

PLEASE POST



SCHOOL DISTRICT OF SHOREWOOD  
Shorewood, Wisconsin  
June 22, 2021 AGENDA

SCHOOL BOARD MEETING  
7:00 PM  
**Shorewood Intermediate School, Room 214  
3830 North Morris Boulevard  
Shorewood, WI 53211**

**The District discourages the public and/or media from attending the meeting in person at its noticed location due to active health and safety concerns associated with the ongoing COVID-19 pandemic public health emergency.**

**PLEASE NOTE THAT ENTRY TO THE BUILDING IS THROUGH THE TRACK DOORS ONLY. Community members attending will be seated in the Library.**

**Attendees are encouraged to use the alternative method of access that the District is providing through the following link:**

Join Zoom Meeting  
<https://us02web.zoom.us/j/81599627722>

Meeting ID: 815 9962 7722  
One tap mobile  
+16468769923,,81599627722# US (New York)  
+13017158592,,81599627722# US (Washington DC)

Dial by your location  
+1 646 876 9923 US (New York)  
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+1 669 900 6833 US (San Jose)  
+1 253 215 8782 US (Tacoma)  
+1 346 248 7799 US (Houston)

Meeting ID: 815 9962 7722

Find your local number: <https://us02web.zoom.us/j/kdeePLnyIh>

**I. 7 pm CALL TO ORDER**

A. Adopt the Agenda (GC2)

B. Overarching Result for Shorewood School District (R1)

*Our students are leaders who challenge themselves to grow and achieve academically, pursue their passions, navigate change, learn continuously and contribute to the common good.*

C. Awards and Recognitions

**II. 7:05 pm STUDENT ACHIEVEMENT AND RESULTS (R1)**

**3**

**Expeditionary Learning** Nate Schultz

**III. 7:25 pm PUBLIC COMMENTS #1 (GC3)**

*Initiate and maintain effective communication with the citizens and other important stakeholder groups as a means to engage them in the work of the Board and the District.*

**IV. 7:40 pm BOARD BUSINESS AND POSSIBLE BOARD ACTION**

A. Approval of Acting Superintendent

15

B. Approval of the 2021-2022 Preliminary Budget Roger Dickson

16

C. R2 Passages Report Sam Coleman

36

D. Curriculum & Instruction 2020-2021 Updates Sam Coleman

44

**V. 8:40 pm BOARD CONSENT AGENDA (GC2)**

A. Depository Resolution

58

B. Approval of Board Meeting Minutes

61

June 8 Board Meeting

June 15 Board Meeting - Closed Session

**VI. 8:35 pm BOARD MEMBER REPORTS**

**64**

Hilary DeBlois

Pablo Muirhead

Emily Berry

Hilary DeBlois

**VII. 8:50 pm PUBLIC COMMENT #2 (GC3)**

*Initiate and maintain effective communication with the citizens and other important stakeholder groups as a means to engage them in the work of the Board and the District.*

**VIII. 9:05 pm SUPERINTENDENT'S REPORT**

**84**

**IX. 9:20 pm SUPERINTENDENT'S CONSENT AGENDA**

A. Approval of Contracted Remote Learning Provider

90

B. Monthly Financial Reports

98

C. SWSA Renewal 2021-2022

137

D. Approval of Memorial Recognition Plaque - Kathy Bowes

145

E. Approval of Staff Changes: Resignations, Retirements and Leave of Absence Requests

146

F. Approval of Revised Village Marketing Plan MOU

150

G. Approval of Aramark Contract

154

**X. 9:30 pm PUBLIC COMMENT #3 (GC3)**

*Initiate and maintain effective communication with the citizens and other important stakeholder groups as a means to engage them in the work of the Board and the District.*

**XI. 9:45 pm REVIEW OF 'TO DO' ITEMS**

**XII. 9:50 pm FUTURE AGENDA ITEMS**

**XIII. 10:00 pm RECESS AND DEBRIEF**

# Atwater's Path to Credentialing

June 22, 2021

## A Little Background

- Focus on Authentic Learning began after the visioning summit of 2015, though the core belief in many aspects of Authentic Learning has been at Atwater for many years
- Began exploring a partnership with EL Education (formerly Expeditionary Learning) in 14-15 with joining the network in 15-16
- Since then, Atwater has worked to implement key instructional practices, Core Practices, all to provide a better learning experience for our students

Three Dimensions of Student Achievement

Mastery of Knowledge and Skills

Character and Citizenship

High-Quality Work

Shorewoods Additional Areas of Focus

Wellness

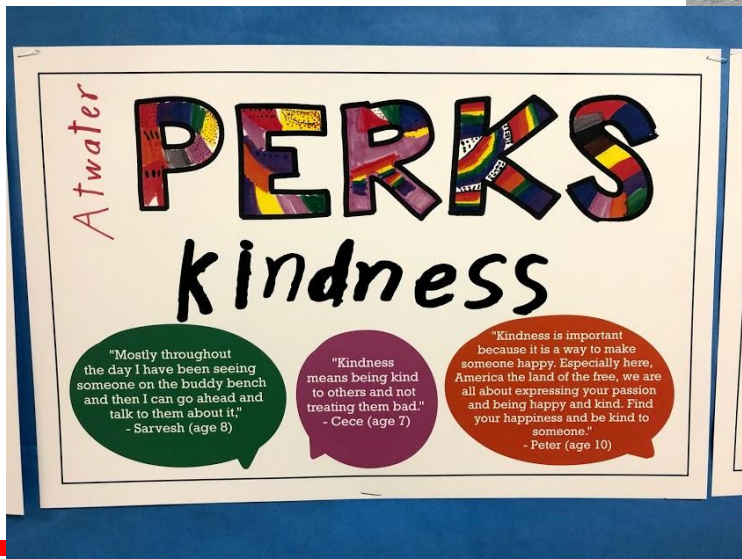
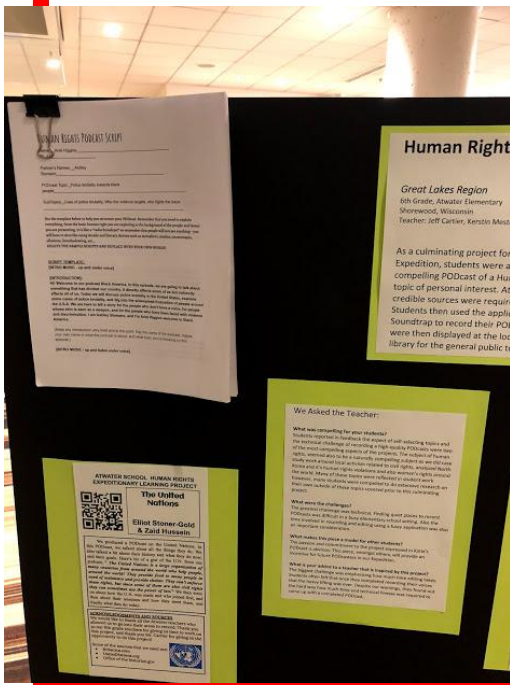
Equity

## Core Practices and Key Moves

- ▣ PERKS and Crew
- ▣ Focus on Learning Targets and Checking for Understanding
- ▣ Assessment and use of data
  - ▣ Interim Reading Assessments
  - ▣ In-the-classroom interventions by classroom teacher
- ▣ Student-led Conferences and 6th grade Passages
- ▣ Expeditions at all grade levels - including Juneteenth Day project



7





# Credentialing

- Evidence for student growth in all three dimensions
- Application with a set of claims: three per dimension, nine total claims
- Portfolio:
  - <https://sites.google.com/shorewood.k12.wi.us/atwater/>
- Presentation to a committee of EL staff by principal, staff, students and parents

- ❑ Continued participation in the EL Education network
- ❑ Ability to model Core Practices to other and new EL schools
- ❑ Potential to host a site seminar - an on-site conference for other schools in the EL network on a specific topic

- Continued work to improve student growth
  - Academic Mastery
  - Character and Citizenship
  - High-quality Work
  - Wellness
  
- Commitment to Equity

Atwater students will:

- engage in challenging, authentic work
- grow through student-centered experiences
- honor the voices, stories and experiences of themselves and others
- make connections with and generate change at Atwater, in Shorewood and in the broader global community

The mission of Atwater Elementary is to be an equitable educational community. Through anti-bias, anti-racist best practices, Atwater fosters a student-centered learning environment that supports all students in their pursuit for academic excellence, community engagement and personal well-being.



**Thank You**



**EXECUTIVE SUMMARY  
FOR THE SHOREWOOD SCHOOL BOARD**

**Topic:** Acting Superintendent

**Date:** 06/22/21

**Prepared by:** Paru Shah

**Recommended action:**

- Information only
- Presentation/discussion
- Discussion/action by School Board
- Presentation/action next meeting

**Purpose:** Discuss appointment of an Acting Superintendent

**Recommendation:** Appoint Principal Tim Kenney as Acting Superintendent starting July 1, through appointment of an interim.

**Background:** Bryan Davis's last day as Superintendent of Shorewood is July 1. The Board is currently reviewing and interviewing applicants for an Interim position, with the goal of an August 2nd start date. A search for a permanent Superintendent, to start July 2022, will begin this Fall.

I am recommending we appoint Principal Kenney as Acting Superintendent while we complete our search and appointment.



**2021-2022**  
**Preliminary Budget**  
**Proposed**  
**(06-22-2021)**

## **2021-2022 Budget Highlights**

### **I. Assumptions for the Preliminary Budget**

The preliminary budget establishes the intent of the district regarding programs and services for the ensuing year and is used as the basis for receiving public comment at the Budget Hearing and for approval of an initial estimated tax levy at the Annual Meeting.

To develop the preliminary budget several estimates must be made, some of which will materially change between the time of the estimate and when the original budget is adopted in October, such as general state aid, property tax levy, impact of actual enrollment, staffing changes, and others. The following assumptions were used for the proposed preliminary budget:

- General state aid will decrease \$963,000 for an estimated amount of \$5,434,717.
- The property tax levy increases \$922,999 for a total levy of \$23,207,347, due primarily to the loss in general aid.
- Wage will increase 1.23% or \$196,440.
- Personnel cost adjustments for market conditions and positions that hired mid-year, offset by normal savings from attrition have an added cost of \$32,890.
- Medical premiums will increase 7.5%, \$228,530.
- Staffing will be aligned to enrollment and student needs for a savings of \$229,155.
- A learning coach will be employed at an estimated cost of \$128,340, including benefits.
- The general fund will absorb costs paid by donations or other funds (e.g., Expeditionary Learning, Equity Director, Athletic Director) for a cost of \$163,550.
- Tuition and open enrollment payments to others in adjusted to be in line with historic trends for a cost of \$78,000.
- The buildings and grounds allocation for emergency repairs will be reduced \$143,910 in recognition of the recent investment in buildings through the referendum project.

### **II. General Operations, Fund Balance**

The District maintains a reasonable fund balance as a safety net for unexpected events. The fund balance declined at of the end of the 2019-2020 year due to unexpected COVID 19 related expenses, exceeding cost savings in other areas. Management expects the fund balance at the end of the 2021-2022 school year to increase due to the COVID related shut-down impacting the ability to offer several traditional programs.

The proposed preliminary budget includes a further additional \$440,000 being added to the fund balance. Management believes this is necessary to create fiscal capacity to meet anticipated costs that are expected to be more than increased revenue in the next several years.

Credit rating firms recommend a fund balance between 10% and 25% of subsequent year's expenditures. The projected fund balance for general operations at the end of the 2021-22 year will be \$2,911,200, an estimated 10.8% of projected subsequent year expenditures. Efforts will be made to further improve the fund balance ratio by outperforming budgeted estimates.

### III. Property Tax Levy

The budget anticipates a property tax increase of \$942,724, 4.2% over the current year levy. The large increase is due to an expected loss of state general aid of \$963,000.

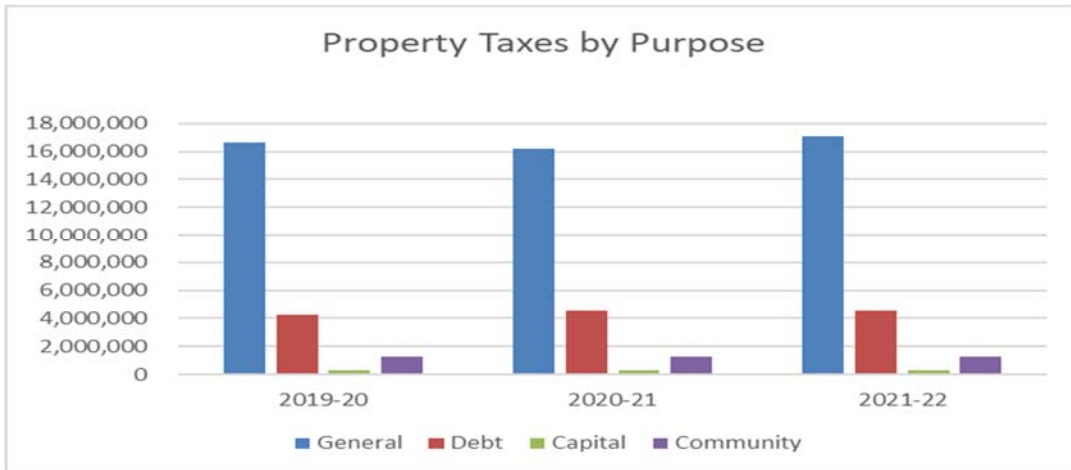
The tax rate per \$1000 of equalized value is estimated to increase 1.7% to \$14.37 from the current \$14.13. An estimated increase in equalized value of 2.5% offsets the percentage increase in the levy.

#### 10 Year Tax Levy and Mill Rate History

Fiscal Year		Tax Levy	Increase (Decrease)	Change	Equalized Mill Rate
2012-13	Actual	18,013,932			
2013-14	Actual	18,402,018	388,086	2.2%	13.88
2014-15	Actual	19,022,886	620,868	3.4%	13.88
2015-16	Actual	19,679,974	657,088	3.5%	13.88
2016-17	Actual	20,105,480	425,506	2.2%	13.88
2017-18	Actual	20,816,294	710,814	3.5%	13.88
2018-19	Actual	21,659,543	843,249	4.1%	13.88
2019-20	Actual	22,405,811	746,268	3.4%	14.07
2020-21	Actual	22,284,348	(121,463)	-0.5%	14.13
2021-22	Proposed	23,227,072	942,724	4.2%	14.37

The tax levy supports educational and support programs (general operations), repayment of debt, capital projects and community services. Taxes for other than general operations are restricted to the specific purpose for which they are levied. As shown in the chart below, the levy is primarily for general operations.

In the three years shown, the proportion of taxes levied for each of the four categories does not change substantially.



#### IV. State Aid

The State of Wisconsin shares in the costs of education based on three methods of revenue distribution. General Aid is direct property tax relief distributed to school districts in accordance with multiple formulae. Per Pupil Adjustment Aid is classified as a general-purpose aid and is used for operation and maintenance of school programs. Categorical Aid is based on performance of specific tasks or providing specific programs and is restricted to the specific purpose for which it is intended.

State Aid by Category					
Fiscal Year	General Aid	Per Pupil Aid	Categorical Aid	Total State Aid	Increase (Decrease)
2011-12	3,633,592	0	808,602	4,442,194	
2012-13	4,870,290	82,800	818,009	5,771,099	1,328,905
2013-14	5,143,964	126,225	815,378	6,085,567	314,468
2014-15	5,039,363	256,200	919,545	6,215,108	129,541
2015-16	5,367,323	268,650	951,145	6,587,118	372,010
2016-17	5,641,758	458,250	963,561	7,063,569	476,451
2017-18	6,131,376	840,150	1,041,050	8,012,576	949,007
2018-19	5,824,659	1,226,250	1,403,679	8,454,588	442,012
2019-20	5,390,317	1,386,056	1,129,249	7,905,622	(548,966)
2020-21	6,397,785	1,378,883	1,104,674	8,881,342	975,720
2021-22	5,434,717	1,228,883	1,435,406	8,099,006	(782,336)

The table above shows the amount of aid received in each of the three classifications since the 2011-12 school year. State aid has increased in every year except 2019-20 and next year, 2021-22. General aid and per pupil aid will both decrease for next year:

- General Aid – decrease over \$963,000.
- Per pupil aid – decrease \$150,000.

- Categorical aid is expected to increase over \$330,000, as a result of improved grant management processes.

## **V. Other Budget Information**

### **Revenue Limits**

The State of Wisconsin limits the amount of revenue public schools generate through the combination of state general aid and the property tax levy. This limitation is referred to as “Revenue Limits”. The proposed budget is based on a \$0.00 per pupil increase as approved by the legislature’s Joint Committee on Finance.

### **Student Membership and Enrollment**

Student membership refers to the number of students that the District counts for the purpose of calculating the revenue limit, which includes all full time, resident students who attend Shorewood schools as well as Shorewood residents who attend other public-school districts in Wisconsin through the open enrollment option. The District also counts part time students, such as K4 and Summer School, although they do not each count as a full-time student.

Membership used in the revenue limit formula for 2021-22 is 1,630, a decline from the prior year of 76 students. The formula uses a rolling 3-year average to smooth out the financial impact of a material change, such as experienced here. The table below reports the 3-year average.

Enrollment is the number of students that are educated in a District school and may include students from other school districts. Enrollment is important in determining the resources needed, such as space, instructional materials, and number of staff. Whereas membership determines revenue, enrollment determines costs.

School funding formulae reallocate funds from one district to another for the number of non-resident students in each school district. Therefore, for budget purposes, the District must monitor both membership and enrollment. The table below shows the 3-year rolling average membership has increased by 86 students from 2012-13 to the projected membership for 2021-22, whereas year to year enrollment will show an increase of 115 because of adding open enrollment students.

10 Year Membership and Enrollment History					
Year	Revenue Limit Members *	Member Change from 2011-12	Enroll	Enroll Change	Enroll Over (Under) Members
2012-13	1,656		1,947		291
2013-14	1,683	27	1,951	4	268
2014-15	1,728	72	2,011	64	283
2015-16	1,771	115	2,026	79	255
2016-17	1,832	176	2,042	95	210
2017-18	1,867	211	2,020	73	153
2018-19	1,878	222	1,930	(17)	52
2019-20	1,868	212	1,942	(5)	74
2020-21	1,818	162	1,889	(58)	71
2021-22	1,742	86	2,062	115	320

\* Rolling 3-year average membership

### Energy Efficiency Exemption

The Board of Education approved upgrades to electrical, heating, ventilating, air conditioning and lighting systems under a provision of state law that allows the repayment of the debt for these upgrades to be exempt from the revenue limit. The following report provides information on utility cost savings because of this project, through the last reporting date of June 30, 2020.

ENERGY EFFICIENCY EXEMPTION			
121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicator			
Name of Qualified Contractor	Honeywell ESG		
Performance Contract Length (years)			15
Total Project Cost (including financing)			\$6,014,876
Total Project Payback Period			40
Years of Debt Payments			15
Remaining Useful Life of the Facility			50
Prior Year Resolution Expense Amount	Fiscal Year	2019-20	\$455,349
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2019-20	\$159,474
Utility Savings applied in Prior Year to Debt	Fiscal Year	2019-20	\$295,875
Sum of reported Utility Savings to be applied to Debt			\$ 222,467
			<b>Savings Reported for 2019</b>
<b>Specific Energy Efficiency Measure or Products</b>	<b>Project Cost Including Financing</b>	<b>Utility Cost Savings</b>	<b>Non-Utility Cost Savings</b>
Annual KWh electric savings		\$ 139,311	
Annual MMBtu gas savings		\$ 70,013	
Annual CCF water savings		\$ 13,143	

## Outstanding Long-term Debt

The amount of long-term debt that a school district is permitted to issue is limited to 10% of equalized value. The following tables report debts for which there is a balance outstanding and the calculation of the margin of indebtedness. Credit rating firms consider the margin as one of the factors in assigning a credit rating to the District. Shorewood outstanding debt is 2.7%, well below the allowable amount.

Outstanding Long-term Debt					
Type	Original Amount	Issue Date	Interest Rates	Date of Maturity	Balance
G. O. School Improvement Bonds	5,515,000	2/1/2013		10/15/2028	4,395,000
Taxable G. O. Refunding Bonds	5,055,000	4/1/2015		4/1/2035	3,545,000
G. O. School Improvement Bonds	40,000,000	7/1/2019		4/1/2039	34,975,000
					<b>42,915,000</b>

Debt Margin	
Equalized value	1,616,522,069
Allowable debt margin	10%
Allowable debt	161,652,207
Outstanding long-term debt	42,915,000
<b>Margin of indebtedness</b>	<b>118,737,207</b>

In addition to the amounts reported above, the district has an outstanding bond anticipation loan of \$25,000,000 that is expected to be refinanced as a general obligation debt in the 2<sup>nd</sup> half of 2023.

## VI. Budget Publication

The DPI has established standard formatting for the publication of budgets and a recommended format for approval by the Board of Education. The required publication standard will be followed when the original budget is published in the local newspaper. The recommended budget adoption format is displayed on the following pages.

Budgets are estimates based on information available at the time of development and will change as additional facts and circumstances necessitate. Interpretation of budgets without an understanding of the programs and activities operated by the District and the federal and state rules and regulations can lead to erroneous conclusions.

For more information about this budget or the school district in general please refer to our web site, <https://www.shorewood.k12.wi.us/>, for the proper contact person or office.

<b>PROPOSED PRELIMINARY BUDGET 2021-22 *</b>			
<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance (Account 930 000)	2,661,032	2,468,658	2,468,562
Ending Fund Balance, Unassigned (Acct. 939 000)	2,468,658	2,468,562	2,911,200
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>2,468,658</b>	<b>2,468,562</b>	<b>2,911,200</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
<b>Local Sources</b>			
210 Taxes	16,647,526	16,187,953	17,113,917
260 Non-Capital Sales	1,750	2,000	19,108
270 School Activity Income	74,952	102,000	102,300
280 Interest on Investments	59,985	60,000	3,000
290 Other Revenue, Local Sources	736,678	762,462	795,562
<b>Subtotal Local Sources</b>	<b>17,520,890</b>	<b>17,114,415</b>	<b>18,033,887</b>
340 Payments for Services	1,118,098	1,050,300	1,544,120
<b>Subtotal Other School Districts within Wisconsin</b>	<b>1,118,098</b>	<b>1,050,300</b>	<b>1,544,120</b>
<b>State Sources</b>			
610 State Aid -- Categorical	780,392	614,984	541,280
620 State Aid -- General	4,710,639	5,872,717	4,988,303
630 DPI Special Project Grants	66,843	70,000	85,000
690 Other Revenue	1,399,134	1,392,053	1,242,053
<b>Subtotal State Sources</b>	<b>6,957,008</b>	<b>7,949,754</b>	<b>6,856,636</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0	0	0
730 DPI Special Project Grants	64,988	213,048	725,544
750 IASA Grants	152,907	214,955	202,484
780 Other Federal Revenue Through State	4,842	37,264	35,000
<b>Subtotal Federal Sources</b>	<b>222,737</b>	<b>465,267</b>	<b>963,028</b>
<b>Other Revenues</b>			
960 Adjustments	31,198	12,000	58,000
970 Refund of Disbursement	68,172	59,902	60,000
990 Miscellaneous	26,539	2,000	2,000
<b>Subtotal Other Revenues</b>	<b>125,909</b>	<b>73,902</b>	<b>120,000</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>25,944,642</b>	<b>26,653,638</b>	<b>27,517,671</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	5,757,316	5,933,641	6,162,610
120 000 Regular Curriculum	7,209,653	7,315,504	7,430,931
130 000 Vocational Curriculum	148,372	144,206	146,252
140 000 Physical Curriculum	719,707	711,459	726,620
160 000 Co-Curricular Activities	319,177	387,409	363,874
170 000 Other Special Needs	118,081	124,469	130,755
<b>Subtotal Instruction</b>	<b>14,272,306</b>	<b>14,616,688</b>	<b>14,961,043</b>
<b>Support Sources</b>			
210 000 Pupil Services	1,099,549	1,091,111	1,119,626
220 000 Instructional Staff Services	1,146,169	1,265,114	1,449,004
230 000 General Administration	605,494	589,804	664,261
240 000 School Building Administration	1,316,200	1,292,920	1,316,464
250 000 Business Administration	3,550,899	3,652,024	3,615,176
260 000 Central Services	469,392	456,978	360,908
270 000 Insurance & Judgments	396,244	347,513	347,513
280 000 Debt Services	55,000	14,000	14,000
290 000 Other Support Services	46,461	43,557	262,025
<b>Subtotal Support Sources</b>	<b>8,685,407</b>	<b>8,753,021</b>	<b>9,148,978</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	2,779,667	2,931,145	2,481,683
430 000 Instructional Service Payments	399,789	352,880	483,330
490 000 Other Non-Program Transactions	(153)	0	0
<b>Subtotal Non-Program Transactions</b>	<b>3,179,302</b>	<b>3,284,025</b>	<b>2,965,013</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>26,137,015</b>	<b>26,653,734</b>	<b>27,075,034</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	47,018	74,136	60,610
<b>900 000 Ending Fund Balance</b>	<b>74,136</b>	<b>60,610</b>	<b>161,420</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>509,325</b>	<b>408,129</b>	<b>422,129</b>
100 000 Instruction	<b>241,440</b>	<b>196,081</b>	<b>153,611</b>
200 000 Support Services	<b>240,767</b>	<b>225,574</b>	<b>167,708</b>
400 000 Non-Program Transactions	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDTURES &amp; OTHER FINANCING USES</b>	<b>482,207</b>	<b>421,655</b>	<b>321,319</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Budget 2021-22</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	2,779,667	2,931,145	2,481,583
<i>Intermediate Sources</i>			
510 Transit of Aids	589	0	0
<b>Subtotal Intermediate Sources</b>	<b>589</b>	<b>0</b>	<b>0</b>
<i>State Sources</i>			
610 State Aid -- Categorical	873,643	944,884	1,177,190
620 State Aid -- General	78,815	78,815	60,000
690 Other Revenue	8,026	0	0
<b>Subtotal State Sources</b>	<b>960,484</b>	<b>1,023,699</b>	<b>1,237,190</b>
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0	0	0
730 DPI Special Project Grants	234,529	352,263	443,782
750 IASA Grants	0	0	0
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	144,800	145,000	100,000
790 Other Federal Revenue - Direct	6,273	6,510	6,510
<b>Subtotal Federal Sources</b>	<b>385,602</b>	<b>503,773</b>	<b>550,292</b>
<b>Subtotal Other Revenues</b>	<b>6</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,126,347</b>	<b>4,458,617</b>	<b>4,269,065</b>
<b>EXPENDTURES &amp; OTHER FINANCING USES</b>			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	0	0	0
150 000 Special Education Curriculum	3,194,062	3,405,462	3,222,451
<b>Subtotal Instruction</b>	<b>3,194,062</b>	<b>3,405,462</b>	<b>3,222,451</b>
<i>Support Sources</i>			
210 000 Pupil Services	449,513	446,544	452,420
220 000 Instructional Staff Services	258,664	285,750	273,332
250 000 Business Administration	32,339	32,850	32,850
260 000 Central Services	808	4,500	4,500
<b>Subtotal Support Sources</b>	<b>741,323</b>	<b>769,644</b>	<b>763,102</b>
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0	0	0
430 000 Instructional Service Payments	182,088	274,637	274,637
490 000 Other Non-Program Transactions	8,874	8,875	8,875
<b>Subtotal Non-Program Transactions</b>	<b>190,962</b>	<b>283,512</b>	<b>283,512</b>
<b>TOTAL EXPENDTURES &amp; OTHER FINANCING USES</b>	<b>4,126,347</b>	<b>4,458,618</b>	<b>4,269,065</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	2,653,197	3,303,544	3,372,154
<b>900 000 ENDING FUND BALANCES</b>	<b>3,303,544</b>	<b>3,372,154</b>	<b>3,267,576</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,665,510</b>	<b>4,571,395</b>	<b>8,666,585</b>
281 000 Long-Term Capital Debt	5,161,515	3,635,499	3,933,446
282 000 Refinancing	0	0	3,970,431
285 000 Post Employment Benefit Debt	588,860	591,686	591,686
289 000 Other Long-Term General Obligation Debt	264,788	275,600	275,600
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,015,163</b>	<b>4,502,785</b>	<b>8,771,163</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>10,480,000</b>	<b>47,455,000</b>	<b>44,275,000</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	0	35,789,409	17,606,722
<b>900 000 Ending Fund Balance</b>	<b>35,789,409</b>	<b>17,606,722</b>	<b>29,305,047</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>40,562,082</b>	<b>597,306</b>	<b>25,597,306</b>
200 000 Support Services	4,772,673	18,779,993	13,898,981
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>4,772,673</b>	<b>18,779,993</b>	<b>13,898,981</b>

<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	0	77,168	77,168
<b>900 000 ENDING FUND BALANCE</b>	<b>77,168</b>	<b>77,168</b>	<b>77,168</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>465,431</b>	<b>465,515</b>	<b>465,515</b>
200 000 Support Services	388,264	465,515	465,515
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>388,264</b>	<b>465,515</b>	<b>465,515</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	481,026	298,303	220,476
<b>900 000 ENDING FUND BALANCE</b>	<b>298,303</b>	<b>220,476</b>	<b>143,619</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,982,575</b>	<b>2,268,500</b>	<b>2,268,500</b>
200 000 Support Services	837,630	742,879	749,077
300 000 Community Services	1,327,669	1,603,448	1,596,280
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,165,299</b>	<b>2,346,327</b>	<b>2,345,357</b>

<b>PROPOSED PROPERTY TAX LEVY</b>			
<b>FUND</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Budget 2021-22</b>
General Fund	16,647,526	16,187,953	17,113,917
Referendum Debt Service Fund	3,777,937	3,971,546	3,983,550
Non-Referendum Debt Service Fund	455,348	599,849	604,605
Capital Expansion Fund	275,000	275,000	275,000
Community Service Fund	1,250,000	1,250,000	1,250,000
<b>TOTAL SCHOOL LEVY</b>	<b>22,405,811</b>	<b>22,284,348</b>	<b>23,227,072</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>-0.5%</b>	<b>4.2%</b>
<b>Equalized property tax rate</b>	14.07	14.13	14.37



**2021-2022  
Preliminary Budget  
Proposed  
(06-22-2021)**

## **2021-2022 Budget Highlights**

### **I. Assumptions for the Preliminary Budget**

The preliminary budget establishes the intent of the district regarding programs and services for the ensuing year and is used as the basis for receiving public comment at the Budget Hearing and for approval of an initial estimated tax levy at the Annual Meeting.

To develop the preliminary budget several estimates must be made, some of which will materially change between the time of the estimate and when the original budget is adopted in October, such as general state aid, property tax levy, impact of actual enrollment, staffing changes, and others. The following assumptions were used for the proposed preliminary budget:

- General state aid will decrease \$963,000 for an estimated amount of \$5,434,717.
- The property tax levy increases \$922,999 for a total levy of \$23,207,347, due primarily to the loss in general aid.
- Wage will increase 1.23% or \$196,440.
- Personnel cost adjustments for market conditions and positions that hired mid-year, offset by normal savings from attrition have an added cost of \$32,890.
- Medical premiums will increase 7.5%, \$228,530.
- Staffing will be aligned to enrollment and student needs for a savings of \$229,155.
- A learning coach will be employed at an estimated cost of \$128,340, including benefits.
- The general fund will absorb costs paid by donations or other funds (e.g., Expeditionary Learning, Equity Director, Athletic Director) for a cost of \$163,550.
- Tuition and open enrollment payments to others in adjusted to be in line with historic trends for a cost of \$78,000.
- The buildings and grounds allocation for emergency repairs will be reduced \$143,910 in recognition of the recent investment in buildings through the referendum project.

### **II. General Operations, Fund Balance**

The District maintains a reasonable fund balance as a safety net for unexpected events. The fund balance declined at of the end of the 2019-2020 year due to unexpected COVID 19 related expenses, exceeding cost savings in other areas. Management expects the fund balance at the end of the 2021-2022 school year to increase due to the COVID related shut-down impacting the ability to offer several traditional programs.

The proposed preliminary budget includes a further additional \$440,000 being added to the fund balance. Management believes this is necessary to create fiscal capacity to meet anticipated costs that are expected to be more than increased revenue in the next several years.

Credit rating firms recommend a fund balance between 10% and 25% of subsequent year's expenditures. The projected fund balance for general operations at the end of the 2021-22 year will be \$2,911,200, an estimated 10.8% of projected subsequent year expenditures. Efforts will be made to further improve the fund balance ratio by outperforming budgeted estimates.

### III. Property Tax Levy

The budget anticipates a property tax increase of \$942,724, 4.2% over the current year levy. The large increase is due to an expected loss of state general aid of \$963,000.

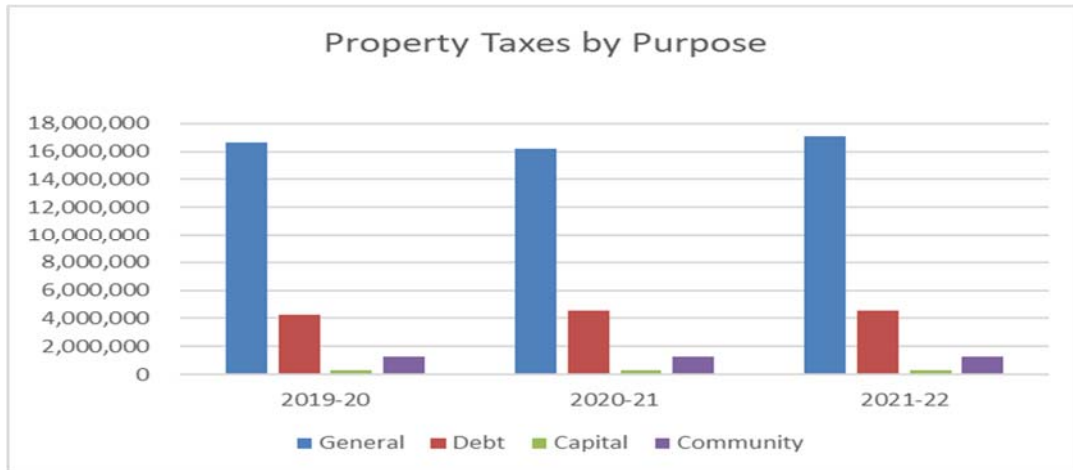
The tax rate per \$1000 of equalized value is estimated to increase 1.7% to \$14.37 from the current \$14.13. An estimated increase in equalized value of 2.5% offsets the percentage increase in the levy.

#### 10 Year Tax Levy and Mill Rate History

Fiscal Year		Tax Levy	Increase (Decrease)	Change	Equalized Mill Rate
2012-13	Actual	18,013,932			
2013-14	Actual	18,402,018	388,086	2.2%	13.88
2014-15	Actual	19,022,886	620,868	3.4%	13.88
2015-16	Actual	19,679,974	657,088	3.5%	13.88
2016-17	Actual	20,105,480	425,506	2.2%	13.88
2017-18	Actual	20,816,294	710,814	3.5%	13.88
2018-19	Actual	21,659,543	843,249	4.1%	13.88
2019-20	Actual	22,405,811	746,268	3.4%	14.07
2020-21	Actual	22,284,348	(121,463)	-0.5%	14.13
2021-22	Proposed	23,227,072	942,724	4.2%	14.37

The tax levy supports educational and support programs (general operations), repayment of debt, capital projects and community services. Taxes for other than general operations are restricted to the specific purpose for which they are levied. As shown in the chart below, the levy is primarily for general operations.

In the three years shown, the proportion of taxes levied for each of the four categories does not change substantially.



#### IV. State Aid

The State of Wisconsin shares in the costs of education based on three methods of revenue distribution. General Aid is direct property tax relief distributed to school districts in accordance with multiple formulae. Per Pupil Adjustment Aid is classified as a general-purpose aid and is used for operation and maintenance of school programs. Categorical Aid is based on performance of specific tasks or providing specific programs and is restricted to the specific purpose for which it is intended.

State Aid by Category					
Fiscal Year	General Aid	Per Pupil Aid	Categorical Aid	Total State Aid	Increase (Decrease)
2011-12	3,633,592	0	808,602	4,442,194	
2012-13	4,870,290	82,800	818,009	5,771,099	1,328,905
2013-14	5,143,964	126,225	815,378	6,085,567	314,468
2014-15	5,039,363	256,200	919,545	6,215,108	129,541
2015-16	5,367,323	268,650	951,145	6,587,118	372,010
2016-17	5,641,758	458,250	963,561	7,063,569	476,451
2017-18	6,131,376	840,150	1,041,050	8,012,576	949,007
2018-19	5,824,659	1,226,250	1,403,679	8,454,588	442,012
2019-20	5,390,317	1,386,056	1,129,249	7,905,622	(548,966)
2020-21	6,397,785	1,378,883	1,104,674	8,881,342	975,720
2021-22	5,434,717	1,228,883	1,435,406	8,099,006	(782,336)

The table above shows the amount of aid received in each of the three classifications since the 2011-12 school year. State aid has increased in every year except 2019-20 and next year, 2021-22. General aid and per pupil aid will both decrease for next year:

- General Aid – decrease over \$963,000.
- Per pupil aid – decrease \$150,000.

- Categorical aid is expected to increase over \$330,000, as a result of improved grant management processes.

## **V. Other Budget Information**

### **Revenue Limits**

The State of Wisconsin limits the amount of revenue public schools generate through the combination of state general aid and the property tax levy. This limitation is referred to as “Revenue Limits”. The proposed budget is based on a \$0.00 per pupil increase as approved by the legislature’s Joint Committee on Finance.

### **Student Membership and Enrollment**

Student membership refers to the number of students that the District counts for the purpose of calculating the revenue limit, which includes all full time, resident students who attend Shorewood schools as well as Shorewood residents who attend other public-school districts in Wisconsin through the open enrollment option. The District also counts part time students, such as K4 and Summer School, although they do not each count as a full-time student.

Membership used in the revenue limit formula for 2021-22 is 1,630, a decline from the prior year of 76 students. The formula uses a rolling 3-year average to smooth out the financial impact of a material change, such as experienced here. The table below reports the 3-year average.

Enrollment is the number of students that are educated in a District school and may include students from other school districts. Enrollment is important in determining the resources needed, such as space, instructional materials, and number of staff. Whereas membership determines revenue, enrollment determines costs.

School funding formulae reallocate funds from one district to another for the number of non-resident students in each school district. Therefore, for budget purposes, the District must monitor both membership and enrollment. The table below shows the 3-year rolling average membership has increased by 86 students from 2012-13 to the projected membership for 2021-22, whereas year to year enrollment will show an increase of 115 because of adding open enrollment students.

10 Year Membership and Enrollment History					
Year	Revenue Limit Members *	Member Change from 2011-12	Enroll	Enroll Change	Enroll Over (Under) Members
2012-13	1,656		1,947		291
2013-14	1,683	27	1,951	4	268
2014-15	1,728	72	2,011	64	283
2015-16	1,771	115	2,026	79	255
2016-17	1,832	176	2,042	95	210
2017-18	1,867	211	2,020	73	153
2018-19	1,878	222	1,930	(17)	52
2019-20	1,868	212	1,942	(5)	74
2020-21	1,818	162	1,889	(58)	71
2021-22	1,742	86	2,062	115	320

\* Rolling 3-year average membership

### Energy Efficiency Exemption

The Board of Education approved upgrades to electrical, heating, ventilating, air conditioning and lighting systems under a provision of state law that allows the repayment of the debt for these upgrades to be exempt from the revenue limit. The following report provides information on utility cost savings because of this project, through the last reporting date of June 30, 2020.

ENERGY EFFICIENCY EXEMPTION			
121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicator			
Name of Qualified Contractor	Honeywell ESG		
Performance Contract Length (years)			15
Total Project Cost (including financing)			\$6,014,876
Total Project Payback Period			40
Years of Debt Payments			15
Remaining Useful Life of the Facility			50
Prior Year Resolution Expense Amount	Fiscal Year	2019-20	\$455,349
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2019-20	\$159,474
Utility Savings applied in Prior Year to Debt	Fiscal Year	2019-20	\$295,875
Sum of reported Utility Savings to be applied to Debt			\$ 222,467
		<b>Savings Reported for 2019</b>	
<b>Specific Energy Efficiency Measure or Products</b>	<b>Project Cost Including Financing</b>	<b>Utility Cost Savings</b>	<b>Non-Utility Cost Savings</b>
Annual KWh electric savings		\$ 139,311	
Annual MMBtu gas savings		\$ 70,013	
Annual CCF water savings		\$ 13,143	

## Outstanding Long-term Debt

The amount of long-term debt that a school district is permitted to issue is limited to 10% of equalized value. The following tables report debts for which there is a balance outstanding and the calculation of the margin of indebtedness. Credit rating firms consider the margin as one of the factors in assigning a credit rating to the District. Shorewood outstanding debt is 2.7%, well below the allowable amount.

Outstanding Long-term Debt					
Type	Original Amount	Issue Date	Interest Rates	Date of Maturity	Balance
G. O. School Improvement Bonds	5,515,000	2/1/2013		10/15/2028	4,395,000
Taxable G. O. Refunding Bonds	5,055,000	4/1/2015		4/1/2035	3,545,000
G. O. School Improvement Bonds	40,000,000	7/1/2019		4/1/2039	34,975,000
					<b>42,915,000</b>

Debt Margin	
Equalized value	1,616,522,069
Allowable debt margin	10%
Allowable debt	161,652,207
Outstanding long-term debt	42,915,000
<b>Margin of indebtedness</b>	<b>118,737,207</b>

In addition to the amounts reported above, the district has an outstanding bond anticipation loan of \$25,000,000 that is expected to be refinanced as a general obligation debt in the 2<sup>nd</sup> half of 2023.

## VI. Budget Publication

The DPI has established standard formatting for the publication of budgets and a recommended format for approval by the Board of Education. The required publication standard will be followed when the original budget is published in the local newspaper. The recommended budget adoption format is displayed on the following pages.

Budgets are estimates based on information available at the time of development and will change as additional facts and circumstances necessitate. Interpretation of budgets without an understanding of the programs and activities operated by the District and the federal and state rules and regulations can lead to erroneous conclusions.

For more information about this budget or the school district in general please refer to our web site, <https://www.shorewood.k12.wi.us/>, for the proper contact person or office.

<b>PROPOSED PRELIMINARY BUDGET 2021-22 *</b>			
<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance (Account 930 000)	2,661,032	2,468,658	2,468,562
Ending Fund Balance, Unassigned (Acct. 939 000)	2,468,658	2,468,562	2,911,200
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>2,468,658</b>	<b>2,468,562</b>	<b>2,911,200</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
<b>Local Sources</b>			
210 Taxes	16,647,526	16,187,953	17,113,917
260 Non-Capital Sales	1,750	2,000	19,108
270 School Activity Income	74,952	102,000	102,300
280 Interest on Investments	59,985	60,000	3,000
290 Other Revenue, Local Sources	736,678	762,462	795,562
<b>Subtotal Local Sources</b>	<b>17,520,890</b>	<b>17,114,415</b>	<b>18,033,887</b>
340 Payments for Services	1,118,098	1,050,300	1,544,120
<b>Subtotal Other School Districts within Wisconsin</b>	<b>1,118,098</b>	<b>1,050,300</b>	<b>1,544,120</b>
<b>State Sources</b>			
610 State Aid -- Categorical	780,392	614,984	541,280
620 State Aid -- General	4,710,639	5,872,717	4,988,303
630 DPI Special Project Grants	66,843	70,000	85,000
690 Other Revenue	1,399,134	1,392,053	1,242,053
<b>Subtotal State Sources</b>	<b>6,957,008</b>	<b>7,949,754</b>	<b>6,856,636</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0	0	0
730 DPI Special Project Grants	64,988	213,048	725,544
750 IASA Grants	152,907	214,955	202,484
780 Other Federal Revenue Through State	4,842	37,264	35,000
<b>Subtotal Federal Sources</b>	<b>222,737</b>	<b>465,267</b>	<b>963,028</b>
<b>Other Revenues</b>			
960 Adjustments	31,198	12,000	58,000
970 Refund of Disbursement	68,172	59,902	60,000
990 Miscellaneous	26,539	2,000	2,000
<b>Subtotal Other Revenues</b>	<b>125,909</b>	<b>73,902</b>	<b>120,000</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>25,944,642</b>	<b>26,653,638</b>	<b>27,517,671</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	5,757,316	5,933,641	6,162,610
120 000 Regular Curriculum	7,209,653	7,315,504	7,430,931
130 000 Vocational Curriculum	148,372	144,206	146,252
140 000 Physical Curriculum	719,707	711,459	726,620
160 000 Co-Curricular Activities	319,177	387,409	363,874
170 000 Other Special Needs	118,081	124,469	130,755
<b>Subtotal Instruction</b>	<b>14,272,306</b>	<b>14,616,688</b>	<b>14,961,043</b>
<b>Support Sources</b>			
210 000 Pupil Services	1,099,549	1,091,111	1,119,626
220 000 Instructional Staff Services	1,146,169	1,265,114	1,449,004
230 000 General Administration	605,494	589,804	664,261
240 000 School Building Administration	1,316,200	1,292,920	1,316,464
250 000 Business Administration	3,550,899	3,652,024	3,615,176
260 000 Central Services	469,392	456,978	360,908
270 000 Insurance & Judgments	396,244	347,513	347,513
280 000 Debt Services	55,000	14,000	14,000
290 000 Other Support Services	46,461	43,557	262,025
<b>Subtotal Support Sources</b>	<b>8,685,407</b>	<b>8,753,021</b>	<b>9,148,978</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	2,779,667	2,931,145	2,481,683
430 000 Instructional Service Payments	399,789	352,880	483,330
490 000 Other Non-Program Transactions	(153)	0	0
<b>Subtotal Non-Program Transactions</b>	<b>3,179,302</b>	<b>3,284,025</b>	<b>2,965,013</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>26,137,015</b>	<b>26,653,734</b>	<b>27,075,034</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	47,018	74,136	60,610
<b>900 000 Ending Fund Balance</b>	<b>74,136</b>	<b>60,610</b>	<b>161,420</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>509,325</b>	<b>408,129</b>	<b>422,129</b>
100 000 Instruction	<b>241,440</b>	<b>196,081</b>	<b>153,611</b>
200 000 Support Services	<b>240,767</b>	<b>225,574</b>	<b>167,708</b>
400 000 Non-Program Transactions	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDTURES &amp; OTHER FINANCING USES</b>	<b>482,207</b>	<b>421,655</b>	<b>321,319</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Budget 2021-22</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	2,779,667	2,931,145	2,481,583
<i>Intermediate Sources</i>			
510 Transit of Aids	589	0	0
<b>Subtotal Intermediate Sources</b>	<b>589</b>	<b>0</b>	<b>0</b>
<i>State Sources</i>			
610 State Aid -- Categorical	873,643	944,884	1,177,190
620 State Aid -- General	78,815	78,815	60,000
690 Other Revenue	8,026	0	0
<b>Subtotal State Sources</b>	<b>960,484</b>	<b>1,023,699</b>	<b>1,237,190</b>
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0	0	0
730 DPI Special Project Grants	234,529	352,263	443,782
750 IASA Grants	0	0	0
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	144,800	145,000	100,000
790 Other Federal Revenue - Direct	6,273	6,510	6,510
<b>Subtotal Federal Sources</b>	<b>385,602</b>	<b>503,773</b>	<b>550,292</b>
<b>Subtotal Other Revenues</b>	<b>6</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,126,347</b>	<b>4,458,617</b>	<b>4,269,065</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	0	0	0
150 000 Special Education Curriculum	3,194,062	3,405,462	3,222,451
<b>Subtotal Instruction</b>	<b>3,194,062</b>	<b>3,405,462</b>	<b>3,222,451</b>
<i>Support Sources</i>			
210 000 Pupil Services	449,513	446,544	452,420
220 000 Instructional Staff Services	258,664	285,750	273,332
250 000 Business Administration	32,339	32,850	32,850
260 000 Central Services	808	4,500	4,500
<b>Subtotal Support Sources</b>	<b>741,323</b>	<b>769,644</b>	<b>763,102</b>
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0	0	0
430 000 Instructional Service Payments	182,088	274,637	274,637
490 000 Other Non-Program Transactions	8,874	8,875	8,875
<b>Subtotal Non-Program Transactions</b>	<b>190,962</b>	<b>283,512</b>	<b>283,512</b>
<b>TOTAL EXPENDTURES &amp; OTHER FINANCING USES</b>	<b>4,126,347</b>	<b>4,458,618</b>	<b>4,269,065</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	2,653,197	3,303,544	3,372,154
<b>900 000 ENDING FUND BALANCES</b>	<b>3,303,544</b>	<b>3,372,154</b>	<b>3,267,576</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,665,510</b>	<b>4,571,395</b>	<b>8,666,585</b>
281 000 Long-Term Capital Debt	5,161,515	3,635,499	3,933,446
282 000 Refinancing	0	0	3,970,431
285 000 Post Employment Benefit Debt	588,860	591,686	591,686
289 000 Other Long-Term General Obligation Debt	264,788	275,600	275,600
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,015,163</b>	<b>4,502,785</b>	<b>8,771,163</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>10,480,000</b>	<b>47,455,000</b>	<b>44,275,000</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	0	35,789,409	17,606,722
<b>900 000 Ending Fund Balance</b>	<b>35,789,409</b>	<b>17,606,722</b>	<b>29,305,047</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>40,562,082</b>	<b>597,306</b>	<b>25,597,306</b>
200 000 Support Services	4,772,673	18,779,993	13,898,981
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>4,772,673</b>	<b>18,779,993</b>	<b>13,898,981</b>

<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	0	77,168	77,168
<b>900 000 ENDING FUND BALANCE</b>	<b>77,168</b>	<b>77,168</b>	<b>77,168</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>465,431</b>	<b>465,515</b>	<b>465,515</b>
200 000 Support Services	388,264	465,515	465,515
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>388,264</b>	<b>465,515</b>	<b>465,515</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	481,026	298,303	220,476
<b>900 000 ENDING FUND BALANCE</b>	<b>298,303</b>	<b>220,476</b>	<b>143,619</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,982,575</b>	<b>2,268,500</b>	<b>2,268,500</b>
200 000 Support Services	837,630	742,879	749,077
300 000 Community Services	1,327,669	1,603,448	1,596,280
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,165,299</b>	<b>2,346,327</b>	<b>2,345,357</b>

<b>PROPOSED PROPERTY TAX LEVY</b>			
<b>FUND</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Budget 2021-22</b>
General Fund	16,647,526	16,187,953	17,113,917
Referendum Debt Service Fund	3,777,937	3,971,546	3,983,550
Non-Referendum Debt Service Fund	455,348	599,849	604,605
Capital Expansion Fund	275,000	275,000	275,000
Community Service Fund	1,250,000	1,250,000	1,250,000
<b>TOTAL SCHOOL LEVY</b>	<b>22,405,811</b>	<b>22,284,348</b>	<b>23,227,072</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>-0.5%</b>	<b>4.2%</b>
<b>Equalized property tax rate</b>	14.07	14.13	14.37



## SHOREWOOD SCHOOL BOARD

**Topic:** R2 Passages

**Date:** June 22, 2021

**Prepared by:** Sam Coleman, Director of Curriculum & Instruction

### **Board Action:**

**X Information only**

Presentation/discussion

Discussion/action by board of education

Presentation/action next meeting

### **Purpose**

To report on 2020-2021 Passages activity - one aspect of the District's commitment to Authentic Learning - and to outline next steps in expanding this program in the District.

### **Background**

In 2015, the District partnered with Expeditionary Learning (EL) Education to implement a new curricular approach for students in grades K-6. EL Education focuses on projects that expand learning outside the classroom, providing opportunities to explore topics that are meaningful to individual students, to develop academic and social skills, including critical thinking, communication, problem-solving, and collaboration, and to share their work with peers and adults. Examples of Authentic Learning in the District over the past year include the Atwater 4th grade Juneteenth Day Advocacy project, the Youth Rising Up Black History Month presentation, and SIS students' participation in the World of 7 Billion video contest, as well as dozens of individual student projects that were part of language, visual and performing arts initiatives, science and technology programs and community-based projects.

The Passages Program is a culminating event for 6th grade students in our elementary schools. Passages require that 6th grade students share examples of their individual growth - both academically and socially - with an audience outside their classroom. The preparation and presentation of Passages calls on students to reflect on their academic work, to use technology and other instructional/educational tools, to describe examples they are proud of and to demonstrate ways they have experienced character, personal, and social growth throughout their journey in elementary school. Passages provide a valuable opportunity for students to take

leadership of their learning, articulate what is valuable to them at a pivotal time in their development as learners and individuals, and consider ways they will continue their growth at Shorewood Intermediate School and beyond.

Prior to the pandemic, Passages presentations were held in person with students, parents, and panelists attending these school events. Due to school closures in Spring 2020, we were unable to hold Passages presentations, and students were given the option to reflect on their learning and growth in written form. These reflections were guided by writing prompts provided by teachers.

Ongoing health and safety precautions this year required that Passages presentations be held virtually; Atwater students presented May 18-20, and Lake Bluff students presented May 25-27. Parents and family members of each student were invited to attend their child's virtual presentation. In addition to parents serving as virtual audience members, a panel of up to three adults (composed of community members, Board members, and District staff) served as panelists for each student. Ninety eight percent of 6th grade students completed their Passages presentations. The current indicator for R-2.2 Academic Mastery considers the number of students who score a "2" or higher on their Passages presentation using a 3-point scoring rubric. Given the limitations of the virtual format this year, panelists who participated provided verbal feedback to students following their virtual presentations instead of submitting scores. Therefore we were not able to meet the Board indicator ratings, but did engage students in a meaningful passage experience. For these reasons, the report was marked as "Reasonable Progress with Noted Exceptions."

With Atwater School's completion of EL accreditation in June 2021 and Braitmayer Foundation grant funding in place to expand passages to Shorewood Intermediate School and Shorewood High School over the next two years, the District's commitment to Authentic Learning is poised for growth. The Director of Curriculum & Instruction and members of the Instructional Leadership team will review the scope of the program over the summer, including:

- Review of academic indicator(s);  
Any proposed amendment to the R-2.2 indicator will be proposed to the Board at the August 10, 2021 meeting;
- Possible applications of the approach that reflect our experience over time, including the accelerated use of technology and new academic needs that have emerged as we move beyond the pandemic, and the evolution of Authentic Learning, both in the District and in education; and
- Grant-funded objectives for professional development (2021-2022) and program implementation in grades 8 and 11 (2022-2023).

A program update summarizing these priorities will be provided to the Board as part of the Superintendent's Report in the fall.





**Shorewood**  
SCHOOL DISTRICT

**Results Monitoring Document  
R-2.2 Academic Mastery**

**Certification of the Superintendent:** *With respect to Results 2.2 (Academic Mastery), taken as a whole, the superintendent certifies that the proceeding information is accurate and complete, and is:*

- Making reasonable progress toward achieving the desired results
- Making reasonable progress with the exceptions noted
- Failing to make reasonable progress
- Presentation of Indicators for Approval
- Presentation of Baseline Data for Approval

*Brian Davis*

**Signed:** \_\_\_\_\_ **Date:** June 22, 2021

Brian Davis, Superintendent

**Executive Summary**

The Passages program is a key yardstick in evaluating Academic Mastery. Passages are one aspect of the District’s commitment to authentic learning, a student-centered approach that focuses on projects that extend beyond the classroom and provide opportunities to explore and share interests that are meaningful to individual students. In addition to academic growth, authentic learning fosters the development of 21st century skills, including critical thinking, communication, problem-solving, and collaborative skills. Examples of Authentic Learning in the District over the past year include the Atwater 4th grade Juneteenth Day Advocacy project, the Youth Rising Up Black History Month presentation, and SIS students’ participation in the World of 7 Billion video contest, as well as dozens of individual student projects that were part of language, visual and performing arts initiatives, science and technology programs and community-based projects.

Passages require that 6th grade students share examples of their individual growth - both academically and socially - with an audience outside their classroom. The preparation and presentation of Passages calls on students to reflect on their academic work, to use technology and other instructional/educational tools, to describe examples they are proud of and to demonstrate ways they have experienced character, personal, and social growth throughout their journey in elementary school. For these students, Passages presentations serve as both a culminating event and a transition at a pivotal time in their development as learners and individuals. Passage presentations offer a valuable opportunity for students to take ownership of their learning, articulate what is valuable to them and consider ways they will continue their growth at Shorewood Intermediate School and beyond.

Prior to the pandemic, Passages presentations were held in person with students, parents, and panelists attending these school events. Due to school closures in Spring 2020, planned expansion of Passages to SIS and SHS was postponed. We were unable to hold 6th grade Passages presentations, and students were given the option to reflect on their learning and growth in written form. These reflections were guided by writing prompts provided by teachers. Ongoing health and safety precautions this year - and the impact of the pandemic on classroom teachers and staff - required that we postpone program expansion in higher grades again.

This year's 6th grade Passages presentations were held virtually May 18-27, preceding Atwater School's June 14 EL certification, a five-year effort to integrate the program's focus on character education, skill building and applied knowledge into curriculum, assessments and educators' professional practices. Parents and family members of each student were invited to attend their child's virtual presentation. In addition to parents serving as virtual audience members, a panel of up to three adults (composed of community members, Board members, and District staff) served as panelists for each student. Ninety eight percent of 6th grade students completed their Passages presentations.

The current indicator for R-2.2 Academic Mastery considers the number of students who score a "2" or higher on their Passages presentation using a 3-point scoring rubric. Given the limitations of the virtual format this year, panelists who participated provided verbal feedback to students following their presentations instead of submitting scores. Therefore we were not able to meet the Board indicator ratings, but did engage students in a meaningful Passages experience. For these reasons, the report has been submitted as "Reasonable Progress with Noted Exceptions."

With Atwater School's completion of EL accreditation, and Braitmayer Foundation grant funding in place to expand Passages to Shorewood Intermediate School and Shorewood High School over the next two years, the District's commitment to Authentic Learning is now poised for growth. The Director of Curriculum & Instruction and members of the Instructional Leadership team will review the scope of the program over the summer, including:

- Review of academic indicator(s);  
Any proposed amendment to the R-2.2 indicator will be proposed to the Board at the August 10, 2021 meeting;
- Possible applications of the approach that reflect our experience over time, including the accelerated use of technology and new academic needs that have emerged as we move beyond the pandemic, and the evolution of Authentic Learning, both in the District and in education; and
- Grant-funded objectives for professional development (2021-2022) and program implementation in grades 8 and 11 (2022-2023).

**Disposition of the Board: With respect to Results 2 (Academic Mastery), the Board:**

- \_\_\_\_\_ **Making reasonable progress toward achieving the desired results**
- \_\_\_\_\_ **Making reasonable progress with the exceptions noted**
- \_\_\_\_\_ **Failing to make reasonable progress**

**Summary statement/motion of the Board:**

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**Signed:** \_\_\_\_\_, **Board President**      **Date:** \_\_\_\_\_

## **Definition of Terms**

- **Passage Presentation:** A passage presentation is an opportunity for students to share their passion for what they are learning. It is an opportunity for them to share their strengths and weaknesses, as well as who they are, and their learning journey story. These presentations occur at 6<sup>th</sup>, 8<sup>th</sup> and 11<sup>th</sup> grade as students prepare to “pass” on to the next stage of their lives. It is an ability for them to reflect on their learning processes so far. Here is a [LINK](#) to a Passage presentation informational video.
- **3-point Scoring Rubric:** A three-point scoring rubric is a rubric we will use to determine how successful students were concerning the bullet points under R 2.2. The bullet points will be rewritten in grade appropriate language and those stakeholders observing a student’s passage presentation will use a 3-point scale in each area (Beginning = 1, Developing = 2, Secure = 3).

## **R-2.2 Academic Mastery**

**Students will demonstrate application of learning at appropriate passage grades, in their chosen area of personal interest, using:**

- **Higher order thinking, multiple perspectives and transfer of understanding.**
- **Work that is accurate, elegant in concept and execution.**
- **Original thinking and voice, connecting to real-world issues and formats, and creating work that is meaningful to the community beyond the school.**
- **Communicate clearly, be able to write, speak and present ideas effectively in a variety of media**

Superintendent Interpretation

**Passage Grades:** Shall mean at 6<sup>th</sup>, 8<sup>th</sup> and 11<sup>th</sup> grade. These are grades in which students make or begin to plan for transition to a new school or level.

**In their chosen area of personal interest:** Shall mean that students have the ability to share a presentation on a topic of their choosing. This will be scaffolded through the grade levels.

**Higher order thinking, multiple perspective and transfer of understanding:** Shall mean investigating other perspectives, comparing and contrasting multiple perspectives, and finally using that analysis to come to a solution/product/argument.

**Work that is accurate, elegant in concept and execution:** Shall mean that students take their work through a drafting process, utilize and analyze credible research, and finally use their drafting process and ability to find and utilize credible research to create their own original thoughts.

**Original thinking and voice, connecting to real-world issues and formats, and creating work that is meaningful to the community beyond the school:** Shall mean student utilize experts on the field of study that may not necessarily be in the school building, research problems that really exist through the world, and finally use experts and their research of issues affecting society currently to come to an original solution.

**Communicate clearly, be able to write, speak and present ideas effectively in a variety of media:** Shall mean students start by presenting through speaking and writing, evolve to multiple media styles of presentation, and eventually turn their solutions into action.

<b>R-2.2</b>	<b>Superintendent</b>	<b>Board</b>
	<b>Compliant</b>	<b>Compliant</b>
	<b>Compliant with Exceptions</b>	<b>Compliant with Exceptions</b>
	<b>Not Compliant</b>	<b>Not Compliant</b>

**Superintendent Indicator 1:**

- o Grades 6, 8 and 11
  - o Percent of Students that averaged a score of “2” or better on the 3-point scoring rubric during their passage presentation.

Evidence:

Grade 6

	Spring 2018	N	Target	Spring 2019	N	% Change	5-year Target	Spring 2020	Spring 2021
Hispanic	95.5%	22	95.5%	87.5%	16	-8.0%	95%	Not Applicable	Not Applicable
Asian	100%	13	100%	100%	14	0.0%	95%		
Black	94.7%	19	94.7%	95.5%	22	+0.8%	95%		
White	99.0%	97	99.0%	95%	100	-4.0%	95%		
Male	96.1%	77	97.0%	91.9%	74	-4.2%	95%		
Female	100%	77	100%	97.6%	82	-2.4%	95%		
Non F&R	98.3%	121	98.3%	95.3%	127	-3.0%	95%		
F&R	97.0%	33	97.0%	93.1%	29	-3.9%	95%		
Non ELL	98.6%	138	98.6%	94.4%	143	-4.2%	95%		
ELL	93.8%	16	93.8%	100%	13	+6.2%	95%		
<b>Overall</b>	<b>98.1%</b>	<b>154</b>	<b>98.1%</b>	<b>94.9%</b>	<b>156</b>	<b>-3.2%</b>	<b>95%</b>		

Grade 8

Spring 2021	Current	Target	Spring 2021	% Change	Target
Hispanic	Not Applicable				
Asian					
Black					
White					
Male					
Female					
Non F&R					
F&R					
Non ELL					
ELL					
<b>Overall</b>					

Grade 11

Spring 2023	Current	Target	Spring 2024	% Change	Target
Hispanic					
Asian					
Black				42	

White					
Male					
Female					
Non F&R					
F&R					
Non ELL					
ELL					
<b>Overall</b>					



## SHOREWOOD SCHOOL BOARD

**Topic:** 2020-2021 Fall to Spring Progress Monitoring Report

**Date:** June 22, 2021

**Prepared by:** Sam Coleman, Director of Curriculum & Instruction

### Board Action:

**X Information only**

Presentation/discussion

Discussion/action by board of education

Presentation/action next meeting

### Purpose

To provide 2020-2021 Curriculum & Instruction updates, a discussion of assessment results and priorities for next year.

### Background

The District surveyed all staff and all District parents about practices and supports that will be important to academic growth and social/emotional wellness for students when full-time, in-person learning begins in September, and the 2021-2022 Planning Group will address these themes that emerged from survey responses:

- Instructional Technology: a continued commitment to 1-to-1 devices and remote learning tools
  - To accommodate student absences, snow days, etc. (and potential pandemic-related needs)
  - To provide advanced/accelerated learning opportunities.
  - Continue use of Seesaw, Google Classroom and Nearpod by teachers and families: parent communications, student materials, notes and progress monitoring
  - Continue use of virtual meeting technology to provide more convenient, private and accessible parent/teacher meetings, more efficient staff meetings and increased collaboration across buildings
  
- Social-emotional wellness

- Continuation of the District’s relationship with Children’s Hospital
  - Better identification and definition of what SEL is in the school day, and related parent education/information
  - Open campus/home for lunch
  - SHS Advisory and orientation
  - Developing interpersonal social skills
- Professional Development and Administrative Leadership Support
    - Structured planning and collaboration, and more cohesion between the elementary schools
    - Instructional technology training
    - Strengthen organizational leadership structure
      - Update organizational chart and scope of duties
      - Support from Curriculum & Instruction to focus on content/standards and staff training on instructional and assessment practices
- Academic Rigor
    - More AP, STEM, Computer Science and Technology classes
    - More advanced learning and summer electives
    - Follow up on low test scores and remediation plans, and more tutoring
    - Student accountability - academic integrity and stronger grading practices

**Fall to Spring Progress Monitoring**

The **proficiency** benchmark set by our district is for 80% or more of students to fall within the “low risk” or “college pathway” classification in the areas of reading and math on FastBridge assessments. The **growth** benchmark set by our district is for 60% or more of students to achieve typical or aggressive growth in reading and math on these assessments.

Overall, 83% percent of students who completed the FastBridge assessment fell within the “low risk” or “college pathway” classification in reading and 77% of students fell within the “low risk” or “college pathway” classification in math.

Overall, 57% of students who completed the FastBridge assessment achieved typical or aggressive growth in reading and 60% of students achieved typical or aggressive growth in math.

Benchmark (Target)	Math				
	Overall	Special Ed Students	Non-Special Ed Students	White Students	Black Students
Proficiency	83%	55%	85%	87%	46%

(80%)					
Growth (60%)	60%	53%	61%	63%	47%

Benchmark	Reading				
	Overall	Special Ed Students	Non-Special Ed Students	White Students	Black Students
Proficiency (80%)	77%	44%	82%	82%	48%
Growth (60%)	57%	51%	58%	58%	55%

**Disaggregation by Special Education**

An analysis of FastBridge progress monitoring **data disaggregated by participation in special education services** indicate that 44% of students who receive special education services scored within the “low risk” or “college pathway” in reading and 55% of students who receive special education services scored within the “low risk” or “college pathway” in math.

When comparing this data to students who do not receive special education services, 82% of students without disabilities scored within the “low risk” or “college pathway” in reading and 85% of students without disabilities scored within the “low risk” or “college pathway” in math.

FastBridge progress monitoring data from fall 2020 to spring 2021 indicate significant disparities (a gap greater than 30%) in Reading and Math proficiency between students with disabilities and students without disabilities.

Although there is a narrow difference (7% in reading and 8% in math) in growth between students with disabilities and students without disabilities, it is important to note the significant disparity of the percent of students who scored within the “low risk” or “college pathway” when disaggregating this data by ability. A continuation of this growth trend (even though there difference of less than 10% between percent of students with disabilities and students without disabilities making typical or aggressive growth) is likely to result in the 30+% disparity in reading proficiency between students with disabilities and students without to persist or increase from year to year.

Addressing these disparities and inequities we are producing as an educational system is a top priority. Maintaining a focus on equity is critical as we identify root causes of these results and

the strategies that must be implemented to reduce and ultimately eliminate inequities in proficiency results of students with disabilities.

### **Disaggregation by Race**

An analysis of FastBridge Progress monitoring **data disaggregated by race** reveals the most significant disparities in proficiency exists between students who are Black and students who are White. Forty-eight percent (48%) of Black students scored within the “low risk” or “college pathway” in reading and 46% of Black students scored within the “low risk” or “college pathway” in math compared to 82% of White students who scored within the “low risk” or “college pathway” in reading and 87% of White students who scored within the “low risk” or “college pathway” in math.

An analysis of FastBridge data that identifies student growth indicates a difference of 3% between Black and White students who are making typical or aggressive growth in reading. Although 55% of Black students are making typical or aggressive growth in reading and 58% of White students making typical or aggressive growth in reading, considerations must be made for ways to address the 30+% disparity in reading proficiency between Black and White students.

A continuation of this growth trend (even though there is minimal difference between percent of Black and White students making optimal growth) is likely to result in the 30+% disparity in reading proficiency between Black and White students to persist or increase from year to year. There is a disparity of 16% of typical or aggressive growth in math when comparing the growth between Black and White students

### **Standardized Assessment Comparison**

FastBridge progress monitoring data from fall 2020 to spring 2021 indicates significant disparities (a gap greater than 30%) in Reading and Math proficiency between Black and White students. These results are similar to and consistent with student proficiency results reported in the 2018-19 school year measure by Forward Test data which indicated that 42.1% of Black or African American students scored below basic in English Language Arts and 48.5% of Black or African American students scored below basic in Math, compared to 9.2% of White students who scored below basic in English Language Arts and 8.5% of White students scored below basic in Math (a disparity of approximately 30% in English Language Arts and a disparity of approximately 40% Math). Forward Test data from the 2019-20 school year is not available due to the COVID-19 pandemic.

Addressing these racial disparities and inequities we are producing as an educational system is a top priority. Maintaining a focus on racial equity is critical as we identify root causes of these results and the strategies that must be implemented to reduce and ultimately eliminate racial inequities in student proficiency.

### **Critical Discussion of Analysis**

It is critical that our focus on and commitment to equity take into consideration these significant disparities (gaps in growth and proficiency) when determining priorities for strategic improvement, resource allocation, and systems level transformation to eliminate inequities within our district and the outcomes we are producing. Disparities in the outcomes revealed in this progress monitoring data not only have implications for students who are currently attending our schools, but these outcomes may also have consequential effects on students who have traditionally been marginalized by and within our systems long after they leave our schools when considering life outcomes and access to opportunities.

It is imperative that our teaching and learning practices, district policies, and overall approaches to supporting staff are informed by researched-based best practices for educational equity. Disparities such as those highlighted in this analysis will only be narrowed (and ultimately eliminated) as a result of our deliberate action, accountability, support, and increasing our overall commitment to equity, growth, and excellence for all. An ongoing analysis of our results (results that we have consistently produced over time) through a critical lens is only valuable when such analysis is useful beyond discussions and reporting. Critical analysis that informs strategies, priorities, and decision-making will be especially important as we audit and evaluate systems within our district as it pertains to race, ability, and identity intersections.

## Implications for Leadership and Support

### Systems level strategies to improve instructional effectiveness and student results:

1. In August, teachers will meet in grade bands and departments to conduct a collaborative review of content coverage and assessment results to determine instructional scope and sequence planning that is responsive to learning model adjustments made during the pandemic. This collaborative review process will allow for teachers in grade bands and across schools to share knowledge, feedback, and reflections to inform decisions about content coverage and standards prioritization in content/subject areas such as math, reading, science, social studies, etc. for the 2021-22 school year.
2. Students who have been identified as being “low risk” to “high risk” of falling behind their peers in literacy and math will be collaboratively supported by classroom teachers and reading and math interventionists with targeted skills development strategies.
3. We will leverage professional learning opportunities in August to introduce strategies aimed to increase our capacity to identify and eliminate racial bias and inequity within our system and practices.
4. We will align professional learning opportunities for all staff in August with the professional learning plan that informs the monthly development opportunities that staff participate in on Wednesdays.
5. We will leverage reading specialists and instructional coaches to expand evidenced-based high quality literacy instruction in early elementary general education settings.
6. We will structure regularly scheduled collaboration and planning opportunities to ensure literacy scope and sequence plans, curriculum, and instructional practices are culturally relevant, representative of diverse identities and perspectives, and are aligned to support learning targets and standards proficiency.
7. We will leverage technology and computer-based adaptive learning programs that allow for differentiation to support learning growth that is at or above grade level.
8. We will regularly analyze formative and summative assessment data through an equity lens to inform instruction.

### Collaborative Leadership to Support Tier 1 Literacy instruction

It is critical that Principals and Reading Specialists are leveraged to provide leadership to ensure all learning environments are designed to attend to the unique and diverse learning strengths and goals of all students (equity, growth, excellence for all). Instructional leadership at the district and school level will be aligned to support teachers in the effective implementation of literacy strategies that are rooted in current research and are responsive to trends in our proficiency and growth data. Supportive and collaborative leadership to bolster high quality equitable teaching strategies will be aimed to structure learning environments and conditions that attend to equity goals, wherein all students, particularly students who receive special education services and Black students, have opportunities to participate in intellectual discourse, see their personal connections to reading and writing, pose ideas, construct their

knowledge of reading and writing, are affirmed with dignity and respect, and experience a sense of belonging in every setting in the school. Additionally, collaborative and supportive instructional leadership will prioritize attention to the structure of classroom interactions and the expectations (implicit and explicit) to which all students, particularly students who receive special education services and Black students, are held to.

### **Tier 2 and 3 interventions**

Interventions should be aimed to provide targeted skills development in literacy and math for a defined period of time with the goal of students receiving the majority of their literacy and math instruction with their peers in the general education setting. In some cases it may be necessary for students to receive interventions to achieve targeted literacy and math skills development in a setting outside of the general education setting for a defined period of time.

An ongoing analysis of data and feedback from Reading Interventionists suggests that a significant number of Black students who are referred to receive Tier 2 interventions have skills development needs in the areas of foundational reading and phonological skills. Feedback from Reading Interventionists will be collaboratively analyzed this summer as planning is underway to address these trends and identify opportunities to bolster foundational reading and phonological skills development in Tier 1 instruction.



# Shorewood

## SCHOOL DISTRICT

### **District Goals**

- At least 1 year of growth in Reading and Math for all students

### FastBridge Benchmarks

- Proficiency: 80% or more students fall in the low risk or college pathway (40th percentile or above)
- Growth: 60% of students making typical to aggressive growth are considered to have made 1 year's growth during the school year.

### **Overview & Definitions**

What is FastBridge Assessment? - FastBridge provides three types of assessments, Computer Adaptive Testing (CAT), Curriculum-Based Measurement (CBM), and observation based, which come together in one powerful, multimodal, comprehensive solution. Assessments can be used alone or in tandem to screen, monitor, diagnose, and inform instruction. FastBridge assessments address three critical areas of learning: reading, math, and behavior.

### **Criterion-referenced & Norm-referenced Data**

FastBridge™ uses both criterion-referenced and norm-referenced data. Criterion-referenced scores, often called "benchmarks" or "cut-scores", are an academic measure that allows the student's earned scores to be categorized. FastBridge places student scores into four categories, which we refer to as risk:

- College Pathways - students who are on-track for college and career success.
  - FastBridge College Pathway Benchmarks and the ACT, SAT, and College Entrance Requirements. It identifies those students performing at or above the 70th percentile in Kindergarten through 8th grade, and those students performing at or above the 75th percentile in 9th through 12th grades. This provides educators with a comparison to published research on ACT, SAT, and other college entrance performance standards.
- Low Risk - students who are at low risk of falling behind their peers.
- Some Risk - students who are at some risk of falling behind their peers.
- High Risk - students who are at high risk of falling behind their peers.

## Student Median %ile:



high risk



some risk



low risk



College  
Pathway

### **Benchmark Assessment**

FAST Benchmarks are test-specific scores that indicate the student's risk of performing below a future (usually end of year) performance target. FAST defines two (or three) benchmark cut scores for each assessment in each season and grade, resulting in three (or four) levels of risk. The FAST default Benchmark settings are based on the national norms and correspond to the following percentile ranges. • High-Risk: Below the 15th percentile • Some-Risk: 15th – 39th percentile • Low-Risk: 40th – 99th percentile

### **Norm-referenced Data**

The best strategies for an Equitable Multi-Level System of Support require an overview of effectiveness at the district, school, grade, classroom and individual level. FastBridge collects data on how students perform on an individual basis in relation to all other FastBridge users in the same grade (national norms). Unique normative comparisons are available for Fall, Winter, and Spring screening periods to account for the influence of classroom instruction on student scores. This accumulated data becomes FastBridge's Norms. All FastBridge assessments were re-normed in 2019, except CBMmath Automaticity which took place in 2020 for grades 4-8 due to coming out of lab (trial) status.

### **National Percentile Rank**

Percentile rank is described as a number between 1 and 99 with 50 being the average score. For example, if a student has a percentile rank of 75, this would mean that he/she performed the same as or better than 75 percent of students in this same norm group. Higher percentile ranks indicate better performance.

### **In a Nutshell**

FastBridge takes the data collected in assessments and assimilates it into reports, which utilize FastBridge Benchmarks and Norms to characterize the performance of individuals and groups within the district.

### **Assessments to be Administered - Fall, Winter, and Spring, 2020-21**

#### **aReading (Adaptive Reading)**

The assessment is based on ten years of research that is built upon the recommendations of the National Reading Panel (2000). It is also cross-walked to the National Common Core Standards (2010). Substantial research evidence shows that aReading provides a robust estimate of broad reading achievement in grades K-12. It is useful to predict performance on high-stakes assessments (e.g., state tests). aReading received the highest possible rating for validity, reliability, and diagnostic accuracy.

Items tap a variety of skills including concepts of print, phonemic awareness, phonics, comprehension, and vocabulary. Extensive research has enabled the aReading test of 30 items to replace a traditional test of about 100 items with equal or greater accuracy and actionable results. aReading is intended for use from kindergarten through twelfth grades for screening. Items developed for kindergarten through grade 5 target Concepts of Print, Phonological Awareness, Phonics, Vocabulary, and Comprehension. Items developed for middle and high school grade levels target Orthography, Morphology, Vocabulary, and Comprehension. Each assessment is individualized by the software and, as a result, the information and precision of

measurement is optimized regardless of whether a student functions at, above or significantly below grade level.

### **aMath (Adaptive Math)**

Items are based on the recommendations of the National Math Panel (2008) and National Common Core Standards (CCSS; 2010). aMath is designed to identify those students with skill needs in math achievement in need of additional instruction and predict performance on state accountability measures. During each aMath administration, students complete 30 questions. Item difficulty is determined by a student's performance on prior items. Items assessed based on CCSS are counting and cardinality, operations and algebraic thinking, number and operations in base ten and fractions, measurement and data, geometry, ratios and proportional relationships, the number system, expressions and equations, functions, and statistics and probability.

### **Reported Risk Levels**

- College Pathways - students who are on-track for college and career success.
- Low Risk - students who are at low risk of falling behind their peers.

### **Growth Scores**

Growth is defined as the shift across seasons in the score associated with each percentile. Values greater than 60% indicate faster than average growth.

#### **Student Median Growth %ile:**



## District Data (Kindergarten-8th Grades)

### Risk Breakdown (Spring Screening Assessment) - Proficiency

#### aReading

- 77% (883 students) of our students fall within the low risk or college pathway category

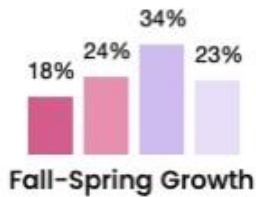
#### aMath

- 83% (892 students) of our students fall within the low risk or college pathway category

### Growth (Fall to Spring)

#### aReading

Growth Of All Students In Group  
By Benchmark Categories: ?



Flat Growth (18%) = 208 students

Modest Growth (24%) = 277 students

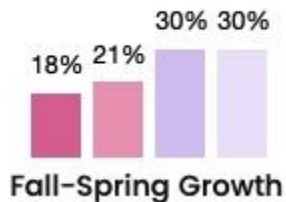
Typical Growth (34%) = 393 students

Aggressive Growth (23%) = 265 students

57% - Growth

#### aMath

Growth Of All Students In Group  
By Benchmark Categories: ?



Flat Growth (18%) = 191 students

Modest Growth (21%) = 233 students

Typical Growth (30%) = 330 students

Aggressive Growth (30%) = 330 students

60% Growth

**Atwater Elementary School**

**Risk Breakdown (Spring Screening Assessment) - Proficiency**

**aReading**

- 78% (286 students) of our students fall within the low risk or college pathway category

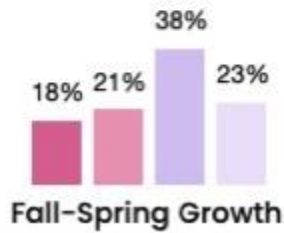
**aMath**

- 82% (303 students) of our students fall within the low risk or college pathway category

**Growth (Fall to Spring)**

**aReading**

**Growth Of All Students In Group  
By Benchmark Categories: ?**



Flat Growth (18%)= 67 students

Modest Growth (21%) = 78 students

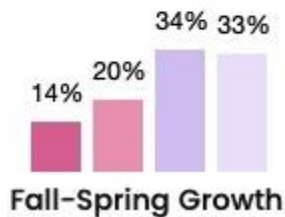
Typical Growth (38%) = 140 students

Aggressive Growth (23%) = 84 students

61% Growth

**aMath**

**Growth Of All Students In Group  
By Benchmark Categories: ?**



Flat Growth (14%) = 50 students

Modest Growth (20%) = 72 students

Typical Growth (34%) = 124 students

Aggressive Growth (33%) = 120 student

67% Growth

**Lake Bluff Elementary School**

**Risk Breakdown (Spring Screening Assessment) - Proficiency**

**aReading**

- 80% (357 students) of our students fall within the low risk or college pathway category

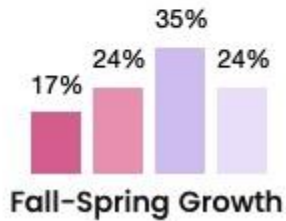
**aMath**

- 86% (378 students) of our students fall within the low risk or college pathway category

**Growth (Fall to Spring)**

**aReading**

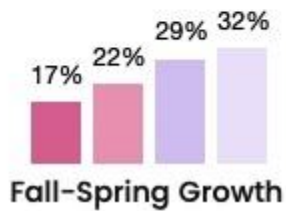
**Growth Of All Students In Group  
By Benchmark Categories: ?**



Flat Growth (17%) = 76 students  
 Modest Growth (24%) = 105 students  
 Typical Growth (35%) = 154 students  
 Aggressive Growth (24%) = 108 students  
 59% Growth

**aMath**

**Growth Of All Students In Group  
By Benchmark Categories: ?**



Flat Growth (17%) = 74 students  
 Modest Growth (22%) = 98 students  
 Typical Growth (29%) = 129 students  
 Aggressive Growth (32%) = 140 students  
 61% Growth

**Shorewood Intermediate School**

**Risk Breakdown (Winter Screening Assessment) - Proficiency**

**aReading**

- 77% (216 students) of our students fall within the low risk or college pathway category

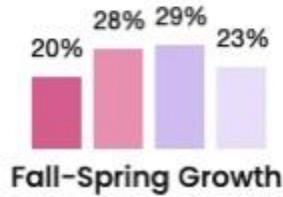
**aMath**

- 76% (211 students) of our students fall within the low risk or college pathway category

**Growth (Fall to Spring)**

**aReading**

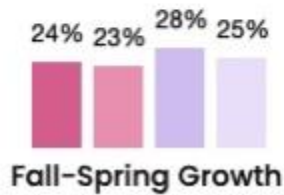
**Growth Of All Students In Group  
By Benchmark Categories: ?**



Flat Growth (20%) = 57 students  
 Modest Growth (28%) = 78 students  
 Typical Growth (29%) = 82 students  
 Aggressive Growth (23%) = 63 students  
 52% Growth

**aMath**

**Growth Of All Students In Group  
By Benchmark Categories: ?**



Flat Growth (24%) = 67 students  
 Modest Growth (23%) = 63 students  
 Typical Growth (28%) = 76 students  
 Aggressive Growth (25%) = 70 students  
 53% Growth



## EXECUTIVE SUMMARY FOR THE SHOREWOOD SCHOOL BOARD

**Topic:** Depository Resolution

**Date:** June 22, 2021

**Prepared by:** Roger J Dickson

**Recommended action:**

Information only

Presentation/discussion

Discussion/action by board of education

Presentation/action next meeting

**Purpose:** Update depository resolution to remove Bryan Davis and Roger Dickson and add Heather Heaviland effective July 1, 2021.

**Background:** The depository resolution (a) designates the financial institutions approved by the Board of Education and (b) identifies Board of Education Officers and employees that have authority to initiate or approve financial transactions processed through a named depository. The resolution is updated whenever there is a change in an authorized Board member or authorized employee.

**Attachment(s):** Resolution with facsimile signatures of Board included.


**SHOREWOOD SCHOOL DISTRICT**  
**Resolution Designating Public Depositories**  
**and Authorizing Withdrawal of School District Moneys**

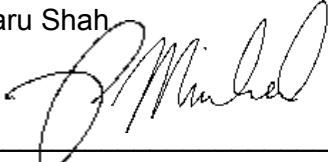
RESOLVED, effective July 1, 2021, that the following banking institutions, US Bank, N.A., and North Shore Bank, qualified depositories under Chapter 34, Wisconsin Statutes, shall be and are hereby designated, until further action by the Board of Education of the Shorewood School District, as public depositories for all public money coming into the hands of the treasurer of:


Shorewood School District  
1701 E Capitol Drive  
Shorewood, WI 53211

Milwaukee County, State of Wisconsin, such deposits authorized in demand deposits, savings deposits, or investments, subject to the limitations of s.s. 66.0603 (1m), Wisc. Stats. unless such deposit is subject to a more restrictive investment provision of state statute.

RESOLVED FURTHER, that withdrawal or disbursement from US Bank, N.A. may be by order check, as provided in s.s. 66.0607, Wisc. Stats., that in accordance therewith all order checks shall have facsimile signatures of the following three (3) persons:

President   
\_\_\_\_\_  
Paru Shah

Treasurer   
\_\_\_\_\_  
Pablo Muirhead

Clerk   
\_\_\_\_\_  
Emily Berry

and shall be so honored.

RESOLVED FURTHER, that in lieu of their personal signatures, facsimile signatures, which have been adopted by them, shall be affixed on such order check(s); that any one of the above-named depositories shall be fully warranted and protected in making payment on any order check bearing such facsimiles notwithstanding that the same may have been placed thereon without the authority of the designated person or persons.

RESOLVED FURTHER, that withdrawal or disbursement from any one of the above-named depositories may be made by money transfer techniques on the authority of Brigitte Potter, accountant, or Heather Heaviland, Director of Business Services, only between accounts of the Shorewood School District opened in the above-named public depositories, the Local Government Pooled Investment Fund, the Wisconsin School District Liquid Asset Fund and PMA Financial Network, Inc.

RESOLVED FURTHER, that withdrawal for payment of debt or other obligations of the Shorewood School District may be authorized from the Local Government Pooled Investment Fund, the Wisconsin School District Liquid Asset Fund, or PMA Financial Network, Inc. by Brigitte Potter, Jessica McCabe, Accounts Payable, or Heather Haviland, such withdrawal shall be subject to confirmation by the other individual named in this paragraph.

RESOLVED FURTHER, that payment of obligations of the Shorewood School District may be made using money transfer techniques, including direct deposit, electronic funds transfer and automated clearing house methods authorized by Brigitte Potter, Heather Heaviland, Jill Curci, Payroll, or Jessica McCabe, such payment to be subject to confirmation by any other person named in this paragraph.

RESOLVED FURTHER, that establishment of accounts within the above designated public depositories, the Local Government Pooled Investment Fund, the Wisconsin School District Liquid Asset Fund or PMA Financial Network, Inc. shall be made only by written authorization of Heather Haviland.

FURTHER RESOLVED, that a certified copy of this resolution shall be delivered to each of the above-named depositories, and said depositories may rely on this resolution until changed by lawful resolution and a certified copy of such resolution has been delivered to the respective above-named depository.

FURTHER RESOLVED, the above-named Board of Education members, Brigitte Potter, Jill Curci, Jessica McCabe, and Heather Heaviland shall be immune from prosecution and held harmless from any losses that may occur due to the failure of any depository to return capital and/or accrued interest to the district.

The foregoing is a true and correct copy of a resolution duly and legally adopted by the Board of Education of the Shorewood School District at a legal meeting held on the 22nd day of June 2021.

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Board President

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District Clerk



SCHOOL DISTRICT OF SHOREWOOD  
Board Meeting Minutes  
Shorewood Intermediate School, Room 214  
June 8, 2021

Board Member Participation: Paru Shah, President  
Hilary DeBlois, Vice President  
Pablo Muirhead, Clerk  
Emily Berry, Treasurer  
Ellen Eckman, Board Member  
Alexis Hu, Student Representative

District Staff Participation: Bryan Davis, Superintendent  
Roger Dickson, Interim Director of Business Services

I. 7:01 pm CALL TO ORDER

Motion to Adopt the Agenda

MOVED by Pablo Muirhead and SECONDED by Hilary DeBlois

AYE: 5 NAY: 0

II. 7:06 pm STUDENT ACHIEVEMENT and RESULTS

Class of 2020 Student Reflections: Lindsay Nelsen

III. 7:13 pm PUBLIC COMMENTS - no comments

IV. 7:14 pm BOARD BUSINESS AND BOARD ACTION

A. Facilities Projects Review - Mike Huffman

B. Resolution Authorizing the Issuance and Sale of \$25,000,000 Bond Anticipation Notes, Series 2021 Pursuant to Section 67.12(1)(b), Wisconsin Statutes

MOVED by Ellen Eckman and SECONDED by Hilary DeBlois

AYE: 5 NAY: 0

C. Resolution Authorizing the Issuance and Sale of Approximately \$3,980,000 General Obligation Refunding Bonds, Series 2021

MOVED by Hilary DeBlois and SECONDED by Emily Berry

AYE: 5 NAY: 0

D. School Funding Resolution

Moved by Emily Berry and SECONDED by Hilary DeBlois

AYE: 5 NAY: 0

E. Discussion and Possible Approval of Search for an Interim Superintendent

F. Discussion of Superintendent Transition Plan

G. Discussion of Preliminary 2021-2022 Budget

H. Discussion of District Policy 890 (Face Covering)

I. Approval of Community-Based Finance Committee Voting Members

MOVED by Pablo Muirhead and SECONDED by Ellen Eckman

AYE: 5 NAY: 0

V. 9:14 pm BOARD CONSENT AGENDA

Motion to Approve the Board Consent Agenda: May 25 and May 26 Board Meeting Minutes

MOVED by Pablo Muirhead and SECONDED by Hilary DeBlois

AYE: 5 NAY: 0

VI. 9:14 pm BOARD MEMBER REPORTS

VII. 9:16 pm PUBLIC COMMENT #2 - no comments

VIII. 9:17 pm SUPERINTENDENT'S REPORT

IX. 9:32 pm SUPERINTENDENT'S CONSENT AGENDA

Motion to Approve the Superintendent's Consent Agenda: Property & Casualty Insurance Renewal, Staff Appointments, Leave Requests and Resignations, Agreement with Wayfinder for Shorewood Intermediate School and Shorewood Comprehensive Marketing and Communications Program MOU

MOVED by Emily Berry and SECONDED by Hilary DeBlois

AYE: 5 NAY: 0

X. 9:33 pm PUBLIC COMMENT

Julie Wernke

4452 North Ardmore

XI. 9:36 pm REVIEW OF 'TO DO' ITEMS

Medical Advisory Group follow up

Curriculum & Instruction updates

Community-Based Finance Committee August Meeting Agenda

XII. 9:37 pm FUTURE AGENDA ITEMS

Village Bi-Board Meeting

School Board Work Plan - R2, OE8, OE10

Bylaws Revisions

XII. 9:39 pm RECESS AND DEBRIEF



School District of Shorewood  
Board Meeting Minutes - Closed Session  
June 15, 2021

Board Members Present: Paru Shah, President  
Hilary DeBlois, Vice President  
Pablo Muirhead, Clerk  
Emily Berry, Treasurer  
Ellen Eckman, Member at Large

**Call to Order:** President Paru Shah called the meeting to order at 4:00 pm

Motion by Ellen Eckman to go to a Closed Session per posting, and seconded by Emily Berry.

The School Board convened in Closed Session to discuss personnel matters pursuant to Wis. Stat. 19.85(1)c.

Motion to leave Closed Session by Paru Shah.

Meeting adjourned by Paru Shah without objection at 6:00 pm.

June 16, 2021

To: School Board

From: Hilary DeBlois

Re: Participation in Joint Review Board Annual Meeting

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I attended the June 16, 2021, Joint Review Board Annual Meeting as the representative from the School District. The purpose of the meeting is to review the annual reports and the performance and status of each Tax Incremental District governed by the Joint Review Board as required by Wis. Stat. § 66.1105(4m)(f).

Given the recent decision by the Village Board to extend TID 1 for one year, I wanted to share additional information provided by Village Manager Rebecca Ewald. The CDA will be making a recommendation on how to use the additional funds from the TID extension and will be spending the next few months ensuring they have done their research and all options are being considered fully. Therefore, in the next few months they will be hosting a series of conversations. More information will be coming. The intent would be to have a recommendation on how to use the funds to the Village Board in the Spring of 2022.

**AGENDA**  
**VILLAGE OF SHOREWOOD**

**PLEASE TAKE NOTICE** that a meeting of the **JOINT REVIEW BOARD ANNUAL MEETING** will be held on **9:00 a.m., Wednesday, June 16, 2021**. This meeting is being held via teleconference.

You may alternatively join the meeting via toll free phone number: **(312) 626-6799**  
<https://zoom.us/j/94518128131>

When prompted, enter the access code **945 1812 8131** followed by the pound or hash (#).

1. Call to order.
2. Appointments.
  - a. Chairperson.
  - b. Public member.
3. Review Annual PE-300 Reports and the performance and status of:
  - a. Tax Incremental District No. 1
  - b. Tax Incremental District No. 3
  - c. Tax Incremental District No. 4
  - d. Tax Incremental District No. 5
4. Consider "Resolution Acknowledging Filing of Annual Reports and Compliance with Annual Meeting Requirement."
5. Adjournment

DATED at Shorewood, Wisconsin this 27<sup>th</sup> day of May, 2021.

VILLAGE OF SHOREWOOD  
Sara Bruckman, CMC/WCMC  
Village Clerk

Should you have any questions or comments regarding any items on this agenda,  
contact the Manager's Office at 847-2702.

It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information; no action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice.

Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals.

**NOTICE OF ANNUAL JOINT REVIEW BOARD MEETING  
VILLAGE OF SHOREWOOD, WISCONSIN**

Notice is Hereby Given that the Village of Shorewood will hold a Joint Review Board meeting on June 16, 2021 at 9:00 a.m. via Zoom, (312)626-6799 Meeting ID 945 1812 8131. The purpose of the meeting is to review the annual reports and the performance and status of each Tax Incremental District governed by the Joint Review Board as required by Wis. Stat. § 66.1105(4m)(f).

The meeting is open to the public. Copies of the annual reports will be available for viewing in the offices of the Village Clerk at the Shorewood Village Hall, located at 3930 N. Murray Avenue, during normal business hours and will be provided upon request.

Dated at Shorewood, Wisconsin, this 25th day of May 2021

Village of Shorewood  
Sara Bruckman, CMC/WCMC  
Village Clerk

*Publish  
June 2, 2021*



AT THE EDGE OF THE CITY AND  
THE HEART OF EVERYTHING

## FINANCE DIRECTOR'S MEMO

June 16, 2021

TO: Joint Review Board Members  
FROM: Mark Emanuelson, Finance Director  
RE: Annual JRB meeting – TID summary

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### TID 1

Created in 1995, TID 1 covers most of the Village's business district on Oakland Avenue and Capitol Drive with the exception of the TID overlay districts 3, 4, and 5. The TID 1 project expenditure period ended on 1/16/17 and has a statutory close date of 2022. TID 1 had \$93,211,900 of incremental value in 2020 and is expected to close in 2021, but has been extended for 1 year to support Affordable Housing efforts.

### TID 3

Created in 2008, TID 3 is located along the Milwaukee River, south of Capitol Drive and has a statutory close date of 2035. There are 2 major projects now completed in this district, the HRA Assisted Living and Memory Care complex, and The Oaks senior living apartment complex. TID 3 had \$41,940,300 of incremental value in 2020. TID 3 is currently projected to close in 2027.

### TID 4

Created in 2011, TID 4 is located on the west side of Oakland Avenue, north of Capitol Drive and has a statutory close date of 2038. This district was created for a single project which includes the mixed use Lighthouse apartment project, 2 parking structures and the Walgreens store. TID 4 had \$17,092,000 of incremental value in 2020 and is projected to close in 2028.

### TID 5

Created in 2014, TID 5 is located on the west side of Oakland Avenue, just a few blocks north of Capitol Drive than TID 4 and has a statutory close date of 2041. This district was created for a single project which includes the Metro Market grocery store, 1 parking structure and the mixed use Mosaic building on the north end of the development site. TID 5 had \$60,553,800 of incremental value in 2020 and is projected to close in 2025.

There is pending litigation on the assessed valuation for the Metro Market portion of this development, but there are assessment guarantees in place that would allow the district to close most likely in 2025 with an unfavorable outcome, but well in advance of the statutory requirements.

Sincerely,

Mark Emanuelson, CPFO  
Finance Director  
Village of Shorewood

<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2020 WI Dept of Revenue</b>
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<b>Section 1 - Municipality and TID</b>					
Co-muni code <b>40181</b>	Municipality <b>SHOREWOOD</b>		County <b>MILWAUKEE</b>	Due date <b>07/01/2021</b>	Report type <b>ORIGINAL</b>
TID number <b>001</b>	TID type <b>1</b>	TID name <b>N/A</b>	Creation date <b>01/16/1995</b>	Mandatory termination date <b>01/16/2022</b>	Expected termination date <b>12/31/2021</b>

<b>Section 2 - Beginning Balance</b>	<b>Amount</b>
<b>TID fund balance at beginning of year</b>	<b>\$78,093</b>

<b>Section 3 - Revenue</b>	<b>Amount</b>
<b>Tax increment</b>	\$2,009,109
<b>Investment income</b>	\$14,051
<b>Debt proceeds</b>	
<b>Special assessments</b>	
<b>Shared revenue</b>	\$43,854
<b>Sale of property</b>	
<b>Allocation from another TID</b>	
<b>Developer guarantees</b>	
<b>Transfer from other funds</b>	
<b>Grants</b>	
<b>Other revenue</b>	
<b>Total Revenue (deposits)</b>	<b>\$2,067,014</b>

Form PE-300	<b>TID Annual Report</b>	<b>2020</b> WI Dept of Revenue
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Section 4 - Expenditures	Amount
<b>Capital expenditures</b>	
Administration	\$2,271
Professional services	
Interest and fiscal charges	\$82,682
DOR fees	
Discount on long-term debt	
Debt issuance costs	
Principal on long-term debt	\$1,083,016
Environmental costs	
Real property assembly costs	
Allocation to another TID	
Developer grants	
Developer name N/A	\$0
Transfer to other funds	
Other expenditures	
<b>Total Expenditures</b>	<b>\$1,167,969</b>

Section 5 - Ending Balance	Amount
TID fund balance at end of year	\$977,138
Future costs	\$2,300,000
Future revenue	\$2,665,000
Surplus or deficit	\$1,342,138

Section 6 - Preparer/Contact Information	
Preparer name Mark Emanuelson	Preparer title Finance Director
Preparer email memanuelson@villageofshorewood.org	Preparer phone (414) 847-2607
Contact name Mark Emanuelson	Contact title Finance Director
Contact email memanuelson@villageofshorewood.org	Contact phone (414) 847-2607

<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2020</b> WI Dept of Revenue
------------------------	--------------------------	-----------------------------------

<b>Submission Information</b>	
Co-muni code	<b>40181</b>
TID number	<b>001</b>
Submission date	<b>03-19-2021 10:01 AM</b>
Confirmation	<b>TIDAR20201077O1616166114854</b>
Submission type	<b>ORIGINAL</b>

<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2020 WI Dept of Revenue</b>
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<b>Section 1 - Municipality and TID</b>					
Co-muni code <b>40181</b>	Municipality <b>SHOREWOOD</b>		County <b>MILWAUKEE</b>	Due date <b>07/01/2021</b>	Report type <b>ORIGINAL</b>
TID number <b>003</b>	TID type <b>3</b>	TID name <b>N/A</b>	Creation date <b>07/14/2008</b>	Mandatory termination date <b>07/14/2035</b>	Expected termination date <b>12/31/2027</b>

<b>Section 2 - Beginning Balance</b>	<b>Amount</b>
<b>TID fund balance at beginning of year</b>	<b>\$184,318</b>

<b>Section 3 - Revenue</b>	<b>Amount</b>
<b>Tax increment</b>	\$800,650
<b>Investment income</b>	\$7,672
<b>Debt proceeds</b>	
<b>Special assessments</b>	
<b>Shared revenue</b>	\$2,942
<b>Sale of property</b>	
<b>Allocation from another TID</b>	
<b>Developer guarantees</b>	
Developer name   Sherman & Associates - Cost Reimbursement	\$20,000
Developer name	
<b>Transfer from other funds</b>	
<b>Grants</b>	
<b>Other revenue</b>	
<b>Total Revenue (deposits)</b>	<b>\$831,264</b>

Form PE-300	<b>TID Annual Report</b>	<b>2020</b> WI Dept of Revenue
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Section 4 - Expenditures	Amount
Capital expenditures	\$16,455
Administration	\$3,672
Professional services	
Interest and fiscal charges	\$33,567
DOR fees	
Discount on long-term debt	
Debt issuance costs	
Principal on long-term debt	\$351,984
Environmental costs	
Real property assembly costs	
Allocation to another TID	
Developer grants	
Developer name    Sherman & Associates	\$158,452
Transfer to other funds	
Other expenditures	
<b>Total Expenditures</b>	<b>\$564,130</b>

Section 5 - Ending Balance	Amount
TID fund balance at end of year	\$451,452
Future costs	\$7,000,000
Future revenue	\$7,000,000
Surplus or deficit	\$451,452

Section 6 - Preparer/Contact Information	
Preparer name <b>Mark Emanuelson</b>	Preparer title <b>Finance Director</b>
Preparer email <b>mmanuelson@villageofshorewood.org</b>	Preparer phone <b>(414) 847-2607</b>
Contact name <b>Mark Emanuelson</b>	Contact title <b>Finance Director</b>
Contact email <b>mmanuelson@villageofshorewood.org</b>	Contact phone <b>(414) 847-2607</b>

<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2020</b> WI Dept of Revenue
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<b>Submission Information</b>	
Co-muni code	40181
TID number	003
Submission date	03-19-2021 10:07 AM
Confirmation	TIDAR20201077O1616166422964
Submission type	ORIGINAL

<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2020 WI Dept of Revenue</b>
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<b>Section 1 - Municipality and TID</b>					
Co-muni code <b>40181</b>	Municipality <b>SHOREWOOD</b>		County <b>MILWAUKEE</b>	Due date <b>07/01/2021</b>	Report type <b>ORIGINAL</b>
TID number <b>004</b>	TID type <b>3</b>	TID name <b>N/A</b>	Creation date <b>06/09/2011</b>	Mandatory termination date <b>06/09/2038</b>	Expected termination date <b>12/31/2028</b>

<b>Section 2 - Beginning Balance</b>	<b>Amount</b>
<b>TID fund balance at beginning of year</b>	<b>\$3,916,932</b>

<b>Section 3 - Revenue</b>	<b>Amount</b>
<b>Tax increment</b>	\$515,588
<b>Investment income</b>	\$16,046
<b>Debt proceeds</b>	
<b>Special assessments</b>	
<b>Shared revenue</b>	\$198
<b>Sale of property</b>	
<b>Allocation from another TID</b>	
<b>Developer guarantees</b>	
<b>Transfer from other funds</b>	
<b>Grants</b>	
<b>Other revenue</b>	
Source                      Mandel - Loan Interest	\$93,036
<b>Total Revenue (deposits)</b>	<b>\$624,868</b>

Section 4 - Expenditures	Amount
<b>Capital expenditures</b>	
<b>Administration</b>	\$2,302
<b>Professional services</b>	
<b>Interest and fiscal charges</b>	\$196,269
<b>DOR fees</b>	
<b>Discount on long-term debt</b>	
<b>Debt issuance costs</b>	
<b>Principal on long-term debt</b>	\$310,000
<b>Environmental costs</b>	
<b>Real property assembly costs</b>	
<b>Allocation to another TID</b>	
<b>Developer grants</b>	
Developer name    Lighthorse	\$0
<b>Transfer to other funds</b>	
<b>Other expenditures</b>	
<b>Total Expenditures</b>	<b>\$508,571</b>

Section 5 - Ending Balance	Amount
<b>TID fund balance at end of year</b>	<b>\$4,033,229</b>
<b>Future costs</b>	<b>\$7,300,000</b>
<b>Future revenue</b>	<b>\$4,000,000</b>
<b>Surplus or deficit</b>	<b>\$733,229</b>

Section 6 - Preparer/Contact Information	
Preparer name <b>Mark Emanuelson</b>	Preparer title <b>Finance Director</b>
Preparer email <b>memanuelson@villageofshorewood.org</b>	Preparer phone <b>(414) 847-2607</b>
Contact name <b>Mark Emanuelson</b>	Contact title <b>Finance Director</b>
Contact email <b>memanuelson@villageofshorewood.org</b>	Contact phone <b>(414) 847-2607</b>

<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2020</b> WI Dept of Revenue
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<b>Submission Information</b>	
Co-muni code	<b>40181</b>
TID number	<b>004</b>
Submission date	<b>03-19-2021 10:10 AM</b>
Confirmation	<b>TIDAR20201077O1616166606343</b>
Submission type	<b>ORIGINAL</b>

<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2020 WI Dept of Revenue</b>
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<b>Section 1 - Municipality and TID</b>					
Co-muni code <b>40181</b>	Municipality <b>SHOREWOOD</b>		County <b>MILWAUKEE</b>	Due date <b>07/01/2021</b>	Report type <b>ORIGINAL</b>
TID number <b>005</b>	TID type <b>3</b>	TID name <b>N/A</b>	Creation date <b>06/16/2014</b>	Mandatory termination date <b>06/16/2041</b>	Expected termination date <b>12/31/2026</b>

<b>Section 2 - Beginning Balance</b>	<b>Amount</b>
<b>TID fund balance at beginning of year</b>	<b>\$2,072,763</b>

<b>Section 3 - Revenue</b>	<b>Amount</b>
<b>Tax increment</b>	\$1,358,803
<b>Investment income</b>	\$36,350
<b>Debt proceeds</b>	
<b>Special assessments</b>	
<b>Shared revenue</b>	\$1,893
<b>Sale of property</b>	
<b>Allocation from another TID</b>	
<b>Developer guarantees</b>	
<b>Transfer from other funds</b>	
<b>Grants</b>	
<b>Other revenue</b>	
<b>Total Revenue (deposits)</b>	<b>\$1,397,046</b>

Form PE-300	<b>TID Annual Report</b>	<b>2020</b> WI Dept of Revenue
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Section 4 - Expenditures	Amount
<b>Capital expenditures</b>	
Administration	\$2,301
Professional services	
Interest and fiscal charges	\$190,622
DOR fees	
Discount on long-term debt	
Debt issuance costs	
Principal on long-term debt	\$225,000
Environmental costs	
Real property assembly costs	
Allocation to another TID	
Developer grants	
Developer name N/A	\$0
Transfer to other funds	
Other expenditures	
<b>Total Expenditures</b>	<b>\$417,923</b>

Section 5 - Ending Balance	Amount
TID fund balance at end of year	\$3,051,886
Future costs	\$8,000,000
Future revenue	\$6,000,000
Surplus or deficit	\$1,051,886

Section 6 - Preparer/Contact Information	
Preparer name Mark Emanuelson	Preparer title Finance Director
Preparer email memanuelson@villageofshorewood.org	Preparer phone (414) 847-2607
Contact name Mark Emanuelson	Contact title Finance Director
Contact email memanuelson@villageofshorewood.org	Contact phone (414) 847-2607

<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2020</b> WI Dept of Revenue
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<b>Submission Information</b>	
Co-muni code	<b>40181</b>
TID number	<b>005</b>
Submission date	<b>03-19-2021 10:12 AM</b>
Confirmation	<b>TIDAR20201077O1616166763025</b>
Submission type	<b>ORIGINAL</b>

**JOINT REVIEW BOARD  
RESOLUTION ACKNOWLEDGING FILING OF ANNUAL REPORTS AND  
COMPLIANCE WITH ANNUAL MEETING REQUIREMENT  
VILLAGE OF SHOREWOOD**

WHEREAS, Wis. Stat. § 66.1105(4m)(f) requires that the Joint Review Board (“JRB”) meet annually on July 1, or when an annual report under Wis. Stat. § 66.1105(6m)(c)(intro.) becomes available, to review the annual report and to review the performance and status of each district governed by the JRB; and

WHEREAS, the Village has filed an annual report with the Wisconsin Department of Revenue for the following districts:

- Tax Incremental District No. 1
- Tax Incremental District No. 3
- Tax Incremental District No. 4
- Tax Incremental District No. 5; and

WHEREAS, copies of the annual reports have been provided to each overlying taxing jurisdiction; and

WHEREAS, the JRB met on June 16, 2021 to review the annual reports and the performance and status of each of the districts governed by the JRB.

NOW, THEREFORE, BE IT RESOLVED that the Village has complied with its reporting requirements under Wis. Stat. § 66.1105(6m)(c)(intro.) and requirement to hold an annual JRB meeting under Wis. Stat. § 66.1105(4m)(f).

Passed and adopted this 16<sup>th</sup> day of June, 2021.

**Joint Review Board**

**Representing**

\_\_\_\_\_

Milwaukee County

\_\_\_\_\_

Shorewood School District

\_\_\_\_\_

Milwaukee Area Technical College District

\_\_\_\_\_

Village of Shorewood

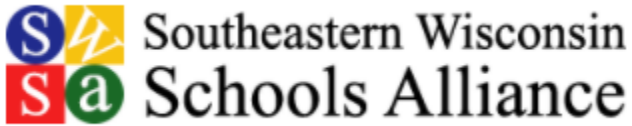
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Public Member

## Board Member Report – Pablo Muirhead

June 22, 2021

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Meeting Notes, June 15, 2021 (Link to [SLIDES](#))

<https://schoolsalliance.com/>

### Agenda & Highlights

- **COVID related topics- from Dr. Gutzeit and Dr. Khare (reference slides 9-14)**
  - Although Covid rates are down in Wisconsin, it is still active. 4 variants are circulating.
  - Vaccines approaching the 50% mark at least 1 dose in Wisconsin
  - 12-15 year old; almost 25% of children have received at least 1 vaccine
  - Journal-[Implication of SARS CoV-2- Getting back to School and Normal](#)
  - Vaccine has been tolerated by kids very well & excitement for the families that are there; for some normalcy
  - Areas of concern
    - Communities of color and vulnerable populations in city of Milwaukee
    - Rural populations where vaccination rate is lower
    - Looking for novel ways to reach these folks
  - Watching closely for few cases with myocarditis after vaccine; very small numbers- watching very closely
- **SWSA Administrative Items (reference slides 22-28)**
  - Special thanks to John Thomsen for his service on the SWSA Executive Committee for the past 3 years.
  - Special thanks to Larry Dux for his service as Co-chair for the past 3 years.
  - Glen Allgaier, Board Member from the Elmbrook School District will be joining the SWSA Executive Committee for the 2021-2022 calendar year serving out the remainder of Jane Barbian's term representing Region 4.
- **Legislative Discussion (reference slides 22-28)**
  - JFC finishing their work this Thursday, June 17th; will then go to both houses
  - Resource materials and links for your letters and discussions with legislators are on slides 24-26
  - Action being taken can be found on slide 27
- **Special Guest, John Forester- Executive Director of School Administrators Alliance (SAA) (reference slide 29)**
  - Shared new tool that you can use: [Virtual Press Conference in a Box](#) (make a copy of the documents; customize)

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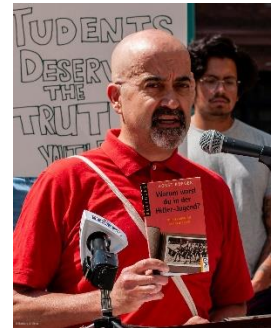
## Rally held in Milwaukee to protest of Republican legislation banning critical race theory in schools

June 12<sup>th</sup>, 2021

I was invited to speak at a press conference against legislation banning a

more nuanced view of history.

<https://www.jsonline.com/story/news/education/2021/06/12/rally-held-protest-republican-legislation-banning-critical-race-theory-schools/7640192002/>



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## WISCONSIN PUBLIC EDUCATION NETWORK RK

[WPEN](https://youtu.be/hTBiL82IHKQ?t=780) hosted a statewide rally on Wednesday, May 26<sup>th</sup> viewable at <https://youtu.be/hTBiL82IHKQ?t=780> (I was invited to speak at the rally)

Update on JFC's proposal:

The biennial K-12 spending motion approved by the committee along party-line votes today removed a number of urgently needed items from the Governor's budget, instead committing to:

- **NO** increase in general aid to school districts
- **NO** increase in the revenue ceiling for low-spending districts
- **NO** increase in per-pupil spending from the state
  - Past budgets have at least included minimum funding from the state to keep up with inflation.
  - Today, the committee voted to move forward with nothing.
- **28%** and then **30%** state reimbursement of special education costs in public schools with no guarantee that those percentages will be met
  - The JFC budget does not allow this reimbursement to be sum-sufficient (rather than sum-certain) and maintains the commitment from the last budget -- a 30% reimbursement that was never met. (For more on these terms, check out our [School Finance 101 sessions](#) with Dr. Julie Underwood.)
  - This came even as an overwhelming majority of those who have testified on the education budget have supported the Governor's plan to increase this reimbursement rate to 50%
  - Private schools participating in the taxpayer-funded Special Needs Voucher program are reimbursed at over 90% by the state
- **NO** provision to allow districts to omit COVID-19 related enrollment drops in their revenue limit calculations

- An allocation of \$350 million which is essentially earmarked for public education spending but could be used for any other purpose.
  - JFC tried to fool Wisconsin into thinking they're spending \$350 million on K-12 education when they are not.
  - Wisconsinites are paying attention and will not accept this. **Please join us in calling on the committee to dedicate this \$350 million to the students with disabilities across Wisconsin who urgently need support.**

Perhaps most incredible of all is that the committee's budget could put Wisconsin public schools' eligibility for federal COVID-19 relief funding in jeopardy. Earlier today, the Legislative Fiscal Bureau released a [memo](#) explaining that the majority party would need to invest some 428 million more dollars into K-12 and higher education in order to qualify for the full \$3.1 billion in promised federal aid. **This happened even as the committee's co-chairs and majority have tried to say these one-time, pandemic-relief-specific funds should serve as a substitute for state funding of our public schools.**

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## SHOREWOOD SCHOOL BOARD

**Topic:** Superintendent's Report

**Date:** June 22, 2021

**Prepared by:** Bryan Davis

### **Board Action:**

**X Information only**

Presentation/discussion

Discussion/action by board of education

Presentation/action next meeting

### **Purpose:**

To summarize current District education, administrative and operations priorities and follow up on items from prior Board meetings.

### **Face Covering Policy**

District summer programming involving students will continue to follow our current face covering policy throughout our summer programming. On July 1st, the Community Fitness Center will have masks optional for attendees who are vaccinated. The Community Fitness Center is open to students 7th grade through 12th grade and adults, all who have wide availability to become vaccinated. We will also be masks optional for vaccinated adults on our school sites where children are not present. This includes construction sites and offices.

Following discussion at the June 8 Board meeting, and in consultation with members of the Medical Advisory Group, Northshore Health Department and other districts, revisions to District policy 890 (Face Coverings) will wait until early August, and will align District policy to the guidance of the CDC and Wisconsin DHS to the extent possible at that time.

Tim Kenney will be working with the Northshore Health Department until an Interim Superintendent is in place in August to manage this and other COVID-19 health and safety issues.

### **2021-2022 Planning**

District health and safety policies are a primary concern of parents whose children have continued in remote learning this year. These families (representing 318 students) were surveyed during the week of June 7 about their attendance plans for the 2021-2022 school year, and 13% of the 129 parent respondents were unsure about their plans, indicating they will wait longer for news about vaccine eligibility and the District's COVID-19 policies. 87% of the 129 parent respondents indicated they will return to Shorewood in person for the upcoming school year. Follow up phone calls will be made to families who didn't respond to the survey to see if they have made a decision regarding school in the fall.

Area school districts are using third-party remote learning providers to support remote students when school starts in September, and an item on the Board agenda summarizes the District's arrangements for remote learning in 2021-2022. With Board approval of this contract, District follow up to remote student families will include this information and an update from the Planning Group about the District's fall plans.

The results of District parent and staff surveys about 2021-2022 academic and social-emotional priorities are summarized in the Curriculum & Instruction report on the Board agenda.

### **District Policy Updates**

District administrators are reviewing final policy drafts in preparation for the District's transition to NEOLA's online, searchable policy resource in July; District policies will be available on the BoardDocs platform through a link on our website.

The NEOLA process will help the District maintain policies that are consistent with our legal obligations. NEOLA support will monitor compliance, provide semi-annual policy updates and maintain policy cross-referencing with state and federal statutes going forward. Related to District policies, Roger Dickson provided recommendations on a new student fee structure to school principals earlier this month and a new fee schedule and procedures will be coordinated with the introduction of the NEOLA policy book.

### **Campus News**

An Expeditionary Learning (EL) credentialing presentation was held at Atwater School on Monday, June 14. The EL team, parents, students and staff participated in presentations that offered both a valuable reminder of the core objectives of this program and our District-wide commitment to authentic learning, and next steps in the continued expansion of this approach to learning. The event also highlighted many of the EL projects and learning experiences that took place this year, and offered a chance to congratulate Sam Pietenpol and her 4th graders on their invitation from State Senator Lena Taylor to present their Juneteenth Day Advocacy project at the State Capitol on June 18. Sam Coleman's R2.2 Report on Passages provides details about plans to review the program this summer, in preparation for professional development work that will begin in the fall.

The last of four ICS Community Equity Ally Academy Workshops was held on June 10. Members of the School Board have several ICS training and consulting sessions scheduled through the end

of 2021, and District leadership - including new hires - will be involved in ICS retreats this summer to prepare for our second year of equity work throughout the District. Additional opportunities for community members to participate in this initiative will also be scheduled during the 2021-2022 school year. A brief outline of 2021-2022 ICS goals and objectives for the District is included in the Curriculum and Instruction update provided by Sam Coleman.

Following final approvals from Principals, playground work is underway at Atwater and Lake Bluff. All the playgrounds are anticipated to be completed by October 1st. We will do our best to complete them as soon as possible. Updates on our playground progress will be provided in August.

Here are the designs for each playground being renovated this summer:

### Atwater EEC Playground



Atwater Far West Playground - Full Picture



Atwater Far West Playground - Closeup



Lake Bluff Upper Playground



The Recreation and Community Services Department began summer programs on Monday, June 14 and parking lots, and indoor and outdoor recreation spaces are busy. Youth baseball, enrichment classes, swimming, child care programs and other activities are full and many have waiting lists. Thanks to all of our recreation staff and our volunteers for a smooth start to the summer programming.

As I conclude my tenure in Shorewood, I want to thank all of our staff, students and community members for making the last six years an opportunity for me to grow personally and professionally. I treasure the lifelong friendships that our family has established during our time in Shorewood. I look forward to staying connected in the future and continuing our work on behalf of equity, growth and excellence for all of our students.

**RESOLUTION**

Intergovernmental Agreement between

Kiel Area School District and Shorewood School District

66.0301 Intergovernmental Agreement

RE: VIRTUAL CHARTER SCHOOL ACCESS FOR THE 2021-22 SCHOOL YEAR

**WHEREAS**, Wis. Stat. § 66.0301 and Wis. Admin. Code § PI 14.02 provide that municipalities, including school districts, may contract with one another for the joint exercise of any of their powers or duties as required or authorized by law; and

**WHEREAS**, the Parties desire to enter into an intergovernmental cooperation agreement in order to establish and jointly authorize a charter school pursuant to Wis. Stat. §§ 118.40(3)(c)1.a. and (8); and

**WHEREAS**, the Parties wish to jointly provide educational services to students through a virtual charter school;

**NOW THEREFORE**, it is hereby resolved that the school boards of the Kiel Area School District and the Shorewood School District (collectively “School Districts”), agree to share the services and costs of the staff and other costs of operation, not to exceed \$4,700 per student, to provide virtual charter school access for students according to a separate agreement that will be executed between the parties.

## INTERGOVERNMENTAL COOPERATION AGREEMENT

**THIS AGREEMENT (“Agreement”)** is made by and between Kiel Area School District (“District”) and the Shorewood School District (“Participating District”)(collectively “Parties”) pursuant to Wis. Stat. § 66.0301 and Wis. Admin. Code § PI 14.02.

**WHEREAS**, Wis. Stat. § 66.0301 and Wis. Admin. Code § PI 14.02 provide that municipalities, including school districts, may contract with one another for the joint exercise of any of their powers or duties as required or authorized by law; and

**WHEREAS**, the Parties desire to enter into an intergovernmental cooperation agreement in order to establish and jointly authorize a charter school pursuant to Wis. Stat. §§ 118.40(3)(c)1.a. and (8); and

**WHEREAS**, this Agreement is intended to define and establish the respective roles and responsibilities of the Parties as related to the charter school.

**NOW THEREFORE**, the Parties agree as follows:

- 1. Charter School.** The charter school established and authorized by the District shall be known as Between the Lakes Virtual Academy and Kiel eSchool (“Charter Schools”). The District has entered into a charter school contract(s) (“Charter Contract[s]”) with Kiel eSchool Governance Board, Inc. (“Governance Board”) to operate the Charter School(s). This agreement will service students in 4 year old Kindergarten through twelfth grade.
- 2. Enrollment.** The Parties agree that the Participating District may enroll full time students residing in the Participating District in the Charter School in accordance with this Agreement without participating in the Wisconsin Open Enrollment Program (Wis. Stat., §118.51) for this purpose.
- 3. Virtual Charter School Classification.** The Charter School shall be classified under Wis. Stat. § 115.001(16) as a “virtual charter school,” defined as a charter school under contract with a school board under Wis. Stat. § 118.40 in which all or a portion of the instruction is provided through means of the Internet, and the pupils enrolled in and instructional staff employed by the Charter School are geographically remote from each other.
- 4. Location.** Pursuant to Wis. Stat. § 118.40(8)(a)2, the Charter School shall be located in the District. The District may authorize the use of one or more physical locations for ancillary purposes including, but not limited to, providing curriculum-based Internet access to the Charter School students, conducting in-person classroom sessions, and providing general student support. In no event, however, shall the use of a physical location be permitted to the extent that it may affect the Charter School’s classification as

a “virtual charter school” or its location in the District pursuant to Wisconsin law.

5. **Instrumentality.** Pursuant to Wis. Stat. §118.40(7), the Charter School shall be an instrumentality of the District. The District shall employ all personnel for the Charter School or contract with a third party for this purpose.
6. **Plan of Operation.** The plan of operation for the Charter School shall be approved in advance of the signing of this Agreement.
7. **Proration of Costs.** For each school year during the term of this Agreement, the Parties agree on the following proration of costs:
  - (1) The Participating District shall pay a sum equal to the number of pupils who reside in the Participating District and who are enrolled full-time at the Charter School, multiplied by an amount not to exceed \$4,700 per student. The district will send a bill to the participating district as soon as enrollment numbers are final. If a student is no longer enrolled and transitions back to the participating school before the end of the first semester, a refund check will be issued for \$1,775.55.
  - (2) If the Participating District chooses to supply their students with a comparable device and/or Chromebook a \$350 credit per student will be deducted from the initial invoice.
  - (3) The District’s proration of costs shall be set forth in the Charter Contract.
8. **Annual Budget.** Based upon the expected revenue for the following school year, the District shall prepare and distribute to the Board of Education of both Parties, the Charter School’s annual budget for such school year. The annual budget for each school year shall be approved by the Board of Education of both Parties in accordance with the District’s budget approval process. The approved Annual Budget shall include all of the applicable direct instructional costs, and all applicable support service and non-program costs, such as administrative salaries and services, audit costs, fiscal services, custodial services, utilities, maintenance services, space rental, and building administration. Prior approval from each Party’s Board of Education shall be required prior to any budget variations.
9. **Testing.** The Participating District shall be responsible for testing its own resident students attending the Charter School.
10. **Local Mentor.** The Participating District shall provide a local onsite liaison between the resident students attending the Charter School and the District.
11. **Handbook.** The Participating District’s resident students enrolled in the Charter School shall comply with all rules and regulations outlined in the Charter School Student

Handbook and be actively engaged in their learning.

12. **Pupil Membership Count.** Pupil membership, for state aid purposes, shall be counted by each pupil's school district of residence. State aid reimbursements shall be prorated to the Parties on the same basis as the proration of costs in Section 7.
13. **Admissions.** The Charter School shall be open to students in grades 4K-12. In the event the number of students seeking to enroll in the Charter School exceeds the enrollment limits, a lottery will be held. Preferences in the lottery shall be set forth in the Charter Contract.
14. **Calendar.** The Participating District agrees that its resident students attending the Charter School shall follow the District's calendar.
15. **Statutory Operator and Fiscal Agent.** The District shall be the operator and Fiscal Agent for the Charter School for all grants, administrative services, and operations, and perform the following tasks on behalf of the Charter School:
  - a. Establish and maintain records in accordance with the uniform financial accounting system prescribed by the Wisconsin Department of Public Instruction ("Department") under §115.28(13), Wis. Stat.
  - b. File all required reports with the Department.
  - c. Upon request of the Department, file a copy of this Agreement and/or the Charter Contract and the plan of operation of the Charter School with the Department.
16. **Special Education.** Each Party shall be considered the Local Education Agency ("LEA") for purposes of its own resident students attending the Charter School and shall provide special education services to its own resident students in accordance with its obligations as the LEA. However, instruction will be delivered by the virtual teacher and special education services will be delivered by the LEA.
17. **Transportation.** Transportation will not be provided.
18. **Insurance.** Each party shall be responsible for its own acts, errors, or omissions and for the acts, errors, or omissions of its employees, officers, officials, agents, boards, committees and commissions, and shall be responsible for any losses, claims, and liabilities that are attributable to such acts, errors, or omissions including providing its own defense, arising out of this Contract. In situations involving joint liability, each party shall only be responsible for such losses, claims, and liabilities that are attributable to its own acts, errors, or omissions and the acts, errors or omissions of its employees, officers, officials, agents, boards, committees and commissions. It is not the intent of either party to waive, limit or otherwise modify the protections and limitations of

liability found in Wis. Stat. § 893.80 or any other protections available to the parties by law. This paragraph shall survive the termination or expiration of this agreement.

19. **Student Discipline.** Students enrolled in the Charter School will be subject to the District's policies and procedures for discipline and Wis. Stat., §118.40(8)g. In the event a disciplinary action triggers due process obligations under state or federal law, the student's resident district, as the LEA, will be responsible for meeting such obligations.
20. **Audit.** Funds provided by or procured for the Charter School are subject to the District's fiscal accounting procedures, including audits, and will be included in the District's financial statements as determined by its audit team.
21. **Term, Renewal and Termination.** This Agreement shall begin on: date approved by the school board below, and terminate on June 30, 2022. The Participating District may renew this Agreement for subsequent one year terms thereafter so long as the Participating District is not in default of any provision of this Agreement. The Participating District agrees to provide the District notice in writing of its intent to renew or not renew at least three (3) months prior to the end of the term of this Agreement. In the event the Participating District desires to withdraw from this Agreement and terminate all of its rights and obligations herein, the Participating District must provide notice in writing to the District at least six (6) months prior to the end of such term. Any outstanding obligations under this Agreement of the Participating District shall survive such withdrawal.
22. **Default.** In the event a Party fails to perform any of its obligations under this Agreement, the other Party must provide notice to the defaulting Party of the pertinent occurrence, and, if the default is curable, an opportunity to cure within thirty (30) days. If the defaulting Party fails to cure within thirty (30) days, the non-defaulting Party may terminate the Agreement.
23. **Miscellaneous.**
  - a. **Governing Law.** This Agreement shall be governed by the law of the State of Wisconsin. If this Agreement references a provision of the Wisconsin Statutes or United States Code or implementing code, rule, or regulation, and such provisions, code, rule, or regulation is subsequently amended, such reference in this Agreement shall be deemed to be amended to conform to the amended provision, code, rule, or regulation.
  - b. **Entire Agreement.** The Agreement sets forth the entire agreement between the Parties with respect to the subject matter of this Agreement. All prior agreements, contracts, representations, statements, negotiations, understandings and undertakings are superseded by this Agreement.
  - c. **Severability.** If any term or provision of this Agreement shall be found by a

court of competent jurisdiction to be invalid, illegal, or otherwise unenforceable, the same shall not affect the other terms or provisions hereof or the whole of this Agreement, but such term or provision shall be deemed modified to the extent necessary in the court's opinion to render such term or provision enforceable, and the rights and obligations of the Parties shall be construed and enforced accordingly, preserving to the fullest permissible extent the intent the agreements of the Parties herein set forth.

- d. Amendments. No amendment to this Agreement shall be effective unless the same is in writing and signed by the authorized representatives of all Parties.
- e. Assignment. This Agreement is not assignable by the Parties without the prior written consent of the other Party.
- f. Non-waiver. Except as provided herein, no term or provision of this Agreement shall be deemed waived and no breach or default shall be deemed excused, unless such waiver or consent shall be in writing and signed by the Member claimed to have waived or consented. No consent by any Party to, or waiver of, a breach or default by the other, whether expressed or implied, shall constitute consent to, waiver of, or excuse of any different or subsequent breach or default.
- g. Force Majeure. No party shall be liable or responsible to the other party, for any delay in fulfilling or performing its responsibilities hereunder, when and to the extent such failure or delay is caused by or results from the following force majeure events: (a) acts of God; (b) flood, fire, earthquake, explosion, epidemic, pandemic, or other outbreak of serious disease; (c) war, invasion, hostilities (whether war is declared or not), terrorist threats or acts, riot or other civil unrest; (d) government order, law, or action; and (e) national or regional emergency.
- h. Counterparts: Signature by Facsimile or Electronic Mail. This Agreement may be signed in counterparts, which shall together constitute the signed original Agreement. A signature delivered by facsimile or electronic mail shall be considered an original for purposes of this Agreement.

**IN WITNESS WHEREOF**, the Parties have caused this Agreement to be executed by their duly authorized representatives as of the date written below. Through their signatures, the representatives of each Party confirm that this Agreement was adopted by resolution of the Party's Board of Education and consequently, the representative has full authority to execute this Agreement.

**KIEL AREA SCHOOL DISTRICT**

By:  
School Board President

ATTEST:

School Board Clerk

Date:

Date:

**SHOREWOOD SCHOOL DISTRICT**

By:  
School Board President

ATTEST:

School Board Clerk

Date:

Date:



## EXECUTIVE SUMMARY FOR THE SHOREWOOD SCHOOL BOARD

**Topic:** Intergovernmental Agreement with Kiel Area School District

**Date:** June 22, 2021

**Prepared by:** Roger J Dickson

**Recommended action:**

- Information only
- Presentation/discussion
- Discussion/action by board of education
- Presentation/action next meeting

**Purpose:** Recommend approve the 66.0301 Intergovernmental Agreement with Kiel Area School District to provide virtual charter school access for students.

**Background:** Kiel Area School District offers a comprehensive virtual instructional program aligned with Wisconsin State Standards. Management has evaluated their programs and conversed with other school districts (e.g. Whitefish Bay) that have used the virtual school option. This option is an instructionally sound and cost effective means to offer educational programming to students that elect to continue education through a virtual delivery system rather than in-person instruction.

**Fiscal impact:** Cost per person for a full year's access is \$4,700. This amount is adjusted if a student attends only one semester. Total cost will be dependent on the number of students that elect to access this program

**Attachment(s):** 66.0301 Intergovernmental Agreement.



## EXECUTIVE SUMMARY FOR THE SHOREWOOD SCHOOL BOARD

**Topic:** Monthly Financial Reports for the Reporting Period Ending May 31, 2021

**Date:** June 22, 2021

**Prepared by:** Roger Dickson

### **Recommended action:**

X  Discussion/action by Board of Education

**Purpose:** Financial reports are provided to the Board monthly to assist with monitoring of financial condition and compliance with the adopted budget.

### **Budget Performance Overview**

The Budget Performance Overview includes 5 separate reports, with graphical summaries, to inform the Board on the performance of the General Fund (includes the sub-fund for Special Education) for the current fiscal year when compared to budget performance trends of the last several years.

1. The report *Budget Performance Update* has two sections:
  - a. Monthly transaction summary
    - i. This report is showing a unfavorable revenue trend of about \$118,000. The amounts reported for April should a substantial favorable trend, which was corrected in May with improved reporting.
  - b. Fiscal Year to Date
    - i. YTD revenue unfavorable by \$2,040,710 in the general and special education funds
      - The largest part of the unfavorable year to date revenue is related to recognition of property taxes. Beginning with this year, property taxes received in January are recognized in

funds other than the general fund, making the amount in the general fund less than the trend of prior years.

- In addition, receipts for student and course fees, activity income and delays in filing grant claims adds over \$100,000 to the unfavorable variance.
- ii. YTD expenditures favorable variance of \$1312,974:
- We continue to see savings in wages due to some positions not being filled, less use of substitute employees, and fewer extra-curricular activities.
  - The favorable variance in purchased services of \$543,660 is related to less transportation for field trips and extra-curricular activities of over \$210,000, nearly \$100,000 savings in utilities and limited facility maintenance projects.
  - The expenditures for supplies and materials are also slightly lower because of virtual versus for most of the year, resulting in the purchase and use of classroom supplies.
  - Purchases of capital objects in an amount greater than prior year trends have been approved with the savings from non-capital objects.
  - The overage in Debt Retirement is caused by interest on the district's cash flow borrowing, which is offset by Other Revenues in the form of a loan premium.
  - Insurance is reporting a higher cost as a result of increased costs related to property value changes from the improvement made as part of the referendum project.
2. The *Revenue Dashboard* includes 4 “speedometers” that indicate how the current year is performing in comparison to the multi-year trend, a listing of the top 10 revenues and bar charts that compare the current to the prior year.
- a. Both Total Revenue and Local Sources are below the multi-year trend due, again, to the change in recognition of property taxes.
  - b. Total revenue will be down for the year because of the lack of student fees and other activity income..
3. The *Expense Dashboard* is formatted the same as the *Revenue Dashboard*. Expenditures for the 2020-21 school year are below trend in all 3 “speedometers” due to less spending during the pandemic lock-down.
4. The *Monthly Revenue Overview* provides additional insights into revenues for the month as well as comparison information for year to date.
5. The *Monthly Expenditures Overview* provides additional insight into expenditures for the month as well as comparison information for year to date.

## **Balance Sheet**

The Balance Sheet (report #6) is a snapshot of the overall general financial condition of the district as of the date of the report. It is used by the Business Office to monitor availability of resources, primarily cash, to meet anticipated expenses for the upcoming months.

All asset and liability accounts are normal for this time of year. Cash and investments for the general fund is lower than in prior years as of April due to the change in the recognition of the January property tax payment. This lower amount is offset by higher amounts in the Debt Service Funds, Capital Expansion Fund and Community Service Fund.

The change in the tax recognition does not have a material effect on available cash for payment of bills because cash for the General, Capital Expansion and Community Service funds are commingled. Cash and investments for Debt Service are deposited in separate accounts as required by state statute.

## **Budget Status Report**

The Budget Status Report (report #7) is considered an operating statement that lists, in broad categories, sources of revenue and the object of expenditures year to date, through the date of the report. This report provides more detailed information on the causes of changes in financial condition reported on the Balance Sheet.

### **General Fund - Revenue**

Due to the impact of the pandemic on general operations and the change in recognition of property taxes (see above), revenue is lower than prior years as of April. The bulk of state aid is paid in June of each year. Federal revenues are lower than prior years because the Business Office is delaying filing claims to improve procedures for monitoring claims.

### **General Fund - Expenditures**

The bulk of salaries and benefits are paid / accrued in June. Purchased services are under budget as explained above. The Operating Transfer, budgeted at \$2,599,401, is made at the end of the year. This transfer represents the supplemental cost to provide instruction and support services to students with disabilities less state and federal special education aid.

### Special Revenue Trust Fund

This fund is used to account for revenues from donors to support specific activities. Funded activities can change in a material amount from one year to the next making multi-year trend analysis misleading.

Revenues are less than expenditures because of carryover of funds from prior years.

### Special Education Fund

The extraordinary costs to provide special education services to students identified as eligible for such services are recorded in this fund. The fund normally carries a negative balance during the year because federal claims are filed one to two months after the expenditure is incurred and a transfer from the general fund is needed to cover a large portion of the costs.

### Debt Service Funds

Financial transactions in the two Debt Service Funds typically occur in October and April each year. Actual financial transactions tend to be awfully close to budget because the amount of debt payments is usually known at the time the budget is developed. Exceptions may occur in years when additional debt is issued, or a refinancing of an existing debt takes place.

### Capital Expansion Fund

Revenue in this fund is provided through a special tax levy of \$275,000 approved by taxpayers a few years ago. These funds are accumulated to address long-term facility needs such as roof replacements, HVAC upgrades, asphalt and sidewalk improvements and general remodeling of facilities. A minimum number of projects are being completed at this time because of the difficulty of coordination with the major renovation projects.

### Food Service Fund

Revenues currently exceed expenditures in this fund because of special federal funding provided in response to the COVID pandemic. The district will need to write-off uncollected food charges from prior years at the end of this year, an amount estimated to be around \$16,000.

## Community Service Funds

These funds are used to segregate financial transactions related to providing the community with recreation and other community services, including operation of the Fitness Center. In a typical year, the Fitness Center revenues exceed expenditures, but, due to the pandemic, several members suspended their accounts and are just now starting to return.

## **Other Reports**

In addition to the Budget Performance Overview reports and financial statements (Balance Sheet and Budget Status Reports) the Board is provided a listing of

8. Cash Receipts.
9. Check Register. Although called a Check Register, the listing includes all payment types (e.g., checks, electronic direct payments, and credit card charges).

## Report Controls

Current Month

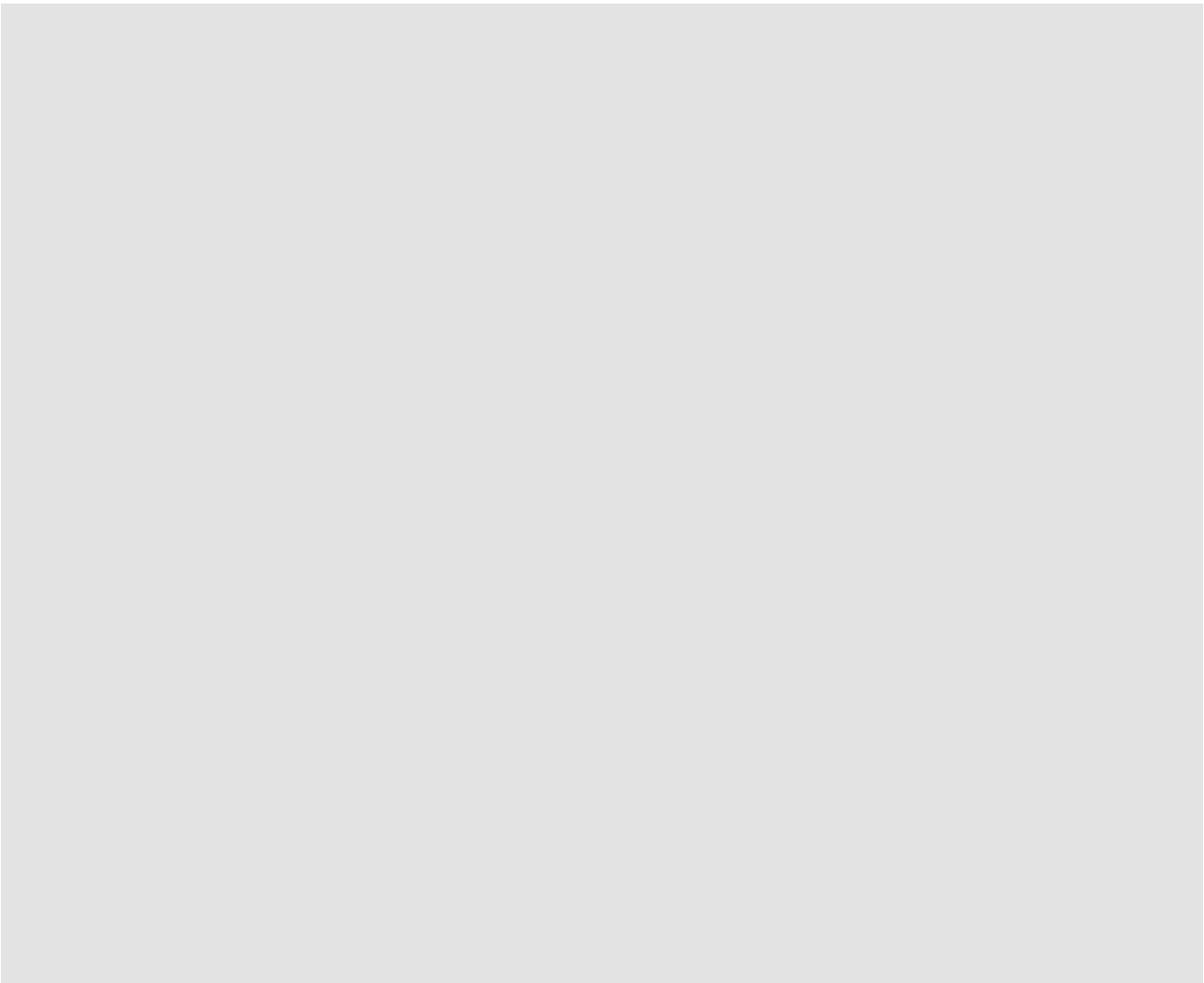
### Chart 13

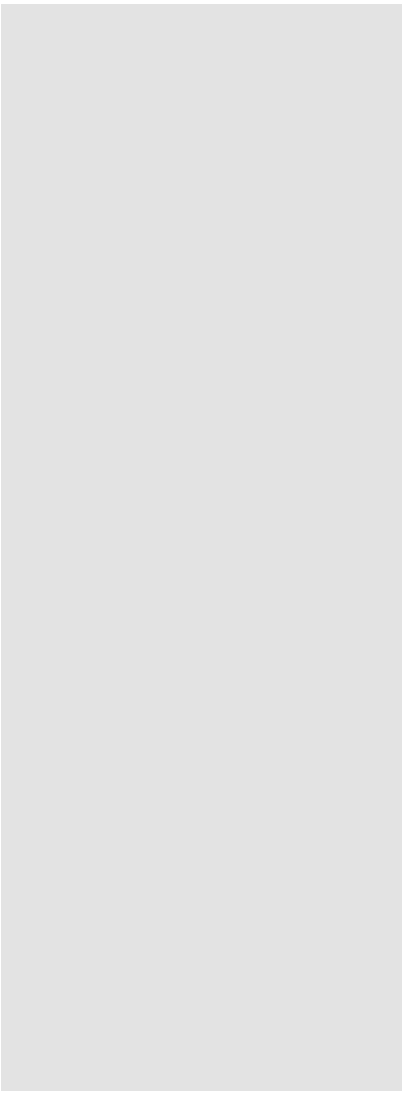
Include Projected Fund Balances

### Funds to Aggregate

General Fund	<input type="text" value="Yes"/>
Special Education Fund	<input type="text" value="Yes"/>
Other Special Projects Fund	<input type="text" value="Yes"/>
Non-Referendum Debt Service Fund	<input type="text" value="Yes"/>
Referendum Approved Debt Service Fund	<input type="text" value="Yes"/>
Capital Expansion Fund	<input type="text" value="Yes"/>
Food Service Fund	<input type="text" value="Yes"/>
Post Employment Benefit Fund	<input type="text" value="Yes"/>
Community Service Fund	<input type="text" value="Yes"/>

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## Table of Contents

**Scenario Name:**

**Initial Data Upload**

*This file is a compilation of reports based on the scenario above.  
The hyperlinks below will take you directly to the linked worksheet.*

### **SECTION 1: 13 Month Chart and Summary Worksheets**

<b>Month End Fund Balances</b>	<a href="#">Month End Fund Balances</a>
<b>Revenue Dashboard</b>	<a href="#">Rev Dashboard</a>
<b>Expenditure Dashboard</b>	<a href="#">Exp Dashboard</a>
<b>All Funds Summary</b>	<a href="#">All Funds Summary</a>

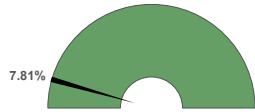
### **SECTION 2: Individual Fund Statements**

<b>Worksheet</b>	<b>Summary</b>	<b>Forecast</b>
<b>Combining General and Special Education Funds</b>	<a href="#">10 &amp; 27</a>	<a href="#">10 &amp; 27P</a>
<b>General Fund</b>	<a href="#">10</a>	<a href="#">10P</a>
<b>Special Education Fund</b>	<a href="#">27</a>	<a href="#">27P</a>
<b>Other Special Projects Fund</b>	<a href="#">29</a>	<a href="#">29P</a>
<b>Non-Referendum Debt Service Fund</b>	<a href="#">38</a>	<a href="#">38P</a>
<b>Referendum Approved Debt Service Fund</b>	<a href="#">39</a>	<a href="#">39P</a>
<b>Capital Expansion Fund</b>	<a href="#">41</a>	<a href="#">41P</a>
<b>Food Service Fund</b>	<a href="#">50</a>	<a href="#">50P</a>
<b>Post Employment Benefit Fund</b>	<a href="#">73</a>	<a href="#">73P</a>
<b>Community Service Fund</b>	<a href="#">80</a>	<a href="#">80P</a>

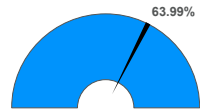
# General and Special Education Funds | Revenue Dashboard

For the Period Ending May 31, 2021

Projected Year End Fund Balance as % of Budgeted Revenues

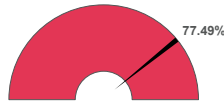


Actual YTD Total Revenues



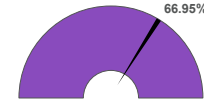
Projected YTD Total Revenues  
70.55%

Actual YTD Local Sources



Projected YTD Local Sources  
90.28%

Actual YTD State Sources

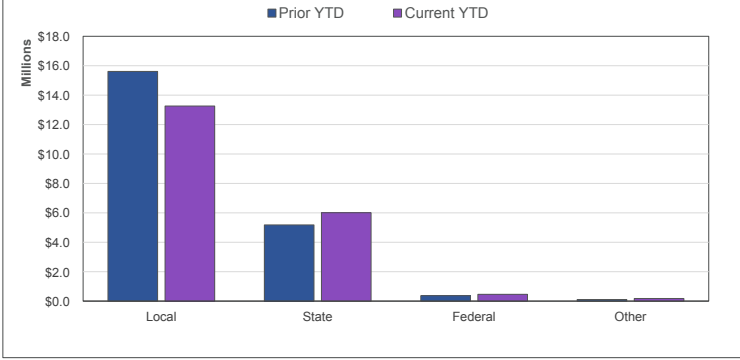


Projected YTD State Sources  
65.88%

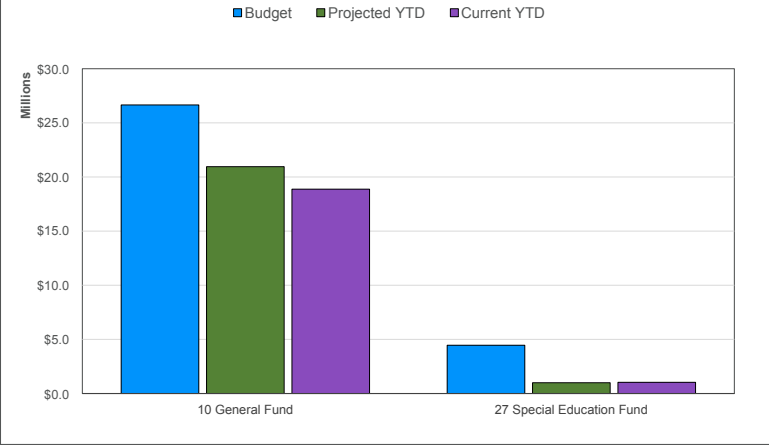
Top 10 Sources of Revenue (Year-to-Date)

Property Tax	\$12,926,428.32
Equalization Aid	\$3,756,951.00
Per Pupil Aid	\$1,348,956.00
Special Education State Aid	\$805,247.00
Federal Special Projects Aid Transited Through Dpi	\$367,685.68
Student Fees	\$246,555.25
Refund Of Prior Year Expense	\$109,061.77
Esea Title L	\$82,057.19
Library (Common School Fund) Aid	\$80,084.00
Debt Premium And Accrued Interest On Non-Refinancing Debt	\$58,797.00
<b>Percent of Total Revenues Year-to-Date</b>	<b>99.36%</b>

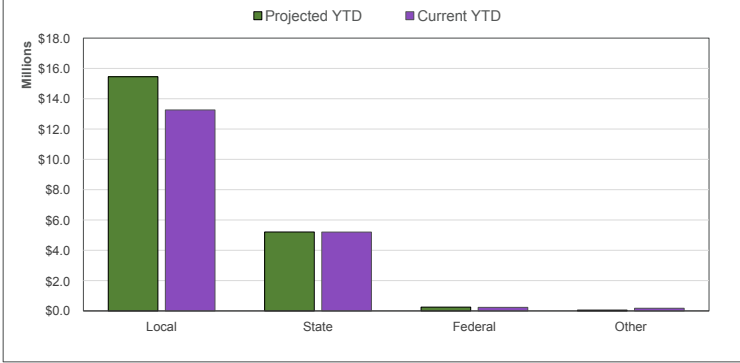
Revenues by Source



Total Revenues



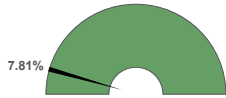
Revenues by Source



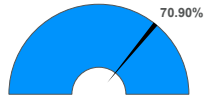
# General and Special Education Funds | Expenditure Dashboard

For the Period Ending May 31, 2021

Projected Year End Fund Balance as % of Budgeted Expenditures

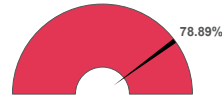


Actual YTD Total Expenditures



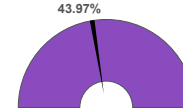
Projected YTD Total Expenditures  
75.12%

Actual YTD Salaries / Benefits



Projected YTD Salaries / Benefits  
82.23%

Actual YTD Other Objects



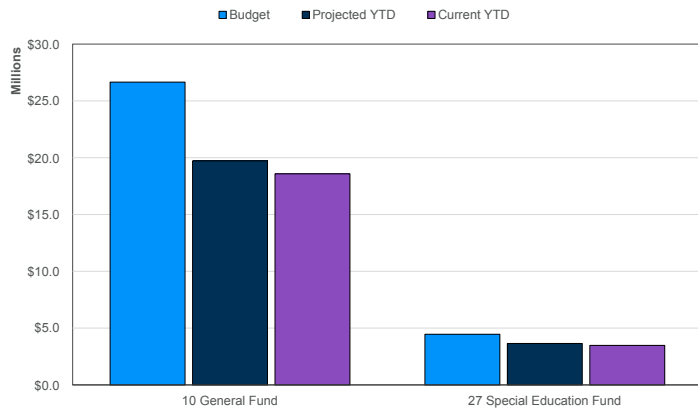
Projected YTD Other Objects  
51.16%

Top 10 Expenditures by Function (Year-to-Date)

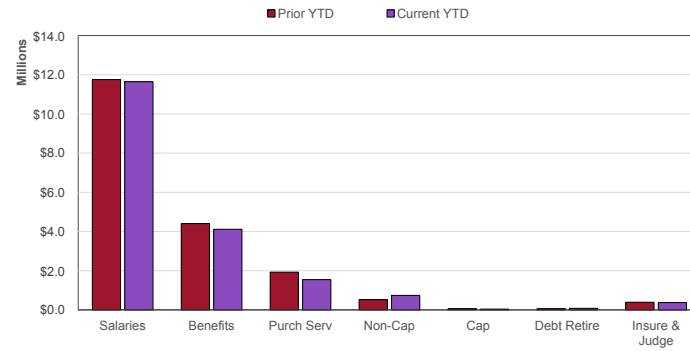
Regular Curriculum	\$5,913,437.47
Undifferentiated Curriculum	\$4,329,558.59
Business Administration	\$2,785,761.29
Special Education Curriculum	\$2,639,397.57
Pupil Services	\$1,329,948.56
School Building Administration	\$1,129,390.20
Instructional Staff Services	\$1,108,942.52
Physical Curriculum	\$523,097.11
Central Services	\$497,303.65
General Administration	\$412,074.37

Percent of Total Expenditures Year-to-Date **93.70%**

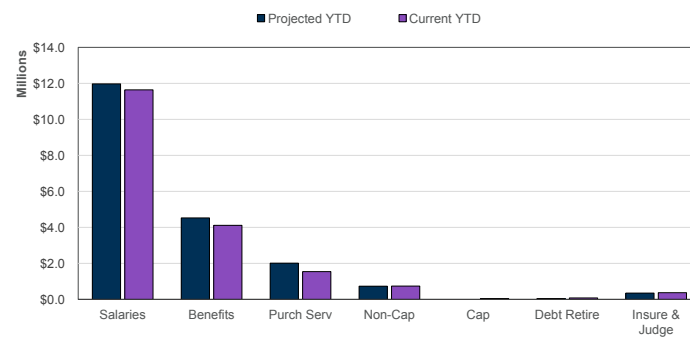
Total Expenditures



Expenditures by Object



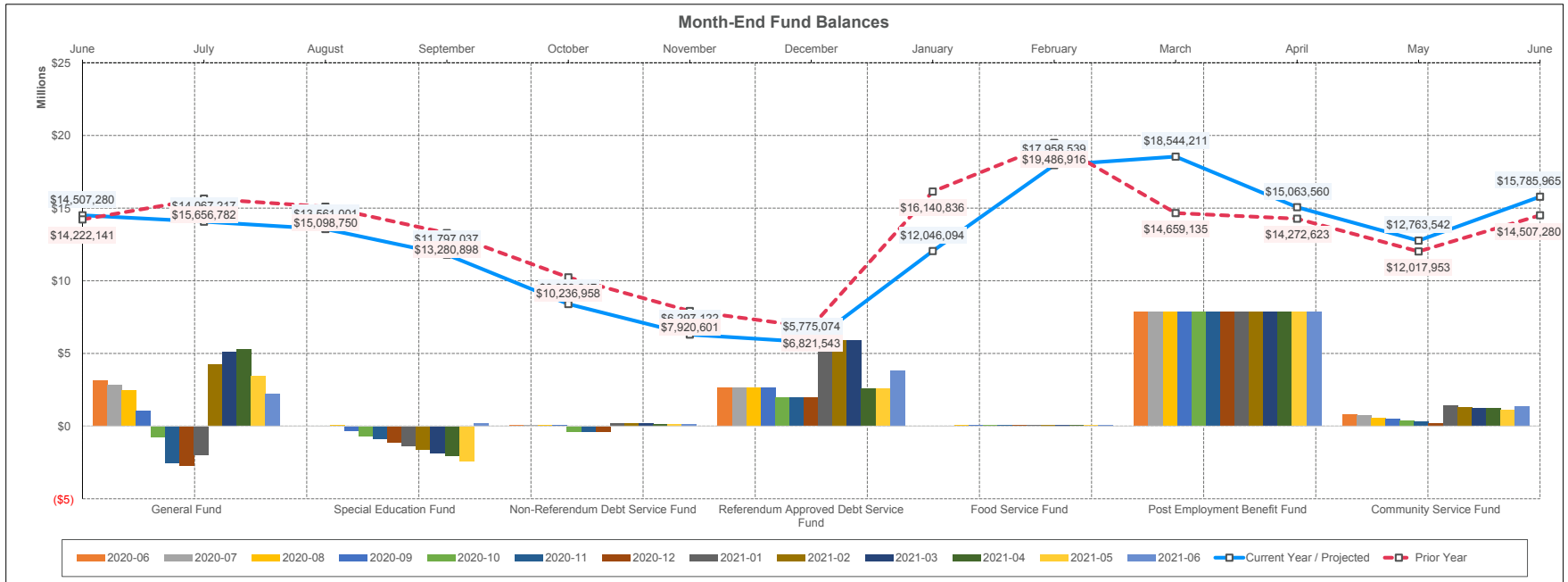
Expenditures By Object



General Fund | Special Education Fund | Other Special Projects Fund | Non-Referendum Debt Service Fund | Referendum Approved Debt Service Fund | Capital Expansion Fund | Food Service Fund | Post Employment Benefit Fund | Community Service Fund

For the Period Ending May 31, 2021

Budgeted Year-End Fund Balance \$14,497,866



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## Statement of Revenues, Expenditures, Other Financing Sources (Uses) And Changes In Fund Balance

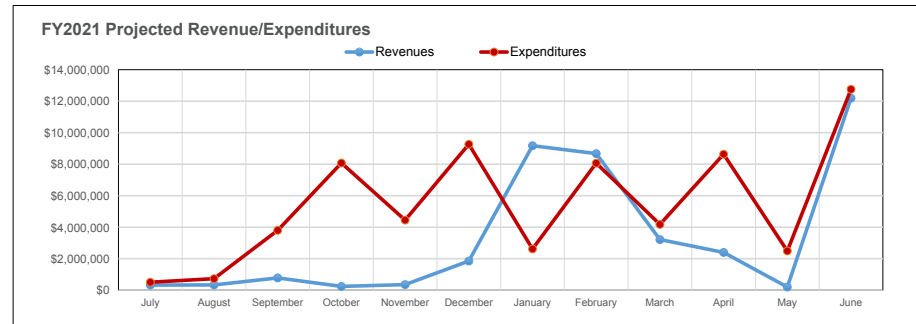
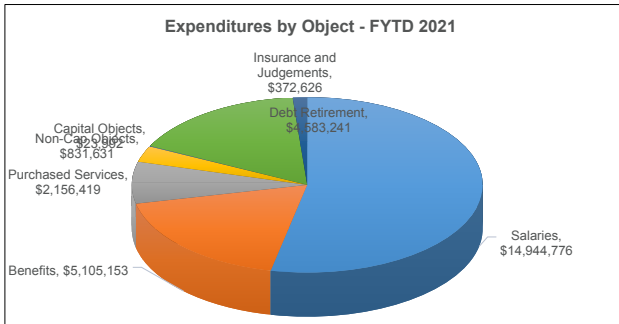
For the Period Ending May 31, 2021

All Funds Summary Breakdown

(With Comparative Totals For the Period Ended July, 2019 - May, 2020)

				General Fund	Special Education Fund	Other Special Projects Fund	Non-Referendum Debt Service Fund	Referendum Approved Debt Service Fund	Capital Expansion Fund	Food Service Fund	Post Employment Benefit Fund	Community Service Fund
	All Funds FY2020	All Funds FY2021	% Incr/(Decr)									
<b>REVENUES</b>												
Local	\$20,653,759	\$19,489,927	(5.63%)	13,261,657	0	0	599,849	3,971,848	0	5,680	0	1,650,893
State	\$5,185,300	\$6,008,077	15.87%	5,202,830	805,247	0	0	0	0	0	0	0
Federal	\$494,161	\$738,686	49.48%	234,246	227,597	0	0	0	0	276,843	0	0
Other	\$2,624,356	\$180,154	(93.14%)	176,290	1,848	0	0	0	0	0	0	2,016
<b>TOTAL REVENUE</b>	<b>\$28,957,575</b>	<b>\$26,416,845</b>	<b>(8.77%)</b>	<b>18,875,023</b>	<b>1,034,692</b>	<b>0</b>	<b>599,849</b>	<b>3,971,848</b>	<b>0</b>	<b>282,523</b>	<b>0</b>	<b>1,652,909</b>
<b>EXPENDITURES</b>												
Salaries	\$15,092,207	\$14,944,776	(0.98%)	11,641,373	2,421,799	0	0	0	0	0	0	881,605
Benefits	\$5,418,126	\$5,105,153	(5.78%)	4,114,170	748,395	0	0	0	0	0	0	242,588
Purchased Services	\$3,067,386	\$2,156,419	(29.70%)	1,543,693	228,292	0	0	0	0	223,350	9,529	151,555
Non-Cap Objects	\$613,955	\$831,631	35.45%	739,727	32,786	0	0	0	0	5,618	0	53,499
Capital Objects	\$81,088	\$23,992	(70.41%)	11,640	0	0	0	0	0	0	0	12,352
Debt Retirement	\$6,070,163	\$4,583,241	(24.50%)	80,457	0	0	450,099	4,052,685	0	0	0	0
Insurance and Judgements	\$406,823	\$372,626	(8.41%)	372,626	0	0	0	0	0	0	0	0
Other Objects/Transfers	\$412,015	\$142,745	(65.35%)	76,229	46,567	0	0	0	0	0	4,152	15,797
<b>TOTAL EXPENDITURES</b>	<b>\$31,161,763</b>	<b>\$28,160,582</b>	<b>(9.63%)</b>	<b>18,579,916</b>	<b>3,477,839</b>	<b>0</b>	<b>450,099</b>	<b>4,052,685</b>	<b>0</b>	<b>228,968</b>	<b>13,681</b>	<b>1,357,396</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(2,204,188)</b>	<b>(1,743,738)</b>	<b>(20.89%)</b>	<b>295,108</b>	<b>(2,443,146)</b>	<b>0</b>	<b>149,750</b>	<b>(80,837)</b>	<b>0</b>	<b>53,555</b>	<b>(13,681)</b>	<b>295,513</b>
<b>FUND BALANCE</b>												
Beginning of Period	\$14,222,141	\$14,507,280		3,156,529	0	0	10,822	2,652,348	0	0	7,859,550	828,030
End of Period	\$12,017,953	\$12,763,542		3,451,637	(2,443,146)	0	160,573	2,571,511	0	53,555	7,845,870	1,123,543

111



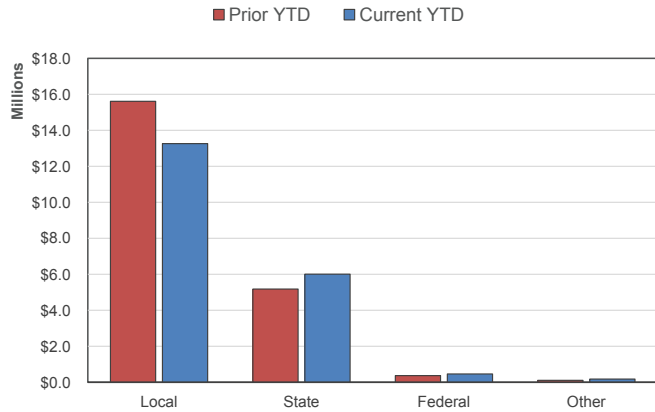
## General and Special Education Funds | Financial Summary

For the Period Ending May 31, 2021

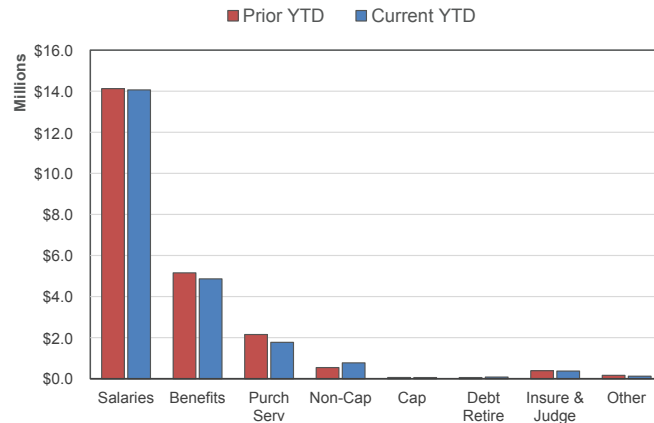
	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Local	\$15,612,865	\$17,520,890	89.11%	\$13,261,657	\$17,114,415	77.49%
State	\$5,180,119	\$7,917,492	65.43%	\$6,008,077	\$8,973,453	66.95%
Federal	\$370,092	\$608,339	60.84%	\$461,843	\$969,040	47.66%
Other	\$108,219	\$4,024,268	2.69%	\$178,139	\$4,055,347	4.39%
<b>TOTAL REVENUE</b>	<b>\$21,271,295</b>	<b>\$30,070,989</b>	<b>70.74%</b>	<b>\$19,909,715</b>	<b>\$31,112,255</b>	<b>63.99%</b>
<b>EXPENDITURES</b>						
Salaries	\$14,125,824	\$17,082,060	82.69%	\$14,063,172	\$17,429,246	80.69%
Benefits	\$5,155,278	\$6,486,087	79.48%	\$4,862,565	\$6,559,417	74.13%
Purchased Services	\$2,152,060	\$2,607,786	82.52%	\$1,771,985	\$2,770,693	63.95%
Non-Cap Objects	\$543,029	\$615,593	88.21%	\$772,513	\$914,746	84.45%
Capital Objects	\$59,055	\$59,055	100.00%	\$11,640	\$2,518	462.27%
Debt Retirement	\$55,000	\$55,000	100.00%	\$80,457	\$14,000	574.69%
Insurance and Judgements	\$389,707	\$396,244	98.35%	\$372,626	\$347,513	107.23%
Other Objects/Transfers	\$164,658	\$2,961,813	5.56%	\$122,796	\$3,074,319	3.99%
<b>TOTAL EXPENDITURES</b>	<b>\$22,644,611</b>	<b>\$30,263,640</b>	<b>74.82%</b>	<b>\$22,057,754</b>	<b>\$31,112,452</b>	<b>70.90%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$1,373,316)</b>	<b>(\$192,650)</b>		<b>(\$2,148,039)</b>	<b>(\$197)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$1,975,863</b>	<b>\$3,156,529</b>		<b>\$1,008,491</b>	<b>\$3,156,332</b>	
<b>FUND BALANCE % OF EXPENDITURES</b>		10.50%				

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**Revenues by Source | Prior YTD vs. Current YTD**



**Expenditures by Object | Prior YTD vs. Current YTD**

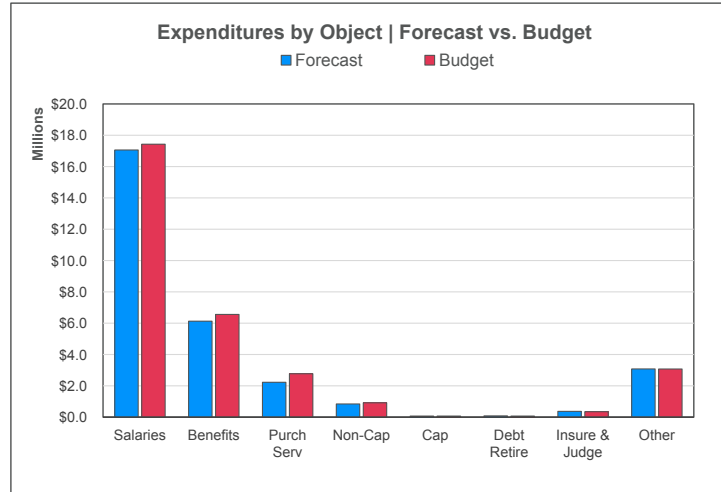
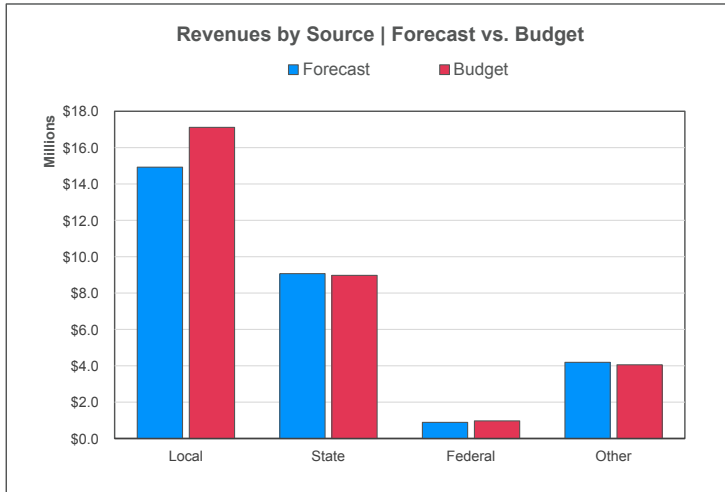


## General and Special Education Funds | Financial Forecast

For the Period Ending May 31, 2021

	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
<b>REVENUES</b>						
Local	\$15,612,865	\$13,261,657	\$1,663,048	\$14,924,705	\$17,114,415	(\$2,189,710)
State	\$5,180,119	\$6,008,077	\$3,061,375	\$9,069,452	\$8,973,453	\$95,999
Federal	\$370,092	\$461,843	\$425,486	\$887,330	\$969,040	(\$81,710)
Other	\$108,219	\$178,139	\$4,011,710	\$4,189,848	\$4,055,347	\$134,501
<b>TOTAL REVENUE</b>	<b>\$21,271,295</b>	<b>\$19,909,715</b>	<b>\$9,161,619</b>	<b>\$29,071,335</b>	<b>\$31,112,255</b>	<b>(\$2,040,920)</b>
<b>EXPENDITURES</b>						
Salaries	\$14,125,824	\$14,063,172	\$2,996,768	\$17,059,940	\$17,429,246	\$369,306
Benefits	\$5,155,278	\$4,862,565	\$1,265,752	\$6,128,317	\$6,559,417	\$431,100
Purchased Services	\$2,152,060	\$1,771,985	\$455,048	\$2,227,033	\$2,770,693	\$543,660
Non-Cap Objects	\$543,029	\$772,513	\$69,479	\$841,992	\$914,746	\$72,754
Capital Objects	\$59,055	\$11,640	\$0	\$11,640	\$2,518	(\$9,122)
Debt Retirement	\$55,000	\$80,457	\$1,046	\$81,503	\$14,000	(\$67,503)
Insurance and Judgements	\$389,707	\$372,626	(\$2,643)	\$369,982	\$347,513	(\$22,469)
Other Objects/Transfers	\$164,658	\$122,796	\$2,956,275	\$3,079,071	\$3,074,319	(\$4,752)
<b>TOTAL EXPENDITURES</b>	<b>\$22,644,611</b>	<b>\$22,057,754</b>	<b>\$7,741,724</b>	<b>\$29,799,478</b>	<b>\$31,112,452</b>	<b>\$1,312,974</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$1,373,316)</b>	<b>(\$2,148,039)</b>	<b>\$1,419,895</b>	<b>(\$728,144)</b>	<b>(\$197)</b>	<b>(\$727,946)</b>
<b>ENDING FUND BALANCE</b>	<b>\$1,975,863</b>	<b>\$1,008,491</b>		<b>\$2,428,386</b>	<b>\$3,156,332</b>	<b>(\$727,947)</b>

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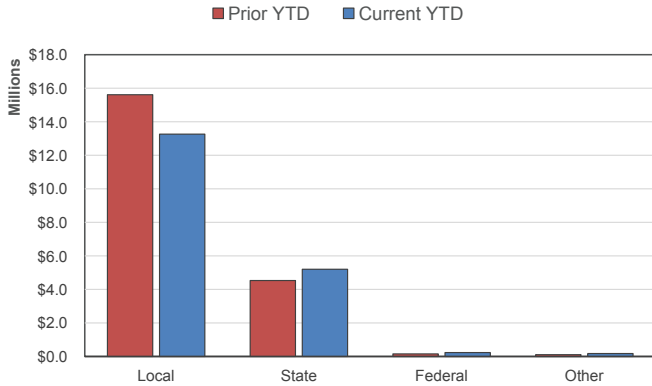
# General Fund | Financial Summary

For the Period Ending May 31, 2021

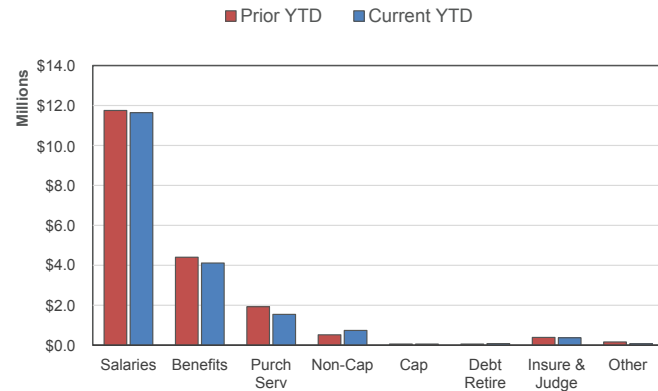
	YTD % of PY Actual			YTD % of Budget		
	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Local	\$15,612,865	\$17,520,890	89.11%	\$13,261,657	\$17,114,415	77.49%
State	\$4,530,642	\$6,957,008	65.12%	\$5,202,830	\$7,949,754	65.45%
Federal	\$154,361	\$222,737	69.30%	\$234,246	\$465,267	50.35%
Other	\$108,219	\$1,244,007	8.70%	\$176,290	\$1,124,202	15.68%
<b>TOTAL REVENUE</b>	<b>\$20,406,087</b>	<b>\$25,944,642</b>	<b>78.65%</b>	<b>\$18,875,023</b>	<b>\$26,653,638</b>	<b>70.82%</b>
<b>EXPENDITURES</b>						
Salaries	\$11,751,791	\$14,204,581	82.73%	\$11,641,373	\$14,446,053	80.59%
Benefits	\$4,404,880	\$5,534,647	79.59%	\$4,114,170	\$5,600,285	73.46%
Purchased Services	\$1,926,524	\$2,343,097	82.22%	\$1,543,693	\$2,383,054	64.78%
Non-Cap Objects	\$520,882	\$593,532	87.76%	\$739,727	\$801,132	92.34%
Capital Objects	\$59,055	\$59,055	100.00%	\$11,640	\$0	
Debt Retirement	\$55,000	\$55,000	100.00%	\$80,457	\$14,000	574.69%
Insurance and Judgements	\$389,707	\$396,244	98.35%	\$372,626	\$347,513	107.23%
Other Objects/Transfers	\$162,854	\$2,951,136	5.52%	\$76,229	\$3,061,797	2.49%
<b>TOTAL EXPENDITURES</b>	<b>\$19,270,693</b>	<b>\$26,137,292</b>	<b>73.73%</b>	<b>\$18,579,916</b>	<b>\$26,653,834</b>	<b>69.71%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$1,135,394</b>	<b>(\$192,650)</b>		<b>\$295,108</b>	<b>(\$196)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$4,484,573</b>	<b>\$3,156,529</b>		<b>\$3,451,637</b>	<b>\$3,156,333</b>	
<b>FUND BALANCE AS % OF EXP.</b>			<b>12.08%</b>			

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Revenues by Source | Prior YTD vs. Current YTD



Expenditures by Object | Prior YTD vs. Current YTD



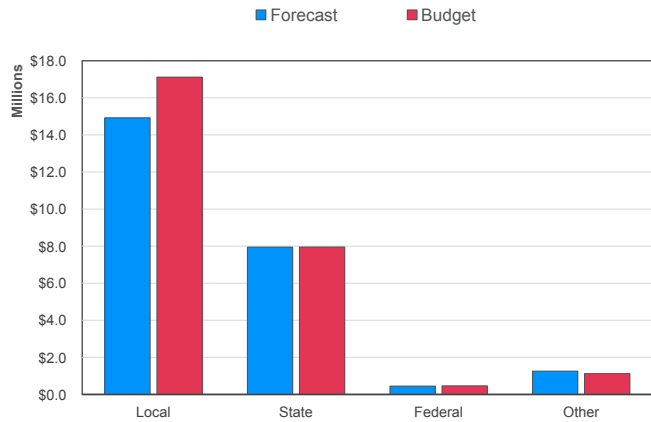
# General Fund | Financial Forecast

For the Period Ending May 31, 2021

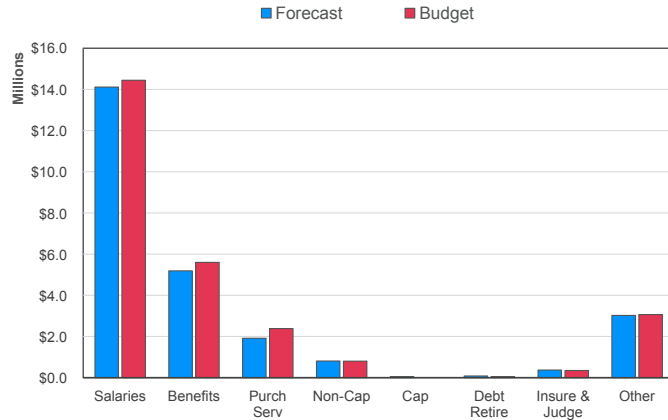
	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
<b>REVENUES</b>						
Local	\$15,612,865	\$13,261,657	\$1,663,048	\$14,924,705	\$17,114,415	(\$2,189,710)
State	\$4,530,642	\$5,202,830	\$2,741,795	\$7,944,625	\$7,949,754	(\$5,129)
Federal	\$154,361	\$234,246	\$214,764	\$449,010	\$465,267	(\$16,257)
Other	\$108,219	\$176,290	\$1,080,565	\$1,256,855	\$1,124,202	\$132,653
<b>TOTAL REVENUE</b>	<b>\$20,406,087</b>	<b>\$18,875,023</b>	<b>\$5,700,172</b>	<b>\$24,575,196</b>	<b>\$26,653,638</b>	<b>(\$2,078,442)</b>
<b>EXPENDITURES</b>						
Salaries	\$11,751,791	\$11,641,373	\$2,473,297	\$14,114,670	\$14,446,053	\$331,383
Benefits	\$4,404,880	\$4,114,170	\$1,073,645	\$5,187,815	\$5,600,285	\$412,470
Purchased Services	\$1,926,524	\$1,543,693	\$370,343	\$1,914,035	\$2,383,054	\$469,019
Non-Cap Objects	\$520,882	\$739,727	\$68,219	\$807,946	\$801,132	(\$6,814)
Capital Objects	\$59,055	\$11,640	\$0	\$11,640	\$0	(\$11,640)
Debt Retirement	\$55,000	\$80,457	\$1,046	\$81,503	\$14,000	(\$67,503)
Insurance and Judgements	\$389,707	\$372,626	(\$2,643)	\$369,982	\$347,513	(\$22,469)
Other Objects/Transfers	\$162,854	\$76,229	\$2,947,119	\$3,023,349	\$3,061,797	\$38,448
<b>TOTAL EXPENDITURES</b>	<b>\$19,270,693</b>	<b>\$18,579,916</b>	<b>\$6,931,025</b>	<b>\$25,510,940</b>	<b>\$26,653,834</b>	<b>\$1,142,894</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$1,135,394</b>	<b>\$295,108</b>	<b>(\$1,230,853)</b>	<b>(\$935,745)</b>	<b>(\$196)</b>	<b>(\$935,548)</b>
<b>ENDING FUND BALANCE</b>	<b>\$4,484,573</b>	<b>\$3,451,637</b>		<b>\$2,220,785</b>	<b>\$3,156,333</b>	<b>(\$935,549)</b>
<b>EST. FUND BALANCE AS % OF BUDGETED EXP:</b>				8.33%	11.84%	

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Revenues by Source | Forecast vs. Budget



Expenditures by Object | Forecast vs. Budget

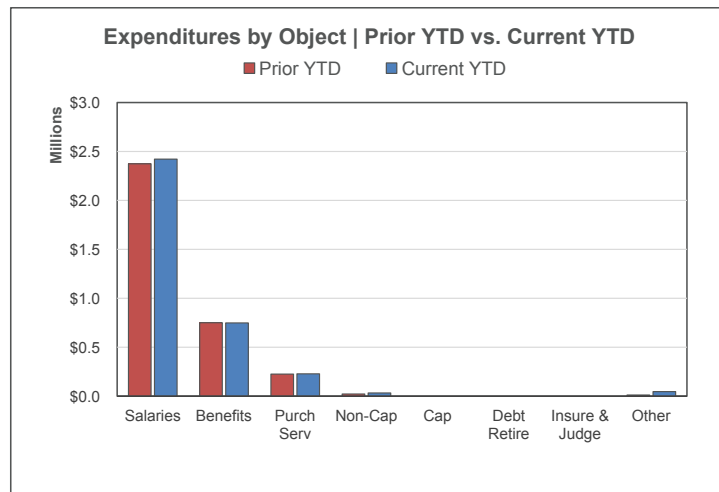
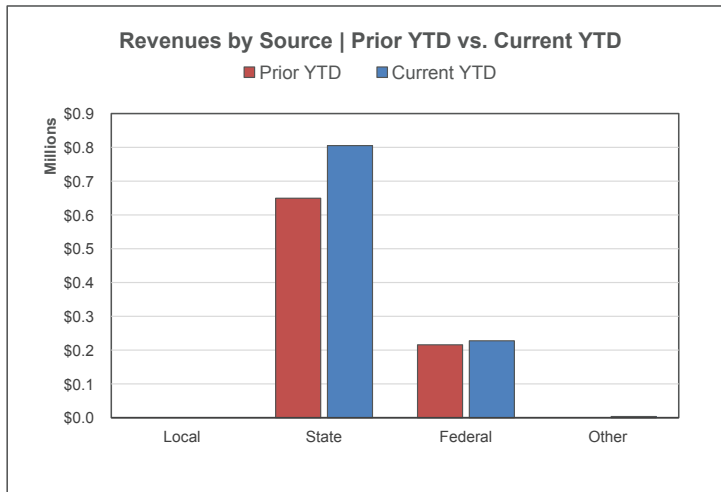


## Special Education Fund | Financial Summary

For the Period Ending May 31, 2021

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Local	\$0	\$0		\$0	\$0	
State	\$649,477	\$960,484	67.62%	\$805,247	\$1,023,699	78.66%
Federal	\$215,731	\$385,602	55.95%	\$227,597	\$503,773	45.18%
Other	\$0	\$2,780,261	0.00%	\$1,848	\$2,931,145	0.06%
<b>TOTAL REVENUE</b>	<b>\$865,208</b>	<b>\$4,126,347</b>	<b>20.97%</b>	<b>\$1,034,692</b>	<b>\$4,458,617</b>	<b>23.21%</b>
<b>EXPENDITURES</b>						
Salaries	\$2,374,033	\$2,877,480	82.50%	\$2,421,799	\$2,983,193	81.18%
Benefits	\$750,398	\$951,440	78.87%	\$748,395	\$959,132	78.03%
Purchased Services	\$225,536	\$264,689	85.21%	\$228,292	\$387,639	58.89%
Non-Cap Objects	\$22,147	\$22,061	100.39%	\$32,786	\$113,614	28.86%
Capital Objects	\$0	\$0		\$0	\$2,518	0.00%
Debt Retirement	\$0	\$0		\$0	\$0	
Insurance and Judgements	\$0	\$0		\$0	\$0	
Other Objects/Transfers	\$1,804	\$10,678	16.90%	\$46,567	\$12,522	371.88%
<b>TOTAL EXPENDITURES</b>	<b>\$3,373,918</b>	<b>\$4,126,347</b>	<b>81.77%</b>	<b>\$3,477,839</b>	<b>\$4,458,618</b>	<b>78.00%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$2,508,710)</b>	<b>\$0</b>		<b>(\$2,443,146)</b>	<b>(\$1)</b>	
<b>ENDING FUND BALANCE</b>	<b>(\$2,508,710)</b>	<b>\$0</b>		<b>(\$2,443,146)</b>	<b>(\$1)</b>	

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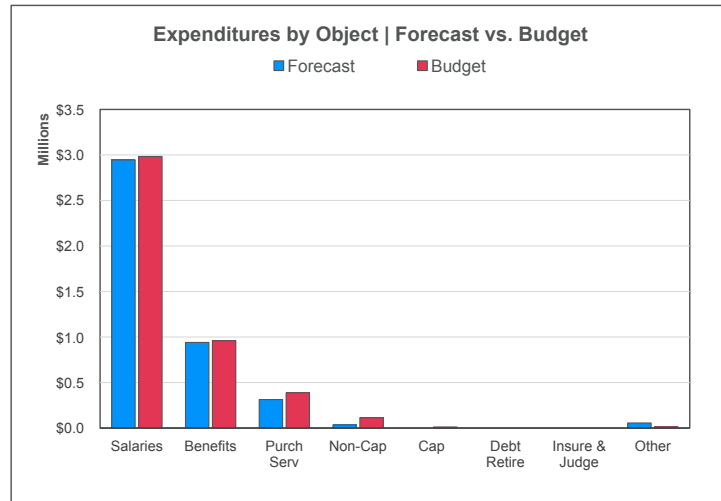
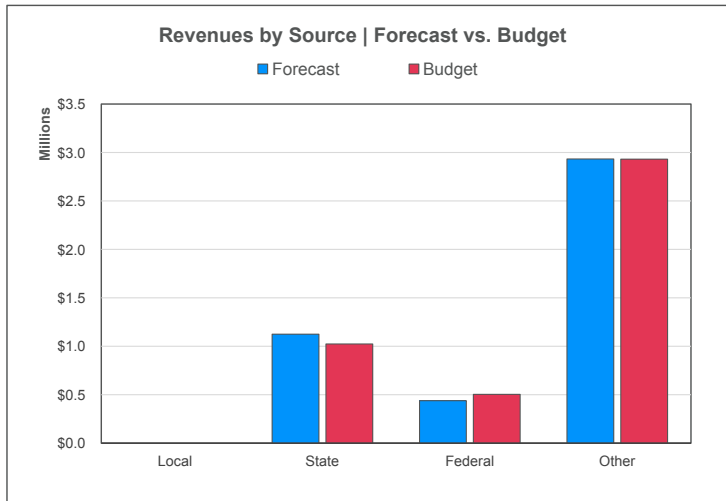


## Special Education Fund | Financial Forecast

For the Period Ending May 31, 2021

	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
<b>REVENUES</b>						
Local	\$0	\$0	\$0	\$0	\$0	\$0
State	\$649,477	\$805,247	\$319,580	\$1,124,827	\$1,023,699	\$101,128
Federal	\$215,731	\$227,597	\$210,722	\$438,319	\$503,773	(\$65,454)
Other	\$0	\$1,848	\$2,931,145	\$2,932,993	\$2,931,145	\$1,848
<b>TOTAL REVENUE</b>	<b>\$865,208</b>	<b>\$1,034,692</b>	<b>\$3,461,447</b>	<b>\$4,496,139</b>	<b>\$4,458,617</b>	<b>\$37,522</b>
<b>EXPENDITURES</b>						
Salaries	\$2,374,033	\$2,421,799	\$523,471	\$2,945,270	\$2,983,193	\$37,923
Benefits	\$750,398	\$748,395	\$192,107	\$940,502	\$959,132	\$18,630
Purchased Services	\$225,536	\$228,292	\$84,705	\$312,997	\$387,639	\$74,642
Non-Cap Objects	\$22,147	\$32,786	\$1,261	\$34,046	\$113,614	\$79,568
Capital Objects	\$0	\$0	\$0	\$0	\$2,518	\$2,518
Debt Retirement	\$0	\$0	\$0	\$0	\$0	\$0
Insurance and Judgements	\$0	\$0	\$0	\$0	\$0	\$0
Other Objects/Transfers	\$1,804	\$46,567	\$9,156	\$55,723	\$12,522	(\$43,201)
<b>TOTAL EXPENDITURES</b>	<b>\$3,373,918</b>	<b>\$3,477,839</b>	<b>\$810,699</b>	<b>\$4,288,538</b>	<b>\$4,458,618</b>	<b>\$170,080</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$2,508,710)</b>	<b>(\$2,443,146)</b>	<b>\$2,650,748</b>	<b>\$207,601</b>	<b>(\$1)</b>	<b>\$207,602</b>
<b>ENDING FUND BALANCE</b>	<b>(\$2,508,710)</b>	<b>(\$2,443,146)</b>		<b>\$207,601</b>	<b>(\$1)</b>	<b>\$207,602</b>

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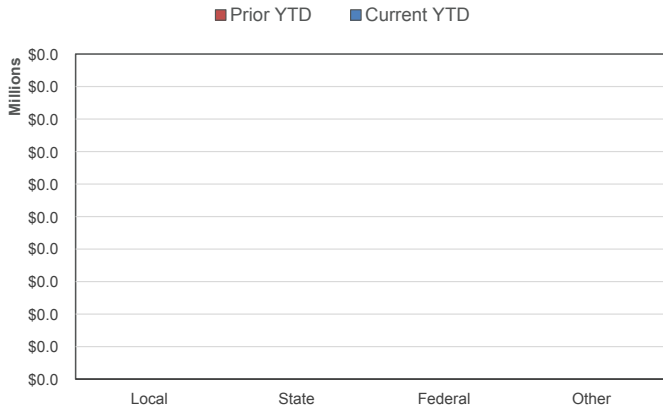
## Other Special Projects Fund | Financial Summary

For the Period Ending May 31, 2021

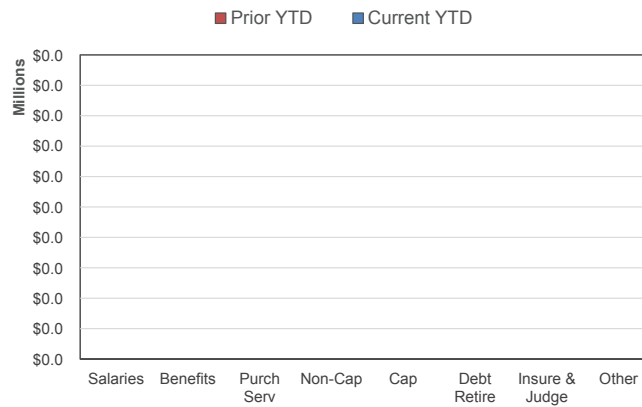
	YTD % of PY Actual			YTD % of Budget		
	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Local	\$0	\$0		\$0	\$0	
State	\$0	\$0		\$0	\$0	
Federal	\$0	\$0		\$0	\$0	
Other	\$0	\$0		\$0	\$0	
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
<b>EXPENDITURES</b>						
Salaries	\$0	\$0		\$0	\$0	
Benefits	\$0	\$0		\$0	\$0	
Purchased Services	\$0	\$0		\$0	\$0	
Non-Cap Objects	\$0	\$0		\$0	\$0	
Capital Objects	\$0	\$0		\$0	\$0	
Debt Retirement	\$0	\$0		\$0	\$0	
Insurance and Judgements	\$0	\$0		\$0	\$0	
Other Objects/Transfers	\$0	\$0		\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
<b>SURPLUS / (DEFICIT)</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
<b>ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	

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**Revenues by Source | Prior YTD vs. Current YTD**



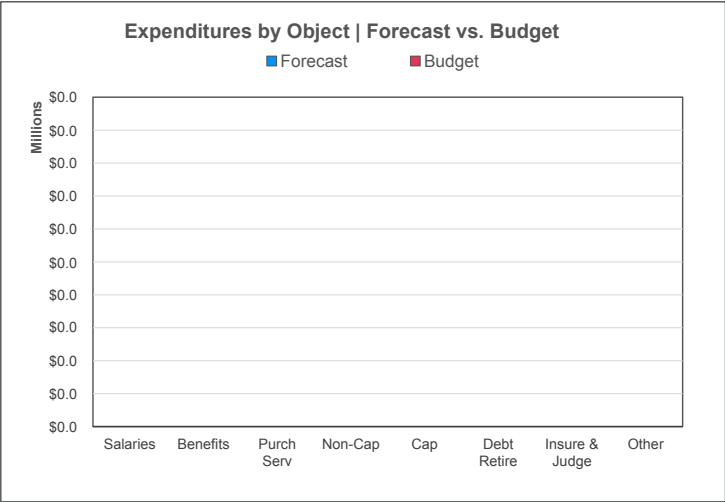
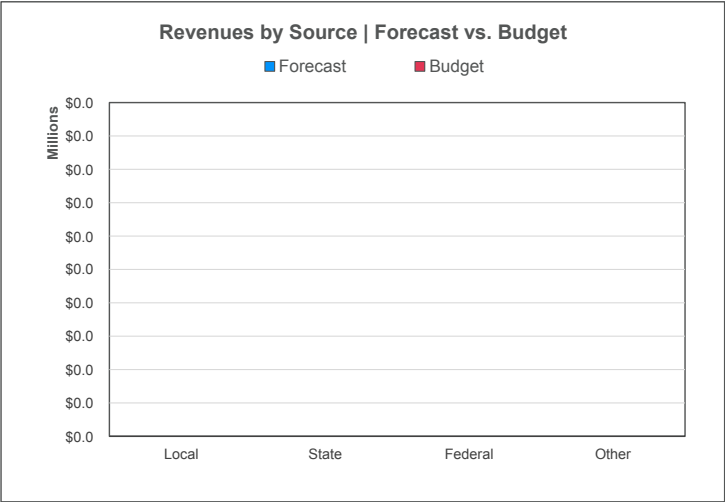
**Expenditures by Object | Prior YTD vs. Current YTD**



# Other Special Projects Fund | Financial Forecast

For the Period Ending May 31, 2021

	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
<b>REVENUES</b>						
Local	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0
Non-Cap Objects	\$0	\$0	\$0	\$0	\$0	\$0
Capital Objects	\$0	\$0	\$0	\$0	\$0	\$0
Debt Retirement	\$0	\$0	\$0	\$0	\$0	\$0
Insurance and Judgements	\$0	\$0	\$0	\$0	\$0	\$0
Other Objects/Transfers	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



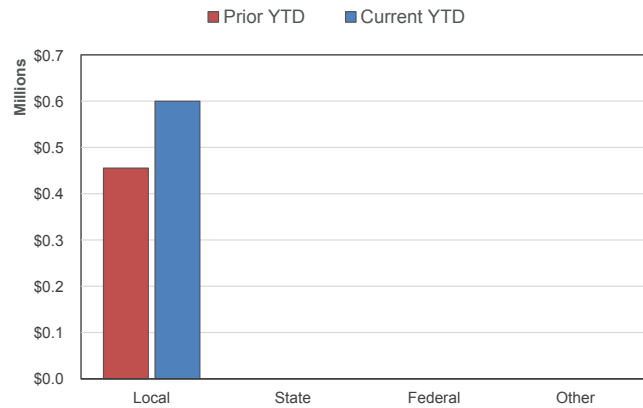
## Non-Referendum Debt Service Fund | Financial Summary

For the Period Ending May 31, 2021

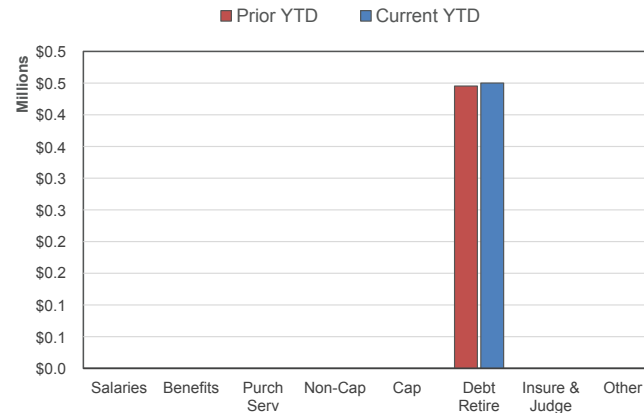
	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Local	\$455,366	\$455,366	100.00%	\$599,849	\$599,849	100.00%
State	\$0	\$0		\$0	\$0	
Federal	\$0	\$0		\$0	\$0	
Other	\$0	\$0		\$0	\$0	
<b>TOTAL REVENUE</b>	<b>\$455,366</b>	<b>\$455,366</b>	<b>100.00%</b>	<b>\$599,849</b>	<b>\$599,849</b>	<b>100.00%</b>
<b>EXPENDITURES</b>						
Salaries	\$0	\$0		\$0	\$0	
Benefits	\$0	\$0		\$0	\$0	
Purchased Services	\$0	\$0		\$0	\$0	
Non-Cap Objects	\$0	\$0		\$0	\$0	
Capital Objects	\$0	\$0		\$0	\$0	
Debt Retirement	\$445,374	\$445,374	100.00%	\$450,099	\$450,099	100.00%
Insurance and Judgements	\$0	\$0		\$0	\$0	
Other Objects/Transfers	\$0	\$0		\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$445,374</b>	<b>\$445,374</b>	<b>100.00%</b>	<b>\$450,099</b>	<b>\$450,099</b>	<b>100.00%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$9,992</b>	<b>\$9,992</b>		<b>\$149,750</b>	<b>\$149,750</b>	
<b>ENDING FUND BALANCE</b>	<b>\$10,822</b>	<b>\$10,822</b>		<b>\$160,573</b>	<b>\$160,572</b>	

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**Revenues by Source | Prior YTD vs. Current YTD**



**Expenditures by Object | Prior YTD vs. Current YTD**

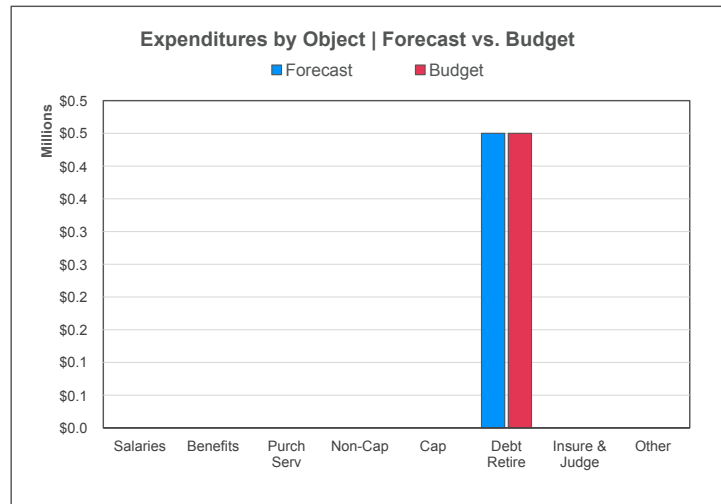
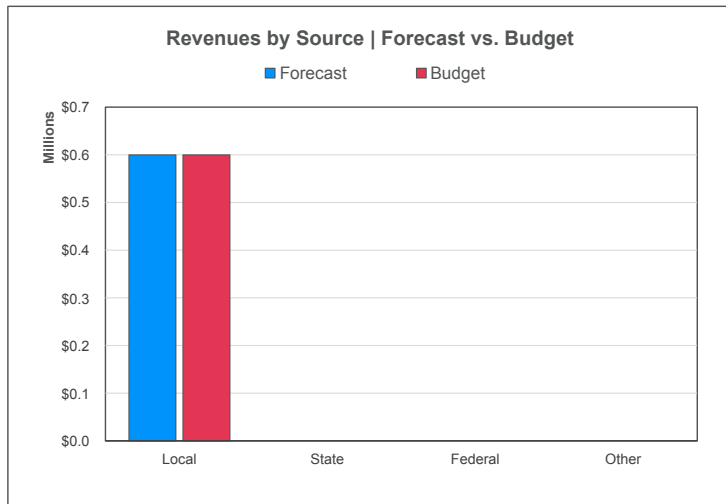


## Non-Referendum Debt Service Fund | Financial Forecast

For the Period Ending May 31, 2021

	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
<b>REVENUES</b>						
Local	\$455,366	\$599,849	\$0	\$599,849	\$599,849	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$455,366</b>	<b>\$599,849</b>	<b>\$0</b>	<b>\$599,849</b>	<b>\$599,849</b>	<b>\$0</b>
<b>EXPENDITURES</b>						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0
Non-Cap Objects	\$0	\$0	\$0	\$0	\$0	\$0
Capital Objects	\$0	\$0	\$0	\$0	\$0	\$0
Debt Retirement	\$445,374	\$450,099	\$0	\$450,099	\$450,099	\$0
Insurance and Judgements	\$0	\$0	\$0	\$0	\$0	\$0
Other Objects/Transfers	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$445,374</b>	<b>\$450,099</b>	<b>\$0</b>	<b>\$450,099</b>	<b>\$450,099</b>	<b>\$0</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$9,992</b>	<b>\$149,750</b>	<b>\$0</b>	<b>\$149,750</b>	<b>\$149,750</b>	<b>\$0</b>
<b>ENDING FUND BALANCE</b>	<b>\$10,822</b>	<b>\$160,573</b>		<b>\$160,573</b>	<b>\$160,572</b>	<b>\$0</b>

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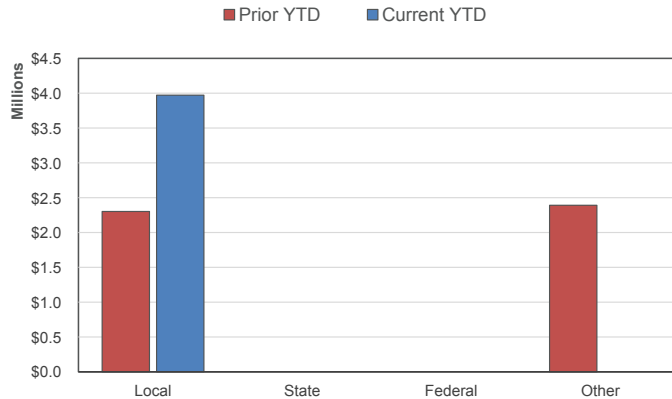
## Referendum Approved Debt Service Fund | Financial Summary

For the Period Ending May 31, 2021

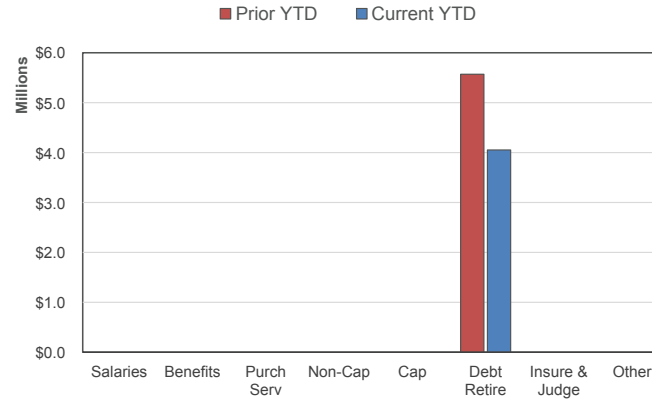
	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Local	\$2,302,100	\$3,818,974	60.28%	\$3,971,848	\$3,971,546	100.01%
State	\$0	\$0		\$0	\$0	
Federal	\$0	\$0		\$0	\$0	
Other	\$2,391,171	\$2,391,171	100.00%	\$0	\$0	
<b>TOTAL REVENUE</b>	<b>\$4,693,270</b>	<b>\$6,210,144</b>	<b>75.57%</b>	<b>\$3,971,848</b>	<b>\$3,971,546</b>	<b>100.01%</b>
<b>EXPENDITURES</b>						
Salaries	\$0	\$0		\$0	\$0	
Benefits	\$0	\$0		\$0	\$0	
Purchased Services	\$0	\$0		\$0	\$0	
Non-Cap Objects	\$0	\$0		\$0	\$0	
Capital Objects	\$0	\$0		\$0	\$0	
Debt Retirement	\$5,569,789	\$5,569,789	100.00%	\$4,052,685	\$4,052,686	100.00%
Insurance and Judgements	\$0	\$0		\$0	\$0	
Other Objects/Transfers	\$0	\$0		\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$5,569,789</b>	<b>\$5,569,789</b>	<b>100.00%</b>	<b>\$4,052,685</b>	<b>\$4,052,686</b>	<b>100.00%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$876,519)</b>	<b>\$640,355</b>		<b>(\$80,837)</b>	<b>(\$81,140)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$1,135,475</b>	<b>\$2,652,348</b>		<b>\$2,571,511</b>	<b>\$2,571,208</b>	

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**Revenues by Source | Prior YTD vs. Current YTD**



**Expenditures by Object | Prior YTD vs. Current YTD**

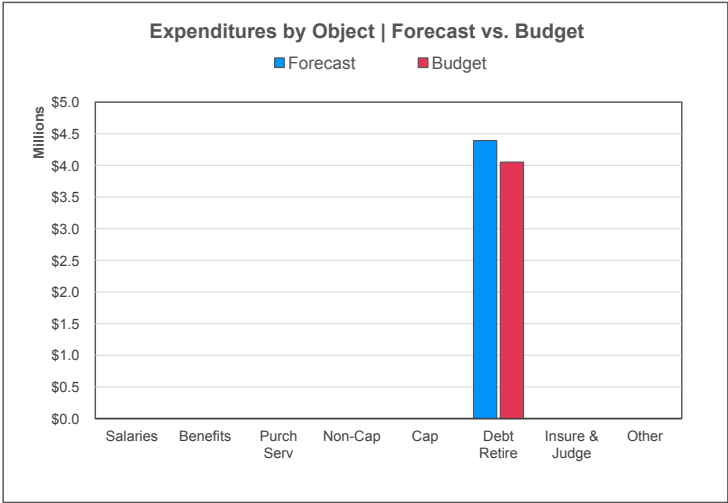
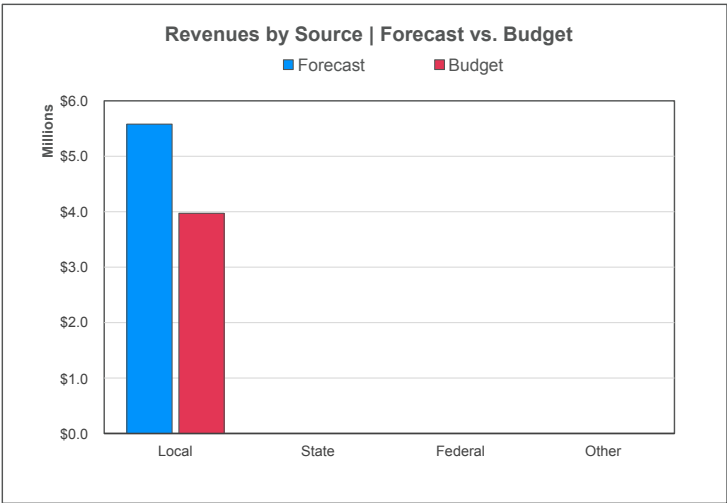


# Referendum Approved Debt Service Fund | Financial Forecast

For the Period Ending May 31, 2021

	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
<b>REVENUES</b>						
Local	\$2,302,100	\$3,971,848	\$1,607,897	\$5,579,746	\$3,971,546	\$1,608,200
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$2,391,171	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$4,693,270</b>	<b>\$3,971,848</b>	<b>\$1,607,897</b>	<b>\$5,579,746</b>	<b>\$3,971,546</b>	<b>\$1,608,200</b>
<b>EXPENDITURES</b>						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0
Non-Cap Objects	\$0	\$0	\$0	\$0	\$0	\$0
Capital Objects	\$0	\$0	\$0	\$0	\$0	\$0
Debt Retirement	\$5,569,789	\$4,052,685	\$339,987	\$4,392,672	\$4,052,686	(\$339,986)
Insurance and Judgements	\$0	\$0	\$0	\$0	\$0	\$0
Other Objects/Transfers	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$5,569,789</b>	<b>\$4,052,685</b>	<b>\$339,987</b>	<b>\$4,392,672</b>	<b>\$4,052,686</b>	<b>(\$339,986)</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$876,519)</b>	<b>(\$80,837)</b>	<b>\$1,267,910</b>	<b>\$1,187,073</b>	<b>(\$81,140)</b>	<b>\$1,268,214</b>
<b>ENDING FUND BALANCE</b>	<b>\$1,135,475</b>	<b>\$2,571,511</b>		<b>\$3,839,422</b>	<b>\$2,571,208</b>	<b>\$1,268,213</b>

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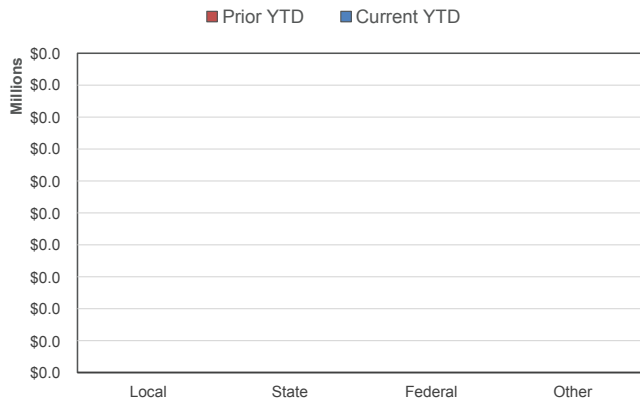
## Capital Expansion Fund | Financial Summary

For the Period Ending May 31, 2021

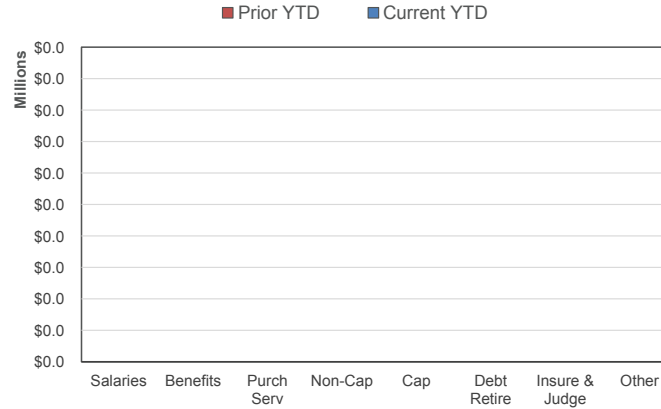
	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Local	\$0	\$0		\$0	\$0	
State	\$0	\$0		\$0	\$0	
Federal	\$0	\$0		\$0	\$0	
Other	\$0	\$0		\$0	\$0	
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
<b>EXPENDITURES</b>						
Salaries	\$0	\$0		\$0	\$0	
Benefits	\$0	\$0		\$0	\$0	
Purchased Services	\$0	\$0		\$0	\$0	
Non-Cap Objects	\$0	\$0		\$0	\$0	
Capital Objects	\$0	\$0		\$0	\$0	
Debt Retirement	\$0	\$0		\$0	\$0	
Insurance and Judgements	\$0	\$0		\$0	\$0	
Other Objects/Transfers	\$0	\$0		\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
<b>SURPLUS / (DEFICIT)</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
<b>ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	

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**Revenues by Source | Prior YTD vs. Current YTD**



**Expenditures by Object | Prior YTD vs. Current YTD**



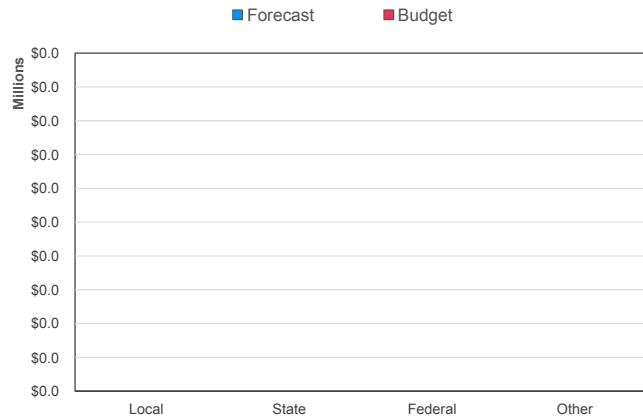
# Capital Expansion Fund | Financial Forecast

For the Period Ending May 31, 2021

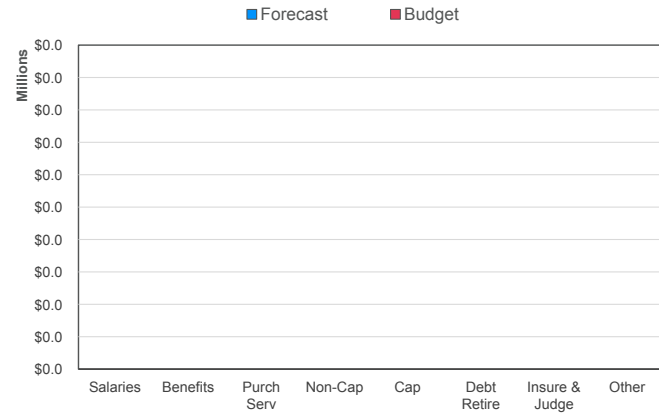
	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
<b>REVENUES</b>						
Local	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0
Non-Cap Objects	\$0	\$0	\$0	\$0	\$0	\$0
Capital Objects	\$0	\$0	\$0	\$0	\$0	\$0
Debt Retirement	\$0	\$0	\$0	\$0	\$0	\$0
Insurance and Judgements	\$0	\$0	\$0	\$0	\$0	\$0
Other Objects/Transfers	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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Revenues by Source | Forecast vs. Budget



Expenditures by Object | Forecast vs. Budget

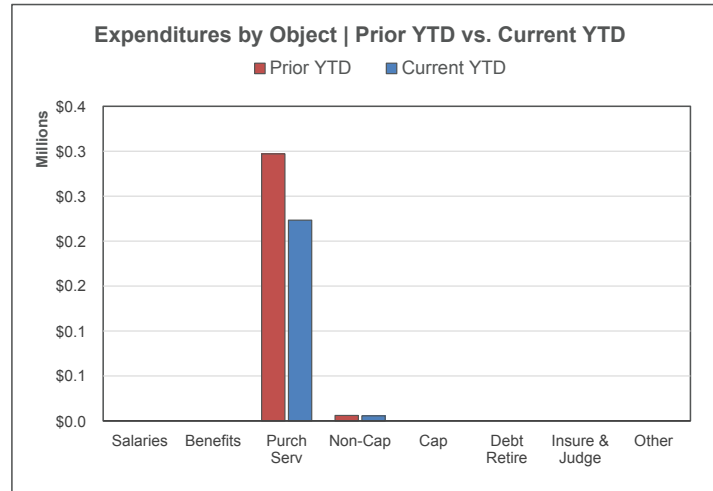
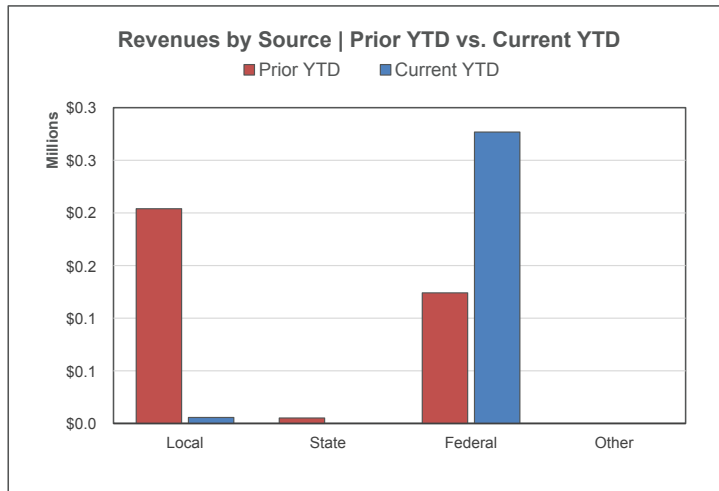


## Food Service Fund | Financial Summary

For the Period Ending May 31, 2021

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Local	\$204,007	\$204,007	100.00%	\$5,680	\$204,050	2.78%
State	\$5,180	\$5,180	100.00%	\$0	\$5,180	0.00%
Federal	\$124,069	\$256,244	48.42%	\$276,843	\$256,285	108.02%
Other	\$0	\$0		\$0	\$0	
<b>TOTAL REVENUE</b>	<b>\$333,257</b>	<b>\$465,431</b>	<b>71.60%</b>	<b>\$282,523</b>	<b>\$465,515</b>	<b>60.69%</b>
<b>EXPENDITURES</b>						
Salaries	\$0	\$0		\$0	\$0	
Benefits	\$0	\$0		\$0	\$0	
Purchased Services	\$297,049	\$352,035	84.38%	\$223,350	\$421,545	52.98%
Non-Cap Objects	\$6,070	\$36,228	16.76%	\$5,618	\$43,970	12.78%
Capital Objects	\$0	\$0		\$0	\$0	
Debt Retirement	\$0	\$0		\$0	\$0	
Insurance and Judgements	\$0	\$0		\$0	\$0	
Other Objects/Transfers	\$0	\$0		\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$303,120</b>	<b>\$388,264</b>	<b>78.07%</b>	<b>\$228,968</b>	<b>\$465,515</b>	<b>49.19%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$30,137</b>	<b>\$77,168</b>		<b>\$53,555</b>	<b>\$0</b>	
<b>ENDING FUND BALANCE</b>	<b>(\$47,030)</b>	<b>\$0</b>		<b>\$53,555</b>	<b>\$0</b>	

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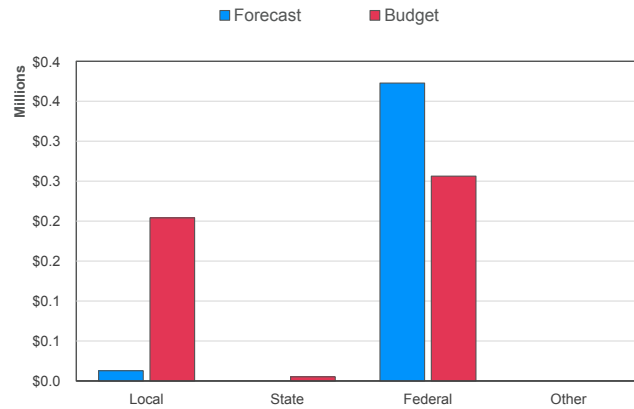
## Food Service Fund | Financial Forecast

For the Period Ending May 31, 2021

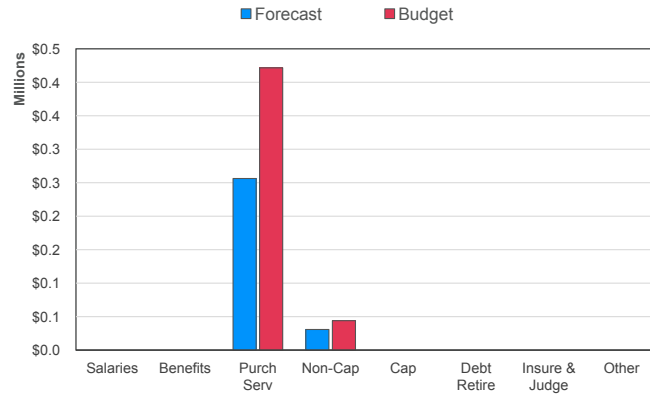
	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
<b>REVENUES</b>						
Local	\$204,007	\$5,680	\$7,104	\$12,784	\$204,050	(\$191,266)
State	\$5,180	\$0	\$0	\$0	\$5,180	(\$5,180)
Federal	\$124,069	\$276,843	\$95,900	\$372,742	\$256,285	\$116,457
Other	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$333,257</b>	<b>\$282,523</b>	<b>\$103,003</b>	<b>\$385,527</b>	<b>\$465,515</b>	<b>(\$79,988)</b>
<b>EXPENDITURES</b>						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$297,049	\$223,350	\$32,950	\$256,300	\$421,545	\$165,245
Non-Cap Objects	\$6,070	\$5,618	\$25,204	\$30,822	\$43,970	\$13,148
Capital Objects	\$0	\$0	\$0	\$0	\$0	\$0
Debt Retirement	\$0	\$0	\$0	\$0	\$0	\$0
Insurance and Judgements	\$0	\$0	\$0	\$0	\$0	\$0
Other Objects/Transfers	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$303,120</b>	<b>\$228,968</b>	<b>\$58,154</b>	<b>\$287,122</b>	<b>\$465,515</b>	<b>\$178,393</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$30,137</b>	<b>\$53,555</b>	<b>\$44,849</b>	<b>\$98,404</b>	<b>\$0</b>	<b>\$98,405</b>
<b>ENDING FUND BALANCE</b>	<b>(\$47,030)</b>	<b>\$53,555</b>		<b>\$98,404</b>	<b>\$0</b>	<b>\$98,404</b>

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



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

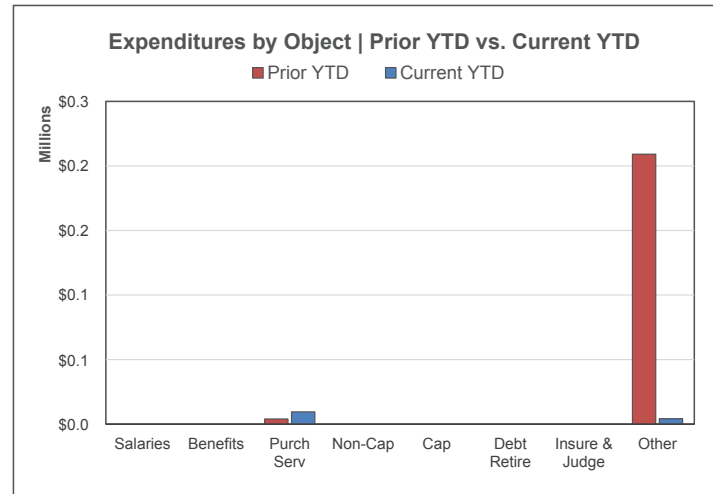
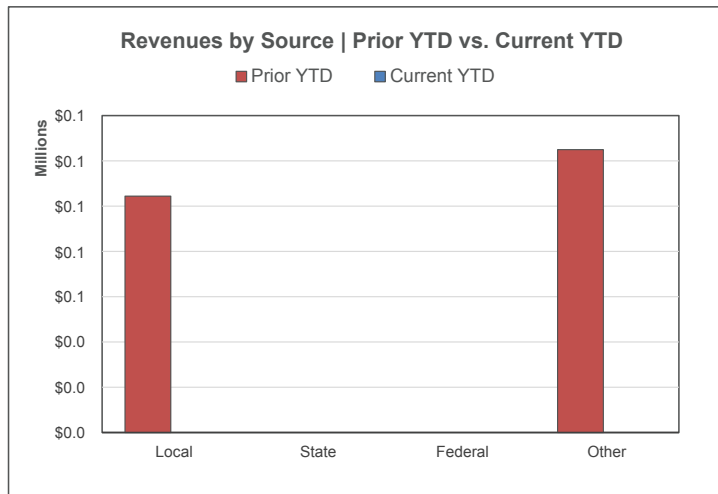


## Post Employment Benefit Fund | Financial Summary

For the Period Ending May 31, 2021

	Prior Year Actual			Annual Budget		
	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Local	\$104,421	\$145,817	71.61%	\$0	\$125,000	0.00%
State	\$0	\$0		\$0	\$0	
Federal	\$0	\$0		\$0	\$0	
Other	\$124,967	\$124,967	100.00%	\$0	\$375,000	0.00%
<b>TOTAL REVENUE</b>	<b>\$229,387</b>	<b>\$270,783</b>	<b>84.71%</b>	<b>\$0</b>	<b>\$500,000</b>	<b>0.00%</b>
<b>EXPENDITURES</b>						
Salaries	\$0	\$0		\$0	\$0	
Benefits	\$0	\$0		\$0	\$0	
Purchased Services	\$4,021	\$58,481	6.88%	\$9,529	\$4,205	226.61%
Non-Cap Objects	\$0	\$0		\$0	\$0	
Capital Objects	\$0	\$0		\$0	\$0	
Debt Retirement	\$0	\$0		\$0	\$0	
Insurance and Judgements	\$0	\$0		\$0	\$0	
Other Objects/Transfers	\$209,118	\$279,305	74.87%	\$4,152	\$495,795	0.84%
<b>TOTAL EXPENDITURES</b>	<b>\$213,139</b>	<b>\$337,786</b>	<b>63.10%</b>	<b>\$13,681</b>	<b>\$500,000</b>	<b>2.74%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$16,249</b>	<b>(\$67,003)</b>		<b>(\$13,681)</b>	<b>\$0</b>	
<b>ENDING FUND BALANCE</b>	<b>\$7,942,802</b>	<b>\$7,859,550</b>		<b>\$7,845,870</b>	<b>\$7,859,550</b>	

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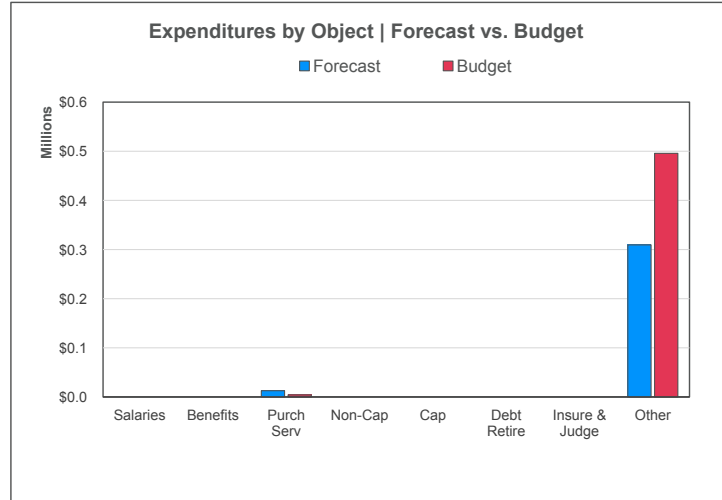
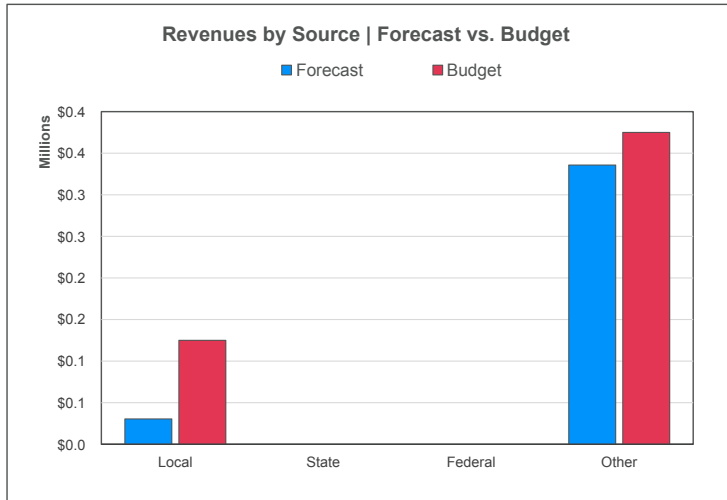


# Post Employment Benefit Fund | Financial Forecast

For the Period Ending May 31, 2021

	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
<b>REVENUES</b>						
Local	\$104,421	\$0	\$30,472	\$30,472	\$125,000	(\$94,528)
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$124,967	\$0	\$335,764	\$335,764	\$375,000	(\$39,236)
<b>TOTAL REVENUE</b>	<b>\$229,387</b>	<b>\$0</b>	<b>\$366,236</b>	<b>\$366,236</b>	<b>\$500,000</b>	<b>(\$133,764)</b>
<b>EXPENDITURES</b>						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$4,021	\$9,529	\$3,207	\$12,736	\$4,205	(\$8,531)
Non-Cap Objects	\$0	\$0	\$0	\$0	\$0	\$0
Capital Objects	\$0	\$0	\$0	\$0	\$0	\$0
Debt Retirement	\$0	\$0	\$0	\$0	\$0	\$0
Insurance and Judgements	\$0	\$0	\$0	\$0	\$0	\$0
Other Objects/Transfers	\$209,118	\$4,152	\$305,305	\$309,457	\$495,795	\$186,338
<b>TOTAL EXPENDITURES</b>	<b>\$213,139</b>	<b>\$13,681</b>	<b>\$308,513</b>	<b>\$322,193</b>	<b>\$500,000</b>	<b>\$177,807</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$16,249</b>	<b>(\$13,681)</b>	<b>\$57,724</b>	<b>\$44,043</b>	<b>\$0</b>	<b>\$44,043</b>
<b>ENDING FUND BALANCE</b>	<b>\$7,942,802</b>	<b>\$7,845,870</b>		<b>\$7,903,593</b>	<b>\$7,859,550</b>	<b>\$44,043</b>

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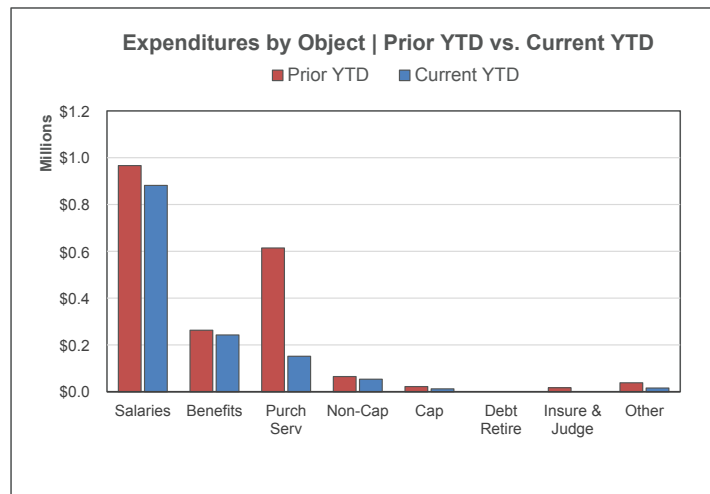
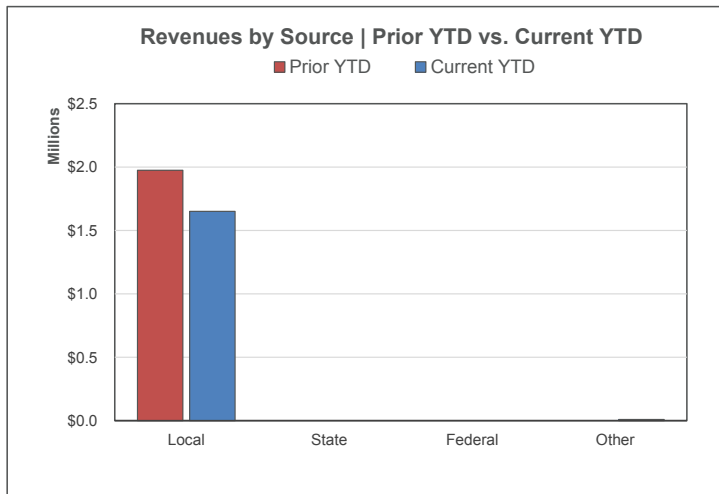


# Community Service Fund | Financial Summary

For the Period Ending May 31, 2021

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Local	\$1,975,000	\$1,982,575	99.62%	\$1,650,893	\$2,268,500	72.77%
State	\$0	\$0		\$0	\$0	
Federal	\$0	\$0		\$0	\$0	
Other	\$0	\$0		\$2,016	\$0	
<b>TOTAL REVENUE</b>	<b>\$1,975,000</b>	<b>\$1,982,575</b>	<b>99.62%</b>	<b>\$1,652,909</b>	<b>\$2,268,500</b>	<b>72.86%</b>
<b>EXPENDITURES</b>						
Salaries	\$966,384	\$1,051,149	91.94%	\$881,605	\$1,184,852	74.41%
Benefits	\$262,848	\$297,522	88.35%	\$242,588	\$365,893	66.30%
Purchased Services	\$614,256	\$632,566	97.11%	\$151,555	\$609,834	24.85%
Non-Cap Objects	\$64,856	\$68,418	94.79%	\$53,499	\$107,748	49.65%
Capital Objects	\$22,033	\$60,594	36.36%	\$12,352	\$30,000	41.17%
Debt Retirement	\$0	\$0		\$0	\$0	
Insurance and Judgements	\$17,117	\$17,117	100.00%	\$0	\$0	
Other Objects/Transfers	\$38,239	\$37,933	100.81%	\$15,797	\$48,000	32.91%
<b>TOTAL EXPENDITURES</b>	<b>\$1,985,731</b>	<b>\$2,165,299</b>	<b>91.71%</b>	<b>\$1,357,396</b>	<b>\$2,346,327</b>	<b>57.85%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$10,731)</b>	<b>(\$182,723)</b>		<b>\$295,513</b>	<b>(\$77,827)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$1,000,022</b>	<b>\$828,030</b>		<b>\$1,123,543</b>	<b>\$750,203</b>	

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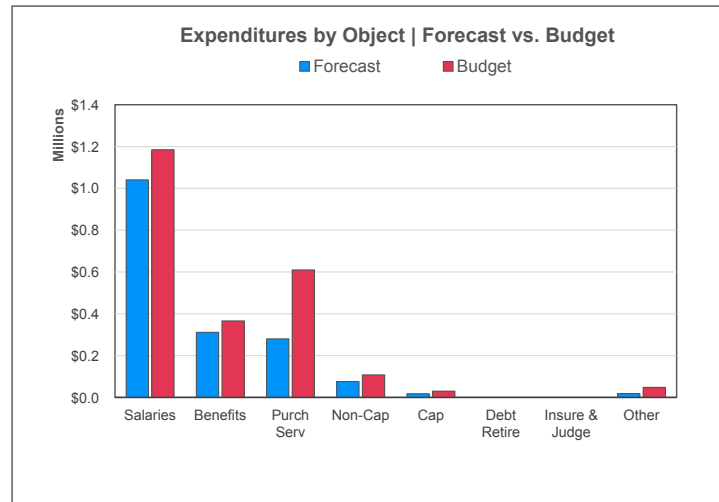
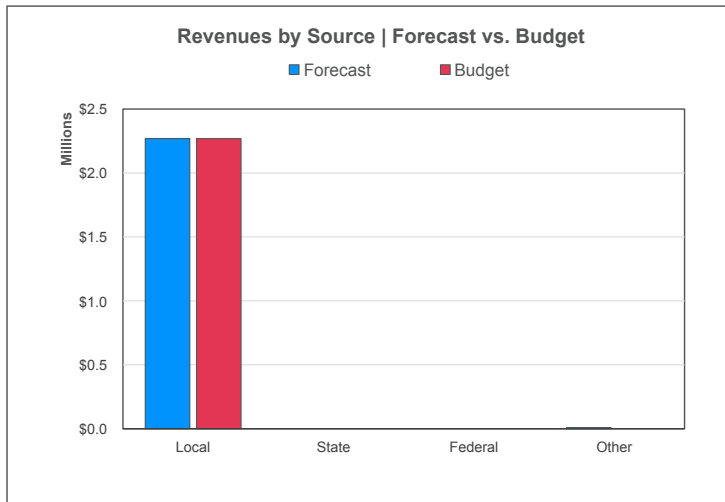


## Community Service Fund | Financial Forecast

For the Period Ending May 31, 2021

	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
<b>REVENUES</b>						
Local	\$1,975,000	\$1,650,893	\$618,881	\$2,269,774	\$2,268,500	\$1,274
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$2,016	\$0	\$2,016	\$0	\$2,016
<b>TOTAL REVENUE</b>	<b>\$1,975,000</b>	<b>\$1,652,909</b>	<b>\$618,881</b>	<b>\$2,271,790</b>	<b>\$2,268,500</b>	<b>\$3,290</b>
<b>EXPENDITURES</b>						
Salaries	\$966,384	\$881,605	\$159,088	\$1,040,693	\$1,184,852	\$144,159
Benefits	\$262,848	\$242,588	\$68,732	\$311,320	\$365,893	\$54,573
Purchased Services	\$614,256	\$151,555	\$128,544	\$280,099	\$609,834	\$329,735
Non-Cap Objects	\$64,856	\$53,499	\$22,488	\$75,987	\$107,748	\$31,761
Capital Objects	\$22,033	\$12,352	\$5,419	\$17,771	\$30,000	\$12,229
Debt Retirement	\$0	\$0	\$0	\$0	\$0	\$0
Insurance and Judgements	\$17,117	\$0	\$0	\$0	\$0	\$0
Other Objects/Transfers	\$38,239	\$15,797	\$2,566	\$18,363	\$48,000	\$29,637
<b>TOTAL EXPENDITURES</b>	<b>\$1,985,731</b>	<b>\$1,357,396</b>	<b>\$386,837</b>	<b>\$1,744,233</b>	<b>\$2,346,327</b>	<b>\$602,094</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$10,731)</b>	<b>\$295,513</b>	<b>\$232,044</b>	<b>\$527,557</b>	<b>(\$77,827)</b>	<b>\$605,384</b>
<b>ENDING FUND BALANCE</b>	<b>\$1,000,022</b>	<b>\$1,123,543</b>		<b>\$1,355,587</b>	<b>\$750,203</b>	<b>\$605,384</b>

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# Budget Performance Update - General Fund



**Fund summary basis: General and Special Education**

**Month of May (fiscal year 2021):**

- ↑ Total MTD Revenues: \$55,070; over plan\* (favorable) by +\$118,026
- ↓ Total MTD Expenditures: \$2,259,396; under plan (favorable) by -\$54,258

**Fiscal year to date (July-May):**

↓ Total YTD Revenues: \$19,909,715 (64.0% of annual budget compared to 70.7% prior YTD); under plan (unfavorable) year-to-date (YTD) by **-\$2,040,920**

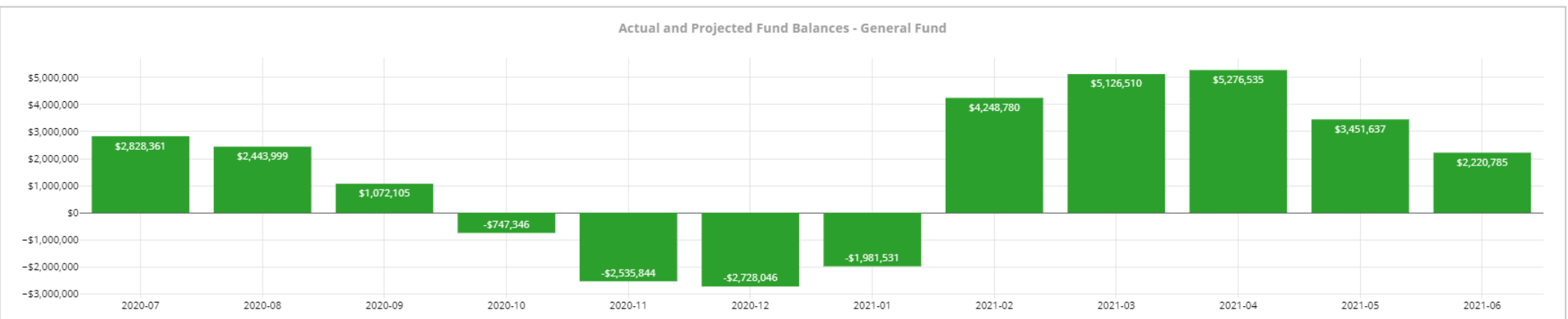
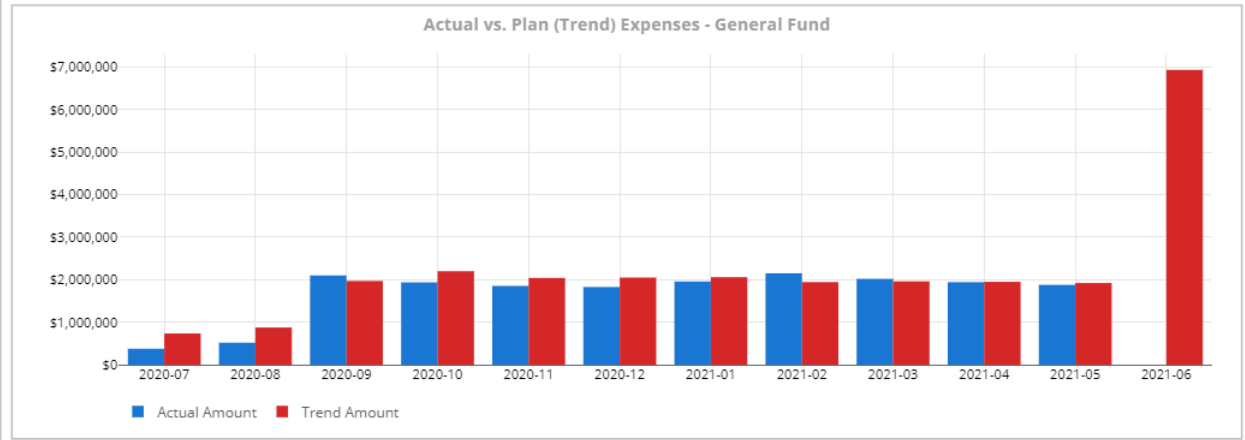
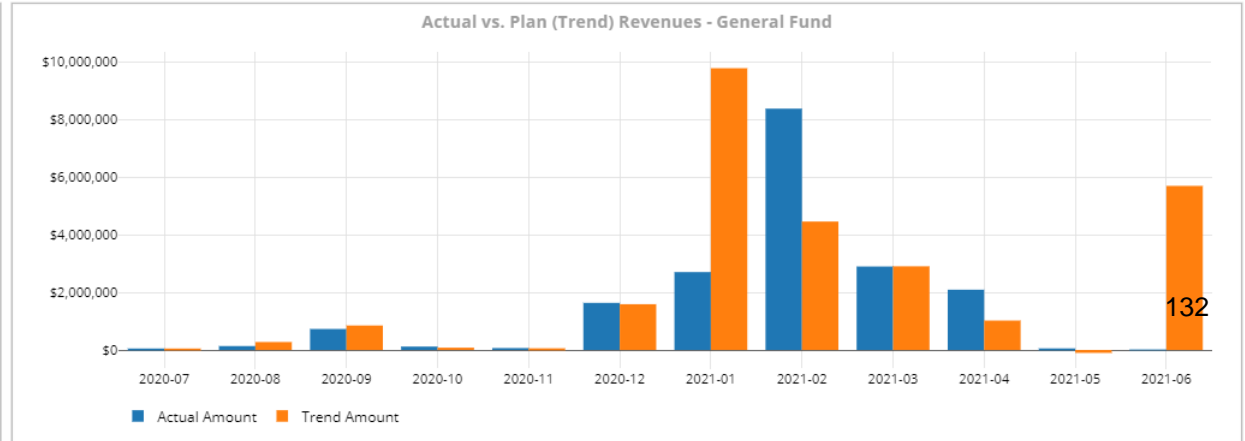
- 100 TRANSFERS - IN FROM ANOTHER FUND: +\$0
- ↓ 200 REVENUE FROM LOCAL SOURCES: **-\$2,189,710**
- ↓ 300 INTERDISTRICT PAYMENTS WITHIN WISCONSIN: **-\$1,205**
- ↑ 500 REVENUE FROM INTERMEDIATE SOURCES: +\$1,713
- ↑ 600 REVENUE FROM STATE SOURCES: +\$95,999
- ↓ 700 REVENUE FROM FEDERAL SOURCES: **-\$81,710**
- ↑ 800 OTHER FINANCING SOURCES: +\$500
- ↑ 900 OTHER REVENUES: +\$133,494

↓ Total YTD Expenditures: \$22,057,754 (70.9% of annual budget compared to 74.8% prior YTD); under plan (favorable) year-to-date (YTD) by **-\$1,312,974**

- ↓ 100 SALARIES: -\$369,306
- ↓ 200 EMPLOYEE BENEFITS: -\$431,100
- ↓ 300 PURCHASED SERVICES: -\$543,660
- ↓ 400 NON-CAPITAL OBJECTS: -\$72,754
- ↑ 500 CAPITAL OBJECTS: +\$9,122
- ↑ 600 DEBT RETIREMENT: +\$67,503
- ↑ 700 INSURANCE AND JUDGMENTS: +\$22,469
- ↓ 800 TRANSFERS: -\$92
- ↑ 900 OTHER OBJECTS: +\$4,844

**End of Fiscal Year Projection**

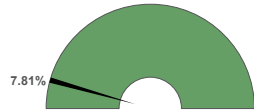
	Projected	Annual Budget	Variance
<b>Total Revenues</b>	\$29,071,335	\$31,112,255	-\$2,040,920
<b>Total Expenditures</b>	\$29,799,478	\$31,112,452	-\$1,312,974



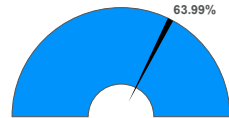
# General and Special Education Funds | Revenue Dashboard

For the Period Ending May 31, 2021

Projected Year End Fund Balance as % of Budgeted Revenues

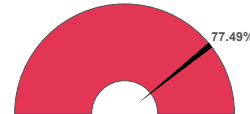


Actual YTD Total Revenues



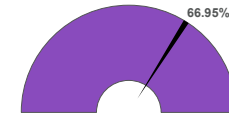
Projected YTD Total Revenues  
70.55%

Actual YTD Local Sources



Projected YTD Local Sources  
90.28%

Actual YTD State Sources

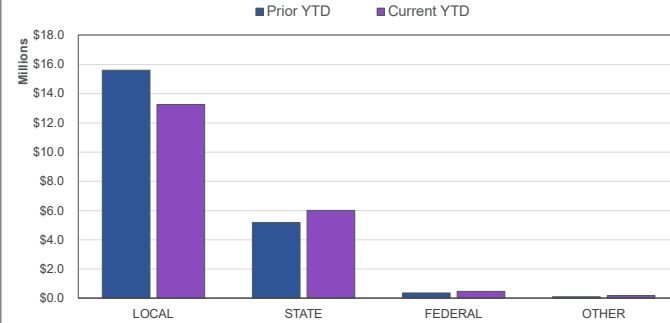


Projected YTD State Sources  
65.88%

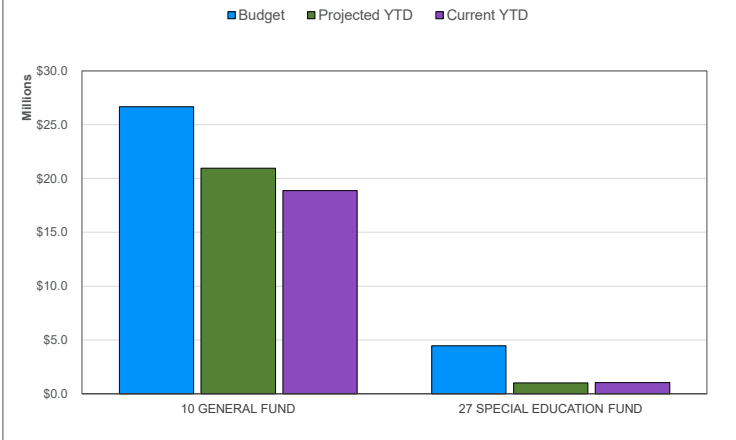
Top 10 Sources of Revenue (Year-to-Date)

Property Tax	\$12,926,428.32
Equalization Aid	\$3,756,951.00
Per Pupil Aid	\$1,348,956.00
Special Education State Aid	\$805,247.00
Federal Special Projects Aid Transited Through Dpi	\$367,685.68
Student Fees	\$246,555.25
Refund Of Prior Year Expense	\$109,061.77
Esea Title L	\$82,057.19
Library (Common School Fund) Aid	\$80,084.00
Debt Premium And Accrued Interest On Non-Refinancing Debt	\$58,797.00
<b>Percent of Total Revenues Year-to-Date</b>	<b>99.36%</b>

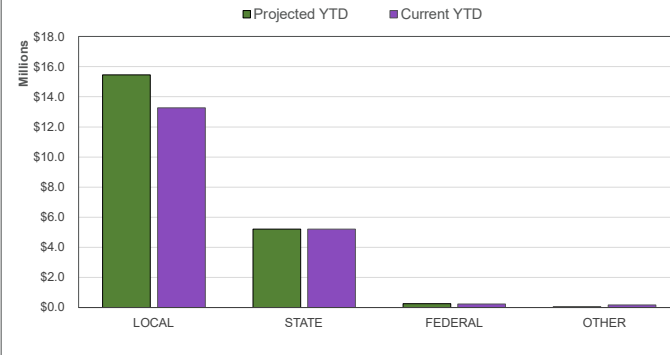
Revenues by Source



Total Revenues



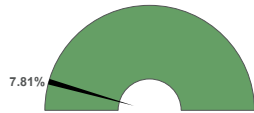
Revenues by Source



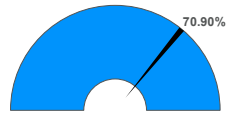
# General and Special Education Funds | Expenditure Dashboard

For the Period Ending May 31, 2021

Projected Year End Fund Balance as % of Budgeted Expenditures

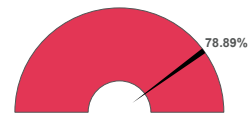


Actual YTD Total Expenditures



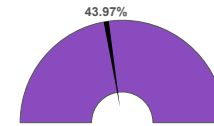
Projected YTD Total Expenditures  
75.12%

Actual YTD Salaries / Benefits



Projected YTD Salaries / Benefits  
82.23%

Actual YTD Other Objects



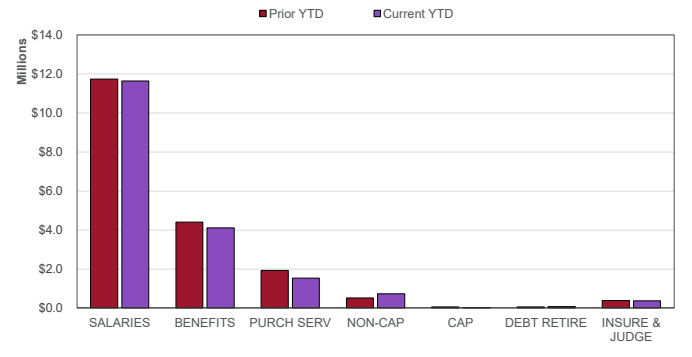
Projected YTD Other Objects  
51.16%

Top 10 Expenditures by Function (Year-to-Date)

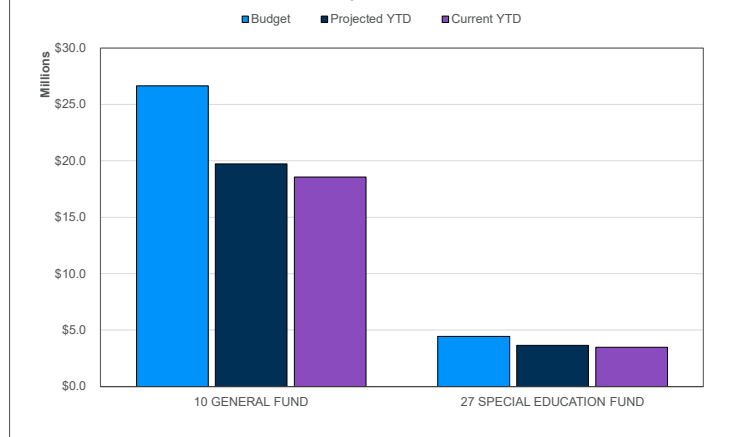
Regular Curriculum	\$5,913,437.47
Undifferentiated Curriculum	\$4,329,558.59
Business Administration	\$2,785,761.29
Special Education Curriculum	\$2,639,397.57
Pupil Services	\$1,329,948.56
School Building Administration	\$1,129,390.20
Instructional Staff Services	\$1,108,942.52
Physical Curriculum	\$523,097.11
Central Services	\$497,303.65
General Administration	\$412,074.37

Percent of Total Expenditures Year-to-Date **93.70%**

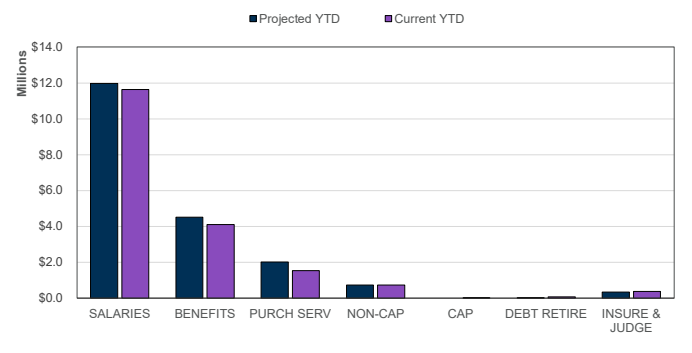
Expenditures by Object



Total Expenditures



Expenditures By Object



# Monthly Revenue Overview - Funds 10 & 27

Total YTD Revenues

**\$19,909,715**

Variance to Budget \$-2,040,920

**UNFAVORABLE**

YTD Local Sources

**\$13,261,657**

Variance to Budget \$-2,189,710

**UNFAVORABLE**

YTD State Sources

**\$6,008,077**

Variance to Budget \$95,999

**FAVORABLE**

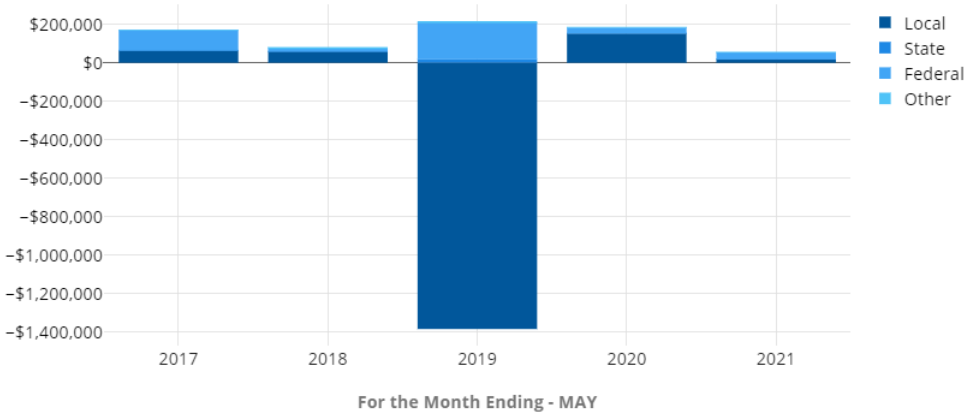
YTD Federal Sources

**\$461,843**

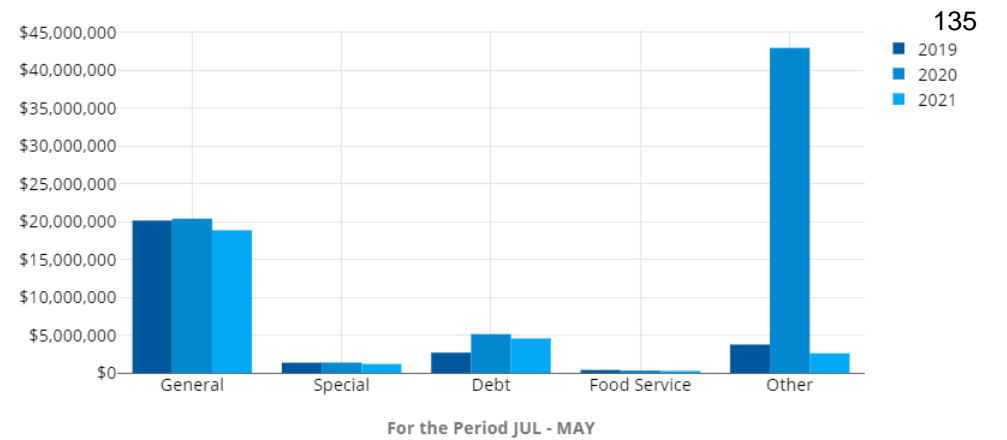
Variance to Budget \$-81,710

**UNFAVORABLE**

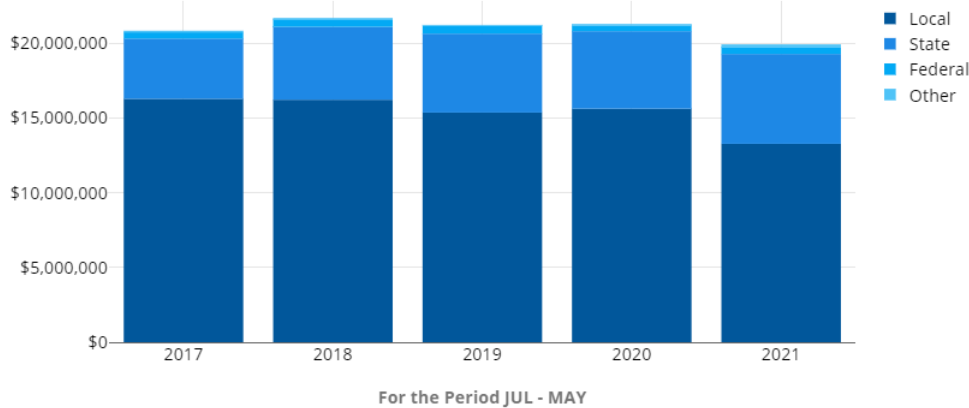
Historical Revenues for Current Month



Year to Date Revenues by Fund



Year to Date Revenues by Source



Source Level 2	For the Period JUL - MAY			
	2017 YTD Amount	2018 YTD Amount	2019 YTD Amount	2020 YTD Amount
210 TAXES	\$15,577,065	\$15,394,697	\$14,593,630	\$14,740,500
290 OTHER REVENUE FROM LOCAL SOURCES	\$630,997	\$674,541	\$578,022	\$736,700
610 STATE AID - CATEGORICAL	\$707,653	\$746,105	\$752,606	\$752,800
620 STATE AID - GENERAL	\$2,847,151	\$3,274,867	\$3,133,588	\$3,011,700
690 OTHER REVENUE FROM STATE SOURCES	\$458,432	\$840,280	\$1,389,715	\$1,387,500
730 FEDERAL SPECIAL PROJECTS AID TRANSITED THROUGH DPI	\$348,781	\$363,500	\$383,054	\$197,100
750 ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA)	\$72,548	\$119,921	\$108,790	\$126,000

# Monthly Expenditure Overview - Funds 10 & 27

Total YTD Expenses  
**\$22,057,754**

Variance to Budget \$-1,312,974

**FAVORABLE**

YTD Salaries & Benefits  
**\$18,925,737**

Variance to Budget \$-800,406

**FAVORABLE**

YTD Purchased Services  
**\$1,771,985**

Variance to Budget \$-543,660

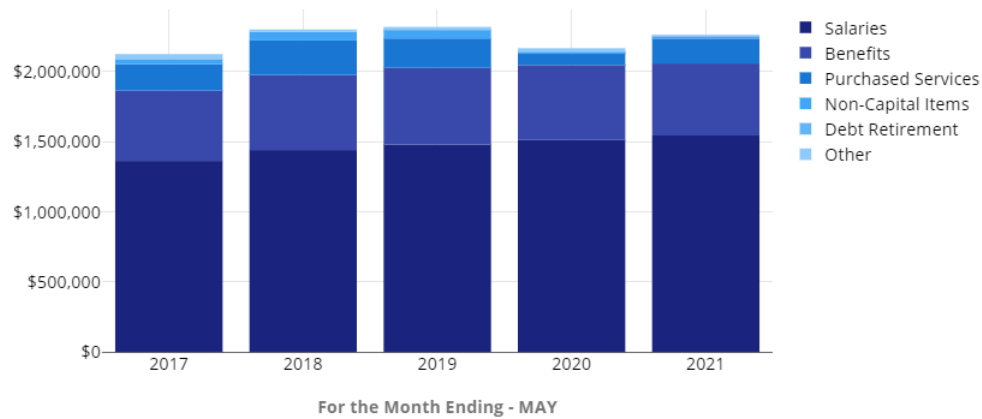
**FAVORABLE**

YTD Other Expenses  
**\$1,360,032**

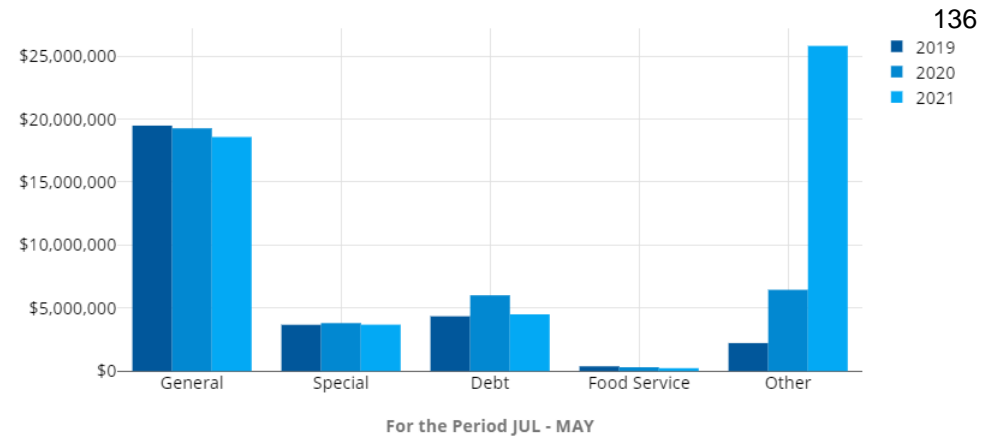
Variance to Budget \$31,185

**UNFAVORABLE**

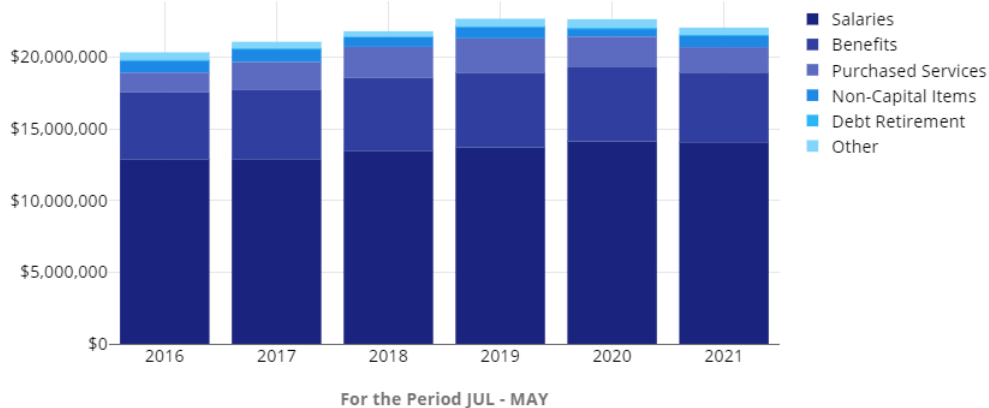
Historical Expenses for Current Month



Year to Date Expenses by Fund



Year to Date Expenses by Object



Object Level 1	For the Period JUL - MAY			
	2018 YTD Amount	2019 YTD Amount	2020 YTD Amount	2021 YTD Amount
Salaries	\$13,427,740	\$13,691,935	\$14,125,824	\$14,063,172
Benefits	\$5,110,049	\$5,227,097	\$5,155,278	\$4,862,565
Purchased Services	\$2,175,727	\$2,386,289	\$2,152,060	\$1,771,985
Non-Capital Items	\$702,840	\$795,048	\$543,029	\$772,513
Capital Items	\$91,641	\$114,950	\$59,055	\$11,640
Debt Retirements	\$18,867	\$34,175	\$55,000	\$80,457
District Insurance	\$136,383	\$266,238	\$389,707	\$372,626
Other	\$143,148	\$165,161	\$164,658	\$122,796
Transfers	\$0	\$0	\$0	\$0



**EXECUTIVE SUMMARY  
FOR THE SHOREWOOD SCHOOL BOARD**

**Topic:** SWSA Resolution & Agreement

**Date:** June 22, 2021

**Prepared by:** Roger J Dickson

**Recommended action:**

- Information only
- Presentation/discussion
- Discussion/action by board of education
- Presentation/action next meeting

**Purpose:** Renew membership in the Southeastern Wisconsin School Alliance (SWSA) for the 2021-22 school year. Adoption of the resolution is to approval to enter into a 66.03 cooperative agreement and share the costs of the Alliance.

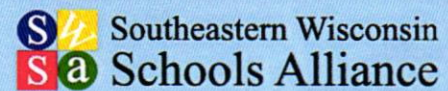
**Background:** The SWSA advocates for school issues, including research and information sharing, for the southeastern portion of Wisconsin. Membership includes almost all schools in the area.

**Fiscal impact:** Costs are shared by the 31 member school districts with each paying \$3,200.

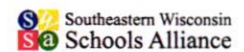
**Attachment(s):** Resolution and Agreement, Annual Report for the 2020-2021 year.

# SWSA 2020-2021 Annual Report

May 15, 2021



## Table of contents



Annual Report Key Highlights	Slides
Reflections from Executive Director, Terri Phillips	<a href="#">3</a>
Special thanks to the SWSA Executive Committee	<a href="#">4</a>
SWSA Superintendent Retirement & Transitions	<a href="#">5</a>
Thanks to our transitioning SWSA Board Members	<a href="#">6</a>
Report on accomplishments in strategic areas	<a href="#">7-13</a>
Final reflection & thank you	<a href="#">14</a>

"We do not learn from experience...we learn from reflecting on experience." John Dewey

The last 15 months have given all of us much to reflect on; both personally and professionally. I began writing this annual report by reading through my opening statement in our [2019-2020 Annual Report](#).

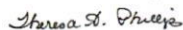
Of course, the annual report content was completely focused on COVID-19 and how our education leaders rose to the challenge and pivoted to online learning during the shutdown and discovered new and innovative ways to educate our children.

What I didn't realize then (*here comes the reflection part*) is how exhausting and overwhelming this experience was going to be for our education leaders as you focused on supporting your students and communities.

I didn't know how divisive the issue of wearing a mask was going to become or how local decisions as to how to deliver instructional models was going to impact you financially down the road. I couldn't fathom how superintendents and board members were going to have to immerse themselves in public health information, create dashboards, discuss burden rates and community spread, and constantly evaluate what they needed to do to keep their physical doors open during a pandemic.

*I simply want to say thank you.* Thank you for the countless hours you have dedicated to our kids and community. Thank you for your courage and patience. *And thank you for being the education heroes of the pandemic.*

Gratefully,



Terri Phillips  
SWSA Executive Director

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## Special thanks to our Executive Committee

Please take a moment to thank the following Executive Committee Members:

- Larry Dux, SWSA Co-Chair (School Board Member, Pewaukee)
- Lisa Elliot, SWSA Co-Chair (Superintendent, Greenfield)
- Faith Vanderhorst, SWSA Co-Chair Elect, (School Board, Menomonee Falls)
- Region 1 Rep: John Thomsen (Superintendent, Whitefish Bay)
- Region 2 Rep: Judy Mueller (Superintendent, Franklin)
- Region 3 Rep: Paul Mielke (Superintendent, Hamilton)
- Region 4 Rep: Jane Barbian (School Board Member, Racine)
- Region 5 Rep: Chris Thiel (Legislative Policy Director Milwaukee Public Schools)
- Blaise Paul, Business Manager for South Milwaukee School District, and SWSA's fiscal agent
- Ramie Zelenkova, SWSA Legislative Liaison



*Larry Dux* has provided his leadership as he has served on the Executive Committee for the past three years in the Co-Chair Elect and in the Co-Chair position. His term ends on June 30, 2021. We are grateful for his passion for education and the children and communities he serves! Thanks Larry!

*John Thomsen* will also be transitioning off of our Executive Committee. We thank John for his incredible contributions and thoughtful perspective to support the direction of the SWSA. Thanks John!

*Jane Barbian* has been a tremendous leader on our Executive Committee. Her board perspective and background as a reading specialist provided great insight on the team. Thank you for your service Jane!

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## **Retirements & Transitions: Superintendents**

- **Dr. Pat Deklotz, Superintendent of Kettle Moraine.** Pat has been a dauntless advocate throughout her career and will be retiring this spring. She has served on the SWSA Executive Committee and in the Co-Chair role. Pat, we thank you for your service and wish you the best in your next adventure!
- **Dr. Phil Ertl, Superintendent of Wauwatosa.** Phil has been a tireless advocate for children and will be retiring from Wauwatosa at the end of June. We remember Phil leading us through innovative advocacy efforts! We wish Phil much happiness.
- **Dr. Larry Smalley, Superintendent of Glendale- River Hills.** Larry transitioned into new opportunities this past year. He has been advocating passionately for kids throughout his career. Larry served on our Executive Committee and provided us with insights and new ideas to stretch our advocacy efforts. Best wishes Larry!
- **Dr. Roger Rindo, Superintendent, Oconomowoc.** Roger is transitioning the Reedsburg School District. He has been a wonderful advocate for children serving on boards throughout the community. Good luck Roger!
- **Dr. Mike Weber, Superintendent, Port Washington.** After a long career in education, Mike is transitioning into retirement. He too has been a great advocate serving on state wide committees and representing our region with passion. Best wishes Mike!

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***Special thanks to our board members who are transitioning. Thank you for your community service and dedication to the children in your communities and across Wisconsin.***



- Jane Barbian, Racine Unified
- Diane Voit & Kurt O'Bryan, Waukesha
- Heather Renno, Kettle Moraine
- Leah Schreiber & Sheryl Cerniglia, Oak Creek-Franklin
- Val Wisnewski, Hartland Lakeside
- Juliet Steitzer, Oconomowoc

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# SWSA Strategic Areas

The SWSA's mission is to advocate for the benefit of all students by driving education policies supporting strong public schools to ensure world class practices, economic vitality, and community well-being.

The SWSA supports our mission through the following tiered approach:

1. Develop and implement key strategies to advocate for sound education policy
2. Raise the impact of SWSA by identifying and developing mutually beneficial partnerships
3. Continue to strengthen the SWSA business model by supporting school districts and their communities
4. Leverage research to drive educational practice and advocacy



*Our outcomes during the 2020-2021 calendar year are outlined on the subsequent pages.*

## Strategic Area 1: *Advocate for sound education policy*

- Developed a legislative agenda with input from the SWSA Membership & guidance from the Executive Committee
  - The [2021-2023 Legislative Priorities](#) have become the foundation for our legislative advocacy work.
  - Resources were created to support advocacy efforts during the biennial budget process including talking points, draft letters and testimony. All of this information was shared in the [SWSA Resource Folder](#).
- The SWSA Executive Director & legislative liaison, Ramie Zelenkova and her staff supported the membership by
  - Submitting testimony on critical bills (example [Joint Finance Committee \(JFC\) 4-28-2021](#))
  - Supporting SWSA members to provide their testimony to the JFC; both in-person and virtually.
  - Working behind the scenes to have conversations with key legislative offices on K-12 education issues.
  - Providing the membership with a weekly “bill tracker” to highlight key pieces of legislation and action needed.



## Strategic Area 1: *Advocate for sound education policy*



Sen. Stroebel      Sen. Johnson      Sen. Kooyenga



Rep. Rodriguez      Rep. Goyke      Rep. Neubauer

Met with leaders of the Joint Finance Committee (JFC) who represent our region to discuss the 2021-2023 Biennial Budget (Feb. 2021)

Democrat Joint Finance Committee (JFC) leaders who represent our region

- Sen. Johnson
- Rep. Goyke
- Rep. Neubauer

Republican Joint Finance Committee (JFC) leaders who represent our region

- Sen. Kooyenga
- Sen. Stroebel
- Rep. Rodriguez

## Strategic Area 1: *Advocate for sound education policy*

Hosted other key leaders throughout the 2020-2021 Calendar Year



State Budget Director,  
Brian Pahnke

- **State Superintendent Candidates and Finalists**
  - Met with all 7 State Superintendent Candidates AND the two finalists (October 2020-March 2021) to discuss their vision of K-12 public education in Wisconsin.
  - SWSA also hosted the two finalists and had an opportunity to hear their final campaign thoughts.
- **Former Senator Luther Olsen** who provided an “inside look” into what happens during the session.
- **State Budget Director, Brian Pahnke** met with our membership to build understanding of the Governor’s budget and discuss strategy.



Former Sen. Luther Olsen

## Strategic Area 2: *Raise the impact of SWSA by identifying and developing mutually beneficial partnerships*



- **Children's Hospital Partnership**
  - The Chief Medical Officer, Dr. Gutzeit and and Head of the Pediatric practice, Dr. Khare, met monthly with the SWSA Membership to provide the most up to date information and guidance during the pandemic.
- **The SWSA Executive Director and legislative liaison met weekly with key partners across the state to continue to advocating and strategizing for our members**
  - Weekly strategy meetings with the following partners:
    - School Administrators Alliance (SAA)
    - Wisconsin Association of School Boards (WASB)
    - Wisconsin Rural Schools Alliance (WiRSA)
  - Weekly stakeholder meetings with the Department of Public Instruction (DPI)
- **Frequent conversations and collaboration with CESA 1 on relevant issues**



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## Strategic Area 3: *Continue to strengthen the SWSA business model by supporting school districts and their communities*

- **The SWSA pivoted to virtual meetings in April 2020 due to the pandemic and has been hosting meetings with an average of 40-50 attendees each month!**
  - The Executive Committee will be evaluating next steps for in-person and hybrid meetings in the upcoming calendar year. Stay tuned!
- **Communications**
  - A small ad-hoc team from the SWSA membership created and released a video on June 24, 2021 in support of our education leaders and their incredible fortitude during the difficult summer months. (posted on the SWSA Website and can be found [HERE](#)).
  - The SWSA website has been frequently updated to support member districts; particularly in the area of current legislative issues. [Check out the Current Legislation page on the website!](#)
  - The SWSA Executive Director and legislative liaison team provided frequent updates to members including resources and videos to support local district advocacy efforts.
- **Monthly School Board Member meetings were held to support school board members with peer input during the height of the pandemic.**
- **The Executive Director provided one on one support to member districts when needed.**

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## Strategic Area 4: *Leverage research to drive educational practice and advocacy*

- Continued to cultivate our partnership with the Wisconsin Policy Forum to provide access to research and educational opportunities for SWSA members



- Wisconsin Policy Forum

- SWSA serves on the Education Committee with the Wisconsin Policy Forum. This committee helps guide their research efforts and identify ways to improve the value of the information they are providing.
- The relationship between SWSA and the Wisconsin Policy Forum gives our team the opportunity to drive education policy for the region and the state.
- As members of the Wisconsin Policy Forum, all SWSA members are on their mailing lists and have access to their reports and webinars.

- Our team continues to look for opportunities to partner with outside organizations such as the Wisconsin Institute for Public Policy and Service (WIPPS) to identify ways to make connections to broaden research opportunities.



- WIPPS recently released a report on the impact that COVID has had on students. SWSA provided connections for their team to conduct interviews. Their latest research: [The Voices of Wisconsin Students Project: Learning, Coping, and Building Resilience During COVID-19](#)

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*Advocacy is not easy and sometimes can be frustrating.*

*But...we must continue to advocate for kids. They are our future! Without the proper resources and policies to support your good work, we can't provide opportunities our kids deserve.*



*Thank you all for prioritizing the difficult task of intentionally advocating! The primary goal of the SWSA is to support you and your team to advocate on behalf of kids.*

*You are all amazing education leaders! Thanks for doing what you do best and please let us know what more we can do to support you and your team.*

*Warmly,*

*Terri Phillips  
SWSA Executive Director*

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**EXECUTIVE SUMMARY  
FOR THE SHOREWOOD SCHOOL BOARD**

**Topic:** Memorial Plaque

**Date:** June 22, 2021

**Prepared by:** Bryan Davis

- 
- Recommended action:**
- Information only
  - Presentation/discussion
  - Discussion/action by committee
  - Discussion/action by board of education
  - Presentation/action next meeting

**Recommendation(s):** Approval

**Purpose:**

Approve a Fitness Center request to create a memorial plaque for a longtime member, Kathy Bowes.

**Background:**

Several Fitness Center members and class participants would like to recognize the April 24th passing of Kathy Bowes, a longtime member and class participant, on a bench in the outdoor fitness area. The outdoor fitness area became a meeting place for Kathy and other loyal members and friends during the pandemic and the group would appreciate the opportunity to honor Kathy in this way.



**EXECUTIVE SUMMARY  
FOR THE SHOREWOOD SCHOOL BOARD**

**Topic:** Resignations

**Date:** June 22, 2021

**Prepared by:** Bryan Davis

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**Recommended action:** \_\_\_ Information only

\_\_\_ Presentation/discussion

\_\_\_ Discussion/action by committee

\_X\_ Discussion/action by board of education

\_\_\_ Presentation/action next meeting

**Recommendation(s):** Approval

**Purpose:** Resignations

**Background:** Josh Beckers resigned from his position of Spanish Teacher at Atwater and Lake Bluff Elementary due to family reasons.

Sam Keller resigned from his position of Integrated Wellness Teacher at Shorewood High School.

Ryan Kroeger is resigning from his position of Dean of Students at Atwater Elementary. He has accepted a position in another school district.



**EXECUTIVE SUMMARY  
FOR THE SHOREWOOD SCHOOL BOARD**

**Topic:** New Hire

**Date:** June 22, 2021

**Prepared by:** Bryan Davis

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**Recommended action:** \_\_\_ Information only

\_\_\_ Presentation/discussion

\_\_\_ Discussion/action by committee

\_X\_ Discussion/action by board of education

\_\_\_ Presentation/action next meeting

**Recommendation(s):** Approval

**Purpose:** New Hire- Grace Kosmatka

**Background:** Grace will be hired as a 1 year Biology Teacher at Shorewood High School to replace Kelsey Burke's leave of absence.



**EXECUTIVE SUMMARY  
FOR THE SHOREWOOD SCHOOL BOARD**

**Topic:** New Hire

**Date:** June 22, 2021

**Prepared by:** Bryan Davis

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**Recommended action:** \_\_\_ Information only

\_\_\_ Presentation/discussion

\_\_\_ Discussion/action by committee

\_X\_ Discussion/action by board of education

\_\_\_ Presentation/action next meeting

**Recommendation(s):** Approval

**Purpose:** New Hire- Emma Schiessl

**Background:** Emma will be hired as a 1 year K5 Teacher at Lake Bluff Elementary to replace Tiffany Gaggioli's leave of absence.

## MEMORANDUM OF UNDERSTANDING

This memorandum of understanding (“MOU”) is between the Village of Shorewood, the School District of Shorewood, the Village of Shorewood Business Improvement District, the Village of Shorewood Community Development Authority, and the Shorewood Foundation. The MOU is established to define the purpose and management of the Shorewood Comprehensive Marketing and Communications Program.

Under this Agreement, all parties agree to the following design of the Marketing and Communications Program:

### **Marketing Leadership Committee**

*Membership:* School Board President or designee, Village President or designee, BID Board President or designee, Chairperson of the Community Development Authority or designee, Shorewood Foundation Board President or designee, Village Manager or designee, School Superintendent or designee, BID Executive Director or designee, Assistant Village Manager or designee, and Chair of Marketing Advisory Committee.

*Purpose:* Evaluate the effectiveness of the Marketing and Communications Program to assure it meets the business goals of the entities, recommend approval of the annual budget and contracts to their respective boards and recommend approval of policy changes to the Marketing and Communications Program and its organization as needed. Approves the membership of the Marketing Advisory Committee.

*Meeting protocol:* The Committee shall meet at least twice annually or on an as needed basis.

### **Marketing Advisory Committee**

*Membership:* Five at-large members who, through education or experience, have working knowledge of marketing, branding and/or public relations. All members to be appointed by the Marketing Leadership Committee. The Village of Shorewood, Shorewood School District, and the Shorewood Business Improvement District shall appoint a non-voting ex-officio member to serve on the Committee.

*Purpose:* Carry out the effectiveness of the Marketing and Communications Program, make recommendations to the Marketing Leadership Committee, perform initiatives that reflect the overall mission of the Marketing and Communications Program, and make recommendations to other community groups affiliated with the entities in the Marketing and Communications Program on marketing strategies.

*Meeting protocol:* The Committee shall meet at least quarterly or on an as needed basis.

In addition to this program structure, under this agreement:

**The Village of Shorewood shall:**

1. Oversee and manage the financial transactions related to contract implementation, which includes Shorewood Today magazine. Any new contracts approved by the Marketing Leadership Committee will need Village Board approval as the fiscal agent.
2. Make any payments agreed upon in a contract approved by the Marketing Leadership Committee and the Village Board.
3. Provide staff liaison to manage and post agenda, keep minutes, and perform all other related administrative tasks.
4. Have Village President or designee chair the Marketing Leadership Committee meetings.
5. Dedicate a staff representative to the Marketing Leadership Committee and the Marketing Advisory Committee.

**The School District of Shorewood shall:**

1. Make any payments agreed upon in a contract approved by the Marketing Leadership Committee and the Village Board. Payments shall be made to the Village of Shorewood who will serve as the fiscal agent.
2. Have School Board President or designee serve on the Marketing Leadership Committee.
3. Dedicate a staff representative to the Marketing Leadership Committee and the Marketing Advisory Committee.

**The Village of Shorewood Business Improvement District shall:**

1. Make any payments agreed upon in a contract approved by the Marketing Leadership Committee and the Village Board. Payments shall be made to the Village of Shorewood who will serve as the fiscal agent.
2. Have BID Board President or designee serve on the Marketing Leadership Committee.
3. Dedicate a staff representative to the Marketing Leadership Committee and the Marketing Advisory Committee.

**The Village of Shorewood Community Development Authority shall:**

1. Make any payments agreed upon in a contract approved by the Marketing Leadership Committee and the Village Board. Payments shall be made to the Village of Shorewood who will serve as the fiscal agent.
2. Have Chairperson of the Community Development Authority serve on the Marketing Leadership Committee.
3. Dedicate a staff representative to the Marketing Leadership Committee.
4. Receive updates from the Marketing Advisory Committee as needed.

**The Shorewood Foundation shall:**

1. Make any payments agreed upon in a contract approved by the Marketing Leadership Committee and the Village Board. Payments shall be made to the Village of Shorewood who will serve as the fiscal agent.
2. Have Shorewood Foundation Board member serve on the Marketing Leadership Committee.
3. Receive updates from the Marketing Advisory Committee as needed.

Approved this \_\_\_\_ day of \_\_\_\_\_, 2021 by the Village of Shorewood, the School District of Shorewood, the Village of Shorewood Business Improvement District, the Village of Shorewood Community Development Authority, and the Shorewood Foundation.

**VILLAGE OF SHOREWOOD**

By: \_\_\_\_\_

Title: \_\_\_\_\_

**SCHOOL DISTRICT OF SHOREWOOD**

By: \_\_\_\_\_

Title: \_\_\_\_\_

**VILLAGE OF SHOREWOOD BUSINESS IMPROVEMENT DISTRICT**

By: \_\_\_\_\_

Title: \_\_\_\_\_

**VILLAGE OF SHOREWOOD COMMUNITY DEVELOPMENT AUTHORITY**

By: \_\_\_\_\_

Title: \_\_\_\_\_

**SHOREWOOD FOUNDATION**

By: \_\_\_\_\_

Title: \_\_\_\_\_

June 16, 2021

To: School Board

From: Hilary DeBlois

Re: Memo of Understanding for Shorewood Today Agreement

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The School Board approved the MOU for the partner agreement for the Shorewood Today contract at the June 8<sup>th</sup> meeting.

This agreement is being resubmitted for a vote due to two amendments made by the Village Board during the June 7<sup>th</sup> meeting which necessitates a revote by the School Board.

Changes made:

- Addition of the word “least” under meeting protocol for the Marketing Advisory Committee
- Addition of “Receive updates from the Marketing Advisory Committee as needed”.
  - This change was added for the CDA and Shorewood Foundation given the absence of a staff member who can serve as an ex-officio member for the Marketing Advisory Committee.

**AMENDMENT TO RENEW COST REIMBURSABLE PLUS FIX FEE  
FOOD SERVICE MANAGEMENT COMPANY CONTRACT**

Date of Base Contract:	<u>July 1, 2018</u>	Renewal Year (Circle):	1	2	<b>3</b>	4
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This "Amendment" is entered into and between Shorewood School District, the School Food Authority ("SFA") and Aramark Educational Services, LLC the Food Service Management Company ("FSMC") and collectively referred to herein as the "Parties".

The Parties now desire to amend and renew the Base Contract. In consideration of the promises contained herein and for other good and valuable consideration, the Parties hereto agree as follows:

The term of the Base Contract shall be renewed for one (1) year beginning on July 1, 2021 and continuing until June 30, 2022 for 2021-2022 school year unless terminated by either Party.

**I. Contract Renewal Terms:** Per the contract renewal terms stated in the Base Contract, the Fixed Fee(s) shall be adjusted annually by the lower of either:

- A cap of three (3) percent, or
- 2.9 %** percentage increase in the Consumer Price Index ("CPI") Food Away From Home, Midwest Region, for the month of December of the current contracted School Year.

The following fees will be applied to each reimbursable meal pattern breakfast and/or lunch, Afterschool Care Snack Program (ASCSP), if applicable, Summer Food Service Program (SFSP) meals/snacks, and each meal equivalent served during the 2021-2022:

	<b>Current School Year Rate</b>	<b>Renewal School Year Rate</b>	<b>Percentage Changed</b>
Management fee per meal	n/a	n/a	n/a
Administrative fee per meal	n/a	n/a	n/a
The yearly fixed management fee	\$31,611.00	\$32,527.72	2.9%

Explanation of how yearly fee will be assessed on SFA invoice:

Monthly (over 10 months) on SFA invoice, detailed out on Client Operating Statement

If applicable	Current School Year Rate	Renewal School Year Rate	Percentage Changed
Child and Adult Care Food Program (CACFP) Fixed Price per Meal:			
• Reimbursable Breakfasts	n/a	n/a	n/a
• Reimbursable Lunches	n/a	n/a	n/a
• Reimbursable Suppers	n/a	n/a	n/a
• Reimbursable Snacks	n/a	n/a	n/a

Percentage Changed: Percentage changed must not exceed the allowable increase established in the Base Contract.

- II. Meal Equivalent Rate:** The fixed per meal equivalent rate for non-program food sales (including a la carte, vending, adult meals, contract meals, and catering) will be determined by the Renewal Year - Lunch Equivalency Rate (LER) to arrive at a meal equivalent count.

Computation of LER for non-program food sales:

The computation below for computation of LER is only a model. SFAs are encouraged to use this criterion as a minimum in computing the LER and should establish the rate based on other district criteria in efforts to promote reimbursable meals over non-program food sales.

<b>Renewal Year - Lunch Equivalency Rate (LER)</b>	
1. Current Year Federal Free Rate of Reimbursement:	\$3.580
2. Current Year State Match Reimbursement Rate:	\$0.0511
3. Current Year Value of USDA Entitlement USDA Foods:	\$0.2450
<b>Total Lunch Equivalency Rate (Sum of 1+2+3):</b>	<b>\$3.8761</b>

**III. USDA Foods:** Under the provisions stated in the Base Contract, the FSMC must credit the SFA for the value and handling fees of all USDA Foods received for use in the SFA's meal service in the school year or fiscal year (including both entitlement and bonus foods), and include the value of USDA Foods contained in processed end products, in accordance with the contingencies in 7 CFR 250.51(a). Furthermore, the FSMC shall be responsible for activities related to USDA Foods in accordance with 7 CFR 250.50(d), and must assure that such activities are performed in accordance with the applicable requirements in 7 CFR part 250. In support of terms outlined in the USDA Foods section of the Base Contract, Parties shall provide the following:

- a) Confirm receipt of USDA Foods: SFA shall attach a copy of the SFA's Year-end reconciliation verifying correct and proper credit has been received for the full value and handling fees of all USDA Foods received by the selected FSMC during the fiscal year. The SFA reserves the right to conduct USDA donated food credit audits throughout the year to ensure compliance with federal regulations 7 CFR 210 and 7 CFR 250.
- b) Confirm usage of USDA Foods: Renewals of the Base Contract is contingent upon adequate usage of USDA Foods.

<b>USDA Foods Entitlement Utilization: <u>20-21</u></b>	<b>Estimated: Current SY</b>	<b>Actual: Prior SY</b>
School Year USDA Foods Entitlement Amount:	\$32,905.84	\$28,794.71
Amount of USDA Foods credited to the SFA by the FSMC:	\$19,015.68	\$21,390.88
USDA Foods Entitlement Utilization (As of 3/2021)	\$19,015.68	\$21,390.88
USDA Foods Entitlement Utilization Percentage:	58%	74%

**IV. Execution of Renewal:** This Amendment is effective July 1, 2021 and thereafter, unless otherwise amended. All other terms and conditions contained in the Base Contract shall remain unchanged and in full force and effect.

**SFA**  
Name of Authorized Representative:

\_\_\_\_\_

Signature of Authorized Representative:

\_\_\_\_\_

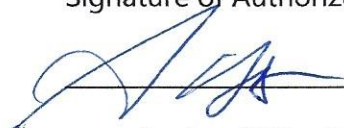
Title: \_\_\_\_\_

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

**FSMC**  
Name of Authorized Representative:

Travis Young  
\_\_\_\_\_

Signature of Authorized Representative:



\_\_\_\_\_

Title: Regional Vice President

Date: 5/7/21

**Note:** A copy of this document, after executed by both Parties, along with Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transactions must be emailed to:

School Nutrition Team

[DPIFSMC@dpi.wi.gov](mailto:DPIFSMC@dpi.wi.gov)

**Advice of Counsel:** Each Party acknowledge that, in executing this agreement, such Party has had the opportunity to seek the advice of independent legal counsel and has read and understood all of the terms and provisions of this agreement. Wisconsin Department of Public Instruction (DPI) is not a party to any contractual relationship between a SFA and a vendor. DPI is not obligated, liable, or responsible for any action or inaction taken by a SFA or vendor based on this prototype contract. DPI's review of the contract is limited to assuring compliance with federal and state procurement requirements. The DPI does not review or judge the fairness, advisability, efficiency or fiscal implications of the contract.

**ATTACHMENT: SUSPENSION AND DEBARMENT CERTIFICATION**

**Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower-Tier Transaction**

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, Title 7 CFR Part 3017, §3017.510, Participants responsibilities. The regulations were published as Part IV of the January 30, 1989, *Federal Register* (pages 4722-4733). Copies of the regulations may be obtained by contacting the USDA agency with which this transaction originated.

**(Before completing certification, read instructions on next page.)**

1. The prospective lower-tier participant certifies, by submission of this proposal, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
2. Where the prospective lower-tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Aramark Educational Services, LLC

Shorewood SD

Organization Name

PR/Award Number or Project Name

Travis Young / Regional Vice President

Name(s) and Titles of Authorized Representative(s)

  
Signatures

5/7/14  
Date

## INSTRUCTIONS FOR SUSPENSION DEBARMENT CERTIFICATION

1. By signing and submitting this form, the prospective lower-tier participant is providing the certification set out on the previous page in accordance with these instructions.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower-tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower-tier participant shall provide immediate written notice to the person to whom this proposal is submitted if at any time the prospective lower-tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms "transaction", "debarred", "suspended", "ineligible", "lower-tier covered transaction", "participant", "person", "primary covered transaction", "principal", "proposal", and "voluntarily excluded", as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower-tier participant agrees by submitting this form that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower-tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
6. The prospective lower-tier participant further agrees by submitting this form that he or she will include this clause titled *Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion – Lower-Tier Covered Transactions*, without modification, in all lower-tier covered transactions and in all solicitations for lower-tier covered transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower-tier covered transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant are not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower-tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other

remedies available to the Federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.



## EXECUTIVE SUMMARY FOR THE SHOREWOOD SCHOOL BOARD

**Topic:** Food Service Management Contract

**Date:** June 8, 2021

**Prepared by:** Roger J Dickson

**Recommended action:**

- Information only
- Presentation/discussion
- Discussion/action by board of education
- Presentation/action next meeting

**Purpose:** Recommend renewal food service management agreement with Aramark Educational Services, LLC for the 2021-22 school year.

**Background:** The District entered into the current base contract with Aramark effective July 1, 2018. If approved, this will be the 3rd renewal of the agreement. SSD has received excellent service from Aramark, especially taking into account the considerable additional work and responsibilities that resulted from the federal stimulus funds. The contract is a fixed fee yearly amount with a 2.9% increase to \$32,528.

**Attachment(s):** DPI required contract renewal form.