.0%
600 State Sources	115,000	-	0.0%	88,845	120,000	-	0.0%
700 Federal Sources	6,076,480	83,047	1.4%	5,334,034	6,146,986	95,757	0.0%
800 Other Financing Sources	9,000	-	0.0%	500	3,500	-	0.0%
900 Other Revenue	-	-	0.0%	118	-	-	0.0%
TOTAL REVENUE	6,572,280	121,297	1.8%	5,668,197	6,642,636	117,470	1.8%
EXPENDITURES							
100 Salaries	1,679,339	188,024	11.2%	1,573,685	1,633,392	185,676	11.4%
200 Employee Benefits	554,628	43,279	7.8%	578,339	596,894	63,738	10.7%
300 Purchased Services	176,174	58,006	32.9%	128,721	184,250	74,668	40.5%
400 Non-Capital Objects	4,075,069	412,968	10.1%	4,059,882	4,063,600	436,024	10.7%
500 Capital Objects	20,600	-	0.0%	13,642	100,000	1,599	1.6%
600 Principal	-	-	0.0%	844	-	-	0.0%
700 Insurance	55,000	-	0.0%	56,413	55,000	-	0.0%
900 Other Objects	11,470	6,935	60.5%	10,831	9,500	6,956	73.2%
TOTAL EXPENDITURES	6,572,280	709,212	10.8%	6,422,357	6,642,636	768,662	11.6%
NET SURPLUS/(DEFICIT)	0	(587,914)		(754,160)	-	(651,192)	

SCHOOL NUTRITION

2025-2026

Grace Tesmer RD, CD
School Nutrition Coordinator

November 11, 2025

OVERVIEW

- Government Shutdown
- 2025-26 Nutrition Program
- Breakfast Program Updates
- Meal Counts
- Energy Monitoring
- Freezer & Cooler Alarms
- Staffing
- Q & A

FEDERAL GOVERNMENT SHUTDOWN

- School meal programs will continue operating without interruption, even as the shutdown extends into November.
- School meals are more important than ever due to potential gaps in SNAP benefits.
- Many families may experience temporary delays in food assistance.
- Encourage students to:
  - Take school meals daily
  - Bring home available shelf-stable or non-perishable items from breakfast and lunch programs
- Ensure staff are informed so they can support students in maintaining consistent access to food.

2025-26 SCHOOL YEAR

- District-Wide Community Eligibility Provision (CEP)
  - Breakfast & Lunch are free for all students
  - Year **3** of 4 for the SASD, contract is through the 26-27 School Year.

- After School Supper Meals are available at 9 sites
  - Hot meals served at **7** sites
  - Partnering with the Rec Department's Kid Stop Program and the Boys & Girls Club

SHEBOYGAN AREA
SCHOOL DISTRICT
Community Recreation

BOYS & GIRLS CLUBS
OF SHEBOYGAN COUNTY

BREAKFAST UPDATES

ES Foods is now our primary breakfast kit vendor, due to their variety and lower costs compared to competitors.

Cost savings around $.30/breakfast kit



MEAL COUNTS

2024–25 School Year

- Grand Total: 1,507,322 meals

2025 Summer Program

- Grand Total: 34,043 meals

2025–26 School Year

- Breakfast: 129,174 meals
- Lunch: 230,797 meals
- Supper: 10,421 meals



ENERGY USAGE IN KITCHENS

The district is using DataWrangler, a real-time energy analysis tool, to track usage and identify ways to cut energy costs in the kitchens. One key strategy is staggering equipment start-up in 5–15 minute intervals to reduce peak demand, lower utility bills & prevent energy waste.



Key Equipment to Stagger:

- Ovens
- Dishwashers
- Warming Units
- Serving Lines

FREEZER & COOLER ALARMS

Purpose

- Continuously monitor temperatures in coolers and freezers
- Ensure food stays in safe temperature ranges (≤41°F / ≤0°F)
- Provide alerts if temperatures rise out of range
- Document temps for health inspections & HACCP compliance
- Detect equipment issues early to prevent food loss
- We’ve lost lots of food from crashes — this helps protect our budget

ThermoWorks

STAFFING

- At this time, we have 4 vacancies plus substitute positions
  - We continue to hire for substitutes due to the number of call-outs we receive daily.



Thank you.



Grace Tesmer RD, CD
School Nutrition Coordinator

November 11, 2025

EXECUTIVE SUMMARY

FOR THE SHEBOYGAN AREA SCHOOL BOARD

Topic: Fund Balance Designation

Date: November 11, 2025

Prepared by: Mark Boehlke

Recommended action:

	Information only
	Presentation/discussion
X	Discussion/possible action by committee
	Discussion/action by Board of Education
	Presentation/action next meeting

Purpose:

The purpose of this summary is to present information on the General Fund balance and to bring forward designation recommendations that are in alignment with the Board goals.

How does this relate to the Principles of Equity:

These recommendations align with Principles of Equity #7: All of our district policies, procedures and funding are aligned with the SASD Principles of Equity, as well as the alignment with federal and state legislation, to eliminate inequities.

Recommendation:

It is the recommendation of administration that the Board assign the following amounts of General Fund balance in November for the described purposes:

Required Designations

Non-Spendable Inventories…….....$46,338.60

Restricted – Self Insurance……..……..$5,848,783.25

Restricted – Common School Funds……..…$17,942.69

Balances Carried Over From Prior Designations

Assigned – Subsequent Year's Budget - Carryover……. $4,313,450.00

Assigned – Staff Development Training.……..……. $294,659.47

Assigned – Referendum Building Projects……..…….$310,973.00

Assigned – Future Land Acquisition…….$1,882,150.00

Assigned – Marketing Initiative……..…….$117,677.55

Assigned – Administrative Services Building Remodel and Equipment……..$202,451.52

Assigned - Future Athletic/PE Facilities Upgrades…….....$837,544.29

Assigned – Future Building Projects and Equipment Expenses……$10,927,828.11

Assigned – Auditorium Upgrades…….…….$399,610.87

Assigned – Vehicle Purchase…….…..……$50,000.00

Assigned – Network Infrastructure and Security…….……..$472,528.49

Assigned – Student Safety and Security……..$1,183,225.08

Additions To Prior Year Designations

Assigned – Repair and Purchase of Musical Instruments

Balance forward of $7,538.81 plus a $100,000 additional designation……..$107,538.81

In past years, the Board has designated funds to help replace and repair musical instruments for the band and orchestra programs. Since this need remains, the administration recommends the designation of funds for this purpose.

Assigned – Staff Recruitment

A $225,000 additional designation……..$225,000.00

The previous funds the Board designated for staff recruitment have been spent down. This additional designation will continue to allow the payment of a hiring bonus for special education teachers and assistants and to pay for the RITE program that enables individuals to obtain special education teacher licenses. It will also be used for other advertising and recruitment expenses.

Assigned – Teacher Credentialing For CAPP Classes

Balance forward of $102,448.46 plus a $100,000 additional designation…….$202,448.46

This designation will be used to pay for initial credentialing of staff to meet the requirements of the higher learning commission.

Unassigned Fund Balance

Unassigned Fund Balance – Working Capital Needs……..$25,206,554.91

The unassigned fund balance is equal to 16.7% of the 2025-26 general budget. Board policy requires an unassigned balance of 15-20%. Unassigned fund balance is used for working capital and avoids the need for the District to borrow for cash flow purposes.

Total General Fund Balance……..……....$52,646.705.10

Background:

Changes from the October 14, 2025 presentation to the Finance Committee include an updated carryover amount (from $4,309,767 to $4,313,450), an updated unassigned for working capital amount (from $25,210,237.91 to $25,206,554.91) and an updated 2025-26 original budget amount (from $150,634,316.24 to $150,903,161.24)

- **Who is affected?**

  These designations will have a positive effect on our students, staff, and community members as programs and facilities are improved throughout the District.

- **What is the cost and budget impact?**

  These are designations of cash on hand. There is no negative impact to the current budget since these are all one-time costs. Future budgets may be impacted if facility improvements require additional maintenance or reduce the required maintenance. By using designated fund balance, the general budget is not needed to fund these items, and money is available to support other priorities within the budget.

- **How will this be implemented and what is the timing?**

  Designations can be changed by the Board at any time during the year. Building or facility projects using these designated funds would be brought back to the Board for bid approval.

- **How will we assess if this is successful?**

  The District will be able to move forward with these one-time expenses without the use of the general fund budget.

Attachments:

June 30, 2025 Fund Balance

	ENDING FUND BALANCE FOR:	6/30/2024	6/30/2025 Bal.		6/30/2025 Proposed
	NON-SPENDABLE-INVENTORIES	29,408.79	46,338.60	Restricted	46,338.60
	RESTRICTED-SELF INSURANCE	5,945,820.75	5,848,783.25	Restricted	5,848,783.25
	RESTRICTED-COMMON SCHOOL FUNDS	15,769.94	17,942.69	Restricted	17,942.69
	ASSIGNED SUB YRS BUDGET-CARRYOVER	4,247,485.00	4,313,450.00	Balance Forward	4,313,450.00
656	ASSIGNED-STAFF DEVELOPMENT TRAINING	294,659.47	294,659.47	Balance Forward	294,659.47
932	ASSIGNED - REFERENDUM BUILDING PROJECTS	400,000.00	310,973.00	Balance Forward	310,973.00
933	ASSIGNED-FUTURE LAND ACQUISITION	1,915,750.00	1,882,150.00	Balance Forward	1,882,150.00
937	ASSIGNED-MARKETING INITIATIVE	154,921.86	117,677.55	Balance Forward	117,677.55
942	ASSIGNED-ADMINISTRATIVE SERVICES BUILDING REMODEL AND EQUIPMENT	207,092.73	202,451.52	Balance Forward	202,451.52
952	ASSIGNED-FUTURE ATHLETIC/PE FAC. UPGRADES	854,094.29	837,544.29	Balance Forward	837,544.29
658	ASSIGNED-FUTURE BUILDING PROJECTS AND EQUIPMENT EXPENSES	11,020,529.75	10,927,828.11	Balance Forward	10,927,828.11
961	ASSIGNED -AUDITORIUM UPGRADES	450,000.00	399,610.87	Balance Forward	399,610.87
962	ASSIGNED - VEHICLE PURCHASE	50,000.00	50,000.00	Balance Forward	50,000.00
651	ASSIGNED-NETWORK INFRASTRUCTURE AND SECURITY	696,067.61	472,528.49	Balance Forward	472,528.49
655	ASSIGNED-STUDENT SAFETY AND SECURITY	2,082,866.84	1,183,225.08	Balance Forward	1,183,225.08
657	ASSIGNED-REPAIR AND PURCHASE OF MUSICAL INSTRUMENTS	108,416.69	7,538.81	+100,000	107,538.81
935	ASSIGNED-STAFF RECRUITMENT	200,000.00	-	+225,000	225,000.00
939	ASSIGNED-TEACHER CREDENTIALING FOR CAPP CLASSES	268,213.58	102,448.46	+100,000	202,448.46
	UNASSIGNED-WORKING CAPITAL NEEDS	26,007,549.70	25,631,554.91		25,206,554.91
10	**Total GENERAL FUND**	54,948,647.00	52,646,705.10		**52,646,705.10**
			52,646,705.10		*52,646,705.10*
				2025-26 Original Budget:	150,903,161.24
	Undesignated Fund Balance as a % of Subsequent Year Budgeted Expenditures:	**17.4%**	**(Board Policy 15% - 20%)**		**16.7%**
				1% =	1,509,031.61
				0.1% =	150,903.16
	RESTRICTED-GIFTS				1,832,983.70
21	**Total SPECIAL REVENUE TRUST FUND**				**1,832,983.70**
	RESTRICTED-RET LGTRM DEB				2,314,194.45
39	**Total REFERENDUM APPROVED DEBT SERVICE FUND**				**2,314,194.45**
	RESTRICTED-CAPITAL PROJ				1,609,894.30
41	**Total CAPITAL EXPANSION FUND**				**1,609,894.30**
	RESTRICTED-CAPITAL PROJ				12,666,142.18
46	**Total LONG TERM CAPITAL IMPROVEMENT TRUST FUND**				**12,666,142.18**
	RESTRICTED-REFEERENDUM				92,070,287.09
49	**Total OTHER CAPITAL PROJECT FUNDS**				**92,070,287.09**
	RESTRICTED - FOOD SERVICE				1,610,769.72
50	**Total FOOD SERVICE FUND**				**1,610,769.72**
	RESTRICTED-OPEB				34,549,345.68
73	**Total EMPLOYEE BENEFIT TRUST FUND**				**34,549,345.68**
	ASSIGNED-SUB YRS MIDDLE SCHOOL SPORTS				9,529.00
	UNASSIGNED				590,369.38
85	**Total COMMUNITY SERVICE FUND**				**599,898.38**
	ASSIGNED - SHEBOYGAN THEATRE COMPANY				329,061.00
87	**Total SHEBOYGAN THEATRE COMPANY FUND**				**329,061.00**
	ALL FUNDS				**200,229,281.60**

Book	Policy Manual
Section	6000 Finances
Title	COST PRINCIPLES - SPENDING FEDERAL FUNDS
Code	po6114*jjh
Status	First Reading
Adopted	May 25, 2021
Last Revised	April 26, 2022

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 costs 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:

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 requirement of any other Federally-financed program in either the current or a prior period, 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.

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 ~~s~~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~~general-purpose equipment, buildings, and land are ~~unallowable~~allowable 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 ~~$5,000~~$10,000 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~~allowable 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 agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.

I. ~~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.~~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.

~~Cost Compliance~~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.

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 C.F.R. Part 200 pertaining to determining indirect cost allocation).

Timely Obligation of Funds

Financial obligations are orders place 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~~
P~~erformance 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 C.F.R. 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 Department of Public Instruction (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.

T.C. 8/3/21

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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)

Book	Policy Manual
Section	6000 Finances
Title	BUDGET IMPLEMENTATION
Code	po6231*jrm
Status	First Reading
Adopted	October 22, 2013
Last Revised	January 25, 2022

6231 - **BUDGET IMPLEMENTATION**

The Board places the responsibility of administering the budget, once adopted, with the District Administrator. S/He shall keep the Board informed as to problems or concerns as the budget is being implemented.

The District Administrator is authorized to proceed with making financial commitments, purchases, and other expenditures within limits provided in the Board-approved budget, limitations stated in Board policies, and within legal authority expressed in State statutes.

Listings of expenditures, appropriate financial reports, and budget comparison reports shall be submitted monthly to the Board to keep members informed as to the status of the budget and overall financial condition of the District. Once each month, the Board minutes shall include a statement of the receipts and expenditures in the aggregate and beginning and ending balances.

If, during the fiscal year, it appears to the District Administrator that actual revenues are less than estimated revenues, including the available equity upon which the appropriations from the fund were based, the District Administrator shall present to the Board recommended amendments to the budget that will prevent unplanned expenditures from ~~exceeding revenues~~Fund Balance reserves. ~~S/He~~The District Administrator shall ~~ensure that such~~make recommendations ~~shall be~~ in accordance with requirements of the law and provisions of negotiated agreements. Such budget amendments must be approved by a two-thirds (2/3's) affirmative vote of the entire membership of the Board.

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Legal	66.0607(7), 120.11(4) Wis. Stats.

Book	Policy Manual
Section	6000 Finances
Title	FUND BALANCE
Code	po6235*jrm
Status	First Reading
Adopted	October 22, 2013
Last Revised	May 28, 2019

6235 - **FUND BALANCE**

Variations in the District's fund balances will be presented by the Superintendent, or his/her designee, to the Board of Education subsequent to the close of the District's fiscal year.

Fund balance, which is defined as assets less liabilities, will be put into the following components:

A. **Nonspendable Fund Balance** - amounts that cannot be spent because they are either (a) not in a spendable form (which includes items that are not expected to be converted to cash - e.g., inventories or prepaid amounts) or (b) legally or contractually required to be maintained intact.

B. **Restricted Fund Balance** - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions or by enabling legislation.

C. **Committed Fund Balance** - amounts constrained to specific purposes by the Board; to be reported as committed, amounts cannot be used for any other purpose unless the Board takes action to remove or change the constraint.

D. **Assigned Fund Balance** - amounts the Board *intends* to use for a specific purpose but are neither restricted nor committed; intent can be expressed by the Board or by an official or committee to which the Board delegates authority.

E. **Unassigned Fund Balance** - amounts that are available for any purpose; these amounts are reported only in the general fund.

The Board of Education recognizes the need to maintain a level of unassigned general fund balance that will provide an operating reserve in the general fund for the following purpose/goals:

A. hold adequate working capital to meet cash flow needs during the fiscal year;

B. reduce or eliminate the need for short-term borrowing;

C. serve as a safeguard for unanticipated expenses and or unrealized revenues of the District;

D. show fiscal responsibility to maintain a high credit rating which will help reduce future borrowing costs.

The District shall strive to maintain an unassigned year-end general fund balance that is equal to 15-20% of the ensuing years budgeted general fund expenditures.

Should the year-end unassigned general fund balance fall below fifteen percent (15%), the Superintendent, or his/her designee, will bring forward for Board consideration recommendations to restore the unassigned general fund balance.

Should the year-end unassigned general fund balance exceed twenty percent (20%), the Superintendent, or his/her designee, will bring forward for Board consideration recommendations to commit or assign a portion of the unassigned general fund balance.

The Superintendent, or ~~his/her~~their designee, will present recommendations of fund balance classification to the Board of Education that will maintain an unassigned general fund balance within the 15-20% range.

The Board of Education will take action to classify all fund balances.

Revised 11/25/14

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Legal Government Accounting Standards Board Statement 54

Book	Policy Manual
Section	6000 Finances
Title	PETTY CASH
Code	po6620*jrm
Status	First Reading
Adopted	October 22, 2013

6620 - **PETTY CASH**

The Board ~~of Education~~ recognizes the convenience afforded the day-by-day operation of the schools by the establishment of one (1) or more petty cash funds. The ~~Board shall require the imposition of such~~District Administrator shall be responsible for the implementation and maintenance of such controls ~~as will~~and procedures to prevent abuse of ~~such~~petty cash funds.

~~Each custodian of a petty cash fund shall ensure that the funds in his/her care shall be disbursed only for minor expenditures not readily deferred.~~ No petty cash fund may be used to circumvent the purchasing procedures required by law and the policies of this Board. ~~A request for petty cash funds must be made in writing, be signed by the person making the request, and include such supporting documentation as may be appropriate. The petty cash box must be secured daily.~~

~~The custodian of each petty cash fund shall prepare a schedule of disbursements when the funds available in petty cash have declined. The custodian shall submit the schedule to the Asst. Superintendent of Business and Operational Services with a voucher requesting replenishment in like amount.~~

All petty cash funds will be closed out for audit at the end of the school year.

Book	Policy Manual
Section	7000 Property
Title	MAINTENANCE
Code	po7410*jrm
Status	First Reading
Adopted	October 22, 2013

7410 - **MAINTENANCE**

The Board ~~of Education~~ recognizes that the ~~fixed~~capital assets of ~~this~~the District represent a significant investment of this community and ~~their~~the maintenance of those assets is of ~~prime~~ concern to the Board.

The Board directs the conduct of a continuous program of inspection, maintenance, and rehabilitation for the preservation of all school buildings ~~and~~, equipment, and District grounds. Wherever possible and feasible, maintenance shall be preventive.

The Assistant Superintendent of Business and Operational Services shall develop, for implementation within budget allocations approved by the Board~~by the custodial and maintenance staff~~, a maintenance program ~~which~~that may include:

A. a regular ~~summer~~ program of facilities repair and conditioning;

B. the maintenance of a critical spare parts inventory;

C. an equipment replacement program;

D. a long-range program of ~~building~~facilities refurbishment and modernization;

E. repair or replacement of equipment or facilities for energy conservation, safety, or other environmental factors.

The Assistant Superintendent of Business and Operational Services shall develop and ~~promulgate~~provide to the custodial and maintenance staff such administrative guidelines as may be necessary for the ongoing maintenance and good order of the physical plant and for the expeditious repair of those conditions which threaten the safety of the occupants or the integrity of the plant.

~~Such guidelines are to include provision for Handicapped Parking~~Disabled parking spaces and signs, ~~which conform to~~in conformance with State law, shall be provided where deemend necessary.

~~Said guidelines shall also include the establishment of sound priorities among the requests for repairs received from building principals.~~

Book	Policy Manual
Section	7000 Property
Title	SAFETY STANDARDS
Code	po7430*jrm
Status	First Reading
Adopted	October 22, 2013
Last Revised	August 3, 2021

7430 - **SAFETY STANDARDS**

The Board believes that the employees and students of this District, as well as visitors, are entitled to function in an environment as free from hazards as can reasonably be provided. In this regard and in accordance with law, the Board will provide reasonable and adequate protection to the lives, safety, and health of its employees.

The Assistant Superintendent of Business and Operational Services shall be responsible for the maintenance of standards in the facilities to prevent accidents and to minimize their consequences. ~~S/He~~The Assistant Superintendent of Business and Operational Services shall designate an employee who shall conduct periodic audits of health and safety conditions within the facilities of the District in accordance with the Federal OSHA standards adopted by the State, and take appropriate action on any violations ~~thereof~~discovered during such audits. Reports of violations and remediation actions shall be provided to the Assistant Superintendent of Business and Operational Services who shall keep the Board informed of significant issues. Said employee shall also have the authority to organize and direct the activities of a District safety committee.

In the event an inspection is made by a representative of the State and a violation is indicated on the inspection report, the Assistant Superintendent of Business and Operational Services shall report the ~~results thereof~~violation(s) and corrective action(s) to the Board no later than at the meeting following the receipt of the State report.

T.C. 8/3/21

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Legal	101.055, Wis. Stats.

Book	Policy Manual
Section	8000 Operations
Title	FREE AND REDUCED-PRICE MEALS
Code	po8531*jrm
Status	First Reading
Adopted	October 22, 2013
Last Revised	September 23, 2025

8531 - **FREE AND REDUCED-PRICE MEALS**

The Board recognizes the importance of good nutrition to each student's educational performance.

~~The~~If the District has received approval to extend free meals to all students in one (1) or more of the District's schools through the Community Eligibility Provision (CEP), such participation~~. Participation~~ in CEP means that all students attending those qualifying schoools receive free meal service on an equal basis, and that no individual household applications may be collected, except as frequently as required by law to continue CEP eligibility. If any school is found in any fourth year of CEP to have a free or reduced lunch eligible student percentage less than twenty-five percent (25%) but more than fifteen percent (15%), the Coordinator of Nutritional Services shall notify DPI and request an additional year of CEP eligibility prior to recertification.

Unless exempted by DPI, annually prior to date established by the Department of Agriculture and/or the DPI, the Coordinator of Nutritional Services shall notify DPI of any school in the District that has twenty-five percent (25%) free and reduced lunch eligible or that has less than twenty-five percent (25%) but more than fifteen percent (15%) identified student percentage.

Nondiscrimination Statement

The following statement applies to all programs administered by the District that are funded in whole or in part by the U.S. Department of Agriculture (USDA):

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity. The District's nondiscrimination statement below is complementary to the District's nondiscrimination policies, including Policy 2260 - Nondiscrimination and Access to Equal Opportunity and Policy 1422/Policy 3122/Policy 4122 - Nondiscrimination and Equal Employment Opportunity.

Program information may be available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: https://www.usda.gov/sites/default/files/documents/ad-3027.pdf, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. Mail: U.S. Department of Agriculture
   Office of the Assistant Secretary for Civil Rights
   1400 Independence Avenue, SW
   Washington, D.C. 20250-9410; or

2. Fax: (833) 256-1665 or (202) 690-7442; or

3. E-mail: program.intake@usda.gov.

This Institution is an equal opportunity provider.

Revised 10/24/17
Revised 1/3/18
T.C. 4/11/23
Revised 10/22/24

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Legal	115.34-115.345, 120.10(16), 120.13(10), Wis. Stats.
	42 U.S.C. 1771 et seq.
	7 C.F.R. Part 245

Book	Policy Manual
Section	8000 Operations
Title	TRANSPORTATION
Code	po8600*jrm
Status	First Reading
Adopted	October 22, 2013
Last Revised	September 23, 2025

8600 - **TRANSPORTATION**

It is the policy of the Board to provide transportation for those students, of any age, whose distance from their school makes this service necessary within the limitations established by State law and the regulations of the Department of Public Instruction or other appropriate agency.

School buses and student-transportation vehicles shall be purchased, housed, and maintained by the District or the District shall contract for transportation services in accordance with Policy 8680 - Bus Services Contracts for the transportation of resident students between their home areas and the schools of the District to which they are assigned. However, no vehicle with a capacity of more than fifteen (15) shall be purchased or used to transport students for which there is no applicable, passenger-protection, Federal motor-vehicle safety standards.

All school buses and student-transportation vehicles, whether purchased, leased, or contracted for as provided in Policy 8680 - Bus Services Contracts shall comply with specifications defined in State and Federal law. Each operator of a school vehicle used to transport students of the District shall be licensed for the purpose for which the vehicle is being used and shall operate the vehicles in accordance with Federal and State laws.

The Sheboygan Area School District shall utilize the following types of transportation:

A. Vehicles owned and operated by the School District.

B. Transportation on a contract basis. The Board of Education, the Superintendent of Schools, and the Director of Business Services shall contract with each carrier selected. The contract shall specify the exact services to be performed and the exact payment. Such contractual arrangements shall comply with the transportation code of the Wisconsin Department of Transportation and the regulations of the State Department of Public Instruction. Subcontracting without the permission of the Board of Education will not be permitted.

C. Taxi service for special students depending on handicap and transportation situation.

D. Cars owned and driven by school personnel on special occasions.

E. Rented, leased and/or other vehicles necessary for transportation not specified in the contract.

F. Parent contracts.

Eligible riders:

A. Students of the Sheboygan Area School District are eligible for bus transportation by the School District if:

1. they are in grades 9-12, live outside the corporate limits of the city of Sheboygan, and live more than two (2) miles from their assigned school. Private school students, in addition to the above regulations, must reside within the "attendance area" of the school they attend to receive transportation.

2. They are in grades K-5 or 6-8, live outside the corporate limits of the city of Sheboygan and live more than two (2) miles from school, or less than two (2) miles where there are conditions of unusual hazard in the judgment of the Board of Education, per recommendation of the Hazardous Review Board. Private school

students, in addition to the above regulations, must reside within the "attendance area" of the school they attend to receive transportation.

3. They are physically, mentally, emotionally, or learning disabled children in special classes, where transportation has been recommended by a multi-disciplinary team or qualified physician.

4. They are in grades 9-12 and live within the corporate limits of the City of Sheboygan and live more than four (4) miles from their assigned school. Private school students, in addition to the above regulations, must reside within the "attendance area" of the school they attend to receive transportation.

5. They are K-5 or 6-8, live within the corporate limits of the City of Sheboygan and live more than four (4) miles from their assigned school, or less than four (4) miles from their assigned school where there are conditions of unusual hazard in the judgment of the Board of Education, per recommendation of the Hazardous Review Board. Private school students, in addition to the above regulations, must reside within the "attendance area" of the school they attend to receive transportation.

6. They are assigned at school district discretion to a different attendance center for an educational program appropriate to his or her special needs.

B. Matrons, chaperones, aides, or other authorized school personnel, including members of the Wisconsin Department of Public Instruction and Department of Transportation. (The preceding stipulations are in accordance with Section 121.54 Wisconsin Statutes.)

Transportation for private school students, eligible for transportation under State law, shall be provided on the same basis as for District students.

For the purposes of this policy, the term "student with a disability" refers to a student who qualifies for special education under the Individuals with Disabilities Education Act (IDEA). In addition to transportation provided routinely to all students, some students with disabilities require transportation (often called "specialized transportation") as a related service as part of their individualized education program (IEP). Students with disabilities are entitled to transportation as a related service only if the IEP team has determined that transportation is necessary for the student to benefit from special education. Outside of IEP team determinations about specialized transportation, State and local officials set most transportation policies and procedures.

Transportation of eligible students with exceptional educational needs or attending a technical education program shall be arranged through the use of District-owned vehicles, through cooperation with other districts, through commercial carriers, and/or by other means in the most efficient and economical manner.

Transportation privileges may be revoked if the student's conduct is in violation of the District Administrator's administrative guidelines or the Code of Conduct pertaining to student transportation. Such revocation shall be in accord with statutorily-required procedures.

The Board authorizes the District Administrator to install and operate video and audio surveillance on District buses to enhance student safety and well-being. S/He shall establish appropriate administrative guidelines for the proper use of the cameras.

The District Administrator shall establish administrative guidelines to ensure proper implementation of this policy.

District-Owned Vehicles Used for Transporting Students

All drivers of motor vehicles owned by the District and used for transportation of students shall be under written contract with the Board as required by 121.52, Wis. Stats.

All operators of motor vehicles owned by the District and used for transportation of students shall be subject to the provisions of 121.555, Wis. Stats. and may be subject to the District's employee drug testing policy in accordance with Policy 8601 - Controlled Substance and Alcohol Policy for Employees that Transport Students.

Revised 9/26/23

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Legal 120.13(27m), 121.52, 121.53, 121.54 et seq., 121.555(1)(a) Wis. Stats.

Wis. Admin. Code Trans 300.81

Sheboygan Area School District

Gift Acknowledgement Form for Gifts With a Value of $2500 or More

Gifts valued at $2500 or more cannot be accepted in any manner without Board approval

Description of Gift: **$3,000.00; Check**

Conditions of Acceptance (if any): _____

_____

If there are any expenses or budgetary considerations as a result of acceptance of this gift, please describe:

_____

_____

Please include the following, if applicable: Make: _____ Model: _____

Unit Value: $3,000.00 Serial No: _____

Total Value: $3,000.00 Original Purchase Price: _____

Quantity Received: 1 Date Received: **10/16/2025**

Donor Information - Organization or Name of Donor: Frank G. and Frieda K. Brotz Family Foundation

Donor Address: 3518 Lakeshore Road, PO BOX 758, Sheboygan, WI 53082

How/Where gift will be used: Campaign: 2025-26 Grant/Foundational Donation

Acceptance recommended by: _____ Date: 11.4.25

Date of Board Acceptance: _____

SUBMIT FORM TO SUPERINTENDENT'S OFFICE

Central Office Use Only

Sup't. Office ☐

Business Svcs. ☐

FMS ☐

Sheboygan Area School District

Gift Identification Form For Gifts With A Value Of $2,500 Or More

Gifts valued at $2,500 or more can not be accepted in any manner without Board approval.

Description of gift: Book Vending Machine with books.
Monetary $ 7,803.68

Conditions of acceptance (if any): Advertise for Optimist Club, restock on our own after first round of books, use as an incentive

If there are any expenses or budgetary considerations as a result of acceptance of this gift please describe: N/A

Please include the following if applicable: Make: _____ Model: _____
Unit Value: _____ Serial No: _____
Total Value: _____ Original Purchase Price: _____
Quantity Received: _____ Date Received: __/__/__

See Attached

Donor Information: Organization or name of Donor: Optimist Club
Donor Address: P.O. Box #231
Sheboygan, WI 53082-231

How/Where Gift will be used: The gift will be used as a reward for student completion of academic goals.
Sheridan School

Acceptance Recommended By: Amy M. Pfaff Date: 9-2-2025

Date of Board Acceptance: _____ (Feb 98)

Sheboygan Area School District

Gift Identification Form For Gifts With A Value Of $2,500 Or More

Gifts valued at $2,500 or more can not be accepted in any manner without Board approval.

Description of gift: Baseball 2500.00 from Jay Christopher

Conditions of acceptance (if any): None

If there are any expenses or budgetary considerations as a result of acceptance of this gift please describe: none

Please include the following if applicable:
Make: — Model: —
Unit Value: 2500.00 Serial No: —
Total Value: — Original Purchase Price: —
Quantity Received: 2500.00 Date Received: 10/9/2025

Donor Information: Organization or name of Donor: Jay Christopher
Donor Address: W 580 Garton Rd
Sheboygan, WI 53083-5349

How/Where Gift will be used: equipment
North High

Acceptance Recommended By: [signature] Date: 10-9-25

Date of Board Acceptance: _____

(Feb 98)

Sheboygan Area School District

Gift Identification Form For Gifts With A Value Of $2,500 Or More

Gifts valued at $2,500 or more can not be accepted in any manner without Board approval.

Description of gift: Red Raider Robotics Donation
$2500.00

Conditions of acceptance (if any): none

If there are any expenses or budgetary considerations as a result of acceptance of this gift please describe:
none

Please include the following if applicable:
Make: — Model: —
Unit Value: 2500.00 Serial No: —
Total Value: 2500.00 Original Purchase Price: —
Quantity Received: — Date Received: —/—/—

Donor Information: Organization or name of Donor: Rockline Industries
Donor Address: 1113 Maryland Ave
Sheboygan WI 53081

How/Where Gift will be used: RRR competitions

Acceptance Recommended By: [signature] Date: 10/3/25

Date of Board Acceptance: _____

(Feb 98)

Sheboygan Area School District

Gift Identification Form For Gifts With A Value Of $2,500 Or More

Gifts valued at $2,500 or more can not be accepted in any manner without Board approval.

Description of gift: Buy One get One Free Student movie pass with two free student drinks.

Conditions of acceptance (if any): Post information regarding the Student Motivation Program

If there are any expenses or budgetary considerations as a result of acceptance of this gift please describe:

—

Please include the following if applicable:

Make: — Model: —

Unit Value: $11.08

Serial No: —

Total Value: $20,221

Original Purchase Price: —

Quantity Received: 1825

Date Received: 10/24/25

Donor Information: Organization or name of Donor: Marcus Theatres

Donor Address: 100 East Wisconsin Ave
Suite 2000
Milwaukee WI 53202

How/Where Gift will be used: Students can Choose this as a reward through the District's PBIS Program

Acceptance Recommended By: Rachel C. Ledyn Date: 10/27/2025

Date of Board Acceptance: _____

(Feb 98)

Sheboygan Area School District

Gift Identification Form For Gifts With A Value Of $2,500 Or More

Gifts valued at $2,500 or more can not be accepted in any manner without Board approval.

Description of gift: Donation of check for $5000.00 for a reading garden at Sheridan.

Sheridan

Conditions of acceptance (if any):

If there are any expenses or budgetary considerations as a result of acceptance of this gift please describe:

N/A

Please include the following if applicable:

Make: Model:

Unit Value: Serial No:

Total Value: Original Purchase Price:

Quantity Received: Date Received: / /

Donor Information: Organization or name of Donor: Cathy Nack

Donor Address: 2732 Palmer Dr.
Sheboygan, WI 53083

How/Where Gift will be used: We will be using the donation to create a reading garden in loving memory of our PE teacher, Kyle Nack

Acceptance Recommended By: Amy M-Beff Date: 10-31-2025

Date of Board Acceptance:

(Feb 98)

Sheboygan Area School District

Gift Identification Form For Gifts With A Value Of $2,500 Or More

Gifts valued at $2,500 or more can not be accepted in any manner without Board approval.

Description of gift: 10,000 to Red Raider Robotics
From Bartelt Family Fund
Check # 050 8607

Conditions of acceptance (if any): none

If there are any expenses or budgetary considerations as a result of acceptance of this gift please describe: none

Please include the following if applicable:
Unit Value: 10,000.00
Total Value: 10,000.00
Quantity Received: 1
Make: —
Model: —
Serial No: —
Original Purchase Price: —
Date Received: 10/30/2025

Donor Information:
Organization or name of Donor: Bartelt Family Fund
Donor Address: P.O. Box 23559
St Petersburg, FL 33742
866-687-3863

How/Where Gift will be used: Red Raider Robotics Program

Acceptance Recommended By: [signature] Date: 10/30/26

Date of Board Acceptance: _____

(Feb 98)