

June 4, 2024

Patrick Olson
District Administrator
School District of Glenwood City
850 Maple Street
Glenwood City, WI 54013

RE: School District of Glenwood City (Financial Activities Executed by Tim Johnson and Ron Johnson)

Dear Mr. Olson,

Intellex Forensics Advisory Services, Inc. ("Intellex Forensics" or "our", "we", "us") was engaged by the School District of Glenwood City ("GCSD", "School Board", "District", "its", "Client", "you", or "your"), on March 17, 2024, to perform forensic services regarding certain financial activities executed by Tim Johnson and Ron Johnson. We have conducted a fraud examination concerning possible misappropriation of District funds which was predicated upon allegations of impropriety against Tim Johnson.

Our examination was conducted in accordance with fraud examination techniques, which include – but are not limited to – examination of Tim Johnson's ("T. Johnson") and Ron Johnson's ("R. Johnson") employment contracts, paystubs, performance stipends, graduate course reimbursements, District tax records, District investment and bank statements, and other such evidence-gathering procedures as necessary.

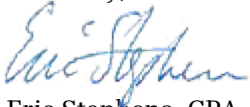
Based on the results of our review, we conclude that Tim Johnson fraudulently received \$75,515 in education reimbursements while simultaneously receiving \$125,000 to offset graduate courses never taken.

Further, we were asked to review funds placed into investments by Tim Johnson and Ron Johnson. The result of our forensic review showed that Tim Johnson and Ron Johnson negligently placed \$349,650 of District funds into investments not compliant with Wisconsin statutes.

Additionally, we were asked to review funds paid to Ron Johnson. The results of our forensic review concluded that Tim Johnson and Ron Johnson improperly compensated Ron Johnson in the amount of \$17,500.

These actions demonstrate fraudulent misconduct and negligence by Tim Johnson and Ron Johnson.

Sincerely,



Eric Stephens, CPA, CFE

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Executive Summary

Tim Johnson has been employed by GCSD since August 8, 2003, and was promoted to District Administrator on July 1, 2014. In 2020 and 2021, an external inquiry was initiated regarding Tim Johnson's salary after reviewing the Wisconsin Department of Public Instruction's annual district report card. Questions were raised regarding the validity of certain education reimbursement vouchers Tim Johnson submitted for graduate courses he claimed he purportedly completed at Viterbo University ("Viterbo") in La Crosse, Wisconsin. Subsequently, and following these claims, Tim Johnson tendered his resignation as GCSD District Administrator in May 2023 effective June 30, 2023. He was ultimately hired as the Executive Director of Human Resources and Public Relations for the Chippewa Falls Area Unified School District.

Following Tim Johnson's resignation, GCSD hired Patrick Olson ("Olson") as District Administrator. In December 2023 Olson attempted, however unsuccessfully, to obtain information from Viterbo. Following that, Olson requested, from Tim Johnson, his authorization for Viterbo to release Tim Johnson's records to GCSD. Tim Johnson did not authorize such request. Ultimately, GCSD received Tim Johnson's Viterbo records from the Glenwood City Police Department.

Based on this initial predication, a fraud examination was conducted which included reviews of relevant records and interviews with GCSD personnel. The fraud examination revealed multiple educational reimbursement vouchers submitted and claimed by Tim Johnson for Viterbo courses which he reportedly completed. Also discovered were irregularities in compensation, and the investment of public funds not in compliance with Wisconsin statutes. Our examination discovered that Tim Johnson received education stipends for graduate courses never taken, and further submitted claims for reimbursement for these same courses.

From December 2014 to May 2023, Tim Johnson submitted and self-approved, 15 educational expense vouchers for courses never completed and he received \$75,515 in reimbursement of expenses from the District. During this same period, Tim Johnson also received \$125,000 in stipends intended to offset the cost of graduate courses never taken.

Finally, our fraud examination showed that Tim Johnson fraudulently claimed \$38,462 in performance pay as the District's Special Education Director when in fact he did not possess the credentials of being a Special Education Director.

We conducted a fraud examination on monies paid to Ron Johnson. Our examination revealed that Ron Johnson was paid \$17,500 in stipends which were approved by Tim Johnson and in contravention of contractual agreements between GCSD and Ron Johnson.

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Introduction and Assignment

I, Eric Stephens, CPA, CFE and Managing Director of Intellex Forensics Advisory Services, Inc., prepared this report. I have compiled the information and formulated the opinions contained in this report at the request of Patrick Olson and the School District of Glenwood City. Specifically, I was asked by Mr. Olson to review documents, expense vouchers, and offer my opinions on the following items:

1. Analyze Tim Johnson's paystubs, expense vouchers, contracts, transcripts, and reimbursement claims to express my opinion on the amount of graduate education reimbursements and stipends Tim Johnson received.
2. Analyze Packerland Brokerage Services investment statements and express my opinion as to the compliance of the investments in accordance with Wisconsin State Statutes.
3. Analyze Ron Johnson's paystubs and contracts for the 2016-2017 school year through the 2022-2023 school year and express my opinion on the total amount of performance stipends he received as compensation in contravention of the terms of his contract.

Qualifications and Previous Testimony

I am a practicing Certified Public Accountant and a Certified Fraud Examiner and currently serve as the Managing Director of Intellex Forensics Advisory Services, Inc. My curriculum vitae, including a list of publications in the past ten years, is presented in Appendix A.

My experience as a forensic accountant spans 35 years and I co-founded the forensic accounting and fraud investigation firm, Intellex Forensics, in 2013. In my position, I specialize in forensic accounting and fraud examination. I have provided services for both plaintiffs and defendants in civil, criminal, bankruptcy, domestic, and international proceedings.

Materials Considered

To render opinions on the questions asked of me, I reviewed the following documents:

- GCSD's employment contract for Tim Johnson for the 2012-2014 school years executed by Tim Johnson on July 2, 2012
- GCSD's employment contract for Tim Johnson for the 2013-2014 school years executed by Tim Johnson on March 5, 2013
- GCSD's employment contract for Tim Johnson for the 2014-2016 school years executed by Tim Johnson on February 10, 2014
- GCSD's employment contract for Tim Johnson for the 2015-2017 school years executed by Tim Johnson on May 8, 2015
- GCSD's employment contract for Tim Johnson for the 2016-2018 school years executed by Tim Johnson on April 25, 2016
- GCSD's employment contract for Tim Johnson for the 2017-2019 school years executed by Tim Johnson on April 25, 2017
- GCSD's employment contract for Tim Johnson for the 2018-2020 school years executed by Tim Johnson on April 20, 2018

- GCSD's amended employment contract for Tim Johnson for the 2018-2020 school years executed by Tim Johnson on January 29, 2019
- GCSD's employment contract for Tim Johnson for the 2019-2021 school years executed by Tim Johnson on May 15, 2019
- GCSD's employment contract for Tim Johnson for the 2020-2022 school years executed by Tim Johnson on August 18, 2020
- GCSD's employment contract for Tim Johnson for the 2021-2023 school years executed by Tim Johnson on May 3, 2021
- GCSD's employment contract for Tim Johnson for the 2022-2024 school years executed by Tim Johnson on May 9, 2022
- Tim Johnson's W2 forms for the period of 2017 through 2020
- Tim Johnson's expense vouchers submitted to GCSD for the period of December 29, 2014, through December 1, 2020
- Viterbo University transcripts submitted to GCSD by Tim Johnson for the period of April 30, 2013, through December 1, 2020
- Reimbursement invoices that were paid to Tim Johnson for graduate courses for the period of May 21, 2013, through December 3, 2020
- Tim Johnson's paystubs from GCSD for the period of July 10, 2013, through July 10, 2023
- Verification for Direct Deposits to Tim Johnson for the dates of July 8, July 25, August 10, August 25, and September 10 2022
- Tim Johnson's performance stipends for the period of August 6, 2015 through July 10, 2023
- Performance Pay for HRA Cash Out for Tim Johnson in June of 2015
- Tim Johnson's SPED performance stipend on June 15, 2015
- Tim Johnson's email to employees and former employees of the School District of Glenwood City regarding the termination of the District's Heath Reimbursement Account sent on June 9, 2015
- 403(b) contributions from GCSD to Tim Johnson for the period of July 19, 2013, through July 10, 2023
- GCSD's employment contract for Ron Johnson for the 2016-2018 school years executed by Ron Johnson on April 25, 2016
- GCSD's employment contract for Ron Johnson for the 2017-2019 school years executed by Ron Johnson on April 27, 2017
- GCSD's employment contract for Ron Johnson for the 2018-2020 school years executed by Ron Johnson on April 20, 2018
- GCSD's amended employment contract for Ron Johnson for the 2018-2020 school years executed by Ron Johnson on January 29, 2019
- GCSD's employment contract for Ron Johnson for the 2019-2021 school years executed by Ron Johnson on May 13, 2019
- GCSD's employment contract for Ron Johnson for the 2020-2022 school years executed by Ron Johnson on August 18, 2020
- GCSD's employment contract for Ron Johnson for the 2021-2023 school years executed by Ron Johnson on May 3, 2021
- GCSD's employment contract for Ron Johnson for the 2022-2024 school years, unexecuted

- Ron Johnson's paystubs from GCSD for the period of July 10, 2017, through June 23, 2023
- Ron Johnson's performance stipends for the period of July 10, 2018 through June 23, 2023
- 403(b) contributions from GCSD to Tim Johnson for the period of July 25, 2017, through June 23, 2023
- GCSD's Packerland Brokerage Services Fund 46 account ending in 1261 for the period of April 1, 2020, through March 28, 2024
- GCSD's Packerland Brokerage Services Fund 80 account ending in 1261 for the period of April 1, 2020, through March 28, 2024
- GCSD's Packerland Brokerage Services GC Co-op Trust account ending in 3240 for the period of April 1, 2020, through March 28, 2024
- GCSD's Hiawatha National Bank ("Hiawatha") account ending in 7702 for the period of July 1, 2019, through March 31, 2024
- GCSD's Hiawatha account ending in 1171 for the period of March 31, 2020, through March 29, 2024
- GCSD's Hiawatha account ending in 8387 for the period of March 27, 2020, through March 31, 2024

Standards of Review

In my analysis, I have complied with standards and used methods applicable to Certified Public Accountants and Certified Fraud Examiners. These methods and standards are generally accepted in my profession and are subject to peer review and analysis.

GCSD Compensation

GCSD administrative employees annually negotiate two-year employment contracts with the School Board. These contracts contain terms that detail direct compensation matters such as salaries, bonuses, and stipends and indirect compensation such as retirement contributions, insurance contributions, paid time off, and sick days allowed.

Tim Johnson negotiated a total of 11 contracts from the period March 5, 2013, through May 9, 2022. The specific contractual components we analyzed consisted of the following:

- **Salary:** Salary is negotiated on an annual basis and paid out in 24 installments starting in July, the beginning of the District's fiscal year. These payments are typically made on the 10th and 25th of each month. Each payment is calculated by dividing the contractually agreed salary contribution by 24 payments.
- **Bonuses:** Bonuses are amounts paid to district employees at the request of a District Administrator and are not necessarily stated in negotiated contracts. These may be paid for reasons including, but not limited to, performance or incentives.
- **Performance Stipends:** Performance stipends are a negotiated contribution to help offset the cost of graduate courses and professional development. Performance stipends are negotiated as quarterly or annual payments, dependent upon terms contained within the employee's contract.

- **Reimbursements:** Reimbursements are compensation for costs incurred by employees that are subsequently paid back to said employee after they submit an expense voucher approved by the District Administrator. Reimbursements are not paid via normal payroll processes, but instead via a separate payment made within the District's payroll platform. Examples of reimbursements terms noted in GCSD contracts include civic and professional duties, graduate courses completed, mileage on personal vehicles relating to work duties, and costs of travel, lodging, and registration for professional conferences.

We also reviewed other components of employment contracts such as paid time off, sick leave, insurance benefits, and Wisconsin Retirement System contributions. During our review of 403(b) contributions, we observed extensive manual adjustments to monthly contribution ledgers. Any review of these manual entries was not in the scope of this engagement, however, we recommend a comprehensive analysis be performed of the 403(b) plan and related contributions. Our review, however, did not reveal that payment for these components exceeded contractual amounts.

We reviewed the contract terms for Tim Johnson for the school years of 2013-2014 through 2022-2023 to determine compensation amounts contractually agreed upon. We then analyzed payroll information, reimbursement vouchers, and supporting documentation to determine the amount of compensation Tim Johnson received from July 1, 2013, through June 30, 2023.

Tim Johnson - Annual Salary Compensation

We reviewed contracts and paystubs to determine the amount of annual salary Tim Johnson was contractually owed by GCSD and the amount of salary paid by GCSD to Tim Johnson. Table 1, below, summarizes contractual versus actual salaries paid to Tim Johnson:

| Year | Contractual Salary | Actual Salary |
|------------------|-------------------------------|--------------------------|
| 2013-2014 | \$ 105,335 | \$ 105,335 |
| 2014-2015 | 125,500 | 125,500 |
| 2015-2016 | 134,647 | 134,647 |
| 2016-2017 | 131,953 | 131,953 |
| 2017-2018 | 135,780 | 135,780 |
| 2018-2019 | 138,686 | 138,686 |
| 2019-2020 | 144,233 | 144,233 |
| 2020-2021 | 146,998 | 146,998 |
| 2021-2022 | 150,796 | 150,796 |
| 2022-2023 | 153,812 | 153,812 |
| TOTAL | \$ 1,367,740 | \$ 1,367,740 |

Table 1 - Tim Johnson Summary of Contractual vs Actual Salary

Tim Johnson - Reimbursements for Graduate Courses

Beginning in the 2013-2014 school year and through 2016-2017, terms contained within Tim Johnson's employment contracts contained clauses that allowed for the reimbursement of the cost of graduate courses taken. Beginning in 2017-2018, terms within his employment contracts changed to include a quarterly or annual performance stipend to offset the cost of graduate courses. Examples of educational stipend clauses are noted in **Error! Reference source not found.** and Figure 2, below:

L. A payment of the cost of graduate courses will be granted for graduate courses taken by the administrator and previously approved by the Superintendent.

Figure 1 – Screenshot, Section L, 2013-2014 Administrator Contract for Tim Johnson

H. A \$6250 quarterly payment performance stipend to help offset the cost of graduate courses and other professional development opportunities will be paid to the administrator.

Figure 2 – Screenshot, Section H, 2018-2019 Administrator Contract for Tim Johnson

Table 2, below, summarizes the educational reimbursement clauses in Tim Johnson's contracts between 2013 through 2023:

| Year | Stipend Amount | Installment Schedule | Stipend Total |
|------------------|-----------------------|-----------------------------|----------------------|
| 2013-2014 | \$ - | - | \$ - |
| 2014-2015 | - | - | - |
| 2015-2016 | - | - | - |
| 2016-2017 | - | - | - |
| 2017-2018 | 6,250 | Quarterly(4) | 25,000 |
| 2018-2019 | 6,250 | Quarterly(4) | 25,000 |
| 2019-2020 | 6,250 | Quarterly(4) | 25,000 |
| 2020-2021 | 6,250 | Quarterly(4) | 25,000 |
| 2021-2022 | 6,250 | Quarterly(4) | 25,000 |
| 2022-2023 | - | - | - |
| Total | | | \$ 125,000 |

Table 2 - Summary of Educational Stipends for Tim Johnson

Table 3, below, summarizes the educational reimbursements and stipends Tim Johnson received between 2013 and 2023:

| Year | Stipend Amount | Number of Stipends | Stipend Total | Reimbursement Amount | Total |
|--------------|-------------------|--------------------|-------------------|----------------------|------------------|
| 2013-2014 | \$ - | - | \$ - | \$ - | \$ - |
| 2014-2015 | - | - | - | 17,640 | 17,640 |
| 2015-2016 | - | - | - | 7,365 | 7,365 |
| 2016-2017 | - | - | - | 8,010 | 8,010 |
| 2017-2018 | 25,000 | 1 | 25,000 | 12,075 | 37,075 |
| 2018-2019 | 25,000 | 1 | 25,000 | 7,650 | 32,650 |
| 2019-2020 | 25,000 | 1 | 25,000 | 11,725 | 36,725 |
| 2020-2021 | 25,000 | 1 | 25,000 | 11,050 | 36,050 |
| 2021-2022 | 25,000 | 1 | 25,000 | - | 25,000 |
| 2022-2023 | - | - | - | - | - |
| Total | \$ 125,000 | 5 | \$ 125,000 | \$ 75,515 | \$200,515 |

Table 3 - Tim Johnson Stipend and Reimbursement Summary

Over the period of July 1, 2013, through June 30, 2023, Tim Johnson submitted 15 reimbursement vouchers and received 17 reimbursements. Our examination showed that Tim Johnson signed and approved all 15 reimbursement vouchers. Further, he received \$75,515 as reimbursement for graduate courses.

We reviewed Tim Johnson's Viterbo University transcript to determine which courses he completed and compared same against those for which he sought reimbursement. **Error! Reference source not found.**, below, summarizes the classes supported by a transcript provided by Viterbo in addition to classes for which Tim Johnson claimed he completed and was ultimately reimbursed:

| Course Number | On Transcript | Amount Reimbursed |
|---------------|---------------|-------------------|
| EDUL661 | Yes | \$ 1,350 |
| EDUL704 | Yes | 1,350 |
| EDUL700 | Yes | 1,350 |
| ETHL531 | Yes | 1,350 |
| ETHL532 | Yes | 1,350 |
| EDUL701 | Yes | - |
| ETHL702 | Yes | - |
| EDUL771 | Yes | 1,545 |
| EDUC548 | Yes | - |
| EDCU548 | Yes | - |
| EDUC549 | Yes | - |
| Total | | \$ 8,295 |

Table 4 - T. Johnson's Courses Reimbursed and on Transcript

Table 5, below, summarizes the classes not supported by a transcript provided by Viterbo in addition to classes for which Tim Johnson claimed he completed and was ultimately reimbursed:

| Course Number | On Transcript | Amount Reimbursed |
|-------------------------------------|----------------------|--------------------------|
| EDUL634 | No | \$ 1,470 |
| EDUL635 | No | 1,470 |
| EDUL636 | No | 1,470 |
| EDUL637 | No | 1,470 |
| EDUL638 | No | 1,470 |
| EDUL639 | No | 1,470 |
| EDUL640 | No | 1,470 |
| EDUL641 | No | 1,470 |
| EDUL642 | No | 1,470 |
| EDUL648 | No | 1,470 |
| EDUL650 | No | 1,470 |
| EDUL651 | No | 1,470 |
| EDUL654 | No | 1,630 |
| EDUL651 | No | 1,630 |
| EDUL655 | No | 1,630 |
| EDUL643 | No | 1,530 |
| EDUL649 | No | 1,530 |
| Successful Leadership | No | 1,875 |
| Legal Issues in Education | No | 1,875 |
| Organizational Capacity | No | 1,875 |
| Political Leadership | No | 1,575 |
| Today's Law | No | 1,575 |
| CIA Foundations | No | 1,650 |
| Educational Seminar | No | 1,650 |
| Project Leadership | No | 1,850 |
| Construction Management | No | 1,850 |
| Cultural Leadership | No | 1,975 |
| Leadership Management | No | 1,975 |
| Foundation of Supervision | No | 1,975 |
| Trauma Informed Practices | No | 1,975 |
| Instructional Design/Adult Learning | No | 1,975 |
| Foundations of Leadership | No | 1,975 |
| Safety Driven Decisions | No | 1,975 |
| EDU716 | No | 1,850 |
| Diversity | No | 1,850 |
| Collaborative Leadership | No | 1,850 |
| Law Seminar | No | 1,850 |
| Professional Community | No | 1,850 |
| Instructional Leadership | No | 1,850 |
| Legal Issues* | No | 1,800 |
| Unknown | | 7,425 |
| Total | | \$ 75,515 |

Table 5 - Tim Johnson Courses Not on Transcript and Reimbursed

As shown in Table 5¹, Tim Johnson submitted claims for and received \$75,515 in reimbursements for graduate courses he claimed he completed during the school years of 2013-14 through 2022-2023. Our examination of the Viterbo transcripts, however, revealed that Tim Johnson never completed these courses.

Starting in the 2017-2018 school year, terms within Tim Johnson's employment contract contained a clause that included quarterly or annual payments for "Performance Stipends" that were to be used to help offset the cost of graduate courses. The total amount of performance stipends that Tim Johnson was set to earn in 2017, and each contract year thereafter, was \$25,000. From 2017-2018, contract provisions allowed total compensation in the amount \$125,000 for the cost of graduate courses and \$25,000 for performance of duties.

Tim Johnson - Special Education/ HRA Stipend

On June 9, 2015, Tim Johnson issued a memorandum to employees participating in the District's Health Reimbursement Account Plan ("HRA") (Exhibit A). This memorandum notified employees that the HRA Plan was being terminated effective July 1, 2015. On June 15, 2015, Tim Johnson issued a memorandum to himself stating that he was eligible for a one-time Performance Pay Stipend as a result of his assignment as the Special Education Director/Pupil Services Director (Exhibit B). On July 6, 2015, Tim Johnson submitted an expense voucher in the amount of \$44,020 for a "Performance Stipend." On August 4, 2015, Tim Johnson provided a handwritten note (Exhibit C) explaining that the "Performance Pay" was to "clear out" the District funds that had accumulated in "his HRA" account over the last "5-7 years." Figure 3, below, shows the actual screenshot of his signed handwritten note shown in Exhibit C:

| | | | |
|---|-----------------|------------------|----------------------|
| | Performance Pay | 38,462.22 | |
| + | FICA | 2,942.76 | |
| + | WRS | 2,615.43 | |
| | | <u>44,020.01</u> | TJ Johnson 8/4/15 |

Figure 3 – Screenshot of Tim Johnson Performance Pay Calculation

Further, on August 4, 2015, Tim Johnson accepted a transmittal form which was presented to Hiawatha, authorized by Ron Johnson, to issue a payment of \$25,314.17 to Tim Johnson (Exhibit D). This amount reflects the net amount of \$38,462.22 less taxes withheld (Exhibit E).

¹ The "*" indicates this course was part of a voucher submitted in December 2020 for \$5,550, however, Tim Johnson approved the voucher for \$5,500. We adjusted the "Legal Issues" class by \$50 to compensate for this oversight. Finally, two payments were made to Tim Johnson on January 4, 2016, and September 9, 2016, totaling \$7,425. There are no associated receipts for these two reimbursements.

We conducted a search of the Wisconsin Department of Public Instruction's Educator Licensing Online² ("ELO") platform for Tim Johnson's license³ (Exhibit F). According to the Wisconsin Department of Public Instruction, Tim Johnson was never issued, nor held, a Special Education administrators license.

Tim Johnson - Alternative Benefits

While employed as District Administrator of GCSD, Tim Johnson received 226 payments for alternative benefits totaling \$51,035. Our examination of Tim Johnson's paystubs revealed that this amount was denoted on his paystubs as "Alternative Ben." Our review of Tim Johnson's employment contracts from July 1, 2013, through July 10, 2023, failed to support any compensation to him for these alternative benefits for which he was compensated. Upon discussion with District leadership and accounting personnel, we were informed that alternative benefits were ostensibly paid to Tim Johnson in lieu of insurance benefits he supposedly no longer received.

Ron Johnson - Performance Stipend Compensation

Our review of Ron Johnson's employment contracts showed that 2018-2019 was the first year that contained terms for performance stipends. In 2018-2019, terms within his employment contract provided that he would receive \$15,000 for "professional duties." On July 10, 2018, Ron Johnson received a performance stipend in the amount of \$15,000 for the 2017-2018 school year (Exhibit G). Our further review showed that on May 4, 2019, Ron Johnson received another payment in the amount of \$15,000 as a performance stipend. We note that both payments fell within the same school year, however, the July 10, 2018, payment applied to the previous school year for which there was no provision in Ron Johnson's employment contract that allowed for this payment.

From the 2019-2020 school year through the 2022-2023 school year, Ron Johnson received \$15,000 in performance stipends annually, as was allowed in his employment contracts. In June 2022, he received a \$500 performance stipend, as directed by Tim Johnson (Exhibit H). Finally, in 2022-2023, Ron Johnson received a \$500 performance stipend on February 10, 2023, and a \$2,000 stipend on June 6, 2023. Our review determined there was no provision in his employment contract for 2022-2023 allowing for these two payments.

GCSD's Packerland Investment Portfolio

Wisconsin Statute 66.0603⁴ governs the investment of public funds by school districts. This statute establishes guidelines and restrictions to ensure investments are made prudently and with minimal risk. Following the provisions of the statute, there are eight types of investments that are generally permitted. These are as follows:

² Accessible at <https://dpi.wi.gov/licensing/license-lookup>

³ Accessible on ELO at <https://elo.wieducatorlicensing.org/datamart/licenseDetails.do?xentId=213374>

⁴ Accessed at: <https://docs.legis.wisconsin.gov/statutes/statutes/66/vi/0603>

1. **United States Government Securities:** School districts can invest in obligations of the U.S. government, its agencies, and instrumentalities. This includes Treasury bonds, notes, and bills.
2. **Municipal Securities:** Investments can be made in bonds or securities of any county, city, village, town, school district, technical college district, board of education, or other governing body in Wisconsin, provided these are legal investments under state law.
3. **Certificates of Deposit (CDs):** Investments in certificates of deposit issued by banks, savings banks, savings and loan associations, and credit unions that are authorized to transact business in Wisconsin are allowed.
4. **Local Government Investment Pool (LGIP):** School districts can invest in the Local Government Investment Pool managed by the State of Wisconsin Investment Board, which provides a pooled investment option for local government units.
5. **Repurchase Agreements:** Investment in repurchase agreements that are fully collateralized by U.S. government securities is permissible.
6. **Wisconsin School District Liquid Asset Fund:** This is a pooled investment fund specifically designed for Wisconsin school districts, which provides a safe and liquid investment option.
7. **Corporate Bonds and Commercial Paper:** Investments in corporate bonds and commercial paper are permissible if they meet specific credit quality and maturity requirements as outlined in the statute.
8. **Mutual Funds and Money Market Funds:** Investments in mutual funds or money market funds are allowed if the underlying assets comply with the investment criteria set forth in the statute.

Provisions within Statute 66.0603 identify criteria for investments in mutual funds as follows:

1. **Eligible Securities:** The mutual fund must invest in securities that are allowed under the statute, such as U.S. government securities, municipal bonds, or other securities that the statute permits.
2. **Diversification:** The mutual fund should be diversified to spread risk across various securities and sectors.
3. **Regulation:** Mutual funds must be registered under the Investment Company Act of 1940, ensuring that they are subject to SEC oversight and regulatory standards.
4. **Credit Rating and Risk:** The investments within the mutual fund should adhere to the risk and credit quality standards permissible under the statute.

In 2020, GCSD opened accounts containing three portfolios with Packerland Brokerage Services ("Packerland"). Tim Obermueller served as the financial advisor with Packerland. Accounts held by GCSD with Packerland consisted of the following:

1. Packerland account 7385 – "Fund 46"
2. Packerland account 7390 – "Fund 80"
3. Packerland account 7408 – "GC CO-OP TRUST"

Our review of the account statements showed that Tim Johnson and Ron Johnson served as the account holders for GCSD. Our examination also showed that Tim Johnson and Ron Johnson initially deposited funds into these accounts during April 2020. Specifically, we noted two deposits

made from GCSD's Hiawatha account ending in 7702 ("Capital Projects Fund") totaling \$120,000 into Packerland account ending in 7385, two deposits made from GCSD's Hiawatha account ending in 1171 ("General Account") totaling \$220,000 into Packerland account ending in 7390, and, finally, two deposits made from GCSD's Hiawatha account ending in 8387 ("Glenwood Co-op Scholarship") totaling \$9,650 into Packerland account ending in 7408.

The composition of the portfolios contained, at any one time, the following:

1. Money market funds
2. Equities
 - a. BOEING CO. ("BA")
 - b. FRANKLIN TEMPLETON ETF ("FLLV")
 - c. MICROSOFT CORP. ("MSFT")
 - d. ADOBE INC. ("ADBE")
 - e. ISHARES TR NA TEC SFTWR ETF ("IGV")
3. Mutual Funds
 - a. AMERICAN FD BAL FD CL F3 ("AFMBX")
 - b. FIDELITY ADV GRWTH OPPTY FD I ("FAGCX")
 - c. MFS VAL FD CL I ("MEIIX")
 - d. MORGAN STANLEY INST CORP BND FD I ("MPFDX")
 - e. T ROWE PRICE GLBL STK FD ("PRGSX")
 - f. T ROWE PRICE MID-CAP GROWTH FUND ("RPMGX")
 - g. VANGUARD TOTAL BOND MARKET INDEX FUND ("VBT LX")
 - h. FIDELITY CONTRAFUND ("FCNTX")
 - i. VANGUARD TOTAL STOCK MARKET INDEX FUND ("VTSAX")
 - j. FIDELITY BALANCED FUND ("FBALX")

In accordance with Wisconsin statute 66.0603, individual stocks are not generally acceptable investments, and all mutual funds must also be comprised of acceptable investments under the statute. We reviewed each mutual fund's holdings to determine the composition of investment types for each fund. Schedule 1 contains the top ten holdings (by capitalization) for each mutual fund and is representative of each fund's composition. Of the 10 mutual funds within GCSD's portfolios, 9 contained securities that do not fall within the guidelines of those securities generally accepted in accordance with Wisconsin statute 66.0603.

Opinions and Basis of Opinions

1. Analyze Tim Johnson's paystubs, expense vouchers, contracts, transcripts, and reimbursement claims to express my opinion on the amount of graduate education reimbursements and stipends Tim Johnson received.

Opinion 1: While serving as District Administrator of GCSD, Tim Johnson fraudulently submitted 15 expense vouchers and received 17 reimbursement payments from GCSD totaling \$75,515 for graduate courses he falsely claimed to have completed. Simultaneously, he received \$125,000 in stipends which were intended to offset the cost of graduate courses. Further, he approved payment for these expense vouchers himself. Additionally, Tim Johnson fraudulently represented and posed as a licensed Special

Education administrator by providing fraudulent Viterbo documentation he created. He then submitted this fraudulent documentation to further enrich himself \$38,462.

Finally, without any basis, Tim Johnson received \$51,815 paid as an alternative benefit. There is no supporting documentation, contractual terms, or any other evidence substantiating these payments.

2. Analyze Packerland Brokerage Services investment statements and express my opinion as to the compliance of the investments in accordance with Wisconsin State Statutes.

Opinion 2: While serving as District Administrator and District Accountant, respectively, both Tim Johnson and Ron Johnson negligently placed \$349,650 of GCSD's funds into Packerland portfolios managed by Tim Obermueller. These funds were then used to invest in individual stocks and mutual funds primarily composed of stocks which do not meet the specifications of Wisconsin statute 66.0603.

3. Analyze Ron Johnson's paystubs and contracts for the 2016-2017 school year through the 2022-2023 school year and express my opinion on the total amount of performance stipends he received as compensation in contravention of the terms of his contract.

Opinion 3: While serving as the District Accountant, Ron Johnson inappropriately received \$17,500 in performance stipends that were not contractually agreed upon nor approved by the GCSD School Board.

Summary of Payments and Stipends

It is our conclusion that Tim Johnson, as a result of his fraudulent misrepresentation and false claims submitted for graduate courses not taken, GCSD has been damaged in the amount of \$290,792 as is summarized below in Table 6:

| Type of Compensation | Amount |
|-----------------------------|-------------------|
| Educational Stipends | \$ 125,000 |
| SPED Stipend | 38,462 |
| Alternative Benefits | 51,815 |
| Reimbursements | 75,515 |
| TOTAL | \$ 290,792 |

Table 6 - Tim Johnson's Total Payments and Stipends

Further, it is also our conclusion that actions by Ron Johnson, as outlined above, have damaged GCSD in the amount of \$17,500.

Additional Analysis

We reserve the right to amend this report based on information received after the issuance of the same. If called to testify, I expect to use certain exhibits at trial, and understand that I may be asked to express opinions in rebuttal of matters that are raised at trial.

Signature

I certify that the above is a true and correct copy of my expert report. Signed and dated the 4th Day of June 2024:



Eric Stephens, CPA, CFE

LIST OF SCHEDULES AND EXHIBITS

Schedule 1 – Mutual Fund Composition

Schedule 2 – Tim Johnson Salary Analysis

Schedule 3 – Tim Johnson Stipend Analysis

Schedule 4 – Tim Johnson Reimbursement Analysis

Schedule 5 – Tim Johnson Alternative Benefits Analysis

Exhibit A – Memorandum dated June 9, 2015

Exhibit B – Memorandum dated June 15, 2015

Exhibit C – Handwritten Note by Tim Johnson dated August 4, 2015

Exhibit D – Hiawatha Bank Transmittal Form dated August 4, 2015

Exhibit E – Check Verification Register for Check 900044063

Exhibit F – License Details for Tim Johnson

Exhibit G – Ron Johnson Paystub dated July 10, 2018

Exhibit H – Tim Johnson Email dated May 23, 2022

APPENDIX A

**Eric Stephens, CPA, CFE****Managing Director****11095 Viking Drive
Suite 208
Eden Prairie, MN 55344****D: 612.455.4555****E: Eric.Stephens@IntellexForensics.com****www.IntellexForensics.com**

Credentials/Education

- CPA – Certified Public Accountant
- CFE – Certified Fraud Examiner
- B.S. Accounting, University of Wyoming
- Collaborative Divorce Training I & II, Collaborative Law Institute “CLI”
- Strategic Executive Leadership Program, Leeds School of Business, University of Colorado
- Risk Containment – Derivative Market, Said Business School, University of Oxford
- Global Risk Management & Compliance Programme, Said Business School, University of Oxford

Overview of Experience

Eric is the managing director and co-founder of Intellex Forensics. He provides an impressive, 34-year background surrounding various aspects of accounting operations, financial analysis, and fraud and forensic accounting. His experience with accounting, risk mitigation and forensic investigations spans across various specialty areas including divorce, due diligence, anti-money laundering, embezzlement, fraud, whistle-blower reporting, etc. Eric frequently serves clientele as a financial neutral and a collaborative law accounting expert.

Further, he advises mid-sized and large multi-national companies for the purpose of investigating potential violations, implementing controls, and improving compliance efforts. In addition, Eric acts as a frequent advisor to our global clients in their effort to develop and implement measures to combat corruption and mitigate risk as a result of embezzlement and fraud. Prior to forming Intellex Forensics, Eric served in various financial roles surrounding US GAAP, international accounting, compliance, and risk management for both privately and publicly held companies.

Service Specialization

- | | | |
|----------------------------------|------------------------------|-------------------------------|
| • Fraud & Forensic Accounting | • Executive Misconduct | • Cross Border Investigations |
| • Asset Tracing and Verification | • Trusts & Estate Disputes | • Corp Governance |
| • High Asset Divorce | • Anti-money Laundering | • Risk Mitigation |
| • Commercial Litigation Support | • Anti-corruption | • Bankruptcy & Restructuring |
| • M&A Support (Buy and Sell) | • Financial Criminal Defense | • Embezzlement |
| • Due Diligence | • Anti-bribery (FCPA) | • Ponzi Schemes |



Representative Expert Testimony / Opinions / Depositions

- Barfield Inc v. Flanagan, Expert Opinion, Miami, 2023
- Weber v. Johnson, Expert Testimony, Minnesota 2023
- My Truong v. James W. Tindall, Jr. et al, Trial Testimony, Fourth Judicial District, Minnesota, 2023
- St Luke's Missionary Baptist Church v. Jenkins, White, and Kirkland, Expert Opinion, Miami, Florida, 2022
- Royalton Public Schools, Expert Opinion, Minnesota 2022
- Waconia Public Schools, Expert Opinion, Minnesota 2022
- Cance v. Ameen, Keketo, and Martins, Expert Testimony, Milwaukee, Wisconsin, 2022
- Hoen v. Southwood, Expert Testimony, Minneapolis, Minnesota 2021
- Bender v. Yarnell and Abel, Expert Testimony, Oklahoma City, Oklahoma 2021
- Kase Acquisitions v. Kristina Olson, Expert Testimony, Minneapolis, Minnesota 2021
- Frank v. Cross Lake Holding LLC, Carrie Hart, John Hart, Expert Testimony, Minneapolis, MN 2020
- Mahfoud v. Salama, Expert Witness Testimony, Superior Court of CA Ventura County, 2020
- Adler v. Sofrei, LLP, Expert Testimony, (Canada) Palm Beach County, Florida, 2019
- Call. v. Call (Winco), Expert Testimony, 1st Judicial District Court, LeSeur County, Minnesota, 2019
- Sosnowski v. Sosnowski, Expert Testimony, Miami Dade County, Florida, 2019
- Varella v. Pino, Expert Testimony, Eastern District of Pennsylvania, 2019
- US District Court (Southern District of Ohio) v. Jason Adkins, Expert Testimony, Columbus, Ohio 2018
- Abington Emerson Capitol LLC v. Jason Adkins, Expert Testimony, Columbus, Ohio 2018
- Wild Wings v. Rocky Mountain Concepts, Expert Testimony, Lake City, Minnesota, 2018
- Mindtree v. Aboila J'Olaibi, Expert Testimony, St. Louis Park, Minnesota, 2018
- Nelson v. BN Builders, Expert Testimony, Minneapolis, Minnesota, 2018
- Samuels v. Samuels: Expert Testimony, Deerfield Beach, Florida, 2018
- VXL Enterprises LLC v. Matthew Crouse: Expert Testimony, Virginia Beach, Virginia, 2017
- Sunrise Bank v. Card Express and Alan Safahi: Expert Testimony, Minneapolis, Minnesota, 2016
- Beth Swan v. Swan Engineering and Agrinatrual Gas: Expert Testimony, Minneapolis, Minnesota, 2016
- Northern Life Chiropractic v. John Borsheim: Expert Testimony, Minneapolis, Minnesota, 2016
- MaryAnn Guzy v. James Guzy: Expert Testimony, Minneapolis, Minnesota, 2015
- Bureau of Engraving v. James Stuart: Expert Testimony, Minneapolis, Minnesota, 2014
- Money Centers of America v. Chris Wolfington: Expert Testimony, Mille Lacs, Minnesota, 2013
- Charles W. Ries, Chap. 7 Trustee, v. Irwin L. Jacobs, Deposition Testimony, Minneapolis, MN, August 2012
- State of Wisconsin v. Eric Koula: Trial Testimony, Eau Claire, Wisconsin, June 2012
- Genmar Holdings, Inc.: Testimony, Minneapolis, Minnesota, January, 2010

Notable Publications and Seminars

- Star Tribune, "Forensic Accounting: CSI for the Number Crunching Crowd", August 2015
- Turnaround Management Association: Fraud Triangle, June 2015, Panelist
- White Collar Crime: Core Concepts for Consultants and Expert Witnesses; AICPA 2012
- McGladrey LLP/Eversheds LLP/Ballard Spahr LLP, June 2012, "Bribery and Anti-Corruption"
- Asia-Pacific Economic Cooperation (APEC), Honolulu, HI, October 2011, "FCPA", Speaker
- CFO Forum, European Union (EU) Advisory Council, Berlin, Germany, November 2010, Speaker
- American / Middle Eastern Chamber of Commerce, Dubai, October 2009, Speaker
- BRIC Conference / Rio de Janiero, "Anti-Money Laundering", May 2009, Speaker / Presenter



SCHEDULE 1

American Funds American Balanced Fund Class F-3 (AFMBX)

- 1 Capital Group Central Cash Fund - 8.66%
- 2 Microsoft Corporation (MSFT) - 4.55%
- 3 Broadcom Inc. (AVGO) - 4.43%
- 4 Capital Group Central Fund Series II - 2.97%
- 5 Meta Platforms, Inc. (META) - 1.70%
- 6 UnitedHealth Group Incorporated (UNH) - 1.67%
- 7 Philip Morris International Inc. (PM) - 1.65%
- 8 Eli Lilly and Company (LLY) - 1.53%
- 9 The Home Depot, Inc. (HD) - 1.39%
- 10 Alphabet Inc. (GOOG) - 1.39%

Fidelity Advisor Growth Opportunities Fund I Class (FAGCX)

- 1 NVIDIA Corporation (NVDA) - 11.22%
- 2 Microsoft Corporation (MSFT) - 9.39%
- 3 Meta Platforms, Inc. (META) - 6.87%
- 4 Amazon.com, Inc. (AMZN) - 6.56%
- 5 Alphabet Inc. Class A (GOOGL) - 6.35%
- 6 Alphabet Inc. Class C (GOOG) - 4.15%
- 7 Uber Technologies, Inc. (UBER) - 3.14%
- 8 Roku, Inc. (ROKU) - 2.89%
- 9 Sea Limited ADR (SE) - 2.78%
- 10 Apple Inc. (AAPL) - 2.60%

MFS Value Fund Class I (MEIIX)

- 1 JPMorgan Chase & Co. (JPM) - 4.92%
- 2 Progressive Corp/The (PGR) - 3.57%
- 3 Cigna Group/The (CI) - 3.37%
- 4 ConocoPhillips (COP) - 3.35%
- 5 McKesson Corp. (MCK) - 3.26%
- 6 Comcast Corp. (CMCSA) - 2.79%
- 7 Marsh & McLennan Companies, Inc. (MMC) - 2.70%
- 8 Aon PLC (AON) - 2.63%
- 9 Lowe's Companies, Inc. (LOW) - 2.61%
- 10 Johnson & Johnson (JNJ) - 2.59%

Morgan Stanley Institutional Corporate Bond Fund Class I (MPFDX)

- 1 Us Long Bond (Cbt) Jun24 - 10.59%
- 2 Morgan Stanley Inst Corporate Bond Fund - 9.46%
- 3 Microsoft Corporation - 8.89%
- 4 Apple Inc. - 7.65%
- 5 Amazon.com, Inc. - 6.84%
- 6 Alphabet Inc. Class A - 6.35%
- 7 Meta Platforms, Inc. - 5.92%
- 8 Tesla, Inc. - 5.43%
- 9 Berkshire Hathaway Inc. - 5.12%
- 10 Visa Inc. Class A - 4.62%

T. Rowe Price Global Stock Fund (PRGSX)

- 1 Microsoft Corp. - 5.85%
- 2 Alphabet Inc. - 5.30%
- 3 Apple Inc. - 5.00%
- 4 Amazon.com Inc. - 4.75%
- 5 Tesla Inc. - 3.90%
- 6 Meta Platforms Inc. - 3.80%
- 7 NVIDIA Corp. - 3.65%
- 8 Taiwan Semiconductor Manufacturing Co. Ltd. - 3.40%
- 9 Samsung Electronics Co. Ltd. - 3.20%
- 10 ASML Holding NV - 2.90%

T. Rowe Price Mid-Cap Growth Fund (RPMGX)

- 1 Microchip Technology Inc. - 3.12%
- 2 Reserve Inv't Fds - 2.85%
- 3 Marvell Technology Inc. - 2.57%
- 4 Hologic Inc. - 2.52%
- 5 AMETEK Inc. - 2.38%
- 6 DexCom Inc. - 2.32%
- 7 EPAM Systems Inc. - 2.26%
- 8 Horizon Therapeutics PLC - 2.18%
- 9 Trade Desk Inc. - 2.12%
- 10 Datadog Inc. - 2.08%

Vanguard Total Bond Market Index Fund Admiral Shares (VBTXX)

- 1 United States Treasury Notes 3.5% - 0.50%
- 2 United States Treasury Notes 2.875% - 0.48%
- 3 United States Treasury Notes 3.875% - 0.43%
- 4 United States Treasury Notes 4.125% - 0.42%
- 5 United States Treasury Bonds 2.25% - 0.41%
- 6 United States Treasury Notes 2.375% - 0.38%
- 7 United States Treasury Notes 2.25% - 0.37%
- 8 United States Treasury Notes 2.75% - 0.36%
- 9 United States Treasury Bonds 3% - 0.35%
- 10 United States Treasury Notes 2.5% - 0.34%

Fidelity Contrafund (FCNTX)

- 1 Microsoft Corp. - 10.22%
- 2 Amazon.com Inc. - 6.31%
- 3 Berkshire Hathaway Inc. Class B - 5.21%
- 4 Apple Inc. - 4.79%
- 5 Alphabet Inc. Class A - 3.95%
- 6 NVIDIA Corp. - 3.21%
- 7 Meta Platforms Inc. Class A - 2.68%
- 8 UnitedHealth Group Inc. - 2.15%
- 9 Tesla Inc. - 2.09%
- 10 Salesforce Inc. - 1.92%

Vanguard Total Stock Market Index Fund Admiral Shares (VTSAX)

- 1 Microsoft Corp. (MSFT) - 5.94%
- 2 Apple Inc. (AAPL) - 5.13%
- 3 NVIDIA Corp. (NVDA) - 4.21%
- 4 Amazon.com Inc. (AMZN) - 3.36%
- 5 Alphabet Inc. Class A (GOOGL) - 1.97%
- 6 Meta Platforms Inc. Class A (META) - 1.94%
- 7 Alphabet Inc. Class C (GOOG) - 1.63%
- 8 Berkshire Hathaway Inc. Class B (BRK.B) - 1.45%
- 9 Eli Lilly and Co. (LLY) - 1.37%
- 10 Broadcom Inc. (AVGO) - 1.25%

Fidelity Balanced Fund (FBALX)

- 1 Microsoft Corp. (MSFT) - 5.27%
- 2 NVIDIA Corp. (NVDA) - 3.28%
- 3 Apple Inc. (AAPL) - 3.14%
- 4 Amazon.com Inc. (AMZN) - 2.93%
- 5 Fidelity Cash Central Fund - 2.12%
- 6 Meta Platforms Inc. Class A (META) - 2.01%
- 7 Alphabet Inc. Class A (GOOGL) - 1.54%
- 8 United States Treasury Notes 4% - 1.45%
- 9 United States Treasury Notes 4% - 1.39%
- 10 United States Treasury Notes 1% - 1.37%

SCHEDULE 2

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-----------------------|-------------|---------------------|-------------------|-------------------|
| Salary | 2013-07-10 | - | - | - |
| Salary | 2013-07-25 | 4,389 | 4,389 | - |
| Salary | 2013-08-09 | 4,389 | 4,389 | - |
| Salary | 2013-08-23 | 4,389 | 4,389 | - |
| Salary | 2013-09-10 | 4,389 | 4,389 | - |
| Salary | 2013-09-25 | 4,389 | 4,389 | - |
| Salary | 2013-10-10 | 4,389 | 4,389 | - |
| Salary | 2013-10-25 | 4,389 | 4,389 | - |
| Salary | 2013-11-08 | 4,389 | 4,389 | - |
| Salary | 2013-11-25 | 4,389 | 4,389 | - |
| Salary | 2013-12-10 | 4,389 | 4,389 | - |
| Salary | 2013-12-23 | 4,389 | 4,389 | - |
| Salary | 2014-01-10 | 4,389 | 4,389 | - |
| Salary | 2014-01-24 | 4,389 | 4,389 | - |
| Salary | 2014-02-10 | 4,389 | 4,389 | - |
| Salary | 2014-02-25 | 4,389 | 4,389 | - |
| Salary | 2014-03-10 | 4,389 | 4,389 | - |
| Salary | 2014-03-25 | 4,389 | 4,389 | - |
| Salary | 2014-04-10 | 4,389 | 4,389 | - |
| Salary | 2014-04-25 | 4,389 | 4,389 | - |
| Salary | 2014-05-09 | 4,389 | 4,389 | - |
| Salary | 2014-05-23 | 4,389 | 4,389 | - |
| Salary | 2014-06-10 | 4,389 | 4,389 | - |
| Salary | 2014-06-25 | 4,389 | 4,389 | - |
| 2013-14 Totals | | \$ 100,946 | \$ 100,946 | \$ - |

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-----------------------|-------------|---------------------|-------------------|-------------------|
| Salary | 2014-07-10 | 4,389 | 4,389 | - |
| Salary | 2014-07-25 | 5,229 | 5,229 | - |
| Salary | 2014-08-08 | 5,229 | 5,229 | - |
| Salary | 2014-08-25 | 5,229 | 5,229 | - |
| Salary | 2014-09-10 | 5,229 | 5,229 | - |
| Salary | 2014-09-25 | 5,229 | 5,229 | - |
| Salary | 2014-10-10 | 5,229 | 5,229 | - |
| Salary | 2014-10-24 | 5,229 | 5,229 | - |
| Salary | 2014-11-10 | 5,229 | 5,229 | - |
| Salary | 2014-11-25 | 5,229 | 5,229 | - |
| Salary | 2014-12-10 | 5,229 | 5,229 | - |
| Salary | 2014-12-23 | 5,229 | 5,229 | - |
| Salary | 2015-01-09 | 5,229 | 5,229 | - |
| Salary | 2015-01-23 | 5,229 | 5,229 | - |
| Salary | 2015-02-10 | 5,229 | 5,229 | - |
| Salary | 2015-02-25 | 5,229 | 5,229 | - |
| Salary | 2015-03-10 | 5,229 | 5,229 | - |
| Salary | 2015-03-25 | 5,229 | 5,229 | - |
| Salary | 2015-04-10 | 5,229 | 5,229 | - |
| Salary | 2015-04-24 | 5,229 | 5,229 | - |
| Salary | 2015-05-08 | 5,229 | 5,229 | - |
| Salary | 2015-05-22 | 5,229 | 5,229 | - |
| Salary | 2015-06-10 | 5,229 | 5,229 | - |
| Salary | 2015-06-25 | 5,229 | 5,229 | - |
| 2014-15 Totals | | \$ 124,660 | \$ 124,660 | \$ - |

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-----------------------|-------------|---------------------|-------------------|-------------------|
| Salary | 2015-07-10 | 5,229 | 5,229 | - |
| Salary | 2015-07-24 | 5,610 | 5,610 | - |
| Salary | 2015-08-10 | 5,610 | 5,610 | - |
| Salary | 2015-08-25 | 5,610 | 5,610 | - |
| Salary | 2015-09-10 | 5,610 | 5,610 | - |
| Salary | 2015-09-25 | 5,610 | 5,610 | - |
| Salary | 2015-10-09 | 5,610 | 5,610 | - |
| Salary | 2015-10-23 | 5,610 | 5,610 | - |
| Salary | 2015-11-10 | 5,610 | 5,610 | - |
| Salary | 2015-11-25 | 5,610 | 5,610 | - |
| Salary | 2015-12-10 | 5,610 | 5,610 | - |
| Salary | 2015-12-23 | 5,610 | 5,610 | - |
| Salary | 2016-01-08 | 5,610 | 5,610 | - |
| Salary | 2016-01-25 | 5,610 | 5,610 | - |
| Salary | 2016-02-10 | 5,610 | 5,610 | - |
| Salary | 2016-02-25 | 5,610 | 5,610 | - |
| Salary | 2016-03-10 | 5,610 | 5,610 | - |
| Salary | 2016-03-24 | 5,610 | 5,610 | - |
| Salary | 2016-04-08 | 5,610 | 5,610 | - |
| Salary | 2016-04-25 | 5,610 | 5,610 | - |
| Salary | 2016-05-10 | 5,610 | 5,610 | - |
| Salary | 2016-05-25 | 5,610 | 5,610 | - |
| Salary | 2016-06-10 | 5,610 | 5,610 | - |
| Salary | 2016-06-24 | 5,610 | 5,610 | - |
| 2015-16 Totals | | \$ 134,266 | \$ 134,266 | \$ - |

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-----------------------|-------------|---------------------|-------------------|-------------------|
| Salary | 2016-07-08 | 5,610 | 5,610 | - |
| Salary | 2016-07-25 | 5,498 | 5,498 | - |
| Salary | 2016-08-10 | 5,498 | 5,498 | - |
| Salary | 2016-08-25 | 5,498 | 5,498 | - |
| Salary | 2016-09-09 | 5,498 | 5,498 | - |
| Salary | 2016-09-23 | 5,498 | 5,498 | - |
| Salary | 2016-10-10 | 5,498 | 5,498 | - |
| Salary | 2016-10-25 | 5,498 | 5,498 | - |
| Salary | 2016-11-10 | 5,498 | 5,498 | - |
| Salary | 2016-11-23 | 5,498 | 5,498 | - |
| Salary | 2016-12-09 | 5,498 | 5,498 | - |
| Salary | 2016-12-23 | 5,498 | 5,498 | - |
| Salary | 2017-01-10 | 5,498 | 5,498 | - |
| Salary | 2017-01-25 | 5,498 | 5,498 | - |
| Salary | 2017-02-10 | 5,498 | 5,498 | - |
| Salary | 2017-02-24 | 5,498 | 5,498 | - |
| Salary | 2017-03-10 | 5,498 | 5,498 | - |
| Salary | 2017-03-24 | 5,498 | 5,498 | - |
| Salary | 2017-04-10 | 5,498 | 5,498 | - |
| Salary | 2017-04-25 | 5,498 | 5,498 | - |
| Salary | 2017-05-10 | 5,498 | 5,498 | - |
| Salary | 2017-05-25 | 5,498 | 5,498 | - |
| Salary | 2017-06-09 | 5,498 | 5,498 | - |
| Salary | 2017-06-23 | 5,498 | 5,498 | - |
| 2016-17 Totals | | \$ 132,065 | \$ 132,065 | \$ - |

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-----------------------|-------------|---------------------|-------------------|-------------------|
| Salary | 2017-07-10 | 5,498 | 5,498 | - |
| Salary | 2017-07-25 | 5,658 | 5,658 | - |
| Salary | 2017-08-10 | 5,658 | 5,658 | - |
| Salary | 2017-08-25 | 5,658 | 5,658 | - |
| Salary | 2017-09-08 | 5,658 | 5,658 | - |
| Salary | 2017-09-25 | 5,658 | 5,658 | - |
| Salary | 2017-10-10 | 5,658 | 5,658 | - |
| Salary | 2017-10-25 | 5,658 | 5,658 | - |
| Salary | 2017-11-10 | 5,658 | 5,658 | - |
| Salary | 2017-11-22 | 5,658 | 5,658 | - |
| Salary | 2017-12-08 | 5,658 | 5,658 | - |
| Salary | 2017-12-22 | 5,658 | 5,658 | - |
| Salary | 2018-01-10 | 5,658 | 5,658 | - |
| Salary | 2018-01-25 | 5,658 | 5,658 | - |
| Salary | 2018-02-09 | 5,658 | 5,658 | - |
| Salary | 2018-02-23 | 5,658 | 5,658 | - |
| Salary | 2018-03-09 | 5,658 | 5,658 | - |
| Salary | 2018-03-23 | 5,658 | 5,658 | - |
| Salary | 2018-04-10 | 5,658 | 5,658 | - |
| Salary | 2018-04-25 | 5,658 | 5,658 | - |
| Salary | 2018-05-10 | 5,658 | 5,658 | - |
| Salary | 2018-05-25 | 5,658 | 5,658 | - |
| Salary | 2018-06-08 | 5,658 | 5,658 | - |
| Salary | 2018-06-25 | 5,658 | 5,658 | - |
| 2017-18 Totals | | \$ 135,621 | \$ 135,621 | \$ - |

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-----------------------|-------------|---------------------|-------------------|-------------------|
| Salary | 2018-07-10 | 5,658 | 5,658 | - |
| Salary | 2018-07-25 | 5,779 | 5,779 | - |
| Salary | 2018-08-10 | 5,779 | 5,779 | - |
| Salary | 2018-08-24 | 5,779 | 5,779 | - |
| Salary | 2018-09-10 | 5,779 | 5,779 | - |
| Salary | 2018-09-25 | 5,779 | 5,779 | - |
| Salary | 2018-10-10 | 5,779 | 5,779 | - |
| Salary | 2018-10-25 | 5,779 | 5,779 | - |
| Salary | 2018-11-09 | 5,779 | 5,779 | - |
| Salary | 2018-11-21 | 5,779 | 5,779 | - |
| Salary | 2018-12-10 | 5,779 | 5,779 | - |
| Salary | 2018-12-21 | 5,779 | 5,779 | - |
| Salary | 2019-01-10 | 5,779 | 5,779 | - |
| Salary | 2019-01-25 | 5,779 | 5,779 | - |
| Salary | 2019-02-08 | 5,779 | 5,779 | - |
| Salary | 2019-02-25 | 5,779 | 5,779 | - |
| Salary | 2019-03-08 | 5,779 | 5,779 | - |
| Salary | 2019-03-25 | 5,779 | 5,779 | - |
| Salary | 2019-04-10 | 5,779 | 5,779 | - |
| Salary | 2019-04-25 | 5,779 | 5,779 | - |
| Salary | 2019-05-08 | 5,779 | 5,779 | - |
| Salary | 2019-05-24 | 5,779 | 5,779 | - |
| Salary | 2019-06-10 | 5,779 | 5,779 | - |
| Salary | 2019-06-25 | 5,779 | 5,779 | - |
| 2018-19 Totals | | \$ 138,565 | \$ 138,565 | \$ - |

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-----------------------|-------------|---------------------|-------------------|-------------------|
| Salary | 2019-07-10 | 5,779 | 5,779 | - |
| Salary | 2019-07-25 | 6,010 | 6,010 | - |
| Salary | 2019-08-09 | 6,010 | 6,010 | - |
| Salary | 2019-08-23 | 6,010 | 6,010 | - |
| Salary | 2019-09-10 | 6,010 | 6,010 | - |
| Salary | 2019-09-25 | 6,010 | 6,010 | - |
| Salary | 2019-10-10 | 6,010 | 6,010 | - |
| Salary | 2019-10-25 | 6,010 | 6,010 | - |
| Salary | 2019-11-08 | 6,010 | 6,010 | - |
| Salary | 2019-11-25 | 6,010 | 6,010 | - |
| Salary | 2019-12-10 | 6,010 | 6,010 | - |
| Salary | 2019-12-23 | 6,010 | 6,010 | - |
| Salary | 2020-01-10 | 6,010 | 6,010 | - |
| Salary | 2020-01-24 | 6,010 | 6,010 | - |
| Salary | 2020-02-10 | 6,010 | 6,010 | - |
| Salary | 2020-02-25 | 6,010 | 6,010 | - |
| Salary | 2020-03-10 | 6,010 | 6,010 | - |
| Salary | 2020-03-25 | 6,010 | 6,010 | - |
| Salary | 2020-04-09 | 6,010 | 6,010 | - |
| Salary | 2020-04-24 | 6,010 | 6,010 | - |
| Salary | 2020-05-08 | 6,010 | 6,010 | - |
| Salary | 2020-05-22 | 6,010 | 6,010 | - |
| Salary | 2020-06-10 | 6,010 | 6,010 | - |
| Salary | 2020-06-25 | 6,010 | 6,010 | - |
| 2019-20 Totals | | \$ 144,002 | \$ 144,002 | \$ - |

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-----------------------|-------------|---------------------|-------------------|-------------------|
| Salary | 2020-07-10 | 6,010 | 6,010 | - |
| Salary | 2020-07-24 | 6,010 | 6,010 | - |
| Salary | 2020-08-10 | 6,130 | 6,130 | - |
| Salary | 2020-08-25 | 6,130 | 6,130 | - |
| Salary | 2020-09-10 | 6,130 | 6,130 | - |
| Salary | 2020-09-25 | 6,130 | 6,130 | - |
| Salary | 2020-10-09 | 6,130 | 6,130 | - |
| Salary | 2020-10-23 | 6,130 | 6,130 | - |
| Salary | 2020-11-10 | 6,130 | 6,130 | - |
| Salary | 2020-11-25 | 6,130 | 6,130 | - |
| Salary | 2020-12-10 | 6,130 | 6,130 | - |
| Salary | 2020-12-23 | 6,130 | 6,130 | - |
| Salary | 2021-01-08 | 6,130 | 6,130 | - |
| Salary | 2021-01-25 | 6,130 | 6,130 | - |
| Salary | 2021-02-10 | 6,130 | 6,130 | - |
| Salary | 2021-02-25 | 6,130 | 6,130 | - |
| Salary | 2021-03-10 | 6,130 | 6,130 | - |
| Salary | 2021-03-25 | 6,130 | 6,130 | - |
| Salary | 2021-04-09 | 6,130 | 6,130 | - |
| Salary | 2021-04-23 | 6,130 | 6,130 | - |
| Salary | 2021-05-10 | 6,130 | 6,130 | - |
| Salary | 2021-05-25 | 6,130 | 6,130 | - |
| Salary | 2021-06-10 | 6,130 | 6,130 | - |
| Salary | 2021-06-25 | 6,130 | 6,130 | - |
| 2020-21 Totals | | \$ 146,878 | \$ 146,878 | \$ - |

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-----------------------|-------------|---------------------|------------------|-------------------|
| Salary | 2021-07-09 | 6,130 | 6,130 | - |
| Salary | 2021-07-23 | 6,283 | 6,283 | - |
| Salary | 2021-08-10 | 6,283 | 6,283 | - |
| Salary | 2021-08-25 | 6,283 | 6,283 | - |
| Salary | 2021-09-10 | 6,283 | 6,283 | - |
| Salary | 2021-09-24 | 6,283 | 6,283 | - |
| Salary | 2021-10-08 | 6,283 | 6,283 | - |
| Salary | 2021-10-25 | 6,283 | 6,283 | - |
| Salary | 2021-11-10 | 6,283 | 6,283 | - |
| Salary | 2021-11-24 | 6,283 | 6,283 | - |
| Salary | 2021-12-10 | 6,283 | 6,283 | - |
| Salary | 2021-12-23 | 6,283 | 6,283 | - |
| Salary | 2022-01-10 | 6,283 | 6,283 | - |
| Salary | 2022-01-25 | 6,283 | 6,283 | - |
| Salary | 2022-02-10 | 6,283 | 6,283 | - |
| Salary | 2022-02-25 | 6,283 | 6,283 | - |
| Salary | 2022-03-10 | 6,283 | 6,283 | - |
| Salary | 2022-03-25 | 6,283 | 6,283 | - |
| Salary | 2022-04-08 | 6,283 | 6,283 | - |
| Salary | 2022-04-25 | 6,283 | 6,283 | - |
| Salary | 2022-05-10 | 6,283 | 6,283 | - |
| Salary | 2022-05-25 | 6,283 | 6,283 | - |
| Salary | 2022-06-10 | 6,283 | 6,283 | - |
| Salary | 2022-06-25 | 6,283 | 6,283 | - |
| 2021-22 Totals | | \$150,643 | \$150,643 | \$0 |

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-------------------------|-------------|---------------------|---------------------|-------------------|
| Salary | 2022-07-08 | 6,283 | 6,283 | - |
| Salary | 2022-07-25 | 6,409 | 6,409 | - |
| Salary | 2022-08-10 | 6,409 | 6,409 | - |
| Salary | 2022-08-25 | 6,409 | 6,409 | - |
| Salary | 2022-09-09 | 6,409 | 6,409 | - |
| Salary | 2022-09-23 | 6,409 | 6,409 | - |
| Salary | 2022-10-07 | 6,409 | 6,409 | - |
| Salary | 2022-10-25 | 6,409 | 6,409 | - |
| Salary | 2022-11-10 | 6,409 | 6,409 | - |
| Salary | 2022-11-23 | 6,409 | 6,409 | - |
| Salary | 2022-12-09 | 6,409 | 6,409 | - |
| Salary | 2022-12-23 | 6,409 | 6,409 | - |
| Salary | 2023-01-10 | 6,409 | 6,409 | - |
| Salary | 2023-01-25 | 6,409 | 6,409 | - |
| Salary | 2023-02-10 | 6,409 | 6,409 | - |
| Salary | 2023-02-24 | 6,409 | 6,409 | - |
| Salary | 2023-03-10 | 6,409 | 6,409 | - |
| Salary | 2023-03-24 | 6,409 | 6,409 | - |
| Salary | 2023-04-10 | 6,409 | 6,409 | - |
| Salary | 2023-04-25 | 6,409 | 6,409 | - |
| Salary | 2023-05-10 | 6,409 | 6,409 | - |
| Salary | 2023-05-25 | 6,409 | 6,409 | - |
| Salary | 2023-06-09 | 6,409 | 6,409 | - |
| Salary | 2023-06-23 | 6,409 | 6,409 | - |
| Salary | 2023-07-10 | 6,409 | 6,409 | - |
| 2022-2023 Totals | | \$ 160,095 | \$ 160,095 | \$ - |
| Combined Totals | | \$ 1,367,740 | \$ 1,367,740 | \$ - |

SCHEDULE 3

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | | Actual | | Difference |
|-------------------------|------------|--------------|---------|--------|---------|-------------|
| 2013-14 Totals | | \$ | - | \$ | - | \$ - |
| 2014-15 Totals | | \$ | - | \$ | - | \$ - |
| Performance Stipend | 2015-08-06 | | - | 38,462 | | 38,462 |
| 2015-16 Totals | | \$ | - | \$ | 38,462 | \$ 38,462 |
| 2016-17 Totals | | \$ | - | \$ | - | \$ - |
| Performance Stipend | 2017-09-25 | | 6,250 | - | | (6,250) |
| Performance Stipend | 2017-12-22 | | 6,250 | - | | (6,250) |
| Performance Stipend | 2018-03-23 | | 6,250 | - | | (6,250) |
| Performance Stipend | 2018-06-25 | | 6,250 | - | | (6,250) |
| 2017-18 Totals | | \$ | 25,000 | \$ | - | \$ (25,000) |
| Performance Stipend | 2018-07-10 | | - | 25,000 | | 25,000 |
| Performance Stipend | 2018-09-25 | | 6,250 | - | | (6,250) |
| Performance Stipend | 2018-12-21 | | 6,250 | - | | (6,250) |
| Performance Stipend | 2019-03-25 | | 6,250 | - | | (6,250) |
| Performance Stipend | 2019-05-24 | | - | 25,000 | | 25,000 |
| Performance Stipend | 2019-06-25 | | 6,250 | - | | (6,250) |
| 2018-19 Totals | | \$ | 25,000 | \$ | 50,000 | \$ 25,000 |
| Performance Stipend | 2019-09-25 | | 6,250 | - | | (6,250) |
| Performance Stipend | 2019-12-23 | | 6,250 | - | | (6,250) |
| Performance Stipend | 2020-03-25 | | - | 25,000 | | 25,000 |
| Performance Stipend | 2020-03-25 | | 6,250 | - | | (6,250) |
| Performance Stipend | 2020-06-25 | | 6,250 | - | | (6,250) |
| 2019-20 Totals | | \$ | 25,000 | \$ | 25,000 | \$ - |
| Performance Stipend | 2020-09-25 | | 6,250 | - | | (6,250) |
| Performance Stipend | 2020-12-23 | | 6,250 | - | | (6,250) |
| Performance Stipend | 2021-01-08 | | - | 25,000 | | 25,000 |
| Performance Stipend | 2021-03-25 | | 6,250 | - | | (6,250) |
| Performance Stipend | 2021-06-25 | | 6,250 | - | | (6,250) |
| 2020-21 Totals | | \$ | 25,000 | \$ | 25,000 | \$ - |
| Performance Stipend | 2021-09-24 | | 6,250 | - | | (6,250) |
| Performance Stipend | 2021-12-23 | | 6,250 | - | | (6,250) |
| Performance Stipend | 2022-01-25 | | - | 25,000 | | 25,000 |
| Performance Stipend | 2022-03-25 | | 6,250 | - | | (6,250) |
| Performance Stipend | 2022-06-25 | | 6,250 | - | | (6,250) |
| 2021-22 Totals | | \$ | 25,000 | \$ | 25,000 | \$ - |
| Performance Stipend | 2023-01-10 | | 25,000 | 25,000 | | - |
| 2022-2023 Totals | | \$ | 25,000 | \$ | 25,000 | \$ - |
| Combined Totals | | \$ | 150,000 | \$ | 188,462 | \$ 38,462 |

SCHEDULE 4

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-------------------------|-------------|---------------------|---------------|-------------------|
| 2013-14 Totals | | - | - | - |
| Reimbursement | 2014-12-29 | - | 5,880 | 5,880 |
| Reimbursement | 2015-01-19 | - | 5,880 | 5,880 |
| Reimbursement | 2015-03-26 | - | 5,880 | 5,880 |
| 2014-15 Totals | | \$ - | \$ 17,640 | \$ 17,640 |
| Reimbursement | 2015-08-03 | - | 4,890 | 4,890 |
| Reimbursement | 2015-12-23 | - | 2,475 | 2,475 |
| 2015-16 Totals | | \$ - | \$ 7,365 | \$ 7,365 |
| Reimbursement | 2016-09-07 | - | 4,950 | 4,950 |
| Reimbursement | 2017-03-06 | - | 3,060 | 3,060 |
| 2016-17 Totals | | \$ - | \$ 8,010 | \$ 8,010 |
| Reimbursement | 2017-08-10 | - | 5,625 | 5,625 |
| Reimbursement | 2017-12-06 | - | 3,150 | 3,150 |
| Reimbursement | 2018-01-23 | - | 3,300 | 3,300 |
| 2017-18 Totals | | \$ - | \$ 12,075 | \$ 12,075 |
| Reimbursement | 2018-12-18 | - | 3,700 | 3,700 |
| Reimbursement | 2019-03-28 | - | 3,950 | 3,950 |
| 2018-19 Totals | | \$ - | \$ 7,650 | \$ 7,650 |
| Reimbursement | 2019-08-22 | - | 5,925 | 5,925 |
| Reimbursement | 2019-11-07 | - | 3,950 | 3,950 |
| Reimbursement | 2020-04-02 | - | 1,850 | 1,850 |
| 2019-20 Totals | | \$ - | \$ 11,725 | \$ 11,725 |
| Reimbursement | 2020-08-19 | - | 5,550 | 5,550 |
| Reimbursement | 2020-12-03 | - | 5,500 | 5,500 |
| 2020-21 Totals | | \$ - | \$ 11,050 | \$ 11,050 |
| 2021-22 Totals | | \$ - | - | - |
| 2022-2023 Totals | | \$ - | - | - |
| Combined Totals | | \$ - | \$ 75,515 | \$ 75,515 |

SCHEDULE 5

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-----------------------|-------------|---------------------|-----------------|-------------------|
| Alternative Ben | 2013-09-10 | - | 210 | 210 |
| Alternative Ben | 2013-09-25 | - | 210 | 210 |
| Alternative Ben | 2013-10-10 | - | 210 | 210 |
| Alternative Ben | 2013-10-25 | - | 210 | 210 |
| Alternative Ben | 2013-11-08 | - | 210 | 210 |
| Alternative Ben | 2013-11-25 | - | 210 | 210 |
| Alternative Ben | 2013-12-10 | - | 210 | 210 |
| Alternative Ben | 2013-12-23 | - | 210 | 210 |
| Alternative Ben | 2014-01-10 | - | 210 | 210 |
| Alternative Ben | 2014-01-24 | - | 210 | 210 |
| Alternative Ben | 2014-02-10 | - | 210 | 210 |
| Alternative Ben | 2014-02-25 | - | 210 | 210 |
| Alternative Ben | 2014-03-10 | - | 210 | 210 |
| Alternative Ben | 2014-03-25 | - | 210 | 210 |
| Alternative Ben | 2014-04-10 | - | 210 | 210 |
| Alternative Ben | 2014-04-25 | - | 210 | 210 |
| Alternative Ben | 2014-05-09 | - | 210 | 210 |
| Alternative Ben | 2014-05-23 | - | 210 | 210 |
| Alternative Ben | 2014-06-10 | - | 210 | 210 |
| Alternative Ben | 2014-06-25 | - | 210 | 210 |
| 2013-14 Totals | | \$ - | \$ 4,200 | \$ 4,200 |

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-----------------------|-------------|---------------------|-----------------|-------------------|
| Alternative Ben | 2014-09-10 | - | 175 | 175 |
| Alternative Ben | 2014-09-25 | - | 175 | 175 |
| Alternative Ben | 2014-10-10 | - | 175 | 175 |
| Alternative Ben | 2014-10-24 | - | 175 | 175 |
| Alternative Ben | 2014-11-10 | - | 175 | 175 |
| Alternative Ben | 2014-11-25 | - | 175 | 175 |
| Alternative Ben | 2014-12-10 | - | 175 | 175 |
| Alternative Ben | 2014-12-23 | - | 175 | 175 |
| Alternative Ben | 2015-01-09 | - | 175 | 175 |
| Alternative Ben | 2015-01-23 | - | 175 | 175 |
| Alternative Ben | 2015-02-10 | - | 175 | 175 |
| Alternative Ben | 2015-02-25 | - | 175 | 175 |
| Alternative Ben | 2015-03-10 | - | 175 | 175 |
| Alternative Ben | 2015-03-25 | - | 175 | 175 |
| Alternative Ben | 2015-04-10 | - | 175 | 175 |
| Alternative Ben | 2015-04-24 | - | 175 | 175 |
| Alternative Ben | 2015-05-08 | - | 175 | 175 |
| Alternative Ben | 2015-05-22 | - | 175 | 175 |
| Alternative Ben | 2015-06-10 | - | 175 | 175 |
| Alternative Ben | 2015-06-25 | - | 175 | 175 |
| 2014-15 Totals | | \$ - | \$ 3,500 | \$ 3,500 |

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-----------------------|-------------|---------------------|-----------------|-------------------|
| Alternative Ben | 2015-07-10 | - | 175 | 175 |
| Alternative Ben | 2015-07-24 | - | 175 | 175 |
| Alternative Ben | 2015-08-10 | - | 175 | 175 |
| Alternative Ben | 2015-08-25 | - | 175 | 175 |
| Alternative Ben | 2015-09-10 | - | 175 | 175 |
| Alternative Ben | 2015-09-25 | - | 175 | 175 |
| Alternative Ben | 2015-10-09 | - | 175 | 175 |
| Alternative Ben | 2015-10-23 | - | 175 | 175 |
| Alternative Ben | 2015-11-10 | - | 175 | 175 |
| Alternative Ben | 2015-11-25 | - | 175 | 175 |
| Alternative Ben | 2015-12-10 | - | 175 | 175 |
| Alternative Ben | 2015-12-23 | - | 175 | 175 |
| Alternative Ben | 2016-01-08 | - | 175 | 175 |
| Alternative Ben | 2016-01-25 | - | 175 | 175 |
| Alternative Ben | 2016-02-10 | - | 175 | 175 |
| Alternative Ben | 2016-02-25 | - | 175 | 175 |
| Alternative Ben | 2016-03-10 | - | 175 | 175 |
| Alternative Ben | 2016-03-24 | - | 175 | 175 |
| Alternative Ben | 2016-04-08 | - | 175 | 175 |
| Alternative Ben | 2016-04-25 | - | 175 | 175 |
| Alternative Ben | 2016-05-10 | - | 175 | 175 |
| Alternative Ben | 2016-05-25 | - | 175 | 175 |
| Alternative Ben | 2016-06-10 | - | 175 | 175 |
| Alternative Ben | 2016-06-24 | - | 175 | 175 |
| 2015-16 Totals | | \$ - | \$ 4,200 | \$ 4,200 |

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-----------------------|-------------|---------------------|-----------------|-------------------|
| Alternative Ben | 2016-07-25 | - | 175 | 175 |
| Alternative Ben | 2016-08-10 | - | 175 | 175 |
| Alternative Ben | 2016-09-09 | - | 175 | 175 |
| Alternative Ben | 2016-09-23 | - | 210 | 210 |
| Alternative Ben | 2016-10-10 | - | 210 | 210 |
| Alternative Ben | 2016-10-25 | - | 210 | 210 |
| Alternative Ben | 2016-11-10 | - | 210 | 210 |
| Alternative Ben | 2016-11-23 | - | 210 | 210 |
| Alternative Ben | 2016-12-09 | - | 210 | 210 |
| Alternative Ben | 2016-12-23 | - | 210 | 210 |
| Alternative Ben | 2017-01-10 | - | 210 | 210 |
| Alternative Ben | 2017-01-25 | - | 210 | 210 |
| Alternative Ben | 2017-02-10 | - | 210 | 210 |
| Alternative Ben | 2017-02-24 | - | 210 | 210 |
| Alternative Ben | 2017-03-10 | - | 210 | 210 |
| Alternative Ben | 2017-03-24 | - | 210 | 210 |
| Alternative Ben | 2017-04-10 | - | 210 | 210 |
| Alternative Ben | 2017-04-25 | - | 210 | 210 |
| Alternative Ben | 2017-05-10 | - | 210 | 210 |
| Alternative Ben | 2017-05-25 | - | 210 | 210 |
| Alternative Ben | 2017-06-09 | - | 210 | 210 |
| Alternative Ben | 2017-06-23 | - | 210 | 210 |
| 2016-17 Totals | | \$ - | \$ 4,515 | \$ 4,515 |

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-----------------------|-------------|---------------------|-----------------|-------------------|
| Alternative Ben | 2017-09-08 | - | 210 | 210 |
| Alternative Ben | 2017-09-25 | - | 210 | 210 |
| Alternative Ben | 2017-10-10 | - | 210 | 210 |
| Alternative Ben | 2017-10-25 | - | 210 | 210 |
| Alternative Ben | 2017-11-10 | - | 210 | 210 |
| Alternative Ben | 2017-11-22 | - | 210 | 210 |
| Alternative Ben | 2017-12-08 | - | 210 | 210 |
| Alternative Ben | 2017-12-22 | - | 210 | 210 |
| Alternative Ben | 2018-01-10 | - | 210 | 210 |
| Alternative Ben | 2018-01-25 | - | 210 | 210 |
| Alternative Ben | 2018-02-09 | - | 210 | 210 |
| Alternative Ben | 2018-02-23 | - | 210 | 210 |
| Alternative Ben | 2018-03-09 | - | 210 | 210 |
| Alternative Ben | 2018-03-23 | - | 210 | 210 |
| Alternative Ben | 2018-04-10 | - | 210 | 210 |
| Alternative Ben | 2018-04-25 | - | 210 | 210 |
| Alternative Ben | 2018-05-10 | - | 210 | 210 |
| Alternative Ben | 2018-05-25 | - | 210 | 210 |
| Alternative Ben | 2018-06-08 | - | 210 | 210 |
| Alternative Ben | 2018-06-25 | - | 210 | 210 |
| 2017-18 Totals | | \$ - | \$ 4,200 | \$ 4,200 |

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-----------------------|-------------|---------------------|-----------------|-------------------|
| Alternative Ben | 2018-07-25 | - | 260 | 260 |
| Alternative Ben | 2018-08-10 | - | 260 | 260 |
| Alternative Ben | 2018-08-24 | - | 260 | 260 |
| Alternative Ben | 2018-09-10 | - | 260 | 260 |
| Alternative Ben | 2018-09-25 | - | 260 | 260 |
| Alternative Ben | 2018-10-10 | - | 260 | 260 |
| Alternative Ben | 2018-10-25 | - | 260 | 260 |
| Alternative Ben | 2018-11-09 | - | 260 | 260 |
| Alternative Ben | 2018-11-21 | - | 260 | 260 |
| Alternative Ben | 2018-12-10 | - | 260 | 260 |
| Alternative Ben | 2018-12-21 | - | 260 | 260 |
| Alternative Ben | 2019-01-10 | - | 260 | 260 |
| Alternative Ben | 2019-01-25 | - | 260 | 260 |
| Alternative Ben | 2019-02-08 | - | 260 | 260 |
| Alternative Ben | 2019-02-25 | - | 260 | 260 |
| Alternative Ben | 2019-03-08 | - | 260 | 260 |
| Alternative Ben | 2019-03-25 | - | 260 | 260 |
| Alternative Ben | 2019-04-10 | - | 260 | 260 |
| Alternative Ben | 2019-04-25 | - | 260 | 260 |
| Alternative Ben | 2019-05-08 | - | 260 | 260 |
| Alternative Ben | 2019-05-24 | - | 260 | 260 |
| Alternative Ben | 2019-06-10 | - | 260 | 260 |
| Alternative Ben | 2019-06-25 | - | 260 | 260 |
| 2018-19 Totals | | \$ - | \$ 5,980 | \$ 5,980 |

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-----------------------|-------------|---------------------|-----------------|-------------------|
| Alternative Ben | 2019-07-10 | - | 260 | 260 |
| Alternative Ben | 2019-07-25 | - | 260 | 260 |
| Alternative Ben | 2019-08-09 | - | 260 | 260 |
| Alternative Ben | 2019-08-23 | - | 260 | 260 |
| Alternative Ben | 2019-09-10 | - | 260 | 260 |
| Alternative Ben | 2019-09-25 | - | 260 | 260 |
| Alternative Ben | 2019-10-10 | - | 260 | 260 |
| Alternative Ben | 2019-10-25 | - | 260 | 260 |
| Alternative Ben | 2019-11-08 | - | 260 | 260 |
| Alternative Ben | 2019-11-25 | - | 260 | 260 |
| Alternative Ben | 2019-12-10 | - | 260 | 260 |
| Alternative Ben | 2019-12-23 | - | 260 | 260 |
| Alternative Ben | 2020-01-10 | - | 260 | 260 |
| Alternative Ben | 2020-01-24 | - | 260 | 260 |
| Alternative Ben | 2020-02-10 | - | 260 | 260 |
| Alternative Ben | 2020-02-25 | - | 260 | 260 |
| Alternative Ben | 2020-03-10 | - | 260 | 260 |
| Alternative Ben | 2020-03-25 | - | 260 | 260 |
| Alternative Ben | 2020-04-09 | - | 260 | 260 |
| Alternative Ben | 2020-04-24 | - | 260 | 260 |
| Alternative Ben | 2020-05-08 | - | 260 | 260 |
| Alternative Ben | 2020-05-22 | - | 260 | 260 |
| Alternative Ben | 2020-06-10 | - | 260 | 260 |
| Alternative Ben | 2020-06-25 | - | 260 | 260 |
| 2019-20 Totals | | \$ - | \$ 6,240 | \$ 6,240 |

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-----------------------|-------------|---------------------|-----------------|-------------------|
| Alternative Ben | 2020-07-10 | - | 260 | 260 |
| Alternative Ben | 2020-07-24 | - | 260 | 260 |
| Alternative Ben | 2020-08-10 | - | 260 | 260 |
| Alternative Ben | 2020-08-25 | - | 260 | 260 |
| Alternative Ben | 2020-09-10 | - | 260 | 260 |
| Alternative Ben | 2020-09-25 | - | 260 | 260 |
| Alternative Ben | 2020-10-09 | - | 260 | 260 |
| Alternative Ben | 2020-10-23 | - | 260 | 260 |
| Alternative Ben | 2020-11-10 | - | 260 | 260 |
| Alternative Ben | 2020-11-25 | - | 260 | 260 |
| Alternative Ben | 2020-12-10 | - | 260 | 260 |
| Alternative Ben | 2020-12-23 | - | 260 | 260 |
| Alternative Ben | 2021-01-08 | - | 260 | 260 |
| Alternative Ben | 2021-01-25 | - | 260 | 260 |
| Alternative Ben | 2021-02-10 | - | 260 | 260 |
| Alternative Ben | 2021-02-25 | - | 260 | 260 |
| Alternative Ben | 2021-03-10 | - | 260 | 260 |
| Alternative Ben | 2021-03-25 | - | 260 | 260 |
| Alternative Ben | 2021-04-09 | - | 260 | 260 |
| Alternative Ben | 2021-04-23 | - | 260 | 260 |
| Alternative Ben | 2021-05-10 | - | 260 | 260 |
| Alternative Ben | 2021-05-25 | - | 260 | 260 |
| Alternative Ben | 2021-06-10 | - | 260 | 260 |
| Alternative Ben | 2021-06-25 | - | 260 | 260 |
| 2020-21 Totals | | \$ - | \$ 6,240 | \$ 6,240 |

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-----------------------|-------------|---------------------|-----------------|-------------------|
| Alternative Ben | 2021-07-09 | - | 260 | 260 |
| Alternative Ben | 2021-07-23 | - | 260 | 260 |
| Alternative Ben | 2021-08-10 | - | 260 | 260 |
| Alternative Ben | 2021-08-25 | - | 260 | 260 |
| Alternative Ben | 2021-09-10 | - | 260 | 260 |
| Alternative Ben | 2021-09-24 | - | 260 | 260 |
| Alternative Ben | 2021-10-08 | - | 260 | 260 |
| Alternative Ben | 2021-10-25 | - | 260 | 260 |
| Alternative Ben | 2021-11-10 | - | 260 | 260 |
| Alternative Ben | 2021-11-24 | - | 260 | 260 |
| Alternative Ben | 2021-12-10 | - | 260 | 260 |
| Alternative Ben | 2021-12-23 | - | 260 | 260 |
| Alternative Ben | 2022-01-10 | - | 260 | 260 |
| Alternative Ben | 2022-01-25 | - | 260 | 260 |
| Alternative Ben | 2022-02-10 | - | 260 | 260 |
| Alternative Ben | 2022-02-25 | - | 260 | 260 |
| Alternative Ben | 2022-03-10 | - | 260 | 260 |
| Alternative Ben | 2022-03-25 | - | 260 | 260 |
| Alternative Ben | 2022-04-08 | - | 260 | 260 |
| Alternative Ben | 2022-04-25 | - | 260 | 260 |
| Alternative Ben | 2022-05-10 | - | 260 | 260 |
| Alternative Ben | 2022-05-25 | - | 260 | 260 |
| Alternative Ben | 2022-06-10 | - | 260 | 260 |
| Alternative Ben | 2022-06-25 | - | 260 | 260 |
| 2021-22 Totals | | \$ - | \$ 6,240 | \$ 6,240 |

Tim Johnson Payment Analysis from 2013.07.01 - 2023.07.10

| Code | Date | Per Contract | Actual | Difference |
|-------------------------|-------------|---------------------|------------------|-------------------|
| Alternative Ben | 2022-07-08 | - | 260 | 260 |
| Alternative Ben | 2022-07-25 | - | 260 | 260 |
| Alternative Ben | 2022-08-10 | - | 260 | 260 |
| Alternative Ben | 2022-08-25 | - | 260 | 260 |
| Alternative Ben | 2022-09-09 | - | 260 | 260 |
| Alternative Ben | 2022-09-23 | - | 260 | 260 |
| Alternative Ben | 2022-10-07 | - | 260 | 260 |
| Alternative Ben | 2022-10-25 | - | 260 | 260 |
| Alternative Ben | 2022-11-10 | - | 260 | 260 |
| Alternative Ben | 2022-11-23 | - | 260 | 260 |
| Alternative Ben | 2022-12-09 | - | 260 | 260 |
| Alternative Ben | 2022-12-23 | - | 260 | 260 |
| Alternative Ben | 2023-01-10 | - | 260 | 260 |
| Alternative Ben | 2023-01-25 | - | 260 | 260 |
| Alternative Ben | 2023-02-10 | - | 260 | 260 |
| Alternative Ben | 2023-02-24 | - | 260 | 260 |
| Alternative Ben | 2023-03-10 | - | 260 | 260 |
| Alternative Ben | 2023-03-24 | - | 260 | 260 |
| Alternative Ben | 2023-04-10 | - | 260 | 260 |
| Alternative Ben | 2023-04-25 | - | 260 | 260 |
| Alternative Ben | 2023-05-10 | - | 260 | 260 |
| Alternative Ben | 2023-05-25 | - | 260 | 260 |
| Alternative Ben | 2023-06-09 | - | 260 | 260 |
| Alternative Ben | 2023-06-23 | - | 260 | 260 |
| Alternative Ben | 2023-07-10 | - | 260 | 260 |
| 2022-2023 Totals | | \$ - | \$ 6,500 | \$ 6,500 |
| Combined Totals | | \$ - | \$ 51,815 | \$ 51,815 |

EXHIBIT A

TIM JOHNSON
Superintendent of Schools
PATRICK GRETZLOCK
MS/HS High School Principal
BETSY HALTINNER
Elementary Principal

**SCHOOL DISTRICT
OF
GLENWOOD CITY**
850 MAPLE STREET
GLENWOOD CITY, WISCONSIN 54013



Glenwood City MS/HS
PHONES: (Area Code 715) 265-4266

Glenwood City Elementary
265-4231

Superintendent's Office
265-4757

MEMORANDUM

TO: Employees and Former Employees of the School District of Glenwood City Participating in the Health Reimbursement Account

FROM: Tim Johnson, Superintendent

DATE: June 9, 2015

RE: Termination of School District of Glenwood City Health Reimbursement Account Plan

As you are aware the School District of Glenwood City has maintained a Health Reimbursement Account for the last several years. Under it eligible employees and former employees were able to obtain reimbursement of certain health related expenses not otherwise covered by the group health plan or other insurance policies of the District or retiree. This memorandum is to provide you with notice that effective July 1, 2015; the Health Reimbursement Account Plan of the District will be terminated. No further reimbursements will be made to participants after that date. Any expenses incurred by participants for which reimbursement is sought before July 1, 2015 must be submitted on or before June 30, 2015 to the District Accountant.

What the termination of the plan means is that you will no longer be eligible for any type of reimbursement through the Health Reimbursement Account Plan of the District. As has been previously communicated to you, this was a contingent plan with the District having the right to terminate the Plan at any point in time. We also want to make clear that on the termination of the Plan you will not be paid out any amounts which had been communicated to you as being available for expense reimbursement.

We hope that this advanced notification will give you sufficient time to make any decisions as to expenses to be incurred and submitted prior to the termination of the Health Reimbursement Account Plan. If you do have any questions, please contact me to further discuss this matter.

EXHIBIT B

TIM JOHNSON
Superintendent of Schools
PATRICK GRETZLOCK
MS/HS High School Principal
BETSY HALTINNER
Elementary Principal

**SCHOOL DISTRICT
OF
GLENWOOD CITY**
850 MAPLE STREET
GLENWOOD CITY, WISCONSIN 54013



Glenwood City MS/HS
PHONES: (Area Code 715) 265-4266

Glenwood City Elementary
265-4231

Superintendent's Office
265-4757

MEMORANDUM

TO: Tim Johnson
FROM: Tim Johnson, District Administrator
CC: Ron Johnson
DATE: June 15, 2015
RE: Performance Pay Stipend

I am pleased to announce that you have been identified as eligible for a Performance Pay Stipend of the School District encompassing the 2015-2016 school year. The District may make a one-time stipend payment in an amount to be determined by the District. The District will decide when the contribution is to be made, in its sole discretion. You must be employed on the date on which the contribution is made to be eligible for the contribution.

This one-time Performance Pay Stipend is a result of your newly assigned duties as Special Education Director/Pupil Services Director. Although you may assume the duties in pursuant years, this Stipend is a one-time offer and there will be no intent to continue this particular Performance Pay Stipend in the future.

If you have any further questions, please do not hesitate to contact me directly. Ron Johnson will be coordinating the stipend payment and will identify the date of contribution so that your records are complete regarding this matter.

Thank you for serving as a valued resource to the District.

EXHIBIT C

Tim Johnson — Performance Pay

The School district will be giving Tim Johnson a performance pay payment to clear out the amount that has been accumulated in his HRA account over the last 5-7 years.

Tim Johnson's payout as of 6/30/15 is \$44,000.00 minus any taxes

~~7.65%~~ 7.65% FICA
6.80% WRS

> 14.45%


| | | |
|---|-----------------|-----------------|
| | Performance Pay | 38,462.02 |
| + | FICA | 2,942.76 |
| + | WRS | 2,615.43 |
| | | <hr/> 44,020.01 |

TJH
6/4/15

EXHIBIT D

TRANSMITTAL FORM

TO BE COMPLETED AND RETURNED WITH EACH FILE OF ACH ORIGINATED
BETWEEN SCHOOL DISTRICT OF GLENWOOD CITY AND HIAWATHA NATIONAL
BANK

| | | |
|--|--------------------------------------|---|
| COMPANY <i>School District of Glenwood City</i> | COMPANY ID NO. <i>39-6008424</i> | APPLICATION |
| File name or number <i>PWNACHA</i> | Tape/Diskette No. | Processing Date <i>08/04/15</i> |
| Item count (Debits) <i>1</i> | Amount (Debits) <i>25,314.17</i> | Hash |
| Item count (Credits) <i>1</i> | Amount (Credits) <i>25,314.17</i> | Total No. Items (Dr & Cr) <i>2</i> |
| Settlement Date <i>08/06/15</i> | | Authorized Signature  |

ACCEPTED BY:

Timothy D. Johnson
Authorized Company Signature (different from above)

Date: *8/4/15* Time: *10:30 A.M.*

VERIFIED BY:

Financial Institution Authorized Signer

Date: _____ Time: _____

EXHIBIT E

| DEP/CHK# | AMT/PCT | FACTOR | GROSS | | EXPENSE ACCOUNT | | PRO | PAYS | | POSTING DT | PRD | END DT | HOURS |
|---|-------------|------------|-----------|---------------------------|-----------------|-----------|------------|------------|------------|------------|-----------|------------|-----------|
| | | | ADM | ADMINISTRATION | ACH | MAR:M | FED:0/M | STA: 0/M | TAX STA:WI | CHK | TYP:R | LOC:DO | TOTAL: |
| 900044063 JOHNSTIM000 TIMOTHY D JOHNSON | 38,462.2200 | 1.0000 | 38,462.22 | 1 10 E 800 161 232100 000 | 03 | 3 | 08/06/2015 | 07/31/2015 | 0.00 | | | | |
| ** P PERFO PERFORMANCE PAY | | | | | | | | | | | | | |
| -----PAY INFO----- | | | | | | | | | | | | | |
| CODE | CURR AMT | CURR YTD | CODE | CURR AMT | CURR BASE | YTD AMT | GRP | TYP | PRETAX | CODE | CURR AMT | CURR BASE | YTD AMT |
| ABP | 0.00 | 2,450.00 | EXF | 0.00 | 0.00 | 910.00 | TAX | D | | FIC | 2,384.66 | 38,462.22 | 7,105.32 |
| CON | 0.00 | 73,589.42 | FIC | 38,462.22 | 38,462.22 | 7,105.32 | TAX | F | | LIF | 0.00 | | 73.50 |
| PERFO | 38,462.22 | 38,462.22 | FTX | 5,440.86 | 35,846.79 | 16,611.50 | TAX | D | | LTD | 0.00 | | 291.32 |
| SPO | 0.00 | 100.00 | MED | 557.70 | 38,462.22 | 1,661.73 | TAX | M | | MED | 557.70 | 38,462.22 | 1,661.73 |
| | | | STX | 2,149.40 | 35,846.79 | 6,324.44 | TAX | S | | ST2 | 2,615.43 | 38,462.22 | 7,626.27 |
| | | | TPP | 0.00 | | 210.00 | MSC | | | TS2 | 0.00 | | 8,750.00 |
| | | | TS2 | 0.00 | | 1,800.00 | TSA | DS | | | | | |
| | | | WRS-T | 2,615.43 | 38,462.22 | 7,626.27 | RET | R | DS | | | | |
| TOTALS | 38,462.22 | 114,601.64 | STA TX | GRS | FICA GROSS | 38,462.22 | | | | | 5,557.79 | | 25,508.14 |
| FED TX | GRS | 35,846.79 | | | | | | | | | 38,462.22 | NET AMOUNT | 25,314.17 |

EXHIBIT F



Wisconsin Department of Public Instruction
Educator Licensing Online

License Details

When viewing the license details of an educator, the Stage displayed on a license that expires this year may not reflect the actual Stage for which the educator has been approved. If verifying current licensure for employment, it is recommended that the applicant provide proof of accurate licensure via a copy of their license certificate.

For information about license statuses, please review [Check My Educator License Status](#).

Information valid as of 06/04/2024 11:53 AM

All paid applications will be reviewed by DPI. The length of the review process (and possible approval) will vary due to the complexity of each application and overall volume of applications received. This process may take at least 6-8 weeks.

Click "Search Results" to return to the Search Results list.

Click "New Search Criteria" to do another search of this type.

Click "New Search" to start new search.

Click "Print" to print a copy of this page.

JOHNSON, TIMOTHY DOUGLAS

Entity Number: 213374

Last Background Check Submitted: 2024

| | |
|---|--|
| License Type: | A001 - Administrator |
| Stage: | Lifetime License |
| License Number: | 2590005149 |
| Original License Date: | 09/22/2017 |
| Most Recent Application/Payment Received: | 04/23/2019 02:45:25 PM |
| Valid From: | 09/22/2017 |
| Expires On: | |
| License Status: | Voluntary Surrender as of 03/21/2024 |
| Renewal Guidelines: | Valid w/ Employment & Background Check |
| Pending Renewal/Extension: | No |

| | |
|----------------------|------------------|
| Position/Subject: | 5051 - Principal |
| Developmental Level: | N/A |
| Low Grade: | Pre-kindergarten |
| High Grade: | Grade 12 |

| | |
|----------------------|--|
| Position/Subject: | 5003 - Superintendent-District Administrator |
| Developmental Level: | N/A |
| Low Grade: | Pre-kindergarten |
| High Grade: | Grade 12 |

| | |
|---|------------------|
| License Type: | T001 - Teacher |
| Stage: | Lifetime License |
| License Number: | 1590002964 |
| Original License Date: | 09/22/2017 |
| Most Recent Application/Payment Received: | |

Valid From: 09/22/2017

Expires On:

License Status: Voluntary Surrender as of 03/19/2024

Renewal Guidelines: Valid w/ Employment & Background Check

Pending Renewal/Extension: No

Position/Subject: 1910 - Health

Developmental Level: N/A

Low Grade: Grade 1

High Grade: Grade 9

Position/Subject: 1088 - Elementary/Middle Level Education

Developmental Level: N/A

Low Grade: Grade 1

High Grade: Grade 8

License Type: A001 - Administrator

Stage: Professional Educator

License Number: 2001012026

Original License Date: 07/01/2002

Most Recent Application/Payment Received:

Valid From: 07/01/2013

Expires On: 06/30/2018

License Status: Voluntary Surrender as of 03/19/2024

Renewal Guidelines: 6 Credits or PDP Accepted

Pending Renewal/Extension: No

Position/Subject: 5051 - Principal

Developmental Level: N/A

Low Grade: Pre-kindergarten

High Grade: Grade 12

Position/Subject: 5003 - Superintendent-District Administrator

Developmental Level: N/A

Low Grade: Pre-kindergarten

High Grade: Grade 12

License Type: T001 - Teacher

Stage: Professional Educator

License Number: 1001089336

Original License Date: 07/01/1995

Most Recent Application/Payment Received:

Valid From: 07/01/2013

Expires On: 06/30/2018

License Status: Voluntary Surrender as of 03/19/2024

Renewal Guidelines: 6 Credits or PDP Accepted

Pending Renewal/Extension: No

Position/Subject: 1088 - Elementary/Middle Level Education

Developmental Level: N/A

Low Grade: Grade 1

High Grade: Grade 8

Position/Subject: 1910 - Health

Developmental Level: N/A

Low Grade: Grade 1

High Grade: Grade 9

License Type: Z005 - PDP Team Member

Stage: Administrator Representative

License Number: 5005004781

Original License Date: 06/29/2006

Most Recent Application/Payment
Received:

Valid From: 06/29/2006

Expires On: 06/30/2016

License Status: Expired

Renewal Guidelines:

Pending Renewal/Extension: No

License Type: Z005 - PDP Team Member

Stage: Peer Representative

License Number: 5005005893

Original License Date: 06/29/2006

Most Recent Application/Payment
Received:

Valid From: 06/29/2006

Expires On: 06/30/2016

License Status: Expired

Renewal Guidelines:

Pending Renewal/Extension: No

[Search Results](#) [New Search Criteria](#) [New Search](#) [Print](#)

EXHIBIT G

-----EMPLOYEE-----

Name: JOHNSON, RONALD

-----CHECK DETAIL INFORMATION-----

Check Date: 07/10/2018 Gross Wages: 15,000.00
Check Number: 900051857 Net Amount: 9,040.70
Check Type: Regular

-----TAXABLE WAGE INFORMATION-----

| | FEDERAL | STATE | FICA | MEDICARE |
|-------------------------------------|-----------|-----------|-----------|-----------|
| Gross Wages: | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| Minus Deductions that Decrease Tax: | 1,005.00 | 1,005.00 | 0.00 | 0.00 |
| Plus Taxable Benefits: | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxable Gross Wages: | 13,995.00 | 13,995.00 | 15,000.00 | 15,000.00 |

-----PAYS-----

| DESCRIPTION | RATE | FACTOR/HOURS | AMOUNT | RETIRE HOURS | PERIOD END |
|-----------------|-----------|--------------|-----------|--------------|------------|
| PERFORMANCE STI | 15,000.00 | 1.00 | 15,000.00 | 0.00 | 06/30/2018 |

-----DEDUCTIONS-----

-----DECREASE TAX-----

| DESCRIPTION | AMOUNT | FED | ST | F/M |
|-----------------|----------|-----|----|-----|
| EXTRA FED TAX | 75.00 | | | |
| EXTRA STATE TAX | 25.00 | | | |
| FEDERAL W/H | 2,853.86 | | | |
| FICA | 930.00 | | | |
| MEDICARE TAX | 217.50 | | | |
| STATE W/H | 852.94 | | | |
| WRS-T | 1,005.00 | Y | Y | |
| Total: | 5,959.30 | | | |

-----BENEFITS-----

-----TAXABLE-----

| DESCRIPTION | AMOUNT | FED | ST | F/M |
|-----------------|----------|-----|----|-----|
| MEDICARE TAX | 217.50 | | | |
| SOCIAL SECURITY | 930.00 | | | |
| WRS-TEACHERS | 1,005.00 | | | |
| Total: | 2,152.50 | | | |

-----PAYS/DEDUCTIONS/BENEFITS DETAILS-----

| DESCRIPTION | AMT/PCT | FACTOR/ HOURS | GROSS | # | EXPENSE ACCOUNT | PERIOD END DATE | RET HRS |
|-------------------|-------------|------------------|-----------|---|-------------------------|-------------------------|------------|
| PERFORMANCE STI | 15,000.0000 | 1.00 | 15,000.00 | 1 | 10 E 800 163 252000 000 | 06/30/2018 | 0.00 |
| DEDUCTIONS | | | | | | | |
| EXTRA FED TAX | 75.0000 | | 75.00 | 1 | | 10 L 000 000 811612 000 | |
| EXTRA STATE TAX | 25.0000 | | 25.00 | 1 | | 10 L 000 000 811613 000 | |
| FEDERAL W/H | | | 2,853.86 | 1 | | 10 L 000 000 811612 000 | |
| FICA | | | 930.00 | 1 | | 10 L 000 000 811611 000 | |
| MEDICARE TAX | | | 217.50 | 1 | | 10 L 000 000 811614 000 | |
| STATE W/H | | | 852.94 | 1 | | 10 L 000 000 811613 000 | |
| WRS-T | 6.7000% | | 1,005.00 | 1 | | 10 L 000 000 811621 000 | |
| BENEFITS | | | | | | | |
| MEDICARE TAX | | | 217.50 | 1 | 10 E 800 221 252000 000 | 10 L 000 000 811614 000 | |
| SOCIAL SECURITY | | | 930.00 | 1 | 10 E 800 222 252000 000 | 10 L 000 000 811611 000 | |
| WRS-TEACHERS | 6.7000 | | 1,005.00 | 1 | 10 E 800 212 252000 000 | 10 L 000 000 811621 000 | |

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

EXHIBIT H

Sch. A

Ron Johnson <ron.johnson@gcsd.k12.wi.us>

Performance stipends

1 message

Tim Johnson <tim.johnson@gcsd.k12.wi.us>
To: Ron Johnson <ron.johnson@gcsd.k12.wi.us>

Mon, May 23, 2022 at 12:36 PM

Ron,

I usually leave the performance stipends to the building level personnel. However, in the chaos that ensued this year, I would like to recognize a handful of folks that have gone above and beyond in making sure our programs were successful. Please give the following people stipends in the dollar amount indicated on the next payroll available. Please keep this information confidential as I would like to have a conversation with each after our administrative discussion tomorrow.

Samantha Schrieber - \$500

Jake Score - \$500

Marcy Burch - \$500

Ryan McVeigh - \$500

Ron Johnson - \$500

--



Tim Johnson, Superintendent of Schools
"Every Student, Every Day"