

**WAUNAKEE COMMUNITY SCHOOL DISTRICT  
BOARD OF EDUCATION REGULAR MEETING**

Monday, December 9, 2024

6:00 PM

Waunakee Community School District  
905 Bethel Circle  
Waunakee, WI 53597

Members of the public may attend Board of Education meetings in-person. Members of the public who choose to access the meeting via live stream video may do so at:

<https://www.youtube.com/channel/UClgebJT-i0GbAiYqrkpaBmA>

Public comments will be limited to 3 minutes. The Board will allow 30 minutes for public comments.

Public comments may be sent to Rebecca McDonough at [district\\_administrator@waunakee.k12.wi.us](mailto:district_administrator@waunakee.k12.wi.us) up to one hour before the start of the Board meeting. All comments will be reviewed by the Board members. Emailed comments will be reviewed by the board but not read out loud. Emailed comments sent during any part of the board meeting (Board Development, Closed session, Open session) will be forwarded to the board but may not be reviewed by the board until after the board adjourns. Comments must include the commentator's name, address, and must identify their connection to the District (if any) and any group they are representing in order to be considered by the Board.

If you would like to address the Board in-person during the public comments section of the meeting, you will be asked to check in with District personnel when you arrive so that you can be recognized and address the Board when your name is called.

A recording of the meeting will be posted on the District webpage within 24 hours of the meeting time.

Closed Session Starts at 6:00PM

Open Session Starts at 7:00 PM

**AGENDA**

**I. CALL TO ORDER**

**II. ROLL CALL**

**III. CLOSED SESSION - ADJOURN TO CLOSED SESSION PER WISCONSIN**

**STATUTES 19.85 (1) (a) (c) (e) (f) and (g)**

- A. Review Minutes of November 11, 2024 Meeting
- B. Update and Consideration of Legal Matters Related to the School District Including Current and Potential Actions Involving the School District.
- C. Review Student Discipline/Expulsion Recommendation
- D. District Administrator Review
- E. Review Individual Administrator and Teacher Contract Recommendations, Resignations and Retirements
- F. Review Individual Co-Curricular Contract Recommendations
- G. Review Individual Support Staff/Custodial Staff Recommendations, Resignations, and Retirements

**IV. RETURN TO OPEN SESSION**

**V. BOARD DEVELOPMENT WORKSHOP**

The Board Development agenda item is meant to provide the Board with the opportunity to discuss Board Operations.

**VI. APPROVAL OF MINUTES 9**

Review and consider the open meeting minutes for the 11/11/24.

**VII. APPROVAL OF AGENDA AND ADDITIONS**

A motion will be necessary to approve the agenda as presented (or) with changes as recommended.

**VIII. PUBLIC COMMENTS 13**

Individuals may use this time to comment on any school district related items. A copy of Board Policy 187 -- Public Participation at Board Meetings is enclosed for your reference. Individuals making a public comment should include their name, address and relationship with the school district. Each individual will be allowed 3 minutes to comment. The Board will allow 30 minutes for public comments.

**IX. TEACHING STAFF, STUDENT, & BOARD REPORTS/RECOMMENDATIONS/ACTION ITEMS**

A. Student Report

Abigail Anderson and Alena Wagoner will give the student's report.

B. Teacher Update

Members of the WTA will give a teaching staff update

C. Board Reports/Action Items

1. Board Reports on Educational Related Events, Meetings, or Trainings Attended by Individual Board Members

This section is reserved for any comments from members of the board on meetings they attended or other informational items.

2. Spring Board Election

a. Notice of School Board Election 16

Attached is the Notice of the April 2025 School Board Election. Katie Dotzler (Village of Waunakee), Jack Heinemann (Village of Waunakee), and Judith Engebretson (Town of Dane/Springfield) seats are on the ballot this spring.

b. Notification of Non-Candidacy 17

Attached is the Notification of Non-Candidacy should an incumbent choose not to run for reelection this spring. The deadline for an incumbent to file the non-candidacy form is December 27, 2024 at 5:00 p.m.

**X. COMMITTEE REPORTS/RECOMMENDATIONS/ACTION ITEMS**

A. Policy Committee

1. Review minutes from the 11/18/24 Policy Committee meeting. 18

2. Policies for Discussion, Review, and Consideration

a. Records Management and Retention Policy and Schedules 20

The state of Wisconsin's General Records Schedule (GRS) has been updated and

required a review by all public schools. Upon review, WCSD has determined to adopt the updated GRS, the GRS Crosswalk, and the Amendment for IT Surveillance to cover the WCSD records retention needs.

Attached please find the spreadsheet explaining the WASB recommendation for the policy. The policy and the schedules are attached. If approved, the schedules will be attached to the policy website as an exhibit.

b. 800 Series Policies (810-862) 119

Attached please find the spreadsheet with the WASB & Administrative recommendations for policies 810 - 862.

- 1. 810 School - Community Relations Goals 122
- 2. 811 Community Involvement in Decision Making 123
- 3. 821.1 Use of Students in Public Information Program 124
- 4. 822 News Media Relations 125
- 5. 823, 823 E, 823 R - Access to Public Records 126
- 6. 830, 830 E, & 830 R - Community Use of School Facilities 144
- 7. 831 Restrictions on Tobacco, Nicotine and Vapor Products 150
- 8. 831.1 Out of Season Athletic Clinics/Leagues 154
- 9. 832 Weapons on School Premises 156
- 10. 832.1 Public Conduct on School Property 159
- 11. 833 & 833 E - Facility Use - Pet Restriction 160
- 12. 840 Public Gifts to the Schools 163
- 13. 850 Sales and Solicitations on School Property 166
- 14. 851 & 851 R - Advertising in the Schools 169
- 15. 860 & 860 R - Visitors to the Schools During the School Day 174
- 16. 862 Seating at Public Events 180

B. DEI Committee

- 1. Review Minutes from the 11/20/24 Meeting. 181

2. Reporting Tool

Administration gave an update regarding the discontinuation of the local reporting tool and the progress on the current plan/tool. The committee made a motion to recommend that the full board consider discontinuing use of the local reporting tool and solely use the Speak Up Speak Out tool.

<https://www.wbay.com/2024/11/13/speak-up-speak-out-tip-line-sees-40-increase-reports/>

C. Curriculum Committee

- 1. Review the minutes from the 12/02/24 meeting. 183
- 2. State of Wisconsin Accountability Report Cards for the 2023-2024 184

School Year

Tim Schell

The slide deck provides a high level overview of our accountability report cards for 2023-2024. Overall, performance was stable. Report cards and interpretation resources are included, and our review can go deeper than the slide deck if the Board wishes. You may want to review the What's New resource in advance of the meeting.

3. Microsoft Office for Business Applications Dual Credit Course through Madison College. 279

This is a new course at Madison College that replaces courses that we currently offer. So that we continue to provide our students with dual credit opportunities in the office applications area, we are responding to the change with this new course. Madison College communicated this change to us recently this fall, which is why this is coming forward later than usual in our new course process.

D. Human Resources Committee

1. Review the minutes of the 12/2/24 Human Resources Committee meeting. 281

2. Adding Provider Hours to the Wellness Clinic During Peak Usage 282

Based on 23/24 usage trends, the administration is seeking to add provider hours in the Wellness Clinic on Wednesdays to extend appointment availability.

December - April involves increased acute employee / insured dependents illnesses and health assessment appointments. Noting the 23/24 fill rates and anecdotal evidence of employees having difficulty making appointments during peak months, SSM is partnering to offer a flexible staffing arrangement.

The attached documents demonstrate the need and anticipated return on the investment in the clinic. The HR committee is recommending approval 3-0, and the budget committee reviewed this agenda item on Thursday with no concerns.

E. Co-Curricular Committee

1. Review the minutes of the 12/3/24 Co-Curricular Committee meeting.  
2. Review and Consider Club/Org Requests 289

New club/org requests are required by October 31st. They are then reviewed by the Co-Curricular Committee and then brought to the full board.

The MSAN and Pickleball club/org requests were approved by the committee for full board consideration.

MSAN was brought to the committee in July and Pickleball was brought to the committee in December.

F. Facility Committee Meeting

- 1. Review minutes from the 12/04/24 Facility Committee Meeting. 294
- 2. Approval of Heritage Elementary School Traffic Flow Redesign 296

The purpose of this agenda item is to request board approval of proposals from both Roxanne Johnson (civil engineer) and TADI (traffic engineer) regarding a redesign of the Heritage/Intermediate School site. The District, Roxanne Johnson, the Village of Waunakee staff, and the Village of Waunakee's engineering team have met to review preliminary designs. Vogel is holding back funds from the Heritage Elementary project for this project. Our goal is to complete this work in the summer of 2025. The facility committee is recommending approval 3-0.

- 3. Approval of Capital Projects 303

The purpose of this agenda item is to provide an update on capital projects, and request consideration of additional projects for districtwide capital maintenance. Please note we have added a column to reflect project status. The committee asked the administration to see if they could get more information before the regular board meeting regarding how the nLight system would be utilized by the physical education classes and other classes that would use the fieldhouse/gymnasium during the school day and what the utility savings would be.

The feedback that we received from the high school phy ed department is that nLight control system will likely not be utilized during the day and would only be used by certain athletic groups. The facility committee was recommending approval of the capital projects request, excluding the nLight control system on a 3-0 motion.

G. Budget Committee

- 1. Review Minutes from 12/05/24 Meeting 308
- 2. Approval of Special Education Contract/Staffing Changes 311

The purpose of this agenda item is to request approval of three special education budget items. Administration provided special education financial data that was requested at the last budget committee meeting. Attached please find some special education specific financial data that we reviewed at the budget committee meeting.

Three topics were discussed with the committee:

- 1) Nursing contract - The District entered into a private nursing contract for a student specific need. This contract has the potential to utilize the majority of the 24-25 contingency budget.
- 2) Unfilled para-educator positions - Tiffany Loken will be present at the meeting to request converting 2 unfilled para-educator positions into 1 teaching position. These para positions were funded through the Transfer of Service funds mentioned above.
- 3) Additional para-educator position - Tiffany Loken has been made aware of a student moving into our district who has an IEP requiring a full-time para. This need would be our first 25-26 Transfer of Service request.

The committee is recommending approval on a 3-0 motion.

**XI. ADMINISTRATIVE REPORTS/RECOMMENDATIONS/ACTION ITEMS**

**A. Administrative Reports/Action Items**

1. Resolution Awarding the Sale of \$14,020,000 General Obligation School Building and Facility Improvement Bonds, Series 2024 331

The purpose of this agenda item is to request approval of a \$14,020,000 borrowing. This is the next round of borrowing for November 2022 \$175 million referendum. Attached please find the draft resolution. Also attached please find the most recent version of the financial plan.

Administration will review the results of the bond sale on Monday. The bond sale takes place during the day on 12/9.

2. Approval of 2023-24 Audit Report 387

The purpose of this agenda item is to request approval of the final 2023-24 audit report. Attached please find the audit report, management letter, and the actuarial report for post-employment benefits. There's great news to share with our actuarial study. The District's net OPEB liability has decreased from \$5.6 million to \$3.3 million. This reduction has occurred due to the handbook change for the teacher compensation system, changing demographic of staff, and the increase in assets in our fund 73.

3. Announcements/Correspondence

**XII. CONSENT AGENDA**

**A. Approval of Checks**

Attached in the "extras" section of BoardBook, please find a list of the accounts payable payments issued during the month of November 2024. Please feel free to reach out to Allie Dye at alexandradye@waunakee.k12.wi.us if you have any questions.

**B. Finance**

1. Monthly Finance Reports 513

Attached you will find the Budget Status report as of November 30, 2024 and the Cash Reconciliation report for October 2024.

2. District Census Report 517

The purpose of this agenda item is to review the district census report. The district census report indicates a slightly increased number of students identified between birth to 3-year-old. The number of 4-year-olds is consistent with prior years. Initial expectations for 25-26 kindergarten would be the same number of sections as 24-25. Attached please find the census report for fall of 2024.

**C. Consideration of Contracts for the Wisconsin Youth Company**

The purpose of this agenda item is to request approval of the Wisconsin Youth Company for the summer of 2025. They have requested the use two school buildings (Prairie and Heritage). Administration is recommending approval including changing the rate from

\$2,900 to \$3,000.

D. Consideration of DoJ office of School Safety Annual Safety Plan.

Due to the size of the safety plan it is posted in the Extras section of the agenda.

E. Safety Drill Logs 518

F. Gifts and Field Trips

1. Gifts

2. Field Trips

a. Orchestra Trip - Scotland - Summer 2026 532

G. Approve Individual Teacher, Co-curricular, Support Staff & Custodial  
Recommendations, Resignations, Leaves & Retirements

**XIII. BOARD BUSINESS**

A. BOE Listening Sessions for Staff and Students

B. Local Legislators

C. Legislative Update

D. Conventions/Workshops

Please make sure you have notified Rebecca by the end of the 12/11/23 meeting if you plan to attend the convention and if there are any special pre-conference workshops or meals you wish to attend.

Thank you.

**XIV. FUTURE AGENDAS AND MEETINGS**

A. Agenda Items for Next Meeting

B. Special Meeting -

C. Budget Committee

D. Co-Curricular Committee

E. Curriculum Committee

F. DEI Committee

G. Facility Committee

H. Human Resources Committee

I. Policy Committee

**XV. RETURN TO CLOSED SESSION - (if necessary) to complete agenda as listed under agenda item III**

**XVI. RETURN TO OPEN SESSION**

**XVII. ACTION AS APPROPRIATE, ON ITEMS DISCUSSED IN CLOSED SESSION**

**XVIII. ADJOURN**

“Any person who has a qualifying disability as defined by the Americans with Disabilities Act who requires assistance with access or materials should contact the Waunakee Community

School District Office at 849-2000, 905 Bethel Circle Drive Waunakee, WI 53597, at least twenty-four hours prior to the commencement of the meeting so that necessary arrangements can be made to accommodate the request.”

# Minutes of Regular Meeting - Open

## The Board of Education Waunakee Community School District

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A Regular Meeting of the Board of Education of Waunakee Community School District was held Monday, November 11, 2024, beginning at 6:00 PM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

### **I. CALL TO ORDER**

President Ensign called the meeting to order. A motion was made by Dotzler, second by Frey, to adjourn to closed session pursuant to Wisconsin Statutes 19.85 (1)(c), (e), (f), and (g) to review individual teacher contract recommendations, resignations and retirements, review individual co-curricular contract recommendations, review individual support staff/custodial staff recommendations, resignations, and retirements, and review student requests. Motion carried 6-0 on a roll call vote. Time 6:00PM

### **II. ROLL CALL**

Dotzler – Yes, Engebretson, - Yes, Ensign- Yes, Frey – Yes, Heinrichs – Yes, Hetzel- Yes  
(Heinemann – Absent)

Also Present: Dr. Brown, Summers

### **III. CLOSED SESSION - ADJOURN TO CLOSED SESSION PER WISCONSIN STATUTES 19.85 (1) (c), (e), (f), and (g).**

- A. Review Closed Session Minutes for 10/14/24 regular meeting
- B. Update and Consideration of Legal Matters Related to the School District Including Current and Potential Actions Involving the School District.
- C. Review Individual Teacher/Administrator Contract Recommendations, Resignations and Retirements
- D. Review Individual Co-Curricular Contract Recommendations
- E. Review Individual Support Staff/Custodial Staff Recommendations, Resignations and Retirements
- F. District Administrator Review

### **IV. RETURN TO OPEN SESSION**

A motion was made by Hetzel, second by Heinrichs, to adjourn closed session and reconvene in open session. Motion carried 6-0. Time 7:05PM.

### **V. BOARD DEVELOPMENT WORKSHOP**

There was not time for Board Development Workshop at this meeting.

Ensign welcomed all in attendance and mentioned the board ran over in closed session. Time: 7:08pm.

### **VI. APPROVAL OF MINUTES**

- A. Review Open Session Minutes for 10/14/24 regular meeting and 10/28/24 Special meeting.

A motion was made by Hetzel, second by Frey, to approve 10/14/24 meeting minutes and the 10/28/24 special meeting minutes as posted. Motion Carried 6-0

### **VII. APPROVAL OF AGENDA AND ADDITIONS**

A motion was made by Dotzler, second by Heinrichs, to approve the agendas as noticed. Motion carried 6-0.

### **VIII. PUBLIC COMMENTS**

There were no public comments for this meeting.

### **IX. TEACHING STAFF, STUDENT, & BOARD REPORTS/RECOMMENDATIONS/ACTION ITEMS**

## A. Student Report

Alena Wagoner and Abigail Anderson gave the High School update. They discussed the close of the fall sports and the beginning of winter sports. They gave updates on Forensics, Student council, FFA, HOSA, choir and orchestra. They shared some traveling opportunities that the several student groups will be taking in the future.

## B. Teacher's Update

Lizbeth Mithchel-Ravel and Jessica Stortz from the Waunakee Teachers Association provide an update from the teachers. They were in appreciation for the time and effort that given to the referendum, Allie Dye and Dr. Brown holding meetings with staff regarding the referendum, the communication from Dr. Brown prior to the election, and the information shared by Brian Grabarski regarding mental health resources. The WTA would ask that the district extend students, families and all people to feel welcome.

## C. Board Reports/Action Items

### 1. Board Reports on Educational Related Events, Meetings, or Trainings Attended by Individual Board Members

The board was reminded of the – Greater Dane Co. School District Governance Consortium on 12/5/24 via zoom. This meeting will be to solidify communication with legislators regarding school finance.

The Veteran's Day celebration and the Middle School, which was a wonderful event. The Middle School Band has very talented students in it.

### 2. Spring Board Election

#### a. Notice of School Board Election

The Notice of the April 2025 School Board Election was attached to the agenda. Katie Dotzler (Village of Waunakee), Jack Heinemann (Village of Waunakee), and Judith Engebretson (Town of Dane/Springfield) seats are on the ballot this spring.

#### b. Notification of Non-Candidacy

The Notification of Non-Candidacy was attached to the agenda The deadline for an incumbent to file the non-candidacy form is December 27, 2024 at 5:00 p.m.

### 3. American Education Week November 18 - 22, 2024

The letters from the board of education, drafted by Anne Blackburn and Mark Hetzel were attached. One to be posted in the Waunakee Tribune and one to be sent to the WCSD Staff.

## X. COMMITTEE REPORTS/RECOMMENDATIONS/ACTION ITEMS

### A. Curriculum Committee

#### 1. The 10/28/24 meeting minutes were reviewed.

#### 2. New Course Proposals: Cultural Studies: African American Studies & Cultural Studies: American Indian Studies

Tim Schell introduced and answered questions regarding the course proposals for these two new Social Studies electives to the Curriculum Committee. A motion was made by Heinrichs, second by Hetzel, to approve the new course proposals as presented. Motion carried 6-0

#### 3. Spring 2024 State Assessment Updates

Tim Schell provided and answered questions on a high level overview of our Spring 2024 assessment results with the Curriculum Committee.

### B. Facility Committee

#### 1. The minutes from the 11/5/24 meeting were reviewed.

#### 2. Consideration of Capital Projects

Summers introduced and answered questions regarding an update on capital projects, and request approval of additional projects for districtwide capital maintenance. A motion was made by Frey, second by Dotzler, to approve the capital projects as presented. Motion carried 6-0.

### C. Budget Committee

#### 1. The minutes of the 11/6/24 meeting were reviewed.

#### 2. Natural Gas Purchasing

Summers introduced and answered questions regarding the review of the process of locking in a percentage of our natural gas volume for the winter months during 24-25. A motion was made by Hetzel, second by Heinrichs to lock in December-April at 50% of our use volume, with factoring in the new Heritage. Motion carried 6-0.

## **XI. ADMINISTRATIVE REPORTS/RECOMMENDATIONS/ACTION ITEMS**

### **A. Administrative Reports/Action Items**

#### **1. 2024 and 2025 Summer School Updates**

Sheila Weihert, Principal at Arboretum Elementary and Summer School Coordinator, presented and answered questions regarding a review of Summer School 2024 the course offerings for Summer School 2025. A motion was made by Engebretson, second by Dotzler, to approve the course offerings for summer school 2025 as presented. Motion carried 6-0.

#### **2. Superintendent 100 Day Plan Review**

Ensign reported that the board received Dr. Brown's 100 day plan review and the documents were posted here for public viewing.

#### **3. 2024 Referendum Results.**

The WCSD Board of Canvassers met at 2pm on 11/8/24 and conducted a successful canvass. The results of the canvass are attached to the agenda.

#### **4. Announcements**

President Ensign read the County of Dane Building Bridges Proclamation.

## **XII. CONSENT AGENDA**

The board acknowledged the donation from the Lake Melvin Yacht Club.

A motion was made by Hetzel, second by Dotzler to approve the full consent agenda as presented. Motion carried 6-0.

### **A. Approval of Checks**

Attached in the "extras" section of BoardBook, please find a list of the accounts payable payments issued during the month of October 2024. Please feel free to reach out to Allie Dye at alexandradye@waunakee.k12.wi.us if you have any questions.

### **B. Finance**

#### **1. Monthly Finance Reports**

### **C. Consideration of School Safety Drills.**

### **D. 2025-2026 Instructional Calendar**

### **E. Gifts and Field Trips**

#### **1. Gifts**

a. Lake Melvin Yacht Club - \$2000

#### **2. Field Trips**

a. Trip to China - Summer 2025

### **F. Approve Individual Teacher, Co-curricular, Support Staff & Custodial Recommendations, Resignations, Leaves & Retirements**

#### **New Support Staff**

Troy Dean, Para Educator Special Education, MS (New)

Diana Statz, Para Educator Special Education, IS (New)

#### **Resignations**

Lisa Feleshchuk, Para Educator Special Education, MS

Aliza Jones, Crossing Guard

Erin Robson, Para Educator Special Education, IS

## **XIII. BOARD BUSINESS**

### **A. Conventions/Workshops**

The State Education Convention is January 22-24, 2025. If you are interested in attending, please complete

the registration form and share it with Rebecca by the December board meeting.

B. Legislative Update

Hetzel asked the board to consider bringing the information of new legislators from each municipality to the December meeting during Board Development.

C. Correspondence

**XIV. FUTURE AGENDAS AND MEETINGS**

A. Agenda Items for Next Meeting

B. Special Meeting

C. Budget Committee – 12/5/24 @ 5:30PM

D. Co-Curricular Committee – 12/3/24 @ 7:30AM

E. Curriculum Committee – 12/2/24 @ 3PM

F. Facility Committee – 12.4.24 @ 7:30AM

G. Human Resources Committee – 12/2/24 @ 5PM

H. Policy Committee - 11/18/24 @ 7:30AM

I. DEI Committee – 11/20/24 @ 5:30PM

**XV. RETURN TO CLOSED SESSION - NA**

**XVI. RETURN TO OPEN SESSION - NA**

**XVII. ACTION AS APPROPRIATE, ON ITEMS DISCUSSED IN CLOSED SESSION - NA**

**XVIII. ADJOURN**

The Board of Education adjourned at 8:34PM on a motion by Dotzler, second by Heinrichs, and passed unanimously by voice vote 5-0. (Frey & Heinemann Absent)

Respectfully submitted,

\_\_\_\_\_  
Judith Engebretson, Clerk

Date \_\_\_\_\_

JE:rm

# PUBLIC COMMENT PERIODS DURING BOARD MEETINGS

Policy 187

Waunakee Community School District

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While the public has the right to attend meetings of the Board of Education that have not been convened in a closed session, individuals or groups generally do not have a right to be included on a Board meeting agenda or a right to enter into the discussions or deliberations of the Board. However, without affecting the Board's discretion to authorize other forms of input or participation during Board meetings from persons who are not Board members, the Board expressly authorizes and directs limited public participation during duly-noticed public comment periods as follows:

1. The Superintendent and Board President shall ensure that the agenda and public notice of the Board's primary regular business meeting each month includes a period for public comment. During a public comment period noticed under this paragraph, interested persons may briefly address the Board on topics that are reasonably germane to some aspect of the District's policies, practices, programs, or operations, regardless of whether the speaker's topic is otherwise noticed as a specific subject matter of the meeting in question.
2. Subject to any more specific decision or directive of the Board, the Board President has discretion to include a period of public comment on the agenda and public notice of additional Board meetings. In exercising such discretion, the President may specify on the public notice of the meeting that speaker comments during the public comment period will be limited to topics that are sufficiently germane to the noticed subject matter of the meeting.

When a public comment period is expressly included on the public notice of a Board meeting and there is sufficient interest in addressing the Board, the period shall either include at least 10 individual speakers or extend for 30 actual minutes, whichever limitation permits the greater total number of speakers. However, the Board may extend the total duration of a noticed public comment period at any meeting by a majority vote.

The Superintendent, or his/her designee, will implement a viewpoint-neutral speaker registration process that establishes an order for speaking in the event that the interest in appearing before the Board at any meeting may exceed the time that is allocated for the public comment period. Each speaker, upon being recognized by the presiding officer, will state his/her name and identify his/her connection to the District (if any) and to any group they are representing in connection with their remarks.

Each speaker's presentation is normally limited to a maximum of 3 minutes. However, at a meeting the Board may vote to reduce the time limit to no shorter than 2 minutes per speaker in order to accommodate a greater total number of speakers. In addition, at the Board's discretion, a speaker's time may be briefly extended provided that, upon request, a similar extension shall be granted to other speakers at the same meeting. Any individual may speak only once during the public comment period at any meeting.

Speakers generally should not expect an immediate response or reaction to their comments from the Board. Further:

1. If, at applicable meetings, a speaker raises a topic during a public comment period that was not among the publicly-noticed subject matter of the meeting, the extent of any response to

# PUBLIC COMMENT PERIODS DURING BOARD MEETINGS

Policy 187

Waunakee Community School District

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the speaker and his/her remarks shall be limited in accordance with applicable law.

2. During a public comment period, Board members will not engage in a substantive discussion of or otherwise attempt to materially investigate or reach a Board resolution of either (a) complaints or grievances regarding the conduct of individual staff members or individual students; or (b) attempts to appeal staff or administrative decisions relating to individual District employees or students. A public comment period during a Board meeting is not the preferred or established means of processing such issues or bringing such matters to the Board's attention.
3. If time or other limitations preclude an interested person from addressing the Board at a specific meeting, the person may submit written information to the Board and/or attempt to utilize a public comment period at a future meeting.

Subject to an appeal to the Board that is made by a Board member, the presiding officer of the Board meeting shall have the authority to conduct and maintain proper order in connection with any authorized public comment period, including the authority to (1) recognize speakers; (2) enforce established time limits; (3) interject and request that speakers voluntarily redirect specific complaints, grievances, or attempted appeals to more appropriate District procedures; and (4) terminate the remarks of any individual who does not adhere to established rules and procedures for public participation, who speaks in a threatening or profane manner, whose comments are repetitive of that person's previous comments, or whose conduct is disruptive and impedes the Board's ability to conduct its business in an orderly and timely fashion.

Individuals who are permitted to address the Board during a meeting are responsible for the content of their comments. The forum represented by a public comment period does not exempt a speaker from any liability arising from his/her comments (e.g., for defamation or for any breach of legally-protected confidentiality).

This policy and any rules and/or procedures that may be adopted related to the administration of public comment periods under this policy are not intended to apply to the following:

1. A meeting or any portion of a meeting that constitutes a formal public hearing on a particular topic or issue.
2. Instances where the Board seeks or agrees, by majority vote, to accept input that is relevant to a noticed agenda item from a person who is not a Board member in order to (for example) resolve a formal or informal point of information that arises during the Board's discussion of an agenda item.
3. Meetings of any standing or ad hoc committee that may be established by the Board.

## Legal References:

### Wisconsin Statutes

- [Section 19.81](#) [state policy on open meetings]  
[Section 19.83\(2\)](#) [discussion during period of public comment]

# PUBLIC COMMENT PERIODS DURING BOARD MEETINGS

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[Section 19.84\(2\)](#) [public notice of board meetings, including public comment period]  
[Section 19.85](#) [exemptions to open meetings]

## Cross References:

WASB PRG 187 Sample Policy 4 (with substantial local adaptation)

## Adoption/Revision Date(s):

October 1989  
March 1994  
September 1994  
January 2000  
February 2002  
May 2020

**NOTICE OF SCHOOL BOARD ELECTION**

**Waunakee Community School District**

April 1, 2025

NOTICE IS HEREBY GIVEN, that at an election to be held in the School District of Waunakee, on Tuesday, April 1, 2025, the following offices are to be elected to succeed the present incumbents listed. The term of offices is three years beginning on Monday, April 28, 2025, expiring on April 26, 2028.

**OFFICE**

**INCUMBENT**

School Board Member from the Village of Waunakee

Katie Dotzler

School Board Member from the Village of Waunakee

Jack Heinemann

School Board Member from the Towns of Dane & Springfield

Judith Engebretson

NOTICE IS FURTHER GIVEN, that a Campaign Registration Statement and a Declaration of Candidacy, must be filed no later than 5:00 p.m., on Tuesday, January 07, 2025 in the office of the school district clerk. Nomination papers are required, and the first day to circulate nomination papers is December 1, 2024, and the final day for filing nomination papers is 5:00 p.m. on Tuesday, January 07, 2025 in the office of the school district clerk.

NOTICE IS FURTHER GIVEN, that if a primary is necessary, the primary will be held on Tuesday, February 18, 2025.

A description of the school district boundaries can be obtained from the school district office.

Given under my hand,  
on November 11, 2024

Judith Engebretson  
School District Clerk

FOR OFFICE USE ONLY

## NOTIFICATION OF NONCANDIDACY

I, \_\_\_\_\_, state that I am currently the  
(please print name)

incumbent officeholder for the office listed below.

I will not be a candidate for this office at the next election. I understand that the timely receipt\* of this notice will avoid an extension of the deadline for filing ballot access documents.

**TITLE OF OFFICE:** \_\_\_\_\_  
(print current office, including district #, if any)

**NEXT ELECTION DATE:** \_\_\_\_\_

**SIGNATURE:** \_\_\_\_\_

**DATE OF SIGNING:** \_\_\_\_\_

*\*Notification must be received by the proper filing officer no later than 5:00 p.m. on the 2nd Friday preceding the deadline for filing ballot access documents to avoid an extension of time for filing such papers.*

The information on this form is filed in accordance with §§.8.05(1)(j), 8.10(2)(a), 8.15(1), 8.20(8)(a), 120.06(6)(b), Wis. Stats. This form is prescribed by the Wisconsin Elections Commission, 212 East Washington Avenue, 3<sup>rd</sup> Floor, P.O. Box 7984, Madison, WI 53707-7984, (608) 266-8005, FAX (608)267-0500, <http://elections.wi.gov> Email: elections@wi.gov.

# Minutes of Policy Committee Meeting

## The Board of Education Waunakee Community School District

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A Policy Committee Meeting of the Board of Education of Waunakee Community School District was held Monday, November 18, 2024, beginning at 7:30 AM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

### **I. CALL TO ORDER**

Chairperson Frey called the meeting to order at 7:30AM.

### **II. ROLL CALL**

Present: Frey, Engebretson, Dotzler

Also Present: Dr. Brown, Summers, Dye, Grabarski

### **III. APPROVE AGENDA**

A motion was made by Engebretson, second by Dotzler, to approve the agenda as posted.  
Motion carried 3-0.

### **IV. PUBLIC COMMENTS** - There were no public comments for this meeting.

### **V. POLICIES FOR DISCUSSION, REVIEW, AND CONSIDERATION**

#### **A. Records Management and Retention Policy and Schedules**

Summers presented and answered questions regarding adopting the state of Wisconsin's General Records Schedule (GRS), the GRS Crosswalk, the amendment for IT surveillance and the WASB recommended policy regarding records retention for public schools. A motion was made by Engebretson, second by Dotzler, to recommend that the full board consider this policy and schedules as presented. Motion carried 3-0.

#### **B. 800 Series Policies (810-862)**

Summers presented and answered questions regarding policies 810 - 862.

A motion was made by Engebretson, second by Dotzler, to recommend that the full board consider the policies as presented with 862 being repealed and with more discussion on facility use at a later point. Motion carried 3-0.

1. 810 School - Community Relations Goals
2. 811 Community Involvement in Decision Making
3. 821.1 Use of Students in Public Information Program
4. 822 News Media Relations
5. 823, 823 E, 823 R - Access to Public Records
6. 830, 830 E, & 830 R - Community Use of School Facilities
7. 831 Restrictions on Tobacco, Nicotine and Vapor Products
8. 831.1 Out of Season Athletic Clinics/Leagues
9. 832 Weapons on School Premises
10. 832.1 Public Conduct on School Property
11. 833 & 833 E - Facility Use - Pet Restriction
12. 840 Public Gifts to the Schools

13. 850 Sales and Solicitations on School Property
14. 851 & 851 R - Advertising in the Schools
15. 860 & 860 R - Visitors to the Schools During the School Day
16. 862 Seating at Public Events

VI. **FUTURE MEETINGS** -Schedule at a later date

VII. **ADJOURN**

A motion was made by Dotzler, second by Engebretson, to adjourn the meeting at 8:26AM  
Motion carried 3-0.

Proposed Code #	Proposed Title	Current policy code	WASB recommendation	WASB Comment (if any)	Administration Recommendation:
823.1	Data Management	773	Recode and replace with PRG 823.1 sample policy 1	If your district adopts any of the Public Records Board General Records Retention Schedules, you can use PRG 823.1 sample Exhibit 1 to record adoption of those schedules.	Adopt WASB policy w/ edits.
	Records Retention Schedule	773E	Delete	Your Exhibit 773E is an obsolete records retention schedule that should be deleted and replaced with the Public Records Board's current general records schedules.	Adopt the GRS Dated 8/28/23 & WPSD GRS Crosswalk Dated: 10/2023 & Records Retention statement for IT Surveillance

# RECORDS MANAGEMENT AND RETENTION

Waukegan Community School District

## Policy 823.1

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*{This sample policy addresses (1) general responsibilities of district officers, employees, and agents regarding records management; (2) administrative responsibility for a district records management program; (3) district adoption of General Records Schedules and state-level approval of other records disposition authority; (4) records retention and disposition practices, including important exceptions to standard records retention periods; and (5) the conversion of district records into different formats.}*

### I. General Responsibilities of Officers, Officials, Employees, and Agents of the District

The District has a responsibility to maintain records in compliance with relevant state and federal laws. All officers, officials, employees, and other agents of the District are expected to adhere to applicable laws and District policies relating to records management. In carrying out those responsibilities, no such person may:

1. Unlawfully or without having authority to do so access District records, alter District records, or dispose of District records.
2. Unlawfully or inappropriately damage, remove, or conceal District records.
3. Facilitate any person's unlawful or unauthorized access to, or unlawful or unauthorized disclosure of, District records (including the content of such records).
4. Direct or permit another person to unlawfully or inappropriately access, modify, disclose, damage, remove, conceal, or dispose of District records.

### II. Administrative Responsibility for a District Records Management Program

The insert applicable position(s)—e.g., "District Administrator and any School Board-designated legal custodian(s) of District records" have has primary administrative responsibility for defining and implementing a program of records management that complies with applicable law and District policies relating to records management. Those responsibilities include, but are not limited to, the following:

1. Overseeing the creation and implementation of any additional rules and operating procedures that may be needed to further govern records management in the District throughout the record life cycle, including protocols for storing District records, appropriately limiting access to records, protecting the personal privacy of record subjects, and maintaining the District's capacity to appropriately retrieve records and respond to requests for access to records.
2. Ensuring that the District utilizes appropriate information systems in connection with records maintained in an electronic format and defines appropriate rules and procedures related to the creation, modification, authority to access, and general management of electronic records. Editor's Note: This item relates to specific mandates defined under Chapter Adm 12 of the Wisconsin Administrative Code.
3. Establishing appropriate protocols (e.g., rules and training) for informing employees who are involved in collecting, maintaining, using, providing access to, sharing, or archiving

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# RECORDS MANAGEMENT AND RETENTION

## Policy 823.1

Waukeek Community School District

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personally-identifiable information of their duties and responsibilities relating to protecting the personal privacy of record subjects.

- Working with other staff and with the School Board President to bring issues and recommendations related to records management to the attention of the School Board, as deemed necessary or appropriate, on a timely basis.

5. ~~Insert if desired: "Maintaining an accurate summary of the current records disposition authority that the District has obtained from the Wisconsin Public Records Board (PRB). Such summary shall be maintained as an Exhibit to this policy and shall include at least an up-to-date listing of the General Records Schedules that the District has formally adopted (in whole or in part) as well as any additional, unexpired District specific records disposition authority that may have been approved by the PRB."~~ ~~Editor's Note: PRG 823.1 Sample Exhibit 1 has been created to implement and coordinate with this directive. However, a district could exclude this mandate from the policy and still use 823.1 Sample Exhibit 1.~~

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6. ~~Insert any other responsibilities the school board wishes to expressly document in this policy.~~

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### III. Adoption of General Records Schedules and other State-Level Approval for District Records Disposition Authority

The following apply to the District's adoption and implementation of records disposition authority that is granted by the Wisconsin Public Records Board (PRB):

1. The administration shall obtain advance approval from the School Board prior to submitting any of the following to the PRB on behalf of the District: ~~Editor's Note: The need to make formal submissions to the PRB regarding records schedules and other district-specific disposition authority should arise infrequently. The WASB recommends advance school board approval of these actions. However, it might be sufficient for a policy to further delegate the relevant authority. As an example, if approved by district legal counsel, this paragraph might be replaced with the following: "Although obtaining advance approval via a Board motion is also acceptable, the District Administrator may also administratively authorize, with notice to the School Board, the submission of any of the following to the PRB on behalf of the District."~~

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- A notice of adoption of a General Records Schedule (in whole or in part).
  - A notification of intent to opt-out of the adoption of a General Records Schedule (in whole or in part).
  - A request for the PRB's approval, renewal, or modification of any District-specific records disposition authority.
- To the extent permitted or required by the rules, policies, and procedures of the PRB and unless the District takes additional steps to formally opt-out of the District's previous adoption of a General Records Schedule, adoption of a General Records Schedule shall be understood to mean adoption of the applicable schedule (or applicable portion of the schedule) as such schedule may be amended from time to time by the Public Records Board.

# RECORDS MANAGEMENT AND RETENTION

Waunakee Community School District

## Policy 823.1

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### IV. Records Retention and Disposition

Subject to the exceptions identified below in this Section:

As to any District records that are covered by a District-adopted General Records Schedule or by any other District-specific disposition authority that has been approved by the PRB, the District will implement the schedule or other disposition authority, including (1) by retaining the records for at least the minimum period of time defined in the PRB-approved schedule or other PRB-approved records disposition authority, and (2) if required by law and not waived by the Society, by providing advance notice of the intended destruction of particular records to Wisconsin Historical Society.

Student records (referred to in state law as "pupil records" and in federal law as "education records") shall be maintained as required by applicable state and federal laws and as further detailed in any applicable District-adopted General Records Schedule, in any other applicable District-specific disposition authority that has been approved by the PRB, and in any District policy or procedure that further governs student records.

In the event that a District record covered by section 19.21(6) (i.e., nearly all District records other than student records) has no other applicable retention period established by, or pursuant to, a District-adopted General Records Schedule or any other District-specific retention and disposition authority that has been approved by the PRB, the District will retain the record as required under section 19.21(6) for not less than 7 years and follow any applicable mandatory notice procedures (e.g., notice to the State Historical Society) prior to destruction. In some cases, a specific state or federal law or a District policy or rule that has not necessarily been approved by the PRB may require or direct the retention of a particular type/series of District records for a minimum period that is longer than 7 years, up to and including permanent retention.

To the extent permitted by and consistent with applicable law, and separate from the authority addressed in Section III of this policy (above), the District may establish further local policies, rules, and procedures that govern records retention and records disposition. Such policies, rules, and procedures shall be approved by either the School Board or, to the extent not in conflict with any School Board decision, by insert appropriate position(s) – e.g., "the District Administrator or any Board-designated legal custodian(s) of District records". Insert if desired: "If a local rule or procedure approved under such administrative authority establishes or modifies a minimum or maximum retention period for any District records, the authorizing administrator shall ensure that the School Board receives notice of the administrative rule or procedure."

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The following are important exceptions to the District's standard records retention and destruction schedules, policies, and practices:

- **Litigation Holds, Including for Subpoenas:** When appropriate (e.g., due to imminent litigation, the receipt of a subpoena, the receipt of a formal notice of claim, pending litigation and related appeals, notice of an investigation by or formal proceedings in a state or federal agency, etc.), the District will initiate a litigation-related hold for the purpose of identifying, retaining, and preserving potentially relevant records (including electronically stored information) and other evidence. The District shall maintain records that become subject to

# RECORDS MANAGEMENT AND RETENTION

## Policy 823.1

Waunakee Community School District

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a litigation hold for the longer of (1) the normal retention period for the record; or (2) the date on which the litigation hold is released.

- **Pending, Unresolved, and Litigated Requests for Access to District Records:** Upon the receipt of a request for access to District records under the Public Records Law or similar legal authority, the District's legal custodian of records shall take steps intended to prevent the destruction of potentially responsive records (including responsive records that the custodian may determine should not be released). The District shall maintain such potentially responsive records for the longer of (1) the normal retention period for the record; or (2) *insert if desired: "at least 30 additional calendar days beyond"* the expiration of any applicable special minimum retention period specified in section 19.35(5) of the state statutes. The statutory special retention periods apply to public records requests that have been denied and/or over which a court action has been commenced. This process also supports the District's compliance with a federal regulation governing students' personally identifiable education records that states that school districts shall not destroy any such education records if there is an outstanding request of a parent/guardian (or adult student) to inspect and review those records.
- **School District Audits:** Records necessary for any audit conducted at the direction of the Board or with notice from a state or federal authority shall be maintained until the later of (1) the date the records are no longer needed for audit purposes; or (2) the end of the normal retention period.

The *insert appropriate position – e.g., "District Administrator and any School Board-designated legal custodian(s) of District records"*, acting in cooperation with and pursuant to the direction of District legal counsel where applicable, shall have primary responsibility for initiating and ending a litigation hold, the preservation of records due to an audit or a pending public records matter, or the special preservation of District records under other unique circumstances. Under any of these circumstances, the *insert appropriate position – e.g., "District Administrator or legal custodian"*, as applicable, or such person's designee shall initiate prompt communication to the Board, relevant District staff, and any relevant third parties (e.g., contractors holding certain records) regarding the scope of the matter and the procedures that are to be followed. The School Board President, acting in consultation with District legal counsel, may also initiate a litigation hold or other special directives regarding the preservation of records.

No officer, official, employee, or agent of the District may, directly or indirectly, modify, inhibit appropriate access to, or dispose of District records that the person knows or has reasonable cause to believe may be subject to any of the exceptions to the District's standard records retention and destruction schedules, policies, and practices. Indirect conduct includes, for example, conduct that facilitates or causes the unlawful, unauthorized, or untimely modification or disposition of such records.

### V. Converting District Records into Different Formats

From time to time, it may be necessary or desirable for the District to convert certain District records from one format to another. Typically, this will involve converting non-digital/electronic records into a digital/electronic format. It may also include, for example, converting records from one digital/electronic format to another digital/electronic format. Provided the process is

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Waukegan Community School District

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carried out in a manner consistent with applicable laws and regulatory standards, the Board authorizes such records conversions.

**Editor's Note: This paragraph relates to requirements established under sections 16.61(7) and 137.20 of the state statutes, as implemented by the Public Records Board's policies and procedures for transferring and changing the format of records.** To the extent a records conversion program, process, or procedure includes the intent, after successful conversion, to dispose of any original input record **prior to the end of the minimum retention period** that is applicable to the record, then the following also apply:

1. The program, process, or procedure must be authorized in advance by insert position title— e.g., "the District Administrator or any School Board designated legal custodian of District records";
2. The authorizing administrator must insert if desired: "give notice of the intended conversion of records to the School Board and" ensure that the District complies with any mandatory procedures for giving notice of intent to convert records to the Public Records Board; and
3. The original input records shall not be disposed of until the Public Records Board has acknowledged any related District submission related to the conversion of the records and the District has verified that the records have been successfully converted and stored in the new format.

### Legal References:

#### Wisconsin Statutes

<a href="#">Section 16.61(3)(e)</a>	[authority of the Public Records Board to establish the minimum period of time for retention before destruction of any school district record]
<a href="#">Section 16.61(7)</a>	[standards for reproduction and conversion of records; executing and recording statements of intent]
<a href="#">Section 16.612</a>	[optical disc and electronic storage standards to be set by a state-level rules; see Chapter Adm 12]
<a href="#">Section 19.21</a>	[custody and delivery of official property and records]
<a href="#">Section 19.21(6)</a>	[school district records retention; destruction of obsolete records]
<a href="#">Section 19.33</a>	[legal custodian(s) of records; designation, duties, and duty to identify to district employees]
<a href="#">Section 19.345</a>	[time computations under the public records law]
<a href="#">Section 19.35(5)</a>	[holding records related to a pending public records request]
<a href="#">Section 19.65</a>	[rules of conduct and employee training]
<a href="#">Section 118.125</a>	[student records, generally]
<a href="#">Section 118.125(3)</a>	[retention rules for student records, including a requirement that any such local rules adopted by a school district must be published as a class 1 legal notice]
<a href="#">Section 120.13(28)</a>	[school board power to designate legal custodian(s) of records]
<a href="#">Section 137.20</a>	[retention of electronic records; originals]
<a href="#">Section 146.81 to 146.84</a>	[patient health care records]
<a href="#">Chapters 801 thru 809</a>	[Wisconsin civil procedure]

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# RECORDS MANAGEMENT AND RETENTION

## Policy 823.1

Wauwaukee Community School District

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[Section 889.08 to 889.10](#) [certification of copies of records and related statutes]  
[Section 946.72](#) [criminal statute prohibiting tampering with public records]

### Wisconsin Administrative Code

[Ch. Adm 12](#) [electronic records management; standards and requirements]

### Federal Laws and Rules

[20 U.S.C. § 1232\(g\)](#) [Family Educational Rights and Privacy Act (FERPA); the federal student records law]

[34 C.F.R. part 99](#) [U.S. Department of Education FERPA regulations]

[34 C.F.R. §300.624](#) [retention and disposition of personally identifiable information in the education records of students with disabilities who receive services pursuant to the IDEA]

[F.R.C.P.](#) [Federal Rules of Civil Procedure]

### Cross References:

WASB PRG 823.1 Sample Policy 1

[347, Pupil Records](#)

[823, Access to Public Records](#)

**Adoption Date:** 1/10/83

**Revised:** March 1994

August 10, 1998

June 2002

October 2005

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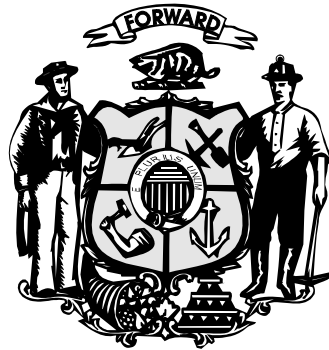
# General Records Schedule

## Wisconsin Public School District and Related Records

Approved by the Public Records Board:

**March 20, 2023**

27



Revised: August 28, 2023

Expiration: March 20, 2033

## I. Scope

This schedule governs the records retention obligations of state agencies pursuant to [Wis. Stat. § 16.61](#), and applies to “public records” as defined in [Wis. Stat. § 16.61\(2\)\(b\)](#). These “public records” are referred to as “records” in this schedule.

This schedule covers records created and used in the operation of Wisconsin public school districts. This general records schedule provides retention periods for records common to all school districts and denotes records of historical importance. The schedule is applicable to all records regardless of format or media.

This general schedule may *not* include records which are unique to the mission of a single government unit. Records that are unique to the mission of a specific government unit require a separate Records Disposition Authorization (RDA). The department or institution is responsible for creating a RDA that must be submitted to, and approved by, the [Public Records Board \(PRB\)](#).

See the [Introduction to General Records Schedules](#) for additional information about how to use this schedule. In particular please review the restrictions on conditions that might preclude the authorized destruction of documents in the normal course of business including open records requests, ongoing legal holds, or audits currently underway or known to be planned.

This schedule goes into effect upon final approval by the Public Records Board.

## II. Records Format

Records covered in this schedule may be in paper, electronic, or other formats. Electronic format examples include those created or transmitted via e-mail, data contained in database systems, and tapes/cartridges. To safeguard the information contained in records maintained *exclusively* in electronic format, agencies must meet the standards and requirements for the management of electronic records outlined in [Wis. Admin. Code ch. Admin 12](#).<sup>28</sup>

## III. Personally Identifiable Information

Wisconsin law requires authorities to specifically identify certain record series within a general records schedule that contain Personally Identifiable Information (PII). [Wisconsin Stat. § 19.62\(5\)](#) defines PII broadly as “information that can be associated with a particular individual through one or more identifiers or other information or circumstances.” Despite this broad definition, [Wis. Stat. § 16.61\(3\)\(u\)\(2\)](#), requires that record series within a schedule containing the following types of PII need not be identified as such: a) the results of certain computer matching programs; b) mailing lists; c) telephone or e-mail directories; d) record series pertaining exclusively to agency employees; and e) record series that contains PII incidental to the primary purpose for which the records series was created, and f) those relating to state agency procurement or budgeting. If in doubt as to whether a specific record series contains PII, check with your agency legal counsel.

## IV. Confidentiality of Records

Most records are not confidential and are open to public disclosure, however, there are exceptions. This GRS will identify any record series that may contain information required by law to be kept confidential or specifically required to be protected from public access, identifying the state or federal statute, administrative rule, or other legal authority that so requires. If in doubt as to whether or not a specific record, or content in that record, is confidential, check with your agency legal counsel. A record series should be identified as confidential even if not all records in the series contain confidential information and not all parts of records covered by the series are confidential.

## V. Superseded Record Series

“Superseded” means that a new record series or RDA number has been used to cover records that were previously identified differently. The last column in the following GRS table titled “Previous RDA Number (if applicable)” provides a cross walk between new and any superseded RDA numbers. When revising a GRS, an attempt is made to retain the previous RDA number, providing the underlying records remain the same.

## VI. Closed Record Series

When revising a GRS it is common for some previously included record series to be closed. The “Closed Series” section lists series containing records that are no longer created, nor are they expected to be in the future. See the “Closed Series” section included in this document.

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## VII. Revision History

See the “Revision History” section for a listing of changes to this GRS

## VIII. Additional Schedules

School Districts should adopt [General Records Schedules](#) to augment the Public School Records GRS. These additional schedules have been approved by the PRB for state agency and local unit of government use. Information on adopting schedules can be found on the PRB [Counties and Municipalities Resource Webpage](#).

### To adopt the Schedule:

- Submit the original and two copies of the Notification of General Schedules Adoption (PRB-002) form to:  
State Archivist  
Wisconsin Historical Society  
816 State St.  
Madison, WI 53706
- Complete one (PRB-002) form for each unique GRS.
- A signed copy will be returned once the form is approved by The Wisconsin Public Records Board (PRB).

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
<b>School Board and Administrative Records</b>								
<b>PUBSC100</b>	School Board and School Board Committee Meeting Materials - Open Session	Official written minutes and agenda packets for meetings held in open session per Wisconsin Open Meetings Law, Wis. Stat. §§ 19.81 to 19.98.	Yes	No	Permanent	Retention Justification:  These records contain historical information used to make current and future decisions.	This does not include Ad Hoc or Board Appointed citizen committees.  This does not include audio or video recordings of board meetings.	1.1.1, 1.1.2
<b>PUBSC120</b>	School Board and School Board Committee Meeting Materials - Closed Session	Official written minutes and agenda packets for meetings held in closed session per exceptions to the Wisconsin Open Meetings Law, Wis. Stat. §§ 19.35(1)(a) and 19.85(1).	Yes	Yes Wis. Stat. §§ 19.35(1)(a) and 19.85(1)	Permanent	Retention Justification:  These records contain historical information used to make current and future decisions.	School board minutes related to specific students, including expulsion hearing minutes, are to be governed under SCH400.  This does not include audio or video recordings of board meetings.	30

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
<b>PUBSC140</b>	Public Correspondence – Policy Related	Policy-related correspondence received by the school board or provided to the public regarding issues or concerns of general applicability to a school or school district.	May include PII	Yes Wis. Stat. § 118.125; FERPA	Event+10 years and destroy confidential	Event is end of school year.	This does not include any formal legal opinion. This does not include complaints made to the school board that involve specific students or situations not generally applicable to school district policy.	31
<b>School District Historical Records</b>								
<b>PUBSC160</b>	Referendum Results	Official results of a referendum presented to voters in an election.	No	No	Permanent	Retention Justification:  These records contain historical information used to make current and future decisions.		1.1.12

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
<b>PUBSC180</b>	School District Boundary Acknowledgements	Acknowledgements of organization orders and descriptions of boundaries and boundary changes provided by the Dept. of Public Instruction.	No	No	Permanent	Retention Justification:  These records contain historical information used to make current and future decisions.		1.2.1
<b>PUBSC200</b>	Historical Materials and Artifacts	Records documenting significant events or milestones of individual schools and school districts.  Records may include but are not limited to award lists, commencement programs, honor roll lists, student newspapers, and yearbooks/annuals.	May include PII	May include confidential information per  Wis. Stat. § 118.125; FERPA	Permanent	Retention Justification:  These records contain information with historic value.	These events are not documented in other records such as board minutes or student transcripts.	6.1.1, 6.1.2  32
<b>Transportation Records</b>								
<b>PUBSC220</b>	Parent or Other School District Transportation Contracts	Individually negotiated contracts for transporting students outside of standard district provided transportation.	Yes	Yes  Wis. Stat. § 118.125; FERPA	Event+1 year and destroy confidential	Event is date of the end of the school year.		1.3.1

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
<b>PUBSC240</b>	Transportation Aid Records	Records related to board approved bus routes that determine transportation aid school districts receive from the Dept. of Public Instruction.  Records may include but are not limited to main bus route listing including all stops made and the students being picked up at each stop.	Yes	Yes  Wis. Stat. § 118.125; FERPA	Event+4 years and destroy confidential	Event is date of the end of the school year.		1.3.6
<b>Reporting Records</b>								
<b>PUBSC260</b>	Reporting to the Department of Public Instruction	Records related to fulfilling school district reporting requirements set forth by the Department of Public Instruction per Wis. Stat. § Ch. 118 where not covered by a more specific records series.  Records may include but are not limited to reports, supporting documentation, confirmation of submission, correspondence, inquiries, revisions, and corrections.	May include PII	May include confidential information per  Wis. Stat. § 118.125; FERPA	Event+5 years and destroy confidential	Event is date report is certified by DPI.		1.3.8, 1.4.1, 1.4.2, 1.4.3, 1.4.4, 1.5.5, 1.5.9, 1.5.15, 1.5.16, 2.2.1, 2.2.2, 2.2.3, 2.2.4, 2.2.8, 2.2.6, 2.2.7, 2.2.8, 2.2.10, 2.2.11, 2.2.22, 2.2.24, 2.2.39, 2.2.41, 4.1.2, 4.1.8, 4.1.9, 4.1.10, 4.1.11, 4.1.12, 4.1.13, 5.1.3, 5.2.12, 5.2.13, 5.2.14, 5.2.15, 5.2.16, 5.2.18, 5.2.20

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
<b>PUBSC280</b>	Reporting to Enforcement Agencies	Reports on child abuse or neglect, communicable disease, dog bites, drug offenses, missing children, or sexually transmitted disease submitted to the Wisconsin Department of Health or local law enforcement and animal control agencies.	Yes	Yes Wis. Stat. § 118.125; FERPA	Event+5 years and destroy confidential	Event is date report is submitted.		4.3.4
<b>Management of Student Records</b>								
<b>PUBSC300</b>	Record of disclosure of pupil record	<p>Listing of each time a record was disclosed with reason, date, and to whom. FERPA Records of Access to Information Record of each request to access to and each disclosure of personally identifiable information from the educational records of a student.</p> <p>Records may include but are not limited to documentation of requests from and disclosure to the parent or eligible student, to an official of the district for what the district has determined are legitimate educational interests, to a party with written consent from the parent or eligible student, or to a party seeking directory data. Documentation of requests from and disclosures to any party not referenced above.</p>	Yes	Yes 34 C.F.R. 99.32, 34 C.F.R. 300.614	Event+0 years and destroy confidential	Event is date underlying disclosed public record is no longer retained.		4.3.8
<b>PUBSC320</b>	Protest of Record Statements	Statements by parents or eligible students commenting on contested information in a student record or stating why they disagree with a district's decision not to amend a record, or both.	Yes	Yes 34 C.F.R. 99.21	Event+0 years and destroy confidential	Event is date underlying contested public record is no longer retained.		4.4.0

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
<b>Student Records</b>								
<b>PUBSC340</b>	Full-time Open Enrollment Program Records	Open enrollment applications, nonresident and resident district notice of approval or denial, and notice of assignment and intent to attend.  Retention is outlined in PI 36.08 (4)	Yes	Yes  Wis. Stat. § 118.125	Event+3 years and destroy confidential	Event is date student application is rejected, the student declines enrollment, or the student is no longer enrolled in the nonresident district, whichever is later.		4.1.4, 5.2.1, 5.2.2, 5.2.3, 5.2.4, 5.2.8
<b>PUBSC380</b>	Custody Documents	Records documenting legal custody of a student.	Yes	Yes  Wis. Stat. § 118.125(1)(a)	Event+1 year and destroy confidential	Event is date student graduates or withdraws from district or date superseded by a subsequent order.		4.4.1 <sup>35</sup>

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
PUBSC400	Behavioral Records	<p>Per Wis. Stat. § 118.125(1)(a) behavioral records include all pupil records that are not identified by a more specific RDA, including but not limited to, psychological tests, personality evaluations, records of conversations, any written statement relating specifically to an individual pupil's behavior, tests relating specifically to achievement or measurement of ability, law enforcement records, and the pupil's physical health records.</p> <p>Records may include but are not limited to:</p> <ul style="list-style-type: none"> <li>-Enrollment and registration forms</li> <li>-Records of transfers of pupil records</li> <li>-Physical Health Records <ul style="list-style-type: none"> <li>• Basic health information</li> <li>• Emergency medical card</li> <li>• Log of first aid and medicine administered</li> <li>• Accident reports</li> <li>• Athletic permit card</li> <li>• Routine screening test results such as hearing, vision, or scoliosis</li> <li>• Records concerning ability to participate in an education program</li> <li>• Immunization exclusion verification</li> </ul> </li> <li>-Disciplinary records <ul style="list-style-type: none"> <li>• Disciplinary file, expulsion and suspension reports</li> <li>• Assault against staff reports</li> </ul> </li> </ul> <p>-504 records</p>	Yes	Yes.  Wis. Stat. § 118.125; FERPA	Event+1 year and destroy confidential	Event is date of creation.	<p>Does not include immunization records or any lead screening records required under s. 254.162.</p> <p>Per Wis. Stat. § 118.125(3), no behavioral record may be maintained for more than one year after the pupil ceases to be enrolled in the school, unless the pupil specifies in writing that his or her behavioral records may be maintained for a longer period.</p>	<p>1.3.3, 1.3.7, 4.1.1, 4.1.3, 4.1.6, 4.2.2, 4.3.2, 4.3.3, 4.4.3, 4.4.4, 4.4.6, 4.4.7, 5.1.4</p> <p style="text-align: center;">36</p>

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
<b>PUBSC410</b>	Student Expulsion Order	An order expelling a pupil issued under Wis. Stat. §§ 119.25 or 120.13(1).	Yes	Yes Wis. Stat. § 118.125; FERPA	Event+0 and destroy confidential	Event is date the order is no longer in effect.		4.4.5
<b>PUBSC420</b>	Progress Records	Per Wis. Stat. § 118.125(1)(c) progress records may include but are not limited to pupil's grades, a statement of the courses the pupil has taken, the pupil's attendance record, the pupil's immunization records, any lead screening records, records of the pupil's school extracurricular activities, teacher grade book, and athletic records.	Yes	Yes Wis. Stat. § 118.125(2)	Event+5 years and destroy confidential	Event is date student graduates or withdraws from district.		4.1.5, 4.1.14, 4.1.15, 4.2.1, 4.2.1.1, 4.2.1.2, 4.2.1.3, 4.2.1.4, 4.2.1.5, 4.2.1.6
<b>PUBSC440</b>	Individuals with Disabilities Education Act (IDEA) Records	Records pertaining to compliance with the Individuals with Disabilities Education Act.  Records may include but are not limited to individualized education programs (IEPs), progress reports, test reports, assessments and evaluations, functional behavioral assessments (FBAs), behavioral intervention plans (BIPs), manifestation determinations.	Yes	Yes Wis. Stat. § 118.125; FERPA; IDEA	Event+1 year and destroy confidential	Event is date student graduates or withdraws from district.	See note below.	4.5.0, 4.5.1, 4.5.2  37

**NOTE for SCH440:**

Under federal law, recipients of federal funds must maintain certain records for financial or program audit purposes. These records include a child's IEP Team evaluation reports, IEPs and placement notices. The records must be kept for the current fiscal year plus four more years.

Under the IDEA, a school district must inform the parents of a child with a disability when personally identifiable information is no longer needed to provide educational services to the child. The notice would normally be given at the time the child graduates or otherwise ceases to be enrolled in the school district. The purpose of the notice is to alert parents that certain pupil records may be needed for proof of eligibility for benefits or other purposes. The personally identifiable information that is no longer needed must be redacted or otherwise removed at the request of the parent. Otherwise, as noted above, under state law the information may be maintained for only one year after the child graduates or otherwise ceases to be enrolled, unless the parent or adult pupil specifies in writing that the records may be maintained for a longer period of time. [34 CFR. 300.624].

Therefore, the department recommends that when a child graduates or otherwise ceases to be enrolled, the district obtains the permission of the parent or adult pupil to maintain IEP team evaluation reports, IEPs, and placement notices for the current fiscal year plus four more years for audit purposes. If the parent requests destruction of the records or will not grant permission to maintain the records for five years, then the Office of Special Education Program (OSEP), U.S. Department of Education, recommends removing the personal identifiers from the records. Once personal identifiers are removed, the records are not pupil records and may be maintained until they are no longer needed to satisfy the federal record maintenance requirement.

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
<b>PUBSC460</b>	Patient Health Care Records	<p>Per Wis. Stat. § 146.81(4) patient health care records mean all records related to the health of a patient prepared by or under the supervision of a health care provider; and all records made by an ambulance service provider or an emergency medical services practitioner administering emergency care procedures to and handling and transporting sick, disabled, or injured individuals.</p> <p>Records may include but are not limited to:</p> <ul style="list-style-type: none"> <li>-Treatment records from health care providers including mental health providers</li> <li>-Parent's requests and physician's authorization for specialized health care</li> <li>-Billing statements and invoices for treatment or services provided by a health care provider</li> </ul>	Yes	Yes  Wis. Stat. §§ 146.81(4), 118.125(2m)(a), FERPA	Event+1 year and destroy confidential	Event is date of creation.	These records do not include physical health records maintained by a school under Behavioral Records.	4.3.1, 4.3.5, 4.3.6
<b>PUBSC480</b>	High School Transcripts and Degrees/Awards	Official high school transcripts and listings of any other degrees/awards received while in high school.	Yes	Yes  Wis. Stat. § 118.125; FERPA	Permanent	Retention Justification:  These records contain historical information used to make current and future decisions.		4.2.1.9

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
<b>PUBSC500</b>	4K-8 Report Cards	Report cards received while in elementary and middle school.	Yes	Yes Wis. Stat. § 118.125; FERPA	Event+5 years and destroy confidential	Event is date student graduates or withdraws from district.		4.2.1.8
<b>School Library Records</b>								
<b>PUBSC520</b>	School Library Media Plans	Library program plan created to meet requirements of Wisconsin Administrative Code PI § 8.01(2)(h).	No	No	Event+1 year and destroy	Event is date plan is superseded.		
<b>PUBSC540</b>	Circulation Records	Records documenting the loan of library materials by students and school staff.	May include PII	May include confidential information per Wis. Stat. § 118.125; FERPA	Event+0 and destroy confidential	Event is date item is returned or the item is noted as lost.		39
<b>PUBSC560</b>	Library Use Reports	Records documenting the use of library materials, equipment, services, and space by students and school staff.	No	No	Event+1 year and destroy	Event is date report is superseded.		
<b>PUBSC580</b>	Overdue Notices	Notices sent to students and school staff to remind them to return borrowed items.	May include PII	May include confidential information per Wis. Stat. § 118.125; FERPA	Event+0 and destroy confidential	Event is date item is returned or the item is noted as lost		



<b>RDA Number</b>	<b>Record Series Title</b>	<b>Series Description</b>	<b>PII (See III. above)</b>	<b>Confidential (See IV. above)</b>	<b>Minimum Retention and Disposition</b>	<b>Event Description</b>	<b>Examples/ Notes</b>	<b>Previous RDA Number (if applicable)</b>
<b>PUBSC620</b>	State and Federal Food Service Program Records - Confidential	<p>Records related to state and federally funded food and nutrition programs including the National School Lunch Program, School Breakfast Program, Afterschool Snack Program, Special Milk Program, Wisconsin School Day Milk Program, and Elderly Nutrition Program that include PII of students.</p> <p>Records may include but are not limited to applications for free and reduced-priced meals, direct certification reports, and verification summary and documentation, Community Eligibility Provision (CEP) documentation, monthly claim worksheets for each food nutrition program, benefit issuance lists, and complaints regarding USDA programs.</p>	Yes	Yes Wis. Stat. § 118.125; FERPA	Fiscal+3 years and destroy confidential	Event is end of federal fiscal year.		2.2.34.2, 2.2.34.4, 2.2.34.5, 2.2.34.7, 2.2.47
<b>PUBSC640</b>	Federal Food Service Program Procurement Contracts and Agreement Records	Federal Food Service Program procurement contracts and agreement records may include but are not limited to bids (successful and unsuccessful), food service management company contracts, and joint and vendor agreements for food, equipment, and supplies.	No	No	Event+3 years and destroy	Event is date contract expires or the final payment is recorded, whichever occurs first.		2.2.34.3
<b>School Finance Records</b>								
<b>PUBSC660</b>	School District Debt Documentation	<p>Records documenting debt owed by a school district in the form of long-term bonds, long-term and short-term notes, and land contracts.</p> <p>Records may include but are not limited to indebtedness statements and notifications, approved state trust fund applications, certificates of bond sales, schedules of bond retirements, and cancelled bond of indebtedness and interest.</p>	No	No	Event+7 years and destroy	Event is date debt is paid off or cleared.		2.2.27, 2.2.27.1, 2.2.27.2, 2.2.27.3, 2.2.27.4, 2.2.27.5, 2.2.27.6, 2.2.27.7, 2.2.28

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
<b>PUBSC680</b>	State Tuition Claim Documentation	Records relating to filing a state tuition claim from the state to Wisconsin school districts for enrolling students who reside in eligible facilities defined by Wis. Stat. § 121.79.  Records may include but are not limited to reports, supporting documentation, confirmation of submission, correspondence, inquiries, revisions, and corrections.	Yes	Yes  Wis. Stat. § 118.125; FERPA	Event+1 year and destroy	Event is date of final audit of claims.		2.2.37, 2.2.38
<b>PUBSC700</b>	Tuition Waiver Records	Records documenting a request for tuition waiver due to move.	Yes	Yes  Wis. Stat. § 118.125	Event+3 years and destroy confidential	Event is date waiver is approved.		5.2.5, 5.2.6, 5.2.7

<b>Closed Series</b>			
A closed series contains records that are no longer created, nor are they expected to be in the future.			
RDA Number	Record Series Title	Minimum Retention and Disposition	Rationale
1.5.3	ESEA NCLB Assurances (PI-9550-Assurances)	7 years	Obsolete
1.5.4	Title I Paraprofessional Compliance School Report Summary (PI-9550-II-BB)	7 years	Obsolete
1.5.7	VEERS Composite Enrollment Report (PI-1330-R)	5 years	Obsolete
1.5.8	Vocational Student Concentrator Completer Graduate Follow-up Survey (PI-1335-VEERS)	5 years	Obsolete
1.5.12	Grant Application: Alcohol and Other Drug Abuse Grant (PI-1816)	5 years	Obsolete
1.5.13	State AODA Grants Renewal Form (PI-1813)	5 years	Obsolete
1.5.14	State AODA Grants End of Year Report	5 years	Obsolete

### Closed Series

A closed series contains records that are no longer created, nor are they expected to be in the future.

RDA Number	Record Series Title	Minimum Retention and Disposition	Rationale
2.2.9	Regular Tuition Reports (PI-1514)	Permanent	Obsolete
2.2.20	District Equalization Valuation Report	7 years	Records maintained by the Wisconsin Dept. of Revenue.
2.2.21	State Aid Computation Cards (PI-1519)	7 years	Obsolete
2.2.23	State Aid Payment Vouchers (PI-1518)	7 years	Obsolete
2.2.25	Common School Fund Voucher	7 years	Obsolete
2.2.26	State Superintendent Acknowledgment of District Boundary Changes	7 years	Obsolete
2.2.40	Notification to Exceed Revenue Limits (PI-1572-B)	Permanent	Obsolete
2.2.44	District Development Levels Aligned to Grades in PI 34.27.29 (PI-1675)	Permanent	Obsolete
4.1.7	Application for Driver Education Certificates (PI-1715)	1 year	Obsolete
4.3.7	Family Educational Rights and Privacy Act (FERPA) Access Policies	Until superseded	Not a school district record.
5.2.11	State AODA Grants: AODA Program Interim Report (PI-7101/PI-7102)	4 years after end of project	Obsolete

## Revision History

A listing of changes to this GRS.

Revision Date	RDA Number	Record Series Title	Revision Made
08/2023	PUBSC440	Individuals with Disabilities Education Act (IDEA) Records	Note amended.
08/2023	PUBSC600	State and Federal Food Service Program Records	Amended.
08/2023	PUBSC620	State and Federal Food Service Program Records - Confidential	Amended.
08/2023	PUBSC640	Federal Food Service Program Procurement Contracts and Agreement Records	Amended.
03/2023		Entire GRS renewal approved.	
02/2023	1.1.3	Citizens Advisory Committee Meeting Minutes	Supersede with Administrative Records GRS.
02/2023	1.1.4	Management Team Meeting Minutes	Supersede with Administrative Records GRS.
02/2023	1.1.5	Reports to the School Board	Supersede with Administrative Records GRS.
02/2023	1.1.6	School Board Policies and Procedures	Supersede with Administrative Records GRS.
02/2023	1.1.7	School Board Correspondence	Supersede with Administrative Records GRS.
02/2023	1.1.8	Management Guidelines	Supersede with Administrative Records GRS. 44
02/2023	1.1.9	Legal Opinions	Supersede with Municipal Records GRS.
02/2023	1.1.10	Notice of Meetings	Supersede with Administrative Records GRS.
02/2023	1.1.11	Petitions	Supersede with Municipal Records GRS.
02/2023	1.1.13	Complaints to the School Board	Supersede with Administrative Records GRS.
02/2023	1.1.14	Newsletters/Bulletins	Supersede with Administrative Records GRS.
02/2023	1.1.15	Special Project Studies/Reports/Strategic Plans/Task Force Reports	Supersede with Administrative Records GRS.
02/2023	1.1.16	Management Correspondence/Memos	Supersede with Administrative Records GRS.
02/2023	1.1.17	Election Notices	Supersede with Municipal Records GRS.
02/2023	1.1.18	Election Petitions	Supersede with Municipal Records GRS.
02/2023	1.1.19	Election Poll Lists	Supersede with Municipal Records GRS.
02/2023	1.1.20	Election Tally	Supersede with Municipal Records GRS.
02/2023	1.1.21	Election Tally Books and Returns	Supersede with Municipal Records GRS.
02/2023	1.1.22	Election Canvassing	Supersede with Municipal Records GRS.
02/2023	1.1.23	Election Registrations	Supersede with Municipal Records GRS.

## Revision History

A listing of changes to this GRS.

Revision Date	RDA Number	Record Series Title	Revision Made
02/2023	1.2.2	Architecture Building Blueprints	Supersede with Facilities Records GRS.
02/2023	1.2.3	Building and Site Data Books	Supersede with Facilities Records GRS.
02/2023	1.2.4	Tools and Equipment Inventory	Supersede with Fiscal and Accounting Records GRS.
02/2023	1.2.5	Specification	Supersede with Facilities Records GRS.
02/2023	1.2.6	Building Permits	Supersede with Facilities Records GRS.
02/2023	1.2.7	Electrical Information	Supersede with Facilities Records GRS.
02/2023	1.2.8	Maintenance Requests	Supersede with Facilities Records GRS.
02/2023	1.2.9	Abstract/Deeds/Title Papers/Mortgages	Supersede with Facilities Records GRS.
02/2023	1.2.10	Chemical Wastes Manifest (including asbestos and radon checks)	Supersede with Risk Management Records GRS.
02/2023	1.3.2	Bus Transportation Contract	Supersede with Purchasing and Procurement Records GRS.
02/2023	1.3.4	Financial Statement for Out-of-District Field Trips	Supersede with Fiscal and Accounting Records GRS.
02/2023	1.3.5	Bus Rules/Policy	Supersede with Administrative Records GRS. <sup>45</sup>
02/2023	1.5.1	ESEA Consolidated Application (PI-9550)	Supersede with Administrative Records GRS.
02/2023	1.5.2	ESEA Affirmation of Consultation with Private School Officials (PI-9550-AC)	Supersede with Administrative Records GRS.
02/2023	1.5.6	Carl Perkins Basic Grant Application (PI-1303)	Supersede with Administrative Records GRS.
02/2023	1.5.10	Title I Part C – Education of Migratory Children Local Project Application – Summer (PI-1730)	Supersede with Administrative Records GRS.
02/2023	1.5.11	Title I Comparability Report (PI-1753)	Supersede with Administrative Records GRS.
02/2023	2.1.1	Purchase Requisition	Supersede with Fiscal and Accounting Records GRS.
02/2023	2.1.2	Purchase Orders	Supersede with Purchasing and Procurement Records GRS.
02/2023	2.1.3	Bids & Contracts	Supersede with Purchasing and Procurement Records GRS.
02/2023	2.1.4	Performance Guarantee/Warrant of Vendor	Supersede with Purchasing and Procurement Records GRS.
02/2023	2.1.5	Vacation/Personal Leave Records	Supersede with Payroll Records GRS.
02/2023	2.1.6	W-2 Forms	Supersede with Payroll Records GRS.

## Revision History

A listing of changes to this GRS.

Revision Date	RDA Number	Record Series Title	Revision Made
02/2023	2.1.7	W-4 Forms	Supersede with Payroll Records GRS.
02/2023	2.1.8	Social Security Report	Supersede with Payroll Records GRS.
02/2023	2.1.9	Retirement Reports	Supersede with Payroll Records GRS.
02/2023	2.1.10	Enrollment Cards	Supersede with Payroll Records GRS.
02/2023	2.1.11	Disability Insurance	Supersede with Payroll Records GRS.
02/2023	2.1.12	Life Insurance	Supersede with Payroll Records GRS.
02/2023	2.1.13	Health/Dental Insurance	Supersede with Payroll Records GRS.
02/2023	2.1.14	Tax Sheltered Annuity	Supersede with Payroll Records GRS.
02/2023	2.1.15	United Way Contributions	Supersede with Payroll Records GRS.
02/2023	2.1.16	Union Dues	Supersede with Payroll Records GRS.
02/2023	2.1.17	Payroll Distribution Report	Supersede with Payroll Records GRS.
02/2023	2.1.18	Payroll Deduction Report	Supersede with Payroll Records GRS. 46
02/2023	2.1.19	Additional Pay Authorization Forms	Supersede with Payroll Records GRS.
02/2023	2.1.20	Insurance Reports and Bills	Supersede with Payroll Records GRS.
02/2023	2.1.21	Absence Report/Time Sheets	Supersede with Payroll Records GRS.
02/2023	2.1.22	State and Federal Tax Reports	Supersede with Payroll Records GRS.
02/2023	2.1.23	Stop Payments	Supersede with Fiscal and Accounting Records GRS.
02/2023	2.1.24	Cancelled Payroll Checks	Supersede with Fiscal and Accounting Records GRS.
02/2023	2.2.12	Annual Audit Reports	Supersede with Fiscal and Accounting Records GRS.
02/2023	2.2.13	Disbursement and Receipt Journal	Supersede with Fiscal and Accounting Records GRS.
02/2023	2.2.14	General Ledger – All Funds	Supersede with Fiscal and Accounting Records GRS.
02/2023	2.2.15	Fund Ledger Cards	Supersede with Fiscal and Accounting Records GRS.
02/2023	2.2.16	Canceled General Voucher Checks	Supersede with Fiscal and Accounting Records GRS.
02/2023	2.2.17	Monthly Bank Statements	Supersede with Fiscal and Accounting Records GRS.
02/2023	2.2.18	Monthly Reconciliation Ledger	Supersede with Fiscal and Accounting Records GRS.
02/2023	2.2.19	Bank Deposit Receipts	Supersede with Fiscal and Accounting Records GRS.

## Revision History

A listing of changes to this GRS.

Revision Date	RDA Number	Record Series Title	Revision Made
02/2023	2.2.29	Invoices	Supersede with Fiscal and Accounting Records GRS.
02/2023	2.2.30	Short-Term Contracts for Contest Officials (e.g., spelling bee, Academic Decathlon, etc.)	Supersede with Human Resources Records GRS.
02/2023	2.2.31	Short-Term Contracts for Athletic Officials (seasonal referee, etc.)	Supersede with Human Resources Records GRS.
02/2023	2.2.32	Insurance Policies	Supersede with Human Resources Records GRS.
02/2023	2.2.33	Damage and Loss Reports	Supersede with Risk Management Records GRS.
02/2023	2.2.35	Grant Applications – Successful ++	Supersede with Administrative Records GRS.
02/2023	2.2.36	Grant Applications – Unsuccessful	Supersede with Administrative Records GRS.
02/2023	2.2.42	Mentoring Grant for Initial Educators (PI-1640)	Supersede with Administrative Records GRS.
02/2023	2.2.43	Peer Review and Mentoring Grants (PI-1653)	Supersede with Administrative Records GRS.
02/2023	3.1.1	Teaching Certificates (Including permits and certifications)	Supersede with Human Resources Records GRS.
02/2023	3.1.2	Transcript of College Credit	Supersede with Human Resources Records GRS.
02/2023	3.1.3	Certified Staff Certificates of Previous Experience	Supersede with Human Resources Records GRS. <sup>47</sup>
02/2023	3.1.4	Evaluation Records	Supersede with Human Resources Records GRS.
02/2023	3.1.5	Individual Teaching Contracts	Supersede with Human Resources Records GRS.
02/2023	3.1.6	Other Individual Employment Contracts	Supersede with Human Resources Records GRS.
02/2023	3.1.7	Applications (Hired)	Supersede with Human Resources Records GRS.
02/2023	3.1.8	Applications (Not Hired)	Supersede with Human Resources Records GRS.
02/2023	3.1.9	Immigration and Nationalization Services INS-9 Forms	Supersede with Human Resources Records GRS.
02/2023	3.1.10	Staff Accident Reports	Supersede with Human Resources Records GRS.
02/2023	3.1.10.1	Injury Claims	Supersede with Human Resources Records GRS.
02/2023	3.1.10.2	Workers Compensation	Supersede with Human Resources Records GRS.
02/2023	3.1.10.3	Public Liability	Supersede with Human Resources Records GRS.
02/2023	3.1.10.4	Settlements	Supersede with Human Resources Records GRS.
02/2023	3.1.11	Medical Records	Supersede with Human Resources Records GRS.
02/2023	3.1.11.1	Physical Examinations	Supersede with Human Resources Records GRS.

## Revision History

A listing of changes to this GRS.

Revision Date	RDA Number	Record Series Title	Revision Made
02/2023	3.1.11.2	TB Tests	Supersede with Human Resources Records GRS.
02/2023	3.1.12	Health & Dental Insurance Waivers	Supersede with Human Resources Records GRS.
02/2023	3.1.13	Affirmative Action Files	Supersede with Human Resources Records GRS.
02/2023	3.1.14	Arbitration Decisions – Negotiator	Supersede with Human Resources Records GRS.
02/2023	3/1/2023	Athletic Activity Contracts	Supersede with Human Resources Records GRS.
02/2023	3.1.16	Classification Studies – Description of job duties of individual school district positions.	Supersede with Human Resources Records GRS.
02/2023	3.1.17	Disability Insurance Claims – Claims filed by employees for disability insurance program.	Supersede with Human Resources Records GRS.
02/2023	3.1.18	Eligibility Register – List of job applicants who have qualified for positions within district.	Supersede with Human Resources Records GRS.
02/2023	3.1.19	Employee Deficiency/Termination Reports	Supersede with Human Resources Records GRS.
02/2023	3.1.20	Equal Employment Opportunity Reports/Summary Data Reports sent to Federal Government	Supersede with Human Resources Records GRS.
02/2023	3.1.21	Fair Labor Standards Act – Salary schedules, employee classification, compensation periods, work schedules/periods	Supersede with Human Resources Records GRS.
02/2023	3.1.22	Grievance Files – Employee grievances and/or complaints filed under a labor agreement or personnel rules. This also relates to arbitration files and related court cases.	Supersede with Human Resources Records GRS.
02/2023	3.1.23	Insurance Certificates and Policies	Supersede with Human Resources Records GRS.
02/2023	3.1.24	Insurance Premium Reports	Supersede with Human Resources Records GRS.
02/2023	3.1.25	Insurance Working Files	Supersede with Human Resources Records GRS.
02/2023	3.1.26	Labor Union – Contracts	Supersede with Human Resources Records GRS.
02/2023	3.1.27	Labor Union – Disputes	Supersede with Human Resources Records GRS.
02/2023	3.1.28	Labor Union – Negotiations Minutes	Supersede with Human Resources Records GRS.
02/2023	3.1.29	Non-Union Salary Determination – Annual salary schedules for all non – union employees.	Supersede with Human Resources Records GRS.
02/2023	3.1.30	OSHA – Employee Accident Reports	Supersede with Human Resources Records GRS.
02/2023	3.1.31	OSHA – Employee Exposure Records	Supersede with Human Resources Records GRS.
02/2023	3.1.32	OSHA – Employee Medical Records	Supersede with Human Resources Records GRS.

## Revision History

A listing of changes to this GRS.

Revision Date	RDA Number	Record Series Title	Revision Made
02/2023	3.1.33	Performance of Work Contracts	Supersede with Human Resources Records GRS.
02/2023	3.1.34	Personnel Files	Supersede with Human Resources Records GRS.
02/2023	3.1.35	Personnel files – Summer School	Supersede with Human Resources Records GRS.
02/2023	3.1.36	Personnel and Promotion List	Supersede with Human Resources Records GRS.
02/2023	3.1.37	Position Recruitment File	Supersede with Human Resources Records GRS.
02/2023	3.1.38	Requisition for Personnel	Supersede with Human Resources Records GRS.
02/2023	3.1.39	Substitute Teacher Reports	Supersede with Human Resources Records GRS.
02/2023	3.1.40	Unemployment Claims/Compensation	Supersede with Human Resources Records GRS.
02/2023	3.1.41	Summons/Pleadings, Other Legal Documents	Supersede with Human Resources Records GRS.
02/2023	3.1.42	Notices of Claims	Supersede with Human Resources Records GRS.
02/2023	4.1.16	Lesson Plans	Supersede with Administrative Records GRS.
02/2023	5.1.1	Special Education Plan/Claim (PI-2199 or equivalent)	Supersede with Administrative Records GRS. 49
02/2023	5.1.2	IDEA Application/Plan (PI-2111)	Supersede with Administrative Records GRS.
02/2023	5.1.2.1	Flow-Through Funds	Supersede with Administrative Records GRS.
02/2023	5.1.2.2	Discretionary Funds	Supersede with Administrative Records GRS.
02/2023	5.1.2.3	Local Educational Agency Transfer Funds	Supersede with Administrative Records GRS.
02/2023	5.1.2.4	Preschool Entitlement Funds	Supersede with Administrative Records GRS.
02/2023	5.1.2.5	Preschool Discretionary Funds	Supersede with Administrative Records GRS.
02/2023	5.1.5	National Instructional Materials Access Center and Accessibility Standard Statement of Assurance (PI-2194)	Supersede with Administrative Records GRS.
02/2023	5.2.19	Application to Offer GED Option #2 (PI-8201)	Supersede with Administrative Records GRS.
02/2023	5.2.21	Local Use Form; Homeless Student Identification (PI-Q03-8)	Supersede with Administrative Records GRS.
02/2023	5.2.9	Alternative Education Program Grant Application (PI-9710)	Supersede with Administrative Records GRS.
02/2023	5.2.10	Disproportionality Application (PI-8801)	Supersede with Administrative Records GRS.
02/2023	5.2.17	High Cost Special Education Initiative Claim Form (Pi-1570)	Supersede with Administrative Records GRS.



Wisconsin Public School District  
GENERAL RECORDS SCHEDULE  
Crosswalk

Revised October 2023

# Introduction

In March 2023, the Public Records Board approved a new Wisconsin Public School District General Records Schedule (the 2023 GRS). The 2023 GRS governs the records retention obligations of school districts under Wis. Stat. § 16.61, and applies to “public records” as defined in Wis. Stat. § 16.61(2)(b). The 2023 GRS replaces the prior version of the Wisconsin Records Retention Schedule for School Districts, previously adopted in 2010 (the 2010 GRS).

The transition to the 2023 GRS is significant. The 2023 GRS now only includes records that are unique to school districts. The PRB directed that retention schedules from the 2010 GRS that include non-school district specific records should be superseded by other state and local retention schedules approved and made available by the PRB.

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This crosswalk attempts to identify the state and local retention schedules that most closely align with superseded 2010 GRS retention schedules in order to aid school districts in transitioning to use of the retention schedules approved and made available by the PRB. The crosswalk represents the DPI's opinion only. It is not prescriptive, does not represent the opinion of the PRB, and should not be considered legal advice.

This crosswalk displays each superseded 2010 GRS retention schedule. Each superseded 2010 GRS retention schedule crosswalks to a PRB approved retention schedule, and identifies its location within other state and local general records schedules. Because the 2010 GRS did not include record series descriptions, some crosswalks include more than one retention schedule, and the crosswalk may reference a retention schedule that does not accurately describe a given record. School districts should consult with legal counsel when applying retention schedules to specific documents.

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# Locating Retention Schedules

The prefix of an RDA number assigned to a record series correlates with the General Records Schedule to use to locate the retention schedule for additional details. Use the chart below to assist in this process.

## Public Records Board General Retention Schedules

### **State General Records Schedules** <https://publicrecordsboard.wi.gov/Pages/GRS/Statewide.aspx>

- Administrative Records ADMIN
- Budget Records BUD
- Facilities Records FAC
- Fiscal and Accounting Records FIS
- Human Resources Records HR
- Information Technology Records IT
- Payroll and Benefits Records PAY
- Purchasing and Procurement Records PUR
- Risk Management Records RISK

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### **Local General Records Schedules** <https://publicrecordsboard.wi.gov/Pages/GRS/LocalUnit.aspx>

- Municipal Records N/A\*
- School District Records PUBSC

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\* No RDA numbers are assigned to schedules in this General Records Schedule.

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\* No RDA numbers are assigned to schedules in this General Records Schedule.

# ADMINISTRATIVE RECORDS – SCHOOL BOARD RECORDS

1.1.0	<b>Expired School Districts GRS (2010) School Board Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule*</b>
1.1.1	School Board Meeting Minutes and Agenda Packets ***	Permanent	Public School District GRS	PUBSC100 School Board and School Board Committee Meeting Materials - Open Session, Permanent; PUBSC120 School Board and School Board Committee Meeting Materials - Closed Session, Permanent
1.1.2	School Board Committee Meeting Minutes	Permanent	Public School District GRS	PUBSC100 School Board and School Board Committee Meeting Materials - Open Session, Permanent; PUBSC120 School Board and School Board Committee Meeting Materials - Closed Session, Permanent
1.1.3	Citizens Advisory Committee Meeting Minutes	3 years	Administrative Records GRS	ADMIN402 Project Records, EVT + 5 years and destroy / Event is date of project completion; ADMIN403 Project Records - Historically Significant, EVT + 5 years and transfer to Wisconsin Historical Society / Event is date of project completion
1.1.4	Management Team Meeting Minutes	3 years	Administrative Records GRS	ADMIN350 Internal Communications, EVT + 3 years and destroy confidential / Event is date disseminated

\* This crosswalk is provided for informational purposes only and reflects information available as of May 2023. The Public Records Board, not the DPI, has authority over the interpretation and adoption of the schedules referenced by this crosswalk. Decisions on how to dispose of records should be made in consultation with local legal counsel.

## School Board Records (continued)

1.1.0	Expired School Districts GRS (2010) School Board Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule*
1.1.5	Reports to the School Board	3 years	Administrative Records GRS	ADMIN350 Internal Communications, EVT + 3 years and destroy confidential / Event is date disseminated; ADMIN351 External Communications, EVT + 3 years and transfer to Wisconsin Historical Society / Event is date disseminated
1.1.6	School Board Policies and Procedures	Until superseded	Municipal Records GRS	Internal Policies and Procedures, EVT + 7 years and destroy / Event is date the policy/procedure is superseded or made obsolete
1.1.7	School Board Correspondence	3 years	Administrative Records GRS	ADMIN350 Internal Communications, EVT + 3 years and destroy confidential / Event is date <sup>57</sup> disseminated; ADMIN351 External Communications, EVT + 3 years and transfer to Wisconsin Historical Society / Event is date disseminated
1.1.8	Management Guidelines	Until superseded	Administrative Records GRS	ADMIN400 Policies and Procedures, EVT + 7 years and destroy / Event is date policy or procedure is superseded or obsolete
1.1.9	Legal Opinions	7 years	Municipal Records GRS	Attorney Opinions, Permanent
1.1.10	Notice of Meetings	7 years	Administrative Records GRS	ADMIN303 Legal Notices, CR + 1 year and destroy / Event is date of creation

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## School Board Records (continued)

1.1.0	Expired School Districts GRS (2010) School Board Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule*
1.1.11	Petitions	7 years	Municipal Records GRS	Petitions, EVT + 7 years and destroy / Event is date petition is approved or denied
1.1.12	Referendum Results	Permanent	Public School District GRS	PUBSC160 Referendum Results, Permanent
1.1.13	Complaints to the School Board	3 years	Administrative Records GRS	ADMIN353 External Complaints, EVT + 2 years and destroy confidential / Event is date of complaint resolution, dismissal or end of litigation
1.1.14	Newsletters/Bulletins	1 year	Administrative Records GRS	ADMIN350 Internal Communications, EVT + 3 years and destroy confidential / Event is date <sup>58</sup> disseminated; ADMIN351 External Communications, EVT + 3 years and transfer to Wisconsin Historical Society / Event is date disseminated
1.1.15	Special Project Studies/Reports/Strategic Plans/Task Force Reports	3 years	Administrative Records GRS	ADMIN250 Organizational Planning Documentation, EVT + 6 years and transfer to Wisconsin Historical Society / Event is date plan is completed or superseded; ADMIN402 Project Records, EVT + 5 years and destroy / Event is date of project completion; ADMIN403 Project Records - Historically Significant, EVT + 5 years and transfer to the Wisconsin Historical Society / Event is date of project completion

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## School Board Records (continued)

1.1.0	Expired School Districts GRS (2010) School Board Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule*
1.1.16	Management Correspondence/Memos	1 year <sup>1</sup>	Administrative Records GRS	ADMIN350 Internal Communications, EVT + 3 years and destroy confidential / Event is date disseminated; ADMIN351 External Communications, EVT + 3 years and transfer to Wisconsin Historical Society / Event is date disseminated
1.1.17	Election Notices	2 years following the elections	Municipal Records GRS	Election Notices, EVT + 1 year and destroy / Event is date of the election; Election Notices (Federal Elections), Event + 22 months and destroy / Event is date of the election
1.1.18	Election Petitions	2 years following the elections	Municipal Records GRS	Election Notices, EVT + 1 year and destroy / <sup>59</sup> Event is date of the election; Election Notices (Federal Elections), Event + 22 months and destroy / Event is date of the election
1.1.17	Election Notices	2 years following the elections	Municipal Records GRS	Election Notices, EVT + 1 year and destroy / Event is date of the election; Election Notices (Federal Elections), Event + 22 months and destroy / Event is date of the election
1.1.18	Election Petitions	2 years following the elections	Municipal Records GRS	Election Notices, EVT + 1 year and destroy / Event is date of the election; Election Notices (Federal Elections), Event + 22 months and destroy / Event is date of the election

<sup>1</sup> unless subject to complaint, or lawsuit, or is a record type that requires longer retention.

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## School Board Records (continued)

1.1.0	Expired School Districts GRS (2010) School Board Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule*
1.1.20	Election Tally	2 years following the elections	Municipal Records GRS	Official Canvassers Statements, EVT + 10 years and destroy / Event is date of the election
1.1.21	Election Tally Books and Returns	2 years following the elections	Municipal Records GRS	Official Canvassers Statements, EVT + 10 years and destroy / Event is date of the election
1.1.22	Election Canvassing	10 years following elections	Municipal Records GRS	Official Canvassers Statements, EVT + 10 years and destroy / Event is date of the election
1.1.23	Election Registrations	2 years following voter registration	Municipal Records GRS	Election Voting and Registration Statistics <sup>60</sup> Reports, Event + 22 months and destroy / Event is date of the election

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# ADMINISTRATIVE RECORDS – BUILDING AND GROUNDS RECORDS

1.2.0	Expired School Districts GRS (2010) Building and Grounds Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule*
1.2.1	School District boundaries (and Plats) (including acknowledgments of changes)	Permanent	Public School District GRS	PUBSC180 School District Boundary Acknowledgements, Permanent
1.2.2	Architecture Building Blueprints	Life of building	Facilities Records GRS	FAC00015 As-Built Plans and Original Building Drawings for Completed Construction Projects, EVT + 6 years and transfer to Wisconsin Historical Society / Event is date of termination of ownership
1.2.3	Building and Site Data Books	Permanent	Facilities Records GRS	FAC00016 Land Titles, Conveyances, Easements, and Use Restrictions, Permanent
1.2.4	Tools and Equipment Inventory	Retain until superseded	Fiscal and Accounting Records GRS	FIS00050 Inventories - Capital Equipment, Supplies, Commodities and Parts, FIS + 4 years and destroy / Event is end of fiscal year
1.2.5	Specification	Life of building	Facilities Records GRS	FAC00015 As-Built Plans and Original Building Drawings for Completed Construction Projects, EVT + 6 years and transfer to Wisconsin Historical Society / Event is date of termination of ownership
1.2.6	Building Permits	6 years after acceptance	Facilities Records GRS	FAC00011 Construction Project File; FAC00012 Construction Project File - Historically Significant Facilities

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## School Board Records (continued)

1.2.0	Expired School Districts GRS (2010) Building and Grounds Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule*
1.2.7	Electrical Information	Life of building	Facilities Records GRS	FAC00015 As-Built Plans and Original Building Drawings for Completed Construction Projects, EVT + 6 years and transfer to Wisconsin Historical Society / Event is date of termination of ownership
1.2.8	Maintenance Requests	1 year	Facilities Records GRS	FAC00051 Facility and Building Maintenance, CR + 3 years and destroy confidential / Event is date of creation
1.2.9	Abstract/Deeds/Title Papers/Mortgages	Permanent	Facilities Records GRS	FAC00016 Land Titles, Conveyances, Easements, and Use Restrictions, Permanent
1.2.10	Chemical Wastes Manifest (including asbestos and radon checks)	Permanent	Facilities Records GRS	FAC00013 Asbestos and Hazardous Material and Environmental Remediation Case File, Permanent

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# ADMINISTRATIVE RECORDS – TRANSPORTATION RECORDS

1.3.0	Expired School Districts GRS (2010) Transportation Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule*
1.3.1	Parent or Other School District Transportation Contracts	6 years	Public School District GRS	PUBSC220 Parent or Other School District Transportation Contracts, EVT + 1 year and destroy confidential / Event is date of the end of the school year
1.3.2	Bus Transportation Contract	4 years after expiration	Purchasing and Procurement Records GRS	PUR00010 Contract and Request for Bid / Proposal File, EVT + 6 years and destroy / Event is date resulting in contract or cancellation of contract or bid/proposal
1.3.3	Field Trip Permission Request	1 year	Public School District GRS	PUBSC400 Behavioral Records, EVT + 1 year and destroy confidential / Event is date of creation
1.3.4	Financial Statement for Out-of-District Field Trips	1 year	Fiscal and Accounting Records GRS	FIS00020 Receipts and Disbursement Transactions, FIS + 6 years and destroy / Event is end of fiscal year <sup>63</sup>
1.3.5	Bus Rules/Policy	Until superseded	Municipal Records GRS	Internal Policies and Procedures, EVT + 7 years and destroy / Event is date the policy/procedure is superseded or made obsolete
1.3.6	Bus Route Listing	4 years	Public School District GRS	PUBSC240 Transportation Aid Records, EVT + 4 years and destroy confidential / Event is date of the end of school year
1.3.7	School Bus Accident Report	7 years	Public School District GRS	PUBSC400 Behavioral Records, EVT + 1 year and destroy confidential / Event is date of creation

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## School Board Records (continued)

1.3.8	Pupil Transportation Report	7 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
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## ADMINISTRATIVE RECORDS – STATISTICAL RECORDS

<b>1.4.0</b>	<b>Expired School Districts GRS (2010) Statistical Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule*</b>
1.4.1	Wisconsin School Directory update (PI-1280) & Verification of Private Schools Within Public District (PI-1201)	1 year	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI <sup>64</sup>
1.4.2	Pupil Nondiscrimination and Educational Equity Report (PI-1197B)	7 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
1.4.3	Fall Staff Reports (PI-1202)	3 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI

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1.4.4	School District Statistical Report (PI-1203)	7 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
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# ADMINISTRATIVE RECORDS – PROGRAM APPLICATIONS/EVALUATIONS

<b>1.5.0</b>	<b>Expired School Districts GRS (2010) Program Applications/Evaluations</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule*</b>
1.5.1	ESEA Consolidated Application (PI-9550)	5 years	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
1.5.2	ESEA Affirmation of Consultation with Private School Officials (PI-9550-AC)	7 years	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
1.5.3	ESEA NCLB Assurances (PI-9550-Assurances)	7 years	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
1.5.4	Title I Paraprofessional Compliance School Report Summary (PI-9550-II-BB)	7 years		Closed
1.5.5	Application – Alcohol/Traffic Safety Chapter 20	5 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI

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## Program Applications/Evaluations (continued)

1.5.0	Expired School Districts GRS (2010) Program Applications/Evaluations	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule*
1.5.6	Carl Perkins Basic Grant Application (PI-1303)	5 years	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
1.5.7	VEERS Composite Enrollment Report (PI-1330-R)	5 years		Closed
1.5.8	Vocational Student Concentrator Completer Graduate Follow-up Survey (PI-1335-VEERS)	5 years		Closed
1.5.9	Summer School Program Report – ITP Summary (PI-1805)	5 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
1.5.10	Title I Part C – Education of Migratory Children Local Project Application – Summer (PI-1730)	5 years	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent

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## Program Applications/Evaluations (continued)

1.5.0	Expired School Districts GRS (2010) Program Applications/Evaluations	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule*
1.5.11	Title I Comparability Report (PI-1753)	7 years	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
1.5.12	Grant Application: Alcohol and Other Drug Abuse Grant (PI-1816)	5 years	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
1.5.13	State AODA Grants Renewal Form (PI-1813)	5 years	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
1.5.14	State AODA Grants End of Year Report	5 years	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
1.5.15	Annual Report for Children at Risk Program (PI-2375) (when identified)	5 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI

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# FINANCE RECORDS - PURCHASING/PAYROLL RECORDS

2.1.0	Expired School Districts GRS (2010) Purchasing/Payroll Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
2.1.1	Purchase Requisition	1 year	Purchasing and Procurement Records GRS	PUR00010 Contract and Request for Bid / Proposal File, EVT + 6 years and destroy / Event is date resulting in contract or cancellation of contract or bid/proposal
2.1.2	Purchase Orders	3 years	Fiscal and Accounting Records GRS	FIS00020 Receipts and Disbursement Transactions, FIS + 6 years and destroy / Event is end of fiscal year
2.1.3	Bids & Contracts	3 years	Purchasing and Procurement Records GRS	PUR00010 Contract and Request for Bid / Proposal File, EVT + 6 years and destroy / Event is date resulting in contract or cancellation of contract or bid/proposal <sup>69</sup>
2.1.4	Performance Guarantee/Warrant of Vendor	Until expiration of the warranty	Purchasing and Procurement Records GRS	PUR00010 Contract and Request for Bid / Proposal File, EVT + 6 years and destroy / Event is date resulting in contract or cancellation of contract or bid/proposal
2.1.5	Vacation/Personal Leave Records	3 years from time of record creation	Payroll Records GRS	PAY00005 Leave Accounting Records, EVT + 15 years and destroy confidential / Event is last date of pay period; PAY00012 Payroll and Benefits Reports, EVT + 5 years and destroy confidential / Event is date report is generated

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## Purchasing/Payroll Records (continued)

2.1.0	Expired School Districts GRS (2010) Purchasing/Payroll Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
2.1.6	W-2 Forms	7 years	Payroll Records GRS	PAY00016 Master Pay Period Record, EVT + 15 years and destroy confidential / Event is end of calendar year
2.1.7	W-4 Forms	4 years	Payroll Records GRS	PAY00021 Employee Payroll and Benefit Records, EVT + 8 years and destroy confidential / Event is date of termination of state service
2.1.8	Social Security Report	7 years after retirement	Payroll Records GRS	FIS00026 Tax Records, FIS + 6 years and destroy confidential / Event is end of fiscal year
2.1.9	Retirement Reports	7 years after retirement	Payroll Records GRS	PAY00012 Payroll and Benefits Reports, EVT + 5 years and destroy confidential / Event is date <sup>70</sup> report is generated
2.1.10	Enrollment Cards	Maintain 7 years after retirement, resignation or termination	Payroll Records GRS	PAY00021 Employee Payroll and Benefit Records, EVT + 8 years and destroy confidential / Event is date of termination of state service
2.1.11	Disability Insurance	Maintain 7 years after retirement, resignation or termination	Payroll Records GRS	PAY00021 Employee Payroll and Benefit Records, EVT + 8 years and destroy confidential / Event is date of termination of state service
	Complaints to the School Board	3 years	Administrative Records GRS	ADMIN353 External Complaints, EVT + 2 years and destroy confidential / Event is date of complaint resolution, dismissal or end of litigation

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## Purchasing/Payroll Records (continued)

2.1.0	Expired School Districts GRS (2010) Purchasing/Payroll Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
2.1.12	Life Insurance	Maintain 7 years after retirement, resignation or termination	Payroll Records GRS	PAY00021 Employee Payroll and Benefit Records, EVT + 8 years and destroy confidential / Event is date of termination of state service
2.1.13	Health/Dental Insurance	Maintain 7 years after retirement, resignation or termination.	Payroll Records GRS	PAY00021 Employee Payroll and Benefit Records, EVT + 8 years and destroy confidential / Event is date of termination of state service
2.1.14	Tax Sheltered Annuity	Maintain 7 years after retirement	Payroll Records GRS	PAY00021 Employee Payroll and Benefit Records, EVT + 8 years and destroy confidential / Event is date of termination of state service
2.1.15	United Way Contributions	1 year	Payroll Records GRS	PAY00011 Payroll Registers, EVT + 4 years and destroy confidential / Event is last date of pay period
2.1.16	Union Dues	Current year	Payroll Records GRS	PAY00011 Payroll Registers, EVT + 4 years and destroy confidential / Event is last date of pay period
2.1.17	Payroll Distribution Report	4 years	Payroll Records GRS	PAY00011 Payroll Registers, EVT + 4 years and destroy confidential / Event is last date of pay period
2.1.18	Payroll Deduction Report	4 years	Payroll Records GRS	PAY00011 Payroll Registers, EVT + 4 years and destroy confidential / Event is last date of pay period

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## Purchasing/Payroll Records (continued)

2.1.0	Expired School Districts GRS (2010) Purchasing/Payroll Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
2.1.19	Additional Pay Authorization Forms	4 years	Payroll Records GRS	PAY00011 Payroll Registers, EVT + 4 years and destroy confidential / Event is last date of pay period
2.1.20	Insurance Reports and Bills	7 years after date of retirement, resignation or termination.	Fiscal and Accounting Records GRS	FIS00020 Receipts and Disbursement Transactions, FIS + 6 years and destroy / Event is end of fiscal year
2.1.21	Absence Report/Time Sheets	7 years after date of retirement, resignation or termination	Payroll Records GRS	PAY00016 Master Pay Period Record, EVT + 15 years and destroy confidential / Event is end of calendar year
2.1.22	State and Federal Tax Reports	4 years	Payroll Records GRS	PAY00016 Master Pay Period Record, EVT + <del>12</del> years and destroy confidential / Event is end of calendar year
2.1.23	Stop Payments	4 years	Fiscal and Accounting Records GRS	FIS00029 Forgery and Stop Payment Records, EVT + 6 years and destroy confidential / Event is date, batched by month, which the stop payment was executed
2.1.24	Cancelled Payroll Checks	4 years	Fiscal and Accounting Records GRS	FIS00027 Paid/Canceled Checks, EVT + 7 years and destroy confidential / Event is month paid

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# FINANCE RECORDS - ACCOUNTING/BUDGET RECORDS

2.2.0	<b>Expired School Districts GRS (2010) Accounting/Budget Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule *</b>
2.2.1	Budget Report (PI-1504)	Permanent	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.2	Annual Report (PI-1505)	Permanent	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.3	Annual Report Calendar (PI-1505 Calendar)	1 year	Public School District GRS	PUBSC260 Reporting to the Department of 73 Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.4	Annual Report (Aid Certification Data) (PI-1505-AC)	Permanent	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.5	Special Education Fiscal Report– Annual (PI-1505-SE)	Permanent	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI

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## Accounting/Budget (continued)

2.2.0	<b>Expired School Districts GRS (2010) Accounting/Budget Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule *</b>
2.2.6	Special Education Fiscal Report Budget (PI-1505-SE Budget)	1 year	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.7	Audited Annual Report (Aid Certification Data) (PI-1506-AC)	1 year	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.8	Financial Audit Statement (PI-1506)	Permanent	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.9	Regular Tuition Reports (PI-1514)	Permanent		Closed
2.2.10	Summer School (PI-1804)	1 year after audit	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.11	Annual Budget Report (DPI)	Permanent	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI

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**Accounting/Budget (continued)**

<b>2.2.0</b>	<b>Expired School Districts GRS (2010) Accounting/Budget Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule *</b>
2.2.12	Annual Audit Reports	Permanent	Fiscal and Accounting Records GRS	FIS00001 Audit Reports, Agency Responses and Audit Finding Resolutions, EVT + 3 years and destroy / Event is the date of issuance of final report
2.2.13	Disbursement and Receipt Journal	7 years	Fiscal and Accounting Records GRS	FIS00020 Receipts and Disbursement Transactions, FIS + 6 years and destroy / Event is end of fiscal year
2.2.14	General Ledger – All Funds	7 years	Fiscal and Accounting Records GRS	FIS00020 Receipts and Disbursement Transactions, FIS + 6 years and destroy / Event is end of fiscal year
2.2.15	Fund Ledger Cards	7 years	Fiscal and Accounting Records GRS	FIS00020 Receipts and Disbursement Transactions, FIS + 6 years and destroy / Event is end of fiscal year 75
2.2.16	Canceled General Voucher Checks	7 years	Fiscal and Accounting Records GRS	FIS00027 Paid/Canceled Checks, EVT + 7 years and destroy confidential / Event is month paid
2.2.17	Monthly Bank Statements	7 years	Fiscal and Accounting Records GRS	FIS00020 Receipts and Disbursement Transactions, FIS + 6 years and destroy / Event is end of fiscal year
2.2.18	Monthly Reconciliation Ledger	7 years	Fiscal and Accounting Records GRS	FIS00020 Receipts and Disbursement Transactions, FIS + 6 years and destroy / Event is end of fiscal year

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**Accounting/Budget (continued)**

<b>2.2.0</b>	<b>Expired School Districts GRS (2010) Accounting/Budget Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule *</b>
2.2.19	Bank Deposit Receipts	7 years	Fiscal and Accounting Records GRS	FIS00020 Receipts and Disbursement Transactions, FIS + 6 years and destroy / Event is end of fiscal year
2.2.20	District Equalization Valuation Report	7 years		Closed
2.2.21	State Aid Computation Cards (PI-1519)	7 years		Closed
2.2.22	Tax Levy Certification (PI-401)	7 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI <sup>76</sup>
2.2.23	State Aid Payment Vouchers (PI-1518)	7 years		Closed
2.2.24	Pupil Transportation (PI-1547)	7 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.25	Common School Fund Voucher	7 years		Closed
2.2.26	State Superintendent Acknowledgment of District Boundary Changes	7 years		Closed

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**Accounting/Budget (continued)**

<b>2.2.0</b>	<b>Expired School Districts GRS (2010) Accounting/Budget Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule *</b>
2.2.27	Outstanding Long-Term Indebtedness Statements/Notification	Permanent	Public School District GRS	PUBSC660 School District Debt Documentation, EVT + 7 years and destroy / Event is date debt is paid off or cleared
2.2.27.1	Long-Term Bonds	Permanent	Public School District GRS	PUBSC660 School District Debt Documentation, EVT + 7 years and destroy / Event is date debt is paid off or cleared
2.2.27.2	Long-Term Notes	Permanent	Public School District GRS	PUBSC660 School District Debt Documentation, EVT + 7 years and destroy / Event is date debt is paid off or cleared
2.2.27.3	Short-Term Notes	Permanent	Public School District GRS	PUBSC660 School District Debt Documentation, EVT + 7 years and destroy / Event is date <del>debt</del> is paid off or cleared
2.2.27.4	Approved State Trust Fund Application	Permanent	Public School District GRS	PUBSC660 School District Debt Documentation, EVT + 7 years and destroy / Event is date debt is paid off or cleared
2.2.22.5	Land Contracts	Permanent	Public School District GRS	PUBSC660 School District Debt Documentation, EVT + 7 years and destroy / Event is date debt is paid off or cleared
2.2.27.6	Certificate of Bond Sale	Permanent	Public School District GRS	PUBSC660 School District Debt Documentation, EVT + 7 years and destroy / Event is date debt is paid off or cleared

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**Accounting/Budget (continued)**

<b>2.2.0</b>	<b>Expired School Districts GRS (2010) Accounting/Budget Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule *</b>
2.2.27.7	Schedule of Bond Retirements	Permanent	Public School District GRS	PUBSC660 School District Debt Documentation, EVT + 7 years and destroy / Event is date debt is paid off or cleared
2.2.28	Canceled Bonds of Indebtedness and Interest	7 years	Public School District GRS	PUBSC660 School District Debt Documentation, EVT + 7 years and destroy / Event is date debt is paid off or cleared
2.2.29	Invoices	7 years	Fiscal and Accounting Records GRS	FIS00020 Receipts and Disbursement Transactions, FIS + 6 years and destroy / Event is end of fiscal year
2.2.30	Short-Term Contracts for Contest Officials (e.g., spelling bee, Academic Decathlon, etc.)	3 years	Human Resources Records GRS	HR000190 Official Personnel File, EVT + 8 years and destroy confidential / Event is termination from state service
2.2.31	Short-Term Contracts for Athletic Officials (seasonal referee, etc.)	3 years	Human Resources Records GRS	HR000190 Official Personnel File, EVT + 8 years and destroy confidential / Event is termination from state service
2.2.32	Insurance Policies	7 years	Risk Management GRS	RISK0025 Property Insurance Policies (General & Excess), EVT + 30 years and destroy, Event is date of policy
2.2.33	Damage and Loss Reports	7 years	Risk Management GRS	RISK0026 Property Claim Files, EVT + 5 years and destroy confidential / Event is date claim is closed

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# FINANCE RECORDS – FOOD SERVICES RECORDS

<b>2.2.34.0</b>	<b>Expired School Districts GRS (2010) Food Services Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule *</b>
2.2.34.1	Application/Agreement/Policy Statements for Food and Nutrition Programs	5 years	Public School District GRS	PUBSC600 State and Federal Food Service Program Records, FIS + 3 years and destroy / Event is end of federal fiscal year
2.2.34.2	Applications for Free and Reduced Price Meals	5 years	Public School District GRS	PUBSC620 State and Federal Food Service Program Records - Confidential, FIS + 3 years and destroy confidential / Event is end of federal fiscal year
2.2.34.3	Joint Agreement/Vendor – Management Company Verification Summary/Documentation	Current fiscal year plus 4 years	Public School District GRS	PUBSC640 Federal Food Service Program Procurement Contract and Agreement Records, EVT + 3 years and destroy / Event is date contract expires or final payment is recorded, whichever occurs first
2.2.34.4	Daily Participation Record (by building)	Current fiscal year plus 4 years	Public School District GRS	PUBSC620 State and Federal Food Service Program Records - Confidential, FIS + 3 years and destroy confidential / Event is end of federal fiscal year
2.2.34.5	Daily Participation Record (by district)	Current fiscal year plus 4 years	Public School District GRS	PUBSC620 State and Federal Food Service Program Records - Confidential, FIS + 3 years and destroy confidential / Event is end of federal fiscal year

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## Food Service Records (continued)

<b>2.2.34.0</b>	<b>Expired School Districts GRS (2010) Food Services Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule *</b>
2.2.34.6	Menus/Production Record (lunch and breakfast)	Current fiscal year plus 4 years	Public School District GRS	PUBSC600 State and Federal Food Service Program Records, FIS + 3 years and destroy / Event is end of federal fiscal year
2.2.34.7	Claim Worksheet for NSL,SB, SMP,WMMP, EEN (PI-1409)	Current fiscal year plus 4 years	Public School District GRS	PUBSC620 State and Federal Food Service Program Records - Confidential, FIS + 3 years and destroy confidential / Event is end of federal fiscal year
2.2.34.8	Donated Food Distribution Program Monthly Inventory Records	Current fiscal year plus 4 years	Public School District GRS	PUBSC600 State and Federal Food Service Program Records, FIS + 3 years and destroy / Event is end of federal fiscal year
2.2.34.9	A la Carte, Lunch Breakfast, ½ -Day Kindergarten	Current fiscal year plus 4 years	Public School District GRS	PUBSC600 State and Federal Food Service Program Records, FIS + 3 years and destroy / Event is end of federal fiscal year
2.2.34.10	Milk Program Sales Records	Current fiscal year plus 4 years	Public School District GRS	PUBSC600 State and Federal Food Service Program Records, FIS + 3 years and destroy / Event is end of federal fiscal year
2.2.35	Grant Applications – Successful ++	5 years	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
2.2.36	Grant Applications – Unsuccessful	1 year	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent

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## Food Service Records (continued)

2.2.34.0	Expired School Districts GRS (2010) Food Services Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
2.2.37	State Tuition Claim (PI-1524)	1 year after audit	Public School District GRS	PUBSC680 State Tuition Claim Documentation, EVT + 1 year and destroy / Event is date of final audit of claims
2.2.38	Tuition Claim for non- Residents	1 year after audit	Public School District GRS	PUBSC680 State Tuition Claim Documentation, EVT + 1 year and destroy / Event is date of final audit of claims
2.2.39	Summer School (PI-1804) (Electronic)	1 year after audit	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.40	Notification to Exceed Revenue Limits (PI-1572-B)	Permanent		Closed <span style="float: right;">81</span>
2.2.41	Group and Foster Home FTE Log (PI-1589)	5 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.42	Mentoring Grant for Initial Educators (PI-1640)	7 years	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
2.2.43	Peer Review and Mentoring Grants (PI-1653)	7 years	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent

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## Food Service Records (continued)

2.2.34.0	<b>Expired School Districts GRS (2010) Food Services Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule *</b>
2.2.44	District Development Levels Aligned to Grades in PI 34.27.29 (PI-1675)	Permanent		Closed
2.2.45	National School Lunch PROV 2 Contract	4 years	Public School District GRS	PUBSC600 State and Federal Food Service Program Records, FIS + 3 years and destroy / Event is end of federal fiscal year
2.2.46	School Food Authority-Civil Rights Compliance Self Evaluation Form—National School Lunch (PI-1441)	4 years	Public School District GRS	PUBSC600 State and Federal Food Service Program Records, FIS + 3 years and destroy / Event is end of federal fiscal year
2.2.47	USDA Commodity Distribution Program Complaint Form (PI-6005)	Filed only when complaint has been received. Keep records for 4 years beyond that.	Public School District GRS	PUBSC620 State and Federal Food Service 82 Program Records - Confidential, FIS + 3 years and destroy confidential / Event is end of federal fiscal year

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# PERSONNEL RECORDS – EMPLOYEE RECORDS

3.1.0	Expired School Districts GRS (2010) Employee Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule
3.1.1	Teaching Certificates (Including permits and certifications)	6 years after date of retirement, resignation, or termination.	Human Resources Records GRS	HR000190 Official Personnel File, EVT + 8 years and destroy confidential / Event is termination from state service
3.1.2	Transcript of College Credit	6 years after date of retirement, resignation, or termination.	Human Resources Records GRS	HR000190 Official Personnel File, EVT + 8 years and destroy confidential / Event is termination from state service
3.1.3	Certified Staff Certificates of Previous Experience	6 years after date of retirement, resignation, or termination.	Human Resources Records GRS	HR000013 Recruitment and Selection Related Records, EVT + 4 years and destroy confidential / Event is date of 83 completion of recruitment (or recruitment campaign for group hired) or the date of agency decision to no longer recruit for the position(s)
3.1.4	Evaluation Records	6 years after date of retirement, resignation, or termination	Human Resources Records GRS	HR000013 Recruitment and Selection Related Records, EVT + 4 years and destroy confidential / Event is date of completion of recruitment (or recruitment campaign for group hired) or the date of agency decision to no longer recruit for the position(s)

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## Employee Records (continued)

3.1.0	Expired School Districts GRS (2010) Employee Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule
3.1.5	Individual Teaching Contracts	6 years after date of retirement, resignation, or termination.	Human Resources Records GRS	HR000190 Official Personnel File, EVT + 8 years and destroy confidential / Event is termination from state service
3.1.6	Other Individual Employment Contracts	6 years after date of retirement, resignation, or termination.	Human Resources Records GRS	HR000190 Official Personnel File, EVT + 8 years and destroy confidential / Event is termination from state service
3.1.7	Applications (Hired)	6 years after date of retirement, resignation, or termination	Human Resources Records GRS	HR000013 Recruitment and Selection Related Records, EVT + 4 years and destroy confidential / Event is date of completion of recruitment (or recruitment campaign for group hired) or the date of agency decision to no longer recruit for the position(s) <sup>84</sup>
3.1.8	Applications (Not Hired)	3 years	Human Resources Records GRS	HR000025 Non-Select Letters or Emails, EVT + 1 year and destroy confidential / Event is end of recruitment
3.1.9	Immigration and Nationalization Services INS-9 Forms	3 years from date of hire, or one year after termination, whichever is later	Human Resources Records GRS	HR000026 Federal I-9 Forms, EVT + 3 years after date of hire or 1 year after termination, whichever is longer, per USCIS 13248, and destroy confidential / Event is date of hire or date of termination

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## Employee Records (continued)

3.1.0	Expired School Districts GRS (2010) Employee Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule
3.1.10	Staff Accident Reports	5 years after settlement	Risk Management GRS	RISK0010 Worker's Compensation Claims Case Files, EVT + 30 years and destroy confidential / Event is date claim is closed
3.1.10.1	Injury Claims	5 years after settlement	Risk Management GRS	RISK0010 Worker's Compensation Claims Case Files, EVT + 30 years and destroy confidential / Event is date claim is closed
3.1.10.2	Workers Compensation	5 years after settlement	Risk Management GRS	RISK0010 Worker's Compensation Claims Case Files, EVT + 30 years and destroy confidential / Event is date claim is closed
3.1.10.3	Public Liability	5 years after settlement	Risk Management GRS	RISK0010 Worker's Compensation Claims Case Files, EVT + 30 years and destroy 85 confidential / Event is date claim is closed
3.1.10.4	Settlements	7 years after settlement	Risk Management GRS	RISK0010 Worker's Compensation Claims Case Files, EVT + 30 years and destroy confidential / Event is date claim is closed
3.1.11	Medical Records	6 years after date of retirement, resignation, or termination.	Human Resources Records GRS	HR000150 Employment-Related Medical Case Files, EVT + 8 years and destroy confidential / Event is date of separation from employment in job that requires medical exams or maintenance of medical records

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## Employee Records (continued)

3.1.0	Expired School Districts GRS (2010) Employee Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule
3.1.11.1	Physical Examinations	6 years after date of retirement, resignation, or termination.	Human Resources Records GRS	HR000150 Employment-Related Medical Case Files, EVT + 8 years and destroy confidential / Event is date of separation from employment in job that requires medical exams or maintenance of medical records
3.1.11.2	TB Tests	6 years after date of retirement, resignation, or termination.	Human Resources Records GRS	HR000150 Employment-Related Medical Case Files, EVT + 8 years and destroy confidential / Event is date of separation from employment in job that requires medical exams or maintenance of medical records 86
3.1.12	Health & Dental Insurance Waivers	3 years after date of retirement, resignation, or termination	Payroll Records GRS	PAY00021 Employee Payroll and Benefit Records, EVT + 8 years and destroy confidential / Event is date of termination of state service
3.1.13	Affirmative Action Files	7 years	Human Resources Records GRS	HR000135 Compliance Reviews of State Agency Affirmative Action (AA) Plans, EVT + 3 years and destroy confidential / Event is date of final report
3.1.14	Arbitration Decisions – Negotiator	7 years	Human Resources Records GRS	HR000109 Arbitration Decisions – Presential, Permanent

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## Employee Records (continued)

3.1.0	Expired School Districts GRS (2010) Employee Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule
3.1.15	Athletic Activity Contracts	6 years after date of retirement, resignation, or termination.	Human Resources Records GRS	HR000190 Official Personnel File, EVT + 8 years and destroy confidential / Event is termination from state service
3.1.16	Classification Studies – Description of job duties of individual school district positions.	6 years from creation	Human Resources Records GRS	HR000047 Classification Surveys and Related Documentation, EVT + 6 years and destroy / Event is close of survey or action taken
3.1.17	Disability Insurance Claims – Claims filed by employees for disability insurance program.	6 years after final settlement of claim	Risk Management GRS	RISK0010 Worker’s Compensation Claims Case Files, EVT + 30 years and destroy confidential / Event is date claim is closed
3.1.18	Eligibility Register – List of job applicants who have qualified for positions within district.	3 years after job has been filled	Human Resources Records GRS	HR000013 Recruitment and Selection Related Records, EVT + 4 years and destroy confidential / Event is date of completion of recruitment (or recruitment campaign for group hired) or the date of agency decision to no longer recruit for the position(s)
3.1.19	Employee Deficiency/Termination Reports	6 years after retirement, resignation, or termination	Human Resources Records GRS	HR000112 Employee Discipline Related Records; HR000190 Official Personnel File, EVT + 8 years and destroy confidential / Event is termination from state service

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## Employee Records (continued)

3.1.0	Expired School Districts GRS (2010) Employee Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule
3.1.20	Equal Employment Opportunity Reports/Summary Data Reports sent to Federal Government	3 years	Human Resources Records GRS	HR000047 Classification Surveys and Related Documentation, EVT + 6 years and destroy / Event is close of survey or action taken
3.1.21	Fair Labor Standards Act – Salary schedules, employee classification, compensation periods, work schedules/periods	6 years after retirement, resignation, or termination.	Human Resources Records GRS	HR000051 Fair Labor Standards Act (FLSA) Status Requests, EVT + 3 years and destroy confidential / Event is date of termination
3.1.22	Grievance Files – Employee grievances and/or complaints filed under a labor agreement or personnel rules. This also relates to arbitration files and related court cases.	10 years after date of settlement.	Human Resources Records GRS	HR000050 Fair Labor Act (FLSA) Formal <sup>88</sup> and Informal Complaint Files, EVT + 5 years and destroy confidential / Event is date of determination; HR00011 Agency Grievance Case File, EVT + 4 years and destroy / Event is date request is approved or denied
3.1.23	Insurance Certificates and Policies	6 years after expiration	Risk Management GRS	RISK0002 Proposals for Insurance Coverage, EVT + 7 years and destroy / Event is date bid is closed
3.1.24	Insurance Premium Reports	6 years from date of creation	Risk Management GRS	RISK0002 Proposals for Insurance Coverage, EVT + 7 years and destroy / Event is date bid is closed

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## Employee Records (continued)

3.1.0	Expired School Districts GRS (2010) Employee Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule
3.1.25	Insurance Working Files	6 years from date of creation	Risk Management GRS	RISK0002 Proposals for Insurance Coverage, EVT + 7 years and destroy / Event is date bid is closed
3.1.26	Labor Union – Contracts	Permanent	Human Resources Records GRS	HR000107 Signed Collective Bargaining Agreements, Permanent
	Contracts between school district and various labor unions including: correspondence, salary schedules, personnel policies.		Human Resources Records GRS	HR000102 Bargaining Unit Master Agreements Case File, EVT + 10 years and transfer to Wisconsin Historical Society / Event is date signed labor agreement is enacted into law or date of labor agreement implementation, whichever is later <sup>89</sup>
3.1.27	Labor Union – Disputes	Permanent	Human Resources Records GRS	HR000106 Union Member Grievance Arbitration Case Files, Permanent
3.1.28	Labor Union – Negotiations Minutes	Permanent	Human Resources Records GRS	HR000104 Agency Collective Bargaining and Collective Bargaining Agreement Administration Case File
3.1.29	Non-Union Salary Determination – Annual salary schedules for all non-union employees.	6 years after expiration	Human Resources Records GRS	HR000202 Personnel History Roster, Permanent

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## Employee Records (continued)

3.1.0	Expired School Districts GRS (2010) Employee Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule
3.1.30	OSHA – Employee Accident Reports	3 years beyond date of accident	Risk Management GRS	RISK0010 Worker’s Compensation Claims Case Files, EVT + 30 years and destroy confidential / Event is date claim is closed
3.1.31	OSHA – Employee Exposure Records+++ Any information concerning employees exposed to toxic substances or harmful physical agents.	30 years after termination, resignation, or retirement	Human Resources Records GRS	HR000151 Medical Records Involving Employee Exposure to Hazardous Substances, EVT + 30 years and destroy confidential / Event is termination of employment

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## Employee Records (continued)

3.1.0	Expired School Districts GRS (2010) Employee Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule
3.1.32	<p>OSHA – Employee Medical Records</p> <p>Any information concerning the health status of an employee which is made or maintained by a physician, nurse, or other health care personnel, or technician, including: medical and employment questionnaires or histories, medical exams, medical opinions, descriptions of treatments and prescriptions, and employee medical complaints.</p>	30 years after termination, resignation, or retirement	Human Resources Records GRS	HR000150 Employment-Related Medical Case Files, EVT + 8 years and destroy confidential / Event is date of separation from employment in job that requires medical exams or maintenance of medical records
3.1.33	Performance of Work Contracts	6 years after action completed	Human Resources Records GRS	HR000190 Official Personnel File, EVT + 8 years and destroy confidential / Event is termination from state service

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## Employee Records (continued)

3.1.0	Expired School Districts GRS (2010) Employee Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule
3.1.34	Personnel Files – Individual Containing applications, accident reports, citations, medical records (physical exam certificates, etc.). personal history, employee references, and letters of appointments/promotion, termination/resignation	6 years after date of retirement, resignation, or termination	Human Resources Records GRS	HR000190 Official Personnel File, EVT + 8 years and destroy confidential / Event is termination from state service
3.1.35	Personnel files – Summer School Applications/contracts and miscellaneous correspondence for summer employment.	6 years after date of retirement, resignation, or termination	Human Resources Records GRS	HR000190 Official Personnel File, EVT + 8 years and destroy confidential / Event is termination from state service <span style="float: right;">92</span>
3.1.36	Personnel and Promotion List	6 years or until superseded	Human Resources Records GRS	HR000190 Official Personnel File, EVT + 8 years and destroy confidential / Event is termination from state service

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## Employee Records (continued)

3.1.0	Expired School Districts GRS (2010) Employee Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule
3.1.37	Position Recruitment File – Relating to posting, recruitment, selection, and appointment to each position.	6 years after date of recruitment	Human Resources Records GRS	HR000013 Recruitment and Selection Related Records, EVT + 4 years and destroy confidential / Event is date of completion of recruitment (or recruitment campaign for group hired) or the date of agency decision to no longer recruit for the position(s)
3.1.38	Requisition for Personnel – Request for personnel to fill job vacancies.	Retain until 6 years after job is filled or the requisition is cancelled	Human Resources Records GRS	HR000011 Request to Staff Positions, EVT + 4 years and destroy / Event is date request is approved or denied
3.1.39	Substitute Teacher Reports	3 years from date of hire	Human Resources Records GRS	HR000190 Official Personnel File, EVT + 8 <sup>93</sup> years and destroy confidential / Event is termination from state service
3.1.40	Unemployment Claims/Compensation Claims for unemployment	6 years after date of claim	Payroll Records GRS	PAY00025 Unemployment Compensation Records, EVT + 5 years and destroy confidential / Event is date of receipt or response
	Claims for unemployment		Payroll Records GRS	PAY00025 Unemployment Compensation Records, EVT + 5 years and destroy confidential / Event is date of receipt or response
3.1.41	Summons/Pleadings, Other Legal Documents	7 years	Human Resources Records GRS	HR000114 Personnel-Related Litigation Case Files, EVT + 5 years and destroy confidential / Event is date case is closed

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## Employee Records (continued)

3.1.0	Expired School Districts GRS (2010) Employee Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule
3.1.42	Notices of Claims	7 years	Risk Management GRS	RISK0010 Worker's Compensation Claims Case Files, EVT + 30 years and destroy confidential / Event is date claim is closed

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# STUDENT RECORDS – STUDENT RECORDS

4.1.0	<b>Expired School Districts GRS (2010) Student Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule *</b>
4.1.1	Enrollment or Registration Forms	Date of Withdrawal plus 7 years.	Public School District GRS	PUBSC400 Behavioral Records, EVT + 1 year and destroy confidential / Event is date of creation
4.1.2	Home Language Reports – Civil Rights Information	1 year after student graduates or leaves school system, unless extended by consent.	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
4.1.3	Listing of Disclosure and Transfer of Student Records	5 years after student graduates or leaves school system.	Public School District GRS	PUBSC400 Behavioral Records, EVT + 1 year and destroy confidential / Event is date of creation
4.1.4	Nonresident Pupil Attendance Application/Agreement	5 years after student graduates or leaves school system.	Public School District GRS	PUBSC340 Full-time Open Enrollment Program Records, EVT + 3 years and destroy confidential / Event is date student application is rejected, the student declines enrollment, or the student is no longer enrolled in the nonresident district, whichever is later

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## Student Records (continued)

4.1.0	<b>Expired School Districts GRS (2010) Student Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule *</b>
4.1.5	Athletic Records—Team results, participation, contracts, transportation records, etc.	5 years after student graduates or leaves school system.	Public School District GRS	PUBSC420 Progress Records, EVT + 5 years and destroy confidential / Event is date student graduates or withdraws from district
4.1.6	Accident Reports—Student Originating during school year and on school buildings or grounds.	1 year after student graduates or leaves school system, unless extended by consent.	Public School District GRS	PUBSC400 Behavioral Records, EVT + 1 year and destroy confidential / Event is date of creation
4.1.7	Application for Driver Education Certificates (PI-1715)	1 year		Closed <span style="float: right;">96</span>
4.1.8	Driver Education Program Application ( PI-1709)	7 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
4.1.9	Home Based Education Application (PI-1206)	7 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI

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## Student Records (continued)

4.1.0	<b>Expired School Districts GRS (2010) Student Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule *</b>
4.1.10	January Pupil Membership Report (PI-1563) September Pupil Membership Report(PI-1563)	7 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
4.1.11	Pupil Count Youth Challenge Academy (PI-1563 YCA)	7 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
4.1.12	Pupil Nondiscrimination and Educational Equity Report (PI-1197-B)	7 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
4.1.13	Five-Year School Self-Evaluation Summary for Status of Pupil-Nondiscrimination (PI-1198)	7 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
4.1.14	Teacher Grade Books	1 year after entry of grades in cumulative record.	Public School District GRS	PUBSC420 Progress Records, EVT + 5 years and destroy confidential / Event is date student graduates or withdraws from district
4.1.15	Teacher Attendance Records	1 year after entry of grades in cumulative record.	Public School District GRS	PUBSC420 Progress Records, EVT + 5 years and destroy confidential / Event is date student graduates or withdraws from district

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## Student Records (continued)

4.1.0	<b>Expired School Districts GRS (2010) Student Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule *</b>
4.1.16	Lesson Plans	Until no longer of administrative value	Administrative Records GRS	ADMIN352 Transitory Records, EVT + 0 years and destroy confidential / Event is date created or received

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# STUDENT RECORDS – PROGRESS RECORDS

4.2.0	Expired School Districts GRS (2010) Progress Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
4.2.1	Student Progress Records	5 years after student graduates or leaves the school system	Public School District GRS	PUBSC420 Progress Records, EVT + 5 years and destroy confidential / Event is date student graduates or withdraws from district
4.2.1.1	Middle School Record	5 years after student graduates or leaves the school system	Public School District GRS	PUBSC420 Progress Records, EVT + 5 years and destroy confidential / Event is date student graduates or withdraws from district
4.2.1.2	Scholastic School Record	5 years after student graduates or leaves the school system	Public School District GRS	PUBSC420 Progress Records, EVT + 5 years and destroy confidential / Event is date student graduates or withdraws from district
4.2.1.3	Student Grades	5 years after student graduates or leaves the school system	Public School District GRS	PUBSC420 Progress Records, EVT + 5 years and destroy confidential / Event is date student graduates or withdraws from district

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## Student Progress Records (continued)

4.2.0	Expired School Districts GRS (2010) Progress Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
4.2.1.4	Courses Taken	5 years after student graduates or leaves the school system	Public School District GRS	PUBSC420 Progress Records, EVT + 5 years and destroy confidential / Event is date student graduates or withdraws from district
4.2.1.5	Attendance Record	5 years after student graduates or leaves the school system	Public School District GRS	PUBSC420 Progress Records, EVT + 5 years and destroy confidential / Event is date student graduates or withdraws from district
4.2.1.6	Student's School Extracurricular Activities	Permanent	Public School District GRS	PUBSC420 Progress Records, EVT + 5 years and destroy confidential / Event is date student graduates or withdraws from district <sup>100</sup>
4.2.1.7	Degrees/Awards	Permanent	Public School District GRS	PUBSC480 High School Transcripts and Degrees/Awards, Permanent
4.2.1.8	Report Cards	Permanent	Public School District GRS	PUBSC500 4K-8 Report Cards, EVT + 5 years and destroy confidential / Event is date student graduates or withdraws from district
4.2.1.9	High School Transcripts	Permanent	Public School District GRS	PUBSC480 High School Transcripts and Degrees/Awards, Permanent

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## Student Progress Records (continued)

4.2.0	Expired School Districts GRS (2010) Progress Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
4.2.2	Achievement and Test Results Ability Profile—Report of the results of WKCE and other standardized state and national achievement, mental abilities, and aptitude tests reported by score, percentile rank, etc.	1 year after recording of data in the academic achievement or cumulative record <sup>2, i</sup>	Public School District GRS	PUBSC400 Behavioral Records, EVT + 1 year and destroy confidential / Event is date of creation

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<sup>2</sup> **Note:** If testing results are not recorded on the achievement or cumulative record either manually or by affixing labels, the results must be retained permanently for grades 9-12 and until the date of withdrawal plus 7 years for all other grades.

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# STUDENT RECORDS – STUDENT HEALTH CARE RECORDS

4.3.0	<b>Expired School Districts GRS (2010) Student Health Care Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule*</b>
4.3.1	a) Student’s Health Care Records— Accurate complete and current data base; past health history, present health status, review of systems, health practices, developmental history and status, family structure, function, and health. b) Health Care Provider Records (Patient Health Records)	1 year after student graduates or leaves school system, unless extended by consent. <sup>3</sup>	Public School District GRS	PUBSC460 Patient Health Care Records, EVT + 1 year and destroy confidential / Event is date of creation
4.3.2	<b>Emergency Cards</b> —Card or other form of record providing information on whom to contact in the event of an emergency, accident, or illness to a student	Until superseded or until student ceases enrollment, whichever sooner.	Public School District GRS	PUBSC400 Behavioral Records, EVT + 1 year and destroy confidential / Event is date of creation

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<sup>3</sup> Health care records are not considered to be behavioral records—could retain longer and may need to if relates to Medicaid funds/audit. 5-7 years

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## Student Health Care Records (continued)

4.3.0	Expired School Districts GRS (2010) Student Health Care Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule*
4.3.3	<b>Exclusion and Verification Documentation</b> —Affidavits or similar documents seeking the exclusion of students from participation in immunization or other health care programs for medical or religious reasons	If data from the verification documentation is recorded on the cumulative health card, the documentation need be retained only as long as administratively valuable.	Public School District GRS	PUBSC400 Behavioral Records, EVT + 1 year and destroy confidential / Event is date of creation
4.3.4	<b>Reports to Enforcement Agencies</b> —copies of reports on child abuse or neglect, communicable disease, dog bites, drug offenses, missing children, or sexually transmitted disease submitted to the Wisconsin Department of Health and Family Services or local law enforcement and animal control agencies.	Retain for two (2) years following submission of report.	Public School District GRS	PUBSC280 Reporting to Enforcement Agencies, EVT + 5 years and destroy confidential / Event is date report is submitted <sup>103</sup>
4.3.5	<b>Special Health Care Records</b> —Logs or reports of medications or treatment administered to students on a group or individual basis.	Current; If in support of Medicaid claim, 5-7 years.	Public School District GRS	PUBSC460 Patient Health Care Records, EVT + 1 year and destroy confidential / Event is date of creation

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**Student Health Care Records (continued)**

<b>4.3.0</b>	<b>Expired School Districts GRS (2010) Student Health Care Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule*</b>
4.3.6	<b>Parent’s Requests and Physician’s Authorization</b> for specialized health care.	End of validity of request or authorization plus 2 years.	Public School District GRS	PUBSC460 Patient Health Care Records, EVT + 1 year and destroy confidential / Event is date of creation
4.3.7	<b>Family Educational Rights and Privacy Act (FERPA) Access Policies</b>	Until superseded		Closed
4.3.8	<b>FERPA Records of Access to Information</b> Record of each request to access to and each disclosure of personally identifiable information from the educational records of a student. Documentation of requests from and disclosure to the parent or eligible student, to an official of the district for what the district has determined are legitimate educational interests, to a party with written consent from the parent or eligible student, or to a party seeking directory data. Documentation of requests from and disclosures to any party not included in (a) above.	Retain for two (2) years Permanent retention (per regulation- 34 CFR 99.32(a)(2)) From the parent: Retention until the student is 18.	Public School District GRS	PUBSC300 Records of disclosure of pupil records, EVT + 0 and destroy confidential / Event is date underlying disclosed public record is no longer retained

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# STUDENT RECORDS – STUDENT RECORDS

4.4.0	Expired School Districts GRS (2010) Student Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
4.4.0	<b>Protest of Record Statements</b> —Statements by parents or eligible students commenting on contested information in a student record, or stating why they disagree with a district’s decision not to amend a record, or both.	Retain for as long as the record containing the contested information is maintained.	Public School District GRS	PUBSC320 Protest of Record Statements, EVT + 0 years and destroy confidential / Event is date underlying contested public record is no longer retained
4.4.1	<b>Custody Documents</b> — <i>It is an exception to the retention period given that a court order superseded by a subsequent order (e.g., a change in guardianship) need be retained only as long as administratively valuable.</i>	Until student is 18 years of age.	Public School District GRS	PUBSC380 Custody Documents, EVT + 1 and <sup>105</sup> destroy confidential / Event is date student graduates or withdraws from district or date superseded by a subsequent order
4.4.3	Psychological Test Results, Central Office	1 year after student graduates or leaves school system unless extended by consent.	Public School District GRS	PUBSC400 Behavioral Records, EVT + 1 year and destroy confidential / Event is date of creation

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## Student Records (continued)

4.4.0	Expired School Districts GRS (2010) Student Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
4.4.4	Individual Student Disciplinary File	1 year after student graduates or leaves school system unless extended by consent.	Public School District GRS	PUBSC400 Behavioral Records, EVT + 1 year and destroy confidential / Event is date of creation
4.4.5	Student Expulsion Report	1 years after student graduates or leaves school system unless extended by consent or expunged.	Public School District GRS	PUBSC410 Student Expulsion Order, EVT + 0 and destroy confidential / Event is date the order is no longer in effect
4.4.6	Student Suspension Report	1 year after student graduates or leaves school system unless extended by consent.	Public School District GRS	PUBSC400 Behavioral Records, EVT + 1 year and destroy confidential / Event is date of creation

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## Student Records (continued)

4.4.0	Expired School Districts GRS (2010) Student Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
4.4.7	Assault Against Staff Report	1 year after student graduates or leaves school system unless extended by consent.	Public School District GRS	PUBSC400 Behavioral Records, EVT + 1 year and destroy confidential / Event is date of creation

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# STUDENT RECORDS – SPECIAL EDUCATION

## INDIVIDUAL STUDENT RECORDS

**4.5.0 Special Education Individual Student Records**—Records with all personally identifiable information redacted are not individual student records and may be maintained for program evaluation and compliance as specified in Section 5.0 of the schedule.

4.5.0	<b>Expired School Districts GRS (2010) Special Education Individual Student Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule *</b>
4.5.1	Evaluation Records	1 year after student graduates or leaves school system unless extended by consent.	Public School District GRS	PUBSC440 Individuals with Disabilities Education Act (IDEA) Records, EVT + 1 year and destroy confidential / Event is date student graduates or withdraws from district <sup>108</sup>
4.5.2	Individual Education Program (IEP)	1 year after student graduates or leaves school system unless extended by consent.	Public School District GRS	PUBSC440 Individuals with Disabilities Education Act (IDEA) Records, EVT + 1 year and destroy confidential / Event is date student graduates or withdraws from district

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# SPECIAL EDUCATION RECORDS – SPECIAL EDUCATION RECORDS

5.1.0	Expired School Districts GRS (2010) Special Education Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
5.1.1	Special Education Plan/Claim (PI-2199 or equivalent)	4 years after end of project year	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
5.1.2	IDEA Application/Plan (PI-2111)	4 years after end of project year	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
5.1.2.1	Flow-Through Funds	4 years after end of project year	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent <sup>109</sup>
5.1.2.2	Discretionary Funds	4 years after end of project year	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
5.1.2.3	Local Educational Agency Transfer Funds	4 years after end of project year	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
5.1.2.4	Preschool Entitlement Funds	4 years after end of project year	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent

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## Special Education Records (continued)

5.1.0	Expired School Districts GRS (2010) Special Education Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
5.1.2.5	Preschool Discretionary Funds	4 years after end of project year	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
5.1.3	IDEA Federal Student Data Report (PI-2197)	4 years after end of project year	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
5.1.4	Registration of Blind Students (PI-2015)	4 years after end of project year	Public School District GRS	PUBSC400 Behavioral Records, EVT + 1 year and destroy confidential / Event is date of creation
5.1.5	National Instructional Materials Access Center and Accessibility Standard Statement of Assurance (PI-2194)	4 years after end of project year	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
5.1.5	School District Plan, Part A Exceptional Needs	4 years after end of project year	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent

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# SPECIAL EDUCATION RECORDS - OTHER STUDENT RECORDS

5.2.0	Expired School Districts GRS (2010) Special Education Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
5.2.1	Full-Time Open Enrollment Program Notice of Assignment and Notice of Intent to Attend (PI-9415)	5 years	Public School District GRS	PUBSC340 Full-time Open Enrollment Program Records, EVT + 3 years and destroy confidential / Event is date student application is rejected, the student declines enrollment, or the student is no longer enrolled in the nonresident district, whichever is later
5.2.2	Nonresidential School District Approval or Denial of Open Enrollment Application (PI-9416)	5 years	Public School District GRS	PUBSC340 Full-time Open Enrollment Program Records, EVT + 3 years and destroy confidential / Event is date student application is rejected, the student declines enrollment, or the student is no longer enrolled in the nonresident district, whichever is later
5.2.3	Resident School District Approval or Denial of Open Enrollment Application (PI-9417)	5 years	Public School District GRS	PUBSC340 Full-time Open Enrollment Program Records, EVT + 3 years and destroy confidential / Event is date student application is rejected, the student declines enrollment, or the student is no longer enrolled in the nonresident district, whichever is later

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## Special Education Records (continued)

5.2.0	<b>Expired School Districts GRS (2010) Special Education Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule *</b>
5.2.4	Appeal of School District Denial of Open Enrollment (PI-9418)	5 years	Public School District GRS	PUBSC340 Full-time Open Enrollment Program Records, EVT + 3 years and destroy confidential / Event is date student application is rejected, the student declines enrollment, or the student is no longer enrolled in the nonresident district, whichever is later
5.2.5	Request for Tuition Waiver Due to Move— (PI-9419-A)	5 years	Public School District GRS	PUBSC700 Tuition Waiver Records, EVT + 3 years and destroy confidential / Event is date waiver is approved
5.2.6	Request for Tuition Waiver Due to Move — (PI-9419-B)	5 years	Public School District GRS	PUBSC700 Tuition Waiver Records, EVT <sup>112</sup> + 3 years and destroy confidential / Event is date waiver is approved
5.2.7	Request for Tuition Waiver Due to Move (Spanish Version) (PI-9419-B Spanish)	5 years	Public School District GRS	PUBSC700 Tuition Waiver Records, EVT + 3 years and destroy confidential / Event is date waiver is approved

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## Special Education Records (continued)

5.2.0	<b>Expired School Districts GRS (2010) Special Education Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule *</b>
5.2.8	Public School Open Enrollment Approval/Denial Summary (PI-9420)	5 years	Public School District GRS	PUBSC340 Full-time Open Enrollment Program Records, EVT + 3 years and destroy confidential / Event is date student application is rejected, the student declines enrollment, or the student is no longer enrolled in the nonresident district, whichever is later
5.2.9	Alternative Education Program Grant Application (PI-9710)	4 years after end of project year	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
5.2.10	Disproportionality Application (PI-8801)	4 years after end of project year	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
5.2.11	State AODA Grants: AODA Program Interim Report (PI-7101/PI-7102)	4 years after end of project year	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
5.2.12	Transfer of Service Exemption Request – Special Education (PI-5001-A)	4 years after end of project year	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI

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## Special Education Records (continued)

5.2.0	<b>Expired School Districts GRS (2010) Special Education Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule *</b>
5.2.13	SAGE Year End Report & Contract Update (PI-SAGE-1-EOY)	1 year	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
5.2.14	SAGE State Aid Entitlement (PI-SAGE-ENT)	1 year	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
5.2.15	SAGE Performance Objectives (PI-SAGE-1-O)	4 years after end of project year	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
5.2.16	School Performance Report (PI-SPR)	15 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
5.2.17	High-Cost Special Education Initiative Claim Form (Pi-1570)	4 years after end of project year	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent

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## Special Education Records (continued)

5.2.0	<b>Expired School Districts GRS (2010) Special Education Records</b>	<b>Retention Period*</b>	<b>Superseded General Records Schedule</b>	<b>Current WI Public School District GRS (2023) Recommended Retention Schedule *</b>
5.2.18	Special Education Procedural Compliance Self-Assessment Report and Corrective Action Plan (PI-3202)	4 years after end of project year	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
5.2.19	Application to Offer GED Option #2 (PI-8201)	Permanent	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
5.2.20	District Waiver for One percent Cap—WI Alternate Assessment (WAA) – Students with Disabilities	4 years after the end of the project	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
5.2.21	Local Use Form; Homeless Student Identification (PI-Q03-8)	4 years after end of project year	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent

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# MISCELLANEOUS RECORDS

6.1.0	Expired School Districts GRS (2010) Miscellaneous Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule
6.1.1	School Newspapers	Permanent	Public School District GRS	PUBSC200 Historical Materials and Artifacts, Permanent
6.1.2	School Yearbooks	Permanent	Public School District GRS	PUBSC200 Historical Materials and Artifacts, Permanent

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Record Retention Title	Descripton	PII	Confidential	Minimum Retention	Notes
IT Surveillance Video	<p>Records include any surveillance video that is captured of students, or staff on the district video surveillance system(s).</p> <p>Any information that can identify someone is considered PII.</p>	Yes	No	Surveillance video is retained for 30 days and then overwritten.	<p>According to FERPA, a photo, or video is considered part of a student's education record when the photo or video is directly related to the student.</p> <p>Below are factors that would help determine if a photo or video is directly related to a student.</p> <ul style="list-style-type: none"> <li>-The photo or video is used for disciplinary action involving a student, shows a student in violation of local, state, or federal law, or shows a student being attacked, victimized, or ill.</li> <li>-The student is the specific focus of a photo, or video.</li> <li>-The photo, or video contains personally identifiable information contained in a student's record.</li> </ul>

Proposed Code #	Proposed Title	Current policy code	WASB recommendation	WASB Comment (if any)	Administration & Committee Recommendation:
810	School-Community Relations Goals	810	Keep current policy	The PRG does not provide a sample covering this content. The policy is acceptable as written	Agree w/ WASB including edits
811	Community Involvement in Decisionmaking	811	Keep current policy	The PRG provides a sample parent involvement policy at PRG 811.1, but does not provide a sample community involvement policy. There is no legal requirement for a community involvement policy. Your policy is acceptable as written.	Agree w/ WASB
821.1	Use of Students in Public Information Program	821.1	Keep current policy, but see note	The PRG does not provide a sample covering this content. The policy is generally acceptable, but note that that recorded communications under this policy that use students or capture student images may be pupil records and that use of such recorded communications should be consistent with pupil records laws and district pupil records policies. You might add a statement to the policy to that effect - such a statement is not required but might be a good reminder.	Agree w/WASB including edits & stmt
822	News Media Relations	822	Keep current policy	The PRG does not provide a sample covering this content. The policy is acceptable as written	Agree w/ WASB
823	Access to public records	823	Replace with PRG 823 Policy 1	Your district has adopted PRG 823 sample policy 1. Since adopting that policy, there have been substantive updates. I incorporated relevant provisions from your current policy into the draft.	Agree w/ WASB including edits
823 E	Public Records Notice and Fee Schedule	823 E	Replace with PRG 823 Exhibit 1	Your district has adopted PRG 823 sample Exhibit 1. There were substantive updates since your adoption of the exhibit. I transferred the information from your current exhibit to the draft. You should review the fee schedule to make sure the fees reflect your actual costs.	Agree w/WASB & edits

823 R	General Procedures for Handling Public Records Requests	823 R	Replace with PRG 823 Rule 1	Your district has adopted PRG 823 sample rule 1. There were substantive updates since your adoption of the rule. The draft exhibit includes the fee schedule, so I chose the option of cross referencing the fee schedule to the exhibit.	Agree w/ WASB
830	Community use of School Facilities	830	Keep current policy	The PRG does not provide a sample covering this content. The policy is acceptable as written.	Agree w/ WASB including edits
830 R	Use of Facilities Regulations	830 R	Keep current rule, consider review with legal counsel.	The PRG does not provide a sample covering this content. The rule is generally acceptable as written, but you should consider reviewing the rule with legal counsel with regard to policy choices such as not requiring users of the pool to provide certificates of insurance.	Agree w/WASB including edits
830 E	Facility Use Rental Fee Exemption Request	830 E	Keep current exhibit	The PRG does not provide a sample covering this content. The exhibit is acceptable as written.	Agree w/WASB including edits
831	Resrictions on Tobacco, Nicotine and Vapor Products	831	Keep current policy	Your board adopted the current PRG 831 sample policy 3.	Agree with WASB 120
831.1	Out of Season Athletic Clinics/Leauges	831.1	Keep current policy	The PRG does not provide a sample covering this content. The policy is acceptable as written.	Agree w/ WASB including edits
832	Weapons on School Premises	832	Keep current policy	Your board adopted the current PRG 832 sample policy 2.	Agree w/ WASB
832.1	Public Conduct on School Property	832.1	Keep current policy, consider making this a rule under 860.	This policy provides specific rules of conduct for visitors to school property. It would work as a rule under Policy 860 Visitors to Schools.	Agree w/ WASB change to 860 Rule 2
833	Facility Use - Pet Restriction	833	Keep current policy	The PRG does not provide a sample covering this content. The policy is acceptable as written. You should include 383.1 Service Animals in the School as a cross reference.	Agree w/ WASB including edits

833 E	Facility Use - Pet Restriction	833 E	Keep current policy	The PRG does not provide a sample covering this content. The policy is acceptable as written. You should include 383.1 Service Animals in the School as a cross reference.	Agree w/ WASB including edits
840	Public Gifts to the Schools	840	Replace with PRG 840 sample policy 2	Note that your current policy requires board approval of all gifts. That is a choice your board may make. The proposed draft delegates approval of some small gifts to administration - this can be changed to require board approval of all gifts if that is what your board wants.	Agree w/ WASB
850	Sales and Solicitations on School Property	850	Replace with PRG 850 sample policy 1		Agree w/ WASB including edits
851	Advertising in the Schols	851	Keep current policy	The PRG does not provide a sample covering this content. The policy is acceptable as written. Note that the second to last bullet point under #10 should be reviewed and edited for clarity (not sure why "(Option)" is included in the policy.	Agree w/ WASB including edits
851 R	Sales/Advertising - Exceptions	851 R	Keep current rule	The PRG does not provide a sample covering this content. The rule is acceptable as written.	Agree w/ WASB including edits
860	Visitors to the Schools During the School Day	860	Replace with PRG 860 sample policy 1		Agree w/ WASB including edits
860 R	Visitors to the Schools Procedures	860 R	Replace with PRG 860 sample rule 1		Agree w/ WASB including edits
862	Seating at Public Events	862	Keep current policy	The PRG does not provide a sample covering this content. The policy is acceptable as written.	Repeal

## SCHOOL-COMMUNITY RELATIONS GOALS

810

The best interests of the Waunakee Community Schools are served when lay citizens and professional school personnel work together for school improvement. Residents of the District are encouraged to express their desires for the quality of education they wish to have in their schools.

One of the Board of Education's primary functions is to channel citizens' aspirations for their schools to the professional staff. To facilitate such channeling, the Board will support appropriate devices, arrangements, procedures and organizations. The Board, therefore, reaffirms and declares its intent as follows:

- To keep the citizens of the District regularly and thoroughly informed through various channels of communication on the policies, program, problems, and planning of the school system, and to carry out this policy through its own efforts and the office of the superintendent of schools.
- To invite the advice and counsel of the people of the District at all times and especially at all regularly scheduled Board meetings.
- To solicit the sound thinking and skills of the people through advisory committees selected from the community and appointed by the Board to consider those problems which vitally affect the future of the District's children.

Cross Ref.: 187, Public Participation at Board Meetings  
811, Community Involvement in Decision Making  
822, News Media Relations  
823, Access to Public Records

Adopted: 2/14/83

Revised: March 1994  
July 2002  
XXX, 2024

Waunakee Community School District

**COMMUNITY INVOLVEMENT IN DECISION-MAKING**

The Board of Education realizes that the schools belong to the people and that it is the people whom they are created to serve. It, therefore, intends that all reasonable efforts should be exerted to identify the desires of the community and to be responsive, through its actions, to those desires. The two major ways in which the will of the community shall influence the development of Board policies are:

- 1) Board members shall remain mindful that they are elected to represent the people of the District.
- 2) All citizens of the District shall be encouraged to express ideas, concerns, and judgments about the schools through such means as written suggestions or proposals, presentations at hearings, responses to surveys made through interviews, written instruments or other means, comments at meetings of the Board, and service on citizen's advisory committees.

Cross Ref.: 186, Advisory Committees to the Board  
187, Public Participation at Board Meetings

Adopted: 5/10/82

Revised: March 1994  
July 2002

Waunakee Community School District

Policies of the Board of Education

Series 800: School-Community Relations

**USE OF STUDENTS IN PUBLIC INFORMATION PROGRAM**

821.1

The participation of students in interpreting the educational program of the schools to the community shall be encouraged, with the understanding that

Students shall not be exploited for the benefit of any individual or group.

Students shall participate only in appropriate situations.

The use of students shall always be evaluated in terms of the effect on the student.

Students shall not solicit or promote District issues without approval of the superintendent's office.

Student images maybe a public record and the use of such recorded communications should be consistent with pupil records laws and district pupil records policies.

The best possible community relations grow from a superior teaching job in the classroom. Enthusiastic students with serious intentions, well directed by sympathetic and capable teachers, are certain to communicate with the parents/guardians and the community

Adopted: 2/14/83

Revised: March 1994

Waukegan Community School District

Policies of the Board of Education

Series 800: School-Community Relations

## NEWS MEDIA RELATIONS

822

The Board of Education encourages a policy of sound relations with the press and other communication media in the community and surrounding geographical area.

Therefore, information concerning the Waunakee Community School District and its operation is public information. The news media represents the public interest in reporting information concerning the schools. It is, therefore, in the interest of both the education community and the citizen-taxpayers of the District that there be open communications with news media.

However, in the interest of protecting the rights of individual students, employees are not to discuss individual students or families with the media unless the parent/guardian or a student of the age of majority signs a release.

In order to minimize interruptions in the school day, all requests by representatives of the media to speak to students or staff on school property or during the school day are to be referred to the building principal for approval. Generally, the building principal is to represent the school's position with the media on building issues.

Media requests regarding district-wide issues or disturbances, disruptions, or emergencies should be directed to the superintendent. Natural disasters, fires, strikes, sit-ins, bomb threats, etc. are examples of the issues that should be directed to the superintendent.

The superintendent may authorize other personnel to speak for the District.

Cross. Ref.: 188, News Media at Board Meetings  
347, Rules, Student Record Procedures

Adopted: 2/14/83

Revised: 1/15/90  
March 1994  
July 2002

Waunakee Community School District

# ACCESS TO PUBLIC RECORDS

# Policy 823

Waunakee Community School District

Page 1 of 5

*{This sample policy (1) designates a primary legal custodian of records and one or more deputies to the primary custodian; (2) attempts to clarify the respective roles of individual board members and the legal custodian of records in connection with any records of the board member's individual office; (3) assigns duties and responsibilities to the records custodian and others; and (4) identifies the district's "local public offices" for purposes of the public records law. In terms of fees charged to requesters, this sample policy specifies that the board will approve a schedule of authorized fees and also permits the records custodian to reduce or waive applicable fees where the custodian determines that such a waiver or reduction is in the public interest.}*

The various records authorities of the \_\_\_\_\_ Waunakee Community School District shall maintain and provide access to public records in accordance with applicable laws and the policies and procedures of the District. In addition, all officials, employees, and authorized agents of the District shall, to the extent appropriate to the particular record, safeguard the confidentiality of personally-identifiable information in their possession and in the records created or maintained by any school District authority.

The District's public records notice, as adopted by the Board, shall be prominently posted in the District's buildings. The notice shall also promptly be made available to any member of the public for inspection and copying. *{insert if desired: "For additional convenience, and the notice may also be posted on the District's website."}*

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### Legal Custodian of the Records of School District Authorities

The *{insert position title(s): "District Administrator"}* shall serve as the legal custodian of records for the following District records authorities: *{Editor's Note: State law permits the board to designate one or more positions as a legal custodian of records. As further covered below, this sample also designates deputy custodians who have authority to act as a legal custodian under certain conditions.}*

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1. The District, including the School Board as the governing body;
2. All committees which are subunits of the Board;
3. Other District records authorities created by law or by rule or order;
4. The individual members of the School Board, including the individual officers of the Board (i.e., President, Vice President, Clerk, Treasurer, *{include "Secretary" if the district is a unified school district}*). However:
  - a. Each Board member remains a records authority and co-custodian of the records of their individual public office.
  - b. As to any records of his/her office that a Board member may create or maintain solely at any location or on any computer system that is not owned or controlled by the District, the Board member shall have responsibility for the proper maintenance and retention of such records.
  - c. Board members and officers shall cooperate with the Board-designated custodian of records in responding to public records requests encompassing records of their individual office, except that an individual board member may take sole responsibility for responding to a request if all of the following apply: (1) the Board member (and not the

# ACCESS TO PUBLIC RECORDS

# Policy 823

Waunakee Community School District

Page 2 of 5

Board-designated custodian of records) has individually received a request for records in the Board member's capacity as an individual records authority; (2) the Board member assumes all legal responsibility for responding to the request; and (3) the request deals exclusively with records of such Board member's office that are in the possession or control of the Board member and that are **not** otherwise available to the Board-designated custodian. **Editor's Note: This provision addresses issues that present significant questions of legal interpretation and that have significant implications for local practices. The district may wish to seek legal advice regarding the handling of records (and requests for records) that are in the possession and control of individual board members.**

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The Executive Director of Operations ~~(identify the position(s) held by the deputy(ies))~~ shall serve as a deputy custodian of records in the event that the primary custodian is absent or otherwise requires assistance in responding to requests for records. In addition, each principal employed by the District shall serve as a deputy custodian concerning the education records of the students presently attending school in their building(s) or programs, as well as those student records which are otherwise maintained at their respective building(s). The legal custodian may designate one or more additional deputies as needed.

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The legal custodian of records is vested with full legal power to render decisions and carry out the duties of each school District records authority designated above, as such duties are identified under the Wisconsin Public Records Law. For example, the legal custodian shall:

1. Receive, evaluate, and respond to requests to inspect or copy records;
2. Compel the prompt assistance of other District employees in responding to requests for access to public records, to the extent the custodian deems necessary;
3. Take an active role, either personally or via a designee or via written procedures, in supervising the proper maintenance and retention of records by District employees; and
4. Ensure that all employees who are entrusted with the records that are subject to the legal custodian's supervision are notified of the identity of the legal custodian and provided with a description of the legal custodian's duties under applicable law.

The District Administrator, or his/her designee, working in conjunction with the individual school official who has been assigned specific responsibility for ensuring the confidentiality of all personally-identifiable data, information, and records collected or maintained by the District under the Individuals with Disabilities Education Act (IDEA), shall (1) develop rules of conduct for District employees who are involved in collecting, maintaining, using, providing access to, sharing or archiving personally-identifiable information; and (2) ensure that all such employees know their duties and responsibilities relating to protecting personal privacy, including applicable state and federal laws.

Neither the designation of a legal custodian of records nor any other provision of this policy shall be interpreted to affect the powers and duties of any District records authority under the Public Records Law.

### Authorized Fees under the Public Records Law

# ACCESS TO PUBLIC RECORDS

# Policy 823

## Waukegan Community School District

## Page 3 of 5

Fees may be charged for costs associated with locating and/or copying requested records and for related postage/shipping costs in accordance with the fee schedule adopted by the Board. The fee schedule shall be included in the District's posted public records notice.

The legal custodian of records may provide copies of a record without charge or at a reduced charge where the custodian determines that a waiver or reduction of the fee is in the public interest. These situations include, but are not necessarily limited to, situations where the records custodian determines that the costs the District would be likely to incur in processing a payment would be likely to exceed the amount of the payment itself; or where the requester is an elected official, the records in question are reasonably necessary for the proper performance of official duties, and the location costs associated with the request are negligible. The legal custodian shall apply any such waiver or reduction of fees with reasonable uniformity and without discrimination as to any status protected by law (e.g., race, sex, disability, etc.). ***{Editor's Note: This paragraph authorizing fee waivers is optional and could be deleted. However, most districts prefer to grant the custodian of records discretion to waive/reduce fees. Waiver/reduction of fees "in the public interest" is expressly permitted under the Public Records Law.}***

In a situation where any fees differing from the fees approved by the Board are established by law, or are authorized to be established by law, those other fees may be charged.

### **Assistance from Legal Counsel**

When the legal custodian of records, or a deputy custodian in the absence of the legal custodian, determines that it is necessary or prudent to do so, he/she is authorized to seek specific legal advice from and engage the assistance of District legal counsel. ***{Insert if desired: "In the event that District legal counsel is contacted for representation in connection with a records request, the individual making such contact shall ensure that the Board President is promptly notified of the expected scope of such legal representation if it will extend beyond a brief initial consultation."}***

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### **Local Public Offices**

***{Editor's Note: As an alternative to listing the district's local public offices in this policy, the text of this section could be replaced with the following brief statement: "The offices and positions that are considered "local public offices" for purposes of the Wisconsin Public Records Law are listed in the District's posted public records notice."}***

Several positions within the district constitute local public offices for purposes of the Wisconsin Public Records Law, including the following positions:

1. Seats held by individual Board members
2. Officers of the School Board
3. District Administrator
4. ~~Elementary School Principal, *{if applicable}*~~
- 4-5. ~~Intermediate School Principal~~
- 5-6. ~~Middle School Principal, *{if applicable}*~~
6. ~~High School Principal, *{if applicable}*~~

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# ACCESS TO PUBLIC RECORDS

# Policy 823

Wauunakee Community School District

Page 4 of 5

- 7. ~~*[The Director of Business Services, if applicable]*~~
- 8. ~~*[Identify any other positions within the District that are deemed to be local public offices.]*~~ Executive Director of Operations

~~*{Editor's Note: If the board chooses to maintain the above list of the district's "local public offices" directly in this policy (compare the alternative language offered in the note at the beginning of this section), the board must ensure that the list is kept current and that the list of local public offices identified in the district's posted public records notice is consistent with this list.}*~~

## Records Management and Retention

~~*{Editor's Note: This section is optional within this policy and could be deleted. The WASB recommends that school boards adopt a separate and more comprehensive policy on the topic of records management and retention, such as a policy based on PRG 823.1 Sample Policy 1. If a district does not follow the recommendation to adopt a separate policy, then the district should consider replacing the short statement below with the entirety of Section III ("Adoption of General Records Schedules and State-Level Approval of other Records Disposition Authority") and Section IV ("Records Retention and Disposition") from PRG 823.1 Sample Policy 1.}*~~

All officers, officials, employees, and other agents of the District are expected to adhere to applicable laws and District policies relating to the management of District records. The records of the District and of any District records authorities shall be retained and disposed of consistent with applicable laws and District policies, including any records retention schedule(s) or other records disposition authority that the District has formally adopted through the authority and procedures of the Wisconsin Public Records Board.

## Legal References:

### Wisconsin Statutes

- [Sections 19.21 – 19.39](#) [Public Records Law and related statutes]
- [Section 19.65](#) [rules of conduct and training for employees involved in management of personally identifiable information]
- [Section 19.70](#) [rights of data subjects to challenge records]
- [Section 118.125](#) [state pupil records law]
- [Section 120.13\(28\)](#) [board authority to designate legal custodians]

### Federal Laws

- [34 C.F.R. Part 99](#) [regulations implementing the Family Educational Rights and Privacy Act (FERPA)]
- [34 C.F.R. §300.623](#) [confidentiality safeguards regarding IDEA-related records]

## Cross References:

WASB PRG 823 Sample Policy 1

<sup>1</sup> You can delete this section if your board adopts the draft 823.1 Records Management and Retention that I sent to you with the 700 series policies.

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# ACCESS TO PUBLIC RECORDS

Wauwaukee Community School District

# Policy 823

Page 5 of 5

**Adoption Date:** 2/14/2022

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# ACCESS TO PUBLIC RECORDS: PUBLIC RECORDS NOTICE AND FEE SCHEDULE

823-Exhibit

Waunakee Community School District

Page 1 of 6

*(This sample exhibit includes the public records notice information required by law and includes a non-mandatory paragraph re-directing parents and guardians seeking their own child's student records to the appropriate school official. Each school district is required to adopt a public records notice and to prominently display the notice and make it available for copying at each of its buildings. This sample exhibit has been drafted to coordinate with PRG 133 Sample Policy 1, and portions of the sample would need to be modified to address other policy approaches to public records issues.)*

**IMPORTANT:** As written, this sample assumes that the school board will formally approve/adopt this notice by a vote. Having the board vote to approve the notice permits the related policy and procedures to cross-reference (rather than repeat) the list of local public offices and the detailed fee provisions that must be included in the notice per statute.

## PUBLIC RECORDS NOTICE AND FEE SCHEDULE

~~Insert name of school district~~ **Waunakee Community School District**

The \_\_\_\_\_ Waunakee Community School District is a choose district type: "common," "unified," or "union high school" common public school district providing instructional programs and education-related services and activities for early childhood students and students in grades 4K through 12. The School Board, consisting of three, five, seven, nine, or eleven seven members, is the governing body of the District. Individual members of the School Board are elected or appointed to their office per state statutes.

The District's schools are comprised of the following:

- ~~Identify the number of elementary schools, or list the elementary schools by school name and street address.~~
- ~~Identify the number of intermediate and/or middle schools, or list the intermediate and/or middle schools by school name and street address.~~
- ~~Identify the number of high schools, or list the high schools by school name and street address.~~
- ~~Identify the number of charter schools which are instrumentalities of the District, or list such charter schools by school name and street address.~~
- Identify any special schools/programs not addressed within this list, above:  
Arboretum Elementary School, 1350 Arboretum Dr., Waunakee, WI 53597  
Heritage Elementary School, 501 South St, 6271 Woodland Dr., Waunakee, WI 53597  
Prairie Elementary School, 700 N. Madison St., Waunakee, WI 53597
- Waunakee Intermediate School, 6273 Woodland Dr., Waunakee, WI 53597  
Waunakee Community Middle School, 1001 South St., Waunakee, WI 53597
- Waunakee Community High School, 301 Community Dr., Waunakee, WI 53597
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# ACCESS TO PUBLIC RECORDS: PUBLIC RECORDS NOTICE AND FEE SCHEDULE

823-Exhibit

Waunakee Community School District

Page 2 of 6

The main administrative office of the District is located at:

1. 905 Bethel Circle, Waunakee, WI 53597 Administratively, the District is organized into the following Departments:

1. ~~List administrative department(s), if applicable; or replace this listing of administrative departments with a statement that says "The main administrative office of the District is located at [insert street address]"~~

2. —

3. 1.

Several positions within the District constitute local public offices for purposes of the Wisconsin Public Records Law, including the following positions:

1. Seats held by individual board members
2. Officers of the School Board
3. District Administrator

4. ~~Elementary School Principal, if applicable,~~

4.5. Intermediate School Principal

5-6. ~~Middle School Principal, if applicable,~~

6-7. ~~High School Principal, if applicable,~~

7-8. ~~The Director of Business Services, if applicable,~~ Associate Principals

8-9. ~~Identify other positions within the District that are identified as local public offices.~~ Executive Director of Operations

The ~~insert position title(s):~~ "District Administrator" serves as the legal custodian of records for the following District authorities:

1. The District, including the School Board as the governing body;
2. All committees which are subunits of the Board;
3. Other District records authorities created by law or by rule or order;
4. The individual members of the School Board, including the individual officers of the Board (i.e., President, Vice President, Clerk, Treasurer, ~~include "Secretary", if the district is a unified school district~~), subject to certain shared responsibilities for records of a Board member's individual office that a Board member may create or maintain solely at any location or on any computer system that is not owned or controlled by the District.

The ~~identify the position(s) held by the deputy (ies)~~ Executive Director or Operations shall serve as a deputy custodian of records in the event that the primary legal custodian is absent or otherwise requires assistance in responding to requests for records. In addition, each building principal employed by the District shall serve as a deputy custodian concerning the education

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# ACCESS TO PUBLIC RECORDS: PUBLIC RECORDS NOTICE AND FEE SCHEDULE

823-Exhibit

Waunakee Community School District

Page 3 of 6

records of the students presently attending school in their building(s) or programs, as well as those student records which are otherwise maintained at their respective building(s).

Members of the public may request access to the public records that are under the supervision of the legal custodian by submitting a request to the records custodian during the regular business hours of the District's main Administrative Office, which are Monday through Friday ~~from~~ identify the appropriate office hours – e.g., 7:30 a.m. to 4:30 p.m.] during the regular business hours, except for holidays, emergency closures, and such other exceptions as may be established in connection with the school calendar. Such requests may be made to:

Waunakee Community School District  
Custodian of Public Records  
905 Bethel Circle  
Waunakee, WI 53597 \_\_\_\_\_ School District  
Custodian of Public Records  
{Address Line 1}  
{Address Line 2}  
{City, State and Zip Code}

All requests must be reasonably specific as to the subject matter and time period of the records covered by the request.

All requests will be processed as soon as practicable and without delay. The time it takes the custodian to respond to the request will depend on factors including the nature and extent of the request and the availability of staff and other resources necessary to process the request.

## **FEE SCHEDULE APPLICABLE TO REQUESTS FOR ACCESS TO PUBLIC RECORDS<sup>1</sup>**

The following fees are authorized to be charged to persons who request to inspect or copy the records of a District authority, to the extent such request is submitted, or responded to, under the Wisconsin Public Records Law:

*Editor's Note: The remainder of this section presents one possible approach to implementing a district's authority to charge fees. Each district will have to determine the extent to which, for example, a per-page fee that is charged for making copies of records includes applicable staff time, or if staff time charges will be separate from the per-page copy rate or the cost of the physical medium that is used. The fee schedule example listed below lists them as separate charges.*

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### 1. **Hard Copies of Records:**

- Black and White - ~~[\$0.03, or other per-page amount]~~ \$0.05 per side of a page for each paper copy that is made of any standard-size paper record or for any standard-sized

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<sup>1</sup> The fees should reflect your actual cost. I inserted the costs from your February 2022 exhibit, but your costs likely changed since then.

# ACCESS TO PUBLIC RECORDS: PUBLIC RECORDS NOTICE AND FEE SCHEDULE

823-Exhibit

Waukeek Community School District

Page 4 of 6

printed copy of an electronic record, **plus** any applicable costs of staff time as referenced below.

- Color – ~~[\$0.06, or other per page amount]~~ \$0.10 per side of a page for each paper copy that is made of any standard-size paper record or for any standard-sized printed copy of an electronic record, **plus** any applicable costs of staff time as referenced below.

**Editor's Note:** The per page costs that should be inserted into the provisions above should reflect the actual cost to the district of producing a paper copy of a record that does NOT include the cost of the staff time needed to make the paper copies.

## 2. Electronic Copies of Records (includes any electronic records provided by email, PDF, DVD, flash drive, or other electronic format):

- The cost of the physical medium used will be charged when copying records already in a digital format onto a physical medium, as well as any applicable costs of staff time as referenced below.

~~DVD (each) – \$15, (4.7 GB)~~

~~Flash drive (each) – \$5.00 (8GB)~~

~~[\$6.50 (16 GB)] [List the physical mediums used by the district for copying electronic records and the actual cost of the physical medium to the district and charged to the person requesting the copy of the record(s). For example:~~

~~– DVD (each) – [insert actual cost to the district, e.g., \$0.50] (4.7 GB)~~

~~– Flash drive (each) –~~

~~[insert actual cost to the district, e.g., \$3.00] (8GB)~~

~~[insert actual cost to the district, e.g., \$5.00] (16 GB)]~~

- Except for any applicable costs of staff time as referenced below, there will be no charge for copying records from one digital format to another for electronic distribution (e.g., as an email attachment) or for scanning physical documents and saving them into a digital format (e.g., PDF) for electronic distribution. This provision is not a commitment to modify the format of any record when the District is not legally required to do so.

## 3. Photographs: The actual, necessary and direct cost of photographing and photographic processing, including applicable costs of staff time in excess of ~~insert the same time period that is used in the next paragraph – e.g., "one-half (1/2) hour"~~, ~~thirty (30 minutes)~~, as referenced below, will be charged for providing a photograph of a record when the record does not permit standard copying.

## 4. Non-Standard Reproductions: For any transcription or other specialized copying or reproduction of a record not otherwise covered in this fee schedule, a fee equal to the actual, necessary, and direct costs of such reproduction and transcription applies except that. If applicable, staff time shall be charged as referenced below.

## 5. Staff Cost for Copying/Reproduction: If, based on the quantity or type of records requested, the copying or other reproduction of the records requires more than ~~insert the applicable~~

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# ACCESS TO PUBLIC RECORDS: PUBLIC RECORDS NOTICE AND FEE SCHEDULE

823-Exhibit

Waukeek Community School District

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~~time period – e.g., "one-half (1/2) hour", thirty (30) minutes~~ of staff time, then the requester will be charged the hourly rate of total compensation of the lowest-paid employee capable of performing the copying/reproduction. ~~Editor's Note: According to the Attorney General's Public Records Compliance Guide, as a general rule, the rate for an actual, necessary, and direct charge for staff time should be based on the pay rate of the lowest-paid employee capable of performing the task. The law recognizes that specialized personnel (e.g., a computer programmer or an instructional technology professional) with higher hourly rates of pay may be needed to formulate and effectuate certain types of record location and copying tasks. However, authorities should limit the amount of time spent by specialized personnel to only that time required to perform the specialized portion of the local task, thereby minimizing the time spent using specialized and costly personnel.~~

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- Record Location Costs:** There shall be no charge for the costs associated with locating a record unless the actual, necessary and direct location costs associated with the request exceed \$50, in which case the entire actual cost shall be imposed upon the requester. "Locating" a record means to find it by searching, examining, or experimenting. The cost of staff time required for the location of records will be charged at the hourly rate of total compensation of the lowest-paid employee who is reasonably capable of performing the task.
- Postage:** If records are mailed or shipped to the requester, the actual, necessary and direct postage/shipping costs will be charged.
- Records Not Produced/Collected by District:** Notwithstanding the provisions above regarding copying or reproduction fees for records produced and maintained by the District or a District records authority, if a record is produced or collected by a person who is not a records authority pursuant to a contract entered into by that person and the District, the fee charged for copying the record shall be the actual, direct, and necessary cost of reproduction incurred by the person making the reproduction or transcription of the record, unless a fee is otherwise authorized or established by law.
- Fees Established by Specific Laws:** In a situation where any fees differing from the fees identified in this Notice are established by law or are authorized to be established by law for producing a particular record or type of record, those other fees may be charged.

Prepayment of authorized fees may be required for any request where the total fees exceed \$5. ~~Insert as a clarification if desired: "A request for any prepayment of or deposit on fees shall be based upon a good-faith estimate of the likely costs of responding to the request, with any difference to be refunded or collected once the actual amount is known."~~

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Requesters shall make checks for fees payable to [Waukeek Community School District](#) ~~identify proper payee~~.

~~Insert as a clarification, if desired: "Copying charges, as otherwise provided above, do not apply if the District, at its discretion, permits a requester to make his/her own copies."~~

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# ACCESS TO PUBLIC RECORDS: PUBLIC RECORDS NOTICE AND FEE SCHEDULE

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Waukeek Community School District

Page 6 of 6

~~Insert if desired and if consistent with the board's policy position on fees: "[As further addressed in Board policy,] the District reserves discretion to provide copies of records without a charge or at a reduced charge based on a determination that a waiver or reduction in fees is in the public interest."~~ ~~Editor's Note: PRG 133 Sample Policy 1 includes an optional paragraph that authorizes and establishes general parameters for such fee waivers. Most school boards elect to authorize potential fee waivers.~~

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## SPECIAL NOTICE REGARDING RECORDS CONTAINING INFORMATION THAT IS PERSONALLY-IDENTIFIABLE TO A STUDENT

A parent, guardian or adult student who, pursuant to applicable state or federal law, wishes to inspect or copy personally-identifiable student records maintained by the District should submit such requests to the office of the student's current building principal, provided that the student in question is still enrolled in the District. Requests for records of former students should be submitted to ~~identify proper position/office~~ the registrar, except that requests for a copy of an individual's own high school transcript should be submitted to ~~identify proper position/office~~ the High School Counseling office. For more information regarding student records and accessing student records, see the District's student records policies and the student handbook. Fees other than those fees applicable to access to public records may apply to requests for student records.

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# GENERAL PROCEDURES FOR HANDLING PUBLIC RECORD REQUESTS

823-Rule

Waunakee Community School District

Page 1 of 3

~~{This sample rule provides general guidance and procedures for both requesters and the legal custodian of records, including fee-related information.}~~

Individuals may obtain access to records maintained by the \_\_\_\_\_, Waunakee Community School District and the various District records authorities in accordance with applicable law, District policy, and the additional procedures outlined below.

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## A. Accessibility of Records

1. Members of the public may request access to the public records that are under the supervision of the legal custodian by submitting a request to the records custodian during the regular business hours of the District's main Administrative Office, which are Monday through Friday, during regular business hours from ~~identify the appropriate office hours – e.g., 7:30 a.m. to 4:30 p.m.~~, except for holidays and such other exceptions as may be established in connection with the school calendar.
2. A requester will be permitted to use facilities comparable to those available to District employees to inspect or copy a record.
3. The legal custodian of records or his/her designee may require supervision of the requester during inspection or may impose other reasonable restrictions to maintain the security of the record(s).

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## B. Record Requests under the Wisconsin Public Records Law

1. All requests to inspect or copy a public record shall be made to the legal custodian of records or his/her designee.
2. All requests must be reasonably specific as to the subject matter and time period of the records covered by the request.
3. Record requests may be made orally or in writing. Requesters may, but are not required to, contact the District to ensure receipt of the request.
4. At the discretion of the records custodian, and where there are legitimate reasons for doing so, the records custodian may promptly contact the requester to seek clarification of an ambiguous request prior to seeking responsive records or providing a formal response.
5. A requester may be required to show acceptable identification whenever the requested record is kept at a private residence, whenever security reasons require such measures, or where applicable state or federal law otherwise requires or permits an authority to request identification.<sup>1</sup>

<sup>1</sup> This paragraph is new.

# GENERAL PROCEDURES FOR HANDLING PUBLIC RECORD REQUESTS

823-Rule

Waunakee Community School District

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6. Neither any records authority nor any legal custodian of records is required to create new records that do not presently exist in response to any request for information from the authority.
7. The records custodian is authorized by applicable law to reject "standing requests" for access to records that do not exist at the time of the request, but that may be created at a later date.
8. The legal custodian of records or his/her designee shall not sell or rent a record containing an individual's name or address of residence, unless specifically authorized by state law. The collection of general fees applicable to a records request is not a sale or rental under these procedures.<sup>2</sup>

## C. Responses to Records Requests

1. All requests will be processed as soon as practicable and without delay. The time it takes the custodian to respond to the request will depend on factors including the nature and extent of the request and the availability of staff and other resources necessary to process the request. Access to inspect or copy records on the same day that the request is submitted is available only in limited circumstances.
2. Not all records created or maintained by the District are subject to inspection or copying by the public. Examples of records to which access may be prohibited or restricted include, but are not limited to, certain student records and certain records concerning applicants for positions, district employees, or public officers. In some cases, only a portion of record is subject to public inspection, while the remaining portion must remain confidential.
3. If the legal custodian decides to permit access to certain types of records concerning employees or individuals who hold a local public office, the custodian shall first determine whether the law requires the custodian to provide the record subject with advance notice of the decision to release the records. If such notice is required, it shall be provided prior to any release of the records, and the record subject shall be afforded the rights further outlined in state law.
4. In the event a records custodian denies a records request, either in whole or in part, the custodian shall identify the reasons that access to the records is being denied.
5. If a written request is denied in whole or in part, the requester shall receive a written statement of the reasons for the denial. Verbal requests may be denied verbally unless the requester makes a demand for a written statement of the reasons denying the request within five business days of the oral denial.
6. If the records custodian issues a written denial of a request, the custodian must also expressly notify the requestor within the response that the denial is subject to review in an

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<sup>2</sup> This paragraph is new.

# GENERAL PROCEDURES FOR HANDLING PUBLIC RECORD REQUESTS

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action for mandamus under section 19.37(1) of the Wisconsin Statutes, or by application to the district attorney or attorney general.

## D. Authorized Fees

~~*{Choose one of these options:*~~

~~*OPTION 1:*~~

~~*State the following:*~~

~~*"The fees that the District may charge in connection with a public records request are determined under Board policy and the fee schedule that appears in the District's posted public records notice. Information about such fees can also be obtained from the office of the District's legal custodian of records."*~~

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~~*OPTION 2:*~~

~~*Repeat the fee provisions that are included in the district's formal public records notice in their entirety.*~~

~~***{Editor's Note: IMPORTANT: The fee provisions appearing in any policy or rule must be consistent with the fee information that is ultimately included in the district's formal public records notice, which the district must post as provided in state law.***~~

~~***See PRG-823 Sample Exhibit 1 for an example of a formal public records notice that includes one possible approach to fee provisions.***~~

~~***The following provisions give a second (and different) example of a possible fee schedule that would be an alternative to the sample fee provisions found in PRG-823 Sample Exhibit 1. The example below does not attempt to separate the per-page costs of making copies from the staff time it takes to make the copies:***~~

~~*"The following fees are authorized to be charged to persons who request to inspect or copy the records of a District authority, to the extent such request is submitted, or responded to, under the Wisconsin Public Records Law:*~~

### ~~***1. Hard Copies of Records:***~~

- ~~***• Black and White*** – ~~*{insert a per-page amount that reflects actual, necessary, and direct copying costs—e.g., "\$0.05"} per side of a page for each paper copy that is made of any standard-size paper record or for any standard-sized printed copy of an electronic record that can be readily printed without substantial modification. There is no separate charge for any staff time that is required to make such standard-sized copies.*~~~~
- ~~***• Color*** – ~~*{insert a per-page amount that reflects actual, necessary, and direct copying costs—e.g., "\$0.10"} per side of a page for each paper copy that is made of any standard-size paper record or printed copy or for any standard-sized printed copy of*~~~~

# GENERAL PROCEDURES FOR HANDLING PUBLIC RECORD REQUESTS

Waukeek Community School District

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~~an electronic record that can be readily printed without substantial modification. There is no separate charge for any staff time that is required to make such standard-sized copies.~~

**2. ~~Electronic Copies of Records~~** ~~(includes any electronic records provided by email, PDF, DVD, flash drive, or other electronic format):~~

- ~~• The unit cost of any physical medium supplied by the District when providing electronic copies of records via such medium, such as a DVD [\$50, or other actual amount] or an 8GB flash drive [\$3.00, or other actual amount].~~

~~PLUS~~

- ~~• The lesser of the following:
  - ~~— The actual, necessary, and direct costs of applicable staff time to prepare the electronic copies for the format in which they will be transferred to the requester; or~~
  - ~~— To the extent the request involves creating standard, scanned electronic copies of standard-sized paper records, the per-page costs that would have applied to providing black and white physical copies of an equal number of record pages (as determined above).~~~~

~~The references, above, to the fees that are authorized to be charged for modifying the format of records in order to provide copies is not a commitment to modifying the format of any record when the District is not legally required to do so.~~

**3. ~~Photographs:~~** ~~The actual, necessary and direct cost of photographing and photographic processing (which may include any costs of processing or reproducing an electronic photograph), including applicable costs of staff time, will be charged for providing a photograph of a record when the record does not permit standard copying.~~

**4. ~~Non-Standard Reproductions:~~** ~~For any transcription or other specialized copying or reproduction of a record not otherwise covered in this fee schedule, a fee equal to the actual, necessary, and direct costs of such reproduction and transcription, including applicable costs of staff time.~~

**5. ~~Location Costs:~~** ~~There shall be no charge for the costs associated with locating a record unless the actual, necessary and direct location costs associated with the request exceed \$50, in which case the entire actual cost shall be imposed upon the requester. "Locating" a record means to find it by searching, examining, or experimenting. The cost of staff time required for the location of records will be charged at the hourly rate of total compensation of the lowest-paid employee who is reasonably capable of performing the task.~~

**6. ~~Shipping/Postage:~~** ~~If records are mailed or shipped to the requester, the actual, necessary, and direct postage/shipping costs will be charged.~~

# GENERAL PROCEDURES FOR HANDLING PUBLIC RECORD REQUESTS

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~~7.— **Special Circumstances:** Notwithstanding the provisions above regarding copying or reproduction fees for records produced and maintained by the District or a District records authority:~~

~~a.— If a record is produced or collected by a person who is not a records authority pursuant to a contract entered into by that person and the District, the fee charged for copying the record shall be the actual, direct, and necessary cost of reproduction incurred by the person making the reproduction or transcription of the record, unless a fee is otherwise authorized or established by law.~~

~~b.— In a situation where any fees differing from the fees identified in these fee provisions are established by law or are authorized to be established by law for producing a particular record or type of record, those other fees may be charged.~~

~~Insert as a clarification, if desired: "Copying charges, as otherwise provided above, do not apply if the District, at its discretion, permits a requester to make his/her own copies."~~

~~If applicable, staff time that is charged in connection with any copying or reproduction costs will be calculated and charged at the hourly rate of total compensation of the lowest-paid employee capable of performing the applicable copying/reproduction.~~

~~Prepayment of authorized fees may be required for any request where the total fees exceed \$5. A request for any prepayment of or deposit on fees shall be based upon a good-faith estimate of the likely costs of responding to the request, with any difference to be refunded or collected once the actual amount is known.~~

~~Requesters shall make checks for fees payable to [identify proper payee].~~

~~Insert if desired and if consistent with the board's policy position on fees: "[As further addressed in Board policy,] the District reserves discretion to provide copies of records without a charge or at a reduced charge based on a determination that a waiver or reduction in fees is in the public interest."~~ **{Editor's Note: PRG 133 Sample Policy 1 includes an optional paragraph that authorizes such fee waivers. Most school boards elect to include authorization for potential fee waivers.}}**

## Cross References:

WASB PRG 823 Sample Rule 1

**Adoption Date:** 02/14/2022

**Revised Date:**

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Policies of the Board of Education

Series 800: School-Community Relations

**COMMUNITY USE OF SCHOOL FACILITIES**

830

School buildings and facilities of the District shall be made available to the public ~~as freely as is consistent with~~ **per** state statutes, Board policies, and procedures. The superintendent, or his/her designee, may authorize the use of facilities, equipment, and services within established requirements.

Legal Ref.: Sections 120.12(9)  
120.13(17), (19) and (20)

Cross Ref.: 342.8, District Day Care Programs  
371.1, Equal Access to School Facilities  
742, Authorized Use of School-Owned Equipment (Students and Staff)  
830-Rule, Use of Facility Regulations  
830-Exhibit (1), Facility Use Rental Fee Exemption Request  
830-Exhibit (2), Fee Schedule

Adopted: March 1994

Revised: July 2002

Waunakee Community School District

Policies of the Board of Education

Series 800: School-Community Relations

**FACILITY USE RENTAL FEE EXEMPTION REQUEST**

830-Exhibit(1)

This form is to be utilized by any group or organization that is seeking an exemption from the applicable rental fee charged by the Waunakee Community School District for use of district facilities. The Board will review the written request at its next regularly scheduled meeting (provided the request is received in time to be included in the published agenda) and render a decision. All rental fees will be charged until an exemption is granted. The exemption, if granted, is for one year (365 days) from the date of Board action.

Name of Group/Organization:

Purpose(s) or Goal(s) of Group/Organization:

Type(s) of Service Provided the Waunakee Area Community and/or Waunakee Community School District:

Why should the Board of Education grant your request for an exemption from the rental fee charged a typical group/organization in your rental fee category?

What percentage of the members of your group or organization are residents of the Waunakee Community School District?

Other Information or Comments: (You may attach additional information)

Signatures (Representatives of the Group/Organization):

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\_\_\_\_\_  
Date of Application

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\_\_\_\_\_  
Date of Application

If an exemption is granted, the group or organization must fulfill all other requirements for use of the facility as outlined in Policy 830-Rule (custodial or caretaker fees, certificate of insurance, damages, etc.).

Board Action

Exemption Denied \_\_\_\_\_

Exemption Approved \_\_\_\_\_

Stipulations

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Date

Adopted: 10/7/96

Revised: 8/10/98 (*changed policy number only*)

Waunakee Community School District

## USE OF FACILITY REGULATIONS

830-Rule

General conditions relating to school use are as follows:

1. ~~Application~~ Requests for the use of a school building or any part of the building or grounds is to be made at least seven days in advance. School program related applications should be made to the building Pprincipal. Community program related applications should be made to the Activities Director.
2. A "Facilities Schedule" shall be kept by each school principal or his/her designee and be available for inspection and review. A District schedule will be kept in the Activities Director's office. The Activities Director's office will keep a schedule of activities which take place before and after school. This will include evening and weekend activities. Calendars and schedules shall be available for inspection and review during the regular school day.
3. To qualify as a recognized youth athletic group/organization a minimum of 80% of the total participants, of the organization, must reside within the Waunakee Community School District boundaries. The Activities Director or other District Administration has the discretion to request a residency report to ensure user groups are properly categorized.
4. Every non-school group using a facility must have an adult (non-K-12 student) designated as in charge of the activity or event. A District employee or village recreation program agent must be on duty during an activity which takes place in a school building.
5. Non-school events which take place on a Saturday generally are not charged custodial time. However, certain events may result in the user being charged for custodial costs. Non-school events which take place on a Sunday will be assessed a charge for custodial services. Student employees shall be hired at a rate determined by the Activities Director.
6. Every non-school individual, group, and/or organization using a school facility, by accepting a use permit, must agree to guarantee orderly behavior and to indemnify the District for any damages to the school and its property caused by any participant and public involved as well as provide a signed liability waiver document.
7. Applicants that are renting school facilities, and others as determined by the Activities Director, are required to file a certificate of insurance (~~except in the case of district residents' rental of the pool~~). The certificate of insurance naming the district as additional insured must be in the possession of the Superintendent-District Administrator or his/her designee before the usage may occur.

Liability waiver documentation and a certificate of insurance shall not be required of Village Recreation Department or its participants.

8. The District discourages the use of facilities for youth groups after 9:00 p.m. on nights before a school day.
9. School facilities shall exist primarily to serve school district educational, co-curricular, recreational and administrative activities. Upon the satisfaction of the public school district's need and use, district facilities shall then be made available to other groups based on the structure outlined below.
10. The Village Recreation Program shall enjoy a priority status among non-school facility users in scheduling events that utilize school district facilities for recreational purposes only. No rental fee shall be charged to the Village Recreation Program for these programs. All youth and adult members of the school district participating in village recreation programs which utilize school district facilities shall be treated equally in all aspects of program participation. Such programs shall not be in direct conflict with programs conducted by the school district. The Activities Director shall determine compatibility of programming. The director of the village recreation program and his/her designee(s) shall be granted access to district buildings and grounds including the appropriate keys to said individuals and approval of them to have security codes where needed. The Village Recreation Program will be subject to all board of education policies in the operation of all of its programs that take place on school district property.

#### Exemptions

In the event of multiple requests to use the same facility, earliest requests will normally have priority. Facilities cannot be scheduled earlier than the dates established by administrative guidelines. Facilities shall be made available to the widest variety of community members. The Activities Director shall determine such use. Appeals may be made to the ~~superintendent~~ **District Administrator.**

12. Any group that believes it should be exempted from a rental fee has the option of filing a written request with the Board of Education on the approved "Exemption Request" form (see 830-Exhibit). The Board shall consider the circumstances and stated reasons for seeking an exemption and make a decision at the next regularly scheduled Board meeting where the request can be placed on the agenda in time for proper meeting notification. Exemptions shall only be granted for good cause and shall only be for one year. Groups or individuals may re-apply annually for consideration for an exemption.

The Activities Director has the discretion to determine rental rates for groups or individuals not covered by the above categories. The Activities Director also makes a determination as to which category the applicants are assigned. The Activities Department will keep a District

Facility Fee schedule document to ensure consistent applications of facility fees. This document will be approved annually by the school board. Fees may also be reviewed, changed, or amended on an as needed basis by the school board.

The Activities Director may refuse to allow or may cancel the use of facilities to any group due to conflicts with school activities, safety, health or liability issues, security concerns, past experience with the proposed user, or other valid reasons. Denial of use may be appealed to the ~~superintendent~~ District Administrator.

Equipment of a specialized nature will be made available only with authorized personnel to operate it or supervise its operations. Use of specialized equipment is not encouraged.

Given the nature of existing specialized equipment and security issues, use of the kitchen by a public group to obtain or dispose of water needed for coffee, lemonade, etc., is not permitted without the presence of a custodian or caretaker. In no case is the kitchen to be opened or remain open without supervision.

Uses or conditions not covered in these procedures must be approved by the ~~superintendent~~ District Administrator and/or Activities Director.

Cross Ref.: 443.3, Use and Possession of Tobacco Products  
443.4, Drug Free Schools  
830-Exhibit (2), Community Use of Recreational Facilities  
832, Public Conduct on School Property

Adopted: 2/14/83

Revised: 5/14/84  
5/11/92  
3/94  
4/96  
9/94  
10/96  
11/9/98  
4/5/99  
6/7/99  
July 2002  
December 2005  
May 2007  
April 2012  
June 2017

Waunakee Community School District

# RESTRICTIONS ON TOBACCO, NICOTINE, AND VAPOR PRODUCTS

Policy  
[831.443.3/522.2/831](#)

Waukegan Community School  
District

Page 1 of 4

*(This sample policy is structured in separate sections that independently address (1) students; (2) employees; (3) certain contracted service providers and authorized agents of the school district; and (4) visitors and other persons who are not otherwise addressed. As such, the sample could be either adopted as a single policy with multiple sections or divided into three separate policies, coding the student provisions under topic 443.3, the employee and contractor/agent provisions under topic 522.2, and the remainder under topic 831. The restrictions in this sample go beyond the minimum legal mandates for prohibiting smoking and other tobacco use on school premises and beyond the laws that already prohibit the possession of certain products by minors.)*

## District Students

Use and Possession Prohibited: Students are prohibited from any type of smoking and from possessing, distributing, or using tobacco products, nicotine products, non-medical vapor products, and any related items intended to facilitate the ingestion of such substances. These prohibitions apply (1) at all times in all District buildings, in all District vehicles, and on all District premises; (2) while students are attending or participating in a District-sponsored event at any location; and (3) at any other time that a student is under the supervision of a school district authority.

Examples of prohibited items and products include the following: *(Editor's Note: The inclusion of these clarifying examples is optional. If included, the examples may be modified to address specific concerns.)*

1. Cigarettes, chewing tobacco, e-cigarettes, nicotine vaporizers, and similar products.
2. Products that use heat, electricity, or a similar mechanism to create smoke or a vapor that is intended to be ingested, and which may or may not contain nicotine.
3. The components, parts, or accessories of any product or device intended to facilitate the ingestion of tobacco, nicotine, or any non-medicinal ingestible vapor (e.g., rolling paper, pipes, or cartridges or similar refillable/replaceable elements).

Exceptions: Non-tobacco, non-nicotine devices or products that have a medical purpose and that are possessed or used by a student under the advice, supervision, or prescription of a medical professional are not prohibited by this policy but are subject to rules related to medication (to the extent applicable) and to any administrative rules or directives regarding appropriate times and locations for use.

## District Employees

Prohibited Use: District employees are prohibited from using tobacco products, nicotine products, and non-medical vapor products (1) in all District buildings, in all District vehicles (owned, leased, or contracted), and on all District premises; and (2) in any non-District location when the employee is acting in the scope of his/her employment and either students are

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# RESTRICTIONS ON TOBACCO, NICOTINE, AND VAPOR PRODUCTS

Policy  
[831-443.3/522.2/831](https://www.waukegan.org/831-443.3/522.2/831)

Waukegan Community School  
District

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present or the use of the product at the location is separately prohibited by law or by the owner of the property.

Restrictions on Possession: To the extent a District employee possesses any otherwise-lawful tobacco, nicotine, or non-medical vapor product on District property or when acting in the scope of their employment, the product shall be stored in the employee's personal vehicle or remain contained at all times within a separate personal item that effectively conceals the product and that serves as a reasonably-effective deterrent to student access.

Exceptions:

1. FDA-approved smoking cessation products that may contain nicotine (e.g., certain chewing gums, lozenges, or patches) that do not have the appearance of a tobacco product, e-cigarette, or nicotine vaporizer are not prohibited by this policy provided that the employee (1) follows the applicable directions for use of the product; (2) observes any District directives relating to the manner of use of the product; and (3) stores the product in a manner that serves as a reasonably-effective deterrent to student access.
2. Non-tobacco, non-nicotine devices or products that have a medical purpose and that are possessed or used under the advice, supervision, or prescription of a medical professional are not prohibited by this policy but may be subject to other policies, rules, or administrative directives regarding use in a school setting.
3. ~~Insert if desired: "Upon the written request of a District employee, the Human Resources Director, District Administrator or his/her administrative-level designee, may grant other specific permissions regarding any non-tobacco product that is otherwise prohibited or restricted under this policy if, in the judgment of the administrator, the request will not jeopardize the health of any person and approval would accommodate an exceptional individualized need or fulfill a compelling educational purpose."~~

### Contracted Service Providers and Authorized Agents of the District

Any contracted service provider, employee of a contracted service provider, or authorized agent of the District (e.g., an authorized District volunteer) who provides services to the District on District premises, in District vehicles, or when students are present in other settings is subject to the same prohibitions, restrictions, and exceptions regarding tobacco, nicotine, and vapor products as apply to District employees. To the extent relevant to the application of those policies and rules, any such person and the District shall consider whether the service provider or agent is (or was) acting within the scope of the applicable contractor or agency relationship.

### Visitors and Other Individuals

~~<sup>4</sup>This is optional language. I do not see similar language in your current policy, wanted to let you make the choice regarding including or deleting this.~~

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# RESTRICTIONS ON TOBACCO, NICOTINE, AND VAPOR PRODUCTS

Policy  
[831-443.3/522.2/831](#)

Waukeek Community School  
District

Page 3 of 4

**Prohibited Use:** Although additional restrictions apply to students, District employees, and other designated contractors and agents of the District, no person may smoke or otherwise use any tobacco product, any type of e-cigarette, any nicotine product that is not an FDA-approved smoking cessation product, or any vapor product that contains (or may sometimes contain) nicotine while the individual is on any premises owned, rented/leased, or controlled by the District or in any vehicle that is owned, rented/leased, or contracted by the District.

**Exceptions:**

1. This policy is not intended to prohibit the use of a non-nicotine, vapor-producing device that is designed and appropriately used for a medical purpose.

2. ~~A person who is renting District-owned property for a noneducational purpose, excluding any indoor or other enclosed space where educational services are normally provided, may submit a written request asking the District to approve an exception to the prohibitions established by this policy. (Choose either: "At its sole discretion, the School Board" or "On behalf of the School Board, the District Administrator or his/her administrative level designee") may approve or deny an otherwise lawful exception for such a renter. (Editor's Note: The potential application of this exception is limited primarily to outdoor facilities because state and federal law would prohibit any such exception with respect to smoking in any enclosed school building/facility where educational services are provided. If the current board does not intend to entertain granting any such exceptions, the exception could be deleted from the policy, or the sample could be modified to expressly direct the administration to deny all such requests on behalf of the board.)~~<sup>2</sup>

**Notice and Enforcement**

~~*Insert if desired: "The administration shall make efforts to inform the public of the conduct prohibited by this policy, including by posting signs and by providing other appropriate information (e.g., in verbal, written, and/or electronic formats)."*~~ (Editor's Note: With respect to smoking, such notice is required under section 101.123(2m)(c) of the state statutes, but the mandate does not need to appear in a board policy as long as the district is in compliance.)

Administrators and other facility/event/activity supervisors shall enforce District policies and rules prohibiting the use or possession of tobacco products, nicotine products, vapor products, and related products/devices by, for example: (1) directing an individual to cease prohibited conduct or to remove themselves from the premises; (2) applying disciplinary and other consequences; and/or (3) referring a situation (including refusals to cooperate) to law enforcement. (Editor's Note: If a district separates this single policy into multiple policies (as described in the introductory note, above), the district may wish to repeat this sentence about enforcement in each such policy.)

<sup>2</sup> The language in yellow would allow your district to create exceptions to the tobacco prohibition for third-party users of outdoor school facilities on a case-by-case basis. You have nothing similar in your current policy and you might decide to delete the entire paragraph.

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# RESTRICTIONS ON TOBACCO, NICOTINE, AND VAPOR PRODUCTS

Policy  
[831-443.3/522.2/831](#)

Waukegan Community School  
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## Legal References:

### Wisconsin Statutes

- [Section 101.123](#) [smoking prohibited in certain enclosed places; notice and enforcement required]
- [Section 111.321](#) [prohibited employment discrimination on the basis of the use of lawful products off the employer's premises during nonworking hours]
- [Section 120.12\(20\)](#) [school board duty to prohibit tobacco use on school premises]

### Federal Laws

- [20 U.S.C. §§7971-7974](#) [smoking prohibited in certain indoor facilities providing education services to children; see also [20 U.S.C. §§6081-6084](#)]

## Cross References:

- [447.3. Student Suspensions](#)
- [447.5. Discipline of Students with Disabilities](#)
- WASB PRG 831 Sample Policy 3

**Adoption Date:** [12/13/82](#)

**Revised:** [5/14/84](#)

[10/13/87](#)

[4/22/91](#)

[5/11/92](#)

[March 1994](#)

[March 2002](#)

[September 2018](#)

[December 2023](#)

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# OUT OF SEASON ATHLETIC CLINICS/LEAGUES

Waunakee Community School District

Policy  
#379/831.1

Page 1 of 2

The Waunakee Community School District Board of Education recognizes the interest and positive aspects of the young people of the community being involved in organized sports leagues and clinics. However, there are concerns about the impact these programs, if not regulated, will have on the time young people, especially below the high school age, have to complete school work and be involved in school activities. Additionally, these programs, if not properly structured and operated, could jeopardize the athletic eligibility of student athletes in WIAA sanctioned sports in the middle and high school.

Therefore, the Board of Education has adopted the following policy and procedures to guide administration, staff, and community members on the use of school facilities for these activities and to allow for a review of activities that may endanger a student's eligibility to participate in district sponsored athletic programs.

1. Any requests for facility use for the purpose of conducting an athletic clinic (or similar activity), practice, or competition for students in grades 7 through 12 will be sent to the athletic director for review before granting permission for the use of the facility. The athletic director will determine if the activity is in compliance with WIAA rules and regulations. Use will be denied if there is a probable violation of these rules and regulations.
2. Individuals applying for facility use for clinics, practice or competition shall be provided a copy of the WIAA regulations on "out-of-season" clinics.
3. The district shall not grant permission to use school district facilities for athletic clinics, practice or competition to programs for participants in sixth grade or younger that will conclude after 9:00 p.m. on an evening preceding a day school is scheduled.

Facilities will not be scheduled for non-school athletic clinics, practice or competition that will conclude after 10:00 p.m on any evening.

4. District varsity coaches in cooperation with the athletic director, shall develop and publish a statement of their "philosophy" on out of season clinics/competitions. This shall be shared with parents/guardians and booster club members. The intent is to provide support for having student-athletes involved in as many different athletic opportunities as reasonably possible without it negatively impacting academic excellence, family life, or future athletic opportunities.

Legal Ref.: Sections 120.13(17) Wisconsin Statutes  
120.13

Cross Ref.: 830, Public Use of School Facilities  
WIAA Handbook

# OUT OF SEASON ATHLETIC CLINICS/LEAGUES

Wauwaukee Community School District

Policy  
#379/831.1

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**Adoption Date:** 6/8/98  
**Revised:** January 2002  
May 2005  
August 2013  
May 2023

# WEAPONS ON SCHOOL PREMISES

# Policy 832

Waukegan Community School District

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*(This sample policy defines prohibited dangerous weapons by reference to state law and allows weapons possession and use on school premises under certain specified conditions. Especially as applied to students, districts may find that additional provisions in separate policies or rules may be helpful to, for example, clarify expectations regarding possession of certain knives, look-alike weapons, etc., not all of which would necessarily be covered under the state-law definition of "dangerous weapon.")*

No person, including someone with a state-issued concealed carry license, shall use or possess a firearm, whether loaded or unloaded, any destructive device, or other dangerous weapon (as defined under [section 948.61](#) of the state statutes or as defined as a weapon in this policy below) in school buildings and other buildings owned, occupied or controlled by the school district, on school premises, in school-provided transportation, or at any school-supervised and school-controlled activity, except as otherwise specifically authorized in this policy.

A weapon is any object that by its design and/or use can cause bodily injury or property damage, or any component of such an object. This includes, but is not limited to guns, including BB and pellet firing guns, firearm silencers, knives, razors, karate sticks, nunchaku, metal knuckles, chains, pepper spray/mace and other similar propellants, and similar items or destructive devices such as explosives or fire bombs. A weapon is also defined as any facsimile or look-a-like of a weapon or firearm such as a toy, starter pistol, or other object that can be perceived as an actual firearm. A weapon also may include physical actions or oral or written statements, which lead others to reasonably believe, or are calculated to induce a belief, that a weapon is present.

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The following are exceptions to the policy prohibition:

- This prohibition does not apply where state law prohibits a school district from restricting any individual's right to possess a firearm or other weapon in a location covered by this policy ~~(e.g., a law enforcement officer who is acting in his/her official capacity and who possesses a firearm or other weapon that was issued and approved by the officer's employing agency; certain individuals 21 years of age or older who are licensed to carry a concealed weapon who have stored a licensed handgun that is unloaded and encased in their motor vehicle parked on school grounds).~~
- Any qualified current law enforcement officer who is off duty or any qualified former law enforcement officer may possess a properly licensed firearm provided that the individual meets all applicable conditions specified in the state and federal gun-free school zone laws. Include if desired: "Although permitted, the Board generally discourages the intentional presence of such firearms, and strongly encourages such individuals to notify the District Administrator, building principal, or other activity supervisor of their possession of any such firearm in order to avoid misunderstandings should the presence of the weapon be identified by another person."<sup>2</sup>

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<sup>1</sup> The highlighted language is from your current policy. Your current policy covers weapons that may not meet the definition of dangerous weapons in Wisconsin Legislature: 939.22(10). The second sentence covers some dangerous weapons covered in the first paragraph and also cover facsimile weapons and physical actions not covered by the first paragraph.

<sup>2</sup> This highlighted language is optional.

# WEAPONS ON SCHOOL PREMISES

# Policy 832

Wauwaukee Community School District

Page 2 of 3

- The building principal may allow a weapon on school premises for purposes of demonstration or educational presentations. This approval must be in writing and granted prior to the weapon being brought to the school. The weapon shall be maintained in the possession of the principal except during the actual demonstration or presentation.
- Firearms or other weapons used for hunting may be allowed on school property for hunter safety classes, but only during non-school hours and after approval, in writing, from the District Administrator. The person(s) conducting the hunter safety class will assume responsibility for the safe handling and care of the firearms/weapons, and see to it that all firearms/weapons are removed from the premises promptly after the class.

~~Hunting may be allowed in the school forest when school or rental groups are not using the property and with written permission from the District Administrator. Hunting for a wild animal will not be permitted in the school forest when there is not an open season for that animal on land adjacent to the school forest. All persons authorized to hunt in the school forest shall abide by state and federal laws while hunting on school forest property including, without limitation, laws applicable to firearms and hunting, and shall abide by all District rules regarding the use of the school forest.<sup>3</sup>~~

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Any student who possesses a firearm or destructive device in violation of this policy shall be suspended from school, referred for an expulsion hearing and expelled from school for not less than one year. The School Board may modify this expulsion requirement on a case-by-case basis. Students possessing other weapons in violation of this or any other policy or rule shall be subject to appropriate school disciplinary action, up to and including suspension and expulsion from school. A parent or guardian with access to student records will be notified of student weapons violations in all cases. When required by federal law, a law enforcement or juvenile justice referral shall also be made for any student who violates this policy.

Employees violating this policy shall be disciplined in accordance with employee policies, agreements and handbooks and referred to law enforcement officials for prosecution.

Any other person violating this policy shall be referred to law enforcement officials for prosecution.

The District Administrator or designee shall determine the appropriate means of informing students, employees and the public of this policy, including any specific notice(s) that are required under applicable law.

## Legal References:

### Wisconsin Statutes

<a href="#">Section 118.07</a>	[school safety plans]
<a href="#">Section 118.31</a>	[use of reasonable force to obtain weapon]
<a href="#">Section 120.13(1)(bm)</a>	[state law suspension mandate for possession of a firearm]
<a href="#">Section 120.13(1)(c)2m</a>	[state law expulsion mandate for possession of a firearm]
<a href="#">Section 120.13(1)(g)</a>	[board authority to modify expulsion mandate on case-by-case basis]

<sup>3</sup>~~I am guessing you do not have a school forest or may not allow hunting in a school forest — you can delete this paragraph if it is not relevant.~~

# WEAPONS ON SCHOOL PREMISES

# Policy 832

Waukegan Community School District

Page 3 of 3

- [Section 120.13\(38\)](#) [board authority to permit hunting in the school forest]
- [Section 175.32](#) [mandatory reporting of threats of school violence]
- [Section 175.60](#) [license to carry a concealed weapon]
- [Section 941.23](#) [carrying a concealed weapon]
- [Section 943.13](#) [criminal trespass law, includes provisions related to carrying firearms]
- [Section 948.60](#) [possession of dangerous weapon under 18 years of age]
- [Section 948.605](#) [gun-free schools zones]
- [Section 948.61](#) [dangerous weapons other than firearms on school premises]

### Federal Laws

- [Gun-Free Schools Act](#) [student possession of firearms prohibited; student referral to law enforcement/juvenile justice system required in policy]
- [18 U.S.C Sec. 921\(a\)](#) [federal definition of "firearm" (including destructive devices) that is used within the Gun-Free Schools Act and within section 120.13(1)(c)(2m)]
- [Individuals with Disabilities Education Act](#) [programs and services for students with disabilities; includes authority to order change of placement for weapons possession]

### Cross References:

WASB PRG 832 Sample Policy 2

- [447.3, Student Suspension](#)
- [447.4, Student Expulsions](#)
- [447.5, Discipline of Students with Disabilities](#)
- [723-Rule, Emergency Plan Procedures](#)

**Adoption Date:** [March 1994](#)  
[September 1994](#)

**Revised:** [12/11/95](#)  
[March 2002](#)  
[July 2006](#)  
[July 2012](#)  
[December 2023](#)

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Policies of the Board of Education

Series 800: School-Community Relations

**PUBLIC CONDUCT ON SCHOOL PROPERTY**

832-860 Rule 2

No person on school property shall:

- Injure or threaten to injure the person of another.
- Damage the property of another of the District.
- Conduct himself/herself in such manner as to impede, delay, or otherwise interfere with the orderly conduct of the educational program of the District or any other activity taking place on school property which has been authorized by the Board of Education, superintendent, building principal, or other authorized District employee.
- Enter upon any portion of school premises at any time for purposes other than those which are lawful and/or authorized by the Board. Willfully violate other rules and regulations adopted by the Board or administration designed to maintain public order on school property.

Individuals who violate this policy are subject to police referral or other legal action. In addition, students who violate this policy will be subject to suspension and expulsion pursuant to the provisions of state law or other appropriate penalties as may be determined.

Legal Ref.: Section 120.12 (1) Wisconsin Statutes  
120.13

Cross Ref.: 447.3, Student Suspension  
447.4, Student Expulsion  
720, District Safety  
731.1, Vandalism  
830-Rule, Facility Use Regulations  
831, Student Tobacco Use on School Premises  
833, Weapons on School Premises  
860, Visitors to the Schools

Adopted: 2/14/83

Revised: March 1994  
July 2002

Waunakee Community School District

Policies of the Board of Education

Series 800: School-Community Relations

### FACILITY USE – PET RESTRICTION

833

The school buildings, parking lots and athletic facilities of the Waunakee Community School District are expressly limited for the use of students, employees, community groups, rental groups and visitors at all times. No mammals, fowl, reptiles, amphibians, fish, pets or exotic pets are allowed on school premises unless the animal or pet has been administratively approved as part of a classroom curriculum, building program (i.e., pet day, VIP Day, birthday, family learning night, public/student observations, etc.), canine assistance ~~or canine being trained to provide assistance~~ for blind, deaf or mobility impaired individuals, as part of a law enforcement canine training program or as part of an administratively authorized drug search.

This restriction applies to all activities held on school grounds or in school buildings as noted.

Any group requesting use of school facilities will be provided with copies of this policy and the district guidelines regarding pets in the classroom as part of a facility use request.

Legal Ref.: Sections 895.481  
895.52

Cross Ref.: 830-Rule Use of Facility Regulations  
832 Public Conduct on School Property  
838.1 Service Animals

Adopted: September 2007

Waunakee Community School District

## **FACILITY USE – PET RESTRICTION**

833 Exhibit

These guidelines allow for animals to be kept as pets in the classrooms of Waunakee Community School District. The following provides suggestions for management of pets in the classroom. It is intended to provide common sense guidelines for successfully maintaining a pet within the learning environment.

### **POSITIVE VALUE OF PETS IN THE LEARNING ENVIRONMENT**

1. Students learn about different animals and their care.
2. Students become confident in handling animals.
3. Students gain a sense of responsibility, empathy and appreciation as they care for an animal.
4. Animals can offer security and friendship for a child.
5. Animals add a sense of community to a classroom as they communicate about the animal and its needs to other students within the classroom.
6. Taking responsibility for a pet develops a sense of caretaking and enhances a child's belief that they are capable and important.
7. Animals provide an impetus for further learning about the world around us.
8. Students develop good observation skills.
9. Student may write and read about their animal.
10. Students learn about animal behavior and instincts.

### **GUIDELINES**

1. Information about children's allergies should be obtained.
2. A **communication letter**, explaining the type of pet and general information about the pet, should be sent home to parents.
3. Handling the pet shall remain optional.
4. Animal(s) must be humanely and properly housed in cages, aquariums, etc. specific for the species. A stress free environment should be provided for animals. There should be an area for an animal to hide if it does not want to be handled.
5. Appropriate handling of the pet shall be taught.
6. Care and feeding of the pet may be shared by interested students.
7. Cleaning of the pet's environment may be shared with interested students in a way that is safe and healthy for the pet and students.
8. Cages shall be kept clean and free of unnecessary odors.
9. Cleaning animal cages shall never be the responsibility of custodians or teaching assistants.
10. Waste materials from the animals should be bagged separately.
11. Pets shall be supervised at all times.

12. If any individual is bitten or scratched by an animal and the skin is broken, the affected area should be cleaned thoroughly with soap and water and then the incident must be reported to the parents and principal.
13. Keeping the pet may need to be reassessed if a child develops allergies or a new student with allergies enters the classroom.

### **PETS VISITING SCHOOL**

1. Pets will be allowed to visit classrooms with Principal's approval.
2. A copy of the pet's current immunization records should be submitted to the Principal along with request to bring pet to school.
3. Information about children's allergies should be reviewed prior to pet visiting classroom.
4. Students/parents should be informed when the pet will be in the classroom.
5. The pet must be appropriately caged or on a leash no longer than five (5) feet in length.
6. Student handling of the pet will be optional ~~and dogs/cats must be muzzled if handling is anticipated within the classroom for safety reasons.~~

These guidelines were developed in consultation with a variety of people knowledgeable about the subject, including public health officials. ~~The guidelines will be reviewed after implementation and modified as necessary.~~

Legal Ref.:     Sections       895.481  
  895.52

Cross Ref.:     830-Rule Use of Facility Regulations  
                          832 Public Conduct on School Property  
                          838.1 Service Animals

Adopted:        September 2007

Waunakee Community School District

# PUBLIC GIFTS TO THE SCHOOLS

# Policy 840

Waukegan Community School District

Page 1 of 3

~~(This sample gift policy assigns authority for the approval of public gifts to the schools based on the estimated value of the gift, and outlines conditions that must be met in order for a gift to be accepted.)~~

Any unsolicited gift offered to the District (1) with restrictions or conditions; or (2) having a value (or estimated value) of ~~identify the applicable amount – e.g., \$5,000~~ or greater should be accompanied by a letter to the District Administrator and presented for possible approval and recognition by the School Board. Gift offers without restrictions or conditions ~~and having a value (or estimated value) of less than [the amount inserted above]~~, as well as all gifts that are made in conjunction with a pre-approved District solicitation campaign for a specific purpose, may be accepted on behalf of the Board by the District Administrator or his/her administrative-level designee. Potential donors are strongly encouraged to discuss their gift plans with school officials prior to purchasing any gift(s) or engaging in any fundraising or similar activities.<sup>1</sup>

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To be accepted, a gift must, at a minimum:<sup>2</sup>

- have a purpose consistent with the mission and goals of the District;
- be compatible with curricular, technological, instructional, programmatic, and operational practices of the District, as may be applicable;
- neither impose, nor be substantially likely to impose, any undesirable or unacceptable costs (whether direct or indirect) upon the District, including but not limited to unacceptably adding to staff workloads;
- not begin a program that the donor intends to be ongoing, but where the Board has determined prior to acceptance of the gift that the District very likely would be unable or unwilling to continue the program when gift funds are exhausted;
- not prevent the Board from being able to properly discharge its duty to ultimately determine the District's educational program and the manner in which educational and other services are to be delivered;
- not require the District to publicly endorse any specific business, organization, service or product, with the understanding that recognition of a donor differs from explicit endorsement; and
- be consistent with applicable provisions of District policy and school rules and in compliance with legal requirements.

The District shall not unlawfully discriminate in the acceptance or administration of gifts, bequests, scholarships, or other aids, benefits, or services to students from private agencies, organizations or persons on the basis of sex, sexual orientation, race, color, national origin, ancestry, religion, creed, pregnancy, marital or parental status, any physical, mental, emotional or learning disability, or any other legally-protected status or classification. Discrimination complaints shall be processed in accordance with established District complaint procedures.

<sup>1</sup> Current board policy requires board approval for all gifts. That is a choice that the board may make, and you could substitute the first paragraph of current board policy for this paragraph. You might consider whether board approval should be required for small gifts made without condition or restriction.

<sup>2</sup> Note the gift conditions are policy choices that may be edited or deleted.

# PUBLIC GIFTS TO THE SCHOOLS

# Policy 840

Waunakee Community School District

Page 2 of 3

No District employee shall, acting on behalf of the District or for the benefit of any District school or District program, solicit specific gifts or donations from any individual or entity or by using any website or social media outlet without first obtaining the written approval of *insert appropriate position(s) – e.g., the District Administrator or a building principal*. *Editor's Note: if your district has adopted a separate policy or procedure governing the use of crowdfunding sites to solicit donations, then you should either delete this paragraph from this policy or revise it to say: "No District employee shall, acting on behalf of the District or for the benefit of any District school or District program, solicit specific gifts or donations from any individual or entity without first obtaining the written approval of insert appropriate position(s), e.g., the District Administrator or a building principal. Any use of crowdfunding sites to solicit donations shall be done in accordance with the District's crowdfunding policy and/or procedures."*

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The District reserves the right to accept or reject any gift offer made to the District from any individual, organization, business or other entity. Except for any conditions expressly accepted by the District in connection with approving and receiving the gift, the District's acceptance of a gift shall not entitle the donor to any special privileges or considerations from the District.

All gifts accepted by the District will become the property of the District to be used at the discretion of the District unless otherwise specified as a condition of the gift offer or bequest and unless such conditions have been approved by the District in connection with accepting the gift or bequest. All monetary donations shall be deposited in the appropriate designated District depository and shall be properly accounted for in accordance with applicable laws and the Wisconsin Uniform Financial Accounting Requirements (WUFAR).

Proper acknowledgement (recognition) shall be given for all gifts accepted and received by the District. The degree of recognition should be reasonably correlated with the significance of the contribution. The minimum form of recognition that should be provided to each donor is a letter of appreciation from a staff member who works in an area that will benefit from the gift (if applicable) and/or a similar letter from one or more of the school district official(s) who accepted the gift on behalf of the District.

Where required by applicable federal law and/or upon a donor's request, the District Business Office will provide a letter of acknowledgement to a donor on District letterhead for purposes of substantiating the donor's contribution. However, the District shall not attempt to assign a monetary value to any non-monetary gifts or donations in conjunction with issuing such letters of acknowledgement/substantiation.

## Legal References:

- Wisconsin Statutes**
  - [Section 118.13](#) [student nondiscrimination]
  - [Section 118.27](#) [acceptance of gifts and grants; includes authority to transfer gift/grant to community foundation under set conditions]
  - [Section 881.01](#) [trust fund management; prudent investment rule]
  - [Section 895.515](#) [liability exemption; equipment or technology donation]

## Wisconsin Administrative Code

# PUBLIC GIFTS TO THE SCHOOLS

# Policy 840

Waukegan Community School District

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[PI 9.03\(1\)\(d\)](#) [student nondiscrimination in policies on acceptance and administration of gifts]

### Federal Law

Internal Revenue Code statutes and regulations addressing charitable contributions (see [IRS Publication 1771](#))

### Cross References:

- WASB PRG 840 Sample Policy 2
- [362-Rule, Selection of Instructional Materials](#)
- [363, Special Interest Materials](#)
- [374 Student Fundraising Activities](#)
- [851, Advertising in Schools](#)
- [851-Rule, Sales/Advertising Exceptions](#)

**Adoption Date:** ~~2/14/83~~

**Revised:** ~~9/14/87~~

~~March 1994~~

~~July 2002~~

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# SALES AND SOLICITATIONS ON SCHOOL PROPERTY

Wauunakee Community School District

## Policy 850

Page 1 of 3

~~(This sample policy prohibits sales, solicitations and promotions (including advertising) on school district property except as specifically authorized within the policy.)~~

Except as provided in this policy or by another Board policy, no person may sell or promote the sale of goods or services on school district property, including property to which the District controls access when such property is temporarily being used for District operations or for a District-sponsored purpose.

Further, pursuant to state law, it is unlawful at all times and without any exception for any District employee to receive for his/her personal benefit anything of value from any person other than the District to sell, promote the sale of or act as an agent or solicitor for the sale of any goods or services to any student while on District property or at a District-sponsored activity.

The following are authorized exceptions to the above-stated general prohibition against the sale of goods or services and against the promotion/solicitation of such sales:

1. When approved in advance by the relevant building principal, the Director of Business Services ~~Business Manager~~, or District Administrator, sales (or promotions of sales) of goods or services by students, student groups, employees, or others for a school-related or educational purpose.
2. District-approved fundraising activities and event concessions.
3. The sale of food and beverages through the District's school meal program.
4. ~~To the extent consistent with any applicable mandatory federal nutrition requirements, the District approved sale of food and beverages outside of the school meal program, including District approved vending arrangements.<sup>1</sup>~~
5. Administratively-approved paid advertising for goods and services within any District-sponsored publication/media that regularly accepts and publishes paid advertisements as a means of financial support. All such advertising is subject to administratively-established standards intended to foster an educationally-appropriate, safe, and nondiscriminatory atmosphere. Such advertising shall never promote tobacco, alcohol, drugs, weapons, or gambling or include any material that is sexually-explicit or vulgar.
6. A person who, in advance, has made an appointment to meet with one or more District employees for the purpose of discussing the sale, or possible sale, of goods or services to the District.
  - a. All such persons, upon their arrival, shall check in with the main office of the building in which their meeting is scheduled and follow the District rules surrounding school visitors.
  - b. In addition, all third-party entities and individuals seeking to sell goods or services to the District are expected to obtain advance authorization from an administrator or

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<sup>1</sup> ~~Your district does not participate in federal nutrition programs so this paragraph can be modified to delete the highlighted language if you wish.~~

# SALES AND SOLICITATIONS ON SCHOOL PROPERTY

Wauunakee Community School District

## Policy 850

Page 2 of 3

supervisory-level employee before contacting any non-administrative and non-supervisory employee with whom the seller has no pre-existing business relationship.

- c. In person, third-party solicitations for the sale of goods or services to the District that are not pursuant to an advance appointment or directly related to a pre-existing business relationship with the District are strongly discouraged. Such solicitations shall be directed solely to the main District Business Office, where the third party may or may not be approved to meet with any representative of the District.
- 7. Sales and the promotion of sales pursuant to a third-party's pre-approved facilities use agreement with the District, during the time that the third-party is using District facilities for the approved purpose.
- 8. When property that is neither owned nor leased by the District is temporarily being used for District operations or for a District-sponsored purpose, any sales or promotional authority that has been reserved by the owner or operator of such property.
- 9. In a manner authorized in advance by the relevant building principal (or by the primary supervisor of any District building/property that is not a school), an employee's incidental and occasional sale (or promotion of the sale of) of property, goods, or services to other District employees, provided that such activity does not interfere with District operations or with any employee's work-related responsibilities. As an example, a building principal may permit employees to place notices of items of personal property that are for sale on a bulletin board that is located in a staff lounge.
- 10. Any other sales or promotion activity that the District Administrator or an administrative-level designee has approved in advance. However, the administration shall not approve any such activity directed toward sales to students or their parents or guardians that lacks a clear school-related or educational purpose.
- 11. Any other sales or promotion activity that has been approved in advance by the School Board. All commercial advertising of goods and services on school property that is not otherwise addressed in this policy and for which there is no clear school-related or educational purpose requires the advance approval of the Board.

### Legal References:

#### Wisconsin Statutes

[Section 118.12](#) [sale of goods and services at schools]

[Section 175.10](#) [sales to employees prohibited]

#### Federal Laws

[Healthy, Hunger-Free Kids Act of 2010](#) [school wellness policy requirements, including requirements related to food sold during the school day]

["Smart Snacks" Rule](#) [minimum nutrition standards for all foods sold outside of the school meal program during the school day]<sup>2</sup>

<sup>2</sup> The federal law references relate to federal nutrition programs – your district does not participate in these programs and the federal law references may be deleted if you wish.

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# SALES AND SOLICITATIONS ON SCHOOL PROPERTY

Wauwaukee Community School District

Policy 850

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## Cross References:

- WASB PRG 850 Sample Policy 1
- [374. Student Fundraising Activities](#)
- [524.1. Staff Conflicts of Interest](#)
- [672.4. Vendor Relations](#)
- [762. Vending Machines](#)
- [851. Advertising in the Schools](#)
- [851-Rule, Sales/Advertising - Exceptions](#)

**Adoption Date:** 2/14/83

**Revised:** 12/8/86

March 1994

December 1996

July 2002

August 2018

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**ADVERTISING IN THE SCHOOLS**

Neither the facilities, the name, the staff, nor the students of the schools, school system, nor any part thereof shall be employed in any manner for advertising or otherwise promoting the interests of any commercial or other non-school agency or organization except that:

- 1) The school may cooperate in furthering the work of any non-profit, community-wide social service agency, provided that such cooperation does not resist or impair the educational program of the schools.
- 2) The school may use films or other educational materials bearing only simple mention of the producing or sponsoring firm.
- 3) The schools may participate in radio or television programs under acceptable commercial sponsorship when such participation is supplementary or beneficial to the program of the schools.
- 4) The ~~superintendent~~ **District Administrator** may, at his/her discretion, announce or authorize to be announced, any lecture or other community activity of particular educational merit.
- 5) The schools may, upon approval of the **District Administrator** ~~superintendent~~, cooperate with any governmental agency in promoting activities in the general public interest which are non-partisan and non-controversial and which promote the education or other best interests of the students.
- 6) School publications may accept and publish paid advertising under established procedures.
- 7) School media productions may accept paid advertising under established procedures.
- 8) High school academic courses may involve students in the process of seeking paid advertising as a part of the course curriculum. These courses require prior approval of the School Board.
- 9) Teachers may use source materials from commercial agencies, provided that this material has been approved by the principal. Approved source material may, from time to time, be called to the attention of the teachers by principals and the **District Administrator** ~~superintendent~~.
- 10) Other special situations as approved by the **District Administrator** ~~superintendent~~ and/or Board of Education (e.g. scoreboards).
- 11) The District prohibits advertising that:

- Promotes or contains references to alcohol, tobacco, drugs or drug paraphernalia.

This does not prohibit advertising or promotion by or on behalf of enterprises (e.g., grocery stores, restaurants or bowling alleys) which sell alcohol or tobacco products as an ancillary part of a business.

- Promotes or contains references to weapons; lewd, vulgar, obscene, pornographic or illegal materials or activities; gambling or gambling aids; violence; hatred; sexual conduct; sexually explicit material; TV-MA, or X-, NC-17, or R- rated movies.
- Contains libelous material or false, misleading or deceptive claims. · Creates a substantial disruption in the school environment or inhibits the functioning of any school.
- Contains material that exploits or demeans a person, including a person’s protected status.
- Creates an endorsement of a political cause, activity, candidate or position.
- Promotes organizations that are in competition with the school district.
- Negatively affects the fiscal condition of the District and/or places any financial or other limitations on the District.
- ~~[(Option)]~~ Is submitted by or on behalf of a religious group or organization...] That has or implies religious content, affiliation, purpose, or, in the judgment of the District, would in any way suggest that the advertisement or its sponsor(s) have the imprimatur of the District.
- Submitted by any individual or group whose purpose(s), behavior, actions, goals, or any other objective(s), in the discretion and judgment of the District, evince hostility, menace, or acts of violence toward any group of individuals, including racial, gender, ethnic, religious, cultural, national origin, and other groups that include District students and parents/guardian(s).

Legal Ref.: Section 118.12 Wisconsin Statutes

Cross Ref.: 363, Special Interest Materials  
372, Student Publications  
850, Public Sales and Solicitations on School Property  
851-Rule, Sales/Advertising – Exceptions

Adopted: 2/14/83

Revised: March 1994  
December 1996  
July 2002  
May 2022

Waunakee Community School District



Policies of the Board of Education

Series 800: School-Community Relations

## SALES/ADVERTISING – EXCEPTIONS

851-Rule

The Waunakee Community School District Board of Education will allow the sales/solicitations in schools of the following products or materials under the conditions outlined below.

### Class Rings/Graduation Materials/Letter Jackets/Yearbooks/Videotaping and Video Highlights

At least every three years the principal shall contact major vendors that supply the above products and establish a process that shall review the products, services and costs. The principal shall involve students, parents and staff in this process. Acceptable vendors shall be invited to bid on providing the service/product to students in the school. Advertising of the selected product/service shall be allowed and students may order/purchase these products at school during non-class time. All checks/money orders shall be made out to the vendor (with the exception of the yearbook). Parents and students are to be made aware that these products may be available outside of school from other vendors. They are also to be notified that this service is to be provided as a convenience and is not to be seen as an endorsement of a specific product.

### School Photos

See Board Policy 492.

### Book Clubs

Each building principal has the option of providing book club access to parents/students through the school. Each year the principal with his/her staff shall select one book club vendor that all teachers will utilize. No other clubs will be utilized. The selected book club shall, if at all possible, not offer incentives to students to make purchases. Clubs that emphasize reading material and those that do not offer posters, videos and ‘club’ subscriptions shall be selected if at all possible.

Book club solicitations/orders shall be made no more than six (6) times annually. All funds and orders shall follow prescribed district purchase procedures and be processed through the building office and business office. All “points”, “bonus books” or other incentives shall be accumulated by the school, not individual teachers, and the principal shall determine how these will be utilized on a school-wide basis. Parents and students shall be informed that participation is voluntary. Teachers should make every effort to minimize “peer pressure” to purchase from the club.

### Scoreboards

The school **District Administrator** ~~superintendent~~ may allow advertising on scoreboards if the scoreboard is donated by the advertiser. Advertising shall consist of a small portion of the scoreboard’s total surface space.

### Warrior Media

The Warrior Media program produces content of various District activities. Sponsorships and/or advertising shall be permitted on Warrior Media programming, with the exception of prohibited advertising per board policy.

Cross Ref.:           374, Student Fundraising Activities  
                  492, School Photographs  
                  524.1, Staff Conflicts of Interest  
                  672.4, Vendor Relations  
                  840, Public Gifts to the Schools  
                  850, Sales and Solicitations  
                  851, Advertising in the Schools

Adopted: December 1996

Revised: July 2002

Waunakee Community School District

# VISITORS TO THE SCHOOLS DURING THE SCHOOL DAY

Waunakee Community School District

Policy 860

Page 1 of 2

*(This sample policy (1) requires all visitors to the school during the school day to stop in the school office to receive authorization to be in the school building; and (2) assigns responsibility to the building principal to provide such authorization. The policy also includes specific information regarding board member visits to the schools during the school day, and information regarding the presence of registered sex offenders on school premises. This sample policy is intended to coordinate with 860 Sample Rule 1.)*

Many individuals may want to enter school buildings during the school day for a variety of reasons. The District, however, has a responsibility to protect the safety of students, staff and others while they are in school buildings and to make sure the educational process is not disrupted.

Since the building principal is responsible for helping ensure the safety of all persons in the school and for maintaining a school environment conducive to learning, all visitors are expected to report to the school office for a visitor's pass before going anywhere in the building during the school day. Determination or disposition of an individual's request to visit the school will be made by the building principal or his/her designee in accordance with administrative procedures currently in force. The building principal may designate exceptions to the requirement that visitors report and register in the school office in connection with a school performance, assembly, or similar event that is open to members of the public and that occurs during the school day. Other exceptions may also be authorized by the District Administrator.

For purposes of this policy and its implementing procedures, any person other than a District student or a District employee who is present on school premises is regarded as a visitor. Visitors may include parents and guardians of students, School Board members, school volunteers, invited speakers, vendors, representatives of the news media, students not enrolled in or attending courses in the \_\_\_\_\_ Waunakee Community School District, interested citizens, etc.

State law specifically prohibits registered sex offenders from being on public school premises unless they have provided the required prior notification to school officials or fall under one of the exceptions provided by law. It is the responsibility of the registered sex offender to provide the required school notification. After receiving the required prior notification, the building principal shall determine whether the registered sex offender will be allowed to be present on school premises for the proposed purpose or event and determine any conditions that may be placed on such permission for the safety of other persons present in the school environment.

Regardless of the time of day, the District Administrator or any building principal or his/her designee has the discretionary authority to exclude from the school premises any person who the District determines has no legitimate and approved purpose for being on school grounds, disrupts or appears likely to become a disruption to the educational program, or threatens the health or safety of students, staff or others in the school. Any such individual shall be directed to leave the school premises immediately and law enforcement authorities may be called if necessary.

[Board Member Visits](#)

# VISITORS TO THE SCHOOLS DURING THE SCHOOL DAY

Policy 860

Waukegan Community School District

Page 2 of 2

Board members are encouraged to visit the schools. Individual Board members are required to arrange visits to the schools in advance by contacting the identify the appropriate position(s) – e.g., District Administrator and the building principal, except in situations where (1) the Board has specifically approved or directed the visit; or (2) the Board member is visiting a school in his/her capacity as a parent of a student in the school, in which case the request will be treated in the same manner as other parent requests. Visits by Board members shall be regarded as informal expressions of interest in the schools visited and not as inspections or visits for supervisory purposes. If an individual Board member and the administration are unable to address a request for a school visit to their mutual satisfaction, the individual Board member may ask the Board to evaluate his/her request.

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## Legal References:

### Wisconsin Statutes

- [Section 118.07\(4\)](#) [school safety plans]
- [Section 120.12\(1\)](#) [school board duty; care, control and management of school district property]
- [Section 120.13\(35\)](#) [school board power; authority to set rules governing individuals' presence in school buildings]
- [Section 120.44\(2\)](#) [school board powers and duties; unified school districts – include this reference only if classified as a unified school district]
- [Section 121.02\(1\)\(f\)](#) [school district standard; provide safe and healthful facilities]
- [Section 301.475](#) [sex offender's presence on school premises; school administrator notification required]

## Cross References:

- WASB PRG 860 Sample Policy 1
- [720, District Safety](#)
- [731, Buildings and Grounds](#)
- [832, Public Conduct on School Property](#)
- [860-Rule, Visitors to the Schools Procedures](#)

Adoption Date: 2/14/83

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Revised: 5/11/92  
March 1994  
July 2002

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# VISITORS TO THE SCHOOLS PROCEDURES

Waukegan Community School District

860-Rule

Page 1 of 4

~~(This sample rule (1) outlines requirements for school visitors when entering a school building during the school day and general expectations of visitors while they are in a school building; (2) outlines special school notification requirements for registered sex offenders; and (3) provides guidance to building principals when making decisions regarding visitor access to certain rooms and areas within the school. This sample rule is intended to coordinate with 860 Sample Policy 1.)~~

## A. General Requirements for Visitors to School during the School Day

1. Persons wishing to visit the schools are strongly encouraged to make advance arrangements for their proposed visit with the appropriate teacher and/or building principal so that the request can be sufficiently evaluated and so that arrangements to facilitate an approved visit can be made.
2. All visitors shall report to the school office when either arriving or leaving the school during the school day. Notices shall be displayed prominently in each building indicating that all visitors are required to register with the school office and to obtain authorization from the building principal or his/her designee to remain in the school. All approved visitors shall be given a visitor's pass and will be expected to have it prominently displayed while in the school or on school premises. The standard procedures for visitor reporting and/or registration during the school day may be modified or suspended in the following circumstances:
  - (a) In connection with a school performance, assembly, or similar event that is open to members of the public where signage or other communications from the school indicate that the building principal has permitted an exception for the event. Visitors attending an exempted event shall confine their visit to times and locations within the building that are appropriate for the event.
  - (b) ~~Except as otherwise directed by the building principal, the parent, guardian, or other responsible adult who is bringing a student to school in insert relevant grade levels e.g. "kindergarten through grade 4"~~ may accompany his/her child to the student's locker area or classroom entryway prior to the scheduled start of the instructional day for students, provided that the accompanying adult immediately leaves the building prior to the scheduled start of school.
  - ~~(c) The principal may excuse trades people who make regular visits to the school building from the obligation of registering with the school office.<sup>1</sup>~~
  - ~~(e)(g) Insert any other known exceptions applicable within your district. If a school district has no applicable exceptions that it can identify, delete the last sentence of subsection 2 of this sample rule, as well as paragraphs 2(a) to 2(c).~~
3. Visits may be prohibited at certain times such as the first and last weeks of school, immediately before or after vacations or other breaks, and while standardized testing or other student assessments are being conducted.

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<sup>1</sup> This is from current 860 rule paragraph 1.

# VISITORS TO THE SCHOOLS PROCEDURES

860-Rule

Waukegan Community School District

Page 2 of 4

4. When determining whether a visitor's self-initiated request to visit a school or a class is excessive, intrusive, or otherwise disruptive to school operations, the building principal may consider the number of visits that have been made by any single person, the total number of visitors who may be present at any one time, and the aggregate number of visits occurring in close proximity (e.g., during the same week).
4. If conflicts occur because of the number of visitor requests or other circumstances, parents and guardians of currently enrolled students will generally be given preference.
6. All school visitors must comply at all times with School Board policies and school rules.
7. Any visitor with a disability, or a person assisting a visitor with a disability, who may need the District to provide an accommodation in connection with a visit to a school should address his/her situation in advance with the building principal.

## B. Special Requirements Related to Registered Sex Offenders Visiting the Schools

1. State law specifically prohibits any registered sex offender from being on any school premises associated with a public school unless they have notified the ~~identify the appropriate position – e.g., District Administrator or designee; building principal or designee~~ of the specific date, time, and place of the visit and of their status as a registered sex offender. It is the sex offender's responsibility to provide this required notification every time they are planning to come on school premises, except under the circumstances described in paragraphs (1)(a) through (d) below. "School premises" include any school building, grounds, recreation area or athletic field or any other property owned, used or operated for school administration. Once this school notification has been made, the ~~designated school official(s)~~ may take such additional precautions as may be necessary to help ensure the safety of students, staff and others that may be present on school premises at the time of the visit.
  - a. A registered sex offender who is the parent of a child enrolled at the school is not subject to the above special school notification requirement if the person notifies the ~~staff position designated above~~ at the beginning of each academic school year that he/she is a registered sex offender and that he/she has a child enrolled at the school. If the child is not enrolled at the beginning of the school year, this notification must be made when the child is first enrolled. If the person is not subject to the registered sex offender reporting requirements at the beginning of the school year or when the child first enrolled, this notification must be made when the person first becomes subject to the sex offender reporting requirements.
  - b. A registered sex offender who is a student enrolled at the school is not subject to the above special school notification requirement if the department, agency or person supervising the student under a dispositional order has worked with school officials to help ensure the safety of the students attending the school with the student.
  - c. A registered sex offender who is on the school premises to vote is not subject to the above special school notification requirement if an election is being held that day and the person's polling place is on the school premises.

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# VISITORS TO THE SCHOOLS PROCEDURES

Waunakee Community School District

860-Rule

Page 3 of 4

d. A registered sex offender who is on the school premises to attend an event or activity that is not sponsored by the school is not subject to the above special school notification requirement.

2. In addition to providing the special school notifications outlined above, registered sex offenders visiting the schools must abide by the other requirements outlined in Board policy and this rule, as applicable, similar to other visitors to the schools during the school day. Further, an individual's status as a registered sex offender may preclude the person from being granted permission to be present on school premises (e.g., as a school volunteer).

## C. Visitors to Classrooms or Other Instructional Areas

1. Access to particular classrooms or other instructional areas of the school may be restricted upon the recommendation of the teacher in charge or as otherwise deemed necessary by the building principal.
2. Visitors in areas where students are present shall not take any pictures or make or transmit any recording unless the visitor has received advance permission from the teacher or building principal.
3. Because classrooms and other instructional areas are the most vulnerable to disruption, specific conditions, which may vary by the classification of the visitor (e.g., parent, non-parent, etc.), may be imposed upon visitors, including but not limited to:
  - (a) remaining in a designated place or seat.
  - (b) refraining from speaking to students while the class or activity is in session.
  - (c) refraining from entering or leaving the area while an activity is underway.
  - (d) requiring that the dress and grooming of the visitor be consistent with the dress code for the students and employees within the building.
  - (e) requiring that the visitor be chaperoned.
  - (f) limiting the duration of the visit to particular times or length of time.
  - (g) limiting the activities of the visitor to a particular purpose(s).
  - (h) designating particular routes of travel in the building or upon the school grounds.
4. Visitors wishing to conference with teachers or administrators during the course of the school day are encouraged to make arrangements as far in advance as practical. As the period of time between the request and the proposed conference or other meeting gets shorter, it becomes increasingly less likely that staff members will be able to accommodate the request.

# VISITORS TO THE SCHOOLS PROCEDURES

Waunakee Community School District

860-Rule

Page 4 of 4

## D. Student Visitors

All requirements for visitors apply to students who are not enrolled in the \_\_\_\_\_  
Waunakee Community School District or attending individual courses in schools in the District,  
with additional considerations  
to be applied at the discretion of the building principal. Under most circumstances, student  
visitors are discouraged.

### Cross References:

WASB PRG 860 Sample Rule 1

**Adoption Date:** 2/14/83

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**Revised:** 5/11/92  
March 1994

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### SEATING AT PUBLIC EVENTS

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It is the intention of the Waunakee Community School District Board of Education to provide equal access to seating at student performances, activities and contests that are open to the public. This applies to both events that are free and for those for which there is a charge.

Seats at public events shall be available on a “first come, first served” basis. There shall be no “saving of seats” prior to the event by the placement of signs, articles such as blankets, or by the use of tape. The doors or gates to the venues holding school events shall be opened at a reasonable time prior to the event to allow spectators to enter without being hurried or rushed. Generally, this will be one hour prior to the event, but this may be altered by the administrator in charge of the event with prior notice to the public.

The event’s administrator shall use discretion in implementing the provisions of this policy.

Exceptions to this policy are:

- When seats are sold on a numbered or reserved basis in advance. These tickets will be sold on a first come, first served basis with notice of the date and time the tickets go on sale.
- Seats are to be reserved for the handicapped. These will be reserved for them and one or two family members or companions.
- Seats designated by the administrator in charge for event workers or staff.

Adopted:      October 1999

Waunakee Community School District

# Minutes of DEI Committee

## The Board of Education Waunakee Community School District

---

A DEI Committee of the Board of Education of Waunakee Community School District was held Wednesday, November 20, 2024, beginning at 5:30 PM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

### **I. CALL TO ORDER**

Chairperson Heinrichs called the meeting to order at 5:30PM.

### **II. ROLL CALL**

Present: Heinrichs, Heinemann, Engebretson (subbing for Hetzel)

Also Present: Dr. Brown, Schell, Loken

### **III. APPROVE AGENDA**

A motion was made by Engebretson, second by Heinemann, to approve the agenda as posted. Motion carried 3-0.

### **IV. PUBLIC COMMENTS**

There were no email public comments for this meeting. Public comments in person were given by the following:

Jodi Benz – 3 year plan

Gina Pagel. – Anti-Hate Speech Policy

Joel Lewis – Anti-Hate Speech Policy.

Greg Gentz – Anti - Hate Speech policy.

### **V. DISTRICT 3-YEAR DEI PLAN**

Loken gave an update on the Comprehensive 3-Year DEI Plan for the Waunakee Community School District.

### **VI. REPORTING TOOL**

Dr. Brown and Schell presented and answered questions on the move from our local reporting tool to the Speak Up Speak Out tool. The SUSO tool is managed by the DOJ and so has 24/7/365 attention to it. A motion was made by Heinemann, second by Engebretson, to discontinue the original reporting tool and use only SUSO tool. Motion carried 3-0.

### **VII. ANTI-HATE SPEECH POLICY**

Dr. Brown and Loken brought the latest draft of the policy that was reviewed by WCSD legal counsel. Once the DEI committee is in agreement with the policy it will be brought to the Policy committee for review. After much discussion a motion was made by Heinemann, second by Engebretson, to table this item until the next DEI committee meeting. Motion carried 3-0.

### **VIII. Partnership with Center 4 All**

Loken introduced and answered questions regarding the partnership with Center 4 All.

This will be the way we will receive data and be able to monitor how our work

### **IX. January 20, 2024 Professional Development Day Planning**

Loken presented and answered questions regarding plans for professional development that are part of our 3 year plan.

X. **CONTENT DEVELOPMENT FOR SPECIAL OBSERVANCE MONTHS** Loken presented and answered questions on the guidelines that staff are using for the the special observance months.

XI. **FUTURE MEETINGS** -Will be determined at a later date.

XII. **ADJOURN**

A motion was made by Heinemann, second by Engebretson, to adjourn at 6:47PM. Motion carried 3-0.

# Minutes of Curriculum Committee Meeting

## The Board of Education Waunakee Community School District

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A Curriculum Committee Meeting of the Board of Education of Waunakee Community School District was held Monday, December 2, 2024, beginning at 3:00 PM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

### **I. CALL TO ORDER**

Chairperson Hetzel called the meeting to order at 3:00pm

### **II. ROLL CALL**

Present: Dotzler, Ensign, Hetzel

Also present: Dr. Brown, Schell, Johnson, Michelle McGlynn (WCSD STC & CTE Coordinator)

### **III. APPROVE THE AGENDA**

A motion was made by Dotzler, second by Ensign, to approve the agenda as posted with the addition of the Dual Credit Course through Madison College.

### **IV. PUBLIC COMMENTS** There were no public comments for this meeting.

### **V. DUAL CREDIT COURSE THROUGH MADISON COLLEGE**

Michelle McGlynn explained the Microsoft course changes through Madison College and how these changes would affect WCSD.

A motion was made by Dotzler, second by Ensign, to recommend that the full board consider the new Microsoft office for Business Applications which is a 3 credit course through Madison College and sunset the current courses offered that will not be available through Madison College any longer. Motion carried 3-0.

### **VI. STATE OF WISCONSIN ACCOUNTABILITY REPORT CARDS FOR THE 2023-2024 SCHOOL YEAR**

Schell and Johnson presented and answered questions regarding the high-level overview of our accountability report cards for 2023-2024.

### **VII. HIGH LEVEL MTSS OVERVIEW**

Johnson and Schell presented and answered questions regarding a high-level overview of Mutli-Tier Systems of Support (MTSS), which was formally referred to as RtI.

### **VIII. FUTURE AGENDAS AND MEETINGS**

Meetings have been scheduled as follows at 3pm.

January 29, February 24, March 17, April 23.

### **IX. ADJOURN**

A motion was made by Dotzler, second by Ensign, to adjourn the meeting at 4:25pm. Motion carried 3-0.

# DATA AT-A-GLANCE 2023-24 SCHOOL AND DISTRICT REPORT CARDS

## OVERVIEW

This guide is meant to build understanding of the data sources used in the 2023-24 Wisconsin school and district report cards.

## OPTIONAL NARRATIVE STATEMENT

This optional narrative statement on the front page is provided to DPI by schools and districts via an online form.

## PRIORITY AREAS

**Achievement:** Score includes FAY tested students only.

	Performance Levels	Demographics
2023-24	Forward, ACT Aspire, Pre-ACT Secure, ACT with writing, DLM	WISEdata Spring Demographic Snapshot
2022-23		
2021-22		

**Growth:** Scale scores from 23-24, 22-23, 21-22, and 20-21 Forward Exam, ACT Aspire, Pre-ACT Secure, and ACT with writing (no DLM); demographic control variables from WISEdata Spring Demographic Snapshot. Includes FAY tested students only.

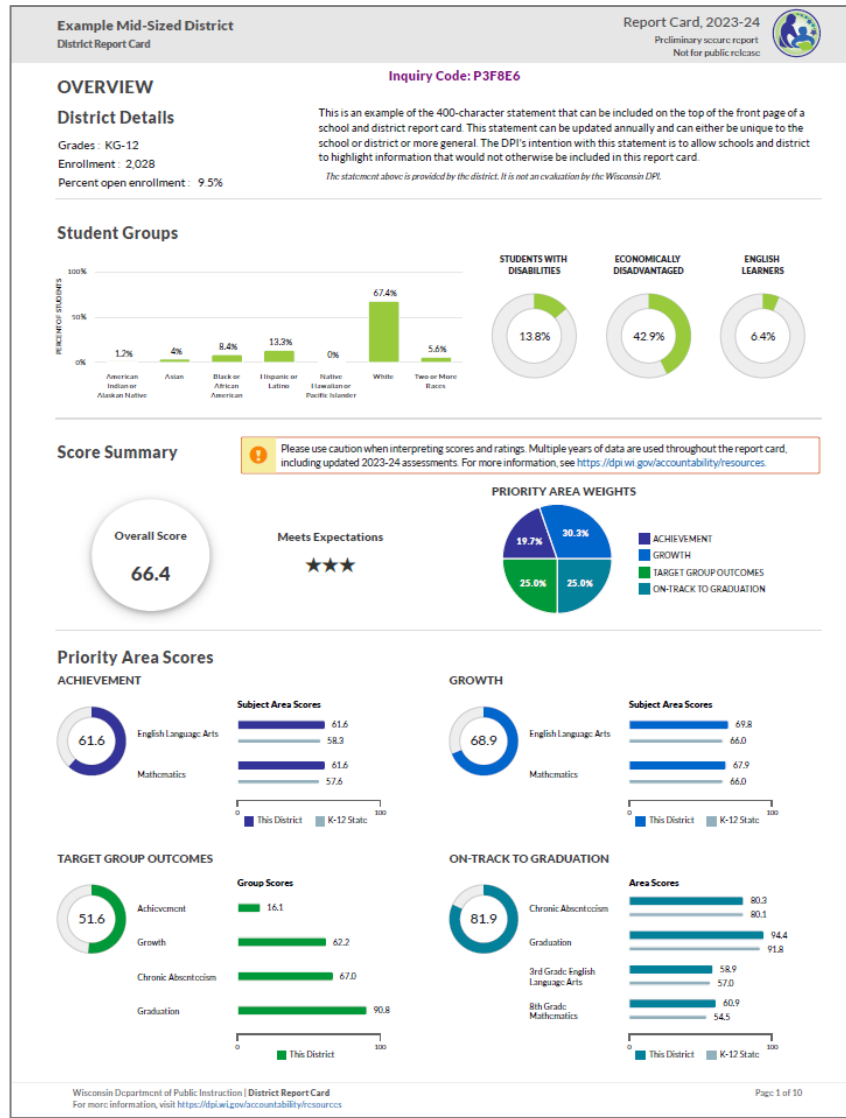
**Target Group Outcomes:** Data sources for each priority area or calculation - Achievement, Growth, Chronic Absenteeism, Graduation, and Attendance – apply in the same way within Target Group Outcomes calculations.

### On-Track to Graduation:

Graduation, Attendance, and Chronic Absenteeism data from WISEdata Year-End Snapshot. Years of data used indicated below. Note that these data are lagged by one year compared to assessment data in report cards.

	Graduation	Attendance	Chronic Absenteeism
2022-23	One year	One year	Up to three years
2021-22			
2020-21			

Third Grade ELA and Eighth Grade mathematics: see Student Achievement table above.



## SCHOOL INFORMATION

**Grades:** School Directory app

**Enrollment, Student Groups:** [2023-24 WISEdata TFS Enrollment Snapshot](#)

**Percent Open Enrollment** (via OPAL as of TFS)

**Percent Choice Enrollment:** 2023-24 WISEdata TFS Enrollment Snapshot and 2023-24 [PI-1207 Private School Report](#)

## ECONOMICALLY DISADVANTAGED (ECD)

Data are from the WISEdata Student Snapshot of 2023-24 TFS Enrollment. Rates of ECD determine the weights given to Achievement and Growth when both priority areas are present. Details<sup>184</sup> and specific weights are available in the online [weighting calculator](#).

## STUDENTS WITH DISABILITIES

Data on the front page are from the WISEdata Student Snapshot of 2023-24 TFS enrollment. However, for assessment-based measures, disability status is determined by a WISEdata designation of students with an IEP (public schools) or ISP (private schools).

## COURSE DATA

Report cards for public schools and districts with grades 9-12 contain arts and postsecondary preparation course participation data on subsequent pages (not on the front page). Data is from the [WISEdata Student Snapshot of 2022-23 year-end data](#).



## UNDERSTANDING DATA SOURCES FOR THE REPORT CARDS

The data used in the school and district report cards come from a variety of sources across multiple years. All student data come from [WISEdata](https://dpi.wi.gov/wisedata).<sup>1</sup> Accurate data reporting at the time of WISEdata snapshots is key to having a report card that appropriately reflects student performance.

### *Assessments Used in Report Cards*

- **ACT Aspire and Pre-ACT Secure:** State summative assessment given annually in the spring to students in Grades 9 and 10. Only the ELA composite scores and mathematics composite scores for FAY students are factored into report card scores. Pre-ACT Secure replaced ACT Aspire in 2023.
- **ACT with writing:** State summative assessment given annually in the spring to students in Grade 11. Only the ELA composite scores and mathematics composite scores from FAY students are factored into report card scores.
- **DLM:** The Dynamic Learning Maps (DLM) assessment is an alternate assessment given annually in the spring to students with the most significant cognitive disabilities who are unable to participate in the Forward, Pre-ACT Secure, ACT Aspire, or ACT with writing. Only the ELA and mathematics DLM results from FAY students are factored into report card scores.
- **Forward Exam:** State summative assessment given annually in the spring to students in Grades 3-8. Only the ELA and mathematics results from FAY students are factored into report card scores.

### *Key Dates*

- |   |                  |
|---|------------------|
| • 2021 WISEdata Snapshot of 2020-21 Year End            | December 7, 2021 |
| • 2022 WISEdata Snapshot of 2021-22 Spring Demographics | May 24, 2022     |
| • 2022 WISEdata Snapshot of 2021-22 Year End            | December 6, 2022 |
| • 2023 WISEdata Snapshot of 2022-23 Spring Demographics | May 23, 2023     |
| • 2023 WISEdata Snapshot of 2022-23 Year End            | December 5, 2023 |
| • 2023 WISEdata Snapshot of 2023-24 TFS Enrollment      | December 5, 2023 |
| • 2024 WISEdata Snapshot of 2023-24 Spring Demographics | May 21, 2024     |

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### *Key Terms*

- **TFS:** Third Friday of September. A WISEdata collection that captures enrollment and demographic data.
- **FAY:** Full academic year ([FAY](#))<sup>2</sup> students. These are students who were enrolled from TFS through the completion of testing, or, for non-tested students, the end of the testing window.
- **OPAL:** Open Enrollment Application Log. Data source for open enrollment information used to calculate percent open enrollment at each public school.
- **WISEdata:** Current statewide data collection system. Public schools first began using WISEdata in the 2016-17 school year; private Choice schools began in 2015-16.

<sup>1</sup> <https://dpi.wi.gov/wisedata>

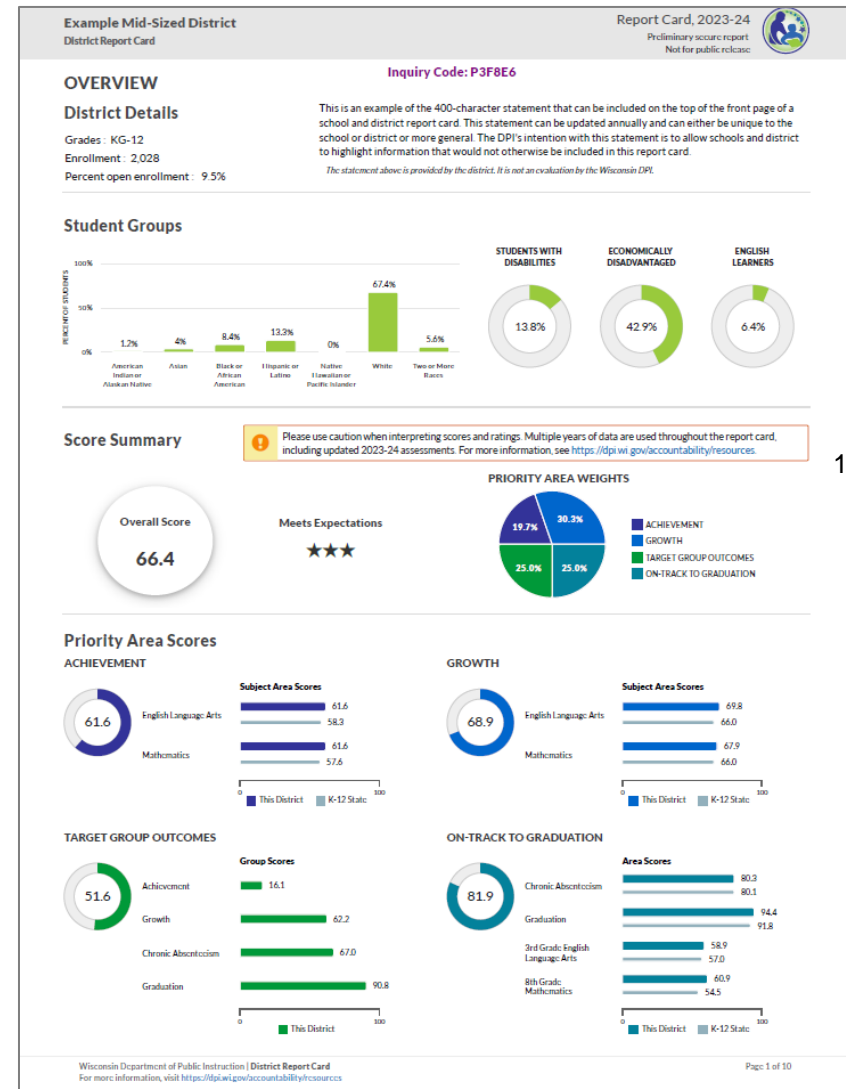
<sup>2</sup> <https://dpi.wi.gov/wisedash/help/glossary>



# 2023-24 REPORT CARD GUIDE

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# 2023-24 REPORT CARD GUIDE

# INTRODUCTION

## BACKGROUND

State statute ([Wis. Stat. 115.385](#)) requires the Department of Public Instruction (DPI) to annually publish school and district accountability report cards.

[Report cards](#) are produced for all public schools and districts in Wisconsin and for any private school accessing public school funding through the Choice Programs.

## PURPOSE & AUDIENCE

School and District Report Cards are one measure to evaluate how well Wisconsin schools and districts are doing. This information helps parents, educators, and the public hold schools accountable for successfully educating and preparing all students. The overall goal of Wisconsin's accountability system is to help identify areas of strength to build upon and deepen, as well as to pinpoint areas needing improvement so that all students graduate from high school ready for their next step.

To learn more about the state accountability system, including the differences between state and federal ESSA accountability in Wisconsin, please visit: <https://dpi.wi.gov/accountability>.

The report cards are the face of our state accountability system that honors the complex work of schools and focuses on ensuring all Wisconsin students graduate ready for college and career. The report cards were designed with a two-fold purpose: 1) to publicly report how our schools and districts are performing and 2) to provide data to schools on specific areas of strength and areas in need of improvement. As such, the system is designed to be both informative and useful to multiple audiences.



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WISCONSIN DEPARTMENT OF Public Instruction

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ACCOUNTABILITY / REPORT CARDS HOME

## Report Cards Home

[Click here for School and District Report Cards](#)

### What are the School and District Report Cards?

As part of the state accountability system, the Department of Public Instruction (DPI) produces report cards for every publicly funded school and district in Wisconsin. These report cards include data on multiple indicators for multiple years across four Priority Areas (Achievement, Growth, Target Group Outcomes, and On-track to Graduation). In addition, the report cards provide course and program participation information for grades 9-12 for public schools and districts. A school or district's overall accountability score places the school/district into one of five overall accountability ratings:

Accountability Rating Category	Accountability Score Range	
	Minimum	Maximum
Significantly Exceeds Expectations - ★★★★★	83	100
Exceeds Expectations - ★★★★☆	70	82.9
Meets Expectations - ★★★☆☆	58	69.9
Meets Few Expectations - ★★☆☆☆	48	57.9
Fails to Meet Expectations - ★☆☆☆☆	0	47.9

For more detailed information about the creation and scoring for the report cards, see the [Report Card Resources](#) page.

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WISCONSIN DEPARTMENT OF Public Instruction

Search

ABOUT WISCONSIN ACCOUNTABILITY

## About Wisconsin Accountability

Wisconsin has separate state and federal accountability systems. To compare the two school accountability systems, please refer to the [Accountability Crosswalk](#).

The purpose of the state accountability system (the Accountability Report Cards, also known as the School and District Report Cards) is to provide a rating system that meaningfully differentiates school and district outcomes across the performance spectrum.

The purpose of the federal accountability system is to identify the lowest performing schools and student groups for support as required in the Every Student Succeeds Act (ESSA). The federal ESSA accountability system ranks performance resulting in the following identification categories:

- Comprehensive Support & Improvement (CSI),
- Targeted Support & Improvement (TSI),
- Additional Targeted Support & Improvement (ATSI),
- or Not Identified.

To learn more about the work of the Office of Educational Accountability, please use the links in the menu located on the left side of the page. Questions may be directed to the [Office of Educational Accountability](#).

# 2023-24 REPORT CARD GUIDE

## INTRODUCTION

### NOTE OF CAUTION REGARDING 2023-24 REPORT CARDS

Please use caution when interpreting scores and ratings. Multiple years of data are used throughout the report card, including updated 2023-24 assessments. Careful review of the detailed data on all pages is encouraged.

### OVERVIEW – REPORT CARD SYSTEM

The report cards summarize student performance and student engagement for each school and district and assign an accountability rating and score. The report cards aim to reflect a balanced view of performance by incorporating multiple student outcome measures. These measures are combined to produce the overall scores and ratings.

The report card includes four **priority areas**—*Achievement, Growth, Target Group Outcomes, and On-Track to Graduation*—each of which is scored on a 0 to 100 scale. These scores are combined using a weighting scheme that produces a weighted average Overall Score.

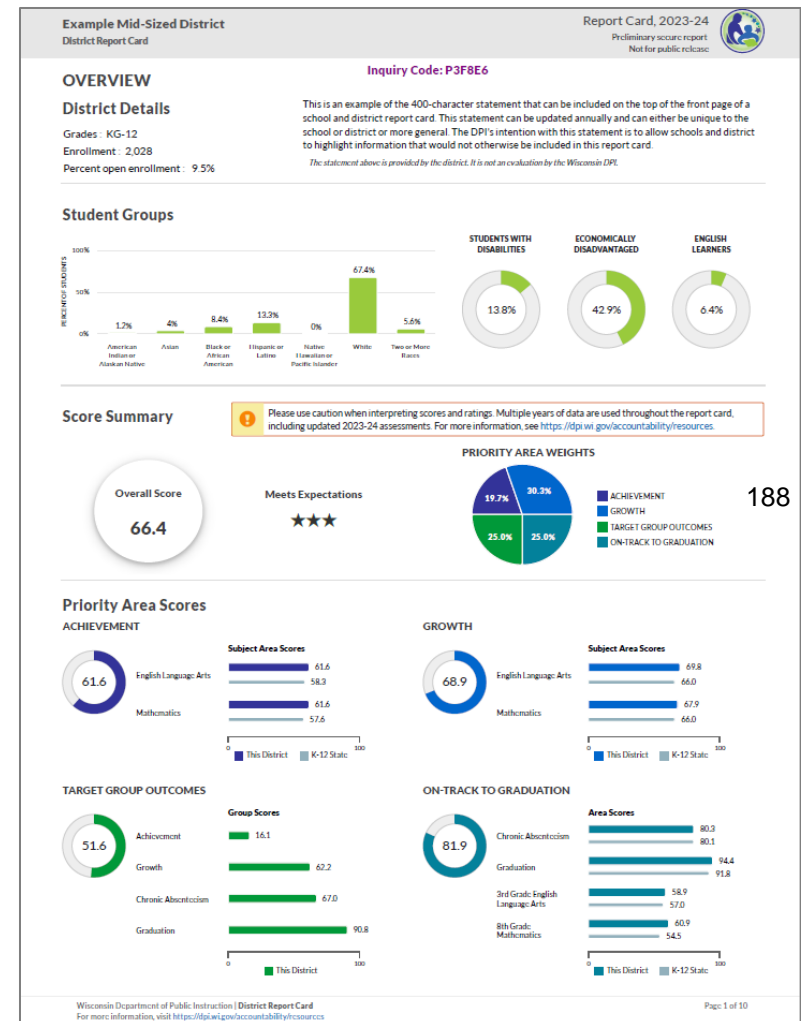
The resulting final overall score, rating, and stars are featured on the front page of the report card.

### OVERVIEW – REPORT CARD DATA

The report cards contain data for each of the priority areas, shown here on the front page, as well as multiple pages of supplemental information.

Data used in the scoring include assessment results, attendance, and high school completion data. Data included as supplemental information include enrollment and test participation. In addition, for public school students in grades 9-12, course completion and career education program data are also included for information purposes.

Supplemental data reporting also includes breakdowns by student group and across years. These data are presented in the report cards to highlight trends and can be used to deepen analysis of group, school, and district performance. Supplemental data are not scored; they are presented to help provide meaningful context to readers.



# 2023-24 REPORT CARD GUIDE

## FRONT PAGE

### FRONT PAGE

The front page of the report cards is a summary that presents key school or district information alongside the overall outcomes and scores for each priority area. The figure to the right shows the layout of the front page using a fictional example district.

### OVERALL SCORE 1

On the middle left, there is an overall score, associated rating, and number of stars (out of five). This score is based on a weighted average of priority area scores.

### PRIORITY AREA WEIGHTING 2

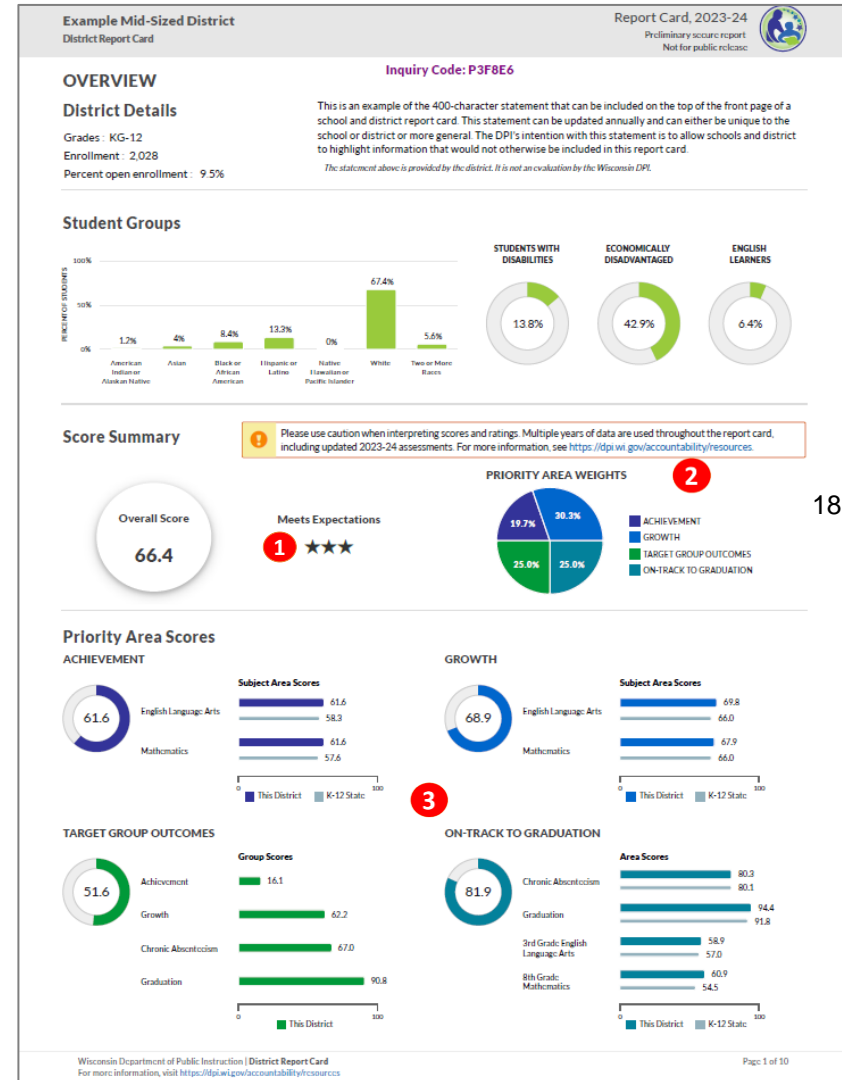
Next to the space for the overall score is a pie chart displaying the weighting used when calculating overall scores. The weighting for Achievement and Growth varies depending on the percent of economically disadvantaged (ECD) students in the school. In most cases, the weighting for Target Group Outcomes and On-Track to Graduation have equal weight (25%). Scores are not advantaged or disadvantaged by the presence or lack of a priority area or component.

- In the example here, Growth has the most weight (30.3%), Achievement has the least weight (19.7%), and the Target Group Outcomes (25%) and On-Track (25%) priority areas are equally weighted.

For more information about weighting, please see the [online weighting calculator](#).

### PRIORITY AREA SCORES 3

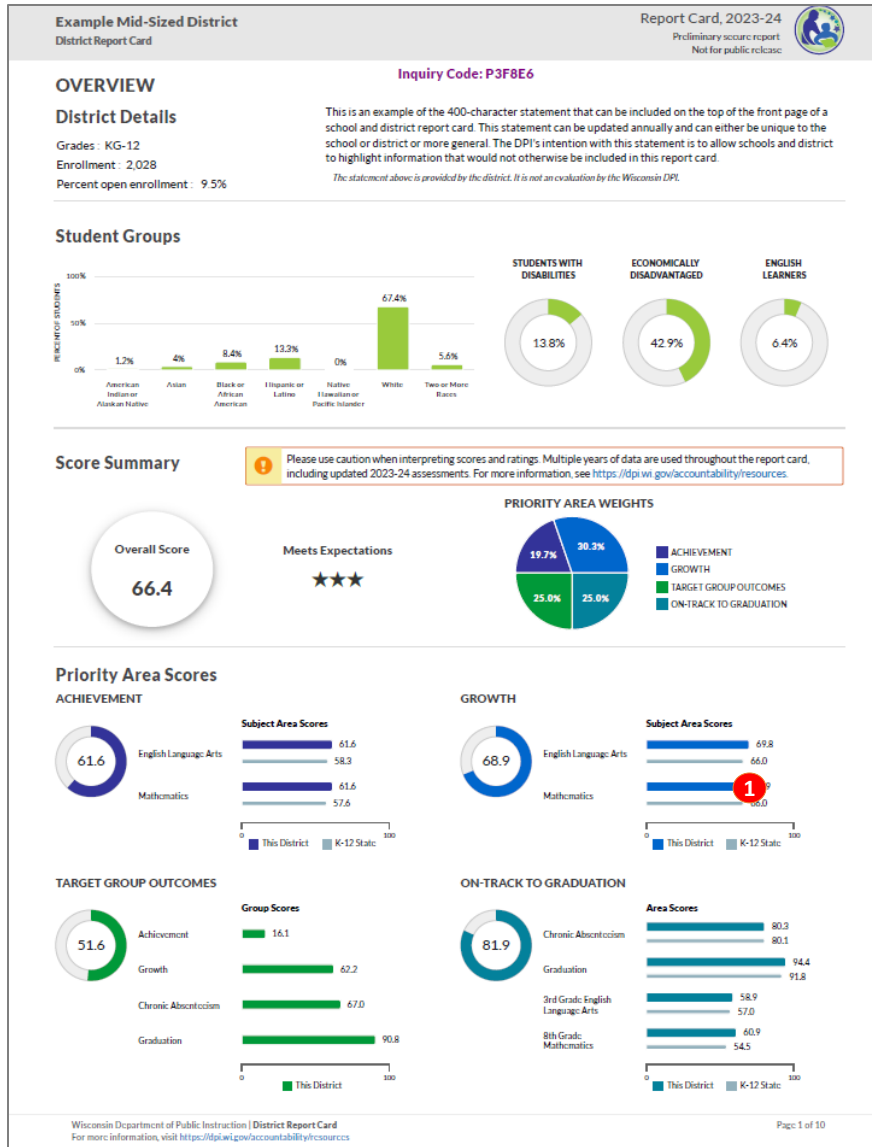
On the bottom of the page, scores are provided for the four priority areas, along with bar charts showing priority area component scores compared to statewide average component scores. *[Please see page 5 of this guide for more information on the state comparison.]* Each priority area has a score on a 0-100 scale; component scores are also on a 0-100 scale.



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# 2023-24 REPORT CARD GUIDE

## FRONT PAGE



### UNDERSTANDING STATE COMPARISONS 1

The priority area scores section on front page includes gray state comparison bars alongside the component score bars. For schools, comparisons are based on one of six broad grade bands: K-5, K-8, K-12, 6-8, 6-12, and 9-12. Schools are assigned to the most appropriate grade band for comparison. For districts, the comparison is a statewide group based on one of three grade bands: K-12, K-8, or 9-12.

In the example here, the district has grades KG-12, so the K-12 grade span is displayed in the state comparison bar.

These state comparisons can be loosely thought of as averages for each type of school or district. These comparative data are shown only to provide context; they do not factor into scores or ratings.

The comparison scores given for a grade band treat all Wisconsin students within those grades as if they were one giant school; data for these statewide sets of students are used to calculate the comparison scores. This includes public school students and students participating in the Choice program. The statewide comparison score that applies to a particular grade band is shown for component scores of each priority area except the Target Group Outcomes priority area. For achievement-based component scores on the 2023-24 report cards, scale adjustment is applied to the state comparison score (see page 8 for more on scale adjustment).

The Target Group Outcomes priority area does not have statewide comparison data because outcomes for the target group should be compared to the analogous priority area component scores for all students at the school or district. Target Group Outcomes is designed to help schools and districts see the “gaps” between the lowest-performing students and their student population as a whole.



# 2023-24 REPORT CARD GUIDE

## WEIGHTING

### UNDERSTANDING REPORT CARD WEIGHTING

Like the overall score, each of the four priority areas uses a 0- to 100-point scale. This provides a consistent and simple way to examine and compare priority area scores. Scores from the four individual priority areas are combined using a weighted average that takes into account data availability and percentage of economically disadvantaged students in a school or district.

#### Priority Area Weighting:

State statute ([Wis. Stat. 115.385](#)) requires the Achievement and Growth priority area weights to be adjusted relative to each other based on the percentage of economically disadvantaged (low-income) students in the district or school. The higher the percentage of economically disadvantaged (ECD) students in a district or school, the greater the weight given to Growth and the lesser to Achievement (up to a predefined threshold). Similarly, the lower the percentage of economically disadvantaged students, the greater the weight given to Achievement and the lesser to Growth.

The only number on the report card itself that has variable weighting factored into it is the overall score. The individual priority area scores provided throughout the report card, including on the front page, are not separately impacted by variable weighting.



### REPORT CARD TOOL

The weighting calculator shown here allows users to adjust the percent ECD and to select the priority areas and components available for a school or district to reveal the specific weights used in the report cards.

Please note that changes in reweighting due to priority area data availability may have significant impact on overall scores. Caution should be used when comparing report cards with different priority areas across years.

Available online:

[https://oea-dpi.shinyapps.io/report\\_card\\_weighting\\_calculator/](https://oea-dpi.shinyapps.io/report_card_weighting_calculator/)

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### School and District Report Card Weighting Calculator

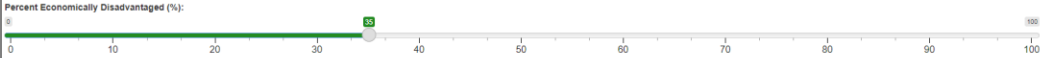
Wisconsin Department of Public Instruction, Office of Educational Accountability

Use this app to calculate the priority area weights used in the School and District Report Cards to produce the overall score for your school or district. Check all metrics applicable to your school or district, and the weighting formulas will automatically adjust to your selections. Note that weights may not add up to 100% due to rounding.

Your score is not advantaged or disadvantaged by the presence or lack of a priority area or component. For additional information on report card calculations, see the [Accountability Resources](#) page.

Priority Areas	Weight	Target Group Outcomes:
<input checked="" type="checkbox"/> Achievement (required)	25.0%	<input checked="" type="checkbox"/> Achievement (required) <input checked="" type="checkbox"/> Growth (required) <input checked="" type="checkbox"/> Attendance/Graduation (required)
<input checked="" type="checkbox"/> Growth	25.0%	<input checked="" type="checkbox"/> Chronic Absenteeism
<input checked="" type="checkbox"/> Target Group Outcomes	25.0%	<b>On-Track to Graduation (required):</b>
<input checked="" type="checkbox"/> On-Track to Graduation (required)	25.0%	<input checked="" type="checkbox"/> Attendance/Graduation (required) <input checked="" type="checkbox"/> Chronic Absenteeism <input checked="" type="checkbox"/> 3rd Grade English Language Arts
		<input type="checkbox"/> 8th Grade Mathematics

Percent Economically Disadvantaged (%):



Achievement	Weight	On-Track to Graduation	Weight	Target Group Outcomes	Weight
English Language Arts Achievement	12.5%	Attendance/Graduation	10.0%	Achievement	5.0%
Mathematics Achievement	12.5%	Chronic Absenteeism	10.0%	Growth	12.5%
		3rd Grade English Language Arts	5.0%	Attendance/Graduation	3.8%
		8th Grade Mathematics	0.0%	Chronic Absenteeism	3.8%



# 2023-24 REPORT CARD GUIDE

## ACHIEVEMENT

### UNDERSTANDING THE ACHIEVEMENT PRIORITY AREA

The purpose of this priority area is to show how the knowledge and skills of students in the district or school compares to state academic standards.

#### Basics about the priority area

This priority area summarizes English language arts (ELA) and mathematics performance for all students in grades 3 through 11. This includes students taking the Forward, ACT Aspire/Pre-ACT Secure, ACT with writing, and DLM exams in the Wisconsin Student Assessment System (WSAS). The score is based on how student outcomes distribute across the four WSAS performance levels (advanced, meeting, approaching, developing), and it takes up to three years of test data into account.

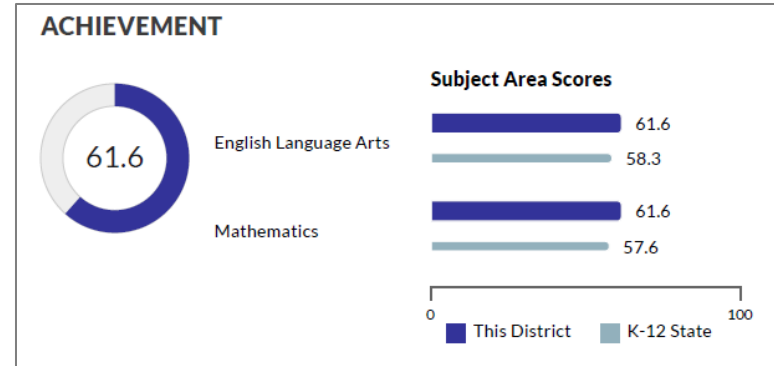
#### Where to find the data

The front page displays the priority area score and component scores for ELA and mathematics. Supplementary data charts and tables, which show results by student group and performance levels, are displayed starting on page 2 in the school report card and page 3 in the district report card.

#### Achievement Priority Area Display Updates

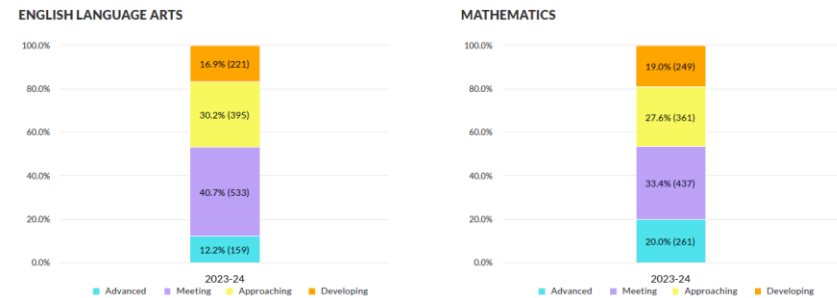
Due to assessment updates in 2023-24, only one year of data is displayed on the “Performance Levels by Year” chart on the Achievement page of the 2023-24 report card.

Additionally, new terms of advanced, meeting, approaching, and developing appear in the achievement priority area section of the report cards for 2023-24. Achievement results from prior years (2021-22 and 2022-23) in the “Student Group Performance Levels by Year” table are labeled using the previous performance level names.



#### Performance Levels by Year

These graphs show district-wide percentages and group sizes of students performing at each level. Only one year of data is displayed, as assessments were updated for 2023-24. Performance level percentages for 2023-24 cannot be compared to prior years.



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#### MATHEMATICS

	2021-22					2022-23					2023-24				
	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Meeting	Approaching	Developing
All Students: K-12 State	542,298	9.3%	28.2%	29.1%	33.3%	543,989	9.4%	29.1%	30.5%	30.9%	541,489	16.5%	34.5%	27.4%	21.6%
All Students	1,268	11.2%	30.2%	27.8%	30.8%	1,289	10.1%	32.6%	29.6%	27.7%	1,308	20.0%	33.4%	27.6%	19.0%
American Indian or Alaskan Native	14	14.3%	0.0%	42.9%	42.9%	18	0.0%	11.1%	61.1%	27.8%	16	0.0%	37.5%	37.5%	25.0%
Asian	57	22.8%	17.5%	26.3%	33.3%	58	15.5%	29.3%	31.0%	24.1%	60	16.7%	31.7%	23.3%	28.3%
Black or African American	90	1.1%	15.6%	14.4%	68.9%	85	1.2%	9.4%	21.2%	68.2%	94	2.1%	8.5%	26.6%	62.8%
Hispanic or Latino	170	3.5%	16.5%	27.6%	52.4%	160	2.5%	20.0%	30.6%	46.9%	168	5.4%	22.6%	42.3%	29.8%
Native Hawaiian or Pacific Islander	1	0.0%	0.0%	100.0%	0.0%	1	0.0%	100.0%	0.0%	0.0%	0	NA	NA	NA	NA
White	887	13.3%	35.5%	28.9%	22.3%	912	12.2%	37.8%	29.5%	20.5%	894	25.3%	38.1%	25.2%	11.4%
Two or More Races	49	4.1%	32.7%	30.6%	32.7%	55	9.1%	27.3%	30.9%	32.7%	76	18.4%	32.9%	26.3%	22.4%
Economically Disadvantaged	507	3.0%	19.9%	28.2%	48.9%	510	3.1%	19.8%	29.4%	47.6%	547	8.2%	24.7%	34.7%	32.4%
English Learners	99	0.0%	15.2%	24.2%	60.6%	101	0.0%	22.8%	30.7%	46.5%	112	2.7%	20.5%	41.1%	35.7%
Students with Disabilities	172	0.6%	12.8%	19.8%	66.9%	181	4.4%	9.4%	26.0%	60.2%	183	7.1%	13.7%	31.7%	47.5%



# 2023-24 REPORT CARD GUIDE

## UNDERSTANDING THE ACHIEVEMENT PRIORITY AREA

### How the calculation works

Achievement calculations are based on student performance on the Forward Exam, ACT Aspire/Pre-ACT Secure, ACT with writing, and Dynamic Learning Maps (DLM).

The Achievement priority area includes only tested students who were enrolled for the full academic year (FAY) in the district or school. Non-tested students are not included in calculations nor are students with invalidated tests. Note that in the Private School – Choice Students report card, the calculation only includes FAY students with a valid test score who were Choice program participants.

Scores for this priority area reflect how a district or school's students are distributed among the four performance levels of the WSAS. Having more students at the upper performance levels results in a higher score.

Separate content area scores on a 0 to 100-point scale are calculated for ELA and mathematics achievement and are averaged to arrive at the priority area score. To reduce the impact of year-to-year fluctuations in test scores, up to three years of most-recent testing data are used and at least 2 years are required to receive a scored report card. This improves the reliability of scores.

Each content area score is determined by assigning points to each of the district or school's students in each of the three measured years according to the student's performance level in that year. A student is assigned no points for being at the developing performance level, 0.5 points for being at the approaching level, 1 point for meeting, and 1.5 points for advanced.

For each year, students' scores are pooled to produce a district or school average. A three-year average is calculated from those yearly averages. When averaging across years, greater weight is given to more recent years' data and years with more tested students. The component score for each subject reflects this three-year average.

*Please see the next section for more information on achievement scoring specific to the 2023-24 report cards.*

## Changes to the Scoring of Achievement-Based Measures for the 2023-24 Report Cards

State assessments were updated for 2023-24, including new performance level categories and updated standards. The results from these updated assessments are included in the 2023-24 report cards.

As the updated 2023-24 assessment cut scores resulted in higher proficiency rates compared to previous years, the scoring of achievement-based measures on the 2023-24 report cards has been modified to allow for comparability and stability in the system and to allow schools and districts to more easily compare this year's report cards to report cards from 2022-23. Specifically, the DPI is "scale adjusting" 2023-24 achievement scores to align with the 2022-23 report card achievement distribution, which, in effect, lowers achievement scores.

After applying the scale adjustment, if a school/district's scale adjusted achievement subject area score is lower than the subject area score on the 2022-23 report card, the 2022-23 achievement subject area score is used instead. This process serves to prevent adjustment overcorrection and eliminates the confusion that would result from an achievement score that is lower than last year's due to the scale adjustment (and not necessarily from decreasing achievement performance). Scale adjustment applies only to the subject level and priority area scores. It is not applied to the student group scores for 2023-24.

Note that this is a one-year scoring change applicable only for 2023-24 report cards. You can see the exact steps for calculating achievement and other scores in the 2023-24 Report Card Technical Guide on the [Report Card Resources page](#).

## Test Participation

Test participation rates are displayed for all students and the lowest-participating student group for each school/district. These rates are included for informational purposes only (not scored). These rates include all students enrolled during the assessments and not just FAY students as the scored sections require.

### Test Participation Rates, 2023-24

ENGLISH LANGUAGE ARTS		MATHEMATICS	
All students	Lowest-participating group: Black or African American	All students	Lowest-participating group: Black or African American
96.3%	91.8%	96.3%	91.8%

# 2023-24 REPORT CARD GUIDE

## GROWTH

### UNDERSTANDING THE GROWTH PRIORITY AREA

#### Basics about the priority area

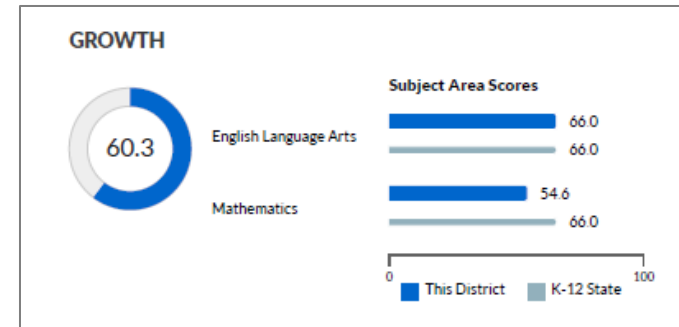
The purpose of this priority area is to give schools and districts a single measure that summarizes how rapidly their students are gaining knowledge and skills from year to year. In contrast to Achievement, which is based on the levels of performance students attain in a given year, the Growth priority area measures changes in students' performance over time. In particular, this priority area focuses on the pace of improvement in students' performance in a school or district compared to the growth of similar students across the state. This priority area rewards schools and districts for helping students improve performance, regardless of a student's prior achievement, by measuring student progress across assessments over time.

#### Where to find the data

While the front page displays the priority area score and ELA and mathematics component scores, the most valuable data for understanding student improvement are found in the supplementary data charts, which display growth results by student group. These student group data are displayed on page 4 of the school report card and page 5 of the district report card.

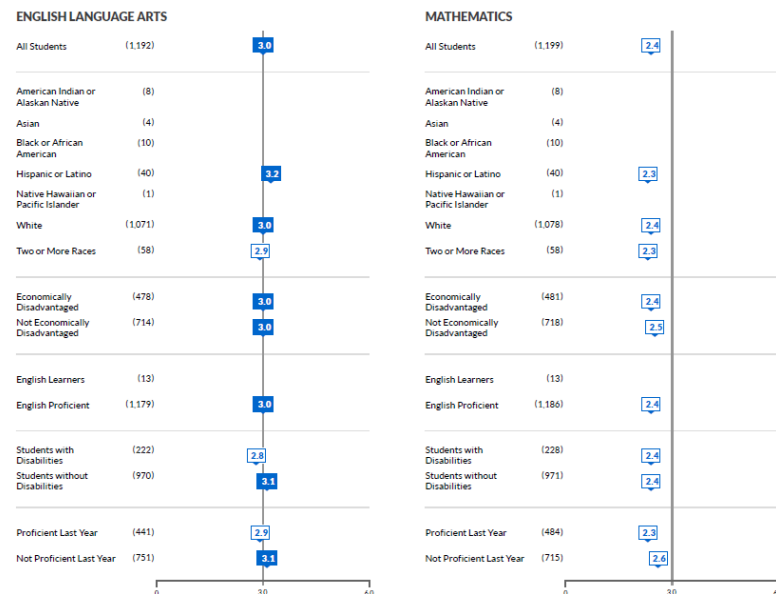
#### How to use the data

The Growth priority area is an important complement to Achievement in understanding district and school performance. How well students are learning is reflected by both their level of attainment and their rate of improvement. Performance on these two measures can be quite different. Such differences may point to areas of need. The report cards provide growth data for groups of students, allowing schools and districts to see how the growth of particular student groups impacts their overall growth performance. They can identify groups of students who are having trouble improving or who are improving rapidly. High growth scores may point to a successful program or improvement process.



#### Student Group Value-Added (for information only)

Value-added scores cover an approximately 0-6 range. Higher scores mean greater positive impact. A score of 3.0 is average. Group size is shown in parentheses. Groups with fewer than 20 students do not have a score displayed. Shaded boxes indicate higher-than-average scores.



# 2023-24 REPORT CARD GUIDE

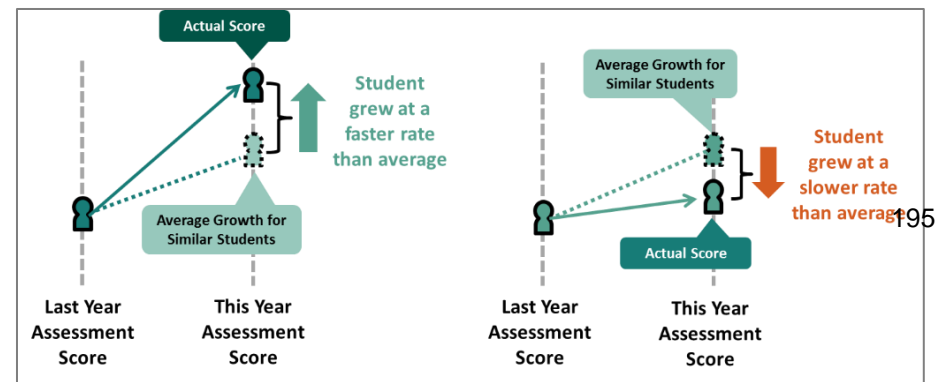
## GROWTH

### UNDERSTANDING THE VALUE-ADDED GROWTH MODEL

At the foundation of the Growth score is a statistical technique known as value-added, which is meant to facilitate “apples to apples” comparisons of student improvement between schools/districts, even if they serve very different student populations. Value-added quantifies how much growth students make over time after taking into account factors that are generally beyond a school’s control, but which may be related to student growth.

While the calculations behind value-added are complex, the concept is straightforward. Value-added compares the growth of students at a given school to the growth of similar students across the state of Wisconsin. In addition to prior achievement, the value-added model used in the school and district report cards considers students’ economic status, disability type, English Language proficiency level, gender, migrant status, and race/ethnicity.

For information about how the value-added model results in a Growth priority area score, please refer to the [2023-24 Report Card Technical Guide](#). For more information on the value-added model, please see the Value-Added Growth Guide and Value-Added Technical Report located on the [Report Card Resources](#) page.



# 2023-24 REPORT CARD GUIDE

## GROWTH

### UNDERSTANDING THE GROWTH PRIORITY AREA

#### How the calculation works

The Growth priority area provides a single score that characterizes the growth of a district or school's students, regardless of their starting performance levels and student attributes. It takes into account decline as well as improvement in student performance on the Forward Exam, ACT Aspire/Pre-ACT Secure, and ACT with writing assessments. If a student's score is higher than the scores of similar students, this is called "high value-added".

The value-added scores are reported on a 0 to 6 scale. The statewide average is always set to 3.0, representing typical growth for schools in the state. Up to three years of value-added results are used, when available, in calculating weighted average value-added scores. As in other parts of the report card, the current year data is weighted more heavily than prior years' data. Value-added scores are then converted to a Growth score from 0 to 100, like the other priority areas.

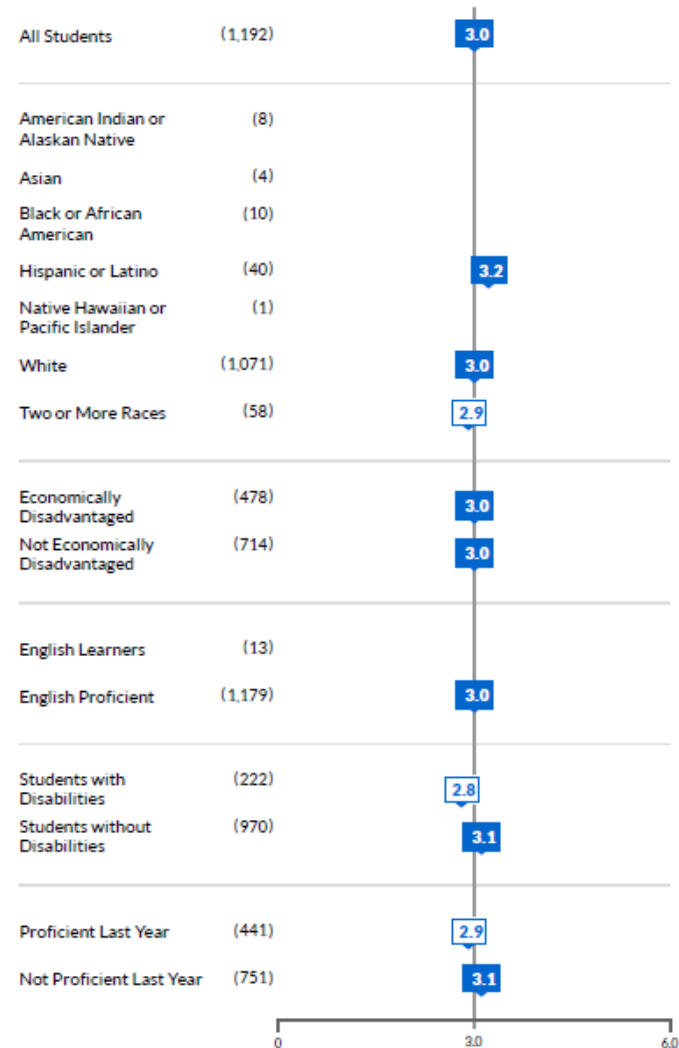
Growth consists of two components, ELA and mathematics. Separate value-added scores are calculated for each and then combined to produce the Growth score.



#### GOOD TO KNOW

The Growth Supplemental data table displays value-added results for groups of students in each school/district. This comparison helps readers better understand a school or district's impact on learning for different groups of students. Student group data do not impact growth priority area scores.

### ENGLISH LANGUAGE ARTS



# 2023-24 REPORT CARD GUIDE

## TARGET GROUP OUTCOMES

### UNDERSTANDING THE TARGET GROUP OUTCOMES PRIORITY AREA

Target Group Outcomes is a **priority area** that examines multiple measures for students in the bottom quartile (25%) of performance based on the prior year's test results, along with any students who scored less than proficient on the prior year's DLM alternate assessment. This priority area is designed to inform improvement efforts, resulting in positive change for learners who most need it while also improving outcomes for all students. It replaces the Closing Gaps priority area.

#### Basics about the priority area

The Target Group Outcomes priority area includes measures familiar from other priority areas - **achievement, growth, chronic absenteeism, and attendance or graduation rates**. The same calculation methods are used, but applied only to students in the target group, creating a "mini report card" for the group.

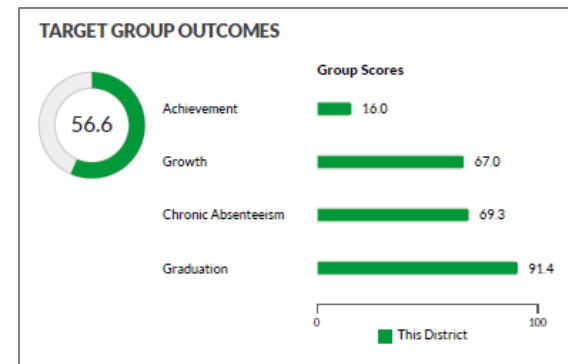
For 2023-24 report cards, additional steps were taken to calculate all achievement-based measures, including Target Group Outcomes Achievement, to ensure stability and comparability of report card scores and ratings. See page 8 for more information.

#### Where to find the data

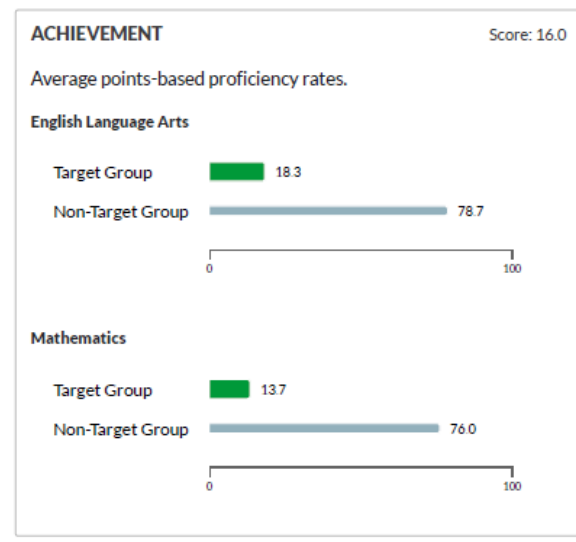
While the front page displays the priority area and component scores, the data most valuable for understanding performance of students in the target group are the supplementary data, which display performance by each scoring component with comparisons to students at the school who are not in the target group. This supplementary data is found on page 5 of the school report card and page 6 of the district report card.

#### How to use the data

Target Group Outcomes is designed to help schools see their own gaps between the lowest-performing students and the rest of the student body. Schools should use the data from this priority area as a tool in narrowing these gaps by implementing policies and procedures that will best serve the students most in need of support.



### Component Scores



## 2023-24 REPORT CARD GUIDE

## TARGET GROUP OUTCOMES

### Creating the Target Group

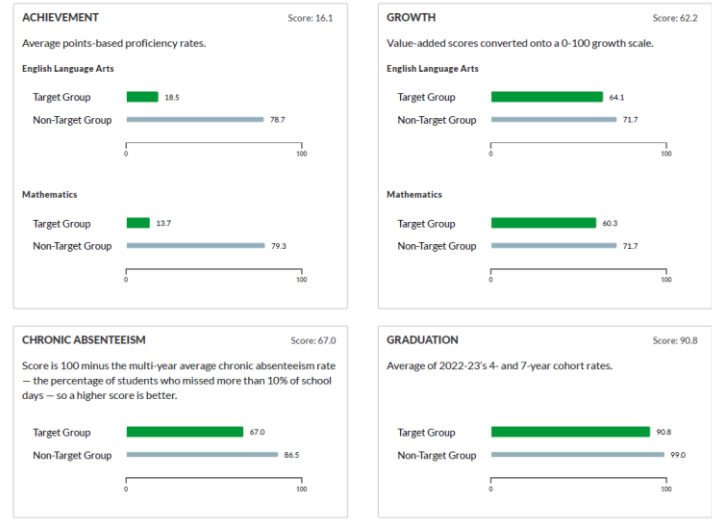
The target group is determined by prior performance rather than demographic association. It is roughly the bottom quartile of performers using the prior year's state assessment results, though additional business rules may result in a group that is more than 25% of the school or district's tested population. To determine the students who will be included in the Target Group Outcomes priority area, DPI follows the steps below:

1. Look at Forward, Aspire/Pre-ACT Secure, and ACT assessment results from the **prior year**.
2. Convert ELA and mathematics scaled scores on state assessments to standardized scores that can be compared across grades (z-scores).
3. Percentile rank z-scores to identify students in the bottom quartile (25%) for assignment to the target group. If the bottom quartile contains fewer than 20 students, keep adding students to the target group until the minimum cell size of 20 is met, up until 50% of students.
4. Some students have test results without scaled scores from the prior year. These students may still be included in the target group:
  - a. Add students who scored less than proficient on the DLM. The DLM does not provide scale scores, so these students cannot be included in the percentile rankings.
  - b. Add students who only completed 2 out of 3 components of the ELA assessment and scored less than proficient on the ACT with writing or ACT Aspire assessments, as these students also do not have scaled scores to be included in the rankings.

### ADDITIONAL RESOURCE

Please see the "Target Group Outcomes Guide" on the [Report Card Resources](#) page to learn more about this priority area.

### Component Scores



### Scoring the Target Group

Target Group Outcomes component scores are calculated using the same methodology as for the other priority areas, which are based on "all students". The only difference is that these calculations only include students in the target group:

1. DPI uses assessment, attendance, and graduation data, and applies the same calculations (e.g., points-based proficiency) to achievement, growth, chronic absenteeism, and attendance/graduation as used in "all students" measures to target group students.
2. DPI uses these calculations to determine the scores for each component of the Target Group Outcomes priority area. Please see the report card [online weighting calculator](#) to see how these components are weighted.

# 2023-24 REPORT CARD GUIDE

## ON-TRACK TO GRADUATION

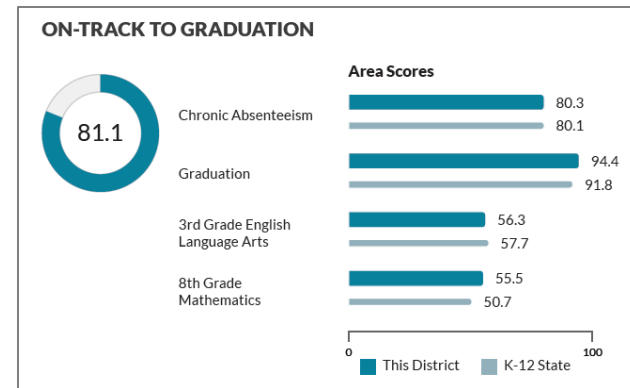
### UNDERSTANDING THE ON-TRACK TO GRADUATION PRIORITY AREA

#### Basics about the priority area

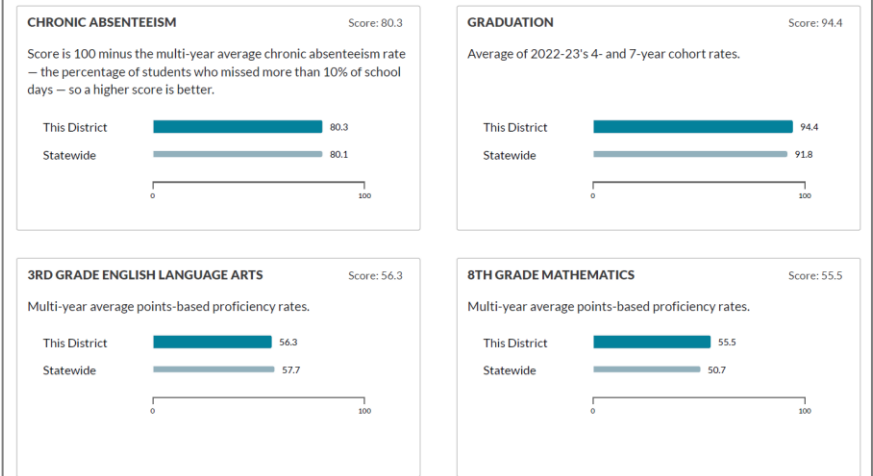
The purpose of this priority area is to indicate of how successful students are at achieving educational milestones that lead to postsecondary readiness. This priority area has three components. The first component is **chronic absenteeism**: 100 minus the rate of students who are chronically absent. The second is either a **graduation** rate—for schools that graduate students (i.e., high schools)—or an attendance rate for schools with no 12<sup>th</sup> grade or whose graduation cohort has fewer than 20 students. **Chronic absenteeism, graduation, and attendance data are lagged by one year due to the timing of when the data become available for use.** The final component is third grade ELA achievement, eighth grade mathematics achievement, or a combination of the two, depending on grade configuration and data availability. The scores for these components are included in a [weighted average](#) used to produce the On-Track to Graduation score. Scores for schools without a third or eighth grade will be based solely on chronic absenteeism and attendance or graduation.

#### How to use the data

The graduation rate, of course, measures a key education milestone. For schools that do not graduate students, attendance rates are used. Attendance and chronic absenteeism are highly correlated with student achievement. The third grade ELA and the eighth-grade mathematics achievement results represent key educational transition points. These data can help schools and districts monitor whether their students are on-track for success in high school and beyond. Third grade ELA ability is linked to later academic performance across content areas, graduation, and college enrollment. Eighth grade mathematics ability leads to success in a variety of high school courses.



#### Component Scores



# 2023-24 REPORT CARD GUIDE

## ON-TRACK TO GRADUATION

### UNDERSTANDING ON-TRACK TO GRADUATION

#### How the calculation works

**Chronic absenteeism:** Students who are enrolled for at least 90 days during the school year are included in this calculation. Enrollment need not be continuous to meet the 90-day threshold. A student is considered chronically absent if they missed more than 10% of possible attendance days. The chronic absenteeism *rate* is the number of students who are chronically absent divided by the total number of students who have been enrolled at least 90 days. The chronic absenteeism *score* on the report card is a multi-year average and calculated as 100 minus the chronic absenteeism rate.

**Graduation or attendance:** For schools and districts that graduate students, a graduation rate component is used. Otherwise, an attendance rate component is used. Graduation rates and attendance rates are highly correlated with one another and have virtually identical distributions. The graduation component is the weighted average of the four-year and seven-year cohort graduation rates. The attendance component is the days of student attendance divided by the total possible days of attendance. Both graduation and attendance components are based on a single year of data.

**Other On-Track Measures.** A school and district may have third grade ELA achievement, eighth grade mathematics achievement, or both. Third grade ELA achievement and eighth grade mathematics achievement are measured in the same way as in the Achievement priority area. For 2023-24 report cards, additional steps were taken to calculate all achievement-based measures, including those in On-Track, to ensure stability and comparability of report card scores and ratings. See page 8 for more information.

#### Supplemental Data 1

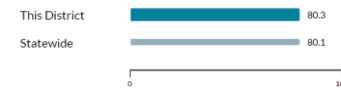
Some of the most valuable data in the report card are the results by scored component and student group in the supplementary data tables (starting on page 6 of the school report card and page 7 of the district report card).

#### Component Scores

##### CHRONIC ABSENTEEISM

Score: 80.3

Score is 100 minus the multi-year average chronic absenteeism rate – the percentage of students who missed more than 10% of school days – so a higher score is better.



##### GRADUATION

Score: 94.4

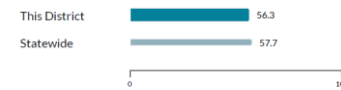
Average of 2022-23's 4- and 7-year cohort rates.



##### 3RD GRADE ENGLISH LANGUAGE ARTS

Score: 56.3

Multi-year average points-based proficiency rates.



##### 8TH GRADE MATHEMATICS

Score: 55.5

Multi-year average points-based proficiency rates.



#### Student Group Chronic Absenteeism Rates, Single-Year

	2020-21		2021-22		2022-23	
	Students	Rate	Students	Rate	Students	Rate
All Students: K-12 State	806,878	16.5%	810,982	22.6%	808,094	19.8%
All Students	1,943	15.9%	1,982	22.6%	1,978	19.8%
American Indian or Alaskan Native	22	22.7%	22	27.3%	25	28.0%
Asian	79	15.2%	84	19.0%	85	18.8%
Black or African American	177	44.6%	178	58.4%	162	48.8%
Hispanic or Latino	258	25.6%	261	35.2%	254	28.3%
Native Hawaiian or Pacific Islander	1	0.0%	1	0.0%	1	0.0%
White	1,331	10.0%	1,349	15.0%	1,356	14.5%
Two or More Races	75	18.7%	87	29.9%	95	21.1%
Economically Disadvantaged	786	27.0%	834	35.3%	776	30.4%
English Learners	147	28.6%	154	40.9%	154	28.6%
Students with Disabilities	270	23.7%	272	27.9%	274	27.7%

# 2023-24 REPORT CARD GUIDE

# COURSE AND PROGRAM DATA

## COURSE AND PROGRAM DATA IN REPORT CARDS

State statute ([Wis. Stat. 115.385](#)) requires DPI to report on certain course and program types for students in grades 9-12 in school and district report cards. Data for courses and programs are included in report cards using the following categories:

### Postsecondary Preparation

- Advanced Courses
- Dual Enrollment
- Industry-Recognized Credentials
- Work-Based Learning

### Arts Course Information

Student participating in the following arts course categories:

- Art & Design
- Dance
- Music
- Theater

The data are reported for informational purposes only (not scored), and like graduation and attendance data, course and program data will lag by one year on report cards. For example, 2023-24 report cards include 2022-23 course data.

At this time, course data are reported to DPI by public schools and districts only. Private schools in a Choice Program do not send course data to DPI. The pages with course data will not appear on the report card for choice schools. They will also not appear on report cards for any public schools or districts without grades 9-12.

## ADDITIONAL RESOURCE

Please see the "Course and Program Data Guide" on the [Report Card Resources](#) page to learn more about this area of the report card.

Example Mid-Sized District  
District Report Card

Report Card, 2023-24  
Preliminary scores report  
Not for public release

### POSTSECONDARY PREPARATION, 2022-23

Section 115.385(1)(j)1-5, Wis. Stat., requires report cards to include data on pupil participation in various postsecondary preparation opportunities. All data are for grades 9-12. This is for information only and does not affect scores. Course and program data are reported by schools and districts to DPI. Please use caution when interpreting these data.

#### Participation by Type of Postsecondary Preparation

282 (47.5%) students met criteria for inclusion in at least one Postsecondary Prep Course total below.

ADVANCED COURSES		DUAL ENROLLMENT		INDUSTRY-RECOGNIZED CREDENTIALS		WORK-BASED LEARNING	
District	State	District	State	District	State	District	State
21.2%	21.1%	27.1%	25.7%	4.5%	4.7%	8.8%	8.5%

126 students successfully completed at least one Advanced Placement or International Baccalaureate course.

161 students successfully completed at least one dual enrollment course.

27 students earned at least one industry-recognized credential.

52 students participated in a work-based learning program.

Example Mid-Sized District  
District Report Card

Report Card, 2023-24  
Preliminary scores report  
Not for public release

### ARTS COURSE INFORMATION, 2022-23

Section 115.385(1)(j)6, Wis. Stat., requires report cards to include data on the percentage of high school pupils participating in various kinds of arts courses. All data are for grades 9-12. This is for information only and does not affect scores. Course and program data are reported by schools and districts to DPI. Please use caution when interpreting these data.

#### Participation by Type of Arts Course

283 (47.6%) students successfully completed any Arts Course.

ART & DESIGN		DANCE		MUSIC		THEATER	
District	State	District	State	District	State	District	State
31.5%	29.2%	0.2%	0.5%	22.4%	19.2%	2.0%	2.2%

187 students successfully completed at least one art & design course.

1 student successfully completed at least one dance course.

133 students successfully completed at least one music course.

12 students successfully completed at least one theater course.

#### Student Group Participation

This table compares the percentages of students in the district completing different types of arts courses with the percentages for the state. Total student enrollments are given for reference.

	Total # Enrolled		Art & Design		Dance		Music		Theater	
	District	State	District	State	District	State	District	State	District	State
All Students	594	266,572	31.5%	29.2%	0.2%	0.5%	22.4%	19.2%	2.0%	2.2%
American Indian or Alaskan Native	10	2,718	30.0%	33.1%	0.0%	0.2%	20.0%	15.0%	0.0%	1.1%
Asian	23	10,315	34.8%	30.4%	0.0%	0.4%	30.4%	19.9%	0.0%	1.6%
Black or African American	49	24,952	24.5%	28.8%	0.0%	0.7%	14.3%	11.7%	0.0%	2.8%
Hispanic or Latino	74	37,679	29.7%	29.1%	0.0%	0.3%	16.2%	13.3%	0.0%	2.1%
Native Hawaiian or Pacific Islander	0	216	NA	32.9%	NA	1.4%	NA	23.6%	NA	4.2%
White	411	179,179	32.8%	29.2%	0.0%	0.5%	24.3%	21.7%	2.4%	2.2%
Two or More Races	27	11,450	25.9%	28.8%	3.7%	0.5%	18.5%	17.8%	7.4%	2.6%
Economically Disadvantaged	220	101,307	29.1%	30.0%	0.0%	0.4%	18.2%	15.0%	1.4%	2.1%
English Learners	35	19,129	34.3%	30.9%	0.0%	0.4%	11.4%	11.8%	0.0%	1.6%
Students with Disabilities	66	33,770	28.8%	30.9%	0.0%	0.5%	21.2%	14.3%	1.5%	2.4%



# 2023-24 REPORT CARD GUIDE

## UNDERSTANDING THE DISTRICT REPORT CARDS

District report cards will look like the school report cards, with a few exceptions. Most district report card calculations treat the district as “one big school” responsible for all students within the district, rather than averaging school-level scores.

One exception is the district Target Group Outcomes score in which the district target group is composed of students from target groups at schools in the district. In other words, it is not the bottom 25% of performers on statewide assessments in the district but instead students in the Target Group at each school are included in the District Target Group.

In addition, the district value-added growth score is a weighted average of school value-added growth scores; weighting is according to school enrollment.

The district report card includes a summary of school performance data on page 2. This summary shows how schools in the district are performing as a group in terms of ratings, overall scores, and priority area scores. This is supplemental informational; it is not used in district-level score calculations.

- 1 The first two tables display the number of schools within the district in each of the five standard overall ratings and each of the two alternate accountability ratings.
- 2 The final table displays the low, average, and high for the overall score and for each of the four priority area scores among schools within the district.

## DISTRICT REPORT CARDS

**Example Mid-Sized District**  
District Report Card

Report Card, 2023-24  
Preliminary scores report  
Not for public release

**Inquiry Code: P3F8E6**

**OVERVIEW**

**District Details**

Grades: KG-12  
Enrollment: 2,028  
Percent open enrollment: 9.5%

This is an example of the 400-character statement that can be included on the top of the front page of a school and district report card. This statement can be updated annually and can either be unique to the school or district or more general. The DPI's intention with this statement is to allow schools and district to highlight information that would not otherwise be included in this report card.

The statement above is provided by the district. It is not an evaluation by the Wisconsin DPI.

**Student Groups**

**STUDENTS WITH DISABILITIES**

13.8%

**ECONOMICALLY DISADVANTAGED**

42.9%

**ENGLISH LEARNERS**

6.4%

**Score Summary**

Please use caution when interpreting scores and ratings. Multiple years of data are used throughout the report card, including updated 2023-24 assessments. For more information, see <https://dpi.wi.gov/accountability/resources>.

Overall Score

**66.4**

Meets Expectations

★★★

**PRIORITY AREA WEIGHTS**

**Priority Area**

**ACHIEVEMENT**

61.6

**TARGET GROUP OUTCOMES**

51.6

**Example Mid-Sized District**  
District Report Card

Report Card, 2023-24  
Preliminary scores report  
Not for public release

**DISTRICT SCHOOLS ACCOUNTABILITY SUMMARY**

This page summarizes outcomes for schools in this district. It is for information only. School report card scores do not factor into district scores. Instead, to determine the district's scores and rating, all students in the district, including those in alternate accountability schools, are treated as one district-wide student body.

**Distribution of Schools by Rating**

This table lists the number and percentage of schools in each of the five rating categories as determined by the school's overall scores.

Rating Category	Number of Schools	Percent of Schools
Significantly Exceeds Expectations	0	0.0%
Exceeds Expectations	3	60.0%
Meets Expectations	2	40.0%
Meets Few Expectations	0	0.0%
Fails to Meet Expectations	0	0.0%

**Alternate Accountability Schools**

Schools that are new, small, or do not have grades in which state tests are taken lack the data needed to receive an overall score and rating. Instead, these schools participate in an alternate accountability process and receive one of two ratings based upon results of a district-supervised self-evaluation. Alternate accountability ratings for schools in this district are summarized below.

Alternate Accountability Rating Category	Number of Schools	Percent of Schools
Satisfactory Progress	0	0.0%
Needs Improvement	0	0.0%

**School Score Summary**

This table does not include alternate accountability schools.

Priority Area	Low Score	Average Score	High Score	Possible Points
Overall Score	64.3	71.1	79.6	100.0
Achievement	56.8	63.0	69.0	100.0
Growth	63.2	74.3	100.0	100.0
Target Group Outcomes	49.9	62.5	71.4	100.0
On-Track to Graduation	80.2	82.4	84.7	100.0



# 2023-24 REPORT CARD GUIDE

## PRIVATE SCHOOLS

### UNDERSTANDING CHOICE SCHOOL REPORT CARDS

DPI produces two types of Choice school report cards, as required by law.

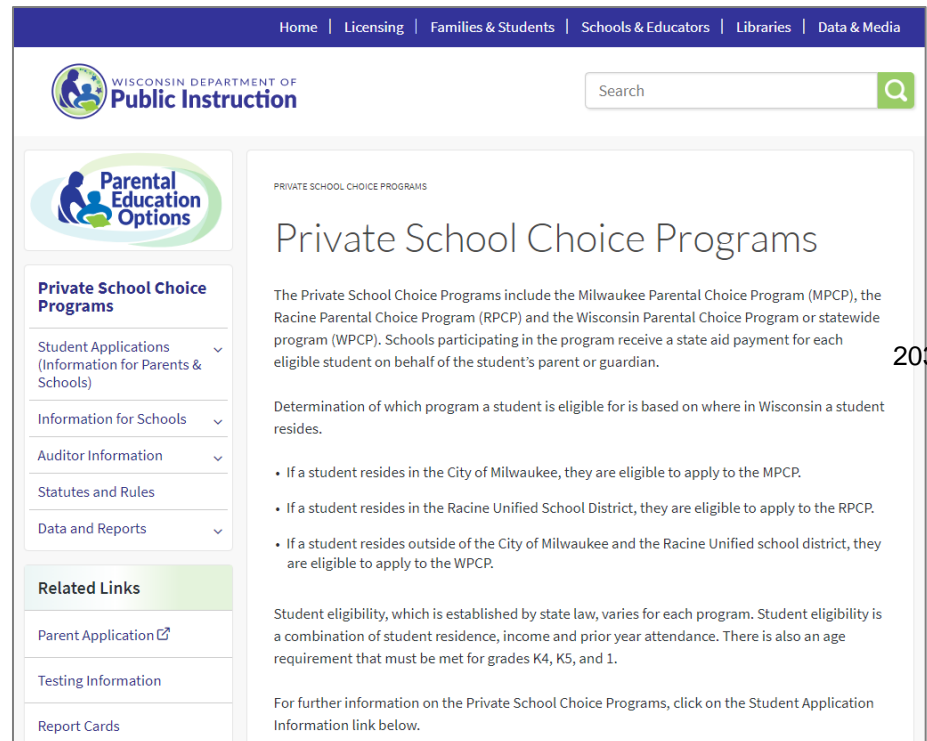
- Private – Choice Students Report Card (*required*)
- Private – All Students Report Card (*optional*)

**Private School – Choice Students** - All Choice schools receive this report card, which only includes students who are attending under one of the [Private School Choice programs](#).

**Private School – All Students** - An optional report based on the performance of all students in the private school (those attending under a Choice program as well as private-paying students).

In order to receive a scored version of the optional Private School - All Students report card, the private school must have submitted required data for at least two consecutive years. These opt-in schools report data to DPI on all of their students, not just the Choice program participants.

Both types of private school report cards are based on the same calculations as for public schools. Differences between report cards for private schools and public schools are noted where appropriate throughout this guide.



The screenshot shows the website interface for 'Private School Choice Programs'. At the top, there is a navigation bar with links for Home, Licensing, Families & Students, Schools & Educators, Libraries, and Data & Media. Below this is the Wisconsin Department of Public Instruction logo and a search bar. The main content area is titled 'Private School Choice Programs' and includes a sub-header 'PRIVATE SCHOOL CHOICE PROGRAMS'. The text explains that these programs include the Milwaukee Parental Choice Program (MPCP), the Racine Parental Choice Program (RPCP), and the Wisconsin Parental Choice Program or statewide program (WPCP). It states that schools participating in the program receive a state aid payment for each eligible student. A list of eligibility criteria is provided:
 

- If a student resides in the City of Milwaukee, they are eligible to apply to the MPCP.
- If a student resides in the Racine Unified School District, they are eligible to apply to the RPCP.
- If a student resides outside of the City of Milwaukee and the Racine Unified school district, they are eligible to apply to the WPCP.

 A sidebar on the left contains a 'Parental Education Options' logo and a 'Private School Choice Programs' section with dropdown menus for Student Applications, Information for Schools, Auditor Information, Statutes and Rules, and Data and Reports. Below this is a 'Related Links' section with links for Parent Application, Testing Information, and Report Cards.

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# 2023-24 REPORT CARD GUIDE

# REPORT CARD DATA

## UNDERSTANDING THE DATA USED

The report card [Data At-a-Glance](#) document is a key resource to guide you through the data used in the report cards.



## DATA AT-A-GLANCE 2023-24 SCHOOL AND DISTRICT REPORT CARDS

### OVERVIEW

This guide is meant to build understanding of the data sources used in the 2023-24 Wisconsin school and district report cards.

### OPTIONAL NARRATIVE STATEMENT

This optional narrative statement on the front page is provided to DPI by schools and districts via an online form.

### PRIORITY AREAS

**Achievement:** Score includes FAY tested students only.

	Performance Levels	Demographics
2023-24	Forward, ACT Aspire, Pre-ACT Secure, ACT with writing, DLM	WISEdata Spring Demographic Snapshot
2022-23		
2021-22		

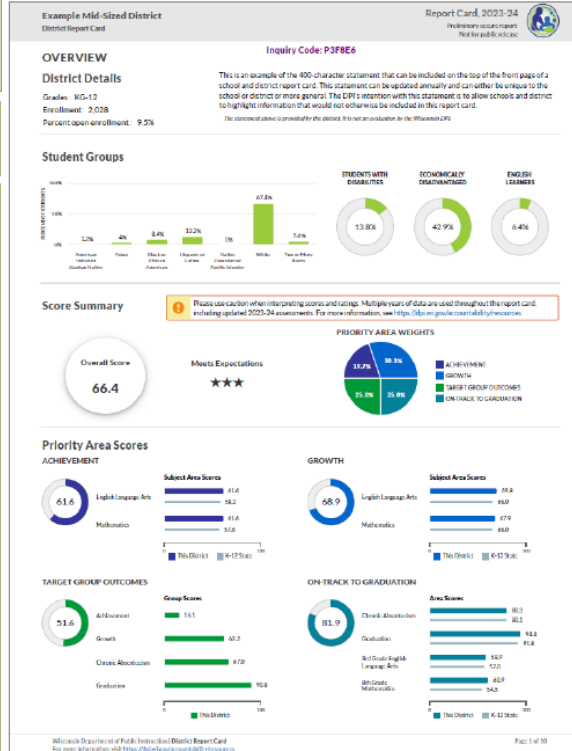
**Growth:** Scale scores from 23-24, 22-23, 21-22, and 20-21 Forward Exam, ACT Aspire, Pre-ACT Secure, and ACT with writing (no DLM); demographic control variables from WISEdata Spring Demographic Snapshot. Includes FAY tested students only.

**Target Group Outcomes:** Data sources for each priority area or calculation - Achievement, Growth, Chronic Absenteeism, Graduation, and Attendance – apply in the same way within Target Group Outcomes calculations.

**On-Track to Graduation:** Graduation, Attendance, and Chronic Absenteeism data from WISEdata Year-End Snapshot. Years of data used indicated below. Note that these data are lagged by one year compared to assessment data in report cards.

	Graduation	Attendance	Chronic Absenteeism
2022-23	One year	One year	Up to three years
2021-22			
2020-21			

Third Grade ELA and Eighth Grade mathematics: see Student Achievement table above.



### SCHOOL INFORMATION

Grades: School Directory app  
Enrollment, Student Groups: [2023-24 WISEdata TFS Enrollment Snapshot](#)  
Percent Open Enrollment (via OPAL as of TFS)  
Percent Choice Enrollment: 2023-24 WISEdata TFS Enrollment Snapshot and 2023-24 [PI-1207 Private School Report](#)

### ECONOMICALLY DISADVANTAGED (ECD) Data

are from the WISEdata Student Snapshot of 2023-24 TFS Enrollment. Rates of ECD determine the weights given to Achievement and Growth when both priority areas are present. Details and specific weights are available in the online [weighting calculator](#).

### STUDENTS WITH DISABILITIES

Data on the front page are from the WISEdata Student Snapshot of 2023-24 TFS enrollment. However, for assessment-based measures, disability status is determined by a WISEdata designation of students with an IEP (public schools) or ISP (private schools).

### COURSE DATA

Report cards for public schools and districts with grades 9-12 contain arts and postsecondary preparation course participation data on subsequent pages (not on the front page). Data is from the [WISEdata Student Snapshot of 2022-23 year-end data](#).



# 2023-24 REPORT CARD GUIDE

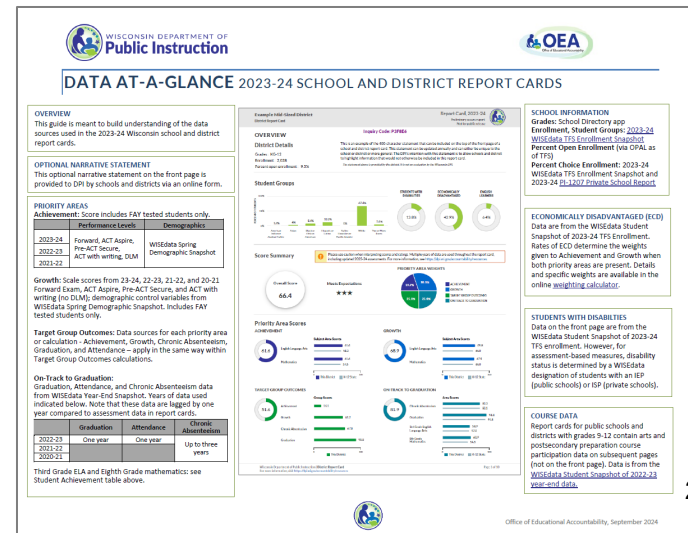
# REPORT CARD DATA

## UNDERSTANDING THE DATA USED

**Data Sources:** The data used in the report cards come from a variety of sources and years. Most data are reported through WISEdata and captured (or snapshot) at a point in time. Correctly reporting data at the time of these [WISEdata snapshots](#) is key to having report cards that appropriately reflect the performance of the school or district. The report card Data At-a-Glance document is meant to help school and district administrators understand where the data on the report cards come from and how the data collected in WISEdata snapshots are incorporated in the report cards.

**Full Academic Year (FAY) students:** Priority area scores and components based on assessment results are calculated using full academic year (FAY) students in tested grades. Students need not be FAY, however, to be included in attendance, chronic absenteeism, or graduation calculations. Students must have attended for at least 90 non-consecutive days to be included in chronic absenteeism components or in course and program data reporting.

**Student Groups:** Report cards include a number of tables and charts displaying data disaggregated by student group. This enables educators to focus efforts on groups of students whose performance is lagging, providing the support they need to achieve at higher levels. Disaggregated reporting is for the following student groups: students with disabilities, English learners, economically disadvantaged students, and seven student groups defined by race/ethnicity. Student group data provide supplemental information, but do not factor directly into report card scoring.



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## Defining FAY

It is important to clearly define which students are considered FAY (full academic year) because only FAY students are included in assessment-based calculations, and these calculations make up the majority of report card scores. How FAY is determined depends on whether a student tested:

1. For students who test, FAY is continuous enrollment from TFS to the testing date.
2. For students who do not test, FAY is continuous enrollment from TFS to the last day of the testing window.

If a student transfers after their test date, but tested before the end of the testing window, they would be FAY at the school where they tested.

# 2023-24 REPORT CARD GUIDE

## NAVIGATION

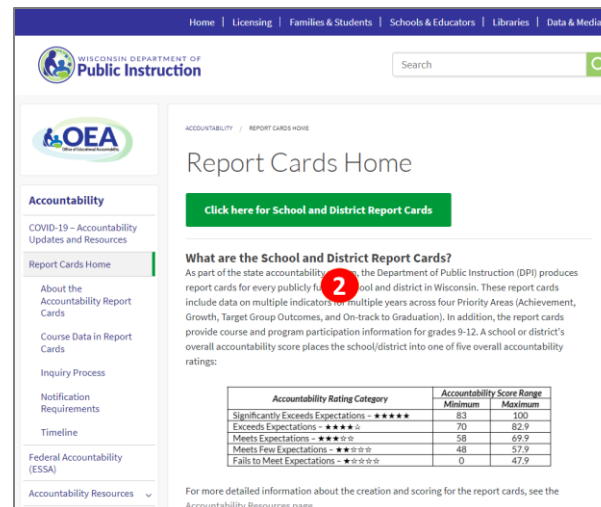
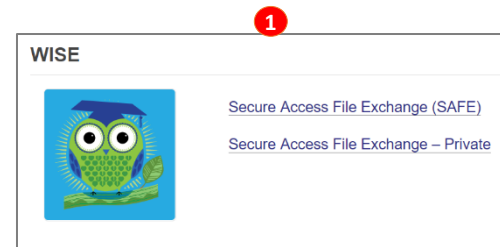
### FINDING SECURE REPORT CARDS <sup>1</sup>

Secure report cards for schools and districts are available in SAFE, the Secure Access File Exchange. The secure report cards in SAFE are meant for schools and districts only. Data in the reports have not been redacted to protect student privacy and therefore may not be shared with local media, parents, or other members of the public. To obtain access to SAFE, please visit the [WISEhome information page](#).

### FINDING PUBLIC REPORT CARDS <sup>2</sup>

Once released, the public version of the report cards can be accessed online by anyone from the [Report Cards Home page](#). Here you'll find a brief explanation of the report cards; links to resources explaining the report cards; and contact information for the accountability team should you have further questions.

Clicking the green button on the Report Cards Home page takes you to the state's [report card application](#). The app page shown at right is a database containing all the school and district report cards published over time. The app page also contains data download files for each year school and district report cards have been published. These download files summarize scores and contextual information for all schools and districts that received a report card for a given year.



# 2023-24 REPORT CARDS AT-A-GLANCE

## SCHOOL/DISTRICT INFORMATION <sup>1</sup>

School or district information, displayed towards the top of the front page, provides important context for reviewing the report card. These descriptive data include the grade span, student demographics, enrollment count, and (for public schools/districts) percent of students who were open-enrolled or (for choice schools) the percent of students participating in the choice program.

## OVERALL SCORE & RATING <sup>3</sup>

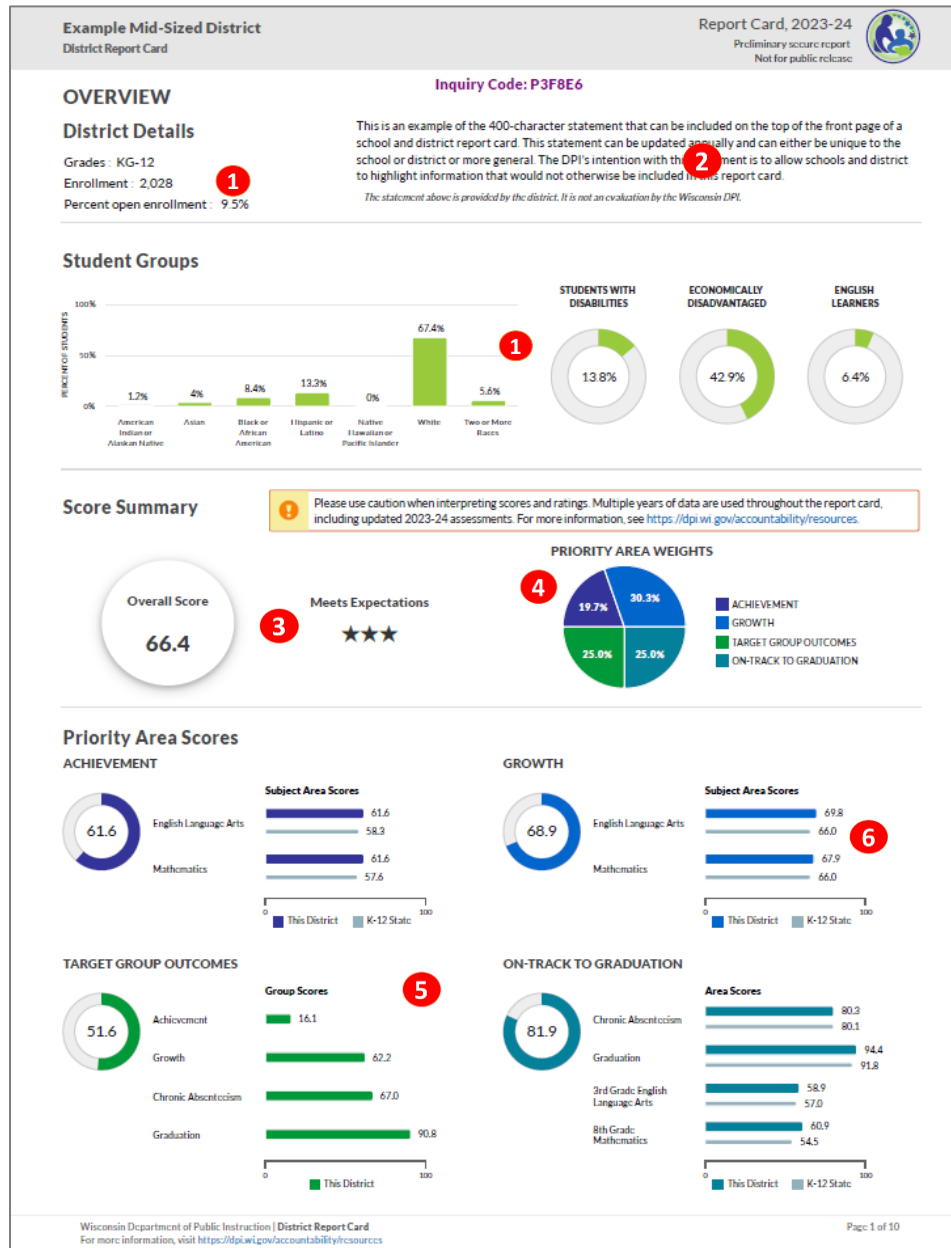
Each school or district receives an Overall Score from 0 to 100. This score is calculated by combining the weighted average of the Priority Area scores. The Overall Score places a school or district in one of five rating categories ranging from Significantly Exceeds Expectations to Fails to Meet Expectations. A five-star rating system is also provided.

## STATE COMPARISON DATA <sup>6</sup>

The priority area sections on the front page include state comparison bars, which are colored gray. For schools, state comparisons are based on one of six broad grade bands: K-5, K-8, K-12, 6-8, 6-12, and 9-12. State-level component scores are given for comparison purposes only and do not factor into the accountability scores or ratings.

## COURSE DATA

Report cards for public schools/districts with grades 9-12 contain arts and postsecondary preparation course data on the last two pages of the report card.



## OPTIONAL STATEMENT <sup>2</sup>

Schools and districts have the option to submit a descriptive statement that appears in the top right corner of the front page.

## PRIORITY AREA WEIGHTING <sup>4</sup>

Next to the space for the rating category is a pie chart displaying the weighting used when calculating overall scores. The weighting for Achievement and Growth varies depending on the percent of economically disadvantaged students in the school or district. For more information, see the [online weighting calculator](#).

## PRIORITY AREA SCORES <sup>5</sup>

On the bottom half of the front page, scores are provided for the four priority areas, along with bar charts showing priority area component scores.

**Achievement:** students' level of knowledge and skills attained compared against state academic standards in English language arts (ELA) and mathematics.

**Growth:** how rapidly students are gaining knowledge and skills from year to year, focusing on the pace of improvement in students' performance.

**Target Group Outcomes:** outcomes for students with the lowest test scores in their school - the Target Group. Outcomes are displayed for achievement, growth, chronic absenteeism, and attendance or graduation rate.

**On-Track to Graduation:** how successfully students are achieving educational milestones that lead to later success.



## What's New for the 2023-24 School and District Report Cards?

### Background

*This document highlights changes to 2023-24 report cards compared to 2022-23. For more information on report cards, please visit our [Report Card Resources page](#).*

### What's New?

#### Impact of Assessment Standard Settings

Assessment cut scores were updated for the Forward Exam, PreACT Secure, and ACT assessments as a result of the updated Forward Exam aligned to the recent updates to Wisconsin Academic Standards, and standard settings that occurred this past summer. The 2023-24 assessment data used in the report cards reflect these updates, including the percentage of students in each performance level used in achievement scoring.<sup>1</sup> As a reminder, up to three years of achievement data are used in report cards, and the 2021-22 and 2022-23 achievement data in the 2023-24 report cards reflect the assessment cut scores in these years. Please see the following section for more information on achievement scoring for the 2023-24 report cards.

#### Changes to Achievement Scoring for the 2023-24 Report Cards

As the updated 2023-24 assessment cut scores resulted in higher proficiency rates compared to previous years, the scoring of achievement on the 2023-24 report cards has been modified to allow for comparability and stability in the system and to allow schools and districts to more easily compare this year's report cards to report cards from 2022-23. Specifically, the DPI is "scale adjusting" 2023-24 achievement scores to align with the 2022-23 achievement distribution, which, in effect, lowers achievement scores.

After applying the scale adjustment, if a school/district's scale adjusted achievement subject area score is lower than the subject area score on the 2022-23 report card, the 2022-23 achievement subject area score is used instead. This process serves to prevent adjustment overcorrection and eliminates the confusion that would result from an achievement score that is lower than last year's due to the scale adjustment (and not necessarily from decreasing achievement performance).

In summary, schools and districts can expect to see achievement scores that are greater than or equal to their 2022-23 score, though not as high as would be the case with no scale adjustment. As a reminder, a report card's overall score includes other components aside from achievement scores. You can see the exact steps for calculating achievement and other scores in the 2023-24 Report Card Technical Guide located on the [Report Card Resources page](#).

Note that this is a one year scoring change applicable only for 2023-24 report cards. In the coming year, the DPI will convene a group of educators to help align the report card cut scores to accurately communicate the success of schools and districts.

#### Achievement Priority Area Display Updates

Due to the 2023-24 assessment updates, only one year of data is displayed on the "Performance Levels by Year" chart on the Achievement page of the report card. Note that Achievement scores

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<sup>1</sup>Achievement scoring refers to the Achievement priority area (both ELA and mathematics scores), the Target Group Outcomes Achievement component (both ELA and mathematics scores); and the 3rd grade ELA and 8th grade mathematics component scores of On-Track to Graduation.

are still calculated using up to three years of data. The “Student Group Performance Levels by Year” table on the Achievement - Additional Information page of the report card continues to display up to three years of data.

Additionally, after extensive engagement with internal and external education partners, the DPI has updated the names of the assessment performance levels. The new terms of developing, approaching, meeting, and advanced appear in the achievement priority area section of the report cards for 2023-24. Achievement results from prior years (2021-22 and 2022-23) in the “Student Group Performance Levels by Year” table are labeled using the previous performance level names. You can learn more about the updated terminology in [this DPI news release](#).

### **Additional Course Data Reporting**

The counts and percentages of all students by course type has been added to the Student Group Participation tables on the Postsecondary Preparation and Arts Course Information pages.

In addition, the count and percentage of unique students participating in any Postsecondary and in any Arts Course (including ‘All Others’ SCED Subcategory course participants) have been added to the Postsecondary Preparation and Arts Course Information pages, respectively. For more information, please see the Course and Program Data Guide on our [Report Card Resources page](#).



# OVERVIEW

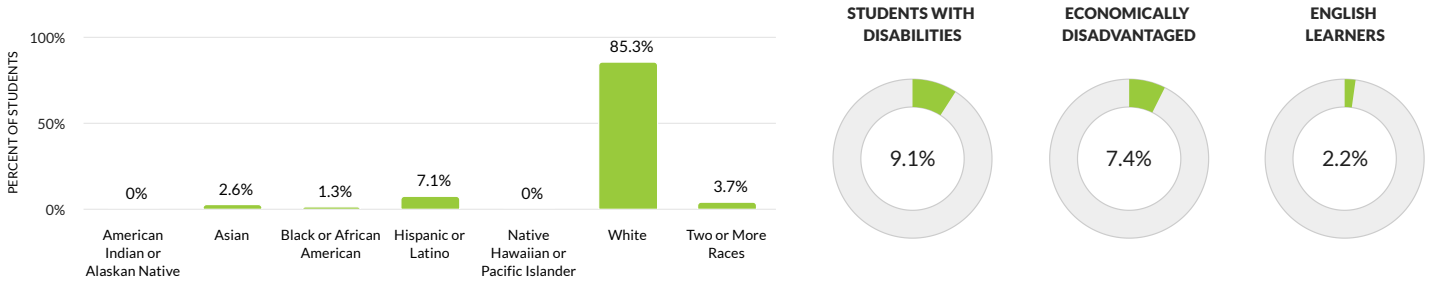
## School Details

Grades : 9-12  
Enrollment : 1,346  
Percent open enrollment : 3.9%

Waukeek Community High School is committed to its mission of preparing all learners to meet the challenges of today and tomorrow. Our school strives to create a safe, supportive environment where all learners are responsible, respectful leaders. <https://whs.waukeek.k12.wi.us/>

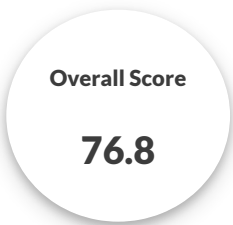
*The statement above is provided by the school. It is not an evaluation by the Wisconsin DPI.*

## Student Groups



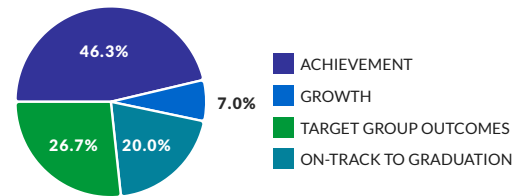
## Score Summary

**!** Please use caution when interpreting scores and ratings. Multiple years of data are used throughout the report card, including updated 2023-24 assessments. For more information, see <https://dpi.wi.gov/accountability/resources>.



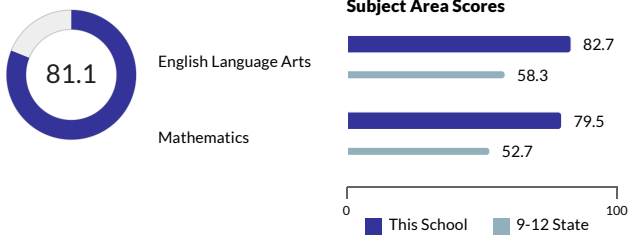
**Exceeds Expectations**  
★★★★

### PRIORITY AREA WEIGHTS

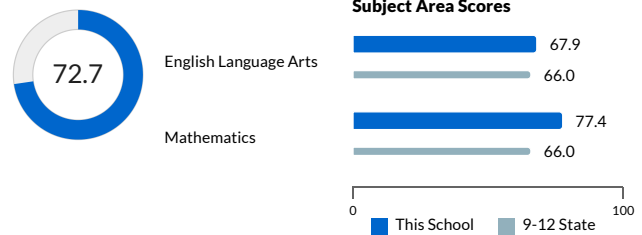


## Priority Area Scores

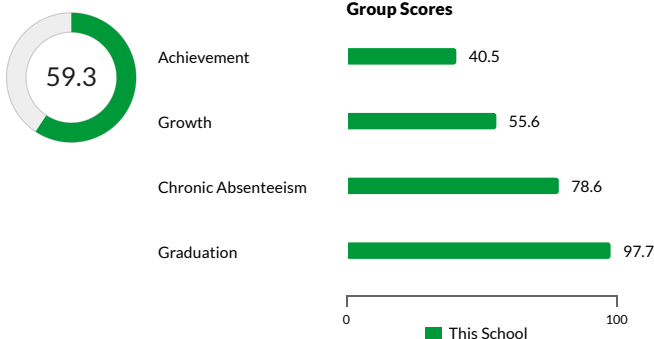
### ACHIEVEMENT



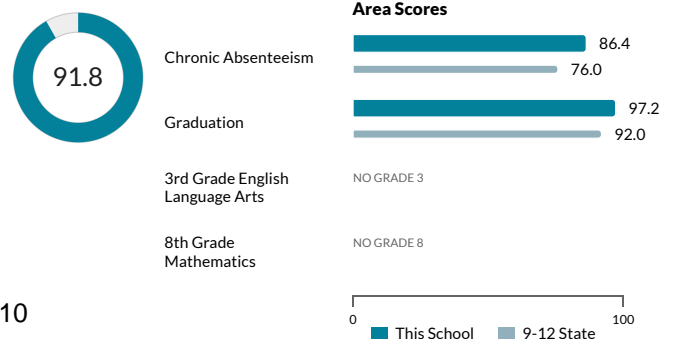
### GROWTH



### TARGET GROUP OUTCOMES



### ON-TRACK TO GRADUATION



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## ACHIEVEMENT

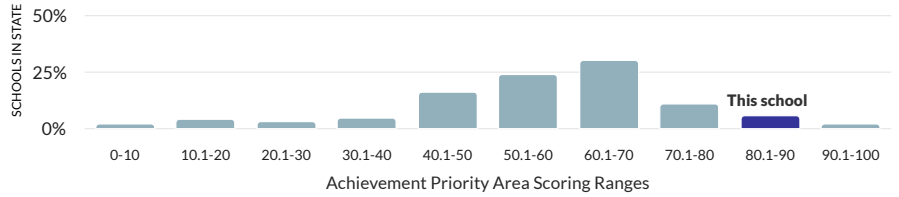
This priority area summarizes how this school's students performed on state assessments using a points-based proficiency system that gives partial credit for Approaching performance and extra credit for Advanced performance. The score is a multi-year average of English language arts and mathematics component scores.

### Priority Area Score



English Language Arts Score: 82.7  
Mathematics Score: 79.5

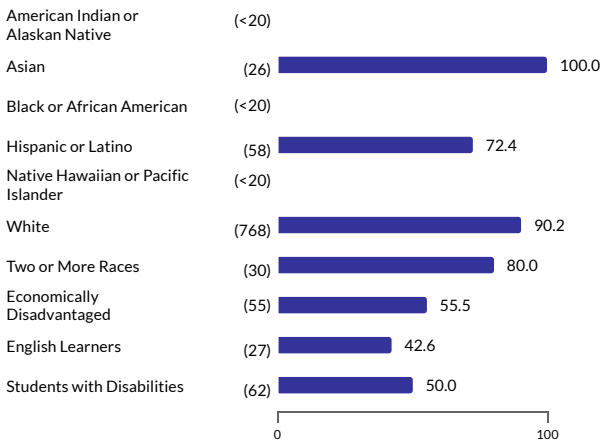
This school's score was the same or higher than 93.9% of 9-12 schools in the state.



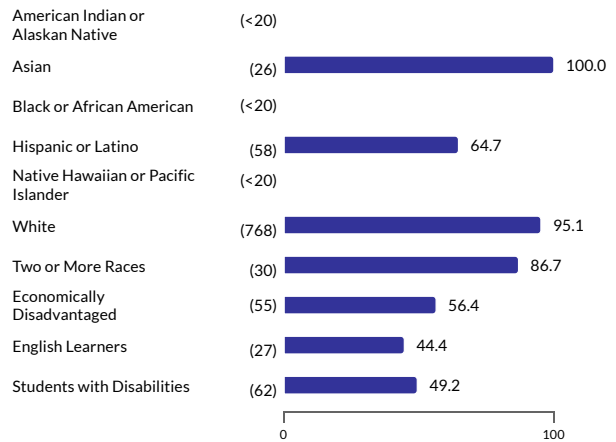
## Student Group Achievement, 2023-24 (for information only)

Group size is given in parentheses. Groups with fewer than 20 students do not have a score displayed. Student group rates for 2023-24 cannot be compared to prior years.

### ENGLISH LANGUAGE ARTS



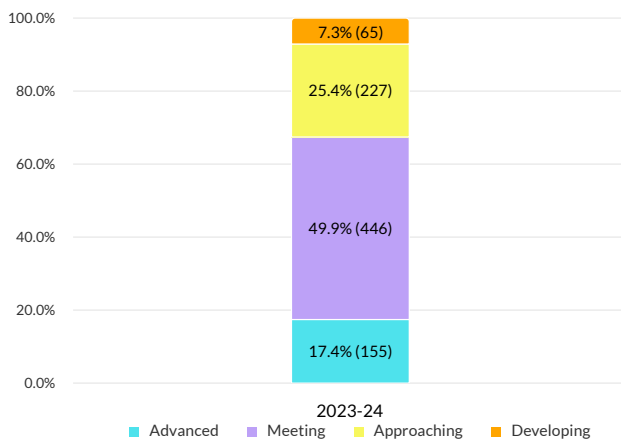
### MATHEMATICS



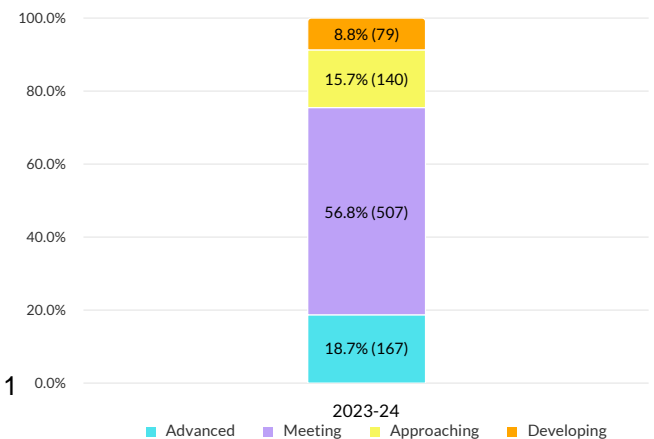
## Performance Levels by Year

These graphs show school-wide percentages and group sizes of students performing at each level. Only one year of data is displayed, as assessments were updated for 2023-24. Performance level percentages for 2023-24 cannot be compared to prior years.

### ENGLISH LANGUAGE ARTS



### MATHEMATICS



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## ACHIEVEMENT - ADDITIONAL INFORMATION

The data on this page is for information only.

### Test Participation Rates, 2023-24

#### ENGLISH LANGUAGE ARTS

All students	Lowest-participating group: Economically Disadvantaged
90.9%	72.2%

#### MATHEMATICS

All students	Lowest-participating group: Economically Disadvantaged
90.9%	72.2%

### Student Group Performance Levels by Year

Student group data is shown for full academic year students in tested grades. Note that assessments, including performance level names, were updated for 2023-24. Performance level percentages for 2023-24 cannot be compared to prior years.

#### ENGLISH LANGUAGE ARTS

	2021-22					2022-23					2023-24				
	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Meeting	Approaching	Developing
All Students: 9-12 State	183,644	7.6%	31.2%	32.5%	28.8%	186,633	9.4%	32.9%	34.6%	23.2%	187,662	10.6%	36.3%	33.2%	19.9%
All Students	785	14.8%	47.3%	27.1%	10.8%	810	18.1%	43.0%	28.4%	10.5%	893	17.4%	49.9%	25.4%	7.3%
American Indian or Alaskan Native	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Asian	20	10.0%	45.0%	35.0%	10.0%	22	40.9%	31.8%	27.3%	0.0%	26	34.6%	46.2%	19.2%	0.0%
Black or African American	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Hispanic or Latino	42	11.9%	31.0%	35.7%	21.4%	55	9.1%	38.2%	27.3%	25.5%	58	10.3%	44.8%	24.1%	20.7%
Native Hawaiian or Pacific Islander	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
White	688	15.0%	48.3%	26.9%	9.9%	701	18.4%	43.5%	28.1%	10.0%	768	17.6%	51.4%	24.9%	6.1%
Two or More Races	27	14.8%	59.3%	18.5%	7.4%	25	16.0%	52.0%	32.0%	0.0%	30	16.7%	36.7%	36.7%	10.0%
Economically Disadvantaged	38	5.3%	15.8%	31.6%	47.4%	40	2.5%	32.5%	45.0%	20.0%	55	7.3%	25.5%	38.2%	29.1%
English Learners	<20	*	*	*	*	<20	*	*	*	*	27	0.0%	25.9%	33.3%	40.7%
Students with Disabilities	67	1.5%	13.4%	32.8%	52.2%	63	3.2%	20.6%	34.9%	41.3%	62	4.8%	25.8%	33.9%	35.5%

#### MATHEMATICS

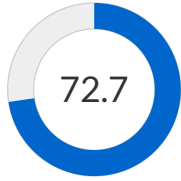
	2021-22					2022-23					2023-24				
	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Meeting	Approaching	Developing
All Students: 9-12 State	183,966	10.9%	23.1%	26.4%	39.6%	187,104	9.4%	24.4%	30.8%	35.4%	188,160	10.8%	36.1%	29.3%	23.8%
All Students	782	19.3%	39.6%	26.1%	15.0%	810	18.4%	37.7%	28.5%	15.4%	893	18.7%	56.8%	15.7%	8.8%
American Indian or Alaskan Native	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Asian	20	15.0%	40.0%	25.0%	20.0%	22	27.3%	45.5%	22.7%	4.5%	26	38.5%	46.2%	15.4%	0.0%
Black or African American	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Hispanic or Latino	42	4.8%	19.0%	33.3%	42.9%	55	7.3%	23.6%	32.7%	36.4%	58	8.6%	31.0%	41.4%	19.0%
Native Hawaiian or Pacific Islander	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
White	685	20.1%	41.5%	25.7%	12.7%	701	18.5%	39.1%	28.5%	13.8%	768	18.9%	60.2%	13.3%	7.7%
Two or More Races	27	29.6%	33.3%	25.9%	11.1%	25	32.0%	28.0%	32.0%	8.0%	30	23.3%	40.0%	23.3%	13.3%
Economically Disadvantaged	37	0.0%	18.9%	27.0%	54.1%	40	2.5%	12.5%	50.0%	35.0%	55	5.5%	32.7%	30.9%	30.9%
English Learners	<20	*	*	*	*	<20	*	*	*	*	27	0.0%	25.9%	37.0%	37.0%
Students with Disabilities	65	1.5%	18.5%	26.2%	53.8%	212 63	4.8%	7.9%	34.9%	52.4%	62	4.8%	25.8%	32.3%	37.1%



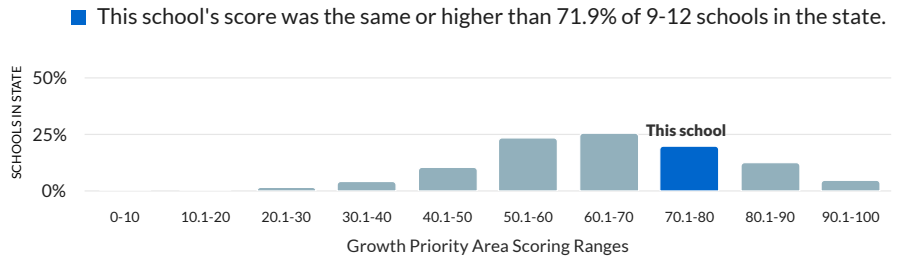
## GROWTH

This priority area measures year-to-year student progress on statewide tests. It uses a value-added model that seeks to control for circumstances beyond the influence of educators. A high value-added score means that on average students in the school are progressing more quickly than other, similar students. Growth is scored from 0 to 100 to match the other priority areas and is a conversion from the roughly 0 to 6 value-added score.

### Priority Area Score



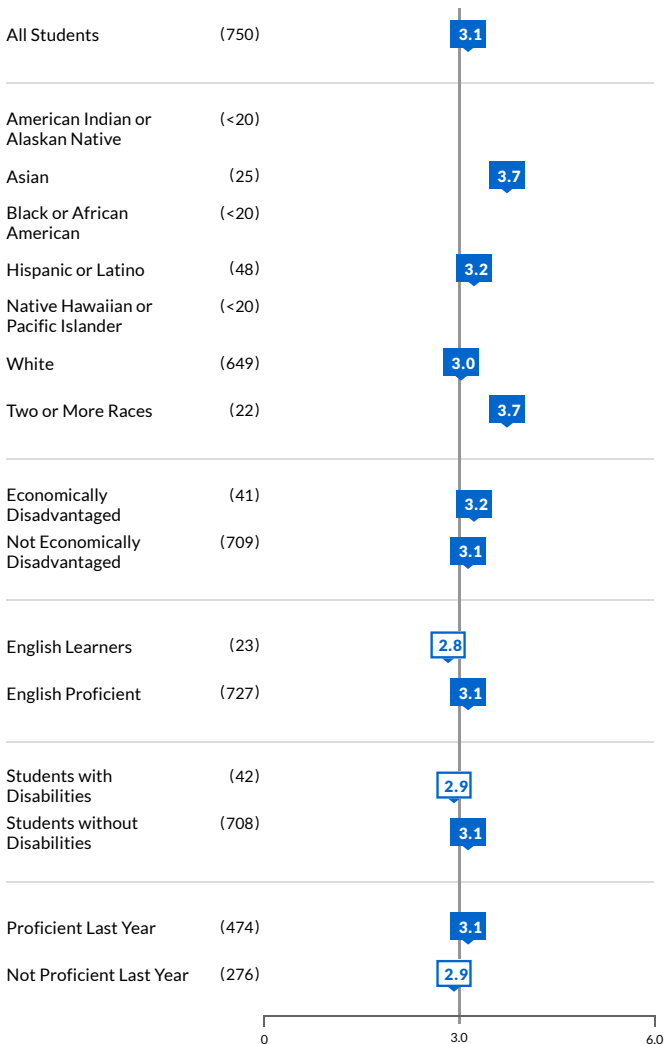
English Language Arts Score: 67.9  
Mathematics Score: 77.4



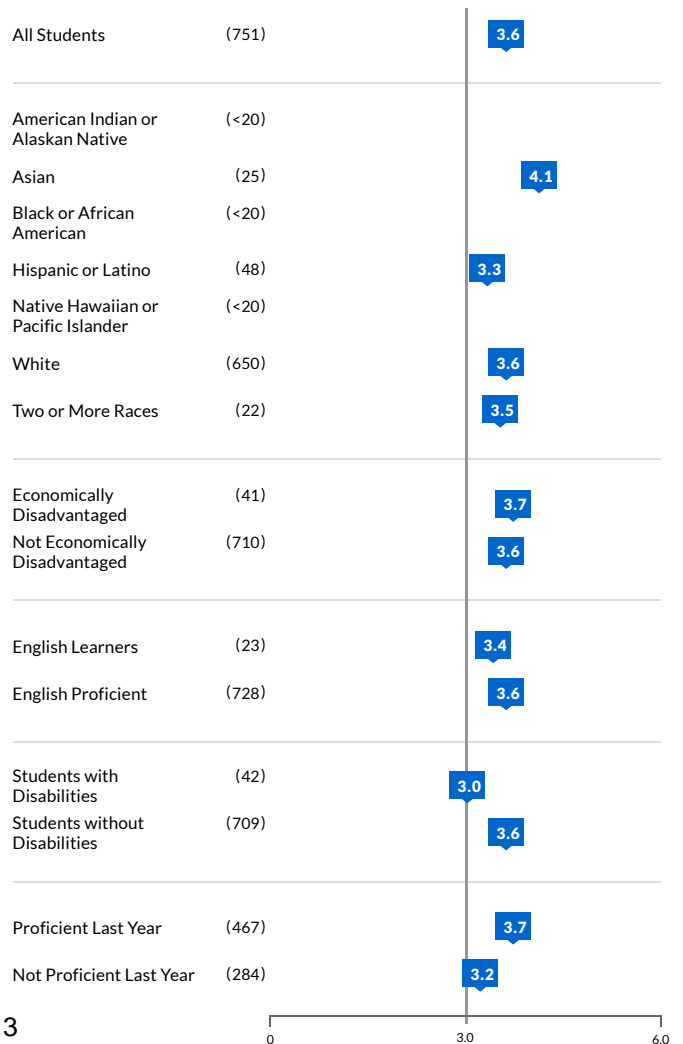
### Student Group Value-Added (for information only)

Value-added scores cover an approximately 0-6 range. Higher scores mean greater positive impact. A score of 3.0 is average. Group size is shown in parentheses. Groups with fewer than 20 students do not have a score displayed. Shaded boxes indicate higher-than-average scores.

#### ENGLISH LANGUAGE ARTS



#### MATHEMATICS

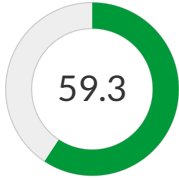




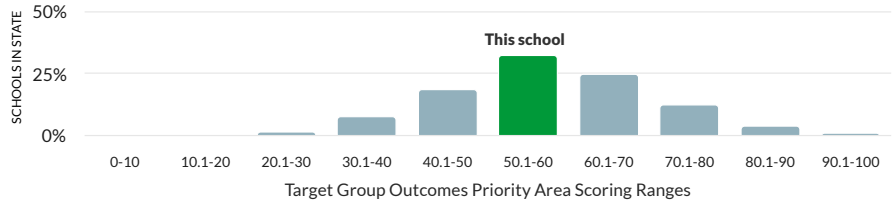
## TARGET GROUP OUTCOMES

This priority area examines outcomes for students with the lowest test scores — the target group. It is designed to promote equity by helping schools focus on learners who need the most support while also improving outcomes for all students. The priority area score combines component scores for achievement, growth, chronic absenteeism, and attendance or graduation rate. Data are not displayed when target groups have fewer than 20 students.

### Priority Area Score



■ This school's score was the same or higher than 56.3% of 9-12 schools in the state.



## Component Scores

**ACHIEVEMENT** Score: 40.5

Average points-based proficiency rates.

**English Language Arts**

Target Group: 43.5  
Non-Target Group: 98.1

**Mathematics**

Target Group: 37.4  
Non-Target Group: 97.8

**GROWTH** Score: 55.6

Value-added scores converted onto a 0-100 growth scale.

**English Language Arts**

Target Group: 54.6  
Non-Target Group: 71.7

**Mathematics**

Target Group: 56.5  
Non-Target Group: 83.1

**CHRONIC ABSENTEEISM** Score: 78.6

Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.

Target Group: 78.6  
Non-Target Group: 93.7

**GRADUATION** Score: 97.7

Average of 2022-23's 4- and 7-year cohort rates.

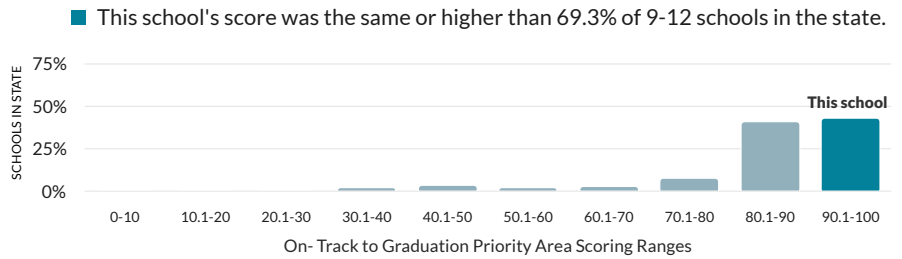
Target Group: 97.7  
Non-Target Group: 99.8



## ON-TRACK TO GRADUATION

This priority area indicates how successfully students are progressing toward completing their K-12 education. The score combines component scores for measures of student engagement and achievement.

### Priority Area Score

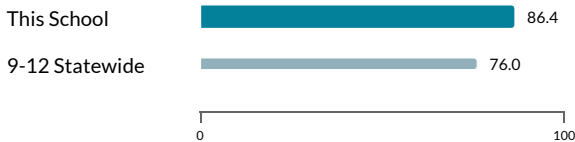


### Component Scores

#### CHRONIC ABSENTEEISM

Score: 86.4

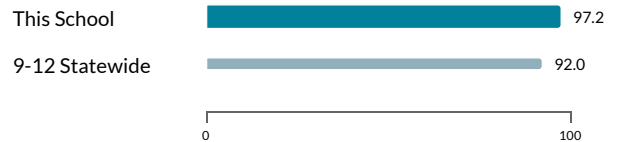
Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.



#### GRADUATION

Score: 97.2

Average of 2022-23's 4- and 7-year cohort rates.



#### 3RD GRADE ENGLISH LANGUAGE ARTS

Score: NA

Multi-year average points-based proficiency rates.

NO GRADE 3

#### 8TH GRADE MATHEMATICS

Score: NA

Multi-year average points-based proficiency rates.

NO GRADE 8



## ON-TRACK TO GRADUATION - ADDITIONAL INFORMATION

This page provides additional detail about chronic absenteeism and graduation and is for information only.

### Student Group Chronic Absenteeism Rates, Single-Year

	2020-21		2021-22		2022-23	
	Students	Rate	Students	Rate	Students	Rate
All Students: 9-12 State	264,314	19.6%	266,745	26.7%	266,662	24.8%
All Students	1,358	6.0%	1,341	18.1%	1,311	15.0%
American Indian or Alaskan Native	<20	*	<20	*	<20	*
Asian	25	0.0%	30	6.7%	31	9.7%
Black or African American	<20	*	<20	*	<20	*
Hispanic or Latino	58	17.2%	72	30.6%	91	26.4%
Native Hawaiian or Pacific Islander	<20	*	<20	*	<20	*
White	1,212	5.4%	1,183	17.5%	1,131	14.1%
Two or More Races	48	6.2%	43	11.6%	43	11.6%
Economically Disadvantaged	65	23.1%	94	47.9%	92	47.8%
English Learners	<20	*	32	40.6%	36	50.0%
Students with Disabilities	120	16.7%	120	34.2%	128	32.8%

### Student Group Graduation Rates

This table shows for each of two cohorts the percentage of students starting high school together who graduated by 2022-23. The four-year rate pertains to students who started high school four years earlier, and the seven-year rate pertains to students who started seven years earlier.

	Four-year cohort graduation rate			Seven-year cohort graduation rate		
	Students in cohort	Graduates	Rate	Students in cohort	Graduates	Rate
All Students: 9-12 State	68,110	61,585	90.4%	66,851	62,541	93.6%
All Students	344	330	95.9%	315	311	98.7%
American Indian or Alaskan Native	<20	*	*	<20	*	*
Asian	<20	*	*	<20	*	*
Black or African American	<20	*	*	<20	*	*
Hispanic or Latino	20	17	85.0%	<20	*	*
Native Hawaiian or Pacific Islander	<20	*	*	<20	*	*
White	300	293	97.7%	279	276	98.9%
Two or More Races	<20	*	*	<20	*	*
Economically Disadvantaged	27	19	70.4%	<20	*	*
English Learners	<20	*	*	<20	*	*
Students with Disabilities	33	27	81.8%	20	20	100.0%



## POSTSECONDARY PREPARATION, 2022-23

Section 115.385 (1)(d)1-5., Wis. Stat., requires report cards to include data on pupil participation in various postsecondary preparation opportunities. All data are for grades 9-12. This is for information only and does not affect scores. Course and program data are reported by schools and districts to DPI. Please use caution when interpreting these data. Asterisks replace all-student participation data if the school enrolled fewer than 20 students.

### Participation by Type of Postsecondary Preparation

810 (61.8%) students met criteria for inclusion in at least one Postsecondary Prep Course total below.

#### ADVANCED COURSES

School	State
<b>40.3%</b>	<b>21.1%</b>

528 students successfully completed at least one Advanced Placement or International Baccalaureate course.

#### DUAL ENROLLMENT

School	State
<b>33.3%</b>	<b>25.7%</b>

436 students successfully completed at least one dual enrollment course.

#### INDUSTRY-RECOGNIZED CREDENTIALS

School	State
<b>8.9%</b>	<b>4.7%</b>

117 students earned at least one industry-recognized credential.

#### WORK-BASED LEARNING

School	State
<b>24.1%</b>	<b>8.5%</b>

316 students participated in a work-based learning program.

### Student Group Participation

This table compares the percentages of students in the school participating in different types of postsecondary preparation opportunities with the percentages for the state. Total student enrollments are given for reference.

	Total # Enrolled		Advanced Courses		Dual Enrollment		Industry-Recognized Credentials		Work-Based Learning	
	School	State	School	State	School	State	School	State	School	State
All Students	1,311	266,777	40.3%	21.1%	33.3%	25.7%	8.9%	4.7%	24.1%	8.5%
American Indian or Alaskan Native	<20	2,718	*	7.0%	*	18.0%	*	1.7%	*	5.0%
Asian	31	10,367	35.5%	33.4%	22.6%	26.6%	9.7%	3.7%	16.1%	5.6%
Black or African American	<20	24,969	*	13.7%	*	8.7%	*	1.3%	*	2.7%
Hispanic or Latino	91	37,682	22.0%	17.6%	18.7%	18.9%	0.0%	3.4%	24.2%	5.0%
Native Hawaiian or Pacific Islander	<20	216	*	17.1%	*	21.8%	*	2.3%	*	4.2%
White	1,131	179,306	42.1%	22.5%	34.6%	29.9%	9.5%	5.7%	24.1%	10.4%
Two or More Races	43	11,456	44.2%	18.9%	44.2%	21.0%	16.3%	3.4%	23.3%	5.8%
Economically Disadvantaged	92	104,283	12.0%	12.3%	15.2%	18.5%	2.2%	3.0%	29.3%	6.1%
English Learners	36	19,116	2.8%	13.9%	5.6%	17.0%	0.0%	2.5%	27.8%	3.6%
Students with Disabilities	128	33,777	4.7%	4.4%	14.8%	15.0%	3.9%	2.3%	39.8%	6.5%



## ARTS COURSE INFORMATION, 2022-23

Section 115.385 (1)(d)6., Wis. Stat., requires report cards to include data on the percentage of high school pupils participating in various kinds of arts courses. All data are for grades 9-12. This is for information only and does not affect scores. Course and program data are reported by schools and districts to DPI. Please use caution when interpreting these data. Asterisks replace all-student participation data if the school enrolled fewer than 20 students.

### Participation by Type of Arts Course

599 (45.7%) students successfully completed any Arts Course.

#### ART & DESIGN

School	State
30.4%	29.1%

399 students successfully completed at least one art & design course.

#### DANCE

School	State
0.0%	0.5%

No students successfully completed a dance course.

#### MUSIC

School	State
21.4%	19.2%

281 students successfully completed at least one music course.

#### THEATER

School	State
0.0%	2.2%

No students successfully completed a theater course.

### Student Group Participation

This table compares the percentages of students in the school completing different types of arts courses with the percentages for the state. Total student enrollments are given for reference.

	Total # Enrolled		Art & Design		Dance		Music		Theater	
	School	State	School	State	School	State	School	State	School	State
All Students	1,311	266,777	30.4%	29.1%	0.0%	0.5%	21.4%	19.2%	0.0%	2.2%
American Indian or Alaskan Native	<20	2,718	*	33.1%	*	0.2%	*	15.0%	*	1.1%
Asian	31	10,367	32.3%	30.3%	0.0%	0.4%	19.4%	19.9%	0.0%	1.6%
Black or African American	<20	24,969	*	28.5%	*	0.7%	*	11.7%	*	2.8%
Hispanic or Latino	91	37,682	36.3%	29.1%	0.0%	0.3%	18.7%	13.3%	0.0%	2.1%
Native Hawaiian or Pacific Islander	<20	216	*	32.9%	*	1.4%	*	23.6%	*	4.2%
White	1,131	179,306	29.5%	29.1%	0.0%	0.5%	21.6%	21.7%	0.0%	2.2%
Two or More Races	43	11,456	32.6%	28.8%	0.0%	0.5%	18.6%	17.8%	0.0%	2.6%
Economically Disadvantaged	92	104,283	46.7%	29.9%	0.0%	0.4%	10.9%	15.4%	0.0%	2.1%
English Learners	36	19,116	41.7%	30.9%	0.0%	0.4%	13.9%	11.8%	0.0%	1.6%
Students with Disabilities	128	33,777	43.0%	30.9%	0.0%	0.5%	18.0%	14.4%	0.0%	2.4%



## OVERVIEW

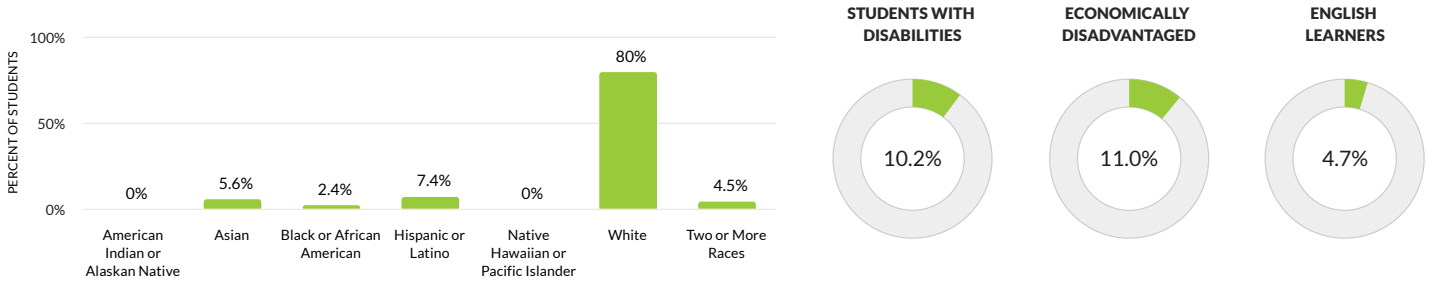
### School Details

Grades : 5-6  
Enrollment : 620  
Percent open enrollment : 4.7%

At Waunakee Intermediate School, we pursue excellence in academics and character. We honor and appreciate ourselves and each other by being respectful, responsible, resourceful, honest, kind, and fair. We give our best inside and outside of the classroom. This is who we are, even when no one is watching. <https://wis.waunakee.k12.wi.us/>

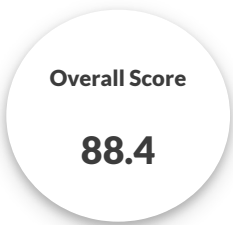
*The statement above is provided by the school. It is not an evaluation by the Wisconsin DPI.*

### Student Groups



### Score Summary

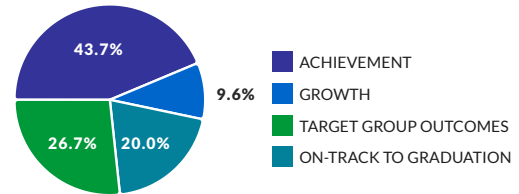
**!** Please use caution when interpreting scores and ratings. Multiple years of data are used throughout the report card, including updated 2023-24 assessments. For more information, see <https://dpi.wi.gov/accountability/resources>.



Significantly Exceeds Expectations

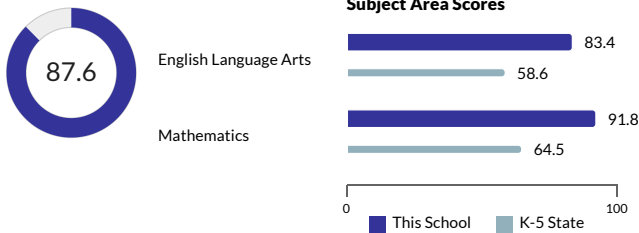


#### PRIORITY AREA WEIGHTS

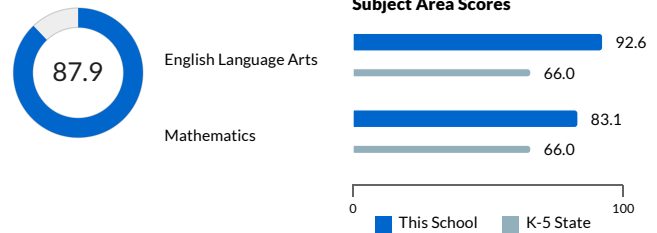


### Priority Area Scores

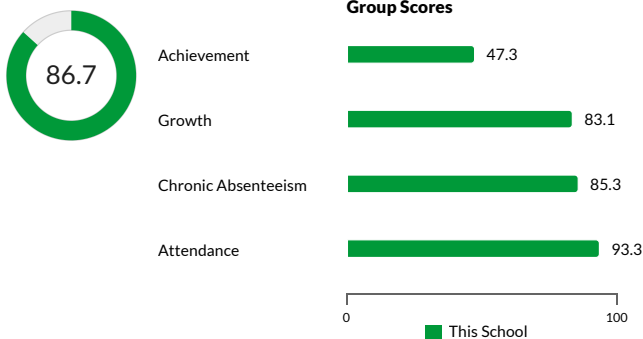
#### ACHIEVEMENT



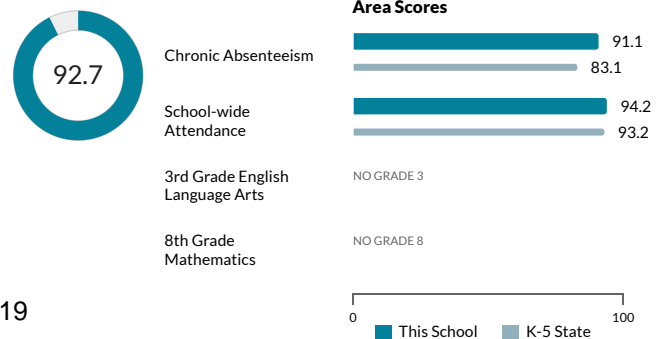
#### GROWTH



#### TARGET GROUP OUTCOMES



#### ON-TRACK TO GRADUATION



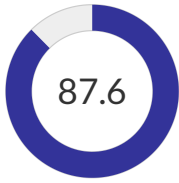
219



## ACHIEVEMENT

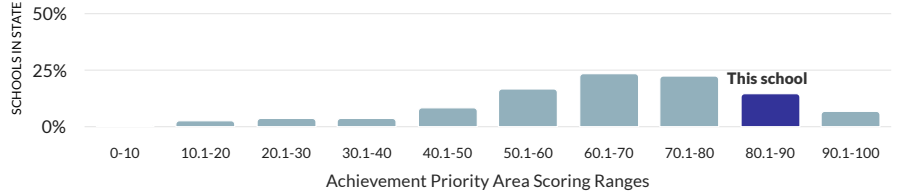
This priority area summarizes how this school's students performed on state assessments using a points-based proficiency system that gives partial credit for Approaching performance and extra credit for Advanced performance. The score is a multi-year average of English language arts and mathematics component scores.

### Priority Area Score



English Language Arts Score: 83.4  
Mathematics Score: 91.8

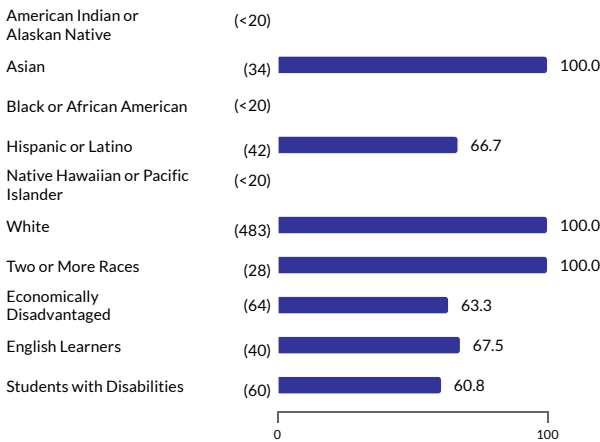
■ This school's score was the same or higher than 90.5% of K-5 schools in the state.



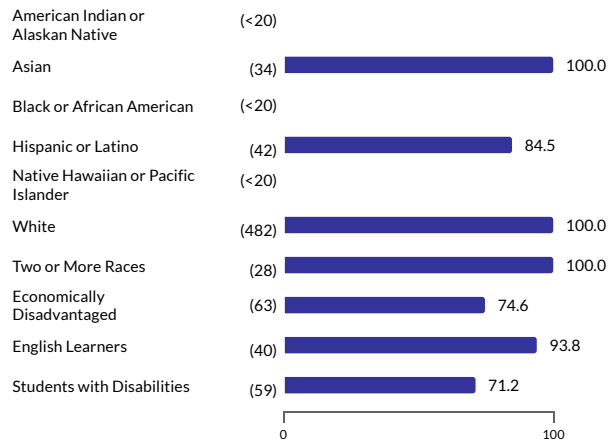
## Student Group Achievement, 2023-24 (for information only)

Group size is given in parentheses. Groups with fewer than 20 students do not have a score displayed. Student group rates for 2023-24 cannot be compared to prior years.

### ENGLISH LANGUAGE ARTS



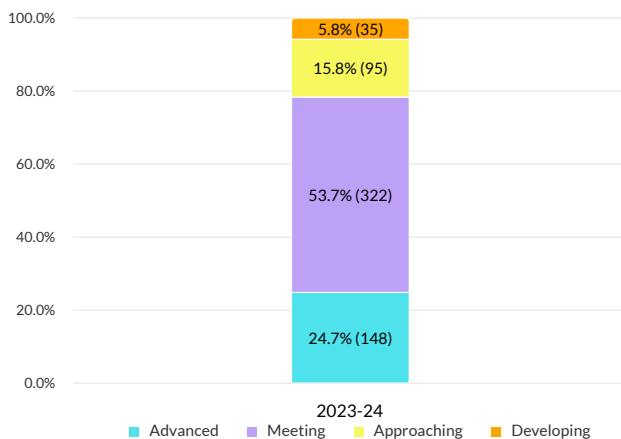
### MATHEMATICS



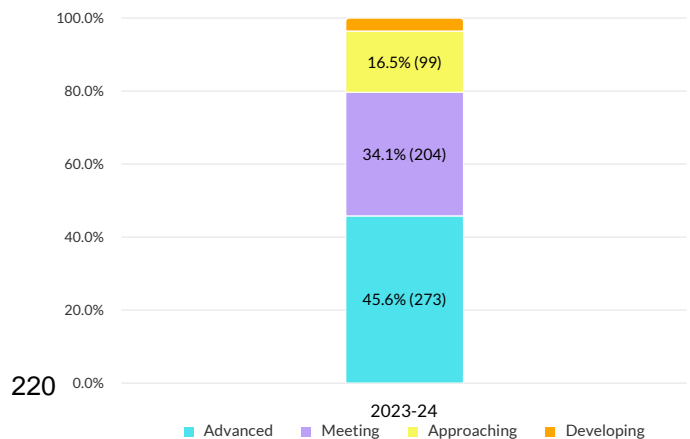
## Performance Levels by Year

These graphs show school-wide percentages and group sizes of students performing at each level. Only one year of data is displayed, as assessments were updated for 2023-24. Performance level percentages for 2023-24 cannot be compared to prior years.

### ENGLISH LANGUAGE ARTS



### MATHEMATICS





## ACHIEVEMENT - ADDITIONAL INFORMATION

The data on this page is for information only.

### Test Participation Rates, 2023-24

#### ENGLISH LANGUAGE ARTS

All students	Lowest-participating group: Students with Disabilities
98.9%	92.4%

#### MATHEMATICS

All students	Lowest-participating group: Students with Disabilities
98.7%	90.9%

### Student Group Performance Levels by Year

Student group data is shown for full academic year students in tested grades. Note that assessments, including performance level names, were updated for 2023-24. Performance level percentages for 2023-24 cannot be compared to prior years.

#### ENGLISH LANGUAGE ARTS

	2021-22					2022-23					2023-24				
	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Meeting	Approaching	Developing
All Students: K-5 State	174,497	6.4%	32.2%	33.5%	27.9%	175,276	7.5%	32.3%	34.0%	26.2%	175,142	11.6%	40.4%	30.2%	17.9%
All Students	628	13.9%	48.1%	30.3%	7.8%	621	15.5%	47.5%	27.2%	9.8%	600	24.7%	53.7%	15.8%	5.8%
American Indian or Alaskan Native	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Asian	22	22.7%	59.1%	18.2%	0.0%	25	28.0%	44.0%	20.0%	8.0%	34	38.2%	52.9%	5.9%	2.9%
Black or African American	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Hispanic or Latino	44	2.3%	47.7%	36.4%	13.6%	49	12.2%	26.5%	44.9%	16.3%	42	9.5%	35.7%	33.3%	21.4%
Native Hawaiian or Pacific Islander	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
White	522	14.8%	47.3%	30.8%	7.1%	506	14.8%	51.0%	25.9%	8.3%	483	24.6%	56.5%	14.3%	4.6%
Two or More Races	28	14.3%	53.6%	28.6%	3.6%	26	19.2%	38.5%	30.8%	11.5%	28	39.3%	35.7%	17.9%	7.1%
Economically Disadvantaged	63	1.6%	31.7%	49.2%	17.5%	74	8.1%	24.3%	43.2%	24.3%	64	4.7%	40.6%	31.3%	23.4%
English Learners	32	6.3%	28.1%	46.9%	18.8%	33	9.1%	27.3%	45.5%	18.2%	40	10.0%	35.0%	35.0%	20.0%
Students with Disabilities	65	3.1%	32.3%	36.9%	27.7%	62	3.2%	35.5%	35.5%	25.8%	60	8.3%	38.3%	20.0%	33.3%

#### MATHEMATICS

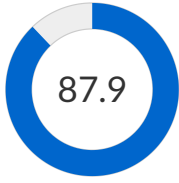
	2021-22					2022-23					2023-24				
	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Meeting	Approaching	Developing
All Students: K-5 State	174,970	11.8%	33.2%	30.6%	24.4%	175,863	13.0%	33.5%	29.8%	23.7%	175,042	19.1%	35.1%	26.4%	19.4%
All Students	629	20.8%	51.8%	21.1%	6.2%	623	18.9%	49.9%	23.9%	7.2%	599	45.6%	34.1%	16.5%	3.8%
American Indian or Alaskan Native	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Asian	22	40.9%	40.9%	9.1%	9.1%	25	48.0%	32.0%	20.0%	0.0%	34	73.5%	14.7%	11.8%	0.0%
Black or African American	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Hispanic or Latino	45	8.9%	51.1%	15.6%	24.4%	51	7.8%	43.1%	33.3%	15.7%	42	26.2%	26.2%	38.1%	9.5%
Native Hawaiian or Pacific Islander	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
White	522	21.3%	53.1%	21.3%	4.4%	506	19.2%	52.0%	23.1%	5.7%	482	46.3%	36.5%	13.9%	3.3%
Two or More Races	28	21.4%	50.0%	21.4%	7.1%	26	19.2%	38.5%	26.9%	15.4%	28	42.9%	21.4%	28.6%	7.1%
Economically Disadvantaged	64	4.7%	40.6%	34.4%	20.3%	76	3.9%	32.9%	43.4%	19.7%	63	12.7%	34.9%	41.3%	11.1%
English Learners	33	12.1%	33.3%	18.2%	36.4%	35	11.4%	37.1%	34.3%	17.1%	40	35.0%	27.5%	27.5%	10.0%
Students with Disabilities	65	6.2%	33.8%	46.2%	13.8%	221 62	3.2%	30.6%	32.3%	33.9%	59	22.0%	16.9%	42.4%	18.6%



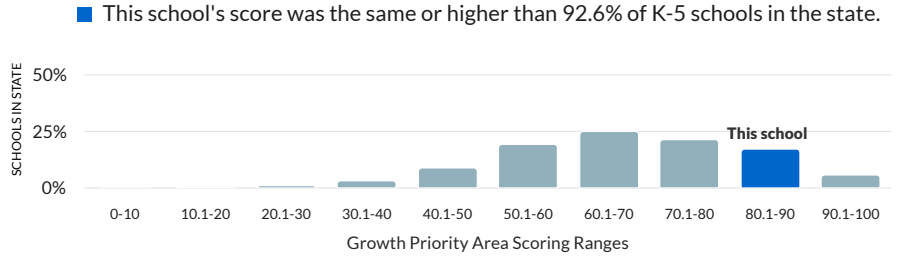
## GROWTH

This priority area measures year-to-year student progress on statewide tests. It uses a value-added model that seeks to control for circumstances beyond the influence of educators. A high value-added score means that on average students in the school are progressing more quickly than other, similar students. Growth is scored from 0 to 100 to match the other priority areas and is a conversion from the roughly 0 to 6 value-added score.

### Priority Area Score



English Language Arts Score: 92.6  
Mathematics Score: 83.1



### Student Group Value-Added (for information only)

Value-added scores cover an approximately 0-6 range. Higher scores mean greater positive impact. A score of 3.0 is average. Group size is shown in parentheses. Groups with fewer than 20 students do not have a score displayed. Shaded boxes indicate higher-than-average scores.

#### ENGLISH LANGUAGE ARTS

Student Group	Count	Score
All Students	(574)	4.4
American Indian or Alaskan Native	(<20)	
Asian	(34)	4.6
Black or African American	(<20)	
Hispanic or Latino	(39)	4.7
Native Hawaiian or Pacific Islander	(<20)	
White	(462)	4.4
Two or More Races	(26)	4.6
Economically Disadvantaged	(58)	4.8
Not Economically Disadvantaged	(516)	4.4
English Learners	(37)	4.5
English Proficient	(537)	4.4
Students with Disabilities	(55)	5.1
Students without Disabilities	(519)	4.4
Proficient Last Year	(352)	4.4
Not Proficient Last Year	(222)	4.6

#### MATHEMATICS

Student Group	Count	Score
All Students	(574)	3.9
American Indian or Alaskan Native	(<20)	
Asian	(34)	4.3
Black or African American	(<20)	
Hispanic or Latino	(39)	4.3
Native Hawaiian or Pacific Islander	(<20)	
White	(462)	3.8
Two or More Races	(26)	3.9
Economically Disadvantaged	(58)	4.2
Not Economically Disadvantaged	(516)	3.8
English Learners	(37)	4.3
English Proficient	(537)	3.8
Students with Disabilities	(55)	3.9
Students without Disabilities	(519)	3.8
Proficient Last Year	(408)	3.8
Not Proficient Last Year	(166)	4.0



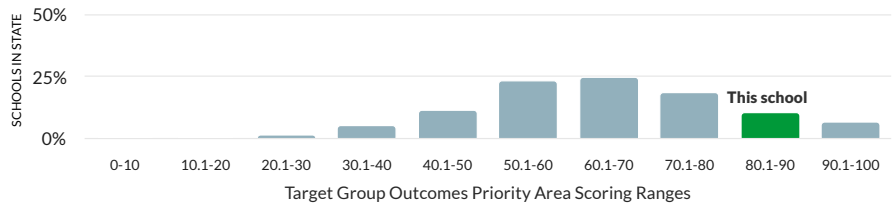
## TARGET GROUP OUTCOMES

This priority area examines outcomes for students with the lowest test scores — the target group. It is designed to promote equity by helping schools focus on learners who need the most support while also improving outcomes for all students. The priority area score combines component scores for achievement, growth, chronic absenteeism, and attendance or graduation rate. Data are not displayed when target groups have fewer than 20 students.

### Priority Area Score



■ This school's score was the same or higher than 91.3% of K-5 schools in the state.



## Component Scores

**ACHIEVEMENT** Score: 47.3

Average points-based proficiency rates.

**English Language Arts**

Target Group: 43.1

Non-Target Group: 97.6

**Mathematics**

Target Group: 51.5

Non-Target Group: 100.0

**GROWTH** Score: 83.1

Value-added scores converted onto a 0-100 growth scale.

**English Language Arts**

Target Group: 86.9

Non-Target Group: 94.5

**Mathematics**

Target Group: 79.3

Non-Target Group: 83.1

**CHRONIC ABSENTEEISM** Score: 85.3

Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.

Target Group: 85.3

Non-Target Group: 94.3

**ATTENDANCE** Score: 93.3

This score is the overall attendance rate for the target group in 2022-23.

Target Group: 93.3

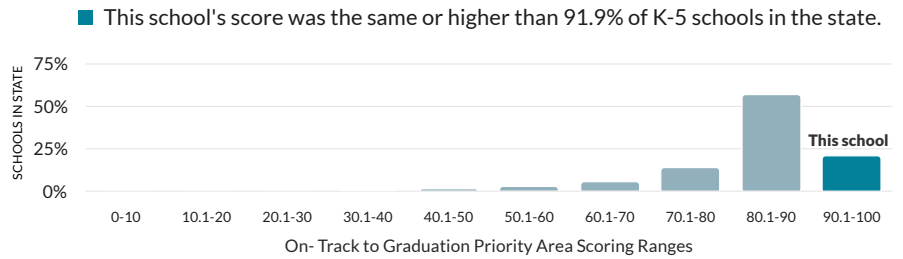
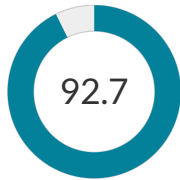
Non-Target Group: 94.8



## ON-TRACK TO GRADUATION

This priority area indicates how successfully students are progressing toward completing their K-12 education. The score combines component scores for measures of student engagement and achievement.

### Priority Area Score

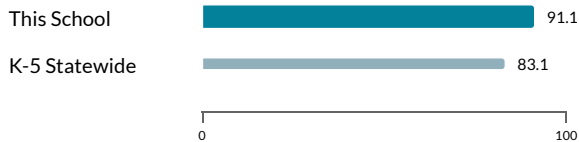


### Component Scores

#### CHRONIC ABSENTEEISM

Score: 91.1

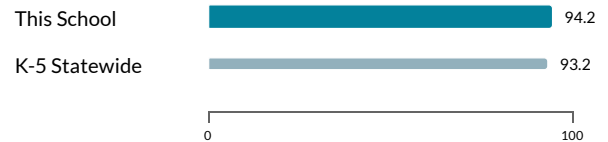
Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.



#### SCHOOL-WIDE ATTENDANCE

Score: 94.2

This score is the overall attendance rate for the school in 2022-23.



#### 3RD GRADE ENGLISH LANGUAGE ARTS

Score: NA

Multi-year average points-based proficiency rates.

NO GRADE 3

#### 8TH GRADE MATHEMATICS

Score: NA

Multi-year average points-based proficiency rates.

NO GRADE 8



## ON-TRACK TO GRADUATION - ADDITIONAL INFORMATION

This page provides additional detail about chronic absenteeism and graduation and is for information only.

### Student Group Chronic Absenteeism Rates, Single-Year

	2020-21		2021-22		2022-23	
	Students	Rate	Students	Rate	Students	Rate
All Students: K-5 State	352,882	13.5%	354,804	20.1%	355,515	16.3%
All Students	565	2.7%	651	11.8%	639	10.2%
American Indian or Alaskan Native	<20	*	<20	*	<20	*
Asian	<20	*	23	4.3%	25	16.0%
Black or African American	<20	*	<20	*	<20	*
Hispanic or Latino	29	6.9%	47	19.1%	53	20.8%
Native Hawaiian or Pacific Islander	<20	*	<20	*	<20	*
White	484	2.5%	537	11.2%	520	8.8%
Two or More Races	25	4.0%	30	16.7%	26	3.8%
Economically Disadvantaged	43	16.3%	71	31.0%	77	23.4%
English Learners	28	7.1%	35	20.0%	36	19.4%
Students with Disabilities	52	11.5%	69	27.5%	68	25.0%

### Student Group Graduation Rates

This table shows for each of two cohorts the percentage of students starting high school together who graduated by 2022-23. The four-year rate pertains to students who started high school four years earlier, and the seven-year rate pertains to students who started seven years earlier.

This school does not have a 12th grade



# OVERVIEW

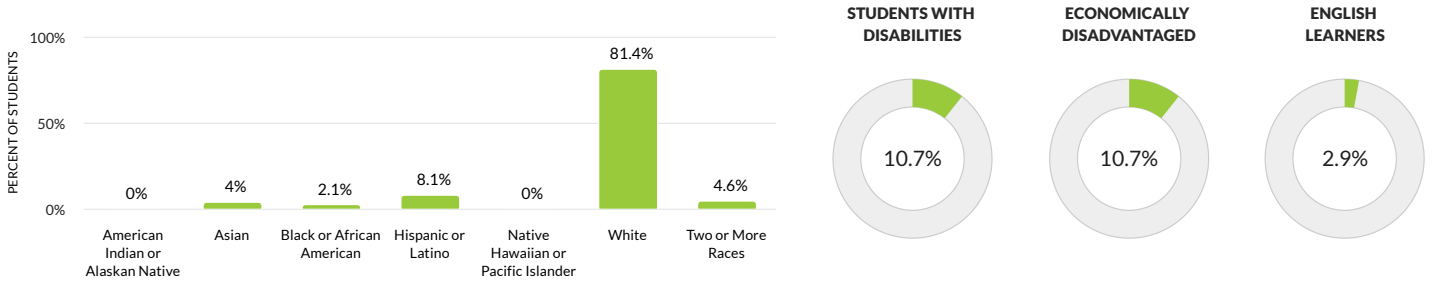
## School Details

Grades : 7-8  
Enrollment : 681  
Percent open enrollment : 5.1%

At Waukeek Community Middle School, we strive to build partnerships between our staff, students, families, and community so that we can ensure every student grows academically and socially. These partnerships will create a safe and welcoming environment that prepares students to become citizens who contribute to and become leaders within their communities. <https://wms.waukeek.k12.wi.us/>

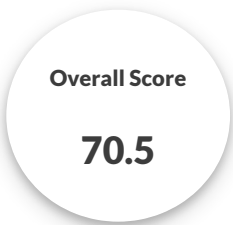
*The statement above is provided by the school. It is not an evaluation by the Wisconsin DPI.*

## Student Groups



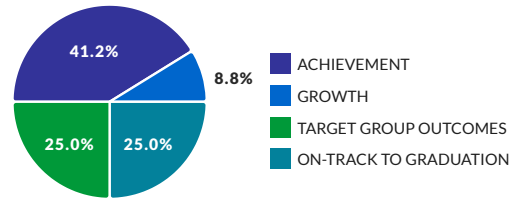
## Score Summary

**!** Please use caution when interpreting scores and ratings. Multiple years of data are used throughout the report card, including updated 2023-24 assessments. For more information, see <https://dpi.wi.gov/accountability/resources>.



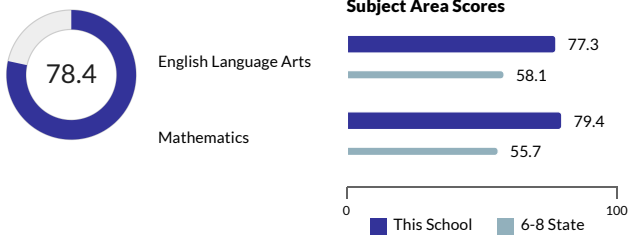
**Exceeds Expectations**  
★★★★

### PRIORITY AREA WEIGHTS

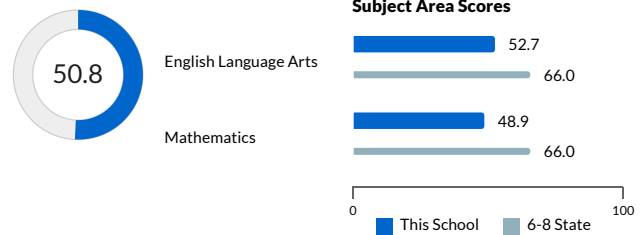


## Priority Area Scores

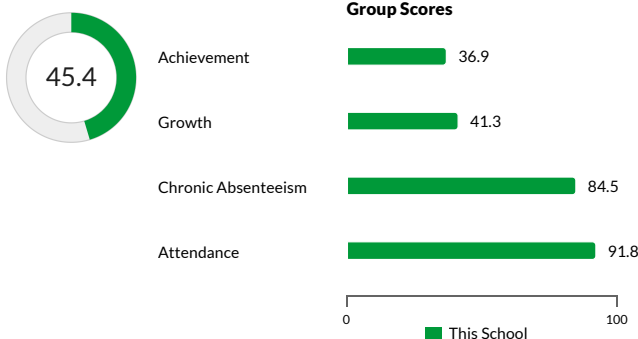
### ACHIEVEMENT



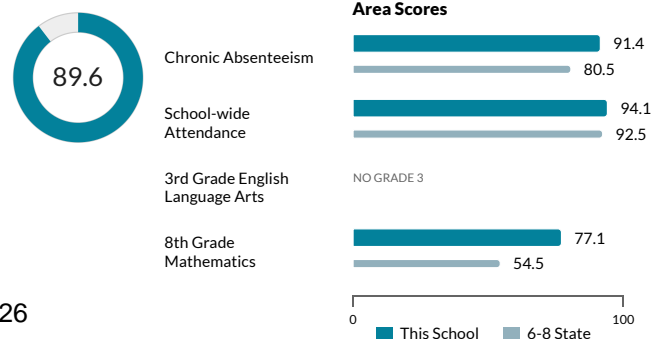
### GROWTH



### TARGET GROUP OUTCOMES



### ON-TRACK TO GRADUATION



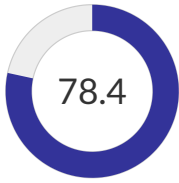
226



## ACHIEVEMENT

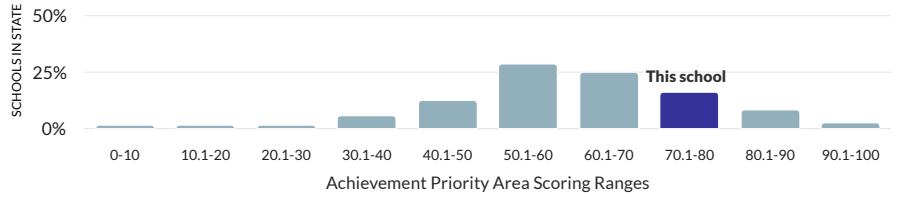
This priority area summarizes how this school's students performed on state assessments using a points-based proficiency system that gives partial credit for Approaching performance and extra credit for Advanced performance. The score is a multi-year average of English language arts and mathematics component scores.

### Priority Area Score



English Language Arts Score: 77.3  
Mathematics Score: 79.4

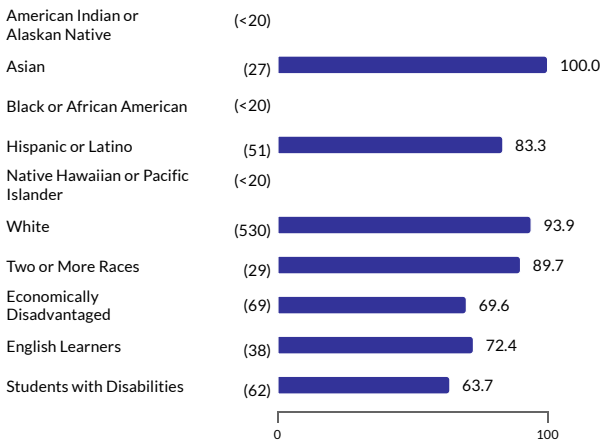
■ This school's score was the same or higher than 89.5% of 6-8 schools in the state.



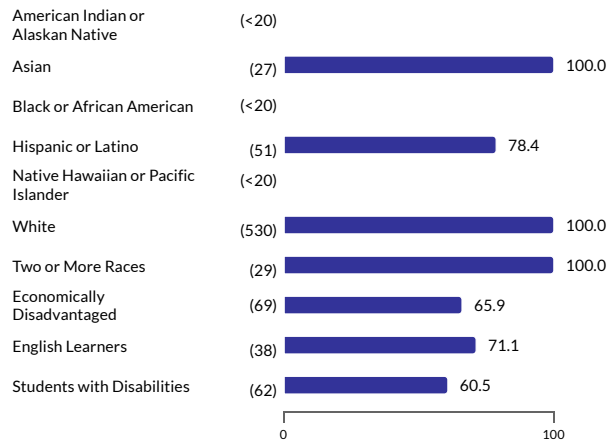
## Student Group Achievement, 2023-24 (for information only)

Group size is given in parentheses. Groups with fewer than 20 students do not have a score displayed. Student group rates for 2023-24 cannot be compared to prior years.

### ENGLISH LANGUAGE ARTS



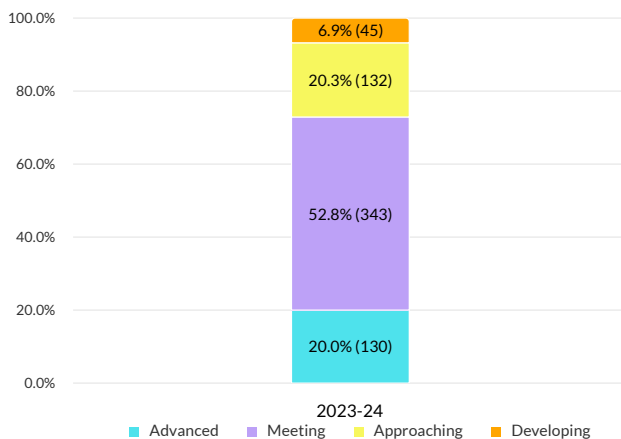
### MATHEMATICS



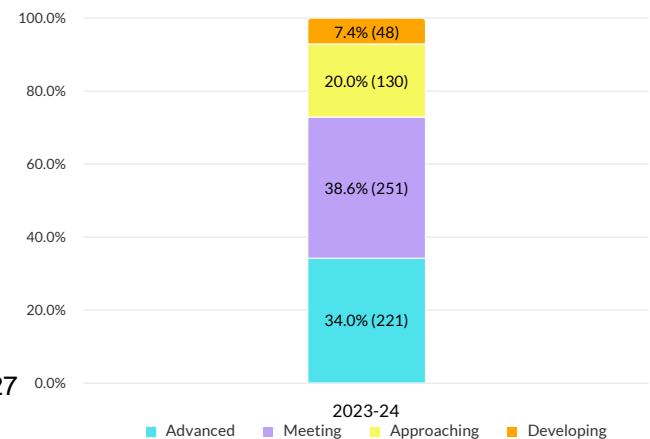
## Performance Levels by Year

These graphs show school-wide percentages and group sizes of students performing at each level. Only one year of data is displayed, as assessments were updated for 2023-24. Performance level percentages for 2023-24 cannot be compared to prior years.

### ENGLISH LANGUAGE ARTS



### MATHEMATICS



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## ACHIEVEMENT - ADDITIONAL INFORMATION

The data on this page is for information only.

### Test Participation Rates, 2023-24

#### ENGLISH LANGUAGE ARTS

All students	Lowest-participating group: Students with Disabilities
96.3%	91.4%

#### MATHEMATICS

All students	Lowest-participating group: Students with Disabilities
96.3%	91.4%

### Student Group Performance Levels by Year

Student group data is shown for full academic year students in tested grades. Note that assessments, including performance level names, were updated for 2023-24. Performance level percentages for 2023-24 cannot be compared to prior years.

#### ENGLISH LANGUAGE ARTS

	2021-22					2022-23					2023-24				
	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Meeting	Approaching	Developing
All Students: 6-8 State	183,052	7.2%	29.0%	35.8%	28.0%	180,600	8.7%	30.4%	34.9%	26.1%	178,448	11.5%	39.7%	30.2%	18.5%
All Students	590	10.3%	37.3%	36.3%	16.1%	632	13.3%	44.3%	34.8%	7.6%	650	20.0%	52.8%	20.3%	6.9%
American Indian or Alaskan Native	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Asian	<20	*	*	*	*	24	25.0%	37.5%	33.3%	4.2%	27	44.4%	33.3%	14.8%	7.4%
Black or African American	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Hispanic or Latino	37	5.4%	21.6%	40.5%	32.4%	37	5.4%	40.5%	32.4%	21.6%	51	11.8%	54.9%	21.6%	11.8%
Native Hawaiian or Pacific Islander	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
White	508	10.2%	39.4%	36.4%	14.0%	537	14.0%	45.1%	35.0%	6.0%	530	19.8%	53.8%	20.8%	5.7%
Two or More Races	20	10.0%	30.0%	40.0%	20.0%	25	4.0%	48.0%	32.0%	16.0%	29	17.2%	55.2%	17.2%	10.3%
Economically Disadvantaged	51	3.9%	7.8%	41.2%	47.1%	55	1.8%	21.8%	41.8%	34.5%	69	7.2%	42.0%	33.3%	17.4%
English Learners	26	0.0%	23.1%	38.5%	38.5%	40	5.0%	32.5%	35.0%	27.5%	38	13.2%	42.1%	21.1%	23.7%
Students with Disabilities	54	1.9%	7.4%	38.9%	51.9%	54	3.7%	27.8%	40.7%	27.8%	62	4.8%	40.3%	32.3%	22.6%

#### MATHEMATICS

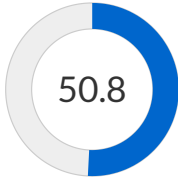
	2021-22					2022-23					2023-24				
	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Meeting	Approaching	Developing
All Students: 6-8 State	183,362	5.3%	28.6%	30.6%	35.5%	181,022	5.9%	29.7%	31.1%	33.3%	178,282	20.1%	32.4%	26.3%	21.3%
All Students	590	8.6%	49.5%	26.9%	14.9%	633	11.4%	45.8%	29.7%	13.1%	650	34.0%	38.6%	20.0%	7.4%
American Indian or Alaskan Native	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Asian	<20	*	*	*	*	24	37.5%	29.2%	20.8%	12.5%	27	48.1%	29.6%	18.5%	3.7%
Black or African American	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Hispanic or Latino	37	8.1%	27.0%	27.0%	37.8%	37	2.7%	37.8%	24.3%	35.1%	51	19.6%	39.2%	19.6%	21.6%
Native Hawaiian or Pacific Islander	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
White	508	8.3%	52.0%	27.6%	12.2%	538	11.2%	48.1%	29.7%	11.0%	530	35.5%	38.9%	20.0%	5.7%
Two or More Races	20	10.0%	45.0%	20.0%	25.0%	25	8.0%	40.0%	36.0%	16.0%	29	27.6%	51.7%	17.2%	3.4%
Economically Disadvantaged	51	2.0%	17.6%	23.5%	56.9%	56	1.8%	23.2%	26.8%	48.2%	69	14.5%	27.5%	33.3%	24.6%
English Learners	26	3.8%	30.8%	26.9%	38.5%	40	12.5%	17.5%	32.5%	37.5%	38	21.1%	28.9%	21.1%	28.9%
Students with Disabilities	54	1.9%	13.0%	20.4%	64.8%	55	1.8%	20.0%	32.7%	45.5%	62	9.7%	25.8%	40.3%	24.2%



## GROWTH

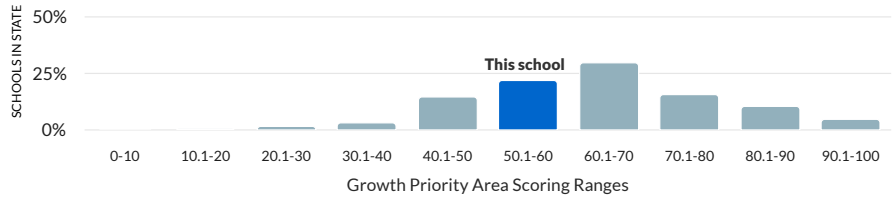
This priority area measures year-to-year student progress on statewide tests. It uses a value-added model that seeks to control for circumstances beyond the influence of educators. A high value-added score means that on average students in the school are progressing more quickly than other, similar students. Growth is scored from 0 to 100 to match the other priority areas and is a conversion from the roughly 0 to 6 value-added score.

### Priority Area Score



English Language Arts Score: 52.7  
Mathematics Score: 48.9

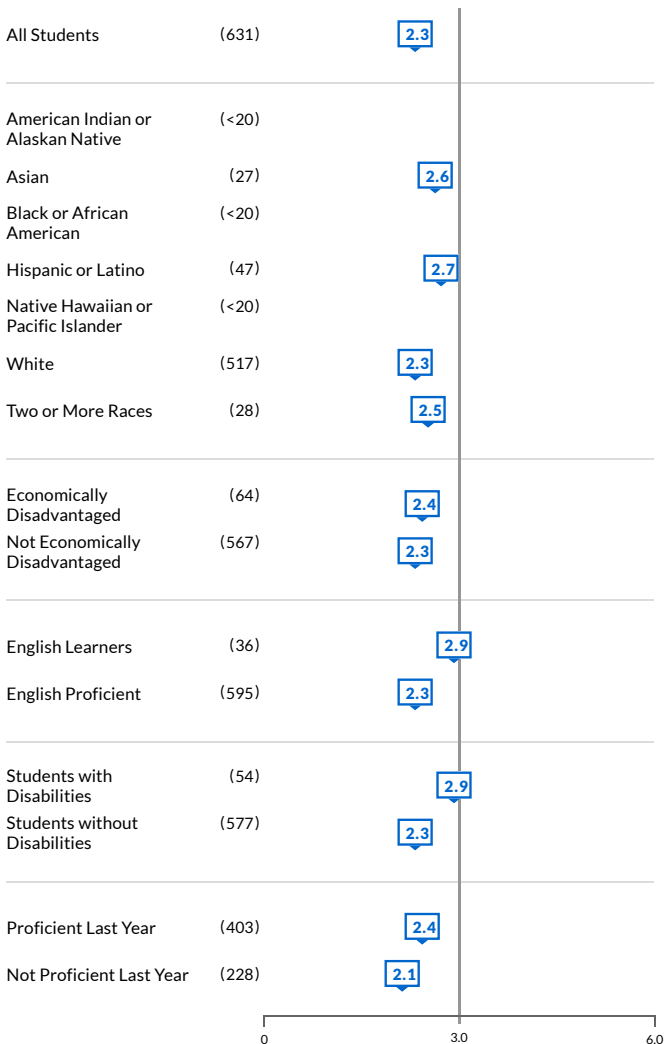
This school's score was the same or higher than 20.3% of 6-8 schools in the state.



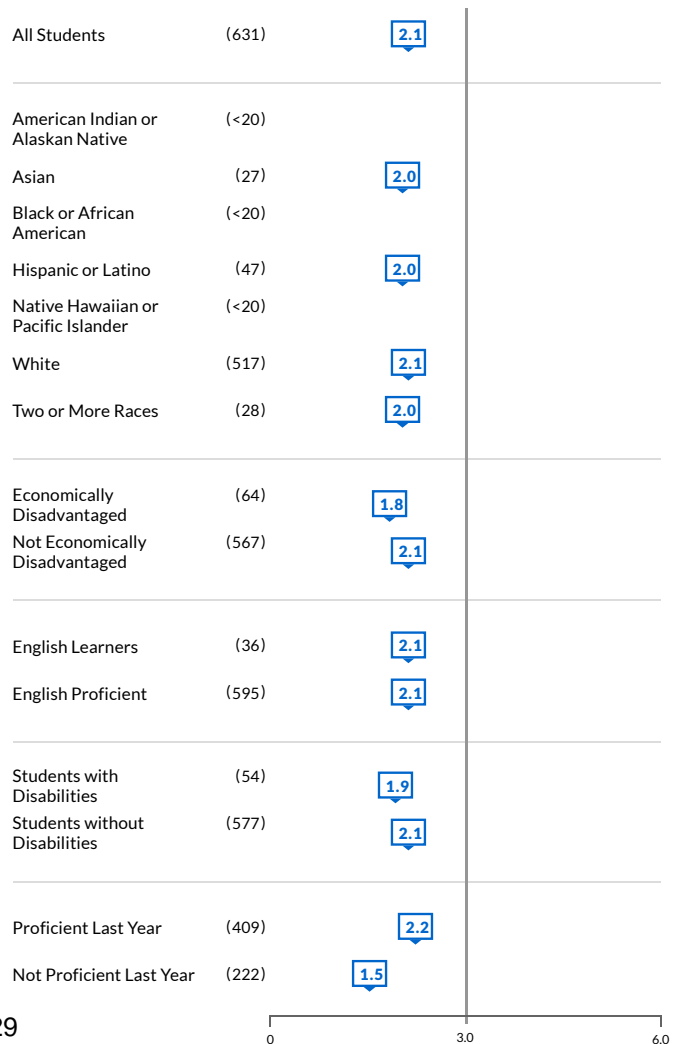
### Student Group Value-Added (for information only)

Value-added scores cover an approximately 0-6 range. Higher scores mean greater positive impact. A score of 3.0 is average. Group size is shown in parentheses. Groups with fewer than 20 students do not have a score displayed. Shaded boxes indicate higher-than-average scores.

#### ENGLISH LANGUAGE ARTS



#### MATHEMATICS

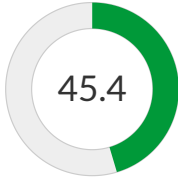




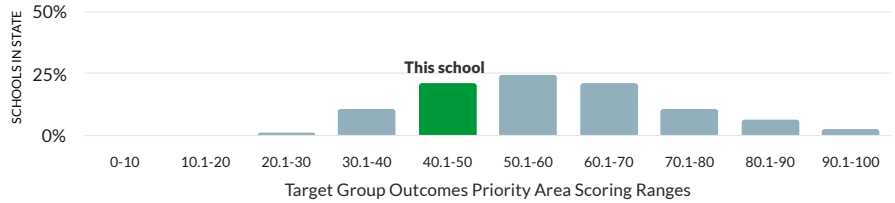
## TARGET GROUP OUTCOMES

This priority area examines outcomes for students with the lowest test scores — the target group. It is designed to promote equity by helping schools focus on learners who need the most support while also improving outcomes for all students. The priority area score combines component scores for achievement, growth, chronic absenteeism, and attendance or graduation rate. Data are not displayed when target groups have fewer than 20 students.

### Priority Area Score



■ This school's score was the same or higher than 22.3% of 6-8 schools in the state.



## Component Scores

**ACHIEVEMENT** Score: 36.9

Average points-based proficiency rates.

**English Language Arts**

Target Group	<div style="width: 39.2%; background-color: #2e8b57; height: 10px;"></div> 39.2
Non-Target Group	<div style="width: 91.5%; background-color: #a6c9ec; height: 10px;"></div> 91.5

**Mathematics**

Target Group	<div style="width: 34.5%; background-color: #2e8b57; height: 10px;"></div> 34.5
Non-Target Group	<div style="width: 96.4%; background-color: #a6c9ec; height: 10px;"></div> 96.4

**GROWTH** Score: 41.3

Value-added scores converted onto a 0-100 growth scale.

**English Language Arts**

Target Group	<div style="width: 50.8%; background-color: #2e8b57; height: 10px;"></div> 50.8
Non-Target Group	<div style="width: 54.6%; background-color: #a6c9ec; height: 10px;"></div> 54.6

**Mathematics**

Target Group	<div style="width: 31.8%; background-color: #2e8b57; height: 10px;"></div> 31.8
Non-Target Group	<div style="width: 52.7%; background-color: #a6c9ec; height: 10px;"></div> 52.7

**CHRONIC ABSENTEEISM** Score: 84.5

Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.

Target Group	<div style="width: 84.5%; background-color: #2e8b57; height: 10px;"></div> 84.5
Non-Target Group	<div style="width: 95.1%; background-color: #a6c9ec; height: 10px;"></div> 95.1

**ATTENDANCE** Score: 91.8

This score is the overall attendance rate for the target group in 2022-23.

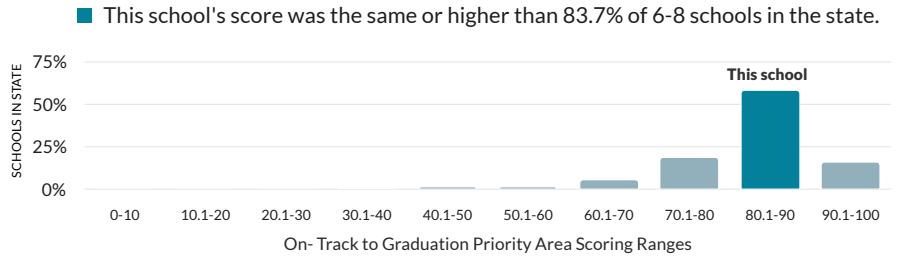
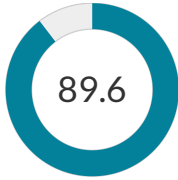
Target Group	<div style="width: 91.8%; background-color: #2e8b57; height: 10px;"></div> 91.8
Non-Target Group	<div style="width: 95.2%; background-color: #a6c9ec; height: 10px;"></div> 95.2



## ON-TRACK TO GRADUATION

This priority area indicates how successfully students are progressing toward completing their K-12 education. The score combines component scores for measures of student engagement and achievement.

### Priority Area Score

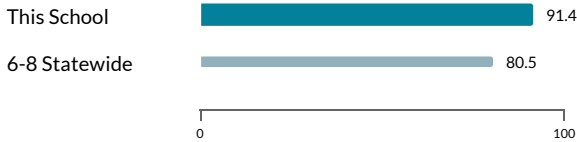


### Component Scores

#### CHRONIC ABSENTEEISM

Score: 91.4

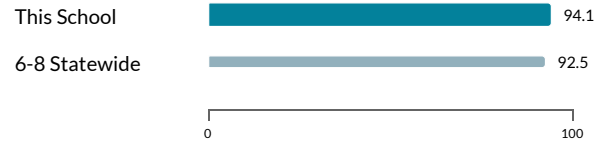
Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.



#### SCHOOL-WIDE ATTENDANCE

Score: 94.1

This score is the overall attendance rate for the school in 2022-23.



#### 3RD GRADE ENGLISH LANGUAGE ARTS

Score: NA

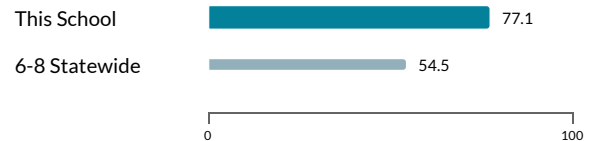
Multi-year average points-based proficiency rates.

NO GRADE 3

#### 8TH GRADE MATHEMATICS

Score: 77.1

Multi-year average points-based proficiency rates.





## ON-TRACK TO GRADUATION - ADDITIONAL INFORMATION

This page provides additional detail about chronic absenteeism and graduation and is for information only.

### Student Group Chronic Absenteeism Rates, Single-Year

	2020-21		2021-22		2022-23	
	Students	Rate	Students	Rate	Students	Rate
All Students: 6-8 State	192,151	16.6%	190,134	22.5%	187,109	19.0%
All Students	598	1.2%	656	12.5%	688	9.9%
American Indian or Alaskan Native	<20	*	<20	*	<20	*
Asian	<20	*	<20	*	25	4.0%
Black or African American	<20	*	<20	*	<20	*
Hispanic or Latino	35	0.0%	39	15.4%	43	16.3%
Native Hawaiian or Pacific Islander	<20	*	<20	*	<20	*
White	523	1.3%	567	12.5%	579	9.8%
Two or More Races	20	0.0%	23	4.3%	29	6.9%
Economically Disadvantaged	36	8.3%	56	35.7%	63	12.7%
English Learners	<20	*	28	21.4%	47	19.1%
Students with Disabilities	54	1.9%	64	25.0%	58	12.1%

### Student Group Graduation Rates

This table shows for each of two cohorts the percentage of students starting high school together who graduated by 2022-23. The four-year rate pertains to students who started high school four years earlier, and the seven-year rate pertains to students who started seven years earlier.

This school does not have a 12th grade





## OVERVIEW

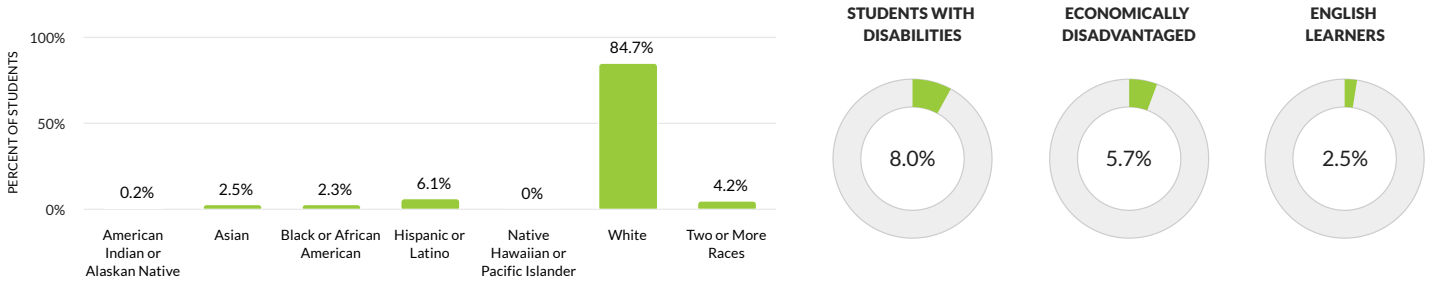
### School Details

Grades : PK-4  
Enrollment : 524  
Percent open enrollment : 6.7%

Our Prairie Elementary students, staff, and families are our greatest asset as we build the foundation of our community. Together we collaboratively embody our Prairie mission: "Learning together, growing together." Our commitment to nurturing the individualized needs of each child in an equitable environment frames up the success for our children. <https://pes.waukelee.k12.wi.us/>

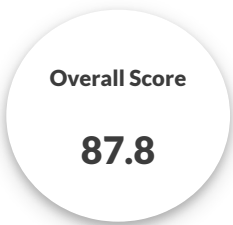
*The statement above is provided by the school. It is not an evaluation by the Wisconsin DPI.*

### Student Groups



### Score Summary

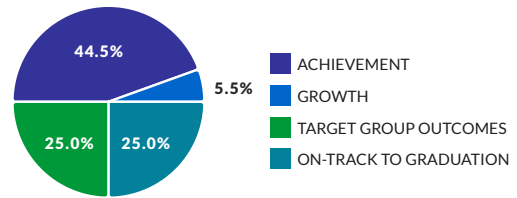
Please use caution when interpreting scores and ratings. Multiple years of data are used throughout the report card, including updated 2023-24 assessments. For more information, see <https://dpi.wi.gov/accountability/resources>.



Significantly Exceeds Expectations

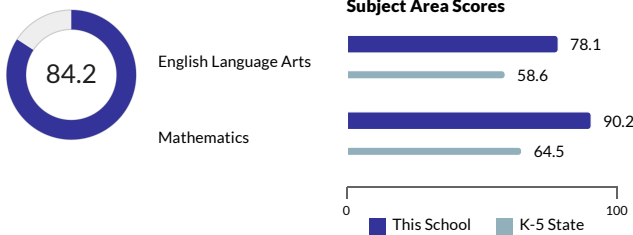


#### PRIORITY AREA WEIGHTS

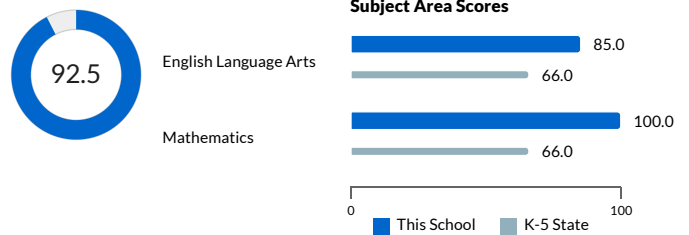


### Priority Area Scores

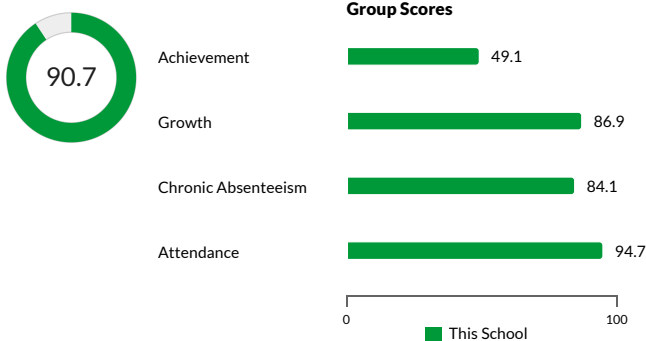
#### ACHIEVEMENT



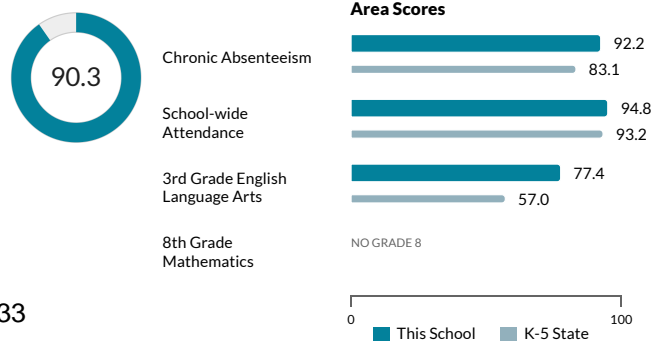
#### GROWTH



#### TARGET GROUP OUTCOMES



#### ON-TRACK TO GRADUATION

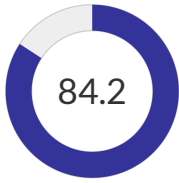




## ACHIEVEMENT

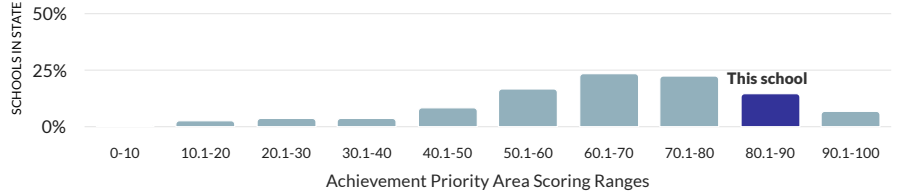
This priority area summarizes how this school's students performed on state assessments using a points-based proficiency system that gives partial credit for Approaching performance and extra credit for Advanced performance. The score is a multi-year average of English language arts and mathematics component scores.

### Priority Area Score



English Language Arts Score: 78.1  
Mathematics Score: 90.2

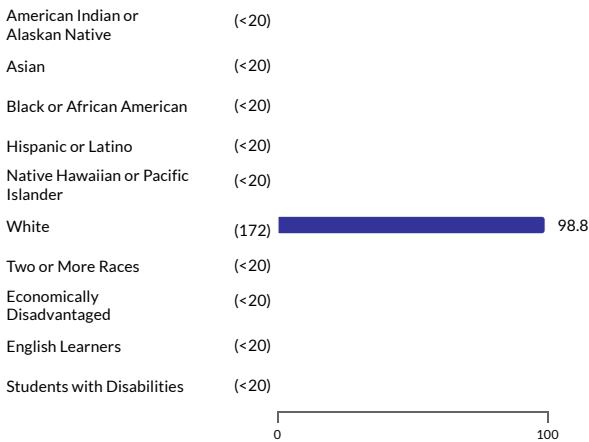
■ This school's score was the same or higher than 86.9% of K-5 schools in the state.



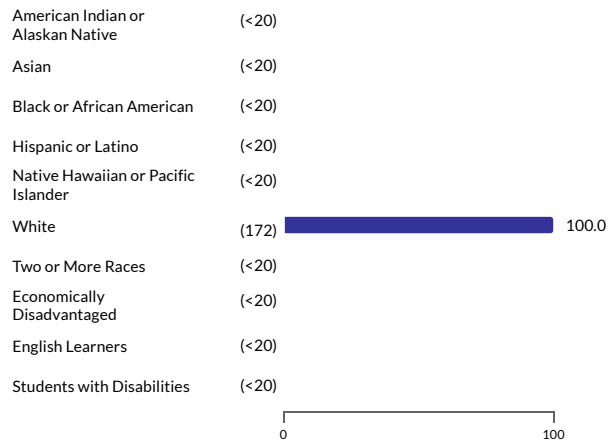
## Student Group Achievement, 2023-24 (for information only)

Group size is given in parentheses. Groups with fewer than 20 students do not have a score displayed. Student group rates for 2023-24 cannot be compared to prior years.

### ENGLISH LANGUAGE ARTS



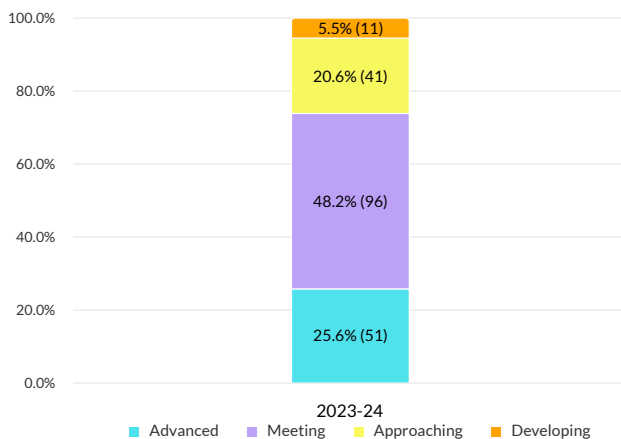
### MATHEMATICS



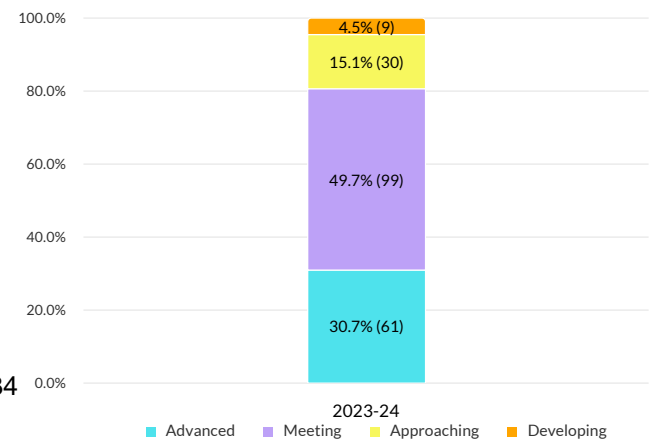
## Performance Levels by Year

These graphs show school-wide percentages and group sizes of students performing at each level. Only one year of data is displayed, as assessments were updated for 2023-24. Performance level percentages for 2023-24 cannot be compared to prior years.

### ENGLISH LANGUAGE ARTS



### MATHEMATICS



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## ACHIEVEMENT - ADDITIONAL INFORMATION

The data on this page is for information only.

### Test Participation Rates, 2023-24

#### ENGLISH LANGUAGE ARTS

All students	Lowest-participating group:
97.1%	White
	97.2%

#### MATHEMATICS

All students	Lowest-participating group:
97.1%	White
	97.2%

### Student Group Performance Levels by Year

Student group data is shown for full academic year students in tested grades. Note that assessments, including performance level names, were updated for 2023-24. Performance level percentages for 2023-24 cannot be compared to prior years.

#### ENGLISH LANGUAGE ARTS

	2021-22					2022-23					2023-24				
	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Meeting	Approaching	Developing
All Students: K-5 State	174,497	6.4%	32.2%	33.5%	27.9%	175,276	7.5%	32.3%	34.0%	26.2%	175,142	11.6%	40.4%	30.2%	17.9%
All Students	209	7.7%	45.9%	35.4%	11.0%	204	15.2%	41.2%	30.4%	13.2%	199	25.6%	48.2%	20.6%	5.5%
American Indian or Alaskan Native	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Asian	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Black or African American	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Hispanic or Latino	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Native Hawaiian or Pacific Islander	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
White	176	6.3%	46.0%	37.5%	10.2%	172	15.1%	42.4%	30.2%	12.2%	172	26.7%	48.8%	19.8%	4.7%
Two or More Races	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Economically Disadvantaged	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
English Learners	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Students with Disabilities	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*

#### MATHEMATICS

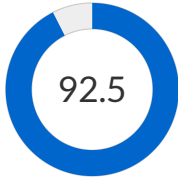
	2021-22					2022-23					2023-24				
	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Meeting	Approaching	Developing
All Students: K-5 State	174,970	11.8%	33.2%	30.6%	24.4%	175,863	13.0%	33.5%	29.8%	23.7%	175,042	19.1%	35.1%	26.4%	19.4%
All Students	211	19.0%	45.5%	30.8%	4.7%	204	22.5%	44.6%	27.5%	5.4%	199	30.7%	49.7%	15.1%	4.5%
American Indian or Alaskan Native	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Asian	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Black or African American	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Hispanic or Latino	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Native Hawaiian or Pacific Islander	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
White	176	19.3%	48.9%	28.4%	3.4%	172	20.9%	48.3%	26.7%	4.1%	172	32.6%	51.2%	12.8%	3.5%
Two or More Races	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Economically Disadvantaged	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
English Learners	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Students with Disabilities	<20	*	*	*	*	235	*	*	*	*	<20	*	*	*	*



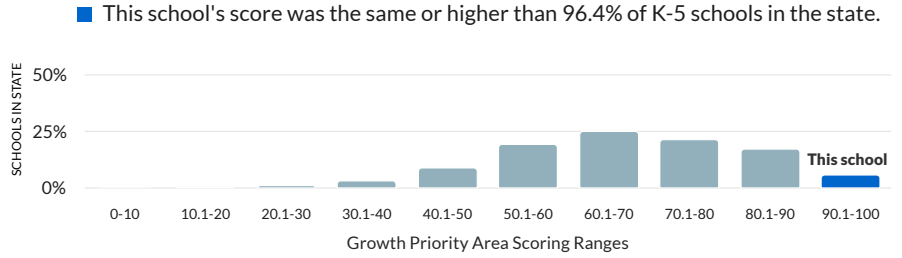
## GROWTH

This priority area measures year-to-year student progress on statewide tests. It uses a value-added model that seeks to control for circumstances beyond the influence of educators. A high value-added score means that on average students in the school are progressing more quickly than other, similar students. Growth is scored from 0 to 100 to match the other priority areas and is a conversion from the roughly 0 to 6 value-added score.

### Priority Area Score



English Language Arts Score: 85.0  
Mathematics Score: 100.0



### Student Group Value-Added (for information only)

Value-added scores cover an approximately 0-6 range. Higher scores mean greater positive impact. A score of 3.0 is average. Group size is shown in parentheses. Groups with fewer than 20 students do not have a score displayed. Shaded boxes indicate higher-than-average scores.

#### ENGLISH LANGUAGE ARTS

All Students	(91)	4.0
American Indian or Alaskan Native	(<20)	
Asian	(<20)	
Black or African American	(<20)	
Hispanic or Latino	(<20)	
Native Hawaiian or Pacific Islander	(<20)	
White	(80)	4.0
Two or More Races	(<20)	
Economically Disadvantaged	(<20)	
Not Economically Disadvantaged	(82)	4.0
English Learners	(<20)	
English Proficient	(87)	4.0
Students with Disabilities	(<20)	
Students without Disabilities	(86)	4.0
Proficient Last Year	(47)	4.2
Not Proficient Last Year	(44)	3.7

#### MATHEMATICS

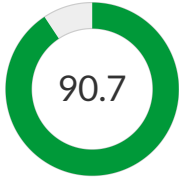
All Students	(91)	4.9
American Indian or Alaskan Native	(<20)	
Asian	(<20)	
Black or African American	(<20)	
Hispanic or Latino	(<20)	
Native Hawaiian or Pacific Islander	(<20)	
White	(80)	4.9
Two or More Races	(<20)	
Economically Disadvantaged	(<20)	
Not Economically Disadvantaged	(82)	4.9
English Learners	(<20)	
English Proficient	(87)	4.9
Students with Disabilities	(<20)	
Students without Disabilities	(86)	4.9
Proficient Last Year	(57)	5.0
Not Proficient Last Year	(34)	4.6



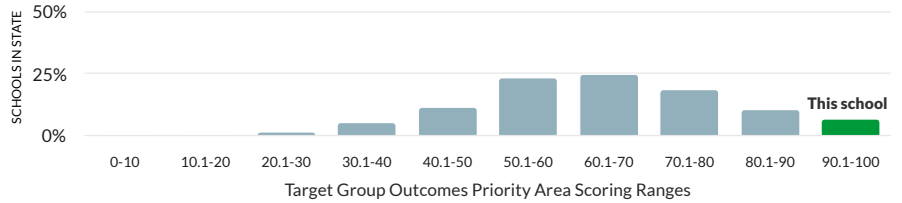
## TARGET GROUP OUTCOMES

This priority area examines outcomes for students with the lowest test scores — the target group. It is designed to promote equity by helping schools focus on learners who need the most support while also improving outcomes for all students. The priority area score combines component scores for achievement, growth, chronic absenteeism, and attendance or graduation rate. Data are not displayed when target groups have fewer than 20 students.

### Priority Area Score



■ This school's score was the same or higher than 94.3% of K-5 schools in the state.



### Component Scores

**ACHIEVEMENT** Score: 49.1

Average points-based proficiency rates.

**English Language Arts**

Target Group: 36.3

Non-Target Group: 95.3

**Mathematics**

Target Group: 61.8

Non-Target Group: 100.0

**GROWTH** Score: 86.9

Value-added scores converted onto a 0-100 growth scale.

**English Language Arts**

Target Group: 77.4

Non-Target Group: 86.9

**Mathematics**

Target Group: 96.4

Non-Target Group: 100.0

**CHRONIC ABSENTEEISM** Score: 84.1

Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.

Target Group: 84.1

Non-Target Group: 94.2

**ATTENDANCE** Score: 94.7

This score is the overall attendance rate for the target group in 2022-23.

Target Group: 94.7

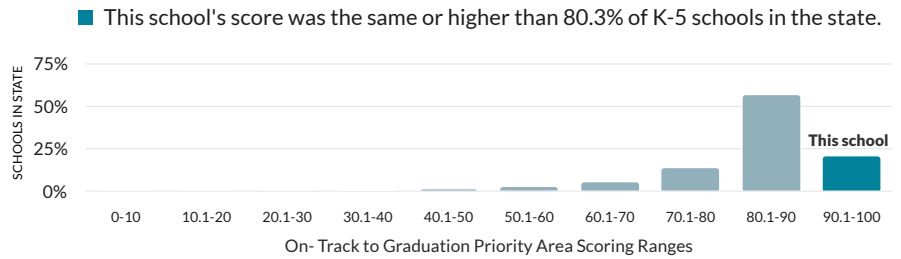
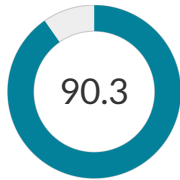
Non-Target Group: 95.2



## ON-TRACK TO GRADUATION

This priority area indicates how successfully students are progressing toward completing their K-12 education. The score combines component scores for measures of student engagement and achievement.

### Priority Area Score

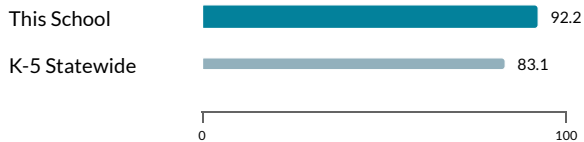


## Component Scores

### CHRONIC ABSENTEEISM

Score: 92.2

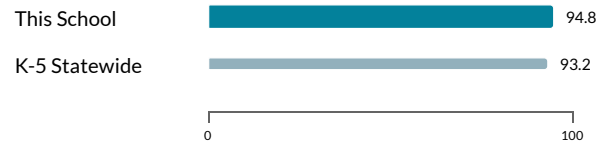
Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.



### SCHOOL-WIDE ATTENDANCE

Score: 94.8

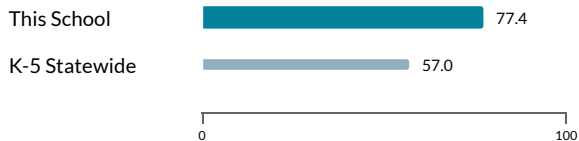
This score is the overall attendance rate for the school in 2022-23.



### 3RD GRADE ENGLISH LANGUAGE ARTS

Score: 77.4

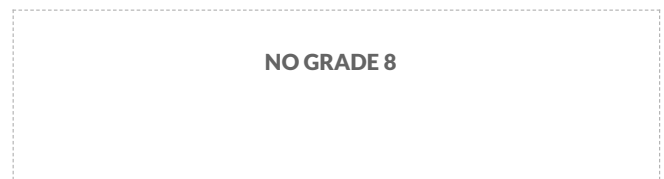
Multi-year average points-based proficiency rates.



### 8TH GRADE MATHEMATICS

Score: NA

Multi-year average points-based proficiency rates.





## ON-TRACK TO GRADUATION - ADDITIONAL INFORMATION

This page provides additional detail about chronic absenteeism and graduation and is for information only.

### Student Group Chronic Absenteeism Rates, Single-Year

	2020-21		2021-22		2022-23	
	Students	Rate	Students	Rate	Students	Rate
All Students: K-5 State	352,882	13.5%	354,804	20.1%	355,515	16.3%
All Students	505	2.6%	520	12.3%	535	7.5%
American Indian or Alaskan Native	<20	*	<20	*	<20	*
Asian	20	0.0%	<20	*	<20	*
Black or African American	<20	*	<20	*	<20	*
Hispanic or Latino	23	0.0%	35	28.6%	39	20.5%
Native Hawaiian or Pacific Islander	<20	*	<20	*	<20	*
White	431	2.1%	437	10.3%	450	5.1%
Two or More Races	<20	*	22	27.3%	<20	*
Economically Disadvantaged	29	27.6%	42	33.3%	43	27.9%
English Learners	<20	*	27	14.8%	29	20.7%
Students with Disabilities	40	10.0%	32	25.0%	50	14.0%

### Student Group Graduation Rates

This table shows for each of two cohorts the percentage of students starting high school together who graduated by 2022-23. The four-year rate pertains to students who started high school four years earlier, and the seven-year rate pertains to students who started seven years earlier.

This school does not have a 12th grade





## OVERVIEW

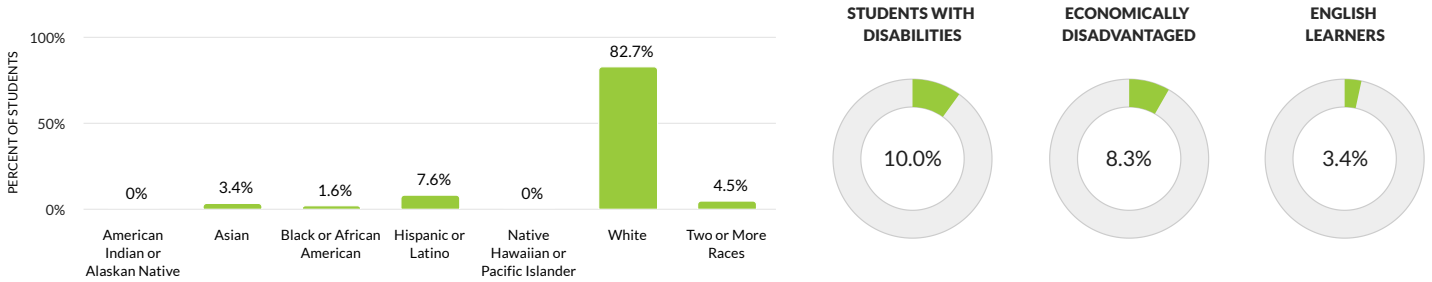
### District Details

Grades : K4-12  
Enrollment : 4,410  
Percent open enrollment : 5.5%

The Waunakee Community School District is a collaborative learning community that works with students, staff, families, and the community to ensure that every student is ready for college and career; through a focus on data, research-based best practices, and engagement with students to inspire them to be active partners in their learning. <https://www.waunakee.k12.wi.us>

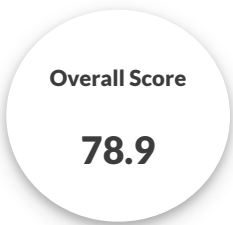
*The statement above is provided by the district. It is not an evaluation by the Wisconsin DPI.*

### Student Groups



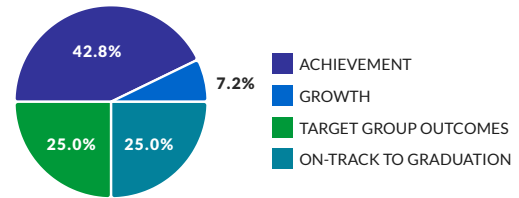
### Score Summary

**!** Please use caution when interpreting scores and ratings. Multiple years of data are used throughout the report card, including updated 2023-24 assessments. For more information, see <https://dpi.wi.gov/accountability/resources>.



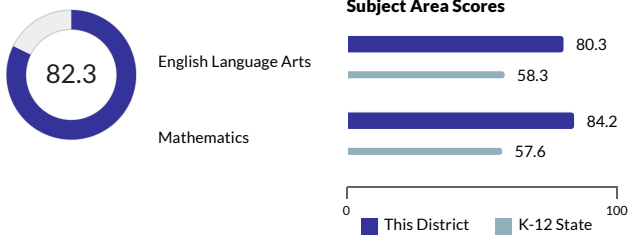
**Exceeds Expectations**  
★★★★

#### PRIORITY AREA WEIGHTS

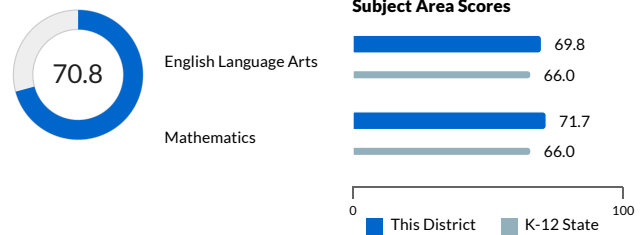


### Priority Area Scores

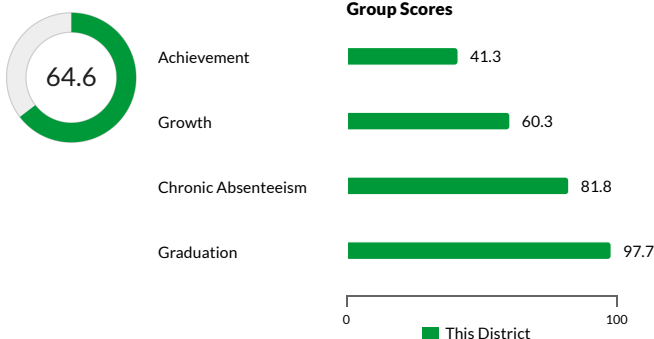
#### ACHIEVEMENT



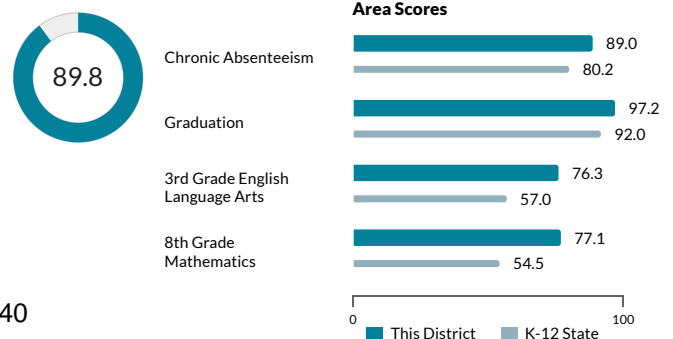
#### GROWTH



#### TARGET GROUP OUTCOMES



#### ON-TRACK TO GRADUATION



240



## DISTRICT SCHOOLS ACCOUNTABILITY SUMMARY

This page summarizes outcomes for schools in this district. It is for information only. School report card scores do not factor into district scores. Instead, to determine the district's scores and rating, all students in the district, including those in alternate accountability schools, are treated as one district-wide student body.

### Distribution of Schools by Rating

This table lists the number and percentage of schools in each of the five rating categories as determined by the schools' overall scores.

Rating Category	Number of Schools	Percent of Schools
Significantly Exceeds Expectations	3	50.0%
Exceeds Expectations	3	50.0%
Meets Expectations	0	0.0%
Meets Few Expectations	0	0.0%
Fails to Meet Expectations	0	0.0%

### Alternate Accountability Schools

Schools that are new, small, or do not have grades in which state tests are taken lack the data needed to receive an overall score and rating. Instead, these schools participate in an alternate accountability process and receive one of two ratings based upon results of a district-supervised self-evaluation. Alternate accountability ratings for schools in this district are summarized below.

Alternate Accountability Rating Category	Number of Schools	Percent of Schools
Satisfactory Progress	0	0.0%
Needs Improvement	0	0.0%

### School Score Summary

This table does not include alternate accountability schools.

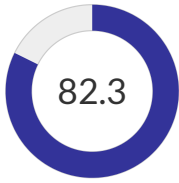
Priority Area	Low Score	Average Score	High Score	Possible Points
Overall Score	70.5	80.1	88.4	100.0
Achievement	77.4	83.3	91.0	100.0
Growth	50.8	73.3	92.5	100.0
Target Group Outcomes	45.4	67.7	90.7	100.0
On-Track to Graduation	86.6	90.1	92.7	100.0



## ACHIEVEMENT

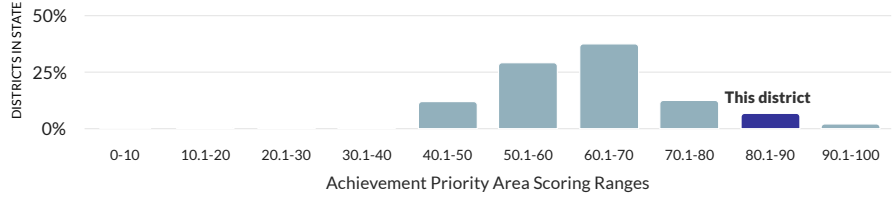
This priority area summarizes how this district's students performed on state assessments using a points-based proficiency system that gives partial credit for Approaching performance and extra credit for Advanced performance. The score is a multi-year average of English language arts and mathematics component scores.

### Priority Area Score



English Language Arts Score: 80.3  
Mathematics Score: 84.2

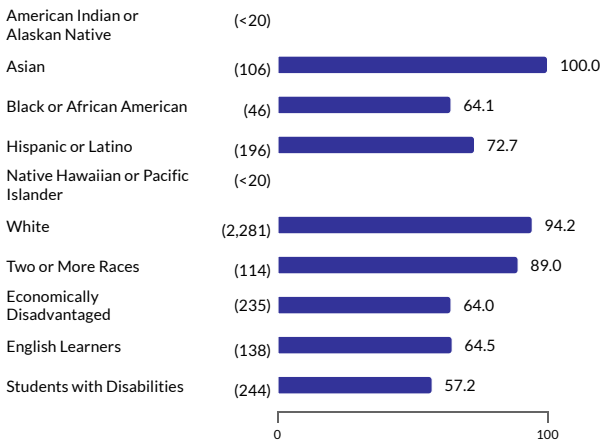
This district's score was the same or higher than 94.7% of districts in the state.



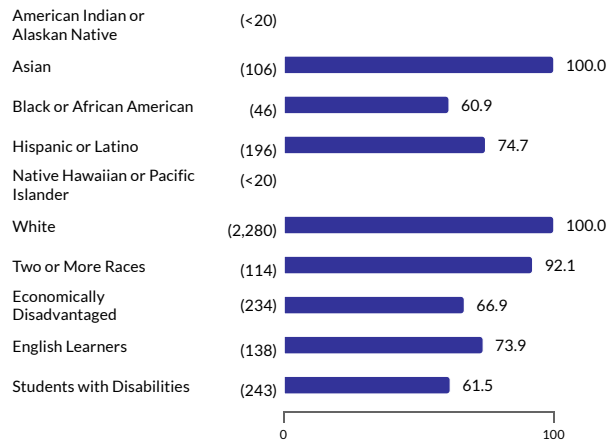
## Student Group Achievement, 2023-24 (for information only)

Group size is given in parentheses. Groups with fewer than 20 students do not have a score displayed. Student group rates for 2023-24 cannot be compared to prior years.

### ENGLISH LANGUAGE ARTS



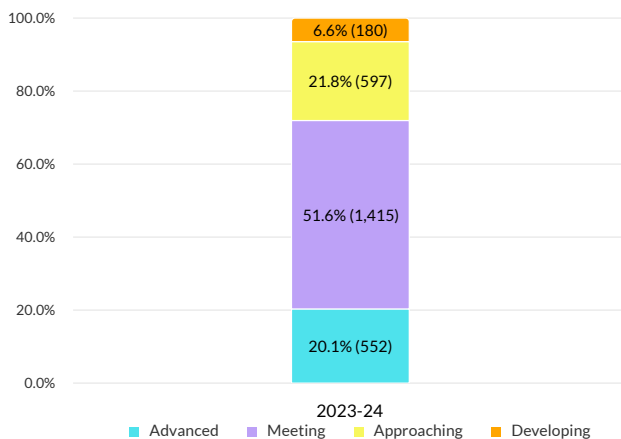
### MATHEMATICS



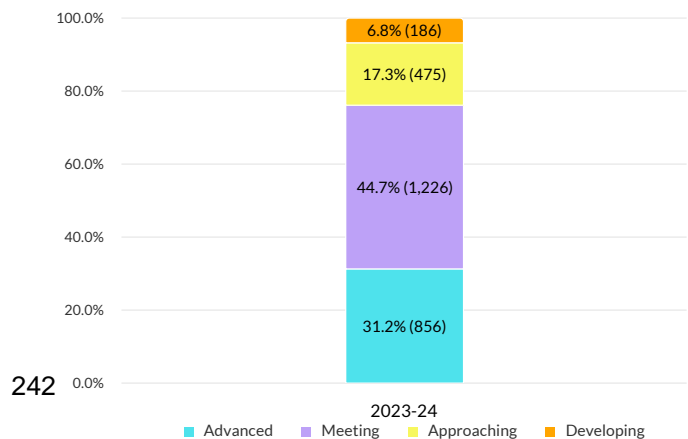
## Performance Levels by Year

These graphs show district-wide percentages and group sizes of students performing at each level. Only one year of data is displayed, as assessments were updated for 2023-24. Performance level percentages for 2023-24 cannot be compared to prior years.

### ENGLISH LANGUAGE ARTS



### MATHEMATICS





## ACHIEVEMENT - ADDITIONAL INFORMATION

The data on this page is for information only.

### Test Participation Rates, 2023-24

#### ENGLISH LANGUAGE ARTS

All students	Lowest-participating group: Students with Disabilities
95.5%	87.3%

#### MATHEMATICS

All students	Lowest-participating group: Students with Disabilities
95.5%	86.9%

### Student Group Performance Levels by Year

Student group data is shown for full academic year students in tested grades. Note that assessments, including performance level names, were updated for 2023-24. Performance level percentages for 2023-24 cannot be compared to prior years.

#### ENGLISH LANGUAGE ARTS

	2021-22					2022-23					2023-24				
	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Meeting	Approaching	Developing
All Students: K-12 State	541,193	7.1%	30.8%	33.9%	28.2%	542,509	8.5%	31.9%	34.5%	25.1%	541,252	11.2%	38.8%	31.3%	18.8%
All Students	2,573	12.2%	44.6%	31.1%	12.0%	2,665	15.6%	44.8%	29.6%	10.0%	2,744	20.1%	51.6%	21.8%	6.6%
American Indian or Alaskan Native	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Asian	89	18.0%	47.2%	24.7%	10.1%	97	32.0%	39.2%	25.8%	3.1%	106	39.6%	45.3%	12.3%	2.8%
Black or African American	37	8.1%	27.0%	21.6%	43.2%	39	12.8%	20.5%	33.3%	33.3%	46	8.7%	32.6%	37.0%	21.7%
Hispanic or Latino	154	5.8%	33.1%	38.3%	22.7%	184	8.2%	37.0%	32.6%	22.3%	196	9.7%	43.9%	28.6%	17.9%
Native Hawaiian or Pacific Islander	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
White	2,188	12.4%	45.6%	31.2%	10.7%	2,248	15.7%	46.0%	29.5%	8.9%	2,281	20.3%	53.2%	21.2%	5.3%
Two or More Races	105	14.3%	44.8%	27.6%	13.3%	97	14.4%	46.4%	28.9%	10.3%	114	21.1%	45.6%	23.7%	9.6%
Economically Disadvantaged	202	2.5%	20.8%	42.6%	34.2%	217	3.7%	24.4%	42.4%	29.5%	235	7.7%	34.5%	36.2%	21.7%
English Learners	100	4.0%	24.0%	44.0%	28.0%	126	5.6%	32.5%	35.7%	26.2%	138	8.0%	37.0%	31.2%	23.9%
Students with Disabilities	231	1.7%	19.0%	37.2%	42.0%	242	4.1%	28.5%	33.5%	33.9%	244	4.5%	35.2%	30.3%	29.9%

#### MATHEMATICS

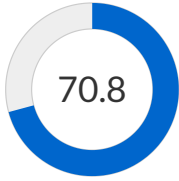
	2021-22					2022-23					2023-24				
	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Meeting	Approaching	Developing
All Students: K-12 State	542,298	9.3%	28.2%	29.1%	33.3%	543,989	9.4%	29.1%	30.5%	30.9%	541,484	16.5%	34.5%	27.4%	21.6%
All Students	2,575	18.0%	45.4%	25.6%	11.0%	2,669	18.4%	43.5%	26.7%	11.4%	2,743	31.2%	44.7%	17.3%	6.8%
American Indian or Alaskan Native	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Asian	89	31.5%	33.7%	23.6%	11.2%	97	44.3%	29.9%	19.6%	6.2%	106	56.6%	29.2%	13.2%	0.9%
Black or African American	37	5.4%	18.9%	40.5%	35.1%	39	7.7%	25.6%	30.8%	35.9%	46	10.9%	28.3%	32.6%	28.3%
Hispanic or Latino	158	7.6%	32.3%	29.7%	30.4%	187	5.9%	34.8%	32.6%	26.7%	196	15.8%	35.7%	30.6%	17.9%
Native Hawaiian or Pacific Islander	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
White	2,186	18.2%	47.7%	25.2%	9.0%	2,249	18.3%	45.5%	26.4%	9.8%	2,280	31.8%	47.0%	15.7%	5.5%
Two or More Races	105	21.9%	38.1%	24.8%	15.2%	97	23.7%	34.0%	27.8%	14.4%	114	29.8%	35.1%	24.6%	10.5%
Economically Disadvantaged	205	2.4%	25.9%	33.7%	38.0%	221	3.2%	24.0%	41.6%	31.2%	234	11.5%	32.5%	34.2%	21.8%
English Learners	104	8.7%	27.9%	32.7%	30.8%	129	13.2%	24.0%	34.9%	27.9%	138	19.6%	31.2%	26.8%	22.5%
Students with Disabilities	229	3.9%	24.0%	31.4%	40.6%	243	6.6%	20.2%	32.1%	41.2%	243	11.9%	25.5%	36.2%	26.3%



## GROWTH

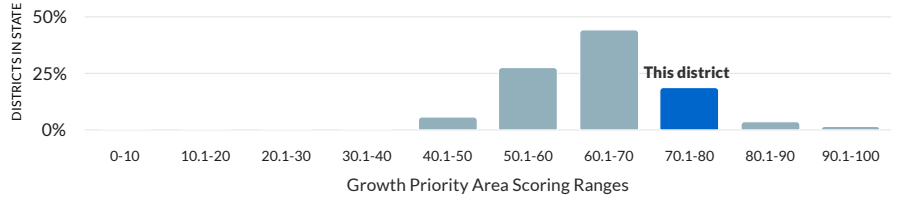
This priority area measures year-to-year student progress on statewide tests. It uses a value-added model that seeks to control for circumstances beyond the influence of educators. A high value-added score means that on average students in the district are progressing more quickly than other, similar students. Growth is scored from 0 to 100 to match the other priority areas and is a conversion from the roughly 0 to 6 value-added score.

### Priority Area Score



English Language Arts Score: 69.8  
Mathematics Score: 71.7

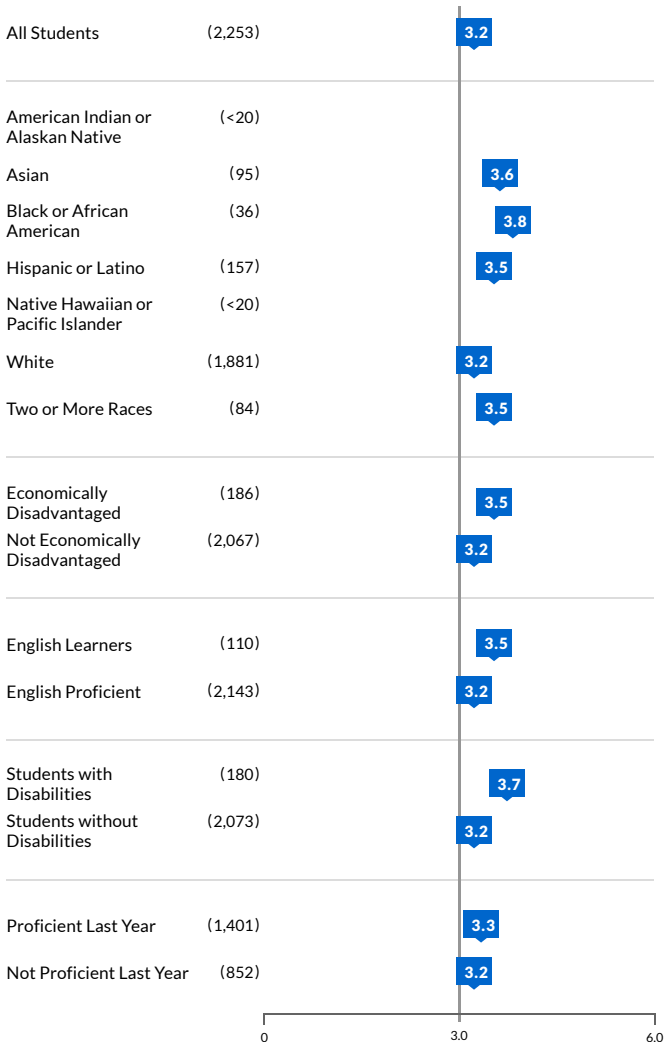
■ This district's score was the same or higher than 80.8% of districts in the state.



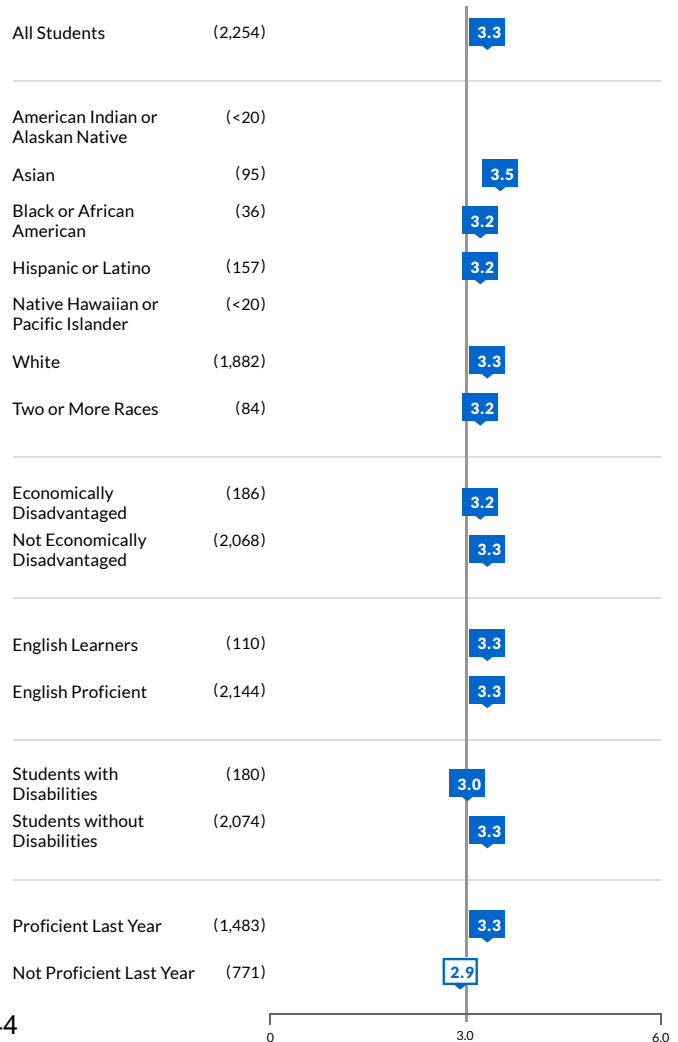
### Student Group Value-Added (for information only)

Value-added scores cover an approximately 0-6 range. Higher scores mean greater positive impact. A score of 3.0 is average. Group size is shown in parentheses. Groups with fewer than 20 students do not have a score displayed. Shaded boxes indicate higher-than-average scores.

#### ENGLISH LANGUAGE ARTS



#### MATHEMATICS

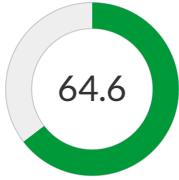




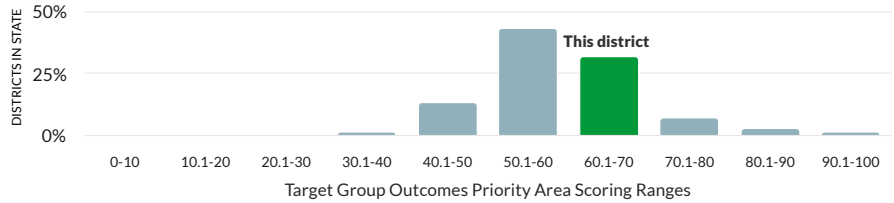
## TARGET GROUP OUTCOMES

This priority area examines outcomes for students with the lowest test scores — the target group. It is designed to promote equity by helping districts focus on learners who need the most support while also improving outcomes for all students. The priority area score combines component scores for achievement, growth, chronic absenteeism, and attendance or graduation rate. Data are not displayed when target groups have fewer than 20 students.

### Priority Area Score



■ This district's score was the same or higher than 76.0% of districts in the state.



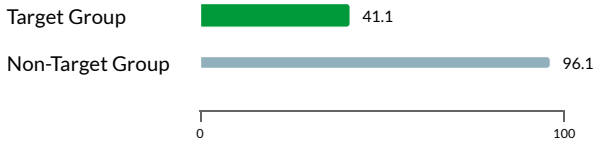
## Component Scores

### ACHIEVEMENT

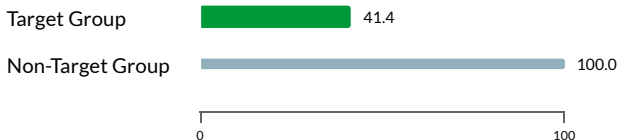
Score: 41.3

Average points-based proficiency rates.

#### English Language Arts



#### Mathematics

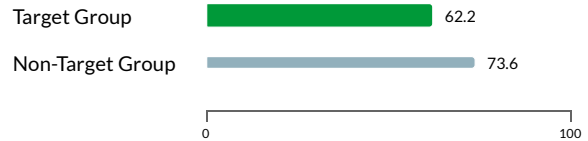


### GROWTH

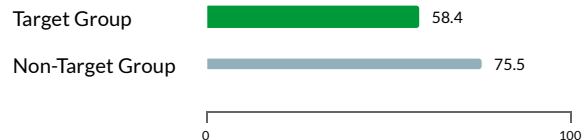
Score: 60.3

Value-added scores converted onto a 0-100 growth scale.

#### English Language Arts



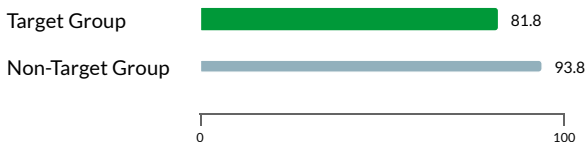
#### Mathematics



### CHRONIC ABSENTEEISM

Score: 81.8

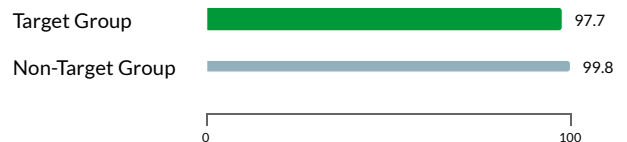
Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.



### GRADUATION

Score: 97.7

Average of 2022-23's 4- and 7-year cohort rates.

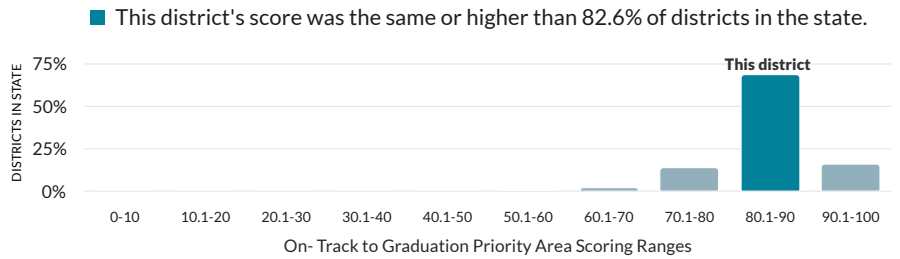
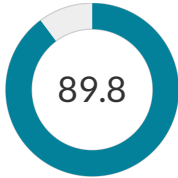




## ON-TRACK TO GRADUATION

This priority area indicates how successfully students are progressing toward completing their K-12 education. The score combines component scores for measures of student engagement and achievement.

### Priority Area Score

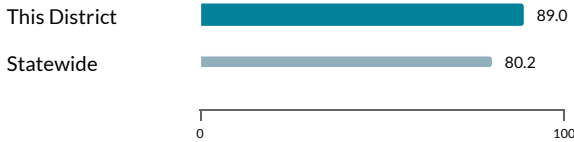


## Component Scores

### CHRONIC ABSENTEEISM

Score: 89.0

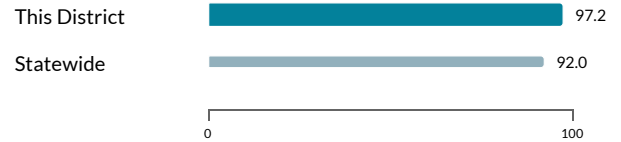
Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.



### GRADUATION

Score: 97.2

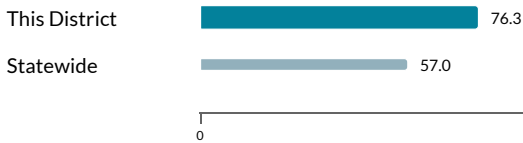
Average of 2022-23's 4- and 7-year cohort rates.



### 3RD GRADE ENGLISH LANGUAGE ARTS

Score: 76.3

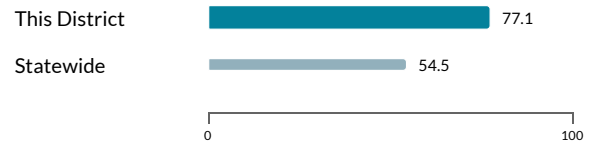
Multi-year average points-based proficiency rates.



### 8TH GRADE MATHEMATICS

Score: 77.1

Multi-year average points-based proficiency rates.





## ON-TRACK TO GRADUATION - ADDITIONAL INFORMATION

This page provides additional detail about chronic absenteeism and graduation and is for information only.

### Student Group Chronic Absenteeism Rates, Single-Year

	2020-21		2021-22		2022-23	
	Students	Rate	Students	Rate	Students	Rate
All Students: K-12 State	809,382	16.2%	811,691	22.8%	809,293	19.7%
All Students	3,919	4.9%	4,118	15.0%	4,133	11.6%
American Indian or Alaskan Native	<20	*	<20	*	<20	*
Asian	112	0.9%	130	10.0%	130	10.8%
Black or African American	54	14.8%	59	32.2%	63	20.6%
Hispanic or Latino	197	11.2%	261	26.1%	299	21.4%
Native Hawaiian or Pacific Islander	<20	*	<20	*	<20	*
White	3,394	4.3%	3,491	14.0%	3,473	10.7%
Two or More Races	161	9.9%	176	17.0%	168	9.5%
Economically Disadvantaged	231	27.3%	339	38.1%	351	28.2%
English Learners	112	14.3%	175	21.1%	198	23.7%
Students with Disabilities	353	13.3%	380	28.7%	399	22.3%

### Student Group Graduation Rates

This table shows for each of two cohorts the percentage of students starting high school together who graduated by 2022-23. The four-year rate pertains to students who started high school four years earlier, and the seven-year rate pertains to students who started seven years earlier.

	Four-year cohort graduation rate			Seven-year cohort graduation rate		
	Students in cohort	Graduates	Rate	Students in cohort	Graduates	Rate
All Students: K-12 State	68,110	61,585	90.4%	66,851	62,541	93.6%
All Students	344	330	95.9%	315	311	98.7%
American Indian or Alaskan Native	<20	*	*	<20	*	*
Asian	<20	*	*	<20	*	*
Black or African American	<20	*	*	<20	*	*
Hispanic or Latino	20	17	85.0%	<20	*	*
Native Hawaiian or Pacific Islander	<20	*	*	<20	*	*
White	300	293	97.7%	279	276	98.9%
Two or More Races	<20	*	*	<20	*	*
Economically Disadvantaged	27	19	70.4%	<20	*	*
English Learners	<20	*	*	<20	*	*
Students with Disabilities	33	27	81.8%	20	20	100.0%



## POSTSECONDARY PREPARATION, 2022-23

Section 115.385 (1)(d)1-5., Wis. Stat., requires report cards to include data on pupil participation in various postsecondary preparation opportunities. All data are for grades 9-12. This is for information only and does not affect scores. Course and program data are reported by schools and districts to DPI. Please use caution when interpreting these data. Asterisks replace all-student participation data if the district enrolled fewer than 20 students.

### Participation by Type of Postsecondary Preparation

810 (61.8%) students met criteria for inclusion in at least one Postsecondary Prep Course total below.

#### ADVANCED COURSES

District	State
<b>40.3%</b>	<b>21.1%</b>

528 students successfully completed at least one Advanced Placement or International Baccalaureate course.

#### DUAL ENROLLMENT

District	State
<b>33.3%</b>	<b>25.7%</b>

436 students successfully completed at least one dual enrollment course.

#### INDUSTRY-RECOGNIZED CREDENTIALS

District	State
<b>8.9%</b>	<b>4.7%</b>

117 students earned at least one industry-recognized credential.

#### WORK-BASED LEARNING

District	State
<b>24.1%</b>	<b>8.5%</b>

316 students participated in a work-based learning program.

### Student Group Participation

This table compares the percentages of students in the district participating in different types of postsecondary preparation opportunities with the percentages for the state. Total student enrollments are given for reference.

	Total # Enrolled		Advanced Courses		Dual Enrollment		Industry-Recognized Credentials		Work-Based Learning	
	District	State	District	State	District	State	District	State	District	State
All Students	1,311	266,777	40.3%	21.1%	33.3%	25.7%	8.9%	4.7%	24.1%	8.5%
American Indian or Alaskan Native	<20	2,718	*	7.0%	*	18.0%	*	1.7%	*	5.0%
Asian	31	10,367	35.5%	33.4%	22.6%	26.6%	9.7%	3.7%	16.1%	5.6%
Black or African American	<20	24,969	*	13.7%	*	8.7%	*	1.3%	*	2.7%
Hispanic or Latino	91	37,682	22.0%	17.6%	18.7%	18.9%	0.0%	3.4%	24.2%	5.0%
Native Hawaiian or Pacific Islander	<20	216	*	17.1%	*	21.8%	*	2.3%	*	4.2%
White	1,131	179,306	42.1%	22.5%	34.6%	29.9%	9.5%	5.7%	24.1%	10.4%
Two or More Races	43	11,456	44.2%	18.9%	44.2%	21.0%	16.3%	3.4%	23.3%	5.8%
Economically Disadvantaged	92	104,283	12.0%	12.3%	15.2%	18.5%	2.2%	3.0%	29.3%	6.1%
English Learners	36	19,116	2.8%	13.9%	5.6%	17.0%	0.0%	2.5%	27.8%	3.6%
Students with Disabilities	128	33,777	4.7%	4.4%	14.8%	15.0%	3.9%	2.3%	39.8%	6.5%



## ARTS COURSE INFORMATION, 2022-23

Section 115.385 (1)(d)6., Wis. Stat., requires report cards to include data on the percentage of high school pupils participating in various kinds of arts courses. All data are for grades 9-12. This is for information only and does not affect scores. Course and program data are reported by schools and districts to DPI. Please use caution when interpreting these data. Asterisks replace all-student participation data if the district enrolled fewer than 20 students.

### Participation by Type of Arts Course

599 (45.7%) students successfully completed any Arts Course.

#### ART & DESIGN

District	State
<b>30.4%</b>	<b>29.1%</b>

399 students successfully completed at least one art & design course.

#### DANCE

District	State
<b>0.0%</b>	<b>0.5%</b>

No students successfully completed a dance course.

#### MUSIC

District	State
<b>21.4%</b>	<b>19.2%</b>

281 students successfully completed at least one music course.

#### THEATER

District	State
<b>0.0%</b>	<b>2.2%</b>

No students successfully completed a theater course.

### Student Group Participation

This table compares the percentages of students in the district completing different types of arts courses with the percentages for the state. Total student enrollments are given for reference.

	Total # Enrolled		Art & Design		Dance		Music		Theater	
	District	State	District	State	District	State	District	State	District	State
All Students	1,311	266,777	30.4%	29.1%	0.0%	0.5%	21.4%	19.2%	0.0%	2.2%
American Indian or Alaskan Native	<20	2,718	*	33.1%	*	0.2%	*	15.0%	*	1.1%
Asian	31	10,367	32.3%	30.3%	0.0%	0.4%	19.4%	19.9%	0.0%	1.6%
Black or African American	<20	24,969	*	28.5%	*	0.7%	*	11.7%	*	2.8%
Hispanic or Latino	91	37,682	36.3%	29.1%	0.0%	0.3%	18.7%	13.3%	0.0%	2.1%
Native Hawaiian or Pacific Islander	<20	216	*	32.9%	*	1.4%	*	23.6%	*	4.2%
White	1,131	179,306	29.5%	29.1%	0.0%	0.5%	21.6%	21.7%	0.0%	2.2%
Two or More Races	43	11,456	32.6%	28.8%	0.0%	0.5%	18.6%	17.8%	0.0%	2.6%
Economically Disadvantaged	92	104,283	46.7%	29.9%	0.0%	0.4%	10.9%	15.4%	0.0%	2.1%
English Learners	36	19,116	41.7%	30.9%	0.0%	0.4%	13.9%	11.8%	0.0%	1.6%
Students with Disabilities	128	33,777	43.0%	30.9%	0.0%	0.5%	18.0%	14.4%	0.0%	2.4%



## OVERVIEW

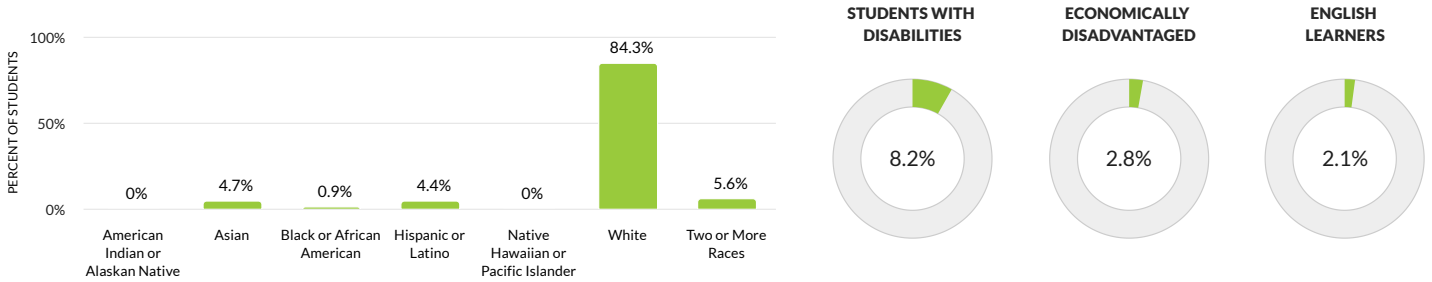
### School Details

Grades : PK-4  
Enrollment : 427  
Percent open enrollment : 4.2%

At Arboretum Elementary our motto is "Together We Learn, Together We Grow" and our goal is growth for every student in a welcoming environment. We are proud of our exceptional staff and the outstanding support of our families. Their presence in the daily life of our school makes Arboretum a great place for children to learn and grow. <https://aes.waunakee.k12.wi.us/>

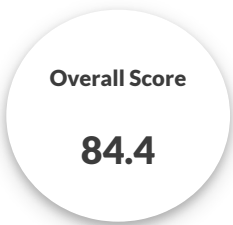
*The statement above is provided by the school. It is not an evaluation by the Wisconsin DPI.*

### Student Groups



### Score Summary

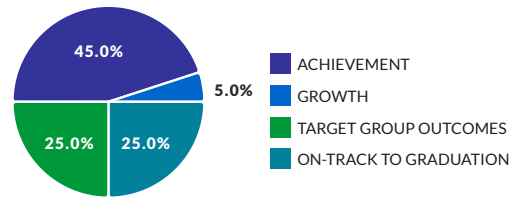
**!** Please use caution when interpreting scores and ratings. Multiple years of data are used throughout the report card, including updated 2023-24 assessments. For more information, see <https://dpi.wi.gov/accountability/resources>.



Significantly Exceeds Expectations

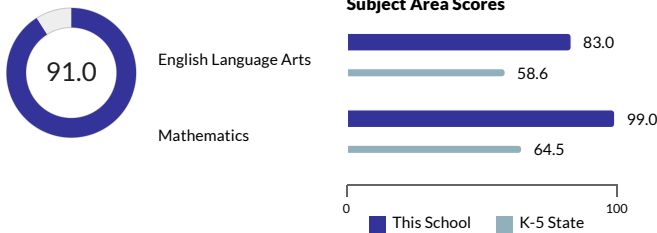


#### PRIORITY AREA WEIGHTS

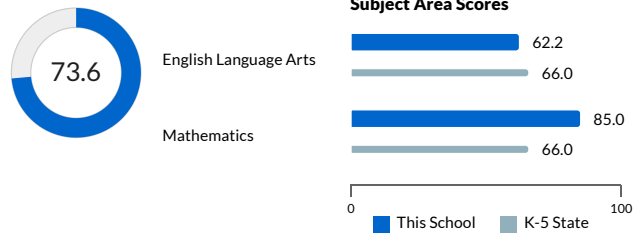


### Priority Area Scores

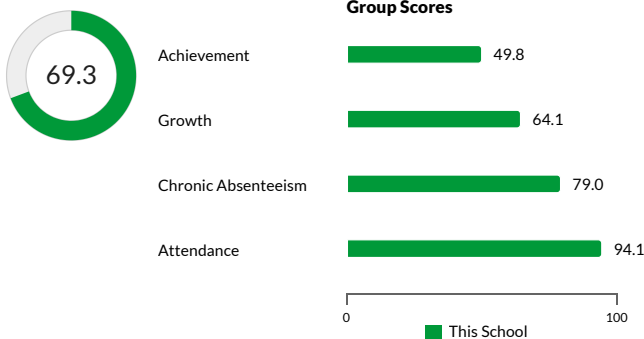
#### ACHIEVEMENT



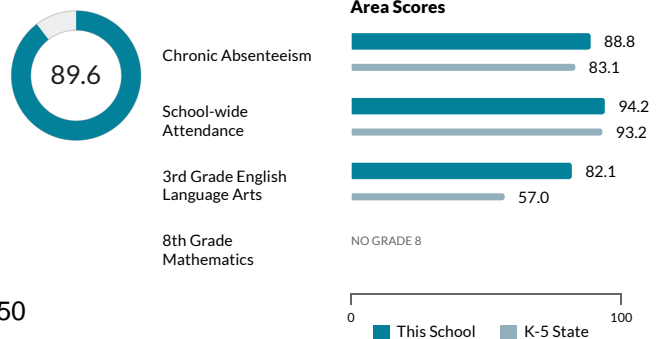
#### GROWTH



#### TARGET GROUP OUTCOMES



#### ON-TRACK TO GRADUATION





## ACHIEVEMENT

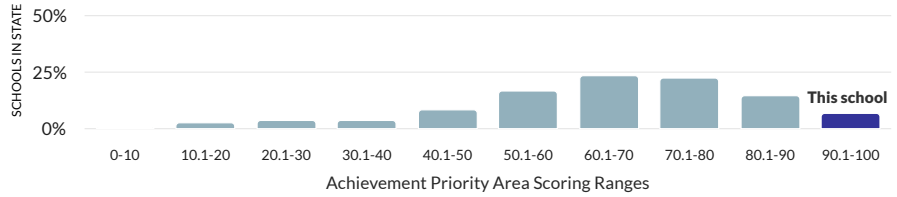
This priority area summarizes how this school's students performed on state assessments using a points-based proficiency system that gives partial credit for Approaching performance and extra credit for Advanced performance. The score is a multi-year average of English language arts and mathematics component scores.

### Priority Area Score



English Language Arts Score: 83.0  
Mathematics Score: 99.0

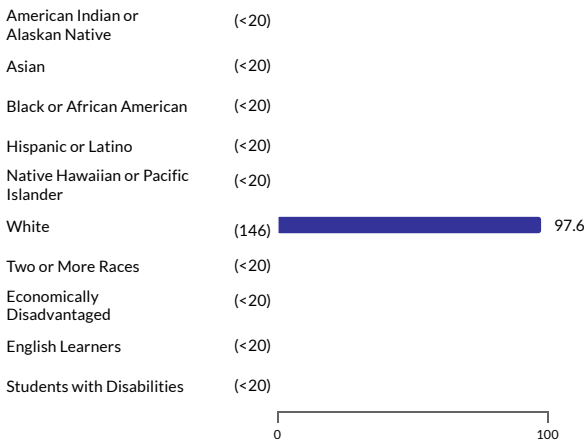
■ This school's score was the same or higher than 94.7% of K-5 schools in the state.



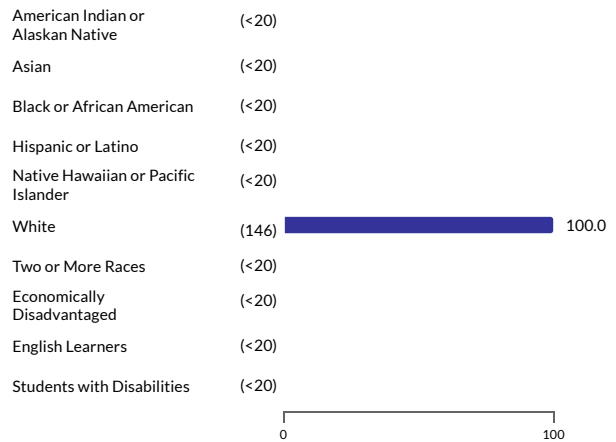
## Student Group Achievement, 2023-24 (for information only)

Group size is given in parentheses. Groups with fewer than 20 students do not have a score displayed. Student group rates for 2023-24 cannot be compared to prior years.

### ENGLISH LANGUAGE ARTS



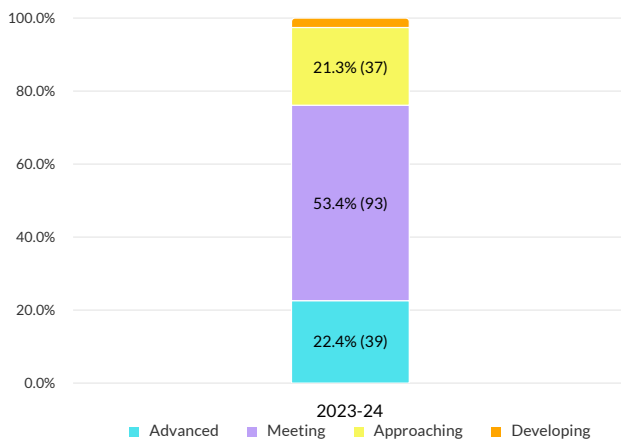
### MATHEMATICS



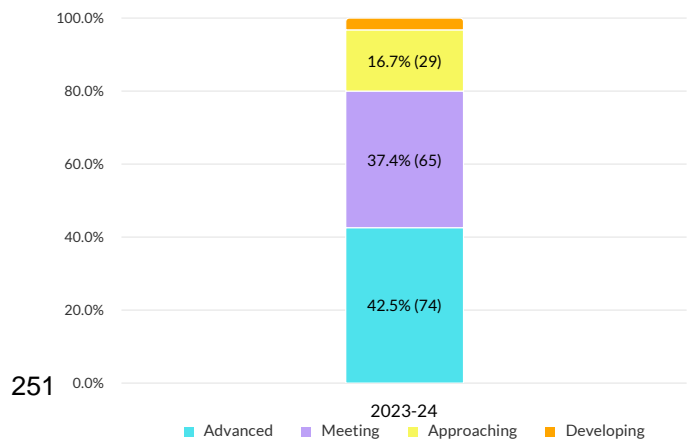
## Performance Levels by Year

These graphs show school-wide percentages and group sizes of students performing at each level. Only one year of data is displayed, as assessments were updated for 2023-24. Performance level percentages for 2023-24 cannot be compared to prior years.

### ENGLISH LANGUAGE ARTS



### MATHEMATICS



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## ACHIEVEMENT - ADDITIONAL INFORMATION

The data on this page is for information only.

### Test Participation Rates, 2023-24

#### ENGLISH LANGUAGE ARTS

All students	Lowest-participating group:
99.4%	White
	99.3%

#### MATHEMATICS

All students	Lowest-participating group:
99.4%	White
	99.3%

### Student Group Performance Levels by Year

Student group data is shown for full academic year students in tested grades. Note that assessments, including performance level names, were updated for 2023-24. Performance level percentages for 2023-24 cannot be compared to prior years.

#### ENGLISH LANGUAGE ARTS

	2021-22					2022-23					2023-24				
	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Meeting	Approaching	Developing
All Students: K-5 State	174,497	6.4%	32.2%	33.5%	27.9%	175,276	7.5%	32.3%	34.0%	26.2%	175,142	11.6%	40.4%	30.2%	17.9%
All Students	179	12.8%	44.1%	29.6%	13.4%	174	20.7%	48.3%	23.0%	8.0%	174	22.4%	53.4%	21.3%	2.9%
American Indian or Alaskan Native	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Asian	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Black or African American	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Hispanic or Latino	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Native Hawaiian or Pacific Islander	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
White	149	12.8%	45.6%	28.9%	12.8%	145	20.0%	46.9%	25.5%	7.6%	146	22.6%	52.7%	21.9%	2.7%
Two or More Races	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Economically Disadvantaged	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
English Learners	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Students with Disabilities	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*

#### MATHEMATICS

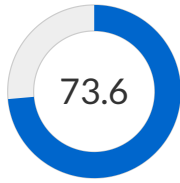
	2021-22					2022-23					2023-24				
	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Meeting	Approaching	Developing
All Students: K-5 State	174,970	11.8%	33.2%	30.6%	24.4%	175,863	13.0%	33.5%	29.8%	23.7%	175,042	19.1%	35.1%	26.4%	19.4%
All Students	180	28.3%	45.6%	22.2%	3.9%	174	35.1%	42.5%	13.8%	8.6%	174	42.5%	37.4%	16.7%	3.4%
American Indian or Alaskan Native	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Asian	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Black or African American	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Hispanic or Latino	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Native Hawaiian or Pacific Islander	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
White	150	27.3%	48.0%	20.7%	4.0%	145	34.5%	43.4%	14.5%	7.6%	146	43.2%	37.7%	16.4%	2.7%
Two or More Races	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Economically Disadvantaged	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
English Learners	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Students with Disabilities	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*



## GROWTH

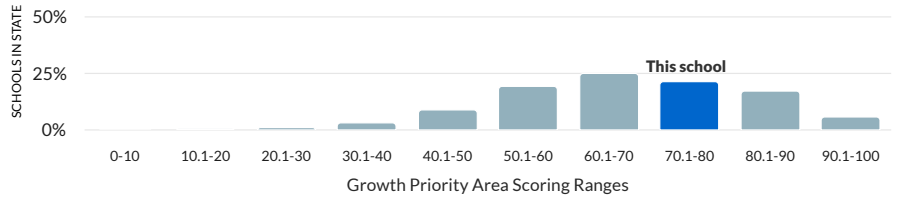
This priority area measures year-to-year student progress on statewide tests. It uses a value-added model that seeks to control for circumstances beyond the influence of educators. A high value-added score means that on average students in the school are progressing more quickly than other, similar students. Growth is scored from 0 to 100 to match the other priority areas and is a conversion from the roughly 0 to 6 value-added score.

### Priority Area Score



English Language Arts Score: 62.2  
Mathematics Score: 85.0

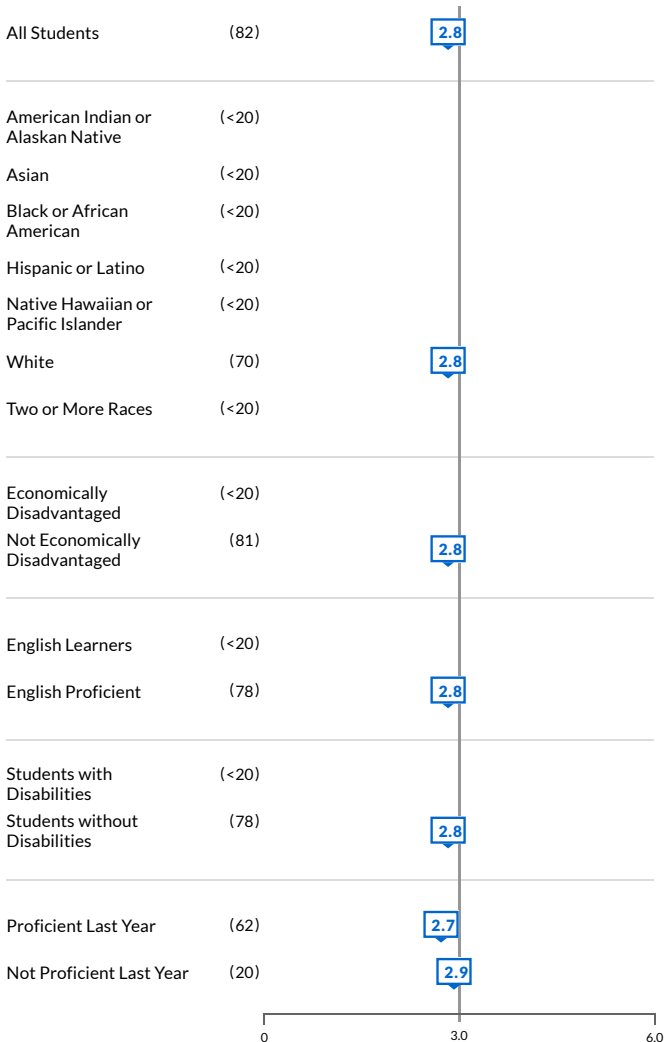
This school's score was the same or higher than 65.3% of K-5 schools in the state.



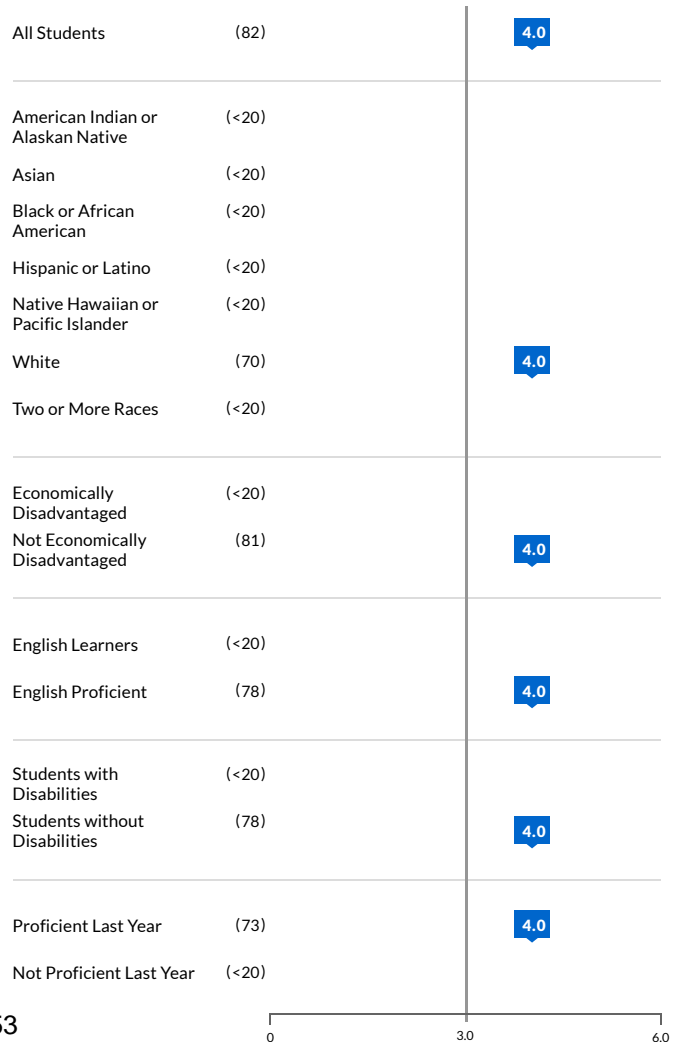
### Student Group Value-Added (for information only)

Value-added scores cover an approximately 0-6 range. Higher scores mean greater positive impact. A score of 3.0 is average. Group size is shown in parentheses. Groups with fewer than 20 students do not have a score displayed. Shaded boxes indicate higher-than-average scores.

#### ENGLISH LANGUAGE ARTS



#### MATHEMATICS



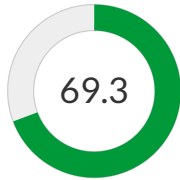
253



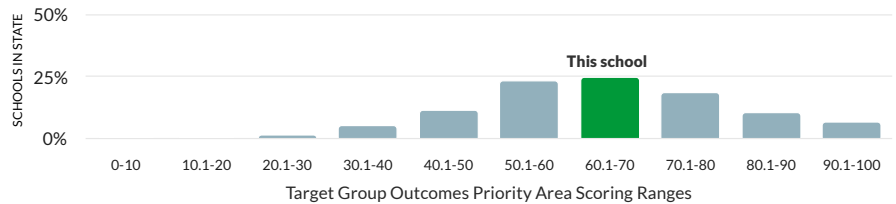
## TARGET GROUP OUTCOMES

This priority area examines outcomes for students with the lowest test scores — the target group. It is designed to promote equity by helping schools focus on learners who need the most support while also improving outcomes for all students. The priority area score combines component scores for achievement, growth, chronic absenteeism, and attendance or graduation rate. Data are not displayed when target groups have fewer than 20 students.

### Priority Area Score



■ This school's score was the same or higher than 63.9% of K-5 schools in the state.



## Component Scores

**ACHIEVEMENT** Score: 49.8

Average points-based proficiency rates.

**English Language Arts**

Target Group: 41.4  
Non-Target Group: 98.7

**Mathematics**

Target Group: 58.1  
Non-Target Group: 100.0

**GROWTH** Score: 64.1

Value-added scores converted onto a 0-100 growth scale.

**English Language Arts**

Target Group: 52.7  
Non-Target Group: 66.0

**Mathematics**

Target Group: 75.5  
Non-Target Group: 88.8

**CHRONIC ABSENTEEISM** Score: 79.0

Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.

Target Group: 79.0  
Non-Target Group: 82.9

**ATTENDANCE** Score: 94.1

This score is the overall attendance rate for the target group in 2022-23.

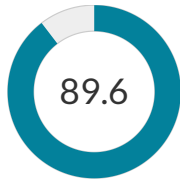
Target Group: 94.1  
Non-Target Group: 93.8



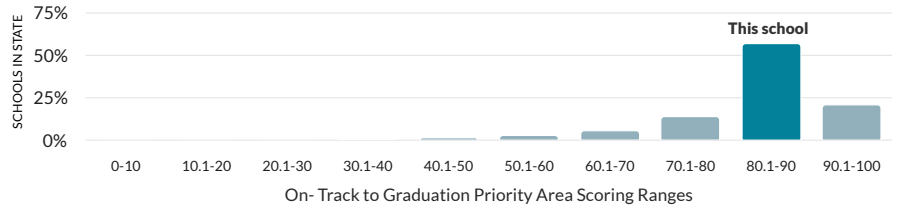
## ON-TRACK TO GRADUATION

This priority area indicates how successfully students are progressing toward completing their K-12 education. The score combines component scores for measures of student engagement and achievement.

### Priority Area Score



■ This school's score was the same or higher than 77.5% of K-5 schools in the state.

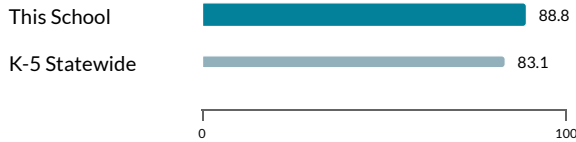


## Component Scores

### CHRONIC ABSENTEEISM

Score: 88.8

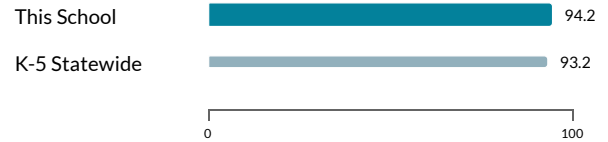
Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.



### SCHOOL-WIDE ATTENDANCE

Score: 94.2

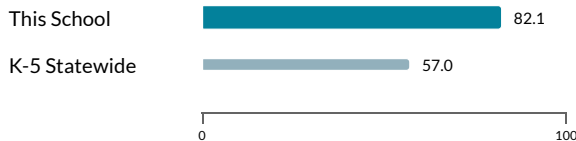
This score is the overall attendance rate for the school in 2022-23.



### 3RD GRADE ENGLISH LANGUAGE ARTS

Score: 82.1

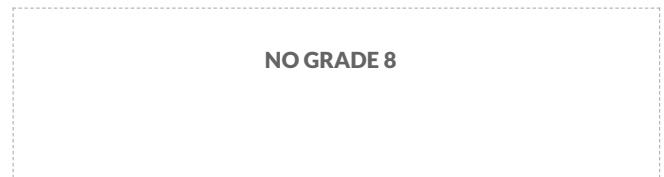
Multi-year average points-based proficiency rates.



### 8TH GRADE MATHEMATICS

Score: NA

Multi-year average points-based proficiency rates.





## ON-TRACK TO GRADUATION - ADDITIONAL INFORMATION

This page provides additional detail about chronic absenteeism and graduation and is for information only.

### Student Group Chronic Absenteeism Rates, Single-Year

	2020-21		2021-22		2022-23	
	Students	Rate	Students	Rate	Students	Rate
All Students: K-5 State	352,882	13.5%	354,804	20.1%	355,515	16.3%
All Students	424	4.2%	443	14.9%	433	12.5%
American Indian or Alaskan Native	<20	*	<20	*	<20	*
Asian	<20	*	24	20.8%	21	4.8%
Black or African American	<20	*	<20	*	<20	*
Hispanic or Latino	<20	*	21	28.6%	20	25.0%
Native Hawaiian or Pacific Islander	<20	*	<20	*	<20	*
White	359	4.5%	365	12.1%	365	12.9%
Two or More Races	27	3.7%	28	32.1%	24	4.2%
Economically Disadvantaged	<20	*	<20	*	20	30.0%
English Learners	<20	*	<20	*	<20	*
Students with Disabilities	35	5.7%	43	23.3%	40	17.5%

### Student Group Graduation Rates

This table shows for each of two cohorts the percentage of students starting high school together who graduated by 2022-23. The four-year rate pertains to students who started high school four years earlier, and the seven-year rate pertains to students who started seven years earlier.

This school does not have a 12th grade



## OVERVIEW

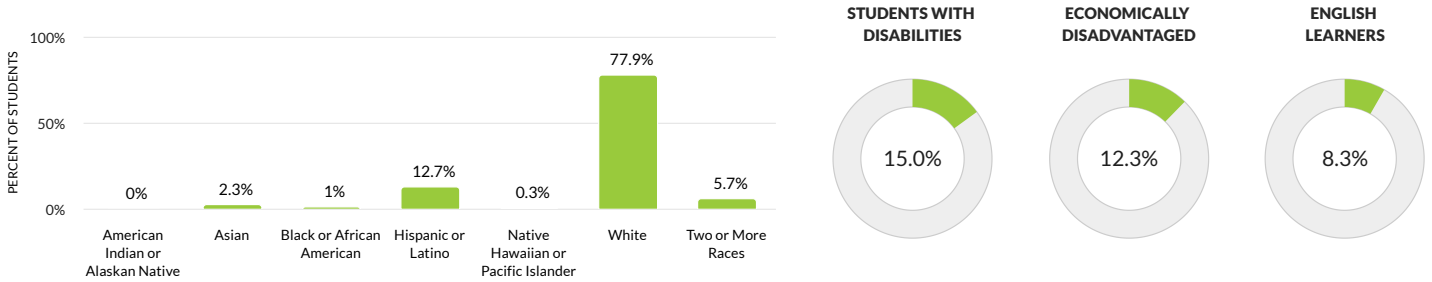
### School Details

Grades : PK-4  
Enrollment : 575  
Percent open enrollment : 7.8%

At Heritage Elementary we help each other learn and grow every day in a safe and positive environment. At Heritage, a strong team philosophy is the foundation of our service to students. The success of the school would be far less without the support of the families and community members as well.  
<https://hes.wauaukee.k12.wi.us/>

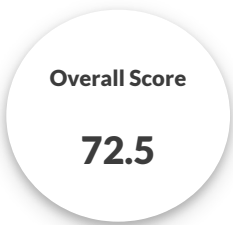
*The statement above is provided by the school. It is not an evaluation by the Wisconsin DPI.*

### Student Groups



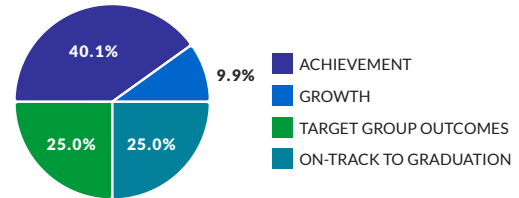
### Score Summary

**!** Please use caution when interpreting scores and ratings. Multiple years of data are used throughout the report card, including updated 2023-24 assessments. For more information, see <https://dpi.wi.gov/accountability/resources>.



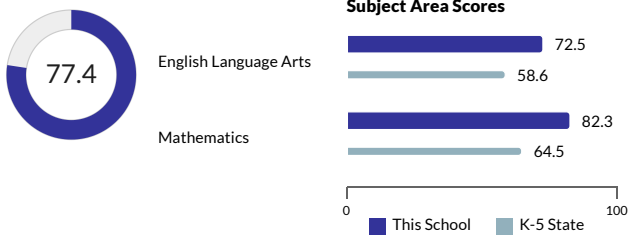
**Exceeds Expectations**  
★★★★

#### PRIORITY AREA WEIGHTS

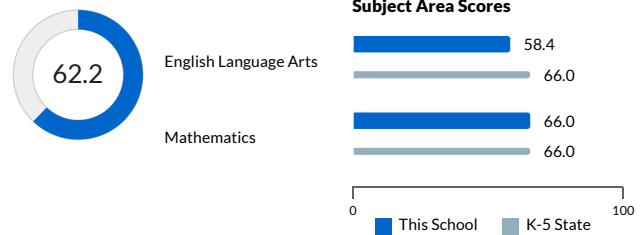


### Priority Area Scores

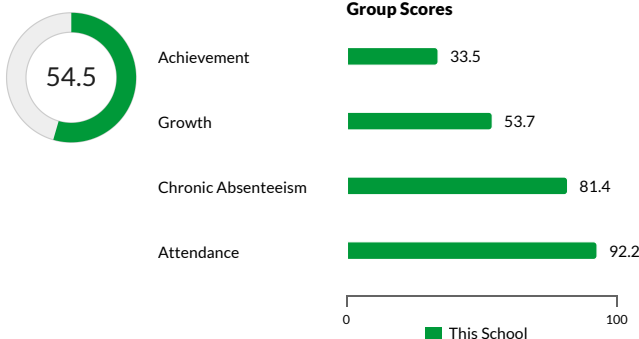
#### ACHIEVEMENT



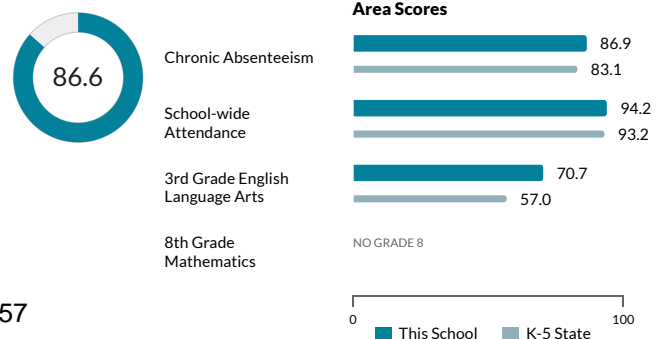
#### GROWTH



#### TARGET GROUP OUTCOMES



#### ON-TRACK TO GRADUATION

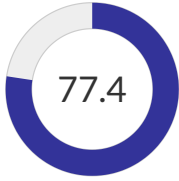




## ACHIEVEMENT

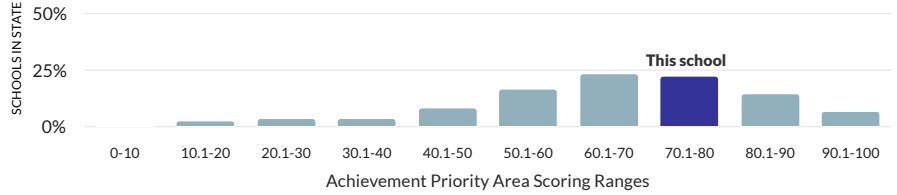
This priority area summarizes how this school's students performed on state assessments using a points-based proficiency system that gives partial credit for Approaching performance and extra credit for Advanced performance. The score is a multi-year average of English language arts and mathematics component scores.

### Priority Area Score



English Language Arts Score: 72.5  
Mathematics Score: 82.3

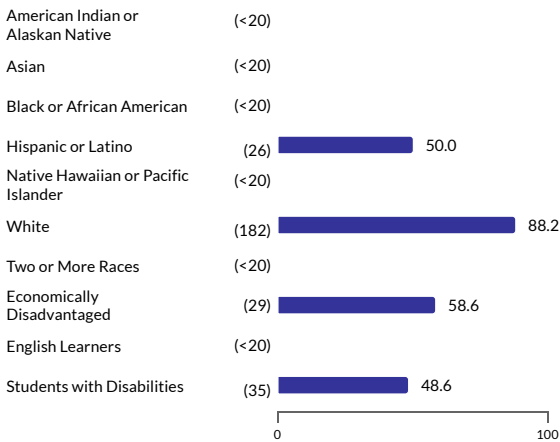
This school's score was the same or higher than 75.5% of K-5 schools in the state.



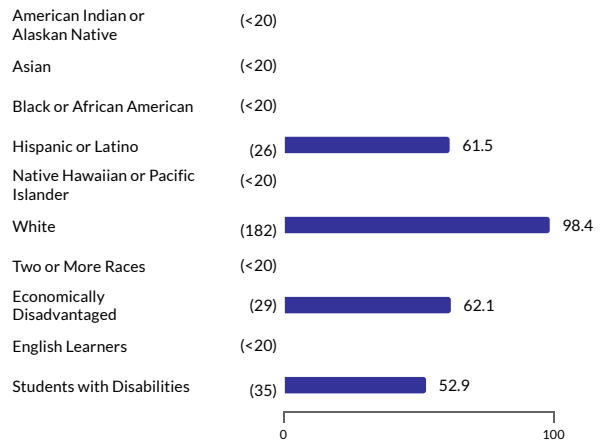
## Student Group Achievement, 2023-24 (for information only)

Group size is given in parentheses. Groups with fewer than 20 students do not have a score displayed. Student group rates for 2023-24 cannot be compared to prior years.

### ENGLISH LANGUAGE ARTS



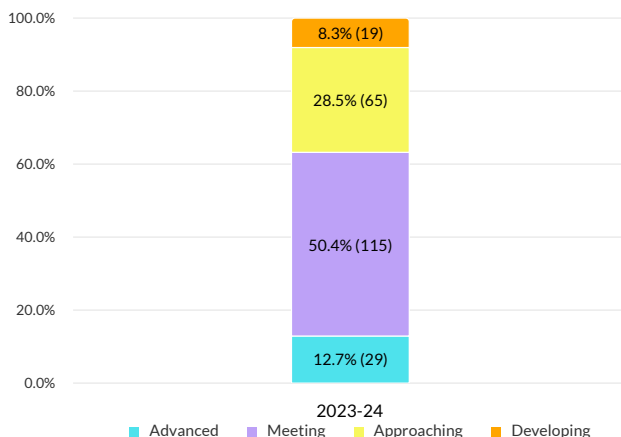
### MATHEMATICS



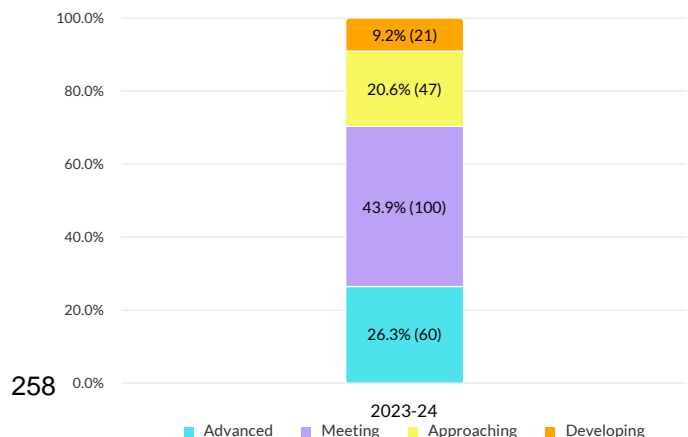
## Performance Levels by Year

These graphs show school-wide percentages and group sizes of students performing at each level. Only one year of data is displayed, as assessments were updated for 2023-24. Performance level percentages for 2023-24 cannot be compared to prior years.

### ENGLISH LANGUAGE ARTS



### MATHEMATICS





## ACHIEVEMENT - ADDITIONAL INFORMATION

The data on this page is for information only.

### Test Participation Rates, 2023-24

#### ENGLISH LANGUAGE ARTS

All students	Lowest-participating group:
100.0%	NA
	NA

#### MATHEMATICS

All students	Lowest-participating group:
100.0%	NA
	NA

### Student Group Performance Levels by Year

Student group data is shown for full academic year students in tested grades. Note that assessments, including performance level names, were updated for 2023-24. Performance level percentages for 2023-24 cannot be compared to prior years.

#### ENGLISH LANGUAGE ARTS

	2021-22					2022-23					2023-24				
	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Meeting	Approaching	Developing
All Students: K-5 State	174,497	6.4%	32.2%	33.5%	27.9%	175,276	7.5%	32.3%	34.0%	26.2%	175,142	11.6%	40.4%	30.2%	17.9%
All Students	182	6.6%	44.0%	31.3%	18.1%	223	10.3%	45.3%	30.5%	13.9%	228	12.7%	50.4%	28.5%	8.3%
American Indian or Alaskan Native	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Asian	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Black or African American	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Hispanic or Latino	<20	*	*	*	*	22	0.0%	40.9%	31.8%	27.3%	26	0.0%	26.9%	46.2%	26.9%
Native Hawaiian or Pacific Islander	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
White	145	6.9%	48.3%	29.7%	15.2%	186	9.7%	46.8%	31.2%	12.4%	182	13.7%	54.4%	26.4%	5.5%
Two or More Races	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Economically Disadvantaged	29	0.0%	13.8%	55.2%	31.0%	26	0.0%	23.1%	42.3%	34.6%	29	6.9%	24.1%	48.3%	20.7%
English Learners	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Students with Disabilities	20	0.0%	10.0%	50.0%	40.0%	28	0.0%	32.1%	28.6%	39.3%	35	0.0%	28.6%	40.0%	31.4%

#### MATHEMATICS

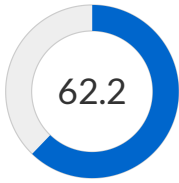
	2021-22					2022-23					2023-24				
	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Proficient	Basic	Below Basic	Total # Tested	Advanced	Meeting	Approaching	Developing
All Students: K-5 State	174,970	11.8%	33.2%	30.6%	24.4%	175,863	13.0%	33.5%	29.8%	23.7%	175,042	19.1%	35.1%	26.4%	19.4%
All Students	183	21.3%	35.0%	31.7%	12.0%	224	19.6%	40.2%	29.0%	11.2%	228	26.3%	43.9%	20.6%	9.2%
American Indian or Alaskan Native	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Asian	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Black or African American	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Hispanic or Latino	<20	*	*	*	*	23	0.0%	21.7%	56.5%	21.7%	26	3.8%	42.3%	26.9%	26.9%
Native Hawaiian or Pacific Islander	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
White	145	22.1%	40.7%	29.0%	8.3%	186	19.9%	44.1%	26.9%	9.1%	182	28.0%	46.2%	20.3%	5.5%
Two or More Races	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Economically Disadvantaged	30	0.0%	16.7%	43.3%	40.0%	27	0.0%	22.2%	48.1%	29.6%	29	6.9%	37.9%	27.6%	27.6%
English Learners	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Students with Disabilities	20	0.0%	30.0%	30.0%	40.0%	259 28	7.1%	28.6%	32.1%	32.1%	35	2.9%	37.1%	22.9%	37.1%



## GROWTH

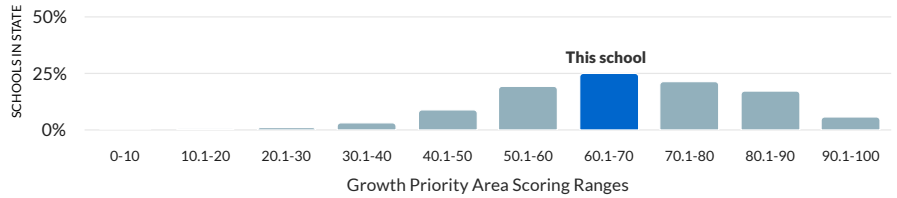
This priority area measures year-to-year student progress on statewide tests. It uses a value-added model that seeks to control for circumstances beyond the influence of educators. A high value-added score means that on average students in the school are progressing more quickly than other, similar students. Growth is scored from 0 to 100 to match the other priority areas and is a conversion from the roughly 0 to 6 value-added score.

### Priority Area Score



English Language Arts Score: 58.4  
Mathematics Score: 66.0

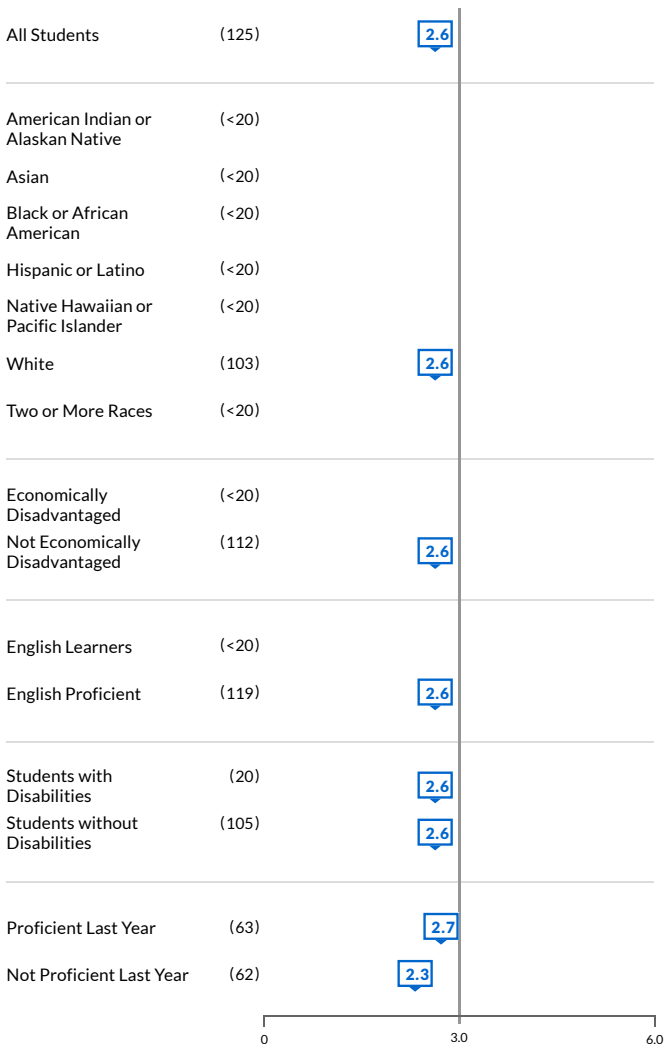
This school's score was the same or higher than 37.9% of K-5 schools in the state.



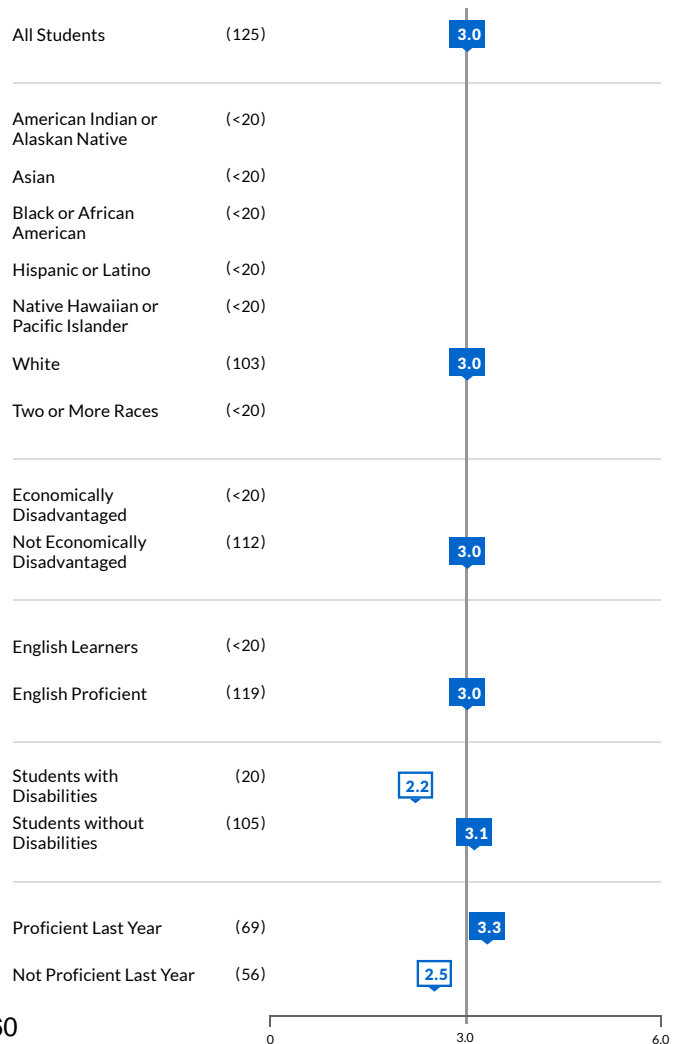
### Student Group Value-Added (for information only)

Value-added scores cover an approximately 0-6 range. Higher scores mean greater positive impact. A score of 3.0 is average. Group size is shown in parentheses. Groups with fewer than 20 students do not have a score displayed. Shaded boxes indicate higher-than-average scores.

#### ENGLISH LANGUAGE ARTS



#### MATHEMATICS



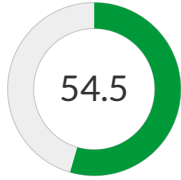
260



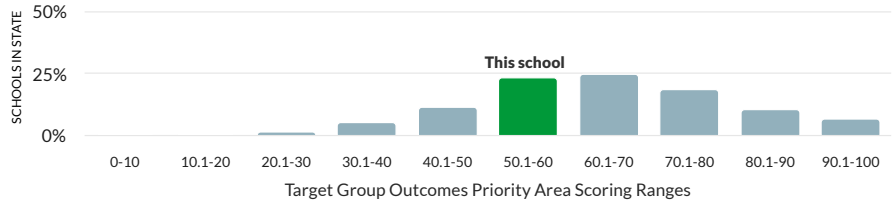
## TARGET GROUP OUTCOMES

This priority area examines outcomes for students with the lowest test scores — the target group. It is designed to promote equity by helping schools focus on learners who need the most support while also improving outcomes for all students. The priority area score combines component scores for achievement, growth, chronic absenteeism, and attendance or graduation rate. Data are not displayed when target groups have fewer than 20 students.

### Priority Area Score



■ This school's score was the same or higher than 28.0% of K-5 schools in the state.



### Component Scores

**ACHIEVEMENT** Score: 33.5

Average points-based proficiency rates.

**English Language Arts**

Target Group	30.8
Non-Target Group	92.0

**Mathematics**

Target Group	36.2
Non-Target Group	98.7

**GROWTH** Score: 53.7

Value-added scores converted onto a 0-100 growth scale.

**English Language Arts**

Target Group	52.7
Non-Target Group	60.3

**Mathematics**

Target Group	54.6
Non-Target Group	69.8

**CHRONIC ABSENTEEISM** Score: 81.4

Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.

Target Group	81.4
Non-Target Group	89.1

**ATTENDANCE** Score: 92.2

This score is the overall attendance rate for the target group in 2022-23.

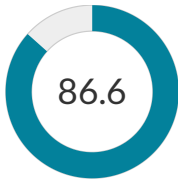
Target Group	92.2
Non-Target Group	94.4



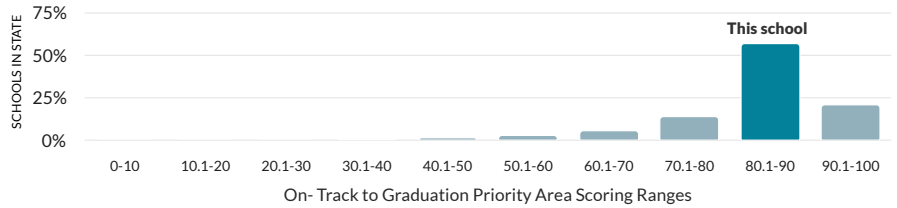
## ON-TRACK TO GRADUATION

This priority area indicates how successfully students are progressing toward completing their K-12 education. The score combines component scores for measures of student engagement and achievement.

### Priority Area Score



■ This school's score was the same or higher than 56.8% of K-5 schools in the state.

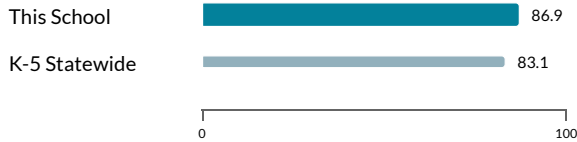


## Component Scores

### CHRONIC ABSENTEEISM

Score: 86.9

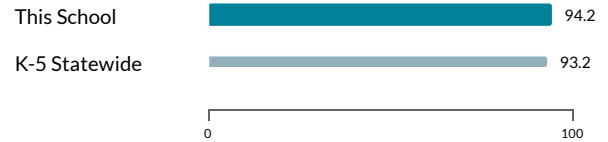
Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.



### SCHOOL-WIDE ATTENDANCE

Score: 94.2

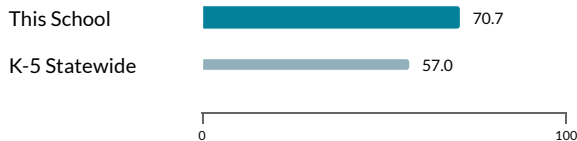
This score is the overall attendance rate for the school in 2022-23.



### 3RD GRADE ENGLISH LANGUAGE ARTS

Score: 70.7

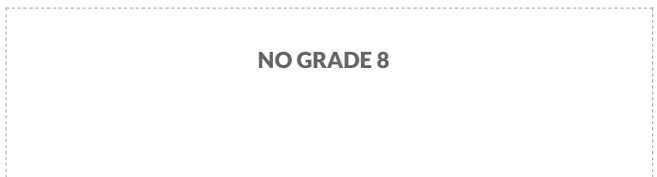
Multi-year average points-based proficiency rates.



### 8TH GRADE MATHEMATICS

Score: NA

Multi-year average points-based proficiency rates.





## ON-TRACK TO GRADUATION - ADDITIONAL INFORMATION

This page provides additional detail about chronic absenteeism and graduation and is for information only.

### Student Group Chronic Absenteeism Rates, Single-Year

	2020-21		2021-22		2022-23	
	Students	Rate	Students	Rate	Students	Rate
All Students: K-5 State	352,882	13.5%	354,804	20.1%	355,515	16.3%
All Students	468	12.4%	507	17.0%	527	10.4%
American Indian or Alaskan Native	<20	*	<20	*	<20	*
Asian	<20	*	<20	*	<20	*
Black or African American	<20	*	<20	*	<20	*
Hispanic or Latino	35	25.7%	47	31.9%	53	17.0%
Native Hawaiian or Pacific Islander	<20	*	<20	*	<20	*
White	384	9.4%	402	14.9%	428	9.1%
Two or More Races	22	36.4%	30	13.3%	28	10.7%
Economically Disadvantaged	53	52.8%	62	33.9%	56	19.6%
English Learners	26	26.9%	37	18.9%	35	14.3%
Students with Disabilities	52	26.9%	52	28.8%	55	16.4%

### Student Group Graduation Rates

This table shows for each of two cohorts the percentage of students starting high school together who graduated by 2022-23. The four-year rate pertains to students who started high school four years earlier, and the seven-year rate pertains to students who started seven years earlier.

This school does not have a 12th grade





**WAUNAKEE**  
COMMUNITY SCHOOL DISTRICT

# Accountability Report Cards

264

2023-2024 School Year

- Required under Wisconsin's federal and state requirements.
- Also a data tool for school improvement.
  - Local data
  - Benchmarking with other districts
- The process of calculating the total score is complex and varies by school level and demographics.
- Scoring uses last three years of data.
- Useful to look at overall score and also most recent year trend.<sup>265</sup>
- None of our schools are calculated with exactly the same weights.



- Schools and districts receive an index score on a range from 0-100.
  - Not a “percent correct” measurement.
  - Based heavily on the state assessments and does not measure everything we value.
- Based on performance in four priority areas.
  - Student achievement in ELA and math on state assessments.
  - Student growth on the state assessments
  - Target group in performance of a specific student group in the lower 25% of local performance. Must have a minimum of 20 students in group to generate reportable score.
  - On-track to graduation/post-secondary readiness.
    - 3rd grade ELA on the Forward Exam
    - 8th grade math on the Forward Exam
    - Student attendance
    - Graduation rate
- As you can see, based mostly on ELA and math standardized tests.



- Schools and districts are ranked in five levels. statewide.
  - Significantly exceeds expectations
  - Exceeds expectations
  - Meets expectations
  - Meets few expectations
  - Does not meet expectations
- All Waunakee schools met, exceeded or significantly exceeded expectations.





## Key Takeaways

- Stable overall performance. Total score is 2nd highest in Dane County (1st last year) and in middle range (11th, same as last year) of our statewide benchmark group.
- Waunakee 14th among 141 Wisconsin 1300+ enrollment K-12 districts.
- Growth, both in ELA and Mathematics, increased modestly.
- Target group outcomes decreased modestly.
- On-Track to Graduation decreased slightly.
- Changes to state achievement thresholds and technical report card adjustments<sup>268</sup> make it difficult to draw conclusions on year to year changes in achievement. 2023-2024 resets the baseline.



## Additional Takeaways-Year on Year Change

<b>Data Point</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>
% Open Enrollment	5.5%	5.4%	5.5%
% Students with Disabilities	9.3%	9.5%	10.0%
% Economically Disadvantaged	7.2%	7.6%	8.3%
% English Learners	2.8%	3.1%	3.4%
Total Score	80.7	79.4	78.9
Achievement Score	83.7	82.3	82.3
Growth Score	65.1	68.9	70.8
Target Group Score	68.2	66.4	64.6
On Track Score	92.0	90.4	89.8



## OVERVIEW

### District Details

Grades: K4-12  
Enrollment: 4,410  
Percent open enrollment: 5.5%

The Waunakee Community School District is a collaborative learning community that works with students, staff, families, and the community to ensure that every student is ready for college and career; through a focus on data, research-based best practices, and engagement with students to inspire them to be active partners in their learning. <https://www.waunakee.k12.wi.us>

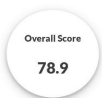
*The statement above is provided by the district. It is not an evaluation by the Wisconsin DPI.*

### Student Groups



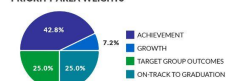
### Score Summary

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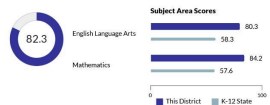
Exceeds Expectations  
★★★★

#### PRIORITY AREA WEIGHTS

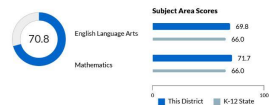


### Priority Area Scores

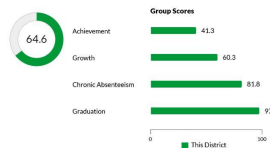
#### ACHIEVEMENT



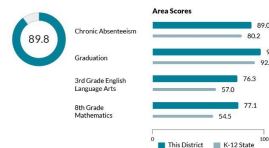
#### GROWTH



#### TARGET GROUP OUTCOMES



#### ON-TRACK TO GRADUATION



## District Information

## Calculation Weights

## Four Priority Areas





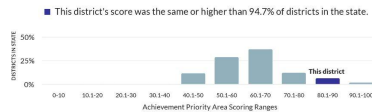
### ACHIEVEMENT

This priority area summarizes how this district's students performed on state assessments using a points-based proficiency system that gives partial credit for Approaching performance and extra credit for Advanced performance. The score is a multi-year average of English language arts and mathematics component scores.

#### Priority Area Score



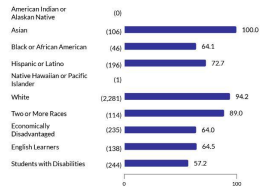
English Language Arts Score: 80.3  
Mathematics Score: 84.2



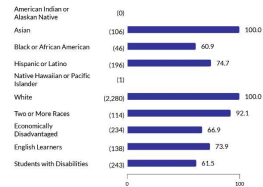
#### Student Group Achievement, 2023-24 (for information only)

Group size is given in parentheses. Groups with fewer than 20 students do not have a score displayed. Student group rates for 2023-24 cannot be compared to prior years.

##### ENGLISH LANGUAGE ARTS



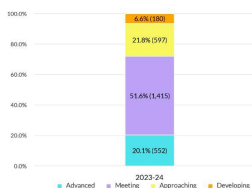
##### MATHEMATICS



#### Performance Levels by Year

These graphs show district-wide percentages and group sizes of students performing at each level. Only one year of data is displayed, as assessments were updated for 2023-24. Performance level percentages for 2023-24 cannot be compared to prior years.

##### ENGLISH LANGUAGE ARTS



##### MATHEMATICS



## Statewide Comparison

## Disaggregated Data

## Performance Levels





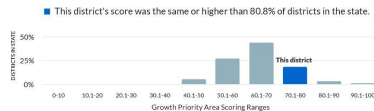
### GROWTH

This priority area measures year-to-year student progress on statewide tests. It uses a value-added model that seeks to control for circumstances beyond the influence of educators. A high value-added score means that on average students in the district are progressing more quickly than other, similar students. Growth is scored from 0 to 100 to match the other priority areas and is a conversion from the roughly 0 to 6 value-added score.

#### Priority Area Score



English Language Arts Score: 69.8  
Mathematics Score: 71.7

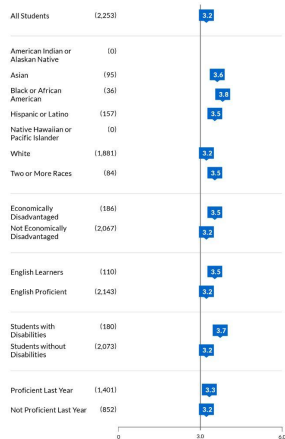


## Statewide Comparison

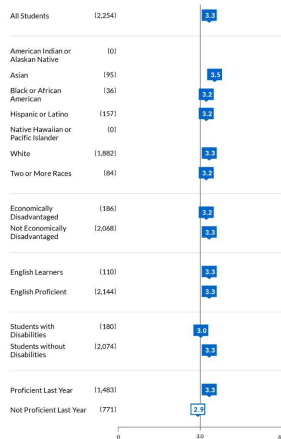
### Student Group Value-Added (for information only)

Value-added scores cover an approximately 0-6 range. Higher scores mean greater positive impact. A score of 3.0 is average. Group size is shown in parentheses. Groups with fewer than 20 students do not have a score displayed. Shaded boxes indicate higher-than-average scores.

#### ENGLISH LANGUAGE ARTS



#### MATHEMATICS



Disaggregated Data  
(3.0 is state average.  
Each number  
represents a standard  
deviation.

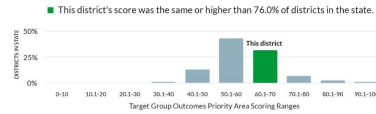




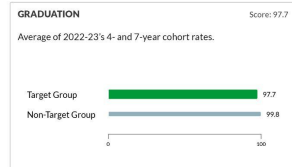
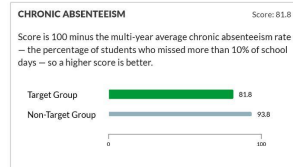
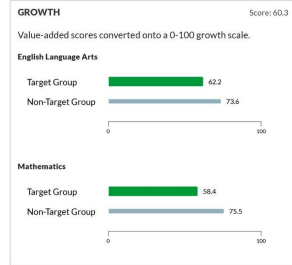
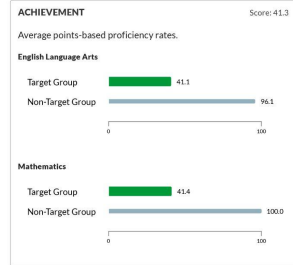
### TARGET GROUP OUTCOMES

This priority area examines outcomes for students with the lowest test scores — the target group. It is designed to promote equity by helping districts focus on learners who need the most support while also improving outcomes for all students. The priority area score combines component scores for achievement, growth, chronic absenteeism, and attendance or graduation rate. Data are not displayed when target groups have fewer than 20 students.

#### Priority Area Score



### Component Scores



Statewide Comparison

Performance components for our target group (lowest scoring 25%)

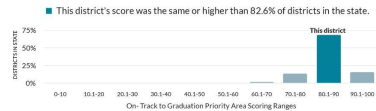




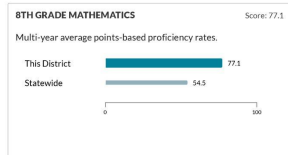
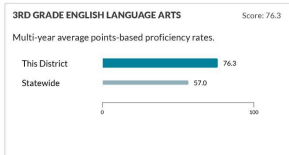
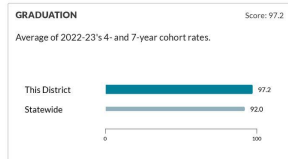
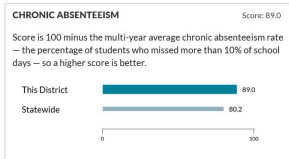
### ON-TRACK TO GRADUATION

This priority area indicates how successfully students are progressing toward completing their K-12 education. The score combines component scores for measures of student engagement and achievement.

#### Priority Area Score



#### Component Scores



Statewide Comparison

Performance components



# Our District at a Glance

	Overall	Achievement	Growth	Target Group	On-Track
Waunakee	78.9	82.3	68.9	66.4	90.4
Dane County Rank (of 16)	2	2	11	7	3
Benchmark Group Rank (of 22)*	11	11	14	12	17

275

\*Cedarburg, De Forest , De Pere, Franklin, Germantown, Hamilton, Hortonville, Hudson, Kettle Moraine, Kimberly, Menomonee Falls, Mequon-Thiensville, Monona Grove, Mukwonago, Muskego-Norway, New Berlin, Oconomowoc, Oregon, Pewaukee, Slinger, Waunakee, Whitefish Bay



# Our Schools at a Glance

	Overall	Achievement	Growth	Target Group	On-Track
Arboretum	84.4	91.0	73.6	69.3	89.6
Heritage	72.5	77.4	62.2	54.5	86.6
Prairie	87.8	84.2	92.5	90.7	90.3
Intermediate School	88.4	87.4	87.9	86.7	92.7
Middle School	70.5	78.4	50.8	45.4	89.6 <sup>276</sup>
High School	76.8	81.1	72.7	59.3	91.8



# Our District Detail

	ELA Achievement	Math Achievement	ELA Growth	Math Growth	Target Group Achievement	Target Group Growth	Target Group Chronic Absenteeism	Target Group Attendance/ Graduation	District Chronic Absenteeism	District Attendance/ Graduation
Waunakee	80.3	84.2	69.8	71.7	41.3	60.3	81.8	97.7	89.0	97.2
Dane County Rank (of 16)	2	1	11	8	1	15	5	6	5	7
Benchmark Group Rank (of 22)*	11	9	10	15	7	15	14	9	14	19

277

\*Cedarburg, De Forest , De Pere, Franklin, Germantown, Hamilton, Hortonville, Hudson, Kettle Moraine, Kimberly, Menomonee Falls, Mequon-Thiensville, Monona Grove, Mukwonago, Muskego-Norway, New Berlin, Oconomowoc, Oregon, Pewaukee, Slinger, Waunakee, Whitefish Bay





**WAUNAKEE**  
COMMUNITY SCHOOL DISTRICT



# Curriculum Committee Meeting

Proposal: Microsoft Office for Business Applications to replace MS Office Advanced and MS Excel & Access starting Academic Year 2025-26

## **CURRENT:**

- Spring term, MS Office Advanced is available for grades 9-12 to earn 0.5 elective credits, 2 Dual Credits with Madison College (Beginning Word and Beginning PowerPoint), and take two (2) MOS Certification Exams (Word and PowerPoint) – 1 or 2 sections on average per year enrollment
- Spring term, MS Excel & Access is available for grades 10-12 to earn 0.5 elective credits, 2 Dual Credits with Madison College (Beginning Excel and Beginning Access), and take two (2) MOS Certification Exams (Excel and Access) – 1 or 2 sections on average per year enrollment

**Madison College communicated with local districts this fall that Beginning Word, Beginning PowerPoint, Beginning Excel, and Beginning Access would no longer be offered as Dual Credit courses beginning in July 2025 (the college is sunsetting the courses)**

## **OPTIONS:**

- Continue to offer MS Office Advanced and MS Excel & Access to students with same curriculum, but no Dual Credit opportunity
- Replace MS Office Advanced and MS Excel & Access with the Madison College course, MS Office for Business Applications that is available for Dual Credit (3 college credits) and align our new curriculum with Madison College to meet qualifications

## **PROPOSAL:**

- The Business Ed team, along with CTEC Michelle McGlynn and Principal Brian Borowski, met to discuss options and would like to propose that for

2025-26 and beyond, we align the dual credit opportunity of MS Office for Business Applications with Madison College to continue to offer the opportunity to our students

- The course would be offered in the Spring term for 0.5 elective credit
- Benefits Include:
  - One semester course will now be 3 college credits if criteria is met (C or higher)
  - One semester course will combine the curriculum of two previous courses (Word, PowerPoint, Excel) and instead of Access, will teach Outlook (email)
  - Students will have the opportunity to take four certification exams in one class vs two per class – these certifications are what fund our Tech Incentive Grant to support CTE students and programs
  - Bus Ed teaching staff may have additional flexibility to teach Personal Finance (new graduation requirement for Class of 2028 and beyond)
  - Madison College will transfer requirements to teach the MS Office for Business Application to our current dual credit teachers (Erato and Serum and Biermeier), so no additional time/classes/degrees would be needed to offer the course to our students with current teaching staff

# Minutes of Human Resources Committee Meeting.

## The Board of Education Waunakee Community School District

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A Human Resources Committee Meeting. of the Board of Education of Waunakee Community School District was held Monday, December 2, 2024, beginning at 5:00 PM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

### **I. CALL TO ORDER**

Chairperson Engebretson called the meeting order at 5:00pm

### **II. ROLL CALL**

Present: Engebretson, Ensign, Heinrichs

Also Present: Dr. Brown, Grabarski, Summers

### **III. APPROVE AGENDA**

A motion was made by Ensign, second by Heinrichs to approve the agenda as posted.

Motion carried 3-0.

### **IV. PUBLIC COMMENTS** There were no public comments for this meeting.

### **V. ADDING PROVIDER HOURS TO THE WELLNESS CLINIC DURING PEAK USAGE**

Grabarski presented and answered questions regarding adding provider hours in the Wellness Clinic on Wednesdays to extend appointment availability. This additional provider time will be during December 16, 2024 – April 30, 2025 to allow for appointments servicing increased acute employee / insured dependents illnesses and health assessment appointments. The committee has asked that this item be brought to the Budget Committee meeting. A motion was made by Ensign, second by Heinrichs, that the full board consider this additional provider time. Motion carried 3-0.

### **VI. DISCUSSION OF THE DISTRICT INSURANCE COMMITTEES 24.25 PLAN OF ACTION**

Grabarski presented and answered questions regarding employee insurance for next year. The district currently does not have a renewal agreement or rate cap in place with Dean Insurance / SSM. The district insurance committee is reviewing a variety of aspects of the health plan and preparing for a recommendation to the Board in March / April, 2025. This is an informational item only. The committee asked questions and gave feedback on items for the insurance committee to review.

### **VII. ADJOURN**

A motion was made by Heinrichs, second by Ensign, to adjourn at 5:28pm. Motion carried 3-0.



# Waunakee Employee Wellness Clinic Performance Report – May 2024

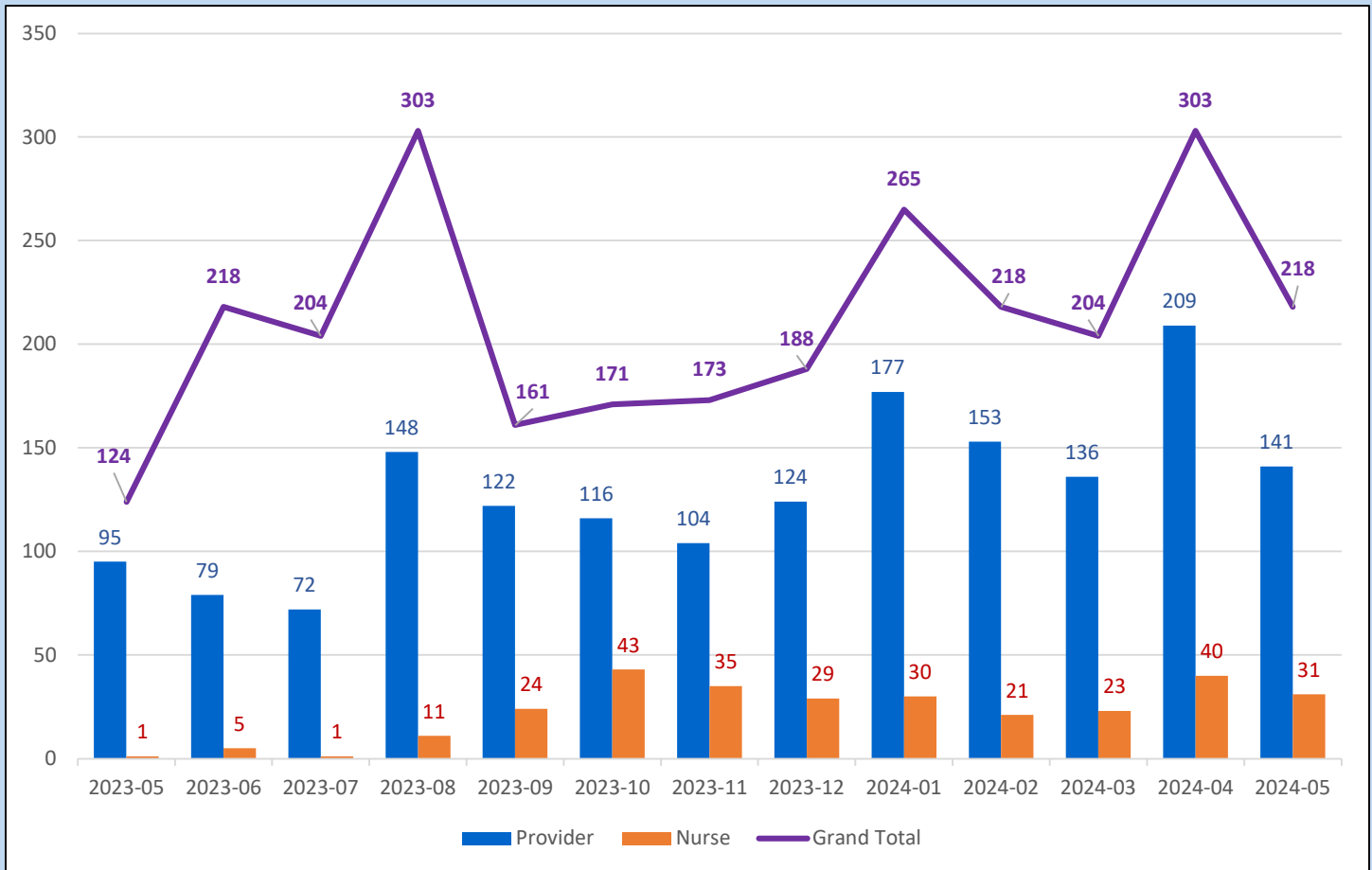


Presented By:  
Deanna Hahn, Director  
Jim Meacham, VP – SSM Health at Work

## Top Reasons for Clinic Visit – May 2024

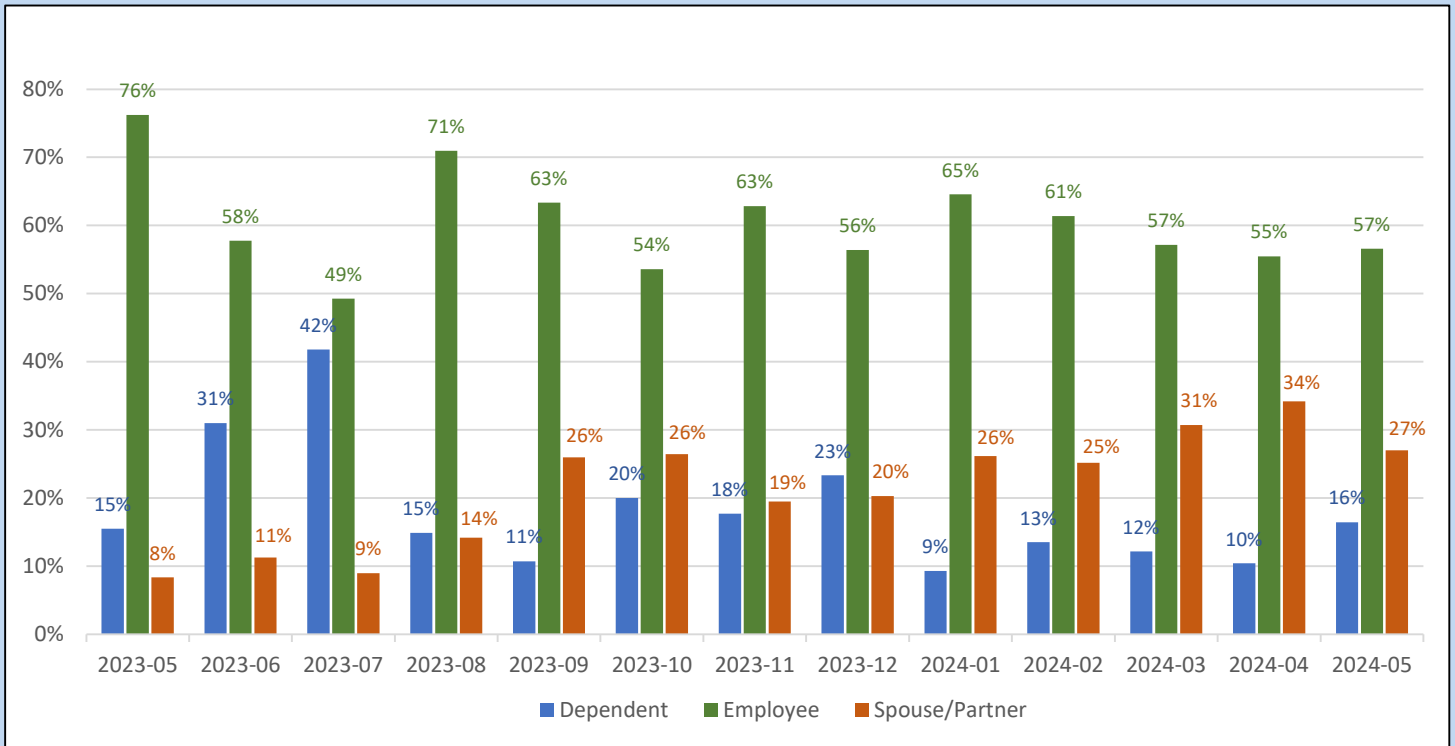
- 1) General Medical Exam
- 2) Pre-Employment Exam
- 3) Dizziness
- 4) Acute Pharyngitis

## Monthly Appointment Volumes – Rolling 13 Months

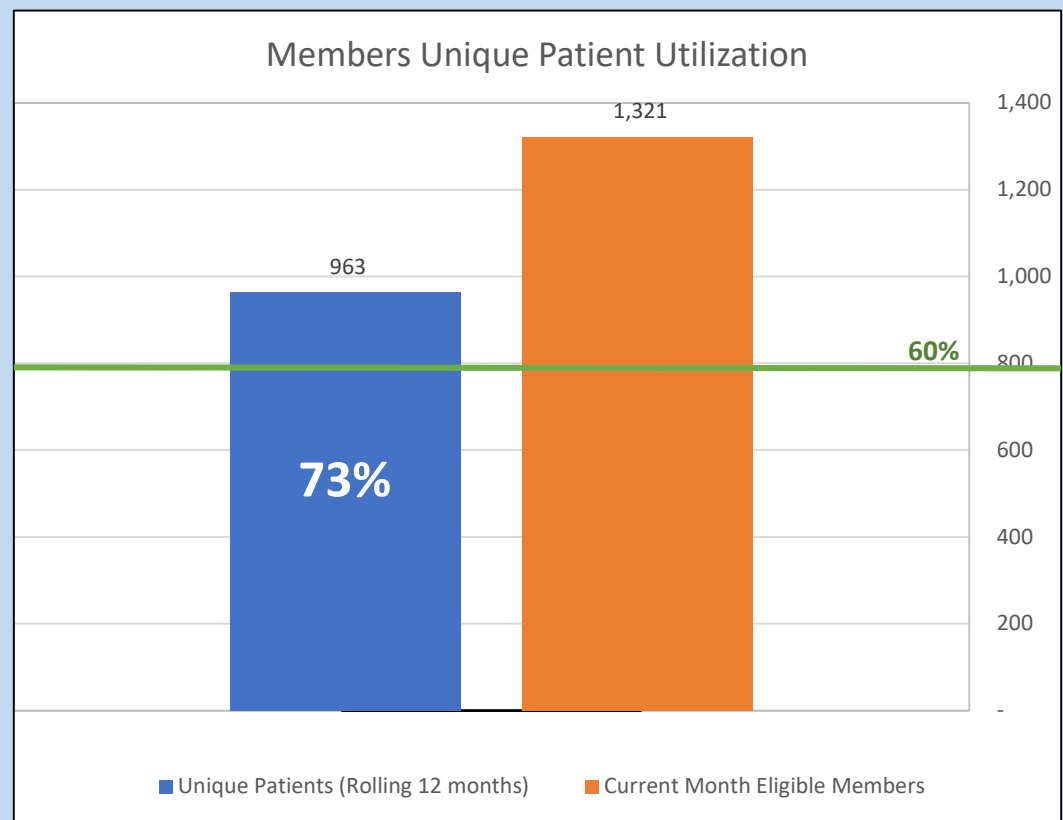


\*Grand Total includes labs

## Utilization by Unique Member Type – Rolling 13 Months



## Unique Patient Utilization – Rolling 12 months

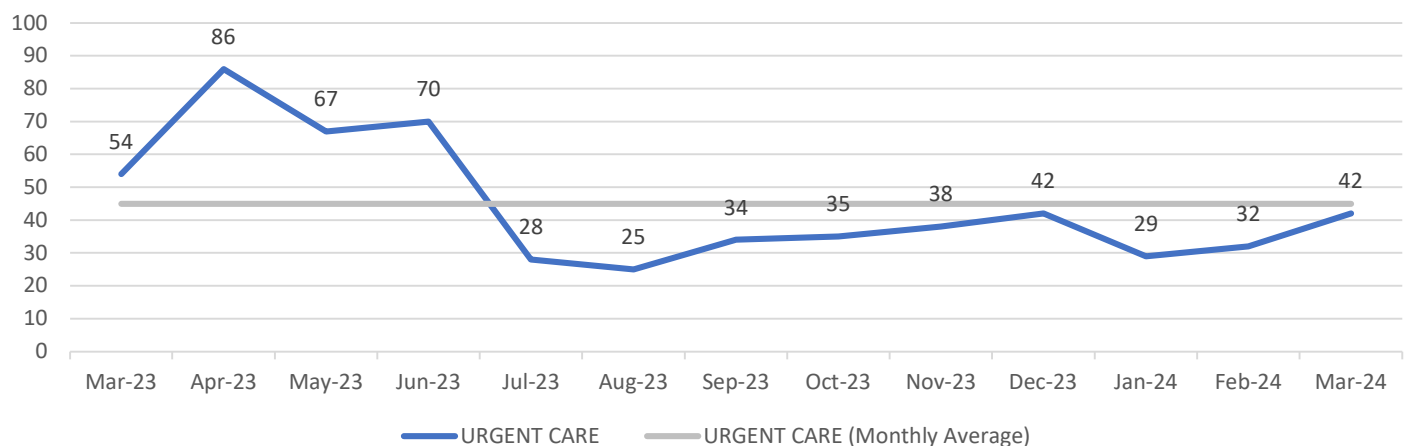
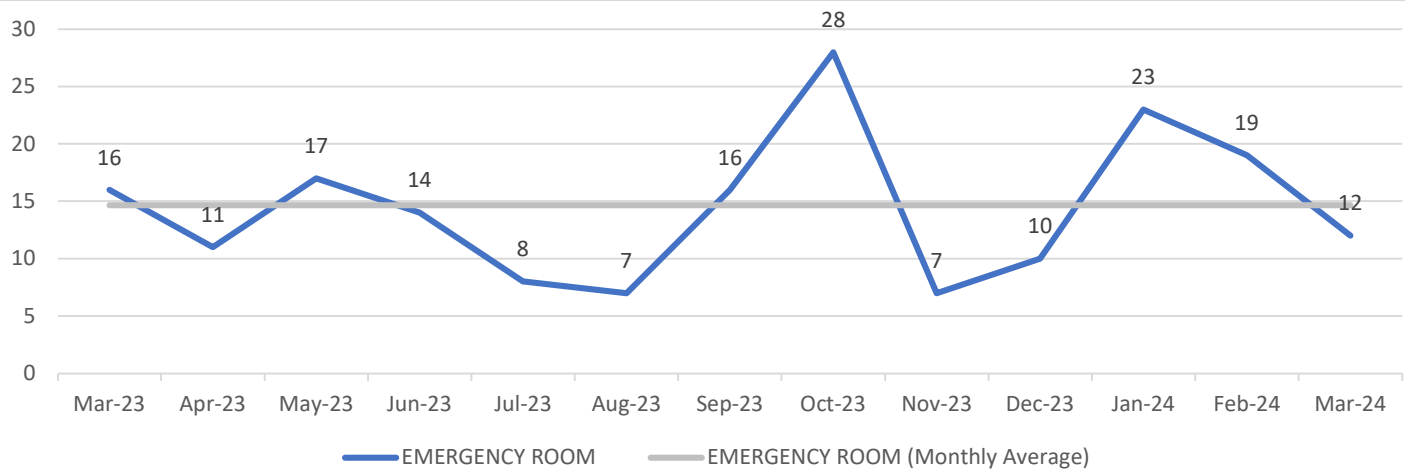


**Unique Patients:**  
Individual members receiving care at the wellness clinic in each reporting period.

## Most Frequent Referrals – Rolling 6 Months

- 1) Digestive Health/Gastro
- 2) Cancer Genetic Counseling
- 3) Sports Medicine
- 4) General Surgery

## Emergency Department and Urgent Care Volume Trends – Rolling 13 Months



Data is pulled from insurance claims metrics. This utilization is not connected to Employer Clinic utilization – but shows a group trend which supports opportunities for additional marketing and education on the right level of care.

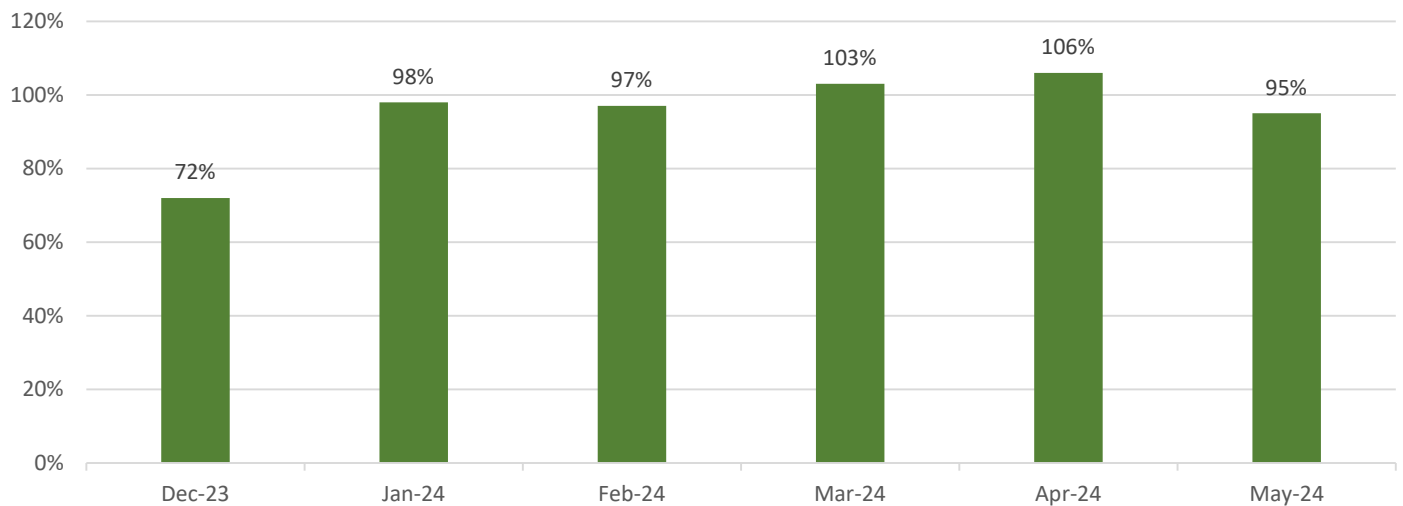
*\*Includes any ED or UC setting – not limited to SSM owned  
**Source:** DHP Claims databased on service incurred date; **group members;**  
 Data is two months behind to allow for claims lag and history may be restated if new claims are received  
**Note:** members with multiple visits for a service in any given reporting period will be counted for each visit (e.g. a member with two separate visits to an Emergency Department in the month of December would be counted for two visits)*

## ROI: Clinic Investment vs Clinic Value – Rolling 12 Months

Primary Care Claims Avoidance =	\$442,498
Occ Health FFS Savings =	\$ 6,711
<b>Total Cost Avoidance =</b>	<b>\$449,209</b>
<b>Total Investment (expense) =</b>	<b>\$268,217</b>

**Total Financial ROI = \$180,992**

## Provider Fill Rates – Rolling 6 Months



## Claim Summary Report – July 2023 to February 2024

### Plan Operating Statement

	<i>Total</i>	<i>PMPM</i>	<i>MLR %</i>
<b>Premium</b>	<b>\$4,856,205.61</b>	<b>\$467.71</b>	
<b>Total Claims Paid</b>	<b>\$6,274,112.03</b>	<b>\$604.27</b>	<b>129.20%</b>
<b>Member Months</b>	<b>10,383</b>	<b>Subscriber Months</b>	<b>3,757</b>

## Claim Summary

Claim Type	Billed	Savings due to Contractual Agreements	Employee Out of Pocket	COB	Paid
Professional	\$6,482,799.51	\$3,757,160.19	\$567,529.43	\$22,662.06	\$2,144,704.25
Outpatient	\$2,467,089.51	\$1,253,409.48	\$91,619.58	\$18,088.24	\$1,131,112.47
Emergency Room	\$584,579.75	\$228,178.99	\$35,004.14	\$291.18	\$352,462.10
Inpatient	\$1,893,016.27	\$647,745.99	\$8,078.48	\$14,815.47	\$1,253,732.99
Other	\$1,824,389.00	\$962,865.30	\$51,257.83	\$110,183.93	\$731,419.59
<b>Total Medical</b>	<b>\$13,251,874.04</b>	<b>\$6,849,359.95</b>	<b>\$753,489.46</b>	<b>\$166,040.88</b>	<b>\$5,613,431.40</b>
Pharmacy	\$2,079,987.33	\$1,316,602.06	\$103,044.64	\$9.64	\$660,680.63
<b>Total Medical &amp; Rx</b>	<b>\$15,331,861.37</b>	<b>\$8,165,962.01</b>	<b>\$856,534.10</b>	<b>\$166,050.52</b>	<b>\$6,274,112.03</b>

## Medical and Rx Claims by Month

Month	Medical Paid	Rx Paid	Total Paid	Subscriber Count	Member Count	Premium
202307	\$572,913.05	\$62,890.84	\$635,803.89	452	1,276	\$596,325.41
202308	\$859,512.48	\$76,721.46	\$936,233.94	454	1,275	\$596,697.63
202309	\$496,857.66	\$87,617.51	\$584,475.17	470	1,295	\$606,602.41
202310	\$833,159.06	\$80,457.07	\$913,616.13	472	1,300	\$607,760.26
202311	\$542,010.15	\$84,991.93	\$627,002.08	476	1,305	\$610,873.56
202312	\$853,858.46	\$102,807.25	\$956,665.71	477	1,309	\$613,472.24
202401	\$754,178.60	\$85,715.03	\$839,893.63	477	1,312	\$611,386.22
202402	\$700,941.94	\$79,479.54	\$780,421.48	479	1,311	\$613,087.88
<b>Sum:</b>	<b>\$5,613,431.40</b>	<b>\$660,680.63</b>	<b>\$6,274,112.03</b>	<b>3,757</b>	<b>10,383</b>	<b>\$4,856,205.61</b>

## Patient Satisfaction

\*Patient Satisfaction data is reported on a quarterly basis

- Two referrals for vBHI – seems to be going well so far and a good resource
- Derm day scheduled for September
- Flu clinics to schedule in October
- Women's health day to be scheduled in November
- Men's health day to be scheduled in January

Additional Provider Hours Investment / Return			
	Flexible Arrangement		
Adding Provider Hours on Wednesdays Dec 16 - April 30			
	12 additional visits per week based on usage trends		
	14 weeks		
	168 additional visits		
Average cost of a visit based on CPT codes (current procedural terminology)			
	\$145		
Anticipated Claim avoidance total			
	\$24,360		
Staffing Expense per week			
	\$600		
Total Staffing expense for 14 weeks			
	\$8,400		
Net return (cost avoidance - expense)			
	\$15,960 ROI = 190%		
Intangible benefits			
	acute visits aren't turned away, staff continue usage patterns		
	urgent care visits are avoided		

**TO: Co-Curricular Committee**

**FROM: Tiffany Loken, Director of Special Education**

**RE: MSAN Organization**

**DATE: July 15, 2024**

I am writing to propose the creation of a new high school student organization named the Multicultural Student Achievement Network (MSAN) at Waunakee Community High School. MSAN aims to be a crucial leadership group that will actively coordinate and implement action steps to enhance diversity, equity, and inclusion efforts within our high school community.

Objective:

The primary objective of MSAN is to foster a more inclusive and supportive environment for all students, with a specific focus on addressing the needs and concerns of historically marginalized student populations. By bringing together representatives from various affinity groups, including the Black Student Union, Los Sonodores, Justice League, and the Gender-Sexuality Alliance (GSA), MSAN will work collaboratively to identify and address challenges related to diversity and inclusion.

Key Functions:

Coordination of Initiatives: MSAN will serve as a central hub for coordinating and implementing initiatives to promote diversity, equity, and inclusion within the school. This includes organizing awareness campaigns, educational workshops, and cultural events.

Advocacy: MSAN will act as a strong advocate for the concerns and interests of historically marginalized students. The group will work closely with school administration to address issues, propose policy changes, and contribute to creating a more equitable educational environment.

Community Engagement: MSAN will actively engage with the broader school community to promote understanding, appreciation, and celebration of diversity. This will involve organizing events that showcase the rich cultural tapestry within our student body.

Leadership Development: MSAN will provide leadership opportunities for its members, empowering them to develop essential skills and qualities that will benefit them both within and beyond their academic journey.

Representation:

MSAN will ensure that all affinity groups have a voice in its leadership, fostering collaboration and a unified approach to addressing the unique needs of each group. The organization will be open to all students who share a commitment to promoting diversity and inclusion.

Funding:

We propose funding an advisor for this group starting in the 2024-2025 school year. This funding will be essential for the effective execution of the organization's goals and objectives.

Timeline:

We propose officially launching MSAN at the beginning of the 2024-2025 school year. The MSAN group has been meeting informally during the 2023-2024 school year.

In conclusion, the establishment of MSAN represents a significant step towards creating a more inclusive and equitable high school environment. We believe that by uniting students from various affinity groups under a common mission, MSAN will contribute to the development of a school culture that values and celebrates diversity.

We kindly request your support in approving the creation of the Multicultural Student Achievement Network (MSAN). Thank you for your time and consideration.



# WAUNAKEE

## COMMUNITY HIGH SCHOOL

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301 Community Drive  
Waunakee, Wisconsin 53597  
(608) 849-2100

October 2024

TO: Dr. Kelsey-Brown  
Board of Education Members  
Co-Curricular Committee Members

FROM: Brian Borowski

RE: Waunakee Pickleball Club Request  
Brian Lussier

I received a request from Mr. Brian Lussier who is interested in forming a High School Pickleball Club. Mr. Lussier, a Math Instructor at the High School, would be the club advisor. Mr. Lussier is aware that his role would be a non-paid position for the first three years of being an active club.

Approximately 130 students have shown interest in being part of this club. The student members would meet on a regular basis, learn the rules of Pickleball, and develop the skills to play the game in friendly competition.

I approve of Mr. Lussier's request and ask that you consider approving it at the next Co-Curricular Meeting.

Thank you for your time.

**NEW CO-CURRICULAR PROGRAM  
Guidelines/Proposal  
BOE Policy 370-Rule (4)**

**\*\*Initial Request are due by October 31<sup>st</sup> to the BOE Co-Curricular Committee\*\***

Name of Organization: Wauwatake Pickleball Club

Contact Person: Brian Lusster, Morgan Sawinski, Mayer Phone: 608-849-2100  
Mullanev

Date of Request: 09/12/24

**I.) Students & Staffing**

a. Demonstration of interest by student body.

1. Please attach a written list of students who have signed up or are interested.

2. Date of student/parent meeting: TBD

3. Prospect of long term participation and student involvement:

Pickleball is growing interest over  
130 students expressed interest already

b. Coach/Advisor/Director: Brian Lusster  
(or Names of potential coach/advisor/director)

c. Description of Group Activities:

learn and play pickleball and have  
friendly competition

**II.) Budget Implications**

a. Are district funds being requested? Yes  No

b. If yes: approximately how much is being requested? \_\_\_\_\_

c. Are you requesting a paid advisor position after a three-year review period?

Yes  No

d. Is there Booster Club support/funding? Yes  No

**III.) Facilities**

a. What District Facilities are needed for this program?

intermediate school gym

b. Are there any safety/liability factors for the student/district?  Yes  No

If Yes, please explain:

chance of injury since it's a sport

**Principal/Activities Director**

Signature: [Handwritten Signature]

Date: 9-25-24

**District Administrator**

Signature: \_\_\_\_\_

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

**Approval by BOE:**

Signature: \_\_\_\_\_

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

Adopted: July 2004  
District

Waunakee Community School

Revised: August 2009

# Minutes of Facility Committee Meeting

## The Board of Education Waunakee Community School District

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A Facility Committee Meeting of the Board of Education of Waunakee Community School District was held Wednesday, December 4, 2024, beginning at 7:30 AM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

### **I. CALL TO ORDER**

Chairperson Ensign called the meeting to order at 7:30am.

### **II. ROLL CALL**

Present: Ensign, Frey, Heinemann

Also present: Dr. Brown, Summers, Cramer, Jay Thomsen (Vogel Brothers), Rich Stoffels (Vogel Brothers), Scott Bauer, Nicole Lauderdale, and Allie Newton.

### **III. APPROVE AGENDA**

A motion was made by Frey, second by Heinemann, to approve the agenda as posted.

Motion carried 3-0.

### **IV. PUBLIC COMMENTS** There were no public comments for this meeting.

### **V. HERITAGE ELEMENTARY SCHOOL**

#### A. Final Budget Update

Rich Stoffels provided an update on the final construction costs. Vogel shared information that the final cost came in lower than the maximum guaranteed price. Vogel reconciled a variety of costs including project contingency, allowances, and MEP contracts. The District requested that Vogel hold back funds at Heritage for consideration of a summer 2025 traffic flow project.

Jay Thomsen shared the final construction costs for the HS /District Office projects. Vogel reconciled a variety of costs including project contingency, allowances, and MEP contracts. Administration will continue the discussion with the facility committee with the allocation of project savings.

#### B. Discussion Regarding Parent Traffic

Summers presented and answered questions regarding the proposals from both Roxanne Johnson (civil engineer) and TADI (traffic engineer) regarding a redesign of the Heritage/Intermediate School site. A motion was made by Heinemann, second by Frey to continue to move forward with this process as presented. Motion carried 3-0.

#### C. Discussion of Inflation Reduction Act

Summers presented and answered questions regarding the Inflation Reduction Act in relation to the Heritage Elementary School geothermal project. Summers reviewed the current status of the Inflation Reduction Act:

1) Wipfli will be assisting the district in filing a claim for the solar system at Heritage.

- 2) Wipfli will be assisting the district in filing a claim for the solar system at Intermediate.
- 3) The District is finalizing the change order for the middle school prevailing wage requirements for the geothermal system with Vogel.
- 4) A decision needs to be made for the geothermal system for Heritage Elementary.

Administration requested feedback from the committee regarding two options regarding the geothermal system at Heritage:

- 1) Wipfli files a claim for 6% reimbursement of the project costs, with no further district investment
- 2) The District asks Vogel to estimate a change order for the prevailing wage requirements so that a claim for 30% can be submitted. This would require further district investment and would result in IRS penalties/fines for non-compliance with prevailing wage requirements. Heritage will not qualify for prevailing wage requirement exemptions based on the start date of the project.

The committee agreed to have administration move forward with the option to file a claim for 6% reimbursement of the project cost. No action was taken

## **VI. HIGH SCHOOL/BETHEL CIRCLE PROJECTS**

### **A. Final Budget Update**

Jay Thomsen presented on this update during agenda item VA.

## **VII. NEW MIDDLE SCHOOL**

Summers along with Rich Stoffels presented and answered questions regarding an update on the schedule and finances for the Middle School project.

## **VIII. CONSIDERATION OF CAPITAL PROJECTS**

Summers and Cramer presented and answered questions regarding an update on capital projects, and requested consideration of additional projects for districtwide capital maintenance. Summers reviewed the warranty response regarding the lights for the high school fieldhouse. 80 light fixtures are being provided to the District at no cost.

A motion was made by Frey, second by Heinemann, to recommend that the full board consider the additional capital projects, temporarily excluding item #2, installation of nLight control system. Motion carried 3-0.

The committee asked the administration to see if they could get more information before the regular board meeting regarding how the nLight system would be utilized by the physical education classes and other classes that would use the fieldhouse/gymnasium during the school day and what the utility savings would be.

## **IX. FUTURE MEETINGS**

The January meeting will include an update on the discussions regarding the High School Campus project in the future.

## **X. ADJOURN**

A motion was made by Frey, second by Heinemann, to adjourn the meeting at 8:57am. Motion carried 3-0.

# AGREEMENT FOR ENGINEERING SERVICES

THIS AGREEMENT is entered into between **Waunakee Community School District** (Client) and **Traffic Analysis & Design, Inc.** (Engineer), based upon Client's intention to conduct a Traffic Analysis to evaluate the impact/benefit of an additional access driveway to Woodland Drive west of the building and east of Aldora Lane at three potential locations for the Heritage Elementary School in Waunakee, Wisconsin for City approval (the Project) and Client's requirement for certain engineering services in connection with the Project (the Services) which Engineer is prepared to provide.

1. Engineer shall provide the Services described in Attachment A, "Scope of Services", according to Attachment A, "Schedule".
2. Client shall pay Engineer in accordance with Attachment A, "Compensation". Invoices shall be due and payable upon receipt. Invoice amounts not paid within 30 days after receipt shall accrue interest at the rate of 1.5% per month (or the maximum rate permitted by law, if less), with payments applied first to accrued interest and then to unpaid principal.
3. The same degree of care, skill, and diligence shall be exercised in the performance of the Services as is ordinarily possessed and exercised by a member of the same profession, currently practicing, under similar circumstances. No other warranty, express or implied, is included in this Agreement or in any drawing, specification, report, opinion, or other instrument of service, in any form or media, produced in connection with the Services.
4. Engineer shall not be liable to Client for any consequential damages resulting in any way from the performance of the Services. To the fullest extent permitted by law, Engineer's liability under this Agreement shall not exceed Engineer's total compensation actually received under this Agreement.
5. Engineer and Client waive all rights against each other for damages covered by property insurance during and after the completion of the Services.
6. Notwithstanding anything to the contrary in any Attachments hereto, Engineer has no responsibility for (a) construction means, methods, techniques, sequences, procedures, or safety precautions and programs in connection with the Project; or (b) the failure of any contractor, subcontractor, vendor, or other Project participant, not under contract to Engineer, to fulfill contractual responsibilities to Client or to comply with federal, state, or local laws, regulations, and codes.
7. Engineer does not guarantee that proposals, bids, or actual Project costs will not vary from Engineer's cost estimates or that actual schedules will not vary from Engineer's projected schedules. The Client will be notified of potential cost increases prior to performing work.
8. This Agreement may be terminated upon written notice at Client's convenience or by either party in the event of substantial failure by the other party to perform in accordance with the terms of this Agreement. Engineer shall terminate performance of Services on a schedule acceptable to Client, and Client shall pay Engineer for all Services performed and reasonable termination expenses. Paragraphs 4 and 5 shall survive any termination or completion of this Agreement.
9. All documents prepared by Engineer pursuant to this Agreement are instruments of service in respect to the Project. Any use except for the specific purpose intended by this Agreement will be at the user's sole risk and without liability or legal exposure to Engineer. Engineer shall retain its ownership in its data bases, computer software, and other proprietary property. Intellectual property developed, utilized, or modified in the performance of the Services shall remain the property of Engineer.
10. The Services provided for in this Agreement are for the sole use and benefit of Client and Engineer. Nothing in this Agreement shall be construed to give any rights or benefits to anyone other than Client and Engineer.
11. Any notice required by this Agreement shall be made in writing to the address specified below:  
**Client:** Waunakee Community School District  
905 Bethel Circle  
Waunakee, WI 53597  
**Attn:** Steve Summers, Exec. Dir of Operations  
**Engineer:** Traffic Analysis & Design, Inc.  
P.O. Box 128  
Cedarburg, WI 53012  
**Attn:** John A. Bieberitz, P.E., PTOE

IN WITNESS WHEREOF, Client and Engineer have executed this Agreement, effective as of November 19, 2024.

**Waunakee Community School District (Client)**

**Traffic Analysis & Design, Inc. (Engineer)**

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

By:   
John A. Bieberitz, P.E., PTOE

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

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

Date: 11/19/24

# ATTACHMENT A

## SCOPE OF SERVICES

Engineer shall provide the Services described below. As indicated, Tasks 1-4 include activities involved with preparation of conducting a Traffic Analysis to evaluate the impact/benefit of an additional access driveway to Woodland Drive west of the school building and east of Aldora Lane (and where it should be located based on 3 options) for the Heritage Elementary School in Waunakee.

### ***Task 1 - Data Collection***

To evaluate the impacts and benefits of a secondary Heritage Elementary School driveway to Woodland Drive, a current traffic turning movement count is required at the existing Heritage Elementary School driveway to Woodland Drive. Therefore, Engineer will conduct an intersection turning movement count at the Woodland Drive intersection with the Heritage Elementary School driveway for a typical weekday for the morning peak arrival hour and for the afternoon 90-minute dismissal hour (1 hour prior to dismissal and 30 minutes after dismissal). Engineer will conduct the traffic counts per WisDOT standards with counting autos, trucks, busses, bikes and pedestrians separately per movement in 15-minute intervals. Engineer will also take note of the number of vehicles entering/exiting the parking areas versus just the pick-up/drop-off circle which will determine the amount of vehicles which would be expected to utilize the new driveway access to Woodland Drive.

### ***Task 2 - Traffic Analysis***

Engineer will utilize the current traffic counts and traffic distribution to estimate the volume of traffic expected to utilize the new driveway access to Woodland Drive. Engineer will assign the Heritage Elementary School traffic to both the existing and new driveway (two options) to Woodland Drive for the weekday AM and PM peak hours.

Engineer will analyze the two Heritage Elementary School driveways (existing and proposed western driveway) to Woodland Drive for the weekday AM and PM peak hours for the following scenarios:

1. Existing Conditions (to provide a basis of comparison)
2. Future Traffic Conditions with the new access driveway (Option 1) to Woodland Drive, with no improvements
3. Future Traffic Conditions with the new access driveway (Option 1) to Woodland Drive, with improvements, if needed
4. Future Traffic Conditions with the new access driveway (Option 2) to Woodland Drive, with no improvements
5. Future Traffic Conditions with the new access driveway (Option 2) to Woodland Drive, with improvements

Based on the traffic analysis, Engineer will determine where the new access driveway should be located on Woodland Drive (i.e. straight or curved roadway for Option 1) for proper queuing and most efficient traffic circulation.

Engineer will provide operational comparisons with and without the proposed access driveway to Woodland Drive. Engineer will also provide recommendations for Option 1 access, intersection

geometrics, turn lanes, turn bay length extensions, and other improvements required to accommodate queuing and provide LOS 'D' or better for all traffic movements at the study area intersections.

Engineer will address the operations and provide recommendations for the north internal connection roadway (north of the retention pond) between the intermediate and elementary school to improve safety.

### ***Task 3 – Technical Memorandum***

A “draft” technical memorandum documenting the findings of the analysis will be prepared by the Engineer and submitted to the Client for review and comments. The technical memorandum will include text, tables and exhibits. The Engineer will finalize the technical memorandum after receiving comments from the Client and will submit a final pdf copy to the Client.

### ***Task 4 - Meetings***

No meetings are included in this scope of services. If a meeting or meetings are required with attendance by the Engineer, it will be considered as additional services and will be billed as additional time and materials.

## **SCHEDULE**

Engineer will submit a draft technical memorandum to the Client for review within two weeks of receiving a signed agreement. Engineer will finalize the technical memorandum and submit a final electronic pdf technical memorandum to the Client within one working day. If the Client requests an accelerated schedule, every effort will be made to meet the Client's needs.

## **COMPENSATION**

For the services described in Tasks 1,2,3 and 4: Client shall pay Engineer the lump sum fee of Nine Thousand Seven Hundred Twenty-Eight Dollars (\$9,728.00).

All services not cited in Attachment A, Scope of Services, will be conducted as additional services under an Amendment to this Agreement.



November 19, 2024

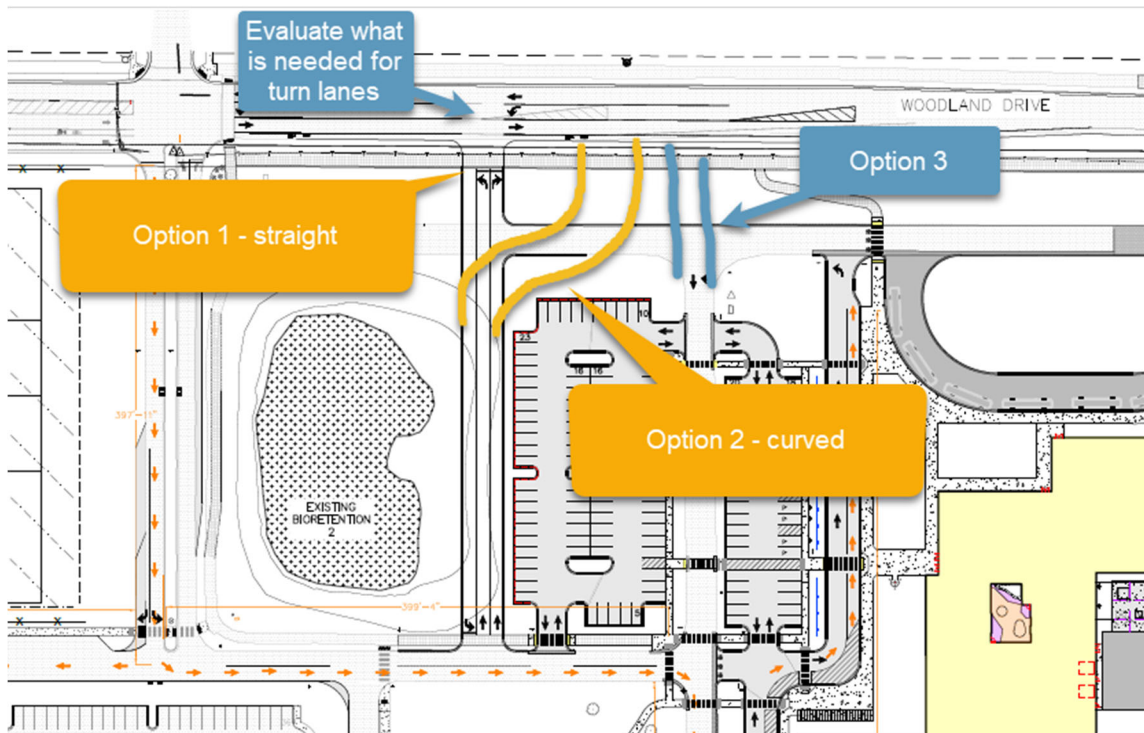
Wauwaukee Community School District  
Attn: Steve Summers  
905 Bethel Circle  
Wauwaukee, WI 53597

**SUBJECT: PROPOSAL FOR CIVIL ENGINEERING SERVICES**  
**PROJECT NAME: HERITAGE ELEMENTARY ENTRANCE DRIVE**  
**HERITAGE ELEMENTARY**  
**WAUNAKEE, WI**

Dear Steve:

Professional Engineering, LLC is pleased to submit this proposal to **Wauwaukee Community School District** (herein referred to as the *Client*) to provide civil engineering services for evaluating potential locations for a new entrance drive to **Heritage Elementary School**.

Professional Engineering will work with both the Village and the school district to help determine the best solution. The potential options for the new driveway location are shown below.



**SCOPE OF SERVICES**

**Preliminary Drawings (35% Complete)**

Professional Engineering will work with TADi to evaluate the three potential driveway locations. Once the preferred location is selected, Professional Engineering will prepare preliminary drawings and a cost estimate for the chosen driveway.

The drawings will include a Demolition Plan, Site Plan, Grading Plan, and Erosion Control Plan.

Preliminary stormwater calculations will be completed to determine the necessary pond modifications required to accommodate the new driveway.

Professional Engineering will attend up to two (2) meetings—one with the Village and one with the school district—to review the proposed solutions.

**FEES**

The engineering services as outlined in the scope of services shall be provided for the fixed fee indicated below, with the understanding that the fee only covers the revisions requested by the Village as part of the conditions of approval. Any redesign shall be billed at our hourly rates.

**FEES**

<b>Total Fee</b>	<b>\$18,900</b>
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Items not included in the scope of services can be provided at our hourly rate of \$145 per hour for a professional engineer. Fees will be invoiced on a monthly basis with payment due and payable upon receipt. Past due amounts outstanding after 30 days from the date of invoice will be subject to a service charge at the rate of 1.5% compounded monthly. This proposal is valid for 30 days.

**EXTRAS**

Specialized publication services; such as scanning or reproduction of large or color prints are extras to this contract.

**GENERAL PROJECT UNDERSTANDING**

The proposal also does not include any submittal/recording/permitting fees required by various governmental agencies, or stormwater management. Owner/Contractor will be responsible for any weekly erosion control inspections during construction.

Meetings noted under the scope of services are included in the proposal. A representative of Professional Engineering, LLC will attend any additional meetings at the client’s request and will be paid at our hourly rates. After submitting to the Village, changes requested by the Owner and/or Contractor will be considered out of scope. Adjustments to the fee will be discussed with the Client prior to proceeding.

**SCHEDULE**

Professional Engineering, LLC will begin the work upon written or verbal authorization to proceed. Professional Engineering, LLC cannot be held responsible for project schedule delays caused by public agencies or private business over which it has no control.

## **DISPUTE RESOLUTION**

In an effort to resolve any conflicts that arise during the design or construction of the project or following the completion of the project both parties agree that all disputes between them arising out of or relating to this agreement will be submitted to nonbinding mediation unless the parties mutually agree otherwise.

## **RISK ALLOCATION**

In recognition of the relative risks, rewards and benefits of the project to both the Client and the Consultant, the risks have been allocated such that the Client agrees that to the fullest extent permitted by law, the Consultant's total liability to the Client for any and all injuries, damages, claims, losses or expenses arising out of this Agreement from any cause or causes, shall not exceed our fee. Such causes include, but are not limited to, Consultant's negligence, errors, omissions, strict liability, breach of contract or breach of warranty.

## **THIRD-PARTY BENEFICIARIES**

Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Client or the Consultant. The Consultant's services under this Agreement are being performed solely for the Client's benefit, and no other party or entity shall have any claim against the Consultant because of this Agreement or the performance or nonperformance of services hereunder. The Client and Consultant agree to require a similar provision in all contracts with contractors, subcontractors, subconsultants, vendors and other entities involved in this Project to carry out the intent of this provision.

## **CONSEQUENTIAL DAMAGES**

Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither the Client nor the Consultant, their respective officers, directors, partners, employees, contractors or subconsultants shall be liable to the other or shall make any claim for any incidental, indirect or consequential damages arising out of or connected in any way to the Project or to this Agreement. This mutual waiver of consequential damages shall include, but is not limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation and any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract and breach of strict or implied warranty. Both the Client and the Consultant shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in this project.

## **ADJUSTMENTS**

This agreement contains all the terms and conditions of the agreement between both parties. Any changes in this agreement shall have no effect unless they are made in writing, signed by both parties, and incorporated as an amendment to the agreement. No other understandings, representations, or agreements, written or oral, other than those herein have been made by and between the parties hereto.

## **TERMINATION OF AGREEMENT**

In the event all or any portion of the work prepared or partially prepared by Professional Engineering, LLC is suspended, abandoned, or terminated, the Client shall pay Professional Engineering, LLC all fees, charges and expenses incurred to date of the receipt of written notice of suspension or termination. Professional Engineering, LLC reserves the right to withhold documents and information until fees for such services are paid in full. The Client further agrees to pay Professional Engineering, LLC any and all expenses incurred in recovering any delinquent amounts due, including attorney's fees and court costs.

We appreciate the opportunity to submit this proposal and look forward to working with you.

Respectfully submitted,



Roxanne J. Johnson, P.E.  
Principal

**ENDORSEMENT**

The Client hereby accepts this proposal for engineering services and hereby authorizes Professional Engineering, LLC to proceed with the services outlined herein.

Accepted by: Waunakee Community School District

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Steve Summers

Date



Facility	Division	<u>DECEMBER FACILITIES COMMITTEE CONSIDERATION</u>	Qty	Units	Unit price	Estimated Total
High	Athletics	Remove (80) existing light fixtures and install (80) new nLight enabled light fixtures to allow for scene programming with (5) push button switches. The \$21,575 can be compared to the original quote of \$46,400.	1	LS	\$21,575.00	\$21,575.00
High	Athletics	Installation of nLight control system	1	LS	\$27,175.00	\$27,175.00
District	ALL	13 additional Radios for District/Building Communication	13	ea	\$898.00	\$11,674.00
WMS	Main Entrance	remove 6 Von Duprin 88 exit devices and install 6 Von Duprin 99 exit devices, install 6 e	1	LS	\$12,914.63	\$12,914.63
AES	Roof	Water Leaks toward Kindergarten Hall, Need to have Northern Metal will review windo	1	LS	\$2,500.00	\$2,500.00
WHS	DOOR 26	Electric Stirke at Door 26 (exterior) to accomodate automatic opener	1	LS	\$1,471.00	\$1,471.00
AES	GYM DOORS	Install new doors at Gym Door #10	1	LS	\$24,960.41	\$24,960.41
						<b>\$102,270.04</b>



## WCS D Maintenance Work Tracking Summary

12/2/2024

**MAINTENANCE BUDGET**

<b>11/4/2022</b>	<b>Total amount budgeted in referendum</b>	<b>\$ 6,395,000</b>
<b>11/4/2022</b>	<b>Bleacher Extension Referendum Amount</b>	<b>\$ 500,000</b>
<b>6/5/2024</b>	<b>Approved projects amount to date</b>	<b>\$ (14,132,957)</b>
<b>12/22/2023</b>	<b>Funds allocated from contingency or interest</b>	<b>\$ 1,120,000</b>
<b>9/24/2024</b>	<b>Funds allocated from interest</b>	<b>\$ 6,512,483</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 394,526</b>

**APPROVED (BY BOARD) PROJECTS**

Date	Description	Location	Status	Bid Amount
3/13/2023	Warrior Stadium track replacement, bleacher expansion and related improvements	High	Completed	\$ 1,300,000
<b>APPROVED AT 4/10/2023 BOARD MEETING</b>				<b>\$ 1,300,000</b>
4/10/2023	Roof replacement - entire roof	Middle	Completed	\$ 631,000
4/10/2023	Redo TLC Roof*	High	Completed	\$ 46,300
4/10/2023	Freight Elevator Security *	High	Completed	\$ 10,132
<b>APPROVED AT 4/10/2023 BOARD MEETING</b>				<b>\$ 687,432</b>
5/1/2023	Emergency Roof Repairs (NORTHERN)	District	Completed	\$ 40,000
5/1/2023	Emergency HVAC Repairs (NAMI)	District	Completed	\$ 25,000
5/1/2023	Emergency Plumbing Repairs (HOOPER)	District	Completed	\$ 25,000
5/1/2023	Emergency Electrical Repairs (GLOBALCOM/WESTPHAL)	District	Completed	\$ 25,000
5/1/2023	Replace Walking Path near Century Avenue and Community Drive	District	Completed	\$ 33,453
5/1/2023	Safety Film on all doors	District	Completed	\$ 46,374
5/1/2023	Low Driveway Inlet * (SOUTH CENTRAL CONTRACTING)	Prairie	Completed	\$ 2,842
5/1/2023	(2) Card Readers	Prairie	Completed	\$ 13,099
5/1/2023	(4) Magnetic Door Holders	Prairie	Completed	\$ 13,270
5/1/2023	Asphalt Under Gaga Pits * (WOLF PAVING)	Arboretum	Completed	\$ 19,741
5/1/2023	Broken Curb Inlet Hole/Culvert * (SOUTH CENTRAL CONTRACTING)	Arboretum	Completed	\$ 7,000
5/1/2023	4 Card Readers & at Double Doors by Office * (GLOBALCOM)	Arboretum	Completed	\$ 13,099
5/1/2023	(8) Magnetic Door Holders to isolate sections of building during lockdown *	Arboretum	Completed	\$ 26,539
5/1/2023	8 Magnetic Door Holders for securing pods during lockdown *	Intermediate	Completed	\$ 26,539
5/1/2023	Classroom 131 Window *	Middle	Completed	\$ 10,940
5/1/2023	Door 1 Entrance Stair Treads *	Middle	Completed	\$ 21,900
5/1/2023	Door 1, 10 Walkway Concrete Replacement	Middle	Removed	\$ 29,860
5/1/2023	Sidewalk Repair * (Confirmed split cost with Village)	Middle	Completed	\$ 20,000
5/1/2023	High School Bus Loop Sidewalk Ramp Replacement	High	Completed	\$ 4,950
5/1/2023	16 Lockable Restrooms *	High	Completed	\$ 6,553
5/1/2023	Room 1433, 1411, 1501 Carpet	High	Completed	\$ 13,290
5/1/2023	4 Card Readers at front office, other locations	High	Completed	\$ 16,000
5/1/2023	Repair dust collector in Woodshop	High	Completed	\$ 4,711
5/1/2023	High School CO2 Tank Pad and Fencing	High	Completed	\$ 9,902
5/1/2023	Front Door Canopy	District Office	Completed	\$ 6,303
5/1/2023	Air Handling Unit 05 Replacement	High	Completed	\$ 300,000
5/1/2023	Replacement of Chiller CH002 - includes upgrade to 350-ton	High	Completed	\$ 515,000
5/1/2023	Replacement of Chiller CH001	High	Completed	\$ 200,000
<b>APPROVED AT 5/1/2023 BOARD MEETING</b>				<b>\$ 1,476,365</b>
6/12/2023	Middle School Fire Safety Project	Middle	Completed	\$ 36,859
6/12/2023	Prairie Elementary Remodeling Proposal	Prairie	Completed	\$ 82,832
<b>APPROVED AT 6/12/2023 BOARD MEETING</b>				<b>\$ 119,691</b>
7/10/2023	Parking lot landscaping repair	Intermediate	Completed	\$ 9,970
7/10/2023	Trees and light-blocking material for fence @ Warrior Stadium	High	Completed	\$ 17,200
7/10/2023	Playground playmat chips	AES, PES, IS	Completed	\$ 12,266
7/10/2023	Parking lot striping and minor repairs	All lots except HES, Bethel	Completed	\$ 25,159
7/10/2023	Special education restroom remodel	Middle	Completed	\$ 11,000
7/10/2023	Sentronic Closers	AES, PES, IS	Completed	\$ 16,798
7/10/2023	WIS Security System Install	Intermediate	Completed	\$ 1,020
7/10/2023	Eves, Troughs & Downspouts - North side	High	Completed	\$ 19,728
7/10/2023	Pool bleacher repair	High	Completed	\$ 1,050
7/10/2023	Flag pole repair	Intermediate	Completed	\$ 3,410
<b>APPROVED AT 7/10/2023 BOARD MEETING</b>				<b>\$ 117,601</b>
8/14/2023	Dishwasher Replacement	Middle	Completed	\$ 29,430
8/14/2023	Softball Field Lights	High School	Completed	\$ 175,000
<b>APPROVED AT 8/14/2023 BOARD MEETING</b>				<b>\$ 204,430</b>
9/11/2023	High School Signage	High School	Completed	\$ 21,500
<b>APPROVED AT 9/11/2023 BOARD MEETING</b>				<b>\$ 21,500</b>

10/9/2023	Special Education Room Project	Middle	Completed	\$	29,036
<b>APPROVED AT 10/9/2023 BOARD MEETING</b>					
12/11/2023	Replace non working water softener (19 yrs old)	Arboretum	Completed	\$	5,588
12/11/2023	Bleacher repairs	Arboretum	Completed	\$	2,472
12/11/2023	Repair water heater 1	High	Completed	\$	6,050
12/11/2023	Old gym bleacher repairs	High	Completed	\$	2,459
12/11/2023	Main gym bleacher repairs	High	Completed	\$	4,780
12/11/2023	Discus throwing area concrete	High	Completed	\$	16,500
12/11/2023	Bleacher repairs	Intermediate	Completed	\$	2,950
12/11/2023	Bleacher repairs	Middle	Completed	\$	3,858
12/11/2023	Installation of closed loop filtration equipment	Middle	Completed	\$	3,169
12/11/2023	Bleacher repairs	Prairie	Completed	\$	2,472
12/11/2023	UPS circuit additions (to prevent power outage problems)	Prairie	Completed	\$	4,310
12/11/2023	Replace 5 radio system UPS systems	District	Completed	\$	8,635
12/11/2023	JOHN DEERE 60 Heavy-Duty Rotary Broom	District	Completed	\$	5,600
12/11/2023	Skid Loader Pallet forks	District	Completed	\$	1,100
12/11/2023	EcoStruxure Transition Over New Hardware (Front End Only)	Arboretum	Completed	\$	32,000
12/11/2023	EcoStruxure Transition Over New Hardware (Front End Only)	Prairie	Completed	\$	50,200
12/11/2023	EcoStruxure Transition Over New Hardware (Front End Only)	High School	Completed	\$	96,000
12/11/2023	EcoStruxure Transition Over New Hardware (Front End Only)	Intermediate	Completed	\$	32,000
12/11/2023	EcoStruxure Transition Over New Hardware (Front End Only)	Middle	Completed	\$	46,600
<b>APPROVED AT 12/22/2023 BOARD MEETING</b>					
1/8/2024	Bleacher Boss - Power Assist Unit	Athletics	Completed	\$	4,900
1/8/2024	Robotic Athletic Field Painter	Athletics	Completed	\$	29,700
1/8/2024	Water Reel with Booster	Grounds	Completed	\$	14,000
1/8/2024	Robotic Mowers	Grounds	Removed	\$	22,000
1/8/2024	John Deere 1575 tractor (includes snow blower and broom)	Grounds	Completed	\$	55,600
1/8/2024	Fork Lift	Maintenance	Completed	\$	50,000
<b>APPROVED AT 1/8/2024 BOARD MEETING</b>					
2/12/2024	Brush and snow blower attachments	District	Completed	\$	11,600
2/12/2024	Resurface all gym floors in district	District	Completed	\$	24,668
2/12/2024	Wood chips for school playgrounds	District	Completed	\$	14,500
2/12/2024	Signature Choral Risers - 4 Tier	District	Completed	\$	16,590
2/12/2024	Power outage monitoring electrical meter	District	Completed	\$	88,600
2/12/2024	SRP card for each classroom	District	Completed	\$	7,964
2/12/2024	Outside bollard lights need to be updated with LED (20 total)	Arboretum	Completed	\$	82,449
2/12/2024	Add card reader to rear entrance of front office	Arboretum	Completed	\$	4,000
2/12/2024	Front entrance - exterior stain	Arboretum	Completed	\$	2,569
2/12/2024	Carpet - remaining rooms 1st and 2nd floor	Arboretum	Completed	\$	87,000
2/12/2024	Doors 9 gym, door 11, door 12 (6 total doors)	Arboretum	Completed	\$	37,354
2/12/2024	Cracked tile replacement (various areas)	Arboretum	Completed	\$	5,000
2/12/2024	Landscaping around building	Arboretum	Completed	\$	70,000
2/12/2024	Playground sun shades	Arboretum	Completed	\$	18,288
2/12/2024	198 Boiler room (penthouse) roof walls	High	Completed	\$	73,000
2/12/2024	Bleachers, Portable	High	Completed	\$	47,500
2/12/2024	Furnish and install 2 new windows for baseball press box	High	Completed	\$	20,500
2/12/2024	Furnish and install 3 new windows for football press box	High	Completed	\$	10,280
2/12/2024	Furnish and install 2 new windows for soccer press box	High	Completed	\$	20,500
2/12/2024	Varsity SoGball Field batting cages/audio/backstop	High	Completed		
2/12/2024	Card readers in shipping/receiving area	High	Completed	\$	9,395
2/12/2024	Door 1 storefront	High	Completed	\$	33,000
2/12/2024	Door 18 security	High	Completed	\$	934
2/12/2024	John Deere tractor plus attachments	High	Completed	\$	52,200
2/12/2024	Fix joint bump in the floor	Intermediate	Completed	\$	1,843
2/12/2024	Wallpaper Graphics	Intermediate	Completed	\$	55,391
2/12/2024	Gymnasium electronic closers	Intermediate	Completed	\$	8,352
2/12/2024	Solar PV expansion	Intermediate	Completed	\$	498,982
2/12/2024	Slow gym curtain	Intermediate	Completed	\$	4,177
2/12/2024	Whiteboards from old HES	Intermediate	Completed	\$	21,900
2/12/2024	Classroom carpeting rooms 136, 110, 223, 239	Middle	Completed	\$	19,000
2/12/2024	Door 7 replace stairway treads	Middle	Completed	\$	26,300
2/12/2024	Carpet landings - doors 5, 6	Middle	Completed	\$	9,000
2/12/2024	Rider floor scrubber - 30" (Trident R30-HIL56009)	Prairie	Completed	\$	17,837
2/12/2024	Add card reader to rear entrance of front office	Prairie	Completed	\$	4,000
2/12/2024	Concrete work on Sidewalks	Prairie	Completed	\$	49,030
2/12/2024	Add privacy panels in restrooms	Prairie	Completed	\$	2,730
2/12/2024	Play ground shade canopy	Prairie	Completed	\$	1,600
2/12/2024	Acoustical panels for cafeteria	Prairie	Completed	\$	14,484
2/12/2024	Replace carpet	Prairie	Completed	\$	32,000
2/12/2024	Downspout sink hole	Prairie	Completed	\$	3,287
2/12/2024	Move old hoops at existing Heritage & install at Prairie	Prairie	Completed	\$	15,275

2/12/2024	Waunakee Softball Upgrades	District	Completed	\$ 325,000
<b>APPROVED AT 2/12/2024 BOARD MEETING</b>				
3/5/2024	Items from Maintenance list in Vogel Bros. High School Scope of work	High	Completed	\$ 3,503,800
3/5/2024	Concrete lip at door 2	Arboretum	Completed	\$ 1,200
3/5/2024	District mechanic tools and tool box	District	Completed	\$ 22,000
3/5/2024	Project management services for generator installation project	District	Completed	\$ 5,400
3/5/2024	LED upgrades and lighting controls additions	High	Removed	\$ 1,440,850
3/5/2024	Carpeting in (17) classrooms	High	Completed	\$ 95,000
3/5/2024	Boiler closed loop filtration equipment	High	Completed	\$ 3,186
3/5/2024	JV Softball press box wood stairs w/ composite deck board at treads, risers, and landings	High	Completed	\$ 14,389
3/5/2024	Varsity baseball press box wood stairs w/ composite deck board at treads, risers, and landing	High	Completed	\$ 17,314
3/5/2024	Varsity soccer press box wood stairs w/ composite deck board at treads, risers, and landings	High	Completed	\$ 17,314
3/5/2024	Varsity football press wood stairs w/ composite deck board at treads, risers, and landings	High	Completed	\$ 22,484
3/5/2024	Clock/Bell/PA (InformaCast Fusion IP Speaker Endpoint Add-On for WHS)	High	Completed	\$ 826,011
3/5/2024	Video cameras	High	Completed	\$ 115,000
3/5/2024	Fieldhouse projector and audio	High	Completed	\$ 65,000
3/5/2024	Audio upgrade for the Commons and Cave	High	Completed	\$ 15,000
3/5/2024	New basketball hoop controls (old gym)	High	Completed	\$ 6,900
3/5/2024	Painting of field house and logos	High	Completed	\$ 37,000
3/5/2024	Furnish & install new floor traction power operation for field house bleachers	High	Completed	\$ 36,356
3/5/2024	Varsity baseball shed and press box	High	Completed	\$ 10,000
3/5/2024	Replace fieldhouse backboard motors	High	Completed	\$ 20,000
3/5/2024	Fieldhouse mid-court curtain and motor	High	Completed	\$ 25,000
3/5/2024	Replace wall mounted basketball structure and hoops	Prairie	Completed	\$ 66,500
3/5/2024	Boiler closed loop filtration equipment	Prairie	Completed	\$ 3,186
3/5/2024	Energy efficiency audit	Prairie	Completed	\$ 3,060
3/5/2024	Gymnasium audio system	Prairie	Completed	\$ 30,000
<b>APPROVED AT 3/11/2024 BOARD MEETING</b>				
4/8/2024	Postpone Items from Maintenance list in Vogel Bros. High School Scope of work	High	Completed	\$ (740,000)
4/8/2024	Postpone - LED upgrades and lighting controls additions	High	Completed	\$ (1,440,850)
4/8/2024	Rack-it drying & storage for art class	Arboretum	Completed	\$ 2,739
4/8/2024	Reinforce Warrior stadium fencing with bigger posts plus vertical metal straps	High	Completed	\$ 12,680
4/8/2024	Field house banners 27 Championship Signs + Logo	High	Completed	\$ 22,533
4/8/2024	Drywall cracking	Intermediate	Completed	\$ 2,888
4/8/2024	Playground crushed granite walkways upgrade	Intermediate	Completed	\$ 43,200
4/8/2024	Rack-it drying & storage for art class	Prairie	Completed	\$ 2,739
4/8/2024	TurfTime 84 inch AR-24 series leveling roller	District	Completed	\$ 8,445
<b>APPROVED AT 4/8/2024 BOARD MEETING</b>				
5/13/2024	Prairie and Arboretum LED lighting	Arboretum/Prairie	Completed	\$ 1,372,500
5/13/2024	2-way radio system expansion	New Heritage	Completed	\$ 16,058
5/13/2024	Music area door opening 1803 reconfiguration for piano moves	High	Completed	\$ 7,796
5/13/2024	Press box gutters and downspouts (JV SoGball, Soccer, Varsity Baseball)	High	Completed	\$ 1,650
5/13/2024	Replace fieldhouse HVAC duct sock	High	Completed	\$ 50,000
5/13/2024	Security upgrades parts and installation of mag lock on pair of doors from office to school	High	Completed	\$ 5,455
5/13/2024	Security upgrades installation of electric strikes at back office door and back mailroom door	High	Completed	\$ 3,591
5/13/2024	Warrior fence light-block material replace/repair/reinforcement	High	Completed	\$ 775
5/13/2024	Fabricate/install gate latch at Warrior Pitch Stadium	High	Completed	\$ 875
5/13/2024	Program for robo-paint logos for additional fields	High	Completed	\$ 2,000
5/13/2024	Gopher tumble pro 1 3/8 inch polyethylene- foam mats (6)	Arboretum	Completed	\$ 3,094
5/13/2024	Cracked corian heated seating along windows (4 places)	Arboretum	Completed	\$ 44,175
5/13/2024	ADA Swing Seat for an 8' Toprail	Arboretum	Completed	\$ 1,780
5/13/2024	5 window treatments in exercise area	Intermediate	Completed	\$ 2,125
5/13/2024	Gopher tumble pro 1 3/8 inch polyethylene- foam mats (6)	Prairie	Completed	\$ 4,672
5/13/2024	4044R Compact Utility Tractor (33 PTO hp)	District	Completed	\$ 47,000
5/13/2024	2800 AM HillTip IceStriker w/ brine maker 1500 gal. brine storage tank (FF)	District	Completed	\$ 34,147
5/13/2024	Additional cost power outage monitoring electrical meter (original approved budget \$88,600)	District	Completed	\$ 9,900
5/13/2024	Proposal for civil engineering services for playground renovations (PES, AES, WIS)	District	Hold	\$ 26,700
5/13/2024	New emergency kits for classroom (supplies)	District	Completed	\$ 7,964
5/13/2024	Additional funds for remainder school year emergency roofing repairs (\$45,000 original)	District	Completed	\$ 25,000
5/13/2024	Removal of the existing scoreboard from the old Heritage Gymnasium/District to store	Heritage	Completed	\$ 1,284
<b>APPROVED AT 5/13/2024 BOARD MEETING</b>				
6/10/2024	UnderFence Mow Strip	Grounds	Completed	\$ 22,884
6/10/2024	Replace 2013 (MT1) - Ford F350 snow plow truck with dump body	Maintenance	Completed	\$ 83,120
6/10/2024	Additional cost to installation of generator	Building	In Progress	\$ 85,950
6/10/2024	Add (4) Gentex fire alarm horn strobes (shop and copy center)	Building	Completed	\$ 7,600
6/10/2024	Toro cart to replace the old Jacobsen cart	Grounds	Completed	\$ 17,757
6/10/2024	Energy Audit Services	Site Development	In Progress	\$ 2,660
6/10/2024	Repair dishwasher	Equipment	Completed	\$ 5,764
6/10/2024	JV SoGball/Varsity Soccer press box subfloor repair and Warrior Stadium door repair	Athletics	Completed	\$ 8,564
6/10/2024	Door 6 receiving, replace with new door, frame, and transom glass	Doors	Completed	\$ 8,446
6/10/2024	Penthouse Siding Included in the budget is to extend (2) GFCI receptacles for new siding in sta	Building	Completed	\$ 1,750

6/10/2024	Rear main office doors access control (security with more card readers)	Security	Completed	\$	18,330	
6/10/2024	Cart for Folding Chairs: 300 lb Load Capacity, 40 in x 19 in x 35 in, For 36 Chairs (9 carts)	Building	Completed	\$	2,000	
6/10/2024	Storm damage including water damage, fence, flag pole, signs, pool roof	Building	Completed	\$	72,100	
6/10/2024	Replace pool roof (potential property insurance claim)	Building	Completed	\$	25,000	
6/10/2024	Divide bookroom into 2 spaces (quote coming 06/05/2024)	Special Education	Completed	\$	74,913	
<b>APPROVED AT 6/10/2024 BOARD MEETING</b>					<b>\$</b>	<b>436,838</b>
7/8/2024	Steel pipe handrail at 3 press boxes (code)	High	Completed	\$	6,500	
7/8/2024	Painting media room, press room, ref room walls and ceiling	High	Completed	\$	2,314	
7/8/2024	Repair storm damage at Warrior Stadium press box	High	Completed	\$	10,830	
7/8/2024	Storm damage at fieldhouse	Middle	Completed	\$	25,000	
7/8/2024	Storm damage in 2nd grade neighborhood	Arboretum	Completed	\$	25,000	
7/8/2024	Hot water pump #6 VFD replace	High School	Completed	\$	8,275	
<b>APPROVED AT 7/8/2024 BOARD MEETING</b>					<b>\$</b>	<b>77,919</b>
8/12/2024	Chemical disposal for Chemistry Dept. (Jason Rotzenberg)	HS, MS	Completed	\$	4,060	
8/12/2024	Trident carpet extractor	Arboretum	Completed	\$	9,917	
8/12/2024	Supply and install 45 minute fire rated doors into existing frame	Arboretum	In Progress	\$	6,962	
8/12/2024	Dehumidifiers (one to replace a broken HS unit, 1 for Bethel copy)	District	Completed	\$	17,538	
8/12/2024	Furnish and install mural corner guards and trim	Intermediate	Completed	\$	3,922	
8/12/2024	Engineering for water infiltrating ground electrical/data boxes	District	Completed	\$	8,500	
8/12/2024	Engineering to evaluate storm water and recent flood damage	Arboretum	In Progress	\$	35,000	
8/12/2024	Split System #4	District	Completed	\$	14,000	
8/12/2024	Wall Ceiling	Prairie	Completed	\$	17,680	
8/12/2024	Pressbox railings	District	Completed	\$	2,466	
<b>APPROVED AT 8/12/2024 BOARD MEETING</b>					<b>\$</b>	<b>120,045</b>
9/9/2024	Allocation of maintenance expenses to Fund 49	District	Completed	\$	998,000	
9/9/2024	Repair walk in cooler and walk in freezer	Intermediate	Completed	\$	8,500	
9/9/2024	School fitness maintenance	Intermediate	Completed	\$	5,021	
9/9/2024	Lazer Z Diesel Mower with 144 inch deck	District	Completed	\$	61,399	
<b>APPROVED AT 9/9/2024 BOARD MEETING</b>					<b>\$</b>	<b>1,072,920</b>
10/14/2024	Remove (80) existing light fixtures and install (80) new nLight enabled light fixtures to allow f	High	Hold	\$	-	
10/14/2024	Full service of all internal seals, gaskets, and hardware on UV System	High	In Progress	\$	4,302	
10/14/2024	Install new exit devices	High	In Progress	\$	5,980	
10/14/2024	Regrating the varsity softball infield for drainage issues	High	Completed	\$	15,000	
10/14/2024	Lanscaping regrade behind home plate of JV baseball	High	In Progress	\$	8,111	
10/14/2024	Add card readers, strikes to 3 sets of doors at entry	Middle	In Progress	\$	17,543	
10/14/2024	Replace handicap push buttons with wave sensors	Middle	In Progress	\$	3,125	
10/14/2024	Demo of 2 walls in the Northeast corner of the classroom to expand student space	TLC	In Progress	\$	4,940	
10/14/2024	Dishwasher	High	In Progress	\$	28,439	
10/14/2024	Ranger 570 cart	High	In Progress	\$	13,992	
<b>APPROVED AT 10/14/2024 BOARD MEETING</b>					<b>\$</b>	<b>101,432</b>
11/11/2024	Remove (80) existing light fixtures and install (80) new nLight enabled light fixtures to allow f	High	Hold	\$	-	
11/11/2024	Aluminum Fence Posts (FTO Fundraised - Fund 21)	Prairie	In Progress	\$	9,660	
11/11/2024	Replace handicap push buttons with wave sensors	Middle	In Progress	\$	3,125	
11/11/2024	Club Car 700 Lithium Ion Batter	High	In Progress	\$	19,075	
<b>APPROVED AT 11/11/2024 BOARD MEETING</b>					<b>\$</b>	<b>31,860</b>
<b>Total Approved to Date</b>				<b>\$</b>	<b>14,132,957</b>	

# Minutes of Budget Committee Meeting

## The Board of Education Waunakee Community School District

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A Budget Committee Meeting of the Board of Education of Waunakee Community School District was held Thursday, December 5, 2024, beginning at 5:30 PM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

### **I. CALL TO ORDER**

Hetzel called the meeting to order at 5:30pm.

### **II. ROLL CALL**

Present: Heinrichs, Hetzel, Ensign (subbing for Heinemann)

Also present: Summers, Newton, Loken, Dr. Brown (virtually)

### **III. APPROVAL OF AGENDA**

A motion was made by Heinrichs, second by Ensign, to approve the agenda as posted.

Motion carried 3-0.

### **IV. PUBLIC COMMENTS** There were no public comments for this meeting.

### **V. 2024-2025 BUDGET PLANNING**

#### **A. Update on November 2022 Financial Plan**

Summers presented and answered questions regarding the update on the financial plan related to the November 2022 referendum. The following concepts were explained and discussed:

- 1) Fund 39 interest earnings
- 2) Fund 39 fund equity
- 3) Fund 49 interest earnings
- 4) Fund 49 project savings

Summers discussed the use of fund 39 fund equity and fund 49 project savings in the financial plan. The use of these funds results in a tax levy increase of 2.25% or less throughout the financial plan. Administration intends to continue this discussion with the board throughout the spring of 2025 as the financial plan continues to be implemented.

#### **B. Planning for 2024-2025 Budget and Beyond**

Summers presented and answered questions to review the steps that have been completed for the fourth draft of the budget for the 24-25 school year. Summers also discussed potential budget revisions that may be needed for 24-25 and establishing an end of the year balance goal. The committee agreed to set an end of the year balance and set this goal earlier in the year to allow more time for planning and budget adjustments that may be needed.

#### **C. Special Education Budget Items**

Summers presented and answered questions regarding special education financial data that was requested at the last budget committee meeting. This data looked at Waunakee in

comparison to other Dane County districts as well as how Waunakee's special education population has changed since 2020. Loken presented and answered questions regarding the following three requests.

- 1) Nursing contract
- 2) 2 unfilled para-educator positions into 1 teaching position
- 3) Additional para-educator position

A motion was made by Heinrichs, second by Ensign, to request that the full board consider all three requests as presented. Motion carried 3-0.

#### D. Additional Hours for Wellness Clinic

Summers presented and answered questions regarding the following plan for the wellness clinic. Based on 23/24 usage trends, administration is seeking to add provider hours in the Wellness Clinic on Wednesdays during the months December - April to extend appointment availability. The HR committee has requested that the full board consider this request as presented.

### VI. 2025-2026 PLANNING

#### A. Enrollment Planning

Newton presented and answered questions regarding the future enrollment planning. Administration is recommending planning for 2025-26 utilizing the 5-year average projection model. The committee agreed to proceed with the 5-year average model.

#### B. High-Level Budget Planning

Newton presented and answered questions regarding a high-level overview of 25-26 budget planning. Please note the following assumptions:

- \$325 per student on the revenue limit formula
- 32% special education categorical aid
- Student enrollment per the 5-year average projection (+16)
- Interest earnings decline by \$100,000
- Act 12 (personal property tax) revenues remain in place
- New November 2024 operational referendum fully utilized in 25-26
- 4.6% increase in CPI/compensation systems
- Classified staff referendum approved pay increase
- 5% health insurance increase
- 5% increase for utilities and transportation
- Added middle school utilities in 26-27
- \$70,000 increase to district property insurance

The following expenditure categories will need to be addressed:

- Termination benefits
- Post-employment benefits
- Health insurance changes/increases
- Maintenance
- Contingency/Fund balance

Administration will be presenting the 25-26 budget planning process at the next budget committee meeting in early January.

**VII. DISCUSSION/ACTION ON PROPOSALS**

**VIII. OTHER ITEMS FOR DISCUSSION**

**A. 2023-24 Final Audit Report**

Newton presented and answered questions regarding the review a draft of the 23-24 audit report and the updated actuarial report for post-employment benefits. Administration is requesting approval of the 23-24 final audit report at the December regular board meeting.

**B. Data Wrangler**

Summers presented and answered questions regarding the update on the Data Wrangler implementation. The trial period started on October 1st as the meters and all technical systems have been installed. We will continue to bring this forward as a future agenda item.

**C. Fund Balance Policy**

Summers presented and answered questions to begin the discussion on the district fund balance policy. Administration will continue this discussion.

**D. Transportation Policy/New Middle School**

Summers presented and answered questions regarding the district transportation policy. Administration discussed the next steps in our evaluation of the transportation policy and shared a committee member's request for information.

The committee provided feedback that the HS/MS transportation should be the first priority for review, as well as technological improvements. After the MS/HS transportation is determined that shuttle system could be reviewed. The committee also asked that public feedback is part of the transportation review.

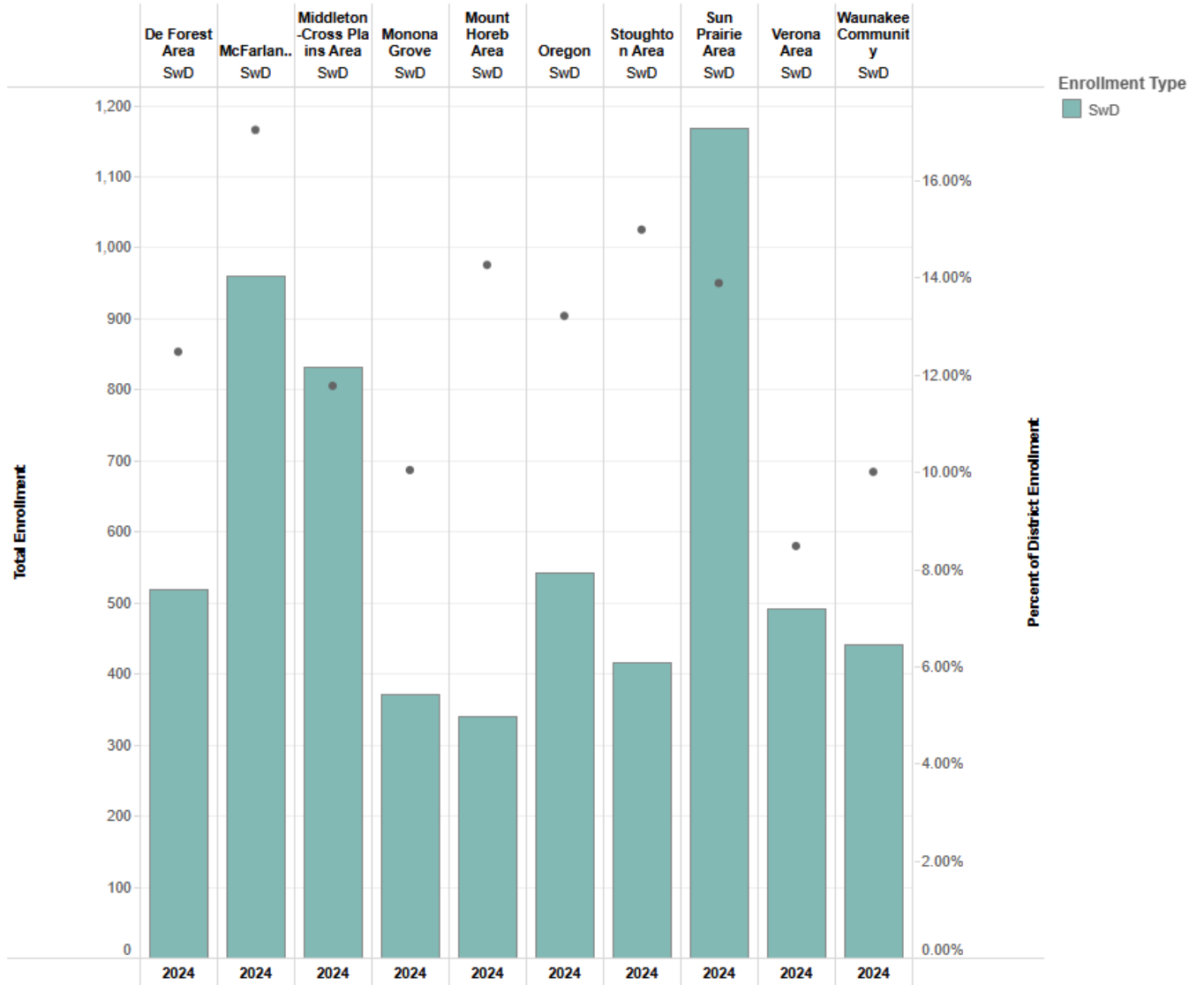
**IX. FUTURE AGENDA ITEMS**

**X. ADJOURN**

A Motion was made by Heinrichs, second by Ensign, to adjourn the meeting at 7:14pm.  
Motion carried 3-0.

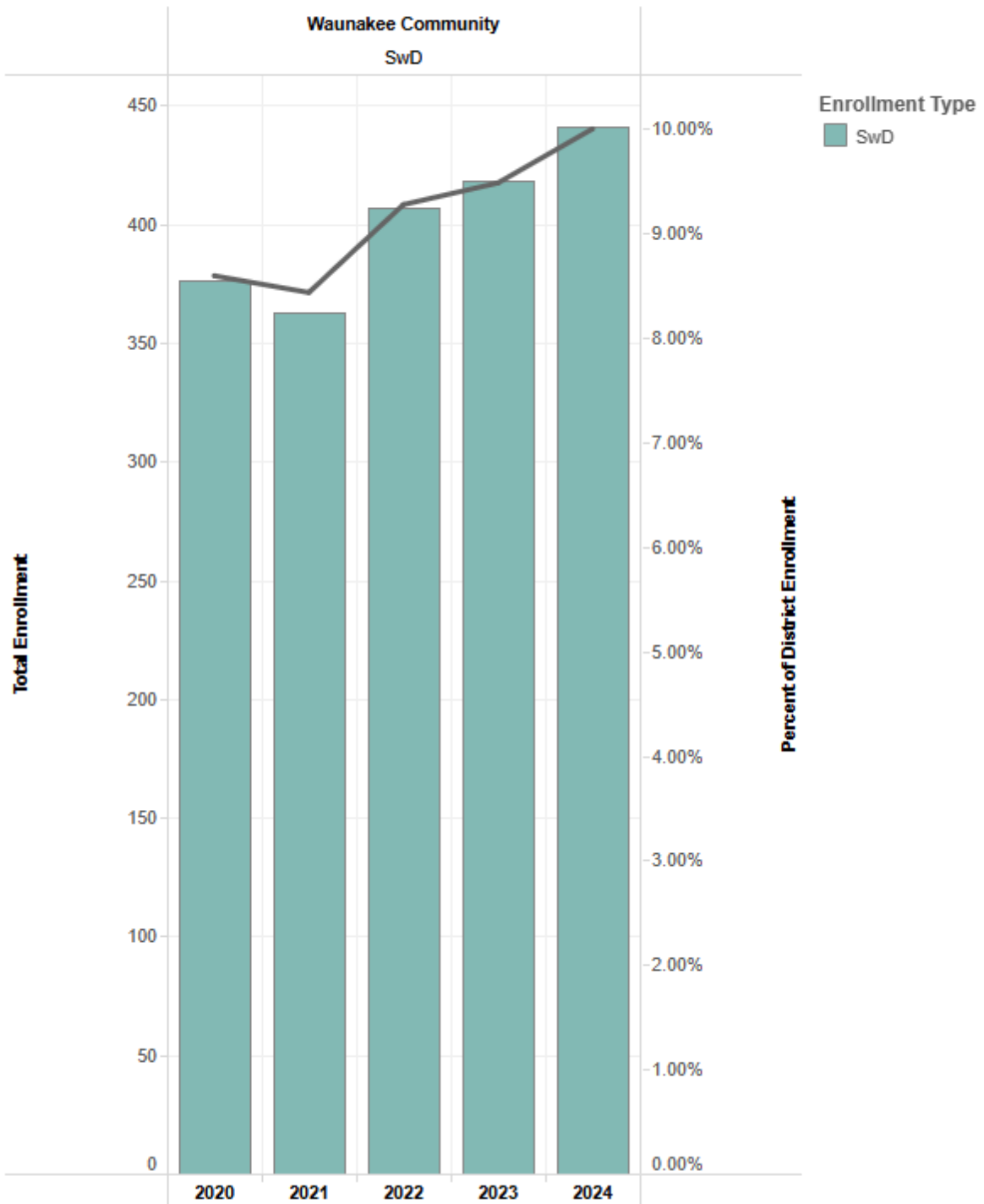
### Student Group Enrollment Breakdown - District

Source: DPI

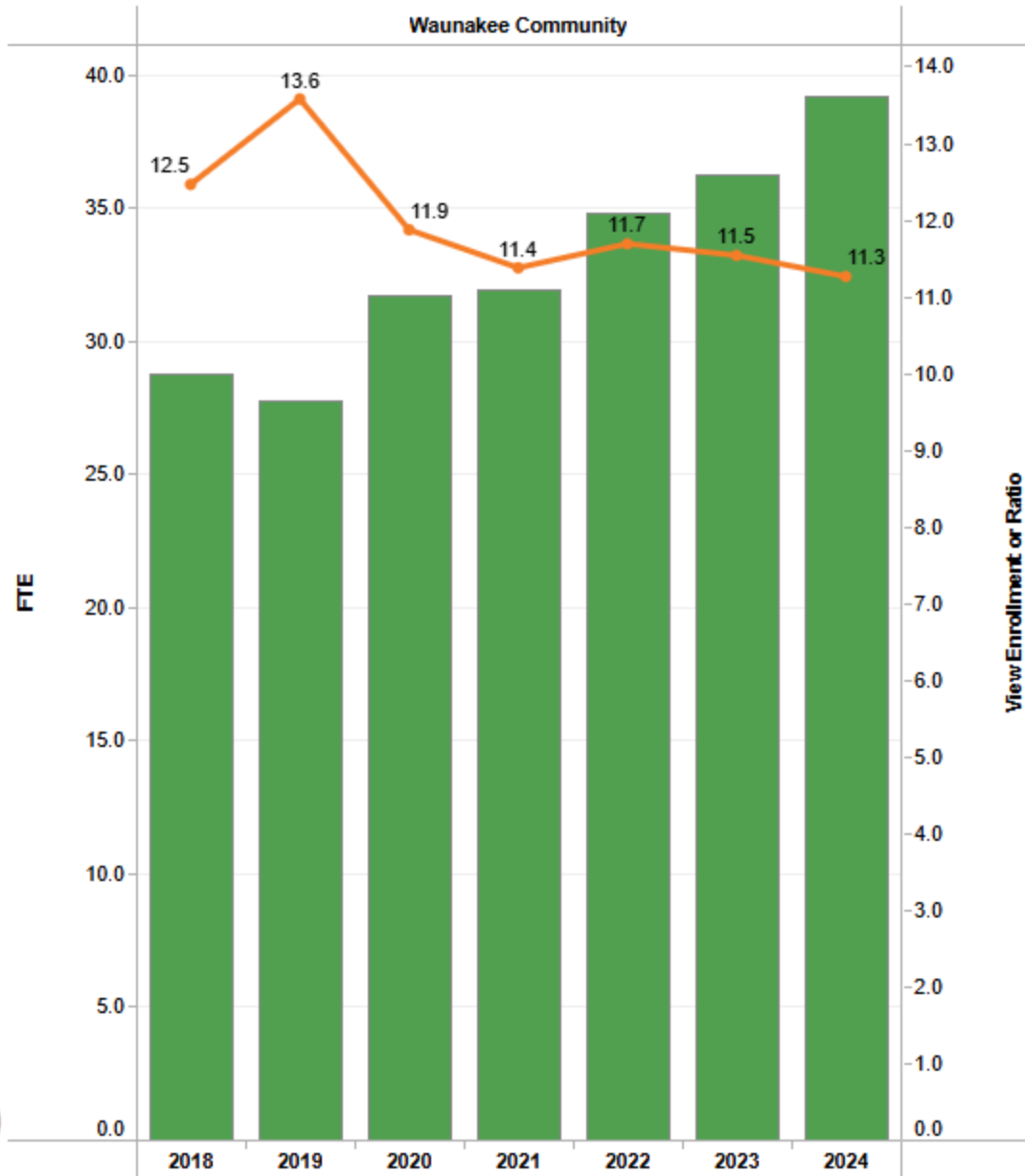


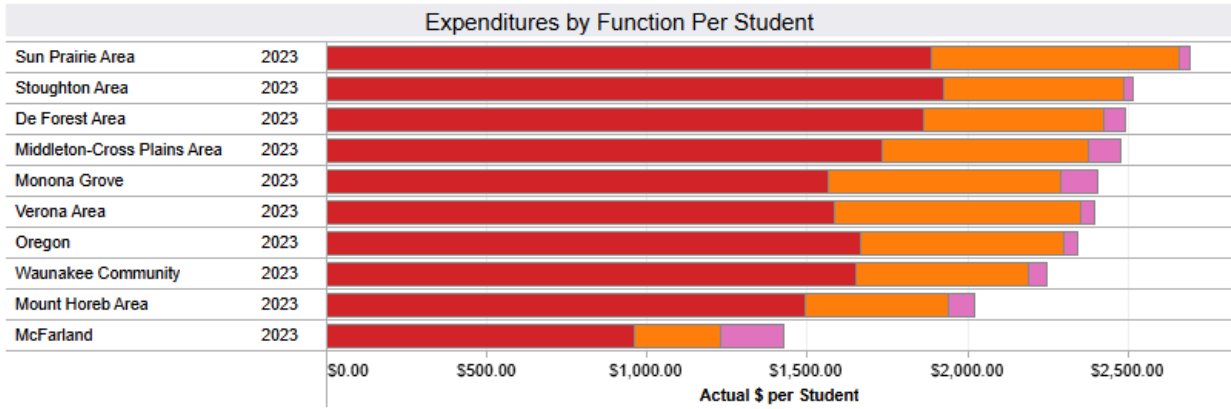
## Student Group Enrollment Breakdown - District

Source: DPI



**Staffing Ratios Breakdown**  
 Special Education FTE and Student/Staff Ratio  
 District(s): Waunakee Community  
 Position(s): Teacher  
 Source: DPI PI-1202





**Object**

- 900 Other Objects
- 800 Transfers
- 700 Insurance and Judgments
- 600 Debt Retirement
- 500 Capital Objects
- 400 Non-Capital Objects
- 300 Purchased Services



## EDUCATIONAL INSTITUTION AGREEMENT

This EDUCATIONAL INSTITUTION Agreement (hereinafter "Agreement") is entered into this 28th day of October, 2024, by and between **Waunakee Community School District** located at 905 Bethel Circle Waunakee, WI 53597, referred to in this Agreement as "EDUCATIONAL INSTITUTION," and Maxim Healthcare Services, Inc., a Maryland Corporation including its affiliates and subsidiaries, with an office located at 5100 Eastpark Blvd. Suite 100. Madison, WI 53718 referred to in this Agreement as "MAXIM."

### RECITALS

**WHEREAS**, EDUCATIONAL INSTITUTION operates a School, as defined by State Law located in Wisconsin and wishes to engage MAXIM to provide personnel to supplement EDUCATIONAL INSTITUTION's staff.

**WHEREAS**, MAXIM operates a healthcare staffing agency and employs licensed health care personnel to provide healthcare services to EDUCATIONAL INSTITUTION.

**THEREFORE**, in consideration of the above premises set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are acknowledged by the parties, and intending to be legally bound, EDUCATIONAL INSTITUTION and MAXIM hereby agree to the following terms and conditions.

### ARTICLE 1. TERM OF AGREEMENT

**Section 1.1 Term.** This Agreement will be in effect for one (1) EDUCATIONAL INSTITUTION calendar year and will be automatically renewed at the end of the first year and each subsequent year unless terminated.

**Section 1.2 Termination.** Either party may terminate this Agreement at any time, with or without cause, by providing at least ninety (90) days advance written notice of the termination date to the other party. Such termination will have no effect upon the rights and obligations resulting from any transactions occurring prior to the effective date of the termination.

### ARTICLE 2. RESPONSIBILITIES OF MAXIM

#### **Section 2.1 Services.**

- A. **Supplemental Staffing Service(s).** MAXIM will, upon request by EDUCATIONAL INSTITUTION, provide one or more licensed or certified healthcare providers (i.e. LPNs, RNs, BCBA's, RBT's, BT's, Classroom Aides and other various health services personnel) as specified by EDUCATIONAL INSTITUTION (collectively, "Personnel") for supplemental healthcare staffing services, subject to availability of qualified Personnel. Subject to the terms of Section 6.8 of this Agreement, to the extent that MAXIM is unable to provide the type of healthcare provider requested by EDUCATIONAL INSTITUTION, MAXIM will provide EDUCATIONAL INSTITUTION with a higher skilled healthcare provider. MAXIM must, however, bill that higher skilled provider at that provider's fair market value rate.
- B. **Distance Learning Service(s).** EDUCATIONAL INSTITUTION may request MAXIM Personnel to provide services off-site, including, but not limited to remote services and/or in-home services at a student's location ("Distance

Learning Service(s)”) due to EDUCATIONAL INSTITUTION closings and/or delays.

- C. **Manage Care.** Services will be determined by the EDUCATIONAL INSTITUTION as directed by the student’s Individualized Health Plan (IHP) and/or Individual Education Plan (IEP). The requirements of the IHP and/or IEP, and any associated medical care, will be communicated to MAXIM Personnel. MAXIM, at the request of the EDUCATIONAL INSTITUTION, may assist in obtaining information from prescribing physicians and/or parents/legal guardians on an as needed basis.

**Section 2.2 Personnel.** MAXIM will supply EDUCATIONAL INSTITUTION with Personnel who meet the following criteria and will provide evidence of the following to EDUCATIONAL INSTITUTION upon written request:

- 1) Possess current state license/registration and/or certification.
- 2) Possess CPR certification, as requested in writing by EDUCATIONAL INSTITUTION to comply with applicable law.
- 3) If requested by EDUCATIONAL INSTITUTION in writing prior to the start of services, Maxim Personnel will complete a pre-employment physical.
- 4) Possess proof of pre-employment screening to include: (a) TB skin test, TB Symptoms Screening, or chest X-ray as required by law, (b) criminal background check(s), (c) drug screenings, as requested in writing, and (d) anything additional as required by the Agreement.
- 5) Possess a preferred one (1) year of relevant professional experience and a preferred one (1) year of specialty experience.
- 6) If applicable, possess current skills competency to include, (i) RN verified demonstration of skills, verified work history, and as requested, and provided by the EDUCATIONAL INSTIUTION, written exam
- 7) Completed MAXIM standard Compliance Training
- 8) Completed MAXIM standard OSHA and privacy training.

**Section 2.3 Insurance.** MAXIM will maintain (at its sole expense), or require the individuals it provides under this Agreement to maintain, valid policies of insurance evidencing general and professional liability coverage of not less than \$1,000,000 per claim and \$3,000,000 in the aggregate, covering the sole negligent acts or omissions which may give rise to liability for services provided under this Agreement. MAXIM will provide a certificate of insurance evidencing such coverage upon request by EDUCATIONAL INSTITUTION.

**Section 2.4 Use of Independent Contractors and Subcontractors.** Personnel provided to EDUCATIONAL INSTITUTION are employees of MAXIM and are subject to MAXIM’S standard screening process, as well as additional qualifications as required in this Agreement. If MAXIM deems it necessary to obtain the services of a subcontractor to fulfill its requirements under this Agreement, MAXIM may subcontract this Agreement, in whole or in part, to an entity owned by or under common control with MAXIM or in connection with any acquisition of all of the assets or capital stock of a party. MAXIM will ensure that any subcontractor will comply with all applicable terms of this Agreement. MAXIM will provide written notification to EDUCATIONAL INSTITUTION if it becomes necessary for MAXIM to utilize independent contractors to fulfill its staffing obligations to EDUCATIONAL INSTITUTION. Any Personnel provided to EDUCATIONAL INSTITUTION by an independent contractor will be subject to the same qualifications as MAXIM employees.

**Section 2.5 Employment and Taxes.** MAXIM will follow its standard employment policies and procedures to verify that all Personnel meet applicable licensing requirements. MAXIM, or its subcontractor if applicable, will maintain direct responsibility as employer for the payment of wages and other compensation, and for any applicable mandatory withholdings and contributions such as federal, state, and local income taxes, social security taxes, worker's compensation, and unemployment insurance. EDUCATIONAL INSTITUTION shall be responsible for any sales tax, gross receipts tax, excise tax or other state taxes applicable to the Services provided by MAXIM.

**Section 2.6 Timekeeping.** MAXIM reserves the right to utilize any automated or electronic timekeeping software or systems for the provision of Services and is not required or mandated to use paper-based timekeeping record keeping unless otherwise required by applicable law(s).

**ARTICLE 3. RESPONSIBILITIES OF EDUCATIONAL INSTITUTION**

**Section 3.1 Responsibility for Student Care.** EDUCATIONAL INSTITUTION retains full authority and responsibility for professional and medical management of care for each of its students, for developing and providing Individual Education Plans (IEP) and/or Individualized Healthcare Plans (IHPs) for its student(s) (IHPs shall include, but not be limited to: Equipment Plan, Emergency Plan, Transportation Plan, Medication Management)(collectively "Protocol(s)"). EDUCATIONAL INSTITUTION's responsibilities include, but are not limited to Protocol(s) for how Service(s) will be provided, including, but not limited to: Protocol(s) itself and compliance with Documentation processes and requirements, Free Appropriate Public Education (FAPE) guidelines, Occupational Safety and Health Administration (OSHA) requirements, and any other applicable federal or state law and guidelines; Protocol(s) instruction(s) provided to MAXIM Personnel, additionally provided pursuant to Section 3.2; and compliance with Section 3.13, Section 3.14, and Section 7.2 including that those Sections shall comply with this Section's referenced laws.

**Responsibility for Distance Learning Service(s).** EDUCATIONAL INSTITUTION retains full authority and responsibility for directing the Distance Learning Service(s). Additionally, EDUCATIONAL INSTITUTION retains full authority, responsibility, and oversight over any applicable Protocol(s) for how Service(s) will be provided, including, but not limited to: Protocol(s) itself and compliance with the Health Insurance Portability and Accountability Act (HIPAA), the Health Information Technology for Economic and Clinical Health Act (HITECH), Family Educational Rights and Privacy Act ("FERPA"), and any other applicable federal or state law and guidelines; Protocol(s) instruction(s) provided to MAXIM Personnel, additionally provided pursuant to Orientation requirement(s); and compliance with Work Environment, Supplies, and Data Security requirement(s), including that those Sections shall comply with this Section's referenced laws. Additionally, EDUCATIONAL INSTITUTION agrees to indemnify and hold harmless MAXIM, its directors, officers, shareholders, employees, and agents from and against any and all claims, actions, or liabilities arising out of and/or in connection with any Protocol(s) provided to MAXIM and/or MAXIM Personnel, including whether or not Protocol(s) were followed by EDUCATIONAL INSTITUTION.

**Section 3.2 Orientation.** EDUCATIONAL INSTITUTION will promptly provide MAXIM Personnel with an adequate and timely orientation to EDUCATIONAL INSTITUTION. EDUCATIONAL INSTITUTION shall review instructions regarding the student's IHP and/or IEP, compliance with confidentiality rules and expectations, specific Exposure Control Plan(s) and Emergency Action Plan(s) and/or Protocol(s) of the EDUCATIONAL INSTITUTION as it pertains to OSHA requirements for bloodborne pathogens, as well as any of the EDUCATIONAL

INSTITUTION's specific policies and procedures provided to MAXIM for such purpose.

**Section 3.3 Requests for Personnel.** EDUCATIONAL INSTITUTION will use its best efforts to request Personnel at least twenty-four (24) hours prior to reporting time in order to assure prompt arrival of assigned Personnel. All information regarding reporting time and assignment will be provided by EDUCATIONAL INSTITUTION at the time of the initial call.

**Section 3.4 Short-Notice Requests.** MAXIM will bill EDUCATIONAL INSTITUTION for the entire shift if an order for staff is made less than two (2) hour(s) prior to the start of the shift, as long as the Personnel report for work within a reasonable prompt period of time under existing conditions after receiving notice of the assignment.

**Section 3.5 Staff Order Cancellation.** If EDUCATIONAL INSTITUTION changes or cancels an order less than two (2) hours prior to the start of a shift, MAXIM will bill EDUCATIONAL INSTITUTION for two (2) hours at the established fee for each scheduled Personnel. MAXIM will be responsible for contacting MAXIM Personnel prior to reporting time.

**Section 3.6 Placement Fee.** For a period of twelve (12) months following that date on which MAXIM Personnel last worked a shift at EDUCATIONAL INSTITUTION, EDUCATIONAL INSTITUTION agrees that it will take no steps to recruit, hire or employ as its own employees or as a contractor those Personnel provided by MAXIM during the term of this Agreement. EDUCATIONAL INSTITUTION understands and agrees that MAXIM is not an employment agency and that Personnel are assigned to the EDUCATIONAL INSTITUTION to render temporary service(s) and are not assigned to become employed by the EDUCATIONAL INSTITUTION. The EDUCATIONAL INSTITUTION further acknowledges and agrees that there is a substantial investment in business related costs incurred by MAXIM in recruiting, training and employing Personnel, to include advertisement, recruitment, interviewing, evaluation, reference checks, training, and supervising Personnel. In the event that EDUCATIONAL INSTITUTION, or any affiliate, subsidiary, department, or division of EDUCATIONAL INSTITUTION hires, employs or solicits MAXIM Personnel, EDUCATIONAL INSTITUTION will be in breach of this Agreement. EDUCATIONAL INSTITUTION agrees to give MAXIM either (a) one hundred and eighty (180) days prior written notice of its intent to hire, or employ, continuing to staff Personnel through MAXIM for a minimum of thirty-six (36) hours per week through the one hundred and eighty (180) days notice period; OR (b) to pay MAXIM a placement fee equal to the greater of: five thousand dollars (\$5,000) or the sum of thirty percent (30%) of such Personnel's annualized salary (calculated as Weekday Hourly Bill Rate x 1,440 Hours x 30%).

**Section 3.7 Per Diem or Short Term Staff Non-Performance.** If EDUCATIONAL INSTITUTION concludes, in its sole discretion, that any Personnel provided by MAXIM have engaged in misconduct, or have been negligent, EDUCATIONAL INSTITUTION may require the Personnel to leave the premises and will notify MAXIM immediately in writing, providing in reasonable detail the reason(s) for such dismissal. EDUCATIONAL INSTITUTION'S obligation to compensate MAXIM for such Personnel's services will be limited to the number of hours actually worked. MAXIM will not reassign the individual to EDUCATIONAL INSTITUTION without prior approval of the EDUCATIONAL INSTITUTION.

**Section 3.8 Per Diem or Short Term Staff Right to Dismiss.** EDUCATIONAL INSTITUTION may request the dismissal of any MAXIM Personnel for any reason. EDUCATIONAL INSTITUTION agrees to notify MAXIM of any such action immediately in writing, providing in reasonable detail the reason(s) for such dismissal. EDUCATIONAL INSTITUTION shall be obligated to compensate MAXIM for all Personnel hours worked prior to dismissal.

- Section 3.9 Assignment Confirmation.** MAXIM may cancel the remaining term of an assignment with notification to EDUCATIONAL INSTITUTION. MAXIM will use commercially reasonable efforts to promptly provide a qualified replacement for such cancelled Personnel.
- Section 3.10 Assignment Cancellation for Convenience.** EDUCATIONAL INSTITUTION agrees to utilize Personnel for the specified period of time, agreed upon by both parties. Should EDUCATIONAL INSTITUTION staffing needs change and EDUCATIONAL INSTITUTION wishes to cancel Personnel already being utilized, EDUCATIONAL INSTITUTION must give MAXIM thirty (30) days' notice before cancellation date. EDUCATIONAL INSTITUTION will compensate MAXIM 50% of the uncompleted portion of the original assignment period.
- Section 3.11 Insurance.** EDUCATIONAL INSTITUTION will maintain at its sole expense valid policies of general and professional liability insurance with minimum limits of \$1,000,000 per occurrence and \$3,000,000 annual aggregate covering the acts or omissions of its employees, contractors and agents which may give rise to liability in connection with the Services under this Agreement. EDUCATIONAL INSTITUTION will give MAXIM prompt written notice of any material change in EDUCATIONAL INSTITUTION coverage. EDUCATIONAL INSTITUTION shall name MAXIM as an additional insured on its general liability policy.
- Section 3.12 Reporting Issues/Concerns.** EDUCATIONAL INSTITUTION may notify MAXIM's account representative of any issues or concerns with services provided by MAXIM Personnel at any time. However, EDUCATIONAL INSTITUTION shall report any event or incident involving MAXIM Personnel within twenty-four (24) hours of the event. This includes, without limitation events involving claims of unprofessional conduct, improper cares or services, injuries or harm caused to MAXIM Personnel or a student by and through the actions of MAXIM Personnel. EDUCATIONAL INSTITUTION shall cooperate with MAXIM's efforts to review all issues or concerns reported to MAXIM and shall provide MAXIM with any related documentation, incident reports and detailed description of any investigation it may have complete. EDUCATIONAL INSTITUTION shall not interview or discuss the event with MAXIM Personnel without consent.
- Section 3.13 Work Environment.** EDUCATIONAL INSTITUTION will provide a clean and properly maintained workspace(s) for MAXIM to conduct the Service(s) that will enable MAXIM to safely provide Services to Student(s). EDUCATIONAL INSTITUTION will provide furniture at its sole risk to include, but not limited to, tables and chairs, and allow MAXIM Personnel reasonable access to telephones for business use. MAXIM will not be responsible for the proper maintenance of any property supplied by EDUCATIONAL INSTITUTION.
- Section 3.14 Medical Supplies.** EDUCATIONAL INSTITUTION will either (i) supply all necessary medical supplies to be used in administering and/or providing Services to Recipients, including, but not limited to gloves and other PPE, disinfecting wipes, and waste disposal container(s) with proper plastic lining(s) ("Supplies") to MAXIM Personnel, or (ii) cost of Supplies will be billed as pass-through to EDUCATIONAL INSTITUTION either as line-item invoice item(s) or as built-in cost in rate(s). EDUCATIONAL INSTITUTION shall be responsible for disposing of all medical waste and biohazard produced by the Screening(s) and will comply with all applicable local, state, and federal rules, regulations and laws governing such disposal. EDUCATIONAL INSTITUTION agrees to defend, indemnify, and hold harmless MAXIM, and its directors, officers, shareholders, employees and agents, from and against any and all claims, actions, or liabilities which may be asserted against them arising from any failure to ensure proper disposal of medical waste or biohazard, or any and all claims, actions, or liabilities in connection with any Supplies provided, or the inability of either party to obtain Supplies due to supply shortages or for any reason, in connection with this Agreement. Additionally,

should adequate Supplies become unavailable, MAXIM will not be required to provide Services pursuant to this Agreement and shall have no liability whatsoever to EDUCATIONAL INSTITUTION or any third Party as a result of its failure or inability to do so.

**ARTICLE 4. MUTUAL RESPONSIBILITIES**

**Section 4.1 Non-discrimination.** Neither MAXIM nor EDUCATIONAL INSTITUTION will discriminate on the basis of age, race, color, national origin, religion, sex, disability, being a qualified disabled veteran, being a qualified veteran of the Vietnam era, or any other category protected by law.

**ARTICLE 5. COMPENSATION**

**Section 5.1 Invoicing.** MAXIM will supply Personnel under this Agreement at the rates listed in the Attachment(s). MAXIM will submit invoices to EDUCATIONAL INSTITUTION at chosen schedule below:

- Weekly
- Bi-weekly
- Monthly

Invoice will be for Personnel provided to EDUCATIONAL INSTITUTION during the preceding timeframe. Invoices shall be submitted to the following address:

**Waunakee Community School District  
905 Bethel Circle  
Waunakee, WI 53597  
ATTN: Accounts Payable**

**Section 5.2 Payment.** All amounts due to MAXIM are due and payable within thirty (30) days from date of invoice. EDUCATIONAL INSTITUTION will send all payments to the address set forth on the invoice.

**Section 5.3 Late Payment.** Payments not received within thirty (30) days from the applicable invoice date will accumulate interest, until paid, at the rate of one and one-half percent (1.5%) per month on the unpaid balance, equating to an annual percentage rate of eighteen percent (18%), or the maximum rate permitted by applicable law, whichever is less.

**Section 5.4 Rate Change.** MAXIM will provide EDUCATIONAL INSTITUTION at least thirty (30) days advance written notice of any change in rates.

**Section 5.5 Annual Rate Increases.** EDUCATIONAL INSTITUTION agrees to and accepts annual rate increases at the percentage listed on Attachment A of this Agreement.

**ARTICLE 6. GENERAL TERMS**

**Section 6.1 Independent Contractors.** MAXIM and EDUCATIONAL INSTITUTION are independent legal entities. Nothing in this Agreement shall be construed to create the relationship of employer and employee, or principal and agent, or any relationship other than that of independent parties contracting with each other solely for the purpose of carrying out the terms of this Agreement. Neither MAXIM nor EDUCATIONAL INSTITUTION nor any of their respective agents or employees shall control or have any right to control the activities of the other party in carrying out the terms of this Agreement.

**Section 6.2 Assignment.** Neither party may assign this Agreement without the prior written consent of the other party, and such consent will not be unreasonably withheld.

No such consent will be required for assignment to an entity owned by or under common control with assignor or in connection with any acquisition of all of the assets or capital stock of a party; provided however, the assigning party will provide notice of such transaction to the other party and remain fully responsible for compliance with all of the terms of this Agreement.

**Section 6.3 Indemnification.**

MAXIM shall indemnify and hold harmless the Educational Institution, elected and appointed officers, employees, agents and volunteers (“Educational Institution Indemnitees”) only for negligent acts, errors, or omissions of MAXIM or its employees, agents, and/or subcontractors, for services performed under this Agreement, and only to the extent that passive and/or vicarious liability for such negligent acts, errors or omissions is imposed upon the Educational Institution Indemnitees in a claim or suit, up to the applicable state cap(s) for healthcare services. No indemnity shall be provided by MAXIM for any liability imposed upon the Educational Institution Indemnitees for their concurrent negligence, active negligence, sole negligence, and/or willful misconduct.

Educational Institution shall indemnify and hold harmless MAXIM, its employees, agents and subcontractors (“MAXIM Indemnitees”) for negligent acts, errors, or omissions of the Educational Institution or its employees, agents, and/or subcontractors, and to the extent that passive and/or vicarious liability for such negligent acts, errors or omissions is imposed upon the MAXIM Indemnitees in a claim or suit. No indemnity shall be provided by the Educational Institution for any liability imposed upon the MAXIM Indemnitees for their concurrent negligence, active negligence, sole negligence, and/or willful misconduct. Notwithstanding the above, if EDUCATIONAL INSTITUTION is a public agency subject to immunity under state or federal law, it agrees to indemnify MAXIM pursuant to the above up to applicable state law limit(s).

**Section 6.4 Attorneys’ Fees.** In the event either party is required to obtain legal assistance (including in-house counsel) to enforce its rights under this Agreement, or to collect any monies due to such party for services provided, the prevailing party shall be entitled to receive from the other party, in addition to all other sums due, reasonable attorney's fees, court costs and expenses, if any, incurred enforcing its rights and/or collecting its monies.

**Section 6.5 Notices.** Any notice or demand required under this Agreement will be in writing; will be personally served or sent by certified mail, return receipt requested, postage prepaid, or by a recognized overnight carrier which provides proof of receipt; and will be sent to the addresses below. Either party may change the address to which notices are sent by sending written notice of such change of address to the other party.

Wauwaukee Community School District 905 Bethel Circle Wauwaukee, WI 53597 ATTN: Contact Name	Maxim Healthcare Services, Inc. 7227 Lee DeForest Drive Columbia, MD 21046 ATTN: Contracts Department
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COPY TO:  
Maxim Healthcare Services, Inc.  
5100 Eastpark Blvd. Suite 100  
Madison, WI 53718  
ATTN: **Nathaniel Carrier**

**Section 6.6 Headings.** The headings of sections and subsections of this Agreement are for reference only and will not affect in any way the meaning or interpretation of this Agreement.

- Section 6.7 Entire Contract; Counterparts.** This Agreement constitutes the entire contract between EDUCATIONAL INSTITUTION and MAXIM regarding the services to be provided hereunder. Any agreements, promises, negotiations, or representations not expressly set forth in this Agreement are of no force or effect. This Agreement may be executed in any number of counterparts, each of which will be deemed to be the original, but all of which shall constitute one and the same document. No amendments to this Agreement will be effective unless made in writing and signed by duly authorized representatives of both parties except as provided in Section 6.9.
- Section 6.8 Availability of Personnel.** The parties agree that MAXIM'S duty to supply Personnel on request of EDUCATIONAL INSTITUTION is subject to the availability of qualified MAXIM Personnel. The failure of MAXIM to provide Personnel or the failure of EDUCATIONAL INSTITUTION to request Personnel shall result in no penalty to EDUCATIONAL INSTITUTION or any party claiming by or through it and shall not constitute a breach of this Agreement. In instances where MAXIM is providing individual care for a student(s), MAXIM will make commercially reasonable efforts to ensure that student(s) care remain consistent.
- Section 6.9 Compliance with Laws.** MAXIM agrees that all services provided pursuant to this Agreement shall be performed in compliance with all applicable federal, state, and/or local rules and regulations. In the event that applicable federal, state or local laws and regulations or applicable accrediting body standards are modified, MAXIM reserves the right to notify EDUCATIONAL INSTITUTION in writing of any modifications to the Agreement in order to remain in compliance with such law, rule or regulation.
- Section 6.10 Severability.** In the event that one or more provision(s) of this Agreement is deemed invalid, unlawful and/or unenforceable, then only that provision will be omitted, and will not affect the validity or enforceability of any other provision; the remaining provisions will be deemed to continue in full force and effect.
- Section 6.11 Governing Law, Jurisdiction.** This Agreement will be governed by and construed in accordance with the laws of the State of Maryland, without regard to its principles of conflict of laws. Any dispute or claim from this Agreement shall be resolved exclusively in the federal and state courts of the State of Maryland and the parties hereby irrevocably submit to the personal jurisdiction of said courts and waive all defenses thereto.
- Section 6.12 Limitation on Liability.** Neither MAXIM nor EDUCATIONAL INSTITUTION will be responsible for special, indirect, incidental, consequential, or other similar damages, including but not limited to lost profits, that the other party may incur or experience in connection with this Agreement or the services provided, however caused, even if such party has been advised of the possibility of such damages.
- Section 6.13 Incorporation of Recitals.** The recitals set forth at the top of this Agreement are incorporated by reference as if fully set forth herein.
- Section 6.14 Conflict of Interest.** By entering into this Agreement, the Parties agree that all conflicts of interest shall be disclosed to the other Party for review in accordance with that Party's policies and procedures. A conflict of interest occurs when an employee or Contractor has professional or personal interests that compete with his/her services to or on behalf of MAXIM or the EDUCATIONAL INSTITUTION, or the best interests of students. Such competing interests may make it difficult for an employee or Contractor to fulfill his or her duties impartially.

**ARTICLE 7. CONFIDENTIALITY**

**Section 7.1** MAXIM/EDUCATIONAL INSTITUTION Information. The parties recognize and acknowledge that, by virtue of entering into this Agreement and providing services hereunder, the parties will have access to certain information of the other party that is confidential and constitutes valuable, special, and unique property of the party. Each of the parties agrees that neither it nor his/her staff shall, at any time either during or subsequent to the term of this Agreement, disclose to others, use, copy, or permit to be copied, except pursuant to his duties for or on behalf of the other party, any secret or confidential information of the party, including, without limitation, information with respect to the party's students, costs, prices, and treatment methods at any time used, developed or made by the party during the term of this Agreement and that is not available to the public, without the other party's prior written consent.

**Section 7.2** Terms of this Agreement. Except for disclosure to his/her legal counsel, accountant or financial or other advisors/consultants neither party nor its respective staff shall disclose the terms of this Agreement to any person who is not a party or signatory to this Agreement, unless disclosure thereof is required by law or otherwise authorized by this Agreement. Unauthorized disclosure of the terms of this Agreement shall be a material breach of this Agreement and shall provide the party with the option of pursuing remedies for breach or immediate termination of this Agreement in accordance with the provisions stated herein.

**Section 7.3** **Student Records/Data.** The parties recognize and acknowledge that, by virtue of entering into this Agreement, the parties will receive and exchange educational information, personal information and/or medical information regarding the students being served under this Agreement and that the access to, use of and disclosure of this information is governed and protected by various federal and state laws and regulations to include, without limitation, the Family Educational Rights and Privacy Act ("FERPA"), the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and the Health Information Technology for Economic and Clinical Health Act ("HITECH").

EDUCATIONAL INSTITUTION will be responsible for establishing and overseeing all information and/or data security measures, which may be needed to maintain and protect the security of all computer systems, networks, files, data, and software related to the services under this Agreement. EDUCATIONAL INSTITUTION will be responsible for providing all education and training to MAXIM Personnel as it relates to EDUCATIONAL INSTITUTION's privacy and security processes, including, without limitation the EDUCATIONAL INSTITUTION's process and expectations for collecting, storing, securing, and transferring data collected under this Agreement. EDUCATIONAL INSTITUTION acknowledges and understands that in terms of Maxim Personnel placed in the EDUCATIONAL INSTITUTION's physical or technical environment for remote services, any Personally identifiable information ("PII") or Protected Health Information ("PHI") viewed, created, accessed, and/or stored by MAXIM Personnel would be done solely in the EDUCATIONAL INSTITUTION's technical environment. Additionally, EDUCATIONAL INSTITUTION agrees to indemnify and hold harmless MAXIM, its directors, officers, shareholders, employees, and agents from and against any and all claims, actions, or liabilities arising out of and/or in connection with any data security or lack of data security while MAXIM Personnel is providing remote service(s).

MAXIM will be responsible for establishing and overseeing all information and/or data security measures, which may be needed to maintain and protect the security of all computer systems, networks, files, data, and software related to the services under this Agreement. MAXIM will be responsible for providing all education and training to MAXIM Personnel as it relates to MAXIM's privacy and security processes, including, without limitation MAXIM's process and expectations for collecting, storing, securing, and transferring data collected under this Agreement.

**Section 7.4** If necessary, the parties agree to resist any effort to obtain access to such records or information in judicial proceedings, except such access as is expressly permitted by federal/state regulations.

**Section 7.5** The obligations set forth in this Section shall survive the termination of this Agreement.

EDUCATIONAL INSTITUTION and MAXIM have acknowledged their understanding of and agreement to the mutual promises written above by executing and delivering this Agreement as of the date set forth above.

WAUNAKEE COMMUNITY SCHOOL  
DISTRICT:

MAXIM HEALTHCARE SERVICES, INC.:

Tiffany Loken  
Signature  
Tiffany Loken, Director of Sp. Ed.  
Printed Name & Title  
11/13/2024  
Date

Michael Goode  
Signature  
Michael Goode Financial Ops Manager  
Printed Name & Title  
11/13/2024  
Date

**ATTACHMENT A**  
 Waunakee Community School District **STAFFING RATES**

Charges will be based on the following hourly rate schedule effective 28th October 2024:

Service	Rate (per hour)
Hourly Licensed Practical Nurse (LPN)	\$65 per hour
Hourly Registered Nurse (RN)	\$75 per hour

**Annual Rate Increase.** An annual rate increase of 3% will be added to each services type listed above every year on Effective Date.

**Mileage.** Mileage will be charged at \$0.00 per mile.

**Orientation.** Rates listed above will be charged for all time spent in required EDUCATIONAL INSTITUTION orientation.

**Overtime.** Overtime rates are charged for all hours worked in excess of forty (40) per week or according to applicable state law. The overtime rate is one and one-half (1.5) times the regular billing rate for such hours.

WAUNAKEE COMMUNITY SCHOOL DISTRICT:

MAXIM HEALTHCARE SERVICES, INC.:

*Tiffany Loken*

Signature

Tiffany Loken, Director of Sp. Ed.

Printed Name & Title

11/13/2024

Date

*Michael Goode*

Signature

Michael Goode Financial Ops Manager

Printed Name & Title

11/13/2024

Date

### Certificate Of Completion

Envelope Id: 9BB65493A9704EF7B1DAE74E4B7CC34B	Status: Completed
Subject: Complete with Docusign: Maxim Contract for DG2024.pdf	
Source Envelope:	
Document Pages: 11	Signatures: 4
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator: Tiffany Loken tiffanyloken@waunakee.k12.wi.us IP Address: 207.237.165.59
Envelopeld Stamping: Enabled	
Time Zone: (UTC-06:00) Central Time (US & Canada)	

### Record Tracking

Status: Original 11/13/2024 2:21:28 PM	Holder: Tiffany Loken tiffanyloken@waunakee.k12.wi.us	Location: DocuSign
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### Signer Events

Signer Events	Signature	Timestamp
Tiffany Loken tiffanyloken@waunakee.k12.wi.us Waunakee Community School District Security Level: Email, Account Authentication (None)	  Signature Adoption: Pre-selected Style Using IP Address: 207.237.165.59	Sent: 11/13/2024 2:27:32 PM Viewed: 11/13/2024 2:27:57 PM Signed: 11/13/2024 2:28:36 PM

### Electronic Record and Signature Disclosure: Not Offered via DocuSign

Michael Goode nacarrie@maxhealth.com Security Level: Email, Account Authentication (None)	  Signature Adoption: Pre-selected Style Using IP Address: 136.226.107.96	Sent: 11/13/2024 2:28:38 PM Viewed: 11/13/2024 2:33:44 PM Signed: 11/13/2024 4:02:06 PM
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### Electronic Record and Signature Disclosure: Accepted: 11/13/2024 2:33:44 PM ID: 7812c764-6bfc-4953-a42f-f1399465be87

In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	11/13/2024 2:27:32 PM
Certified Delivered	Security Checked	11/13/2024 2:33:44 PM
Signing Complete	Security Checked	11/13/2024 4:02:06 PM
Completed	Security Checked	11/13/2024 4:02:06 PM

**Payment Events**

**Status**

**Timestamps**

**Electronic Record and Signature Disclosure**

## **ELECTRONIC RECORD AND SIGNATURE DISCLOSURE**

From time to time, Waunakee Community School District (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

### **Getting paper copies**

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### **All notices and disclosures will be sent to you electronically**

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### **How to contact Waunakee Community School District:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: [tiffanyloken@waunakee.k12.wi.us](mailto:tiffanyloken@waunakee.k12.wi.us)

### **To advise Waunakee Community School District of your new email address**

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at [tiffanyloken@waunakee.k12.wi.us](mailto:tiffanyloken@waunakee.k12.wi.us) and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

### **To request paper copies from Waunakee Community School District**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to [tiffanyloken@waunakee.k12.wi.us](mailto:tiffanyloken@waunakee.k12.wi.us) and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

### **To withdraw your consent with Waunakee Community School District**

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to [tiffanyloken@waunakee.k12.wi.us](mailto:tiffanyloken@waunakee.k12.wi.us) and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

### **Required hardware and software**

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

### **Acknowledging your access and consent to receive and sign documents electronically**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify Waunakee Community School District as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Waunakee Community School District during the course of your relationship with Waunakee Community School District.



**PMA**<sup>TM</sup>  
SECURITIES

Waunakee Community School District  
Sale Summary  
\$14,020,000 G.O. School Building and Facility  
Improvement Bonds, Series 2024

331

Sale Date (bids taken) – December 9, 2024

**Erik Kass**

Director, Public Finance  
PMA Securities, LLC.



# Interest Rate Environment

## HISTORICAL INTEREST RATES MMD "AAA" G.O. Bond Index, 20-Year Maturity 20 Year History as of 12/6/2024

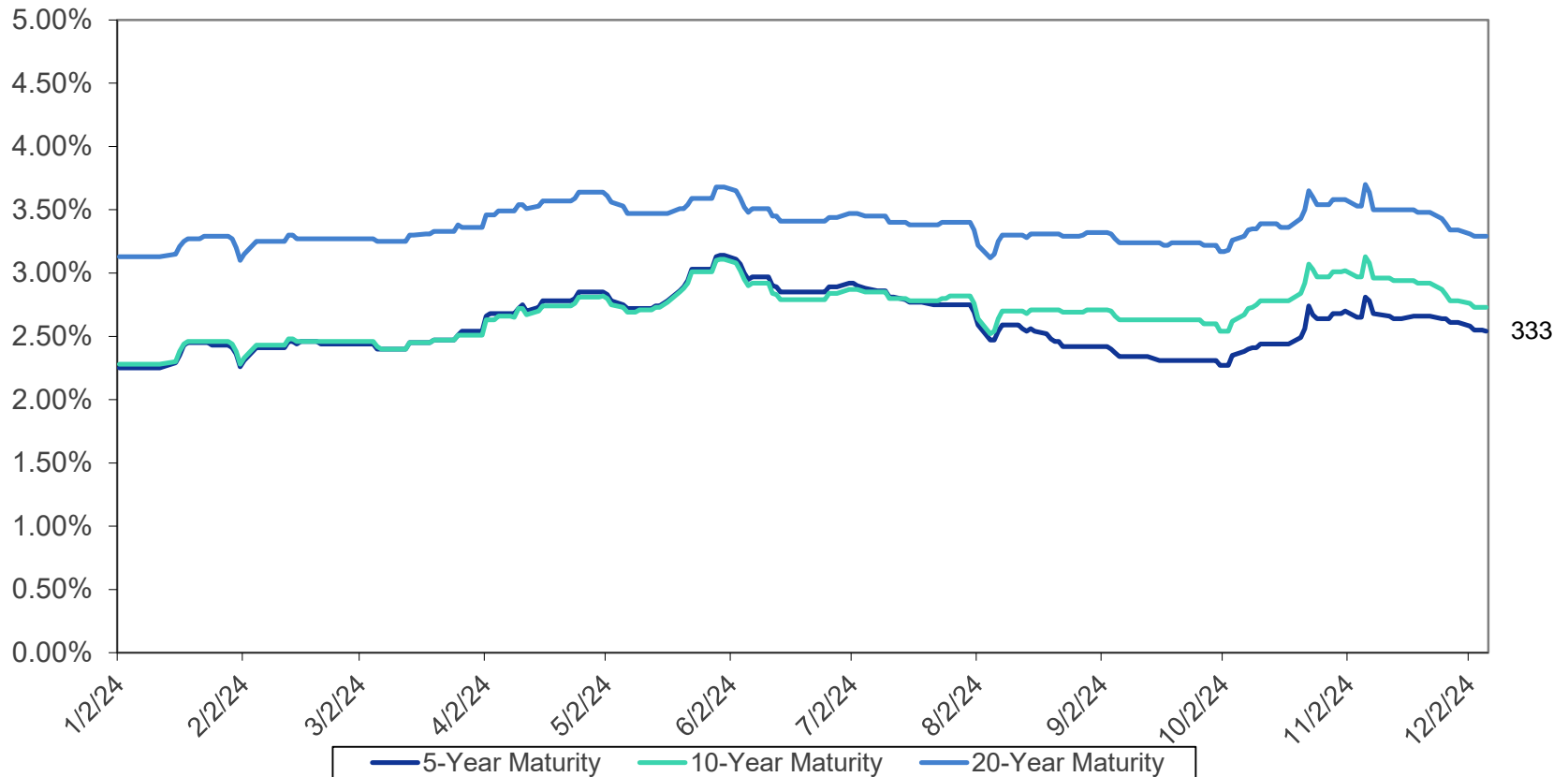


REFINITIV MMD yield for a General Obligation AAA rated, 20-year maturity (5.00% coupon).



# Interest Rate Environment

## HISTORICAL INTEREST RATES MMD "AAA" G.O. Bond Indices 2024, as of 12/6/2024



REFINITIV MMD yields for General Obligation AAA rated, 5-, 10-, and 20-year maturities (5.00% coupons).



# Competitive Sale Results

## Bid Tabulation

### Waunakee Community School District

**\$14,020,000 General Obligation School Building and Facility Improvement Bonds,  
Sale Date: December 9, 2024**

Bidder Name	TIC
J.P. Morgan Securities LLC	4.065815%
Mesirow Financial, Inc.	4.073159%
Robert W. Baird & Co., Inc.	4.078272%
Jefferies LLC	4.083267%
HilltopSecurities	4.084744%
BOK Financial Securities, Inc.	4.094924%
Huntington Securities, Inc.	4.101223%
KeyBanc Capital Markets	4.229193%
Source: Parity	Total Bids: 8

334



# Debt Service Schedule

Waunakee Community School District

\$14,020,000 - FINAL

General Obligation School Building and Facility Improvement Bonds, Series 2024

Dated/Close: December 30, 2024

## Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Annual Total
12/30/2024	-	-	-	-	-
04/01/2025	-	-	155,047.57	155,047.57	-
10/01/2025	-	-	306,687.50	306,687.50	461,735.07
04/01/2026	-	-	306,687.50	306,687.50	-
10/01/2026	-	-	306,687.50	306,687.50	613,375.00
04/01/2027	-	-	306,687.50	306,687.50	-
10/01/2027	-	-	306,687.50	306,687.50	613,375.00
04/01/2028	-	-	306,687.50	306,687.50	-
10/01/2028	-	-	306,687.50	306,687.50	613,375.00
04/01/2029	-	-	306,687.50	306,687.50	-
10/01/2029	-	-	306,687.50	306,687.50	613,375.00
04/01/2030	-	-	306,687.50	306,687.50	-
10/01/2030	-	-	306,687.50	306,687.50	613,375.00
04/01/2031	-	-	306,687.50	306,687.50	-
10/01/2031	-	-	306,687.50	306,687.50	613,375.00
04/01/2032	-	-	306,687.50	306,687.50	-
10/01/2032	-	-	306,687.50	306,687.50	613,375.00
04/01/2033	-	-	306,687.50	306,687.50	-
10/01/2033	-	-	306,687.50	306,687.50	613,375.00
04/01/2034	-	-	306,687.50	306,687.50	-
10/01/2034	-	-	306,687.50	306,687.50	613,375.00
04/01/2035	-	-	306,687.50	306,687.50	-
10/01/2035	-	-	306,687.50	306,687.50	613,375.00
04/01/2036	-	-	306,687.50	306,687.50	-
10/01/2036	-	-	306,687.50	306,687.50	613,375.00
04/01/2037	-	-	306,687.50	306,687.50	-
10/01/2037	-	-	306,687.50	306,687.50	613,375.00
04/01/2038	-	-	306,687.50	306,687.50	-
10/01/2038	-	-	306,687.50	306,687.50	613,375.00
04/01/2039	-	-	306,687.50	306,687.50	-
10/01/2039	-	-	306,687.50	306,687.50	613,375.00
04/01/2040	-	-	306,687.50	306,687.50	-
10/01/2040	-	-	306,687.50	306,687.50	613,375.00
04/01/2041	-	-	306,687.50	306,687.50	-
10/01/2041	-	-	306,687.50	306,687.50	613,375.00
04/01/2042	-	-	306,687.50	306,687.50	-
10/01/2042	-	-	306,687.50	306,687.50	613,375.00
04/01/2043	515,000.00	4.375%	306,687.50	821,687.50	-
10/01/2043	-	-	295,421.88	295,421.88	1,117,109.38
04/01/2044	13,505,000.00	4.375%	295,421.88	13,800,421.88	-
10/01/2044	-	-	-	-	13,800,421.88
<b>Total</b>	<b>\$14,020,000.00</b>	<b>-</b>	<b>\$11,786,641.33</b>	<b>\$25,806,641.33</b>	<b>-</b>

### Yield Statistics

Average Life	19.216 Years
True Interest Cost (TIC)	4.0658151%

**Waunakee Community School District**  
**NOVEMBER, 2022 \$175 MILLION REFERENDA EXAMPLE FINANCING PLAN**  
 SCENARIO 1: 2024 BONDS / 2025 BANS / REFUNDINGS 2028, 2029

LEVY YEAR	YEAR DUE	FUND 39 EXISTING DEBT SERVICE	FINAL - BANK QUALIFIED		FINAL		FINAL		PRELIMINARY			PRELIMINARY		PRELIMINARY		NET NEW DEBT SERVICE	EXAMPLE LEVY MANAGEMENT/ FUND EQUITY AVAIL OF \$5,800,000 (A)	EXAMPLE PROCEEDS OR INTEREST EARNINGS	FUND 39 DEBT LEVY EXISTING PLUS NEW	ANNUAL % CHANGE	YEAR DUE
			\$9,980,000		\$99,000,000		\$14,020,000		\$52,000,000			\$96,000,000		\$52,000,000							
			G.O. SCHOOL BUILDING BONDS Dated December 29, 2022 (First Interest 4/1/23)		G.O. PROMISSORY NOTES Dated February 1, 2023 (First Interest 10/1/23)		G.O. SCHOOL BONDS Dated December 30, 2024 (First Interest 4/1/25)		BANS Dated February 3, 2025 (First Interest 4/1/26)			G.O. REFUNDING BONDS Dated April 1, 2028 (First Interest 10/1/28)		G.O. REFUNDING BONDS Dated April 1, 2029 (First Interest 4/1/30)							
PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) AIC= 3.96%	PRINCIPAL (4/1) (due 4/1/2028; shown with ex. prepayments)	LESS: PRINCIPAL REFINANCED	INTEREST (4/1 & 10/1) AIC= 3.25%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) AIC= 4.07%	PRINCIPAL (4/1) (due 4/1/2029; shown with ex. prepayments)	LESS: PRINCIPAL REFINANCED	INTEREST (4/1 & 10/1) EST. AVG= 3.50%	PRINCIPAL (4/1) (& 2/1/2043)	INTEREST (4/1 & 10/1) EST. AVG= 4.00%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AVG= 4.00%								
2021	2022	\$12,017,000																			2022
2022	2023	\$7,101,849	\$188,786			\$2,200,000									\$2,388,786	\$3,852,169					2023
2023	2024	\$7,180,578	\$399,200	\$3,000,000		\$3,210,000									\$6,609,200	(\$951,477)					2024
2024	2025	\$7,180,481	\$399,200			\$3,120,000									\$3,980,935						2025
2025	2026	\$7,181,344	\$399,200			\$3,120,000									\$7,155,797	(\$3,283,492)					2026
2026	2027	\$7,309,194	\$399,200			\$3,120,000									\$5,952,575	(\$461,735)					2027
2027	2028	\$7,310,294	\$399,200	\$96,000,000	(\$96,000,000)	\$1,560,000									\$6,312,575	(\$2,075,185)					2028
2028	2029	\$2,640,047	\$399,200												\$9,055,375	(\$441,323)	(\$1,743,264)				2029
2029	2030	\$2,604,513	\$399,200												\$9,352,275						2030
2030	2031	\$2,599,463	\$399,200												\$9,627,375						2031
2031	2032	\$2,601,975	\$399,200												\$9,901,375						2032
2032	2033	\$2,598,406	\$399,200												\$10,154,475						2033
2033	2034	\$2,597,319	\$399,200												\$10,411,375						2034
2034	2035	\$660,563	\$399,200												\$10,668,775						2035
2035	2036		\$1,260,000												\$10,926,275						2036
2036	2037		\$1,310,000												\$11,183,775						2037
2037	2038		\$1,365,000												\$11,441,275						2038
2038	2039		\$1,420,000												\$11,699,775						2039
2039	2040		\$1,480,000												\$11,958,275						2040
2040	2041		\$1,540,000												\$12,216,775						2041
2041	2042		\$1,605,000												\$12,475,275						2042
2042	2043					\$515,000									\$12,733,775						2043
2043	2044					\$13,505,000									\$12,992,275						2044
2044	2045														\$13,251,775						2045
2045	2046														\$13,511,275						2046
2046	2047														\$13,770,775						2047
2047	2048														\$14,030,275						2048
2048	2049														\$14,290,775						2049
		\$71,583,023	\$9,980,000	\$6,440,786	\$99,000,000	(\$96,000,000)	\$16,330,000	\$14,020,000	\$11,786,641	\$52,000,000	(\$52,000,000)	\$7,573,222	\$96,000,000	\$38,238,833	\$52,000,000	\$37,606,400	\$292,975,883	(\$2,899,308)	(\$2,318,224)	\$359,341,375	336

(A) Fund equity of \$5.8 million is available beginning with calendar year 2025 payments. Callable 4/1/2024  
 (\$5,800,000) total for CY 2026-2028  
 (\$574,960) premium from 2024 Bonds

NOTES Example financing scenarios could be impacted by other variables, such as significant market or statutory changes, which may necessitate adjustments to the financing plans.  
 Scenarios where a greater portion of the overall debt is issued in advance of the expenditures of the proceeds will likely result in higher fees earned by the investment manager of the debt proceeds.





# Action Item: Award Resolution

## Summary of Key Financing Terms

Description:	\$14,020,000 G.O. School Building and Facility Bonds, Series 2024
Purpose:	Aligned to the \$175M capital referendum approved on November of 2022
Closing Date:	December 30, 2024
Principal Maturity Dates:	April 1, 2043 and 2044
First Interest Payment:	April 1, 2025
Call Date:	Non-callable
Credit Rating:	S&P AA-
Final TIC Interest Rate:	4.07%
Interest above/below estimates	Final Pricing <b>\$561,358</b> below recent estimate

337

# RatingsDirect®

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## Summary:

# Waunakee Community School District, Wisconsin; General Obligation

### Primary Credit Analyst:

Coral Schoonejans, Englewood + 1 (303) 721-4948; coral.schoonejans@spglobal.com

### Secondary Contact:

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Credit Highlights

Outlook

## Summary:

# Waunakee Community School District, Wisconsin; General Obligation

### Credit Profile

US\$14.02 mil GO sch bnds ser 2024 due 04/01/2044

*Long Term Rating*

AA-/Stable

New

Waunakee Comnty Sch Dist GO prom nts

*Long Term Rating*

AA-/Stable

Affirmed

### Credit Highlights

- S&P Global Ratings assigned its 'AA-' long-term rating to Waunakee Community School District, Wis.' approximately \$14 million series 2024 general obligation (GO) school bonds, based on the application of its "Methodology For Rating U.S. Governments," published Sept. 9, 2024, on RatingsDirect.
- At the same time, we affirmed our 'AA-' long-term rating on the district's GO debt outstanding.
- The outlook is stable.

### Security

The district's full faith, credit, and unlimited ad valorem tax secures the GO debt. Voters authorized \$175 million in GO bonds in the Nov. 8, 2022, election. This issuance represents the third installment of that amount. Officials plan to issue \$52 million in bond anticipation notes (BANs) in early 2025. Series 2024 bond proceeds will be used to finance construction of a new middle school.

### Credit overview

The 'AA-' long-term rating is supported by the district's affluent local economy near Madison, formalized long-term planning, and steady financial performance. Tempering these strengths are its high level of debt and reserves below its policy level of 15% of operating expenditures.

Voters approved of operating levy increases in the November 2024 election, which will replace expiring levies that had brought in \$1.0 million in fiscal 2023, \$3.0 million in 2024, and \$6.0 million in 2025. The district will receive \$8.6 million in fiscal 2026 and \$9.1 million in fiscal 2027 and beyond. There is also a separate nonrecurring portion for employee compensation costs that expires in fiscal 2027, as officials are hopeful that state aid will come in higher in future years.

After several years of deficit spending spurred by pay-as-you-go capital projects, the district posted operating surpluses in fiscal years 2021 and 2022. Fiscal 2023 results reflect a small deficit due to discretionary investment in other postemployment benefits (OPEBs). For fiscal 2024, the district estimates a deficit of \$540,000, or less than 1% of budgeted revenue, in part due to higher transportation costs and the department head use of the carry-over budget from the previous year. Officials intend to adopt balanced budgets while maintaining available reserves around a

## Summary: Waunakee Community School District, Wisconsin; General Obligation

similar dollar amount, which we view as achievable given new money coming in to offset inflationary and salary increases. Thus, we anticipate rating stability over the outlook horizon.

The 'AA-' long-term rating further reflects our opinion of the district's:

- Location 10 miles northeast of Madison within a rapidly growing regional economy, supporting high gross county product per capita as a percentage of pears and effective buying incomes stronger than county and U.S. averages;
- Stable operating profile with balanced budget results projected in the coming years, supported by recent operating levy increases and pauses in capital spending;
- Management practices that incorporate long-term financial projections, high-level capital planning that lacks finer details, and reserves not quite in line with the board's formal policy minimum of 15% of operating expenditures;
- High direct debt per capita, with costs that might escalate in outyears given additional debt plans, including refinancing BANs and promissory notes with long-term financing; and
- Favorable pension position as a result of participation in the fully funded Wisconsin Retirement System defined-benefit pension plan and partially funded OPEBs (35% funded in fiscal 2023) that we do not view as a medium-term credit pressure given that annual contributions make up a small percentage of the budget, the funded ratio has greatly improved over the past five years whereas many districts fund OPEBs on a pay-as-you-go basis, and only modest increases in contributions are projected in the coming years based on a recent actuarial study.
- For more information on our institutional framework assessment for Wisconsin school districts, see "Institutional Framework Assessment: Wisconsin Local Governments," published Sept. 10, 2024.

### Environmental, social, and governance

We view the district's trend of growing enrollment as a social capital opportunity as enrollment growth brings more state aid revenue and population growth provides underlying economic strength to generate residential and commercial development. However, enrollment growth can pose a challenge with managing additional capital needs, as is evident in the district's history of deficit spending for capital-related costs and plans to issue significant debt to address capacity concerns. We view the district's environmental and governance factors as neutral in our credit rating analysis.

## Outlook

The stable outlook reflects S&P Global Ratings' expectation of credit stability despite the district's large and increasing debt burden given its robust and growing economy and history of relatively stable reserves.

### Downside scenario

We could take negative rating action if budgetary imbalance causes a material decline in reserves without a plan for timely replenishment.

### Upside scenario

Although we view such a scenario as unlikely over the outlook horizon, we could take positive rating action with moderation in the district's debt burden and more formalized financial policies and practices, particularly with respect to capital planning and meeting the board's fund balance policy

## Summary: Waunakee Community School District, Wisconsin; General Obligation

**Table 1**

Waunakee Community School District, Wisconsin--credit summary	
Institutional framework (IF)	2
Individual credit profile (ICP)	2.34
Economy	1.0
Financial performance	2
Reserves and liquidity	2
Management	2.95
Debt and liabilities	3.75

**Table 2**

Waunakee Community School District, Wisconsin--key credit metrics				
	Most recent	2023	2022	2021
<b>Economy</b>				
Real GCP per capita % of U.S.	128	--	128	128
County PCPI % of U.S.	112	--	112	113
Market value (\$000s)	4,879,197	4,195,442	3,639,477	3,383,828
Market value per capita (\$)	213,504	183,584	160,083	152,955
Top 10 taxpayers % of taxable value	3.2	3.7	3.3	--
County unemployment rate (%)	2.3	2.3	2.1	2.9
Local median household EBI % of U.S.	145	149	152	154
Local per capita EBI % of U.S.	142	142	137	140
Local population	22,853	22,853	22,735	22,123
<b>Financial performance</b>				
Operating fund revenues (\$000s)	--	63,366	59,583	56,880
Operating fund expenditures (\$000s)	--	63,835	58,382	55,640
Net transfers and other adjustments (\$000s)	--	(204)	--	(174)
Operating result (\$000s)	--	(673)	1,201	1,066
Operating result % of revenues	--	(1.1)	2.0	1.9
Operating result three-year average %	--	0.9	1.1	--
Enrollment	--	4,414.0	4,391.0	4,306.0
<b>Reserves and liquidity</b>				
Available reserves % of operating revenues	--	11.2	13.1	12.1
Available reserves (\$000s)	--	7,089	7,815	6,861
<b>Debt and liabilities</b>				
Debt service cost % of revenues	--	10.3	16.1	11.4
Net direct debt per capita (\$)	7,006	6,774	2,254	2,763
Net direct debt (\$000s)	160,100	154,803	51,250	61,136
Direct debt 10-year amortization (%)	83	--	--	--
Pension and OPEB cost % of revenues	--	4.0	3.0	4.0
NPLs per capita (\$)	--	431	--	--

Summary: Waunakee Community School District, Wisconsin; General Obligation

Table 2

Waunakee Community School District, Wisconsin--key credit metrics (cont.)

	Most recent	2023	2022	2021
Combined NPLs (\$000s)	--	9,857	--	--

Financial data may reflect analytical adjustments and are sourced from issuer audit reports or other annual disclosures. Economic data is generally sourced from S&P Global Market Intelligence, the Bureau of Labor Statistics, Claritas, and issuer audits and other disclosures. GCP--Gross county product. PCPI--Per capita personal income. EBI--Effective buying income. OPEB--Other postemployment benefits. NPLs--Net pension liabilities.

Ratings Detail (As Of November 27, 2024)

Waunakee Comnty Sch Dist taxable GO rfdg qual sch const & Build America bnds		
<i>Long Term Rating</i>	AA-/Stable	Affirmed

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at [www.spglobal.com/ratings](http://www.spglobal.com/ratings) for further information. Complete ratings information is available to RatingsDirect subscribers at [www.capitaliq.com](http://www.capitaliq.com). All ratings affected by this rating action can be found on S&P Global Ratings' public website at [www.spglobal.com/ratings](http://www.spglobal.com/ratings).

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RESOLUTION NO. \_\_\_\_\_

RESOLUTION AWARDDING THE SALE OF \$14,020,000  
GENERAL OBLIGATION SCHOOL BUILDING AND  
FACILITY IMPROVEMENT BONDS, SERIES 2024

WHEREAS, on August 22, 2022, the School Board of the Waunakee Community School District, Dane County, Wisconsin (the "District") adopted an initial resolution (the "Initial Resolution") authorizing the issuance of general obligation bonds in an amount not to exceed \$175,000,000 for the public purpose of paying the cost of a school building and facility improvement project consisting of: construction of a new Heritage Elementary School on district-owned land; construction of a new middle school on district-owned land; removal of the current Heritage Elementary School building; district-wide renovations, capital maintenance and site improvements; and acquisition of furnishings, fixtures and equipment (collectively, the "Project");

WHEREAS, on August 22, 2022, the School Board also adopted a resolution providing for a referendum election (the "Referendum") on the proposition of whether the Initial Resolution should be approved;

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WHEREAS, the Referendum was held on November 8, 2022 in the District in which 6,518 votes were cast "YES" for approval and 5,866 votes were cast "NO" for rejection of the Initial Resolution;

WHEREAS, the Board of Canvassers duly reported the aforesaid results to the District Clerk who has made said results public;

WHEREAS, the School Board hereby finds and determines that the Project is within the District's power to undertake and therefore serves a "public purpose" as that term is defined in Section 67.04(1)(b), Wisconsin Statutes;

WHEREAS, school districts are authorized by the provisions of Section 67.04, Wisconsin Statutes, to borrow money and to issue general obligation bonds for public purposes such as the Project;

WHEREAS, the District issued \$9,980,000 General Obligation School Building and Facility Improvement Bonds, Series 2022, dated December 29, 2022 to pay a portion of the cost of the Project authorized by the Initial Resolution and the Referendum;

WHEREAS, the District issued \$99,000,000 General Obligation Promissory Notes, Series 2023, dated February 1, 2023 to pay an additional portion of the cost of the Project authorized by the Initial Resolution and the Referendum;

WHEREAS, the District has directed PMA Securities, LLC ("PMA") to take the steps necessary to sell a \$14,020,000 portion of the general obligation bonds authorized by the Initial Resolution and the Referendum and to be designated as "General Obligation School Building and Facility Improvement Bonds, Series 2024" (the "Bonds") to pay an additional portion of the cost of the Project;

WHEREAS, PMA, in consultation with the officials of the District, prepared an Official Notice of Sale (a copy of which is attached hereto as Exhibit A and incorporated herein by this reference) setting forth the details of and the bid requirements for the Bonds and indicating that the Bonds would be offered for public sale on December 9, 2024;

WHEREAS, the District Clerk (in consultation with PMA) caused a form of notice of the sale to be published and/or announced and caused the Official Notice of Sale to be distributed to potential bidders offering the Bonds for public sale on December 9, 2024;

WHEREAS, the District has duly received bids for the Bonds as described on the Bid Tabulation attached hereto as Exhibit B and incorporated herein by this reference (the "Bid Tabulation"); and

WHEREAS, it has been determined that the bid proposal (the "Proposal") submitted by the financial institution listed first on the Bid Tabulation fully complies with the bid requirements set forth in the Official Notice of Sale and is deemed to be the most advantageous to the District. PMA has recommended that the District accept the Proposal. A copy of said Proposal submitted by such institution (the "Purchaser") is attached hereto as Exhibit C and incorporated herein by this reference.

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NOW, THEREFORE, BE IT RESOLVED by the School Board of the District that:

Section 1A. Ratification of the Official Notice of Sale and Offering Materials. The School Board hereby ratifies and approves the details of the Bonds set forth in Exhibit A attached hereto as and for the details of the Bonds. The Official Notice of Sale and any other offering materials prepared and circulated by PMA are hereby ratified and approved in all respects. All actions taken by officers of the District and PMA in connection with the preparation and distribution of the Official Notice of Sale, and any other offering materials are hereby ratified and approved in all respects.

Section 1B. Award of the Bonds. The Proposal of the Purchaser offering to purchase the Bonds for the sum set forth on the Proposal (as modified on the Bid Tabulation and reflected in the Pricing Summary referenced below and incorporated herein), plus accrued interest to the date of delivery, resulting in a true interest cost as set forth on the Proposal, is hereby accepted. The District President and District Clerk or other appropriate officers of the District are authorized and directed to execute an acceptance of the Proposal on behalf of the District. The good faith deposit of the Purchaser shall be applied in accordance with the Official Notice of Sale, and any good faith deposits submitted by unsuccessful bidders shall be promptly returned. The Bonds shall bear interest at the rates set forth on the Proposal.

Section 2. Terms of the Bonds. The Bonds shall be designated "General Obligation School Building and Facility Improvement Bonds, Series 2024"; shall be issued in the aggregate principal amount of \$14,020,000; shall be dated their date of issuance; shall be in the denomination of \$5,000 or any integral multiple thereof; shall be numbered R-1 and upward; and shall bear interest at the rates per annum and mature on April 1 of each year, in the years and principal amounts as set forth on the Pricing Summary attached hereto as Exhibit D-1 and incorporated herein by this reference. Interest shall be payable semi-annually on April 1 and October 1 of each year commencing on April 1, 2025. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board. The schedule of principal and interest payments due on

the Bonds is set forth on the Debt Service Schedule attached hereto as Exhibit D-2 and incorporated herein by this reference (the "Schedule").

Section 3. Redemption Provisions. The Bonds are not subject to optional redemption.

The Proposal specifies that the Bonds shall be subject to mandatory redemption. The terms of such mandatory redemption are set forth on an attachment hereto as Exhibit MRP and incorporated herein by this reference.

Section 4. Form of the Bonds. The Bonds shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit E and incorporated herein by this reference.

Section 5. Tax Provisions.

(A) Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Bonds as the same becomes due, the full faith, credit and resources of the District are hereby irrevocably pledged, and there is hereby levied upon all of the taxable property of the District a direct annual irrepealable tax in the years 2025 through 2043 for the payments due in the years 2025 through 2044 in the amounts set forth on the Schedule. The amount of tax levied in the year 2025 shall be the total amount of debt service due on the Bonds in the years 2025 and 2026; provided that the amount of such tax carried onto the tax rolls shall be abated by any amounts appropriated pursuant to subsection (D) below which are applied to payment of interest on the Bonds in the year 2025.

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(B) Tax Collection. So long as any part of the principal of or interest on the Bonds remains unpaid, the District shall be and continue without power to repeal such levy or obstruct the collection of said tax until all such payments have been made or provided for. After the issuance of the Bonds, said tax shall be, from year to year, carried onto the tax roll of the District and collected in addition to all other taxes and in the same manner and at the same time as other taxes of the District for said years are collected, except that the amount of tax carried onto the tax roll may be reduced in any year by the amount of any surplus money in the Debt Service Fund Account created below.

(C) Additional Funds. If at any time there shall be on hand insufficient funds from the aforesaid tax levy to meet principal and/or interest payments on said Bonds when due, the requisite amounts shall be paid from other funds of the District then available, which sums shall be replaced upon the collection of the taxes herein levied.

(D) Appropriation. The District hereby appropriates from taxes levied in anticipation of the issuance of the Bonds, proceeds of the Bonds or other funds of the District on hand a sum sufficient to be irrevocably deposited in the segregated Debt Service Fund Account created below and used to pay debt service on the Bonds coming due in 2025 as set forth on the Schedule.

Section 6. Segregated Debt Service Fund Account.

(A) Creation and Deposits. There shall be and there hereby is established in the treasury of the District, if one has not already been created, a debt service fund, separate and distinct from every other fund, which shall be maintained in accordance with generally accepted accounting principles. Debt service or sinking funds established for obligations previously

issued by the District may be considered as separate and distinct accounts within the debt service fund.

Within the debt service fund, there hereby is established a separate and distinct account designated as the "Debt Service Fund Account for General Obligation School Building and Facility Improvement Bonds, Series 2024, dated December 30, 2024" (the "Debt Service Fund Account") and such account shall be maintained until the indebtedness evidenced by the Bonds is fully paid or otherwise extinguished. There shall be deposited into the Debt Service Fund Account (i) all accrued interest received by the District at the time of delivery of and payment for the Bonds; (ii) any premium which may be received by the District above the par value of the Bonds and accrued interest thereon; (iii) all money raised by the taxes herein levied and any amounts appropriated for the specific purpose of meeting principal of and interest on the Bonds when due; (iv) such other sums as may be necessary at any time to pay principal of and interest on the Bonds when due; (v) surplus monies in the Borrowed Money Fund as specified below; and (vi) such further deposits as may be required by Section 67.11, Wisconsin Statutes.

(B) Use and Investment. No money shall be withdrawn from the Debt Service Fund Account and appropriated for any purpose other than the payment of principal of and interest on the Bonds until all such principal and interest has been paid in full and the Bonds canceled; provided (i) the funds to provide for each payment of principal of and interest on the Bonds prior to the scheduled receipt of taxes from the next succeeding tax collection may be invested in direct obligations of the United States of America maturing in time to make such payments when they are due or in other investments permitted by law; and (ii) any funds over and above the amount of such principal and interest payments on the Bonds may be used to reduce the next succeeding tax levy, or may, at the option of the District, be invested by purchasing the Bonds as permitted by and subject to Section 67.11(2)(a), Wisconsin Statutes, or in permitted municipal investments under the pertinent provisions of the Wisconsin Statutes ("Permitted Investments"), which investments shall continue to be a part of the Debt Service Fund Account. Any investment of the Debt Service Fund Account shall at all times conform with the provisions of the Internal Revenue Code of 1986, as amended (the "Code") and any applicable Treasury Regulations (the "Regulations").

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(C) Remaining Monies. When all of the Bonds have been paid in full and canceled, and all Permitted Investments disposed of, any money remaining in the Debt Service Fund Account shall be transferred and deposited in the general fund of the District, unless the School Board directs otherwise.

Section 7. Proceeds of the Bonds; Segregated Borrowed Money Fund. The proceeds of the Bonds (the "Bond Proceeds") (other than any premium and accrued interest which must be paid at the time of the delivery of the Bonds into the Debt Service Fund Account created above) shall be deposited into a special fund (the "Borrowed Money Fund") separate and distinct from all other funds of the District and disbursed solely for the purpose or purposes for which borrowed. Monies in the Borrowed Money Fund may be temporarily invested in Permitted Investments. Any monies, including any income from Permitted Investments, remaining in the Borrowed Money Fund after the purpose or purposes for which the Bonds have been issued have been accomplished, and, at any time, any monies as are not needed and which obviously thereafter cannot be needed for such purpose(s) shall be deposited in the Debt Service Fund Account.

Section 8. No Arbitrage. All investments made pursuant to this Resolution shall be Permitted Investments, but no such investment shall be made in such a manner as would cause the Bonds to be "arbitrage bonds" within the meaning of Section 148 of the Code or the Regulations and an officer of the District, charged with the responsibility for issuing the Bonds, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Bonds to the Purchaser which will permit the conclusion that the Bonds are not "arbitrage bonds," within the meaning of the Code or Regulations.

Section 9. Compliance with Federal Tax Laws. (a) The District represents and covenants that the projects financed by the Bonds and the ownership, management and use of the projects will not cause the Bonds to be "private activity bonds" within the meaning of Section 141 of the Code. The District further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Bonds including, if applicable, the rebate requirements of Section 148(f) of the Code. The District further covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Bonds) if taking, permitting or omitting to take such action would cause any of the Bonds to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Bonds to be included in the gross income of the recipients thereof for federal income tax purposes. The District Clerk or other officer of the District charged with the responsibility of issuing the Bonds shall provide an appropriate certificate of the District certifying that the District can and covenanting that it will comply with the provisions of the Code and Regulations.

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(b) The District also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Bonds provided that in meeting such requirements the District will do so only to the extent consistent with the proceedings authorizing the Bonds and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

Section 10. Execution of the Bonds; Closing; Professional Services. The Bonds shall be issued in printed form, executed on behalf of the District by the manual or facsimile signatures of the District President and District Clerk, authenticated, if required, by the Fiscal Agent (defined below), sealed with its official or corporate seal, if any, or a facsimile thereof, and delivered to the Purchaser upon payment to the District of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Bonds may be imprinted on the Bonds in lieu of the manual signature of the officer but, unless the District has contracted with a fiscal agent to authenticate the Bonds, at least one of the signatures appearing on each Bond shall be a manual signature. In the event that either of the officers whose signatures appear on the Bonds shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the Bonds and all such documents, certificates and acknowledgements as may be necessary and convenient to effectuate the Closing. The District hereby authorizes the officers and agents of the District to enter into, on its behalf, agreements and contracts in conjunction with the Bonds, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Bonds is hereby ratified and approved in all respects.

Section 11. Payment of the Bonds; Fiscal Agent. The principal of and interest on the Bonds shall be paid by The Bank of New York Mellon Trust Company, N.A., Dallas, Texas, which is hereby appointed as the District's registrar and fiscal agent pursuant to the provisions of Section 67.10(2), Wisconsin Statutes (the "Fiscal Agent"). The District hereby authorizes the District President and District Clerk or other appropriate officers of the District to enter into a Fiscal Agency Agreement between the District and the Fiscal Agent. Such contract may provide, among other things, for the performance by the Fiscal Agent of the functions listed in Wis. Stats. Sec. 67.10(2)(a) to (j), where applicable, with respect to the Bonds.

Section 12. Persons Treated as Owners; Transfer of Bonds. The District shall cause books for the registration and for the transfer of the Bonds to be kept by the Fiscal Agent. The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Bond shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

Any Bond may be transferred by the registered owner thereof by surrender of the Bond at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the District President and District Clerk shall execute and deliver in the name of the transferee or transferees a new Bond or Bonds of a like aggregate principal amount, series and maturity and the Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Bond surrendered for transfer.

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The District shall cooperate in any such transfer, and the District President and District Clerk are authorized to execute any new Bond or Bonds necessary to effect any such transfer.

Section 13. Record Date. The 15th day of the calendar month next preceding each interest payment date shall be the record date for the Bonds (the "Record Date"). Payment of interest on the Bonds on any interest payment date shall be made to the registered owners of the Bonds as they appear on the registration book of the District at the close of business on the Record Date.

Section 14. Utilization of The Depository Trust Company Book-Entry-Only System. In order to make the Bonds eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the District agrees to the applicable provisions set forth in the Blanket Issuer Letter of Representations, which the District Clerk or other authorized representative of the District is authorized and directed to execute and deliver to DTC on behalf of the District to the extent an effective Blanket Issuer Letter of Representations is not presently on file in the District Clerk's office.

Section 15. Official Statement. The School Board hereby approves the Preliminary Official Statement with respect to the Bonds and deems the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by officers of the District in connection with the preparation of such Preliminary Official Statement and any addenda to it or final Official Statement are hereby ratified and approved. In connection with the Closing, the appropriate District official shall certify the Preliminary Official Statement and any addenda or final Official Statement. The District Clerk

shall cause copies of the Preliminary Official Statement and any addenda or final Official Statement to be distributed to the Purchaser.

Section 16. Undertaking to Provide Continuing Disclosure. The District hereby covenants and agrees, for the benefit of the owners of the Bonds, to enter into a written undertaking (the "Undertaking") if required by the Rule to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events in accordance with the Rule. The Undertaking shall be enforceable by the owners of the Bonds or by the Purchaser on behalf of such owners (provided that the rights of the owners and the Purchaser to enforce the Undertaking shall be limited to a right to obtain specific performance of the obligations thereunder and any failure by the District to comply with the provisions of the Undertaking shall not be an event of default with respect to the Bonds).

To the extent required under the Rule, the District President and District Clerk, or other officer of the District charged with the responsibility for issuing the Bonds, shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the details and terms of the District's Undertaking.

Section 17. Record Book. The District Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Bonds in the Record Book.

Section 18. Bond Insurance. If the Purchaser determines to obtain municipal bond insurance with respect to the Bonds, the officers of the District are authorized to take all actions necessary to obtain such municipal bond insurance. The District President and District Clerk are authorized to agree to such additional provisions as the bond insurer may reasonably request and which are acceptable to the District President and District Clerk including provisions regarding restrictions on investment of Bond proceeds, the payment procedure under the municipal bond insurance policy, the rights of the bond insurer in the event of default and payment of the Bonds by the bond insurer and notices to be given to the bond insurer. In addition, any reference required by the bond insurer to the municipal bond insurance policy shall be made in the form of Bond provided herein.

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Section 19. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the School Board or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted, approved and recorded December 9, 2024.

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Joan Ensign  
District President

ATTEST:

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Judith Engebretson  
District Clerk

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(SEAL)

EXHIBIT A

Official Notice of Sale

To be provided by PMA Securities, LLC and incorporated into the Resolution.

(See Attached)

OFFICIAL NOTICE OF SALE

WAUNAKEE COMMUNITY SCHOOL DISTRICT  
DANE COUNTY, WISCONSIN  
\$14,020,000\* GENERAL OBLIGATION SCHOOL BUILDING AND FACILITY IMPROVEMENT  
BONDS, SERIES 2024

NOTICE IS HEREBY GIVEN that the School Board (the “Board”) of the Waunakee Community School District, Dane County, Wisconsin (the “District”), will receive bids either (i) electronically via **Parity®** or (ii) sent via e-mail to [compbidWI@pmanetwork.com](mailto:compbidWI@pmanetwork.com) (each as more fully described below), for the purchase of its \$14,020,000\* General Obligation School Building and Facility Improvement Bonds, Series 2024 (the “Bonds”), on an all or none basis at the following time and place:

DATE AND TIME: 10:30 a.m.  
Central Standard Time  
December 9, 2024

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PLACE: Offices of the District’s Municipal Advisor:  
PMA Securities, LLC (the “Municipal Advisor”)  
770 N. Jefferson Street, Suite 200  
Milwaukee, Wisconsin 53202

AWARD OF BONDS: Bids will be publicly announced at the above time and place. Unless all bids are rejected, award will be made by a notification of sale to the bidder offering the lowest true interest cost (“TIC”) to the District.

**The Bonds**

Proceeds of the Bonds will be used (i) for the public purpose of paying a portion of the cost of a school building and facility improvement project consisting of: construction of a new Heritage Elementary School on district-owned land; construction of a new middle school on district-owned land; removal of the current Heritage Elementary School building; district-wide renovations, capital maintenance and site improvements; and acquisition of furnishings, fixtures and equipment, and (ii) to pay certain costs associated with the issuance of the Bonds.

The Bonds are being issued pursuant to Chapter 67 of the Wisconsin Statutes, an initial resolution adopted by the Board on August 22, 2022, which was approved at referendum on November 8, 2022 and a resolution to be adopted by the Board on December 9, 2024. The Bonds will be general obligations of the District for which its full faith and credit and taxing powers are pledged which taxes may, under current law, be levied without limitation as to rate or amount. The District is authorized and required by law to levy on all property taxable by the District such ad valorem taxes as may be necessary to pay the Bonds and the interest thereon. See “THE BONDS”

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\* Preliminary, subject to change.

and “CONSTITUTIONAL AND STATUTORY CONSIDERATIONS AND LIMITATIONS CONCERNING THE DISTRICT’S POWER TO INCUR INDEBTEDNESS” in the Preliminary Official Statement for further information on the authorization and security for the Bonds.

### **Bidding Instructions**

Each proposal must be submitted on the Official Bid Form without alteration or change no later than 10:30 a.m. Central Standard Time on December 9, 2024 either:

(i) via **Parity**® in accordance with this Official Notice of Sale. To the extent any instructions or directions set forth in **Parity**® conflict with this Official Notice of Sale, the terms of this Official Notice of Sale shall control. For further information about **Parity**®, potential bidders may contact the Municipal Advisor or i-Deal LLC at 1359 Broadway, New York, NY 10018, telephone (212) 849-5021; or

(ii) via e-mail to [compbidWI@pmanetwork.com](mailto:compbidWI@pmanetwork.com).

**The Bidder (“Bidder”) bears all risk of transmission failure.**

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**Any Bidder intending to bid via e-mail shall notify the Municipal Advisor of such intention no later than the close of business on December 6, 2024.**

### **Determination of Winning Bid**

The Bonds will be awarded to the single and best Bidder (the “Underwriter”) whose bid will be determined upon the basis of the **lowest TIC** at the rates designated in said bid from the dated date to the maturity dates after deducting the bid premium or adding the bid discount, if any. The TIC will be calculated as the rate which, when used in computing the present value of all principal and interest to be paid on the Bonds (commencing on April 1, 2025 and semiannually on each April 1 and October 1 thereafter), produces an amount on the date of issuance of the Bonds (expected to be December 30, 2024) equal to the purchase price set forth in the bid. In the event of more than one proposal specifying the lowest TIC, the Bonds will be awarded to the Bidder whose proposal is selected by lot from among all such proposals.

### **Terms of the Bonds**

The Bonds will be dated the date of issuance thereof, will mature on the dates and in the amounts, and not more than one rate should be specified for each maturity as described in the Official Bid Form attached hereto.

The Bonds are not subject to optional redemption prior to maturity.

Any Bidder electing to designate any maturities as term bonds shall so specify on the affirmed bid form. The term bonds shall be subject to mandatory sinking fund redemption by lot in the amounts currently specified for the serial bonds, at a redemption price of 100% of the principal amount thereof.

## **Bidding Parameters**

The interest rates must be in multiples of one-eighth or one-twentieth of one percent (1/8 or 1/20 of 1%), and not more than one rate for a single maturity shall be specified. The rate bid for each maturity shall not exceed 4.50%. All bids must be for all of the Bonds and must be for not less than 100.00% and not more than 105.00% of the par amount thereof.

Attorneys' fees, Municipal Advisor fees, rating agency fees, paying agent fees, the cost of distributing the Official Notice of Sale, the Preliminary Official Statement and the final Official Statement and miscellaneous expenses of said District incurred in connection with the offering and delivery of the Bonds shall all be the obligation of the Underwriter. The total of these fees is \$122,260.

*A good faith deposit will not be required prior to bid opening.* The Underwriter is required to submit a certified or cashier's check on a solvent bank or trust company or a wire transfer for \$140,200 payable to the District as evidence of good faith of the bidder (the "Deposit") not later than 3:30 P.M. Central Standard Time on the sale date. The Deposit of the Underwriter will be retained by the District pending delivery of the Bonds. The District may hold the proceeds of any Deposit or invest the same (at the District's risk) in obligations that mature at or before the delivery of the Bonds, until disposed of, as follows: (a) at the delivery of the Bonds and upon compliance with the Underwriter's obligation to take up and pay for the Bonds, the full amount of the Deposit held by the District, without adjustment for interest, shall be applied toward the purchase price of the Bonds at that time, and the full amount of any interest earnings thereon shall be retained by the District; and (b) if the Underwriter fails to take up and pay for the Bonds when tendered, the full amount of the Deposit plus any interest earnings thereon will be forfeited to the District as liquidated damages.

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The Underwriter shall provide Bond Counsel, within 48 hours of the award, the required issue statistics to complete parts II-V of Department of Treasury Form 8038-G.

The District will furnish to the Underwriter the approving legal opinion of Bond Counsel. After delivery, the District will furnish to the Underwriter a complete certified transcript of all proceedings in connection with the issuance of the Bonds which shall include a non-litigation certificate showing that there is no litigation pending or threatened as to the validity or security of the Bonds.

## **Establishment of Issue Price**

(a) The winning bidder (the "Purchaser") shall assist the District in establishing the issue price of the Bonds and shall execute and deliver to the District at closing an "issue price" or similar certificate setting forth the reasonably expected initial offering price to the Public (as hereinafter defined) or the sales price or prices of the Bonds, together with the supporting pricing wires or equivalent communications, substantially in the form attached hereto as Exhibit A, with such modifications as may be appropriate or necessary, in the reasonable judgment of the Purchaser, the District and Bond Counsel. All actions to be taken by the District under this Official Notice of Sale to establish the issue price of the Bonds may be taken on behalf of the District by the District's Municipal Advisor, identified herein, and any notice or report to be provided to the

District may be provided to the District's Municipal Advisor. Within one hour of the award, the Purchaser will provide the District and its Municipal Advisor the expected initial offering price of the Bonds, which the Purchaser used to formulate its bid.

(b) The District intends that the provisions of Treasury Regulation Section 1.148-1(f)(3)(i) (defining "competitive sale" for purposes of establishing the issue price of the Bonds) will apply to the initial sale of the Bonds (the "Competitive Sale Requirements") because:

- (1) the District will disseminate this Official Notice of Sale to potential Underwriters in a manner that is reasonably designed to reach potential Underwriters;
- (2) all bidders will have an equal opportunity to bid;
- (3) the District may receive bids from at least three underwriters of municipal bonds who have established industry reputations for underwriting new issuances of municipal bonds; and
- (4) the District anticipates awarding the sale of the Bonds to the bidder who submits a firm offer to purchase the Bonds at the lowest TIC, as set forth in this Official Notice of Sale.

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Any bid submitted pursuant to this Official Notice of Sale shall be considered a firm offer for the purchase of the Bonds, as specified in the bid.

(c) In the event that the Competitive Sale Requirements are not satisfied, the District shall so advise the Purchaser. In such event, any bid proposal submitted will not be subject to cancellation or withdrawal, and the District agrees to use the rule selected by the Purchaser on its bid form to determine the issue price for the Bonds. On the bid form, each bidder must select one of the following rules to establish the issue price of the Bonds: (i) the first price at which 10% of a maturity of the Bonds (the "10% Test") is sold to the Public as the issue price of that maturity, or (ii) the initial offering price of that maturity (the "Hold-the-Offering-Price Rule"), in each case applied on a maturity-by-maturity basis. The Purchaser shall advise the District if any maturity of the Bonds satisfies the 10% Test as of the date and time of the award of the Bonds. The Purchaser shall promptly advise the District, at or before the time of award of the Bonds, which maturities of the Bonds shall be subject to the 10% Test or shall be subject to the Hold-the-Offering-Price Rule. ***Bidders should prepare their bids on the assumption that some or all of the maturities of the Bonds will be subject to the Hold-the-Offering-Price Rule or the 10% Test, as selected on the bid form, in order to establish the issue price of the Bonds.*** In addition, if the 10% Test has not been satisfied with respect to any maturity of the Bonds prior to closing, then the Purchaser shall provide the District with a representation as to the price or prices as the date of closing at which the Purchaser reasonably expects to sell the remaining Bonds of such maturity.

(d) **If the Competitive Sale Requirements are not satisfied and the Purchaser selects the Hold-the-Offering-Price Rule**, then the Purchaser shall (i) confirm that the Underwriters (as hereinafter defined) have offered or will offer the Bonds to the Public (as hereinafter defined) on or before the date of award at the offering price or prices (the "Initial

Offering Price”), or at the corresponding yields set forth in the bid submitted by the Purchaser and (ii) agree, on behalf of the Underwriters participating in the purchase of the Bonds, that the Underwriters will neither offer nor sell unsold Bonds of any maturity to which the Hold-the-Offering-Price Rule shall apply to any person at a price that is higher than the Initial Offering Price to the Public during the period starting on the Sale Date (as hereinafter defined) and ending on the earlier of the following:

- (1) the close of the fifth (5<sup>th</sup>) business day after the Sale Date; or
- (2) the date on which the Underwriters have sold at least 10% of that maturity of the Bonds to the Public at a price that is no higher than the Initial Offering Price to the Public.

The Purchaser will advise the District promptly after the close of the fifth (5<sup>th</sup>) business day after the Sale Date whether it has sold 10% of that maturity of the Bonds to the Public at a price that is no higher than the Initial Offering Price to the Public. Within one hour of the award, the Purchaser will inform the District of the Initial Offering Price for each maturity of the Bonds.

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(e) **If the Competitive Sale Requirements are not satisfied and the Purchaser selects the 10% Test**, then until the 10% Test has been satisfied as to each maturity of the Bonds, the Purchaser agrees to promptly report to the District the prices at which the unsold Bonds of that maturity have been sold to the Public. That reporting obligation shall continue, whether or not the closing date has occurred, until either (i) all Bonds of that maturity have been sold or (ii) the 10% Test has been satisfied as to the Bonds of that maturity, provided that, the Purchaser’s reporting obligation after the closing date may be at reasonable periodic intervals or otherwise upon request of the District or Bond Counsel. In addition, if the 10% test has not been satisfied with respect to any maturity of the Bonds prior to closing, then the Purchaser shall provide the District with a representation as to the price or prices as of the date of closing at which the Purchaser reasonably expects to sell the remaining Bonds of such maturity.

(f) The District acknowledges that, in making the representations set forth above, the Purchaser will rely on (i) the agreement of each Underwriter to comply with requirements for establishing the issue price of the Bonds, including, but not limited to, its agreement to comply with the Hold-the-Offering-Price Rule, if applicable to the Bonds, as set forth in an agreement among Underwriters and the related pricing wires, (ii) in the event a selling group has been created in connection with the initial sale of the Bonds to the Public, the agreement of each dealer who is a member of the selling group to comply with the requirements for establishing issue price of the Bonds, including, but not limited to, its agreement to comply with the Hold-the-Offering-Price Rule, if applicable to the Bonds, as set forth in a selling group agreement and the related pricing wires, and (iii) in the event that an Underwriter is a party to a third-party distribution agreement that was employed in connection with the initial sale of the Bonds to the Public, the agreement of each broker-dealer that is a party to such agreement to comply with the requirements for establishing the issue price of the Bonds including, but not limited to, its agreement to comply with the Hold-the-Offering-Price Rule, if applicable to the Bonds, as set forth in the third-party distribution agreement and the related pricing wires. The District further acknowledges that each Underwriter shall be solely liable for its failure to comply with its agreement regarding the requirements for establishing the issue price of the Bonds, including, but not limited to, its

agreement to comply with the Hold-the-Offering-Price Rule, if applicable to the Bonds, and that no Underwriter shall be liable for the failure of any other Underwriter, or of any dealer who is a member of a selling group, or of any broker-dealer that is a party to a third-party distribution agreement to comply with its corresponding agreement to comply with the requirements for establishing the issue price of the Bonds, including, but not limited to, its agreement to comply with the Hold-the-Offering-Price Rule if applicable to the Bonds.

(g) By submitting a bid, each bidder confirms that:

(i) any agreement among Underwriters, any selling group agreement and each third-party distribution agreement (to which the bidder is a party) relating to the initial sale of the Bonds to the Public, together with the related pricing wires, contains or will contain language obligating each Underwriter, each dealer who is a member of the selling group, and each broker-dealer that is a party to such third-party distribution agreement, as applicable:

(A)(i) to report the prices at which it sells to the Public the unsold Bonds of each maturity allocated to it whether or not the closing date has occurred, until either all Bonds of that maturity allocated to it have been sold or it is notified by the Purchaser that the 10% Test has been satisfied as to the Bonds of that maturity, provided that, the reporting obligation after the closing date may be at reasonable periodic intervals or otherwise upon request of the Purchaser and (ii) to comply with the Hold-the-Offering-Price Rule, if applicable, if and for so long as directed by the Purchaser and as set forth in the related pricing wires, which shall be until the 10% Test has been satisfied as to the Bonds of that maturity or until the close of business on the fifth (5<sup>th</sup>) business day following the date of award,

(B) to promptly notify the Purchaser of any sales of Bonds that, to its knowledge, are made to a purchaser who is a related party to an Underwriter participating in the initial sale of the Bonds to the Public (each such term being used as defined below), and

(C) to acknowledge that, unless otherwise advised by the Underwriter, the Purchaser shall assume that each order submitted by the Underwriter is a sale to the Public.

(ii) any agreement among Underwriters or selling group agreement relating to the initial sale of the Bonds to the Public, together with the related pricing wires, contains or will contain language obligating each Underwriter that is a party to a third-party distribution agreement to be employed in connection with the initial sale of the Bonds to the Public to require each broker-dealer that is a party to such third-party distribution agreement to (A) report the prices at which it sells to the Public the unsold Bonds of each maturity allocated to it, whether or not the closing date has occurred, until either all Bonds of that maturity allocated to it have been sold or until it is notified by the Purchaser or such Underwriter that the 10% Test has been satisfied as to the Bonds of that

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maturity, provided that, the reporting obligation after the closing date may be at reasonable periodic intervals or otherwise upon request of the Purchaser or such Underwriter and (B) comply with the Hold-the-Offering-Price Rule, if applicable, if and for so long as directed by the Purchaser or the Underwriter and as set forth in the related pricing wires, which shall be at least until the 10% Test has been satisfied as to the Bonds of that maturity or until the close of business on the fifth (5<sup>th</sup>) business day following the date of the award.

(h) Sales of any Bonds to any person that is a Related Party to an Underwriter participating in the initial sale of the Bonds to the Public shall not constitute sales to the Public for purposes of this Official Notice of Sale. Further, for purposes of this Official Notice of Sale:

- (i) “Public” means any person other than an Underwriter or a Related Party,
- (ii) “Underwriter” means (A) any person that agrees pursuant to a written contract with the District (or with the lead Underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the Public and (B) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (A) to participate in the initial sale of the Bonds to the Public (including a member of a selling group or a party to a third-party distribution agreement participating in the initial sale of the Bonds to the Public),
- (iii) a purchaser of any of the Bonds is a “Related Party” to an Underwriter if the Underwriter and the Purchaser are subject, directly or indirectly, to (A) more than 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another), (B) more than 50% common ownership of their capital interests or profits interests, if both entities are partnerships (including direct ownership by one partnership of another), or (C) more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other), and
- (iv) “Sale Date” means the date that the Bonds are awarded by the District to the Purchaser.

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### **Tax Status**

Quarles & Brady LLP, Milwaukee, Wisconsin, Bond Counsel, will deliver a legal opinion with respect to the federal income tax status applicable to the interest on the Bonds under existing law substantially in the form attached to the Preliminary Official Statement as Appendix A.

## **Not Qualified Tax-Exempt Obligations**

The Bonds shall not be “qualified tax-exempt obligations” under the small issuer exception provided under Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (the “Code”), which affords banks and certain other financial institutions more favorable treatment of their deduction for interest expense than would otherwise be allowed under Section 265(b)(2) of the Code.

## **Book-Entry Only**

The Bonds will be issued as fully-registered Bonds without coupons and, when issued, will be registered in the name of CEDE & Co., as nominee for The Depository Trust Company, New York, New York (“DTC”). DTC will act as securities depository of the Bonds. A single Bond certificate for each maturity will be issued to DTC and immobilized in its custody. Individual purchases may be made in book-entry-only form only through DTC participants, in the principal amount of \$5,000 or any integral multiple thereof. Individual purchasers will not receive certificates evidencing their ownership of the Bonds purchased. The Underwriter shall be required to deposit the Bond certificates with DTC as a condition to delivery of the Bonds. The District will make payments of principal and interest on the Bonds to DTC or its nominee as registered owner of the Bonds in same-day funds. Transfer of those payments to participants of DTC will be the responsibility of DTC; transfer of the payments to beneficial owners by DTC participants will be the responsibility of such participants and other nominees of beneficial owners all as required by DTC rules and procedures. No assurance can be given by the District that DTC, its participants and other nominees of beneficial owners will make prompt transfer of the payments as required by DTC rules and procedures. The District assumes no liability for failures of DTC, its participants or other nominees to promptly transfer payments to beneficial owners of the Bonds.

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In the event that the securities depository relationship with DTC for the Bonds is terminated and the District does not appoint a successor depository, the District will prepare, authenticate and deliver, at its expense, fully-registered certificate Bonds in the denominations of \$5,000 or any integral multiple thereof in the aggregate principal amount of the Bonds of the same maturities and interest rate then outstanding to the beneficial owners of the Bonds.

## **CUSIP Numbers**

It is intended that CUSIP numbers will be printed on the Bonds, but neither the failure to print or type such numbers on any Bonds nor any error with respect thereto shall constitute cause for a failure or refusal by the Underwriter to accept delivery of and make payment for the Bonds. All expenses in relation to the printing of CUSIP numbers, including CUSIP Service Bureau charges for the assignment of said numbers, shall be the responsibility of and shall be paid by the Underwriter.

## Continuing Disclosure

The District covenants and agrees to enter into a written agreement or contract, constituting an undertaking (the “Undertaking”) to provide ongoing disclosure about the District for the benefit of the beneficial owners of the Bonds on or before the date of delivery of the Bonds as required under Section (b)(5) of Rule 15c2-12 (the “Rule”) adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended. The form of the Undertaking is set forth in Appendix C in the Preliminary Official Statement. Please see the section entitled “CONTINUING DISCLOSURE” in the Preliminary Official Statement for a description of the District’s compliance over the last five years with undertakings previously entered into by it pursuant to the Rule.

The Underwriter’s obligation to purchase the Bonds shall be conditional upon the District delivering the Undertaking on or before the date of delivery of the Bonds.

## Official Statement

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The District declares the Preliminary Official Statement provided in connection with the sale of the Bonds to be final as of its date for purposes of the Rule, except for the omission of the offering prices or yields, the interest rates, any other terms or provisions required by the District specified in the bid, ratings, other terms of the Bonds depending on such matters, and the identity of the Underwriter. Upon the sale of the Bonds, the District will publish an Official Statement in substantially the same form as the Preliminary Official Statement, subject to minor additions, deletions and revisions as required to complete the Preliminary Official Statement. By submission of its bid, the Underwriter will be deemed to have certified that it has obtained and reviewed the Preliminary Official Statement. Promptly after the sale date, but in no event later than seven business days after the sale date, the District will provide the Underwriter with an electronic copy of the final Official Statement. The Underwriter agrees to supply to the District all information necessary to complete the Official Statement within 24 hours after the award of the Bonds.

## Conditions of Closing

The District reserves the right to reject any or all bids and to determine the best bid in its sole discretion, and to waive any irregularity in any bid. Additionally, the District reserves the right to modify or amend this Official Notice of Sale; however, any such modification or amendment shall not be made less than twenty-four (24) hours prior to the date and time for receipt of bids on the Bonds and any such modification or amendment will be announced on the Amendments Page of the **Parity**® webpage and through *Thompson Municipal News*.

By submitting a bid, any bidder makes the representation that it understands Bond Counsel represents the District in the Bond transaction and, if such bidder has retained Bond Counsel in an unrelated matter, such bidder represents that the signatory to the bid is duly authorized to, and does consent to and waive for and on behalf of such bidder any conflict of interest of Bond Counsel arising from any adverse position to the District in this matter; such consent and waiver shall supersede any formalities otherwise required in any separate understandings, guidelines or contractual arrangements between the bidder and Bond Counsel.

The Bonds will be delivered to the Underwriter against full payment in immediately available funds as soon as they can be prepared and executed, which is expected to be December 30, 2024. Should delivery, however, be delayed beyond forty-five (45) days from the date of sale for any reason beyond the control of the District except failure of performance by the Underwriter, the District may cancel the award or the Underwriter may withdraw the Deposit and thereafter the Underwriter's interest in and liability for the Bonds will cease.

**Additional Information**

The Preliminary Official Statement and the Official Bid Form, together with other pertinent information, may be obtained from the District, Attention: Alexandra Dye, Director of Business Services, 905 Bethel Circle, Waunakee, Wisconsin 53597, telephone: (608) 849-2000, or from the Municipal Advisor, Attention: Phil Hohlweck, 770 N. Jefferson Street, Suite 200, Milwaukee, Wisconsin 53202, telephone: (414) 436-1943.

By order of the School Board of the District, dated this 3<sup>rd</sup> day of December, 2024.

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/s/ Alexandra Newton  
Director of Business Services  
Waunakee Community School District  
Dane County, Wisconsin

OFFICIAL BID FORM

School Board  
Waunakee Community School District  
Dane County, Wisconsin

December 9, 2024

Ladies and Gentlemen:

Subject to all the provisions of the Official Notice of Sale, which is expressly made a part of this bid, we offer to purchase the General Obligation School Building and Facility Improvement Bonds, Series 2024 (the "Bonds") as described below:

Par amount of Bonds: \$14,020,000\*  
Dated date: Date of issuance  
Purchase price: \$ \_\_\_\_\_  
(not less than 100.00% and not more than 105.00% of the par amount of the Bonds)

The Bonds shall bear interest as follows (each rate (i) a multiple of 1/8 or 1/20 of 1% and (ii) not exceeding 4.50%): 364

Maturity <u>April 1)</u>	<u>Amount (\$)*</u>	<u>Rate (%)</u>	Term Bonds <u>(Year)</u>
2043	515,000	_____	_____
2044	13,505,000	_____	_____

Net Interest Cost: \$ \_\_\_\_\_  
True Interest Cost: \_\_\_\_\_ %

If the net interest cost or the true interest cost stated above is incorrectly computed, the undersigned agrees that the purchase price and interest rates shall prevail.

Any Bidder electing to designate any maturities as term bonds shall so specify on the affirmed bid form. The term bonds shall be subject to mandatory sinking fund redemption by lot in the amounts currently specified for the serial bonds, at a redemption price of 100% of the principal amount thereof.

The Bonds are not subject to optional redemption prior to maturity.

The Bonds are to be accompanied by the unqualified approving legal opinion of Quarles & Brady LLP, Milwaukee, Wisconsin, Bond Counsel, and a certificate evidencing that no litigation is pending against the District, which will affect the validity or security of these Bonds.

\* Preliminary, subject to change. The District reserves the right to increase or decrease the principal amount of the individual maturities of the Bonds on the day of sale in increments of \$5,000. If any principal amounts are adjusted, the purchase price proposed will be adjusted to maintain the same gross spread per \$1,000 bond.

**Attorneys' fees, Rating Agency fees, Municipal Advisor fees, paying agent fees, the cost of distributing the Official Notice of Sale, the Preliminary Official Statement and the final Official Statement and miscellaneous expenses of said District incurred in connection with the offering and delivery of the Bonds shall all be the obligation of the Underwriter. The total of these fees is \$122,260.**

This bid is a firm offer for the purchase of the Bonds identified in the Official Notice of Sale, on the terms set forth in this bid form and the Official Notice of Sale, and is not subject to any conditions, except as permitted by the Official Notice of Sale. If the Competitive Sale Requirements are not met, the bidder selects the following rule to establish the issue price of maturities of the Bonds for which 10% is not sold to the Public on the date hereof applied on a maturity-by-maturity basis (mark one):

\_\_\_\_\_ 10% Test: the first price at which 10% of a maturity of the Bonds is sold to the Public for the following maturities: \_\_\_\_\_

\_\_\_\_\_ Hold-the-Offering-Price Rule: the initial offering price of that maturity for the following maturities: \_\_\_\_\_

By submitting this bid, we confirm that we have an established industry reputation for underwriting new issuances of municipal bonds. *[If the bidder cannot confirm an established industry reputation for underwriting new issuances of municipal bonds, the preceding sentence should be crossed out.]*<sup>365</sup>

We understand that if we are the winning bidder that we will deposit with the District not later than 3:30 P.M. Central Standard Time on the sale date a certified or cashier's check or wire transfer in the amount of \$140,200 payable to said District as a guarantee of good faith, to be applied in accordance with the Official Notice of Sale.

\_\_\_\_\_  
Managing Underwriter Signature  
Name of Firm: \_\_\_\_\_  
Direct Contact: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
Phone Number: \_\_\_\_\_  
E-Mail Address: \_\_\_\_\_

**—PLEASE ATTACH A LIST OF ACCOUNT MEMBERS—**

The foregoing offer is hereby accepted this 9th day of December, 2024 by the School Board of the Waunakee Community School District, Dane County, Wisconsin, and in recognition therefore is signed by the official of the District empowered and authorized to make such acceptance.

\_\_\_\_\_  
President, School Board  
Waunakee Community School District  
Dane County, Wisconsin

**Form of Issue Price Certificate**

Waunakee Community School District, Wisconsin ("District")  
\$14,020,000  
General Obligation School Building and Facility Improvement Bonds, Series 2024,  
dated December 30, 2024

**UNDERWRITER'S CERTIFICATE**

The undersigned, on behalf of \_\_\_\_\_  
("\_\_\_\_\_"), hereby certifies as set forth below with respect to the sale of the  
above-captioned obligations (the "Bonds").

1. ***Reasonably Expected Initial Offering Price.***

(a) As of the Sale Date, the reasonably expected initial offering prices of the Bonds to  
the Public by \_\_\_\_\_ are the prices listed in Schedule A (the "Expected  
Offering Prices"). The Expected Offering Prices are the prices for the Maturities of the Bonds  
used by \_\_\_\_\_ in formulating its bid to purchase the Bonds. Attached as  
Schedule B is a true and correct copy of the bid provided by \_\_\_\_\_ to  
purchase the Bonds.

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(b) \_\_\_\_\_ was not given the opportunity to review other bids prior  
to submitting its bid.

(c) The bid submitted by \_\_\_\_\_ constituted a firm offer to  
purchase the Bonds.

2. ***[Bond Insurance***

(a) The Municipal Bond Insurance Policy (the "Bond Insurance Policy") issued by  
\_\_\_\_\_ (the "Bond Insurer") was essential in marketing the Bonds at the  
rates and prices at which they were marketed and the absence of the Bond Insurance Policy  
would have had a material adverse effect on the interest rates at which the Bonds were sold.

[(b) We are paying a premium of \$\_\_\_\_\_ (the "Bond Insurance Premium") to  
the Bond Insurer for its Bond Insurance Policy.]

(c) In our opinion, the Bond Insurance Premium paid to the Bond Insurer for its Bond  
Insurance Policy is a reasonable arm's-length charge for the transfer of credit risk which the  
Bond Insurance Policy represents.

(d) In our opinion, the present value of the Bond Insurance Premium is less than the  
present value of the interest on the Bonds reasonably expected to be saved as a result of the Bond  
Insurance Policy. In making this determination present values were computed by using the yield  
on the Bonds (determined with regard to the Bond Insurance Premium) as the discount rate.]

3. *Defined Terms.*

(a) "Maturity" means Bonds with the same credit and payment terms. Bonds with different maturity dates, or Bonds with the same maturity date but different stated interest rates, are treated as separate Maturities.

(b) "Public" means any person (including an individual, trust, estate, partnership, association, company, or corporation) other than an Underwriter or a related party to an Underwriter. The term "related party" for purposes of this certificate generally means any two or more persons who have greater than 50 percent common ownership, directly or indirectly.

(c) "Sale Date" means the first day on which there is a binding contract in writing for the sale of a Maturity of the Bonds. The Sale Date of the Bonds is December 9, 2024.

(d) "Underwriter" means (i) any person that agrees pursuant to a written contract with the District (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the Public, and (ii) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (i) of this paragraph to participate in the initial sale of the Bonds to the Public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the Public).

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The representations set forth in this certificate are limited to factual matters only. Nothing in this certificate represents \_\_\_\_\_'s interpretation of any laws, including specifically Sections 103 and 148 of the Internal Revenue Code of 1986, as amended, and the Treasury Regulations thereunder. \_\_\_\_\_ understands that the foregoing information will be relied upon by the District with respect to certain of the representations set forth in the Tax Exemption Certificate and compliance with the federal income tax rules affecting the Bonds, and by Quarles & Brady LLP, Bond Counsel, in connection with rendering its opinion that the interest on the Bonds is excluded from gross income for federal income tax purposes, the preparation of the Internal Revenue Service Form 8038-G and other federal income tax advice that it may give to the District from time to time relating to the Bonds.

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

Name: \_\_\_\_\_

Dated: December 30, 2024

SCHEDULE A  
TO  
UNDERWRITER'S CERTIFICATE

EXPECTED OFFERING PRICES

(See Attached)

SCHEDULE B  
TO  
UNDERWRITER'S CERTIFICATE

COPY OF UNDERWRITER'S BID

(See Attached)

EXHIBIT B

Bid Tabulation

To be provided by PMA Securities, LLC and incorporated into the Resolution.

(See Attached)

# Bid Tabulation

## Waunakee Community School District

\$14,020,000 General Obligation School Building and Facility Improvement Bonds,

Sale Date: December 9, 2024

<b>Bidder Name</b>	<b>TIC</b>
J.P. Morgan Securities LLC	4.065815%
Mesirow Financial, Inc.	4.073159%
Robert W. Baird & Co., Inc.	4.078272%
Jefferies LLC	4.083267%
HilltopSecurities	4.084744%
BOK Financial Securities, Inc.	4.094924%
Huntington Securities, Inc.	4.101223%
KeyBanc Capital Markets	4.229193%
Source: Parity	Total Bids: 8

EXHIBIT C

Winning Bid

To be provided by PMA Securities, LLC and incorporated into the Resolution.

(See Attached)

**OFFICIAL BID FORM**

School Board  
Waunakee Community School District  
Dane County, Wisconsin

December 9, 2024

Ladies and Gentlemen:

Subject to all the provisions of the Official Notice of Sale, which is expressly made a part of this bid, we offer to purchase the General Obligation School Building and Facility Improvement Bonds, Series 2024 (the "Bonds") as described below:

<b>Maturity</b>	<b>Type of Bond</b>	<b>Amount</b>	<b>Rate</b>
04/01/2044	Term 1 Coupon	14,020,000.00	4.375%
<b>Total</b>	-	<b>\$14,020,000.00</b>	-

**Bid Information**

Dated & Delivery Date	12/30/2024
Par Amount	\$14,020,000.00
Purchase Price	\$14,594,960.20
Net Interest Cost	\$11,211,681.13
True Interest Cost	4.0658151%

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If the net interest cost or the true interest cost stated above is incorrectly computed, the undersigned agrees that the purchase price and interest rates shall prevail.

Any Bidder electing to designate any maturities as term bonds shall so specify on the affirmed bid form. The term bonds shall be subject to mandatory sinking fund redemption by lot in the amounts currently specified for the serial bonds, at a redemption price of 100% of the principal amount thereof.

The Bonds are not subject to optional redemption prior to maturity.

The Bonds are to be accompanied by the unqualified approving legal opinion of Quarles & Brady LLP, Milwaukee, Wisconsin, Bond Counsel, and a certificate evidencing that no litigation is pending against the District, which will affect the validity or security of these Bonds.

**Attorneys' fees, Rating Agency fees, Municipal Advisor fees, paying agent fees, the cost of distributing the Official Notice of Sale, the Preliminary Official Statement and the final Official Statement and miscellaneous expenses of said District incurred in connection with the offering and delivery of the Bonds shall all be the obligation of the Underwriter. The total of these fees is \$122,260.**

This bid is a firm offer for the purchase of the Bonds identified in the Official Notice of Sale, on the terms set forth in this bid form and the Official Notice of Sale, and is not subject to any conditions, except as permitted by the Official Notice of Sale. If the Competitive Sale Requirements are not met, the bidder selects the following rule to establish the issue price of maturities of the Bonds for which 10% is not sold to the Public on the date hereof applied on a maturity-by-maturity basis (mark one):

\_\_\_\_\_ 10% Test: the first price at which 10% of a maturity of the Bonds is sold to the Public for the following maturities: \_\_\_\_\_

\_\_\_\_\_ Hold-the-Offering-Price Rule: the initial offering price of that maturity for the following maturities: \_\_\_\_\_

By submitting this bid, we confirm that we have an established industry reputation for underwriting new issuances of municipal bonds. *[If the bidder cannot confirm an established industry reputation for underwriting new issuances of municipal bonds, the preceding sentence should be crossed out.]*<sup>375</sup>

We understand that if we are the winning bidder that we will deposit with the District not later than 3:30 P.M. Central Standard Time on the sale date a certified or cashier's check or wire transfer in the amount of \$140,200 payable to said District as a guarantee of good faith, to be applied in accordance with the Official Notice of Sale.

John Di Tomaso  
Managing Underwriter Signature  
Name of Firm: J.P. Morgan Securities LLC  
Direct Contact: John Di Tomaso  
Address: 383 Madison Ave.  
Floor 3, New York, NY 10179  
Phone Number: 212-834-7155  
E-Mail Address: john.ditomaso@jpmorgan.com

—PLEASE ATTACH A LIST OF ACCOUNT MEMBERS—

The foregoing offer is hereby accepted this 9th day of December, 2024 by the School Board of the Waunakee Community School District, Dane County, Wisconsin, and in recognition therefore is signed by the official of the District empowered and authorized to make such acceptance.

\_\_\_\_\_  
President, School Board  
Waunakee Community School District  
Dane County, Wisconsin

EXHIBIT D-1

Pricing Summary

To be provided by PMA Securities, LLC and incorporated into the Resolution.

(See Attached)

## Waunakee Community School District

\$14,020,000 - FINAL

General Obligation School Building and Facility Improvement Bonds, Series 2024

Dated/Close: December 30, 2024

## Pricing Summary

Maturity	Type of Bond	Coupon	Yield	Maturity Value	Price	Dollar Price
04/01/2044	Term 1 Coupon	4.375%	4.000%	14,020,000.00	104.996%	14,720,439.20
<b>Total</b>	-	-	-	<b>\$14,020,000.00</b>	-	<b>\$14,720,439.20</b>

## Bid Information

Par Amount of Bonds	\$14,020,000.00
Reoffering Premium or (Discount)	700,439.20
Gross Production	\$14,720,439.20
Total Underwriter's Discount (0.895%)	\$(125,479.00)
Bid (104.101%)	14,594,960.20
Total Purchase Price	\$14,594,960.20
Bond Year Dollars	\$269,408.94
Average Life	19.216 Years
Average Coupon	4.3750000%
Net Interest Cost (NIC)	4.1615846%
True Interest Cost (TIC)	4.0658151%

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EXHIBIT D-2

Debt Service Schedule and Irrepealable Tax Levies

To be provided by PMA Securities, LLC and incorporated into the Resolution.

(See Attached)

**Waunakee Community School District**

\$14,020,000 - FINAL

General Obligation School Building and Facility Improvement Bonds, Series 2024

Dated/Close: December 30, 2024

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Annual Total
12/30/2024	-	-	-	-	-
04/01/2025	-	-	155,047.57	155,047.57	-
10/01/2025	-	-	306,687.50	306,687.50	461,735.07
04/01/2026	-	-	306,687.50	306,687.50	-
10/01/2026	-	-	306,687.50	306,687.50	613,375.00
04/01/2027	-	-	306,687.50	306,687.50	-
10/01/2027	-	-	306,687.50	306,687.50	613,375.00
04/01/2028	-	-	306,687.50	306,687.50	-
10/01/2028	-	-	306,687.50	306,687.50	613,375.00
04/01/2029	-	-	306,687.50	306,687.50	-
10/01/2029	-	-	306,687.50	306,687.50	613,375.00
04/01/2030	-	-	306,687.50	306,687.50	-
10/01/2030	-	-	306,687.50	306,687.50	613,375.00
04/01/2031	-	-	306,687.50	306,687.50	-
10/01/2031	-	-	306,687.50	306,687.50	613,375.00
04/01/2032	-	-	306,687.50	306,687.50	-
10/01/2032	-	-	306,687.50	306,687.50	613,375.00
04/01/2033	-	-	306,687.50	306,687.50	-
10/01/2033	-	-	306,687.50	306,687.50	613,375.00
04/01/2034	-	-	306,687.50	306,687.50	-
10/01/2034	-	-	306,687.50	306,687.50	613,375.00
04/01/2035	-	-	306,687.50	306,687.50	-
10/01/2035	-	-	306,687.50	306,687.50	613,375.00
04/01/2036	-	-	306,687.50	306,687.50	-
10/01/2036	-	-	306,687.50	306,687.50	613,375.00
04/01/2037	-	-	306,687.50	306,687.50	-
10/01/2037	-	-	306,687.50	306,687.50	613,375.00
04/01/2038	-	-	306,687.50	306,687.50	-
10/01/2038	-	-	306,687.50	306,687.50	613,375.00
04/01/2039	-	-	306,687.50	306,687.50	-
10/01/2039	-	-	306,687.50	306,687.50	613,375.00
04/01/2040	-	-	306,687.50	306,687.50	-
10/01/2040	-	-	306,687.50	306,687.50	613,375.00
04/01/2041	-	-	306,687.50	306,687.50	-
10/01/2041	-	-	306,687.50	306,687.50	613,375.00
04/01/2042	-	-	306,687.50	306,687.50	-
10/01/2042	-	-	306,687.50	306,687.50	613,375.00
04/01/2043	515,000.00	4.375%	306,687.50	821,687.50	-
10/01/2043	-	-	295,421.88	295,421.88	1,117,109.38
04/01/2044	13,505,000.00	4.375%	295,421.88	13,800,421.88	-
10/01/2044	-	-	-	-	13,800,421.88
<b>Total</b>	<b>\$14,020,000.00</b>	<b>-</b>	<b>\$11,786,641.33</b>	<b>\$25,806,641.33</b>	<b>-</b>

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**Yield Statistics**

Bond Year Dollars	\$269,408.94
Average Life	19.216 Years
Average Coupon	4.3750000%
DV01	19,347.60
Net Interest Cost (NIC)	4.1615846%
True Interest Cost (TIC)	4.0658151%
Bond Yield for Arbitrage Purposes	4.0003270%
All Inclusive Cost (AIC)	4.0658151%

**IRS Form 8038**

Net Interest Cost	3.9192054%
Weighted Average Maturity	19.216 Years

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EXHIBIT MRP

Mandatory Redemption Provision

The Bonds due on April 1, 2044 (the "Term Bonds") are subject to mandatory redemption prior to maturity by lot (as selected by the Depository) at a redemption price equal to One Hundred Percent (100%) of the principal amount to be redeemed plus accrued interest to the date of redemption, from debt service fund deposits which are required to be made in amounts sufficient to redeem on April 1 of each year the respective amount of Term Bonds specified below:

For the Term Bonds Maturing on April 1, 2044

<u>Redemption Date</u>	<u>Amount</u>	
2043	\$ 515,000	
2044	13,505,000 (maturity)	380

EXHIBIT E

(Form of Bond)

REGISTERED	UNITED STATES OF AMERICA	DOLLARS
	STATE OF WISCONSIN	
	DANE COUNTY	
NO. R-___	WAUNAKEE COMMUNITY SCHOOL DISTRICT	\$_____
	GENERAL OBLIGATION SCHOOL BUILDING AND FACILITY	
	IMPROVEMENT BOND, SERIES 2024	

MATURITY DATE:	ORIGINAL DATE OF ISSUE:	INTEREST RATE:	CUSIP:
April 1, _____	_____, 2024	_____%	_____

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

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PRINCIPAL AMOUNT: \_\_\_\_\_ THOUSAND DOLLARS  
(\$ \_\_\_\_\_)

FOR VALUE RECEIVED, the Waunakee Community School District, Dane County, Wisconsin (the "District"), hereby acknowledges itself to owe and promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest shall be payable semi-annually on April 1 and October 1 of each year commencing on April 1, 2025 until the aforesaid principal amount is paid in full. Both the principal of and interest on this Bond are payable to the registered owner in lawful money of the United States. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Bond is registered on the Bond Register maintained by The Bank of New York Mellon Trust Company, N.A., Dallas, Texas (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding each interest payment date (the "Record Date"). This Bond is payable as to principal upon presentation and surrender hereof at the office of the Fiscal Agent.

For the prompt payment of this Bond together with interest hereon as aforesaid and for the levy of taxes sufficient for that purpose, the full faith, credit and resources of the District are hereby irrevocably pledged.

This Bond is one of an issue of Bonds aggregating the principal amount of \$14,020,000, all of which are of like tenor, except as to denomination, interest rate and maturity date, issued by the District pursuant to the provisions of Section 67.04, Wisconsin Statutes, for the public purpose of paying an additional portion of the cost of a school building and facility improvement project consisting of: construction of a new Heritage Elementary School on district-owned land; construction of a new middle school on district-owned land; removal of the current Heritage Elementary School building; district-wide renovations, capital maintenance and site improvements; and acquisition of furnishings, fixtures and equipment, as authorized by resolutions adopted on August 22, 2022 and December 9, 2024. The electors of the District

approved the amount and purpose of the borrowing at a referendum election held on November 8, 2022. Said resolutions are recorded in the official minutes of the School Board for said dates.

This Bond is not subject to optional redemption.

The Bonds maturing in the year 2044 are subject to mandatory redemption by lot as provided in the resolution referred to above, at the redemption price of par plus accrued interest to the date of redemption and without premium.

In the event the Bonds are redeemed prior to maturity, as long as the Bonds are in book-entry-only form, official notice of the redemption will be given by mailing a notice by registered or certified mail, overnight express delivery, facsimile transmission, electronic transmission or in any other manner required by the Depository, to the Depository not less than thirty (30) days nor more than sixty (60) days prior to the redemption date. If less than all of the Bonds of a maturity are to be called for redemption, the Bonds of such maturity to be redeemed will be selected by lot. Such notice will include but not be limited to the following: the designation and date of the Bonds called for redemption, CUSIP number, and the date of redemption. Any notice provided as described herein shall be conclusively presumed to have been duly given, whether or not the registered owner receives the notice. The Bonds shall cease to bear interest on the specified redemption date provided that federal or other immediately available funds sufficient for such redemption are on deposit at the office of the Depository at that time. Upon such deposit of funds for redemption the Bonds shall no longer be deemed to be outstanding.

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It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Bond have been done, have existed and have been performed in due form and time; that the aggregate indebtedness of the District, including this Bond and others issued simultaneously herewith, does not exceed any limitation imposed by law or the Constitution of the State of Wisconsin; and that a direct annual irrevocable tax has been levied sufficient to pay this Bond, together with the interest thereon, when and as payable.

This Bond is transferable only upon the books of the District kept for that purpose at the office of the Fiscal Agent, only in the event that the Depository does not continue to act as depository for the Bonds, and the District appoints another depository, upon surrender of the Bond to the Fiscal Agent, by the registered owner in person or his duly authorized attorney, together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the Fiscal Agent duly executed by the registered owner or his duly authorized attorney. Thereupon a new fully registered Bond in the same aggregate principal amount shall be issued to the new depository in exchange therefor and upon the payment of a charge sufficient to reimburse the District for any tax, fee or other governmental charge required to be paid with respect to such registration. The Fiscal Agent shall not be obliged to make any transfer of the Bonds after the Record Date. The Fiscal Agent and District may treat and consider the Depository in whose name this Bond is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever. The Bonds are issuable solely as negotiable, fully-registered Bonds without coupons in the denomination of \$5,000 or any integral multiple thereof.

This Bond shall not be valid or obligatory for any purpose until the Certificate of Authentication hereon shall have been signed by the Fiscal Agent.

No delay or omission on the part of the owner hereof to exercise any right hereunder shall impair such right or be considered as a waiver thereof or as a waiver of or acquiescence in any default hereunder.

IN WITNESS WHEREOF, the Waunakee Community School District, Dane County, Wisconsin, by its governing body, has caused this Bond to be executed for it and in its name by the manual or facsimile signatures of its duly qualified District President and District Clerk; and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

WAUNAKEE COMMUNITY SCHOOL  
DISTRICT  
DANE COUNTY, WISCONSIN

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By: \_\_\_\_\_  
Joan Ensign  
District President

(SEAL)

By: \_\_\_\_\_  
Judith Engebretson  
District Clerk

Date of Authentication: \_\_\_\_\_, \_\_\_\_\_

CERTIFICATE OF AUTHENTICATION

This Bond is one of the Bonds of the issue authorized by the within-mentioned resolution of the Waunakee Community School District, Dane County, Wisconsin.

THE BANK OF NEW YORK MELLON  
TRUST COMPANY, N.A.,  
DALLAS, TEXAS

By \_\_\_\_\_  
Authorized Signatory

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COPY

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

\_\_\_\_\_  
(Name and Address of Assignee)

\_\_\_\_\_  
(Social Security or other Identifying Number of Assignee)

the within Bond and all rights thereunder and hereby irrevocably constitutes and appoints \_\_\_\_\_, Legal Representative, to transfer said Bond on the books kept for registration thereof, with full power of substitution in the premises.

Dated: \_\_\_\_\_

Signature Guaranteed:

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\_\_\_\_\_  
(e.g. Bank, Trust Company  
or Securities Firm)

\_\_\_\_\_  
(Depository or Nominee Name)

NOTICE: This signature must correspond with the name of the Depository or Nominee Name as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

\_\_\_\_\_  
(Authorized Officer)

**Waunakee Community School District**  
**NOVEMBER, 2022 \$175 MILLION REFERENDA EXAMPLE FINANCING PLAN**  
 SCENARIO 1: 2024 BONDS / 2025 BANs / REFUNDINGS 2028, 2029

LEVY YEAR	YEAR DUE	FUND 39 EXISTING DEBT SERVICE	FINAL - BANK QUALIFIED		FINAL		PRELIMINARY		PRELIMINARY		PRELIMINARY		PRELIMINARY		NET NEW DEBT SERVICE	EXAMPLE LEVY MANAGEMENT/ FUND EQUITY AVAIL OF \$5,800,000 (A)	EXAMPLE PROCEEDS OR INTEREST EARNINGS	FUND 39 DEBT LEVY EXISTING PLUS NEW	ANNUAL % CHANGE	YEAR DUE	
			\$9,980,000		\$99,000,000		\$14,020,000		\$52,000,000		\$96,000,000		\$52,000,000								
			G.O. SCHOOL BUILDING BONDS Dated December 29, 2022 (First Interest 4/1/23)		G.O. PROMISSORY NOTES Dated February 1, 2023 (First Interest 10/1/23)		G.O. SCHOOL BONDS Dated December 30, 2024 (First Interest 4/1/25)		BANs Dated February 3, 2025 (First Interest 4/1/26)		G.O. REFUNDING BONDS Dated April 1, 2028 (First Interest 10/1/29)		G.O. REFUNDING BONDS Dated April 1, 2029 (First Interest 4/1/30)								
PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) AIC= 3.96%	PRINCIPAL (4/1)	LESS: PRINCIPAL REFINANCED	INTEREST (4/1 & 10/1) AIC= 3.25%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AIC= 4.37%	PRINCIPAL (4/1)	LESS: PRINCIPAL REFINANCED	INTEREST (4/1 & 10/1) EST. AVG= 3.50%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AVG= 4.00%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AVG= 4.00%								
2021	2022	\$12,017,000																			
2022	2023	\$7,101,849	\$188,786			\$2,200,000								\$2,388,786	\$3,852,169		\$12,017,000			2022	
2023	2024	\$7,180,578	\$399,200	\$3,000,000		\$3,210,000								\$6,609,200	(\$951,477)		\$13,342,804			2023	
2024	2025	\$7,180,481	\$399,200			\$3,120,000		\$461,735						\$3,980,935	(\$448,134)	(\$13,602)	\$12,838,301			2024	
2025	2026	\$7,181,344	\$399,200			\$3,120,000		\$613,375						\$3,980,935	(\$3,396,717)		\$10,699,681			2025	
2026	2027	\$7,309,194	\$399,200			\$3,120,000		\$613,375		\$3,023,222				\$5,952,575			\$11,187,090		2.25%	2026	
2027	2028	\$7,310,294	\$399,200	\$96,000,000	(\$96,000,000)	\$3,120,000		\$613,375		\$1,820,000				\$6,312,575	(\$1,955,149)	(\$119,530)	\$11,438,281		2.25%	2027	
2028	2029	\$2,640,047	\$399,200			\$1,560,000		\$613,375	\$52,000,000	(\$52,000,000)	\$910,000			\$9,055,375		(\$2,184,587)	\$11,695,422		2.25%	2028	
2029	2030	\$2,604,513	\$399,200			\$3,120,000		\$613,375		\$3,360,000	\$3,772,800			\$9,352,275			\$11,940,424		2.25%	2029	
2030	2031	\$2,599,463	\$399,200			\$3,120,000		\$613,375		\$1,545,000	\$3,674,700			\$9,527,375			\$11,956,788		2.23%	2030	
2031	2032	\$2,601,975	\$399,200			\$3,120,000		\$613,375		\$2,950,000	\$3,584,800			\$9,627,375			\$12,226,838		2.26%	2031	
2032	2033	\$2,598,406	\$399,200			\$3,120,000		\$613,375		\$3,345,000	\$3,458,900			\$9,896,475			\$12,498,450		2.22%	2032	
2033	2034	\$2,597,319	\$399,200			\$3,120,000		\$613,375		\$3,740,000	\$3,317,200			\$10,149,775			\$12,748,181		2.00%	2033	
2034	2035	\$660,563	\$399,200			\$3,120,000		\$613,375		\$4,155,000	\$3,159,300			\$10,406,875			\$13,004,194		2.01%	2034	
2035	2036		\$1,260,000	\$374,000		\$3,120,000		\$613,375		\$6,570,000	\$2,944,800			\$12,607,375			\$13,267,938		2.03%	2035	
2036	2037		\$1,310,000	\$322,600		\$3,120,000		\$613,375		\$6,525,000	\$2,682,900			\$13,535,275			\$13,535,275		2.01%	2036	
2037	2038		\$1,365,000	\$269,100		\$3,120,000		\$613,375		\$7,070,000	\$2,411,000			\$13,806,975			\$13,806,975		2.01%	2037	
2038	2039		\$1,420,000	\$213,400		\$3,120,000		\$613,375		\$7,640,000	\$2,116,800			\$14,084,275			\$14,084,275		2.01%	2038	
2039	2040		\$1,480,000	\$155,400		\$3,120,000		\$613,375		\$8,245,000	\$1,799,100			\$14,370,875			\$14,370,875		2.03%	2039	
2040	2041		\$1,540,000	\$95,000		\$3,120,000		\$613,375		\$8,875,000	\$1,456,700			\$14,660,475			\$14,660,475		2.02%	2040	
2041	2042		\$1,605,000	\$32,100		\$3,120,000		\$613,375		\$9,540,000	\$1,088,400			\$14,956,775			\$14,956,775		2.02%	2041	
2042	2043					\$515,000	\$602,109	\$613,375		\$10,235,000	\$692,900			\$15,258,375			\$15,258,375		2.02%	2042	
2043	2044					\$13,505,000	\$295,422	\$602,109		\$12,205,000	\$162,733			\$15,564,843			\$15,564,843		2.01%	2043	
2044	2045							\$295,422						\$2,080,000			\$15,880,422		2.03%	2044	
2045	2046													\$1,888,200			\$11,478,200		-27.72%	2045	
2046	2047													\$9,980,000			\$11,476,800		-0.01%	2046	
2047	2048													\$10,385,000			\$11,474,500		-0.02%	2047	
2048	2049													\$10,810,000			\$11,475,600		0.00%	2048	
2048	2049													\$11,235,000			\$11,459,700		0.14%	2049	
			\$71,583,023	\$9,980,000	\$6,440,786	\$99,000,000	(\$96,000,000)	\$16,330,000	\$14,020,000	\$11,786,641	\$52,000,000	(\$52,000,000)	\$7,573,222	\$96,000,000	\$38,243,033	\$52,000,000	\$37,604,800	\$292,978,483	(\$2,899,308)	(\$2,317,719)	\$359,344,480

(A) Fund equity of \$5.8 million is available beginning with calendar year 2025 payments. Callible 4/1/2024  
 Callible 4/1/2026  
 (\$5,800,000) total for CY 2025-2027  
 (\$13,602) est. premium

NOTES Example financing scenarios could be impacted by other variables, such as significant market or statutory changes, which may necessitate adjustments to the financing plans.  
 Scenarios where a greater portion of the overall debt is issued in advance of the expenditures of the proceeds will likely result in higher fees earned by the investment manager of the debt proceeds.



December 5, 2024

To the Board of Education  
Waunakee Community School District  
Waunakee, Wisconsin

Dear Board of Education:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Waunakee Community School District (the "District") for the year ended June 30, 2024. Professional standards require that we provide you with the following information related to the audit:

***Our Responsibility Under Auditing Standards Generally Accepted in the United States and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and State of Wisconsin Single Audit Guidelines.***

As stated in our engagement letter dated January 10, 2024, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered Waunakee Community School District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal and state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance and State of Wisconsin Single Audit Guidelines.

As part of obtaining reasonable assurance about whether Waunakee Community School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the Uniform Guidance and State of Wisconsin Single Audit Guidelines, we examined, on a test basis, evidence about Waunakee Community School District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement and State of Wisconsin Single Audit Guidelines applicable to each of its major federal and state programs for the purpose of expressing an opinion on Waunakee Community School District's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on Waunakee Community School District's compliance with those requirements.

**Planned Scope and Timing of the Audit**

We performed the audit accordingly to the planned scope, timing, and with respect to significant risks identified by us, all of which were previously communicated in our letter dated June 11, 2024, in addition to our engagement letter dated January 10, 2024, accepted by management.

## Significant Audit Matters

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. In accordance with our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Waunakee Community School District are described in Note 1 to the financial statements. A new accounting policy related to Governmental Accounting Standards Board Statement 100, Accounting Changes and Error Corrections was implemented during the year and was determined to have no significant impact on the financial statements

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements were the significant useful lives in calculating accumulated depreciation, the net OPEB liability and the net pension liability.

Management's estimate of the accumulated depreciation is based on expected useful lives of property and equipment and the net pension liability, and net OPEB liability is based on actuarial information. We evaluated the key factors and assumptions used to develop the useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We proposed no audit adjustments that could, in our judgement, either individually or in the aggregate, have a significant effect on the Districts financial reporting process.

### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We were pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 5, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

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

### **Other Matters**

#### *Required Supplementary Information Accompanying Audited Financial Statements*

We applied certain limited procedures to the management discussion and analysis, budgetary comparison schedule – general fund, the Schedules of the Employer's Proportionate Share of the Net Pension Liability (Asset) and Employer Contributions - Wisconsin Retirement System, and the Schedules of Changes in Net OPEB Liability and Related Ratios and Employer Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

#### *Supplementary Information Accompanying Audited Financial Statements*

We were engaged to report on the combining financial statements and the schedules of expenditures of federal awards and state financial assistance, which accompany the financial statements but are not RSI. With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

#### *Other Information in Documents Containing Audited Financial Statements*

The auditor’s responsibility for other information in documents containing audited financial statements does not extend beyond the financial information identified in our report, and we have no obligation to perform any procedures to corroborate other information contained in a document. Our responsibility is to read the other information and consider whether such information, or the manner of its presentation, is materially inconsistent with information, or the manner of its presentation, appearing in the financial statements. We have read the Data Collection Form and have found no material inconsistencies with the information appearing in the audited financial statements.

We are not aware of any documents or other information containing audited financial statements and, furthermore, management has not requested us to devote attention to any documents containing audited financial statements.

### Internal Control Matters

In planning and performing our audit of the financial statements of Waunakee Community School District as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing opinions on the effectiveness of the District's internal control. Accordingly, we do not express opinions on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for information and use of Board of Education and, if appropriate, management of Waunakee Community School District, and is not intended to be, and should not be used by anyone other than these specified parties

We appreciate the opportunity to be of service to Waunakee Community School District.

Sincerely,



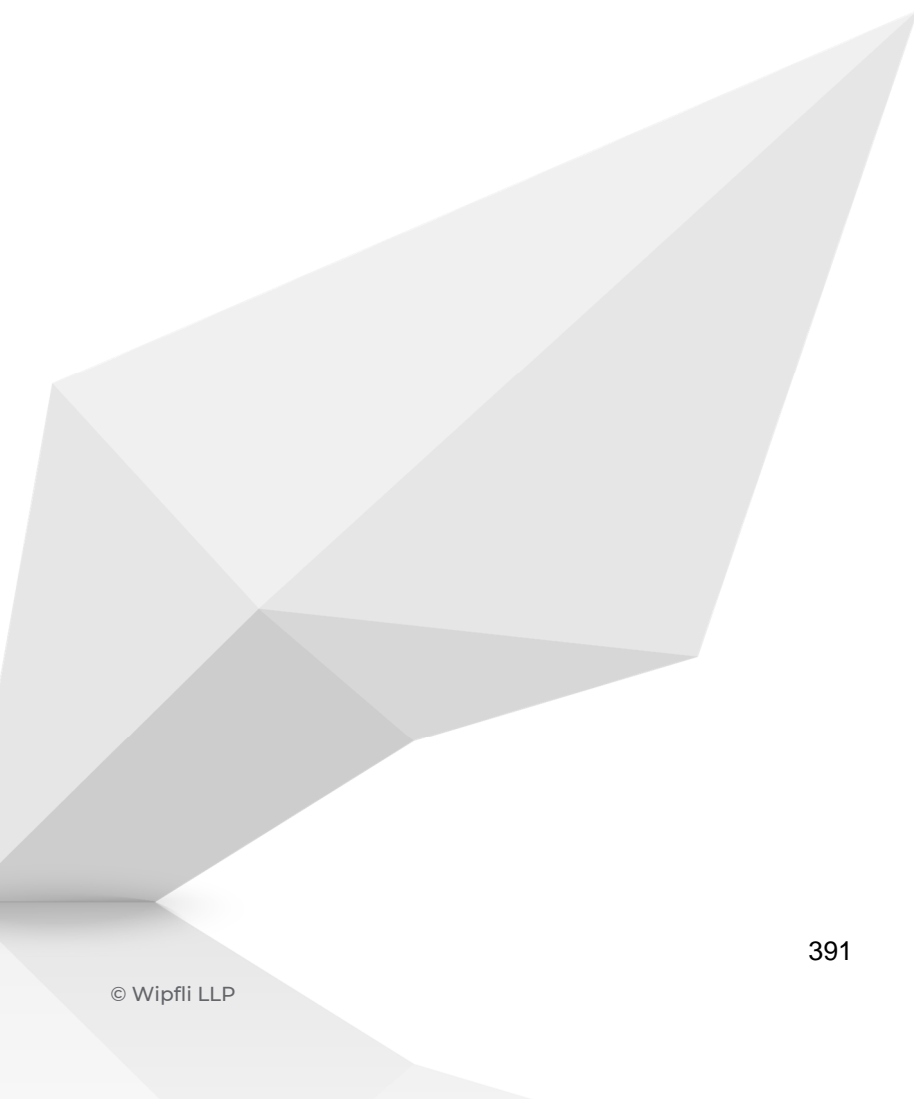
Wipfli LLP

# Waunakee Community School District

Waunakee, Wisconsin

Financial Report

Year ended June 30, 2024



# Waunakee Community School District

## Financial Statements and Supplementary Financial Information

Year Ended June 30, 2024

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# Waunakee Community School District

## Financial Statements and Supplementary Financial Information

Year Ended June 30, 2024

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## **Independent Auditor's Report**

Board of Education  
Waunakee Community School District  
Waunakee, Wisconsin

### **Report on the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Waunakee Community School District (the "District"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Waunakee Community School District, as of June 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States.

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

We conducted our audit in accordance with auditing standards generally accepted in the United States (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedule - general fund, the schedules of the employer's proportionate share of the net pension liability (asset) and employer contributions – Wisconsin Retirement System and the schedule of changes in the employer's net OPEB liability and related ratios and employer contributions - OPEB be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit

of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Financial Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration, and are also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the combining statements and the schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2024, on our consideration of the Waunakee Community School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Wipfli LLP*

Wipfli LLP  
Madison, Wisconsin  
December 5, 2024

# Waunakee Community School District

## Management's Discussion and Analysis

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The discussion and analysis of the financial performance of the Waunakee Community School District (the "District") provides an overview of financial activities for the fiscal year ended June 30, 2024. The analysis focuses on school district financial performance as a whole. Efforts have been made to provide comparison to prior year data when such data is relevant. It should be read in conjunction with the District's financial statements, which immediately follow this section.

### FINANCIAL HIGHLIGHTS

The District's government-wide financial statements reflect the following:

- Total net position of the District increased to \$60,585,332 at June 30, 2024.
- Total revenues increased to \$90,313,060 in fiscal year 2024, up from \$82,941,195 in fiscal year 2023, an increase of approximately 8.89%.
- Total expenses increased to \$88,274,742 in fiscal year 2024, up from \$78,209,363 in fiscal year 2023, an increase of 12.87%.

The District's governmental fund financial statements reflect the following:

- Total fund balances of the District's governmental funds decreased \$65,356,367 in fiscal year 2024. This increase included a \$540,987 decrease in the general fund, a \$1,201,444 decrease in the debt service fund, a \$63,377,342 decrease in the capital projects fund, and a \$236,594 decrease in non-major governmental funds.
- The fund balance for all governmental funds on June 30, 2024 was \$54,444,173. Of this amount, \$135,941 is nonspendable, \$47,345,256 was restricted for common school fund, self-insurance, capital improvements, debt service, special revenue gifts, and community service; \$458,360 was committed; \$1,023,955 was assigned; and \$5,480,661 remains unassigned.

### OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis are intended to serve as an introduction to the District's basic financial statements. Those basic financial statements are comprised of three components: 1) district-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains information supplementary to the basic financial statements.

# Waunakee Community School District

## Management's Discussion and Analysis

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### OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

#### District-Wide Financial Statements

*District-wide financial statements* report information about the District as a whole, using accounting methods similar to those used by private sector companies. The *statement of net position* presents financial information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether or not the financial position of the District is improving. To assess the overall financial condition of the District, additional non-financial factors, such as changes in the District's property tax base and the condition of school buildings and other facilities should be considered. The District does not have any proprietary funds and the fiduciary funds are not included in the statement of net position.

The *statement of activities* includes all revenues and expenses of the District, irrespective of when cash is actually received or paid out. The intent of the district-wide statements is to provide a snapshot of the District's net position and to provide an explanation of material changes that occurred since the prior year.

#### Fund Financial Statements

The *fund financial statements* provide detailed information about the District's significant funds rather than the District as a whole. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, revenues, and expenditures. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All the funds of the District can be divided into two categories: governmental and fiduciary. Table 1 summarizes the various features of each of these funds.

- *Governmental Funds*—Most of the District's basic services are included in governmental funds, which focus on (1) cash and other financial assets that can readily be converted to cash and (2) the balances remaining at year-end that are available for funding future basic services. Governmental funds statements provide a detailed short-term view that helps the reader determine whether there are financial resources to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, additional information is provided that explains the relationship between them.
- *Fiduciary Funds*—The District serves as a fiduciary for the Employee Benefit Trust to account for post-employment benefits. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. These activities are excluded from the district-wide financial statements because the District cannot use these assets to finance its operations.

# Waunakee Community School District

## Management’s Discussion and Analysis

### OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

**Table 1**  
**Major Features of the District-wide and Fund Financial Statements**

	<u>District-wide</u> <u>Statements</u>	<u>Fund Financial Statements</u>	
		<u>Governmental</u>	<u>Fiduciary</u>
<b>Scope</b>	Entire district (except fiduciary funds).	The activities of the District that is not proprietary or fiduciary, such as instruction, support services, debt service, capital projects, food service and community services.	The district acts as trustee or agent for another; e.g. other post-employment trusts
<b>Required Financial statements</b>	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures and Changes in Fund Balance</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Fiduciary Net Position</li> <li>• Statement of Changes in Fiduciary Net Position</li> </ul>
<b>Accounting basis and measurement focus</b>	Accrual accounting. Economic resources focus.	Modified accrual accounting. Current financial resources focus.	Accrual accounting. Economic resources focus.
<b>Type of asset, deferred inflow/outflow of resources, and liability information</b>	All assets, deferred inflows/outflows of resources, and liabilities; both financial and capital, short-term and long-term.	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter. No capital assets or long-term liabilities included.	All assets and liabilities, financial and capital; short-term and long-term. These funds do not currently contain any capital assets, although they can.
<b>Type of inflow and outflow information</b>	All revenues and expenses during the year, regardless of when cash is received or paid.	Revenues when cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability are due and payable.	All additions or deductions during the year, regardless of when cash is received and paid.

#### Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the district-wide and fund financial statements.

#### Other Information

Required supplementary information (RSI) includes a budget to actual comparison that provides readers with information about the accuracy with which management was able to project the District’s revenues and expenditures. In addition, the RSI includes information concerning the District’s other post-employment benefits (OPEB) liabilities, and certain details about the District’s net pension (asset) liability.

# Waunakee Community School District

## Management's Discussion and Analysis

### DISTRICT-WIDE FINANCIAL STATEMENTS

#### Statement of Net Position

The District ended its fiscal year with net position of \$60,585,332, of which \$46,724,128 was net investment in capital assets, \$34,097 was restricted for common school fund, \$348,166 was restricted for self-insurance, \$6,124,108 was restricted for debt service, \$1,249,477 was restricted by donors, \$79,383 was restricted for community service, and \$6,025,973 was unrestricted net position. Unrestricted net position represents the amount of discretionary resources that can be used to fund general District operations.

**Table 2**  
**Condensed Statements of Net Position**  
*(in thousands of dollars)*

	Governmental Activities		
	2024	2023	% Change
<b>Assets</b>			
Current and other assets	\$ 76,480	\$ 133,260	-42.61%
Capital assets	156,580	100,892	55.20%
<b>Total assets</b>	233,060	234,152	-0.47%
<b>Deferred Outflows of Resources</b>	25,888	37,568	-31.09%
<b>Liabilities</b>			
Long-term liabilities	157,756	175,992	-10.36%
Other liabilities	23,242	15,071	54.22%
<b>Total liabilities</b>	180,998	191,063	-5.27%
<b>Deferred Inflows of Resources</b>	17,365	22,110	-21.46%
<b>Net Position as restated</b>			
Net investment in capital assets	46,724	45,097	3.61%
Restricted	7,835	9,192	-14.76%
Unrestricted	6,026	4,258	41.52%
<b>Total Net Position</b>	<u>\$ 60,585</u>	<u>\$ 58,547</u>	3.48%

The largest portion, approximately 77% or \$46.7 million, of the District's net position continues to be its net investment in capital assets (e.g. land, buildings, and equipment), less related outstanding debt used to acquire those assets.

# Waunakee Community School District

## Management's Discussion and Analysis

### DISTRICT-WIDE FINANCIAL STATEMENTS (continued)

#### Changes in Net Position

Table 3 demonstrates that on a district-wide basis the District ended fiscal year 2024 with an increase in net position of \$2,038,318 compared to an increase of \$4,731,832 in fiscal year 2023.

The district received \$90,313,060 in revenue for the fiscal year 2024. The District relies primarily on property taxes (46.2% of total governmental revenues), and state equalization aid (30.9%) to fund governmental activities. The District received approximately 16.1% in the form of specific use state grants, federal aid and direct fees for services.

Individuals who directly participated or benefited from a program paid 7.1% of the cost. Book and activity fees, admission to athletic events, open enrollment tuition and other fees are included as charges for services.

Federal and state governments subsidized certain programs with grants and awards of \$8,262,726. Operating grants include ESEA, IDEA, and State Special Education Aid.

In the fiscal year ended 2024, the District spent \$88,274,742 as compared to \$78,209,363 in 2023, for an increase of 12.87%.

**Table 3**  
**Changes in Net Position from Operating Results**  
*(in thousands of dollars)*

REVENUES	Governmental Activities		
	2024	2023	% Change
Program revenues			
Charges for services	\$ 6,309	\$ 5,908	6.79%
Operating grants & contributions	8,263	9,001	-8.20%
General revenues			
Property taxes	41,693	38,556	8.14%
General aid	27,931	27,128	2.96%
Other	6,117	2,348	160.52%
<b>Total revenues</b>	<b>90,313</b>	<b>82,941</b>	<b>8.89%</b>
<b>EXPENSES</b>			
Instruction	40,083	40,267	-0.46%
Pupil and instructional services	8,743	8,194	6.70%
Administrative services	29,572	22,183	33.31%
Interest on debt	5,765	3,937	46.43%
Other	4,112	3,628	13.34%
<b>Total expenses</b>	<b>88,275</b>	<b>78,209</b>	<b>12.87%</b>
<b>Change in Net Position</b>	<b>\$ 2,038</b>	<b>\$ 4,732</b>	<b>-56.93%</b>

# Waunakee Community School District

## Management’s Discussion and Analysis

### DISTRICT-WIDE FINANCIAL STATEMENTS (continued)

Table 4 presents the cost of district activities. The table reports each activity’s net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The net cost reflects the financial burden that was placed on the District’s taxpayers by each of these functions.

The cost of all governmental activities this year was \$88,274,742. Individuals who directly participated or benefited from a program offering paid \$6,309,359 of costs. Federal and state governments subsidized certain programs with grants and contributions of \$8,262,726. The net cost of governmental activities, \$73,702,657 was financed by \$41,692,918 of property taxes and \$27,931,291 of state general aid.

**Table 4**  
**Net Cost of Governmental Activities**  
*(in thousands of dollars)*

<b>EXPENSES</b>	Total Cost of Services	Net Cost of Services
Instruction	\$ 40,083	\$ (29,362)
Pupil and instructional services	8,743	(8,302)
Administrative services	29,572	(26,540)
Interest on debt	5,765	(5,587)
Other	4,112	(3,911)
<b>Total expenses</b>	<b>\$ 88,275</b>	<b>\$ (73,702)</b>

### FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS

The focus of the District’s governmental funds is to provide information on near-term inflows, outflows, and balances in spendable resources. Such information is useful in assessing the District’s financing requirements. Unassigned fund balances or lack thereof, may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year. The District completed the year with a total governmental fund balance of \$54,444,173, down from last year’s ending fund balance of \$119,800,540. The District’s unassigned fund balance, available for spending at the district’s discretion was \$5,480,661.

The General Fund is the chief operating fund of the District. During the current fiscal year, the general fund saw a fund balance decrease of \$540,987.

### GENERAL FUND BUDGETARY HIGHLIGHTS

The District’s original budget for the general fund anticipated that expenditures and other financing uses would equal revenues. The amended budget anticipated expenditures and other financing uses in excess of revenues by \$388,650. The actual results for the year ended June 30, 2024 had expenditures and other financing uses in excess of revenues by \$540,987.

# Waunakee Community School District

## Management's Discussion and Analysis

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### CAPITAL ASSET AND DEBT ADMINISTRATION

#### Capital Assets

At the June 30, 2024, the District had \$215,723,847 in capital assets, including land, construction in progress, buildings and improvements, and furniture and equipment. Total accumulated depreciation on these assets was \$59,143,432. Asset acquisitions for governmental activities totaled \$63,745,896. The District recognized depreciation expense of \$3,613,249. Detailed information about capital assets can be found in Note 4 to the financial statements.

**Table 5**  
**Capital Assets**  
*(in thousands of dollars)*

	2024	2023
Land	\$ 2,725	\$ 2,725
Construction in progress	66,799	8,488
Buildings and improvements	134,722	142,119
Furniture and equipment	11,478	8,429
Accumulated depreciation	(59,144)	(60,869)
Net capital assets	\$ 156,580	\$ 100,892

#### Long-Term Debt

At June 30, 2024, the District had \$146,060,000 in general obligation debt outstanding—an decrease of \$8,700,000 from fiscal year 2023. Debt of the District is secured by a tax levy adopted by the Board of Education at the time of issuance. Wisconsin statutes require that the first property tax receipts be segregated for annual debt service payments. Detailed information about the District's long-term obligations is presented in Note 7 to the financial statements.

**Table 6**  
**Outstanding Long-term Obligations**  
*(in thousands of dollars)*

	2024	2023
General obligation debt	\$ 148,141	\$ 157,240
Capital leases	19	42
Compensated absences	3,442	3,168
Net pension liability	2,843	9,857
Other postemployment benefits	3,311	5,685
Net long-term obligations	\$ 157,756	\$ 175,992

# Waunakee Community School District

## Management's Discussion and Analysis

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### FACTORS BEARING ON THE DISTRICT'S FUTURE

The following items may have a bearing on the future of the District:

- The School Board approved in August of 2022 two referendum questions for the public to consider on November 8<sup>th</sup>, 2022. The first question was an operational referendum question, on a non-recurring basis as follows: 2022-23 \$1 million, 2023-24 \$3 million, 2024-25 \$6 million. The second question was a capital referendum question for \$175 million that included the following: construction of a new Heritage Elementary at a district owned site, construction of a new Middle School at the former Heritage Elementary site, specific renovation projects at the Waunakee High School, Teaching and Learning Center, and Administrative offices, and districtwide maintenance projects. Both referendum questions were approved by the public.
- The School Board approved presenting a non-recurring operational referendum in the amount of \$2,127,502 to the voting public on Tuesday, November 3rd, 2020. This is a 5 -year non-recurring operational referendum. This referendum passed on November 3rd, 2020. The primary use of the funds for the 2020-21 school year were COVID related school reopening costs. These funds were utilized for continuing COVID related costs in the 2022-23 and 2023-24 school years as well as operational costs of the district.
- The district has borrowed a portion of the \$175 million authorized in the November 2022 capital referendum question. The first borrowing took place in December 2022 (\$9.9 million) and the second borrowing took place in January of 2023 (\$99 million). The remaining balance is anticipated to be borrowed during the 2024-25 fiscal year.
- The construction of the new Heritage Elementary School was completed by September 1, 2024. The construction of the new Middle School started in July 2024 and will conclude by September 1, 2026.
- The district approved a November 2024 operational referendum question designed to replace the operational referendums approved in November 2020 and November 2022.

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact any of the individuals below at (608) 849-2000:

- Randy Guttenberg, District Superintendent - [randyguttenberg@waunakee.k12.wi.us](mailto:randyguttenberg@waunakee.k12.wi.us)
- Steve Summers, Executive Director of Operations - [stevesummers@waunakee.k12.wi.us](mailto:stevesummers@waunakee.k12.wi.us)
- Alexandra Newton, Director of Business Services - [alexandranewton@waunakee.k12.wi.us](mailto:alexandranewton@waunakee.k12.wi.us)

Additional information about the District and its services can also be found on the District's website at [www.waunakee.k12.wi.us](http://www.waunakee.k12.wi.us).

# **Government-Wide Financial Statements**

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# Waunakee Community School District

## Statement of Net Position

June 30, 2024

	Governmental Activities
<i>Assets and Deferred Outflows of Resources</i>	
Current assets:	
Cash and investments	\$ 62,784,729
Accounts receivable	12,098,477
Prepaid items	135,941
Due from fiduciary fund	588,431
Due from other governments	872,907
<b>Total current assets</b>	<b>76,480,485</b>
Noncurrent assets:	
Capital assets not being depreciated	69,523,344
Capital assets being depreciated, net	87,057,071
<b>Total noncurrent assets</b>	<b>156,580,415</b>
<b>Total assets</b>	<b>233,060,900</b>
Deferred outflows of resources - Related to pensions/OPEB	25,888,271
<b>Total assets and deferred outflows of resources</b>	<b>\$ 258,949,171</b>
<i>Liabilities, Deferred Inflows of Resources, and Net Position</i>	
Current liabilities:	
Short-term notes payable	\$ 12,770,000
Accounts payable	7,574,267
Accrued payroll	1,035,974
Medical claims payable	155,521
Accrued interest	1,639,325
Unearned revenue	67,279
Current portion of long-term obligations	5,929,459
<b>Total current liabilities</b>	<b>29,171,825</b>
Noncurrent liabilities:	
Due in more than one year	151,826,827
<b>Total liabilities</b>	<b>180,998,652</b>
Deferred inflows of resources - Related to pensions/OPEB	17,365,187
Net position:	
Net investment in capital assets	46,724,128
Restricted	7,835,231
Unrestricted	6,025,973
<b>Total net position</b>	<b>60,585,332</b>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<b>\$ 258,949,171</b>

See accompanying notes to the financial statements.

# Waunakee Community School District

## Statement of Activities

Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expenses)
		Charges for Services	Operating Grants and Contributions	Revenues and
				Changes in
				Net Position
				Total
				Governmental
				Activities
<b>Governmental activities:</b>				
Instruction:				
Regular instruction	\$ 26,346,194	\$ 2,871,260	\$ 994,190	\$ (22,480,744)
Vocational instruction	2,314,234	-	24,985	(2,289,249)
Special education instruction	8,085,987	-	5,808,755	(2,277,232)
Other instruction	3,336,060	465,515	555,502	(2,315,043)
<b>Total instruction</b>	<b>40,082,475</b>	<b>3,336,775</b>	<b>7,383,432</b>	<b>(29,362,268)</b>
Support services:				
Pupil services	3,726,299	-	426,491	(3,299,808)
Instructional staff services	5,016,396	-	13,900	(5,002,496)
General administration	1,351,676	-	72,200	(1,279,476)
Building administration	4,436,783	-	-	(4,436,783)
Business services	23,784,106	2,888,759	71,808	(20,823,539)
Central services	173,714	-	-	(173,714)
Insurance	403,759	-	-	(403,759)
Other support services	3,534,926	83,825	117,487	(3,333,614)
Interest	5,764,608	-	177,408	(5,587,200)
<b>Total support services</b>	<b>48,192,267</b>	<b>2,972,584</b>	<b>879,294</b>	<b>(44,340,389)</b>
<b>Total school district</b>	<b>\$ 88,274,742</b>	<b>\$ 6,309,359</b>	<b>\$ 8,262,726</b>	<b>(73,702,657)</b>
<b>General revenues:</b>				
Property taxes:				
General purposes				28,460,117
Debt service				12,838,301
Community service				394,500
State and federal aids not restricted to specific functions				27,931,291
Interest and investment earnings				5,054,557
Miscellaneous				1,062,209
<b>Total general revenues</b>				<b>75,740,975</b>
Change in net position				2,038,318
Net position - Beginning of year				58,547,014
Net position - End of year				<b>\$ 60,585,332</b>

See accompanying notes to the financial statements.

# **Fund Financial Statements**

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# Waunakee Community School District

## Balance Sheet - Governmental Funds

June 30, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Assets:</b>					
Cash and investments	\$15,041,972	\$ 191,861	\$ 46,349,025	\$ 1,201,871	\$ 62,784,729
Receivables:					
Accounts	510,149	-	232,937	102,124	845,210
Taxes	7,720,466	3,138,301	-	394,500	11,253,267
Prepaid items	43,635	-	-	92,306	135,941
Due from other funds	1,968,202	4,000,000	-	55,905	6,024,107
Due from other governments	806,942	-	-	65,965	872,907
<b>Total assets</b>	<b>\$26,091,366</b>	<b>\$7,330,162</b>	<b>\$ 46,581,962</b>	<b>\$ 1,912,671</b>	<b>\$ 81,916,161</b>
<b>Liabilities:</b>					
Short-term notes payable	\$12,770,000	\$ -	\$ -	\$ -	\$ 12,770,000
Accounts payable	234,645	-	7,278,321	61,301	7,574,267
Accrued payroll	1,016,172	-	-	19,802	1,035,974
Accrued interest	433,271	-	-	-	433,271
Due to other funds	4,000,577	-	999,670	435,429	5,435,676
Medical claims payable	155,521	-	-	-	155,521
Unearned revenue	-	-	-	67,279	67,279
<b>Total liabilities</b>	<b>18,610,186</b>	<b>-</b>	<b>8,277,991</b>	<b>583,811</b>	<b>27,471,988</b>
<b>Fund balances:</b>					
Nonspendable	43,635	-	-	92,306	135,941
Restricted	382,263	7,330,162	38,303,971	1,328,860	47,345,256
Committed	458,360	-	-	-	458,360
Assigned	1,023,955	-	-	-	1,023,955
Unassigned	5,572,967	-	-	(92,306)	5,480,661
<b>Total fund balances</b>	<b>7,481,180</b>	<b>7,330,162</b>	<b>38,303,971</b>	<b>1,328,860</b>	<b>54,444,173</b>
<b>Total liabilities and fund balances</b>	<b>\$26,091,366</b>	<b>\$7,330,162</b>	<b>\$ 46,581,962</b>	<b>\$ 1,912,671</b>	<b>\$ 81,916,161</b>

See accompanying notes to the financial statements.

**Waunakee Community School District**  
**Reconciliation of the Balance Sheet - Governmental Funds**  
**to the Statement of Net Position**  
**June 30, 2024**

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Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - Governmental funds		\$ 54,444,173
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund statements. Amounts reported for governmental activities in the statement of net position:

Governmental capital assets	\$ 215,723,847	
Governmental accumulated depreciation	(59,143,432)	156,580,415

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The supplemental pension, net pension and OPEB liability (asset) and the deferred outflows of resources and deferred inflows of resources related to pensions and OPEB are only reported in the statement of net position:

Net pension liability	(2,842,576)	
Net OPEB liability	(3,311,635)	
Deferred outflows of resources related to pensions/OPEB	25,888,271	
Deferred inflows of resources related to pensions/OPEB	(17,365,187)	2,368,873

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Long-term liabilities and the related interest payable, including bonds and notes payable, are not due in the current period and, therefore, are not reported in the fund statements. Long-term liabilities reported in the statement of net position that are not reported in the fund's balance sheet are:

Bonds and notes payable	(146,060,000)	
Obligations under contracts payable	(19,459)	
Unamortized premiums	(2,080,799)	
Accrued interest	(1,206,054)	
Compensated absences	(3,441,817)	(152,808,129)

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Total net position - Governmental activities		\$ 60,585,332
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See accompanying notes to the financial statements.

**Waunakee Community School District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Governmental Funds**  
**Year Ended June 30, 2024**

	General Fund	Debt Service Fund	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Property taxes	\$ 28,460,117	\$ 12,838,301	\$ -	\$ 394,500	\$ 41,692,918
Other local sources	1,748,474	493,178	3,760,594	4,118,277	10,120,523
Interdistrict sources	2,171,018	-	-	186,860	2,357,878
Intermediate sources	36,142	-	-	-	36,142
State sources	32,184,348	-	-	-	32,184,348
Federal sources	2,821,020	-	-	116,210	2,937,230
Other sources	805,341	177,408	-	1,272	984,021
<b>Total revenues</b>	<b>68,226,460</b>	<b>13,508,887</b>	<b>3,760,594</b>	<b>4,817,119</b>	<b>90,313,060</b>
<b>Expenditures:</b>					
<b>Instruction:</b>					
Regular instruction	28,286,630	-	-	155,170	28,441,800
Vocational instruction	2,324,852	-	-	4,210	2,329,062
Special instruction	8,421,635	-	-	-	8,421,635
Other instruction	2,783,100	-	-	774,021	3,557,121
<b>Total instruction</b>	<b>41,816,217</b>	<b>-</b>	<b>-</b>	<b>933,401</b>	<b>42,749,618</b>
<b>Support services:</b>					
Pupil services	3,712,846	-	-	13,453	3,726,299
Instructional staff services	4,853,664	-	-	308,137	5,161,801
General administration	1,397,681	-	-	-	1,397,681
Building administration	4,485,196	-	-	140,532	4,625,728
Business services	8,517,660	-	67,137,936	3,028,755	78,684,351
Central services	136,179	-	-	43,950	180,129
Insurance	401,077	-	-	2,682	403,759
Other support services	2,847,151	-	-	600,637	3,447,788
<b>Total support services</b>	<b>26,351,454</b>	<b>-</b>	<b>67,137,936</b>	<b>4,138,146</b>	<b>97,627,536</b>
<b>Debt service:</b>					
Principal	23,232	8,700,000	-	-	8,723,232
Interest	558,710	6,010,331	-	-	6,569,041
<b>Total debt service</b>	<b>581,942</b>	<b>14,710,331</b>	<b>-</b>	<b>-</b>	<b>15,292,273</b>
<b>Total expenditures</b>	<b>68,749,613</b>	<b>14,710,331</b>	<b>67,137,936</b>	<b>5,071,547</b>	<b>155,669,427</b>
Excess of revenues over (under) expenditures	(523,153)	(1,201,444)	(63,377,342)	(254,428)	(65,356,367)
<b>Other financing sources:</b>					
Transfers in (out)	(17,834)	-	-	17,834	-
<b>Total other financing sources</b>	<b>(17,834)</b>	<b>-</b>	<b>-</b>	<b>17,834</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(540,987)</b>	<b>(1,201,444)</b>	<b>(63,377,342)</b>	<b>(236,594)</b>	<b>(65,356,367)</b>
Fund balances - Beginning of year	8,022,167	8,531,606	101,681,313	1,565,454	119,800,540
<b>Fund balances - End of year</b>	<b>\$ 7,481,180</b>	<b>\$ 7,330,162</b>	<b>\$ 38,303,971</b>	<b>\$ 1,328,860</b>	<b>\$ 54,444,173</b>

See accompanying notes to the financial statements.

**Waunakee Community School District**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances - Governmental Funds to the Statement of Activities**  
**Year Ended June 30, 2024**

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Net change in fund balances - Governmental funds (from previous page) \$ (65,356,367)

*Amounts reported for governmental activities in the statement of activities are different because:*

The acquisition of capital assets is reported in the governmental funds as expenditures. However, for governmental activities, those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities.

Capital outlays reported in governmental fund statements	\$ 63,745,896
Depreciation expense reported in the statement of activities	(3,613,249)
Book value of assets disposed during the current year.	(4,444,113)

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Amount by which capital outlays are less than depreciation in the current year 55,688,534

Vested employee benefits are reported in the governmental funds when amounts are paid.

The statement of activities reports the value of benefits earned during the year. This amount is the net effect of the changes in employee benefit accounts 2,178,486

Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities.

The amount of long-term debt principal payments in the current year	8,723,232
Change in accrued interest	405,612
Amortization of discounts and premiums	398,821

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**Change in net position - Governmental activities \$ 2,038,318**

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See accompanying notes to the financial statements.

# Waunakee Community School District

## Statement of Fiduciary Net Position

June 30, 2024

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	Employee Benefit Trust
<hr/>	
Assets:	
Cash and investments	\$ 9,517,007
Accounts receivable	7,128
Due from other funds	577
<hr/>	
Total assets	9,524,712
<hr/>	
Liabilities:	
Due from other funds	589,008
<hr/>	
Total liabilities	589,008
<hr/>	
Net position:	
Restricted for OPEB	3,216,347
Restricted for pension	5,719,357
<hr/>	
Total net position	\$ 8,935,704
<hr/>	

See accompanying notes to the financial statements.

**Waunakee Community School District**  
**Statement of Changes in Fiduciary Net Position**  
**Year Ended June 30, 2024**

		Employee Benefit Trust
<hr/>		
Additions:		
Contributions	\$	519,958
Investment income		974,800
<hr/>		
Total additions		1,494,758
<hr/>		
Deductions:		
Retiree benefit payments		1,080,180
<hr/>		
Total deductions		1,080,180
<hr/>		
Change in net position		414,578
<hr/>		
Net position - Beginning of year		8,521,126
<hr/>		
Net position - End of year	\$	8,935,704
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See accompanying notes to the financial statements.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies

#### Introduction

The financial statements of the Waunakee Community School District (the "District") have been prepared in accordance with accounting principles generally accepted in the United States (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the District are described below.

#### Reporting Entity

The Waunakee Community School District is organized as a common school district. The District, governed by a seven-member elected school board, and operates grades pre-kindergarten through 12.

This report includes all of the funds of the District. The reporting entity for the District consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A legally separate organization should be reported as a component unit if the elected officials of the primary government are financially accountable to the organization. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

A legally separate, tax-exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. This report does not contain any component units.

#### Basis of Presentation

##### *Government-Wide Financial Statements*

The government-wide financial statements (i.e., the statement of net position and the statement of activities) display information about the reporting government as a whole. These statements include all the financial activities of the District, except for the fiduciary funds. The fiduciary funds are only reported in the statement of fiduciary net position and statement of changes in fiduciary net position at the fund financial statement level.

# Waunakee Community School District

## Notes to Financial Statements

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

#### **Basis of Presentation** (Continued)

The statement of net position and the statement of activities present financial information about the District's governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients for goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

The District applies restricted resources first when an expense is incurred for a purpose for which both restricted and unrestricted net position are available. Depreciation expense that can be specifically identified by function is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the statement of activities.

#### *Fund Financial Statements*

The fund statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as other governmental funds.

The District reports the following major governmental funds:

- General Fund – This is the District's primary operating fund. It accounts for all financial activity that is not accounted for and reported in another fund, including educational programs for students with disabilities.
- Debt Service Fund – This fund accounts for financial resources that are restricted, committed, or assigned to expenditure for principal and interest on long-term general obligation debt of governmental activities, including amounts accumulated for principal and interest maturing in future years.
- Capital Projects Fund – This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The District accounts for assets accumulated from employer contributions used to pay for postemployment benefits in the Employee Benefit Trust Funds.

# Waunakee Community School District

## Notes to Financial Statements

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

#### **Measurement Focus and Basis of Accounting**

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

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they become both measurable and available (susceptible to accrual). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after the end of the current fiscal year.

Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

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

#### **Deposits and Investments**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less. Cash and investment balances for individual funds are pooled unless maintained in segregated accounts. The Debt Service Fund accounts for its transactions through separate and distinct bank and investment accounts as required by State Statutes.

State Statutes permit the District to invest available cash balances, other than debt service funds, in time deposits (maturing in not more than three years) of authorized depositories, U.S. Treasury obligations, U.S. agency issues, municipal obligations within Wisconsin, high-grade commercial paper, and the local government pooled investment fund administered by the state investment board. Available balances in the Debt Service Fund may be invested in obligations of the United States and the local government pooled investment fund administered by the State of Wisconsin Investment Board.

# Waunakee Community School District

## Notes to Financial Statements

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

#### **Fair Value Measurements**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A three-tier hierarchy prioritizes the inputs used in measuring fair value. These tiers include Level 1, defined as quoted market prices in active markets for identical assets or liabilities; Level 2, defined as inputs other than quoted market prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs, therefore requiring an entity to develop its own assumptions. The asset's or liability's fair value measurement within the hierarchy is based on techniques that maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

#### **Receivables and Payables**

All accounts receivable are shown at gross amounts and, where appropriate, are reduced by an allowance for uncollectible accounts. No allowance for uncollectible accounts has been provided since it is believed that such allowance would not be material.

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

#### **Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the district-wide and the fund financial statements.

#### **Capital Assets**

Capital assets are recorded at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated acquisition value at the date of donation. The District maintains a threshold level of \$25,000 for capitalizing buildings and building improvements and \$5,000 for capitalizing land improvements and furniture and equipment.

Capital assets are recorded in the government-wide financial statements but are not reported in the fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared no longer needed for public school purposes by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for buildings and building improvements from 10 to 20 years for land improvements and 5 to 20 years for furniture and equipment. The cost of normal maintenance and repairs that does not add to the value of the asset or materially extend the asset's life is not capitalized. Capital assets not being depreciated include land and construction in progress. The District does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

# Waunakee Community School District

## Notes to Financial Statements

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

#### Unearned Revenue

Unearned revenue consists of money received related to food deposits that has not been earned.

#### Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenses.

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

#### Contracts Payable

Contracts that transfer ownership of an asset to the District by the end of the contract and do not contain termination options are reported as a financed purchase of the underlying asset by the District.

#### Accumulated Unpaid Sick Pay and Other Employee Benefit Amounts

The District's policy allows employees to earn varying amounts of sick pay for each year employed. Upon retirement, the employee is entitled to a deposit into a Health Reimbursement Account at the various rates as follows:

Teachers	\$85/day up to a maximum of 120 days
Classified staff and administrative assistants	\$110/day up to a maximum of 120 days
Custodians	\$110/day up to a maximum of 120 days

Administrators and administrative support staff are eligible for vacation per diems and health, dental, and life insurance up to age 65.

All compensated absences are accrued when earned in the district-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

# Waunakee Community School District

## Notes to Financial Statements

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

#### Accumulated Unpaid Sick Pay and Other Employee Benefit Amounts (Continued)

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

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

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

The District also offers an OPEB plan for health insurance. The net other postemployment liability for this plan has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits and OPEB expense. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section of deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has deferred outflows related to pension and other postemployment benefit activity.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents the acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has deferred inflows related to pension and other postemployment benefit activity.

#### Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets (less any unexpended proceeds). Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, it is the District's policy to use externally restricted resources first.

# Waunakee Community School District

## Notes to Financial Statements

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

#### Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form - prepaid items or inventories or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

*Restricted fund balance:* This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed fund balance:* These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the Board of Education - the District's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Board of Education removes the specified use by taking the same type of action that imposed the original commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned fund balance:* This classification reflects the amounts constrained by the District's "intent" to be used for specific purposes, but the amounts are neither restricted nor committed. The Board of Education has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

*Unassigned fund balance:* This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use externally restricted resources first, then unrestricted resources - committed, assigned, and unassigned - in order as needed.

#### Property Tax Levy

Under Wisconsin law, personal property taxes and first installment real estate taxes are collected by city, town, and village treasurers or clerks who then make proportional settlement with the school district and county treasurer for those taxes collected on their behalf. Second installment real estate taxes and delinquent taxes are collected by the county treasurer who then makes settlement with the city, town, village, and school districts before retaining any for county purposes.

The aggregate district tax levy is apportioned and certified by November 6 of the current fiscal year for collection to comprising municipalities based on the immediate past October 1 full or "equalized" taxable property values. As permitted by a collecting municipality's ordinance, taxes may be paid in full or two or more installments with

# Waunakee Community School District

## Notes to Financial Statements

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

#### Property Tax Levy (Continued)

the first installment payable the subsequent January 31 and a final payment no later than the following July 31. On or before January 15, and by the 20th of each subsequent month thereafter, the District may be paid by the collecting municipalities its proportionate share of tax collections received through the last day of the preceding month. On or before August 20, the county treasurer makes full settlement to the District for any remaining balance.

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

### Note 2: Stewardship and Accountability

#### Limitation on School District Revenues

Wisconsin Statutes limit the amount of revenues school districts may derive from general school aids and property taxes unless a higher amount is approved by a referendum. This limitation does not apply to revenues needed for the payment of any general obligation debt service (including refinanced debt) authorized by either of the following:

- A resolution of the school board or by referendum prior to August 12, 1993
- A referendum on or after August 12, 1993

### Note 3: Cash and Investments

The District's cash and investment balances at June 30, 2024 were as follows:

	Amount	Fair Value Level	Average Maturity
Deposits with financial institutions	\$ 18,557,376	N/A	N/A
Investments:			
Wisconsin Investment Series Cooperative	18,801,332	N/A	<30 days average
US Treasury Bills	24,766,991	Level 2	<12 months
Wisconsin Local Government Investment Pool	659,031	N/A	<30 days average
Corporate bonds	5,234,353	Level 2	<12 months
Mortgage and asset-backed securities	1,713,061	Level 1	<12 months
Direct commercial mortgages	1,617,891	Level 1	<12 months
Other equity investments	951,701	Level 1	<12 months
<b>Total</b>	<b>\$ 72,301,736</b>		

# Waunakee Community School District

## Notes to Financial Statements

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### Note 3: Cash and Investments (Continued)

The District's cash and investment balances as shown in the basic financial statements are as follows:

Government-wide statement of net position	
Cash and investments	\$ 62,784,729
Fiduciary fund statement of net position	
Cash and investments	9,517,007
<hr/>	
Total	\$ 72,301,736
<hr/>	

### Deposits

*Custodial Credit Risk:* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2024, the District's bank balance of \$19,525,535 was not exposed to custodial credit risk as follows: \$250,000 was covered by FDIC insurance, \$1,000,000 was covered by the State of Wisconsin, and \$18,275,535 was covered by a line of credit held by the Federal Home Loan Bank of Chicago.

### Investments

The District is a participant in the Local Government Investment Pool (LGIP), which is authorized in Wisconsin statutes 25.14 and 25.17 under the oversight of the State of Wisconsin Investment Board. The LGIP is not registered with the Securities Exchange Commission as an investment company. The LGIP operates and reports to participants on the amortized cost basis. LGIP pool shares are bought and redeemed at \$1 based on the amortized cost of the investments in the LGIP. The investment in the LGIP is not subject to the fair value hierarchy disclosures.

The District is a participant in the Wisconsin Investment Series Cooperative (WISC) funds, which is authorized in Wisconsin Statute 66.0301 and are governed by a commission in accordance with the terms of an intergovernmental cooperation agreement. The WISC is not registered with the Securities Exchange Commission (SEC) as an investment company. The WISC reports to participants on the amortized cost basis. WISC shares are bought and redeemed at \$1 based on the amortized cost of the investments in the pool. Participants in WISC have the right to withdraw their funds in total on one day's notice. The investments in WISC are not subject to the fair value hierarchy disclosures.

*Interest Rate Risk:* The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. State Statute limits the maturity of fixed income securities to not more than seven years.

*Credit Risk:* State Statute limits investments in fixed income securities to the top two ratings issued by nationally recognized statistical rating organizations. Ratings are not required, or available, for the Wisconsin Local Government Investment Pool (LGIP). The Wisconsin Investment Series Cooperative has a credit rating of AAAM. The District has no investment policy that would further limit its investment choices.

# Waunakee Community School District

## Notes to Financial Statements

### Note 4: Capital Assets

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

	Beginning Balance	Additions	Retirements	Ending Balance
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 2,724,693	\$ -	\$ -	\$ 2,724,693
Construction in progress	8,488,302	58,310,349	-	66,798,651
<b>Total capital assets not being depreciated</b>	<b>11,212,995</b>	<b>58,310,349</b>	<b>-</b>	<b>69,523,344</b>
Capital assets being depreciated:				
Building	142,118,798	2,386,386	(9,782,921)	134,722,263
Furniture & Equipment	8,429,079	3,049,161	-	11,478,240
<b>Total capital assets being depreciated</b>	<b>150,547,877</b>	<b>5,435,547</b>	<b>(9,782,921)</b>	<b>146,200,503</b>
Less accumulated depreciation	(60,868,991)	(3,613,249)	5,338,808	(59,143,432)
<b>Total capital assets, being depreciated - Net of accumulated depreciation</b>	<b>89,678,886</b>	<b>1,822,298</b>	<b>(4,444,113)</b>	<b>87,057,071</b>
<b>Governmental activities capital assets - Net</b>	<b>\$ 100,891,881</b>	<b>\$50,132,647</b>	<b>\$(4,444,113)</b>	<b>\$ 156,580,415</b>

Depreciation expense was charged to governmental activities as follows:

Regular instruction	\$ 140,295
Vocational instruction	18,222
Other instruction	15,227
Administrative services	5,420
Instructional staff services	6,768
Other support services	87,138
Building Administrative Services	3,340,179
<b>Total depreciation for governmental activities</b>	<b>\$ 3,613,249</b>

# Waunakee Community School District

## Notes to Financial Statements

### Note 5: Interfund Balances and Activity

Interfund receivable and payable balances in the fund financial statements on June 30, 2024, are as follows:

Due From:	Due To: Employee Benefit Trust	Due To: General Fund	Due To: Debt Service Fund	Due To: Non-Major Governmental Funds	Total
General Fund	\$ 577	\$ -	\$ 4,000,000	\$ -	4,000,577
Capital Projects Fund	-	943,765	-	55,905	999,670
Non-Major Governmental Funds	-	435,429	-	-	435,429
Employee Benefit Trust	-	589,008	-	-	589,008
<b>Totals</b>	<b>\$ 577</b>	<b>\$ 1,968,202</b>	<b>\$ 4,000,000</b>	<b>\$ 55,905</b>	<b>\$ 6,024,684</b>

The purpose for the interfund balances are to reimburse costs paid out of one fund and allocated to other funds. The amounts will be reimbursed in the subsequent fiscal year.

In addition, the General Fund transferred \$17,834 to the Food Service Fund to eliminate a current year deficit.

### Note 6: Short-Term Notes Payable

The District issues tax anticipation notes in advance of property tax collections. The note dated October 24, 2022 matured on October 24, 2023, with an interest rate of 5.00%. The note dated October 26, 2023 matures on September 24, 2024, with an interest rate of 5.00%. Interest for the year ended June 30, 2024 was \$558,710. Short-term debt activity for the year ended June 30, 2024 was as follows:

Description	Balance 07/01/23	Additions	Payments	Balance 06/30/24
Promissory note dated October 27, 2022	\$ 8,700,000	\$ -	\$ 8,700,000	\$ -
Promissory note dated October 26, 2023	-	12,770,000	-	12,770,000
<b>Total</b>	<b>\$ 8,700,000</b>	<b>\$ -</b>	<b>\$ 8,700,000</b>	<b>\$ -</b>

# Waunakee Community School District

## Notes to Financial Statements

### Note 7: Long-Term Obligations

Long-term liability activity for the year ended June 30, 2024 was as follows:

	Balance 07/01/23	Additions	Reductions	Balance 06/30/24	Amounts Due Within One Year
Bonds	\$ 154,760,000	\$ -	\$ 8,700,000	\$ 146,060,000	\$ 5,910,000
Deferred amounts:					
Premium	2,479,620	-	398,821	2,080,799	-
Subtotals	157,239,620	-	9,098,821	148,140,799	5,910,000
Net Pension Liability	9,856,617	-	7,014,041	2,842,576	-
Net OPEB Liability	5,684,822	-	2,373,187	3,311,635	-
Contracts Payable	42,691	-	23,232	19,459	19,459
Compensated Absences	3,168,093	273,724	-	3,441,817	-
Totals	\$ 175,991,843	\$ 273,724	\$ 18,509,281	\$ 157,756,286	\$ 5,929,459

### General Obligation Debt

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the District. Long-term debt will be retired by future property tax levies and resources accumulated in the debt service fund.

General obligation debt at June 30, 2024 is comprised of the following individual issues:

	Governmental Activities				
	Issue Dates	Interest Rates %	Dates of Maturity	Original amounts	Balance 06/30/24
GO Refunding Bonds	11/07/11	2.15-4.00%	04/01/25	\$ 4,475,000	\$ 290,000
GO Refunding Bonds	04/03/13	2.00-2.50%	03/01/25	9,515,000	1,345,000
GO Bonds	05/11/15	3.25%	04/01/35	9,990,000	8,020,000
GO Bonds	06/08/15	3.00-5.00%	04/01/31	34,800,000	28,460,000
GO Refunding Bonds	02/04/16	1.00-2.00%	04/01/26	9,995,000	1,965,000
GO Improvement Bonds	12/29/22	4.00%	04/01/42	9,980,000	9,980,000
GO Promissory Notes	02/01/23	3.25-6.00%	04/01/28	99,000,000	96,000,000
Total general obligation debt				\$ 177,755,000	\$ 146,060,000

# Waunakee Community School District

## Notes to Financial Statements

### Note 7: Long-Term Obligations (Continued)

The 2023 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$4,879,197,335. The legal debt limit and margin of indebtedness as of June 30, 2024, in accordance with Section 67.03(1)(a) of the Wisconsin Statutes, are as follows:

Debt limit (10% of \$4,879,197,335)	\$ 487,919,734
Deduct:	
Long-term debt applicable to debt margin	(146,060,000)
Add:	
Debt service fund assets available	7,330,162
<hr/>	
Margin of indebtedness	<u>\$ 349,189,896</u>

Debt service requirements to maturity on general obligation debt are as follows:

<i>Year Ended June 30:</i>	<b>Bonds Payable</b>		<b>Contracts Payable</b>	
	Principal	Interest	Principal	Interest
2025	\$ 5,910,000	\$ 4,904,620	\$ 19,459	\$ 693
2026	6,165,000	4,674,744	-	-
2027	6,530,000	4,396,344	-	-
2028	102,730,000	4,200,444	-	-
2029	2,195,000	878,544	-	-
2030-2034	11,900,000	3,292,487	-	-
2035-2039	6,005,000	1,706,526	-	-
2040-2042	4,625,000	375,000	-	-
<b>Totals</b>	<u>\$ 146,060,000</u>	<u>\$ 24,428,709</u>	<u>\$ 19,459</u>	<u>\$ 693</u>

In prior years, the District defeased certain general obligation bonds by placing the proceeds of new debt in an irrevocable trust to provide for the future debt service payments in the old debt. Accordingly, the trust account assets and liability for the defeased bonds are not included in the District's financial statements. At June 30, 2024 \$1,970,000 of debt outstanding is considered defeased.

# Waunakee Community School District

## Notes to Financial Statements

### Note 8: Net Position

Net position reported on the government wide statement of net position at June 30, 2024:

#### Governmental Activities:

Net investment in capital assets:

Land and other nondepreciable assets	\$ 69,523,344
Other capital assets, net of accumulated depreciation	87,057,071
Less: Related long-term debt outstanding (net of unspent proceeds)	(109,856,287)

Total net investment in capital assets	46,724,128
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Restricted:

Common school fund	\$ 34,097
Self-insurance	348,166
Debt service	6,124,108
Special revenue gifts	1,249,477
Community services	79,383

Total restricted	7,835,231
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Unrestricted	6,025,973
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Governmental activities net position	\$ 60,585,332
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# Waunakee Community School District

## Notes to Financial Statements

### Note 9: Fund Balance

Fund balance reported on the balance sheet - governmental funds at June 30, 2024:

#### Nonspendable Fund Balance

Prepaid items	\$ 135,941
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#### Restricted Fund Balance

Common school fund	\$ 34,097
Self-insurance	348,166
Debt service	7,330,162
Capital improvements	38,303,971
Special revenue gifts	1,249,477
Community services	79,383
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Total restricted fund balance	\$ 47,345,256

#### Committed Fund Balance

Band uniform and parking lot replacement	\$ 458,360
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#### Assigned Fund Balance

Allocate unspent funds for next fiscal year	\$ 1,023,955
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#### Unassigned Fund Balance

General fund	\$ 5,572,967
Food services	(92,306)
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Total unassigned fund balance	\$ 5,480,661

# Waunakee Community School District

## Notes to Financial Statements

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### **Note 10: Employee Retirement Plans - Wisconsin Retirement System**

#### **Plan Description**

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

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

#### **Vesting**

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

#### **Benefits Provided**

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to receive a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 10: Employee Retirement Plans - Wisconsin Retirement System (Continued)

#### Postretirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2014	4.7 %	25.0 %
2015	2.9 %	2.0 %
2016	0.5 %	(5.0)%
2017	2.0 %	4.0 %
2018	2.4 %	17.0 %
2019	- %	(10.0)%
2020	1.7 %	21.0 %
2021	5.1 %	13.0 %
2022	7.4 %	15.0 %
2023	1.6 %	(21.0)%

#### Contributions

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

During the reporting period, the WRS recognized \$2,817,676 in contributions from the employer.

# Waunakee Community School District

## Notes to Financial Statements

### Note 10: Employee Retirement Plans - Wisconsin Retirement System (Continued)

Contribution rates as of June 30, 2024, are as follows:

Employee Category	Employee	Employer
General (including teachers, executives, and elected officials)	6.90%	6.90%
Protective with Social Security	6.90%	14.30%
Protective without Social Security	6.90%	19.10%

### Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the District reported an liability of \$2,842,576 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the District's proportion was 0.19118680%, which was an increase of 0.00513228% from its proportion measured as of December 31, 2022.

For the year ended June 30, 2024, the District recognized pension expense of \$1,946,662.

At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 11,461,241	\$ 15,180,484
Net differences between projected and actual earnings on pension plan investments	9,905,918	-
Change in assumptions	1,238,997	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	55,899
Employer contributions subsequent to the measurement date	1,654,366	-
<b>Total</b>	<b>\$ 24,260,522</b>	<b>\$ 15,236,383</b>

# Waunakee Community School District

## Notes to Financial Statements

### Note 10: Employee Retirement Plans - Wisconsin Retirement System (Continued)

\$1,654,366 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	Net Deferred Outflows (Inflows) of Resources
2025	\$ 1,501,519
2026	1,577,633
2027	6,202,826
2028	(1,912,205)

### Actuarial Assumptions

The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	December 31, 2022
Measurement date of net pension liability (asset)	December 31, 2023
Experience study	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial cost method	Entry age
Asset valuation method	Fair value
Long-term expected rate of return	6.8%
Discount rate	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality	2020 WRS Experience Mortality Table
Postretirement adjustments*	1.7%

*\*No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.*

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

# Waunakee Community School District

## Notes to Financial Statements

### Note 10: Employee Retirement Plans - Wisconsin Retirement System (Continued)

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

#### Asset Allocation Targets and Expected Returns

As of December 31, 2023

Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Core fund:			
Global equities	40.0%	7.3%	4.5%
Fixed income	27.0%	5.8%	3.0%
Inflation sensitive assets	19.0%	4.4%	1.7%
Real estate	8.0%	5.8%	3.0%
Private equity/debt	18.0%	9.6%	6.7%
Leverage	(12.0)%	3.7%	1.0%
<b>Total core fund</b>	<b>100.0%</b>	<b>7.4%</b>	<b>4.6%</b>
Variable fund:			
U.S. equities	70.0%	6.8%	4.0%
International equities	30.0%	7.6%	4.8%
<b>Total variable fund</b>	<b>100.0%</b>	<b>7.3%</b>	<b>4.5%</b>

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

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.70%

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 10: Employee Retirement Plans - Wisconsin Retirement System (Continued)

Single Discount Rate: A single discount rate of 6.8% was used to measure the Total Pension Liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 3.77% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension (asset) calculated using the discount rate of 6.80%, as well as what the District's proportionate share of the net pension (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (5.80%) or 1 percentage point higher (7.80%) than the current rate:

	<b>1% Decrease to Discount Rate (5.80%)</b>	<b>Current Discount Rate (6.80%)</b>	<b>1% Increase to Discount Rate (7.80%)</b>
District's proportionate share of the net pension liability (asset)	\$ 27,474,877	\$ 2,842,576	\$(14,393,686)

### Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 11: Other Postemployment Benefits

Plan description - The District provides other post-employment benefits (OPEB) for its employees through a single-employer defined benefit plan that provides postemployment health insurance benefits to eligible employees and their spouses. Benefits and eligibility are established by the Board of Education.

Teachers who have been employed by the District at least 15 years and who have reached the age of 55 are eligible to receive retirement benefits. Teachers hired after April 1, 2008 receive a credit of \$1,000 per year of service to the District to be used to fund a post-employment Health Reimbursement Account (HRA). Teachers hired before April 1, 2008 receive a credit of \$1,200 per year of service to the District to be used to fund a post-employment HRA.

Administrators are eligible for retirement benefits at age 55. The District contributes to health, dental, and life insurance via a Health Reimbursement Account (HRA) for a maximum of 10 years or the age the retired employee is eligible for Medicare, whichever comes first. Premiums contributed are based on a vesting schedule. Vesting varies based on years of services. For employees with less than 6 years of service no premium is contributed. After 6 years, 10% of the premium is contributed for each additional year of services up to 10%. Employees are fully vested at 15 years. Administrators hired after April 1, 2011, will have a deposit to an HRA based on number of hours worked.

Employees covered by benefit terms - At June 30, 2024, the date of the latest actuarial valuation, there were 585 active plan members and 50 inactive plan members eligible to receive OPEB benefits.

Contributions -Contribution requirements are established through past practices and may be amended by the action of the Board of Education. The Board establishes rates based on an actuarially determined rate. Plan members are not required to contribute to the plan.

Actuarial assumptions - The net OPEB liability was determined by an actuarial valuation using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	June 30, 2024
Measurement date	June 30, 2024
Actuarial Cost Method	Entry Age Normal (level percent of salary)
Inflation	2.50%
Discount Rate	2.25%
Healthcare cost trend rates	7.00% decreasing to 6.50%, then decreasing by 0.10% per year down to 4.50%, and level thereafter
Actuarial Assumptions	Based on an experience study conducted in 2021 using Wisconsin Retirement System (WRS) experience from 2018-20
Mortality Assumptions	Wisconsin 2020 Experience Tables for Active Employees and Healthy Retirees projected with mortality improvements using the fully generational MP-2021 projection scale from a base year of 2010.

# Waunakee Community School District

## Notes to Financial Statements

### Note 11: Other Postemployment Benefits (Continued)

Discount rate - The discount rate of 2.25% was used in calculating the District's OPEB liabilities (based upon all projected payments discounted at a long-term expected rate of return of 2.25%). This rate was based upon the District's asset allocation and expected nominal return as of June 30, 2024.

#### Changes in the Net OPEB Liability (Asset)

<b><i>Changes in Net OPEB Liability</i></b>	<b>Increase (Decrease)</b>		
	<b>Total OPEB Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net OPEB Liability (a)-(b)</b>
Balances at June 30, 2023	\$ 8,721,168	\$ 3,036,346	\$ 5,684,822
Changes for the year:			
Service cost	505,558	-	505,558
Interest	198,045	-	198,045
Changes of benefit terms	(1,482,518)	-	(1,482,518)
Differences between expected and actual experience	(924,823)	-	(924,823)
Changes of assumptions or other input	(219,861)	-	(219,861)
Contributions - Employer	-	402,420	(402,420)
Net investment income	-	47,206	(47,206)
Benefit payments	(343,861)	(343,861)	-
Adjustment	-	(38)	38
<b>Net changes</b>	<b>(2,267,460)</b>	<b>105,727</b>	<b>(2,373,187)</b>
Balances at June 30, 2024	\$ 6,453,708	\$ 3,142,073	\$ 3,311,635

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.25%) or 1 percentage point higher (3.25%) than the current rate:

	<b>1% Decrease (1.25%)</b>	<b>Current Discount Rate (2.25%)</b>	<b>1% Increase (3.25%)</b>
Net OPEB liability	\$ 3,618,354	\$ 3,311,635	\$ 3,010,265

# Waunakee Community School District

## Notes to Financial Statements

### Note 11: Other Postemployment Benefits (Continued)

The following presents the District's net OPEB liability calculated using the health care cost trend rate of 7.0% decreasing to 4.5%, as well as what the District's net OPEB liability would be if it were calculated using the health care cost trend rate that is 1 percentage point lower (6.0% decreasing to 3.5%) or 1 percentage point higher (8.0% decreasing to 5.5%) than the current rate:

	<b>1% Decrease (6.0% in Year 1 then 5.5% decreasing to 3.5%)</b>		<b>Health Care Cost Trend Rates (7.0% in Year 1 then 6.5% decreasing to 4.5%)</b>	<b>1% Increase (8.0% in Year 1 then 7.5% decreasing to 5.5%)</b>
Net OPEB liability	\$ 3,060,903	\$	3,311,635	\$ 3,594,659

For the year ended June 30, 2024, the District recognized OPEB expense of \$(1,079,364).

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

	<b>Deferred Outflows of Resources</b>		<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 633,700	\$	1,323,150
Changes in assumptions	994,049		784,529
Net difference between projected and actual earnings on OPEB plan investments	-		21,125
<b>Total</b>	<b>\$ 1,627,749</b>	<b>\$</b>	<b>2,128,804</b>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<b>Deferred Inflows of Resources</b>
2025	(225,584)
2026	(163,279)
2027	(167,875)
2028	2,857
2029	(13,467)
Thereafter	66,293

# Waunakee Community School District

## Notes to Financial Statements

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### Note 12: Reconciliation of Deferred Outflows and Inflows

The tables below reconciles the deferred outflows and inflows from the Notes to the financial statements:

	Deferred Outflows	Deferred Inflows
Employee Retirement Plans - Wisconsin Retirement System	\$ 24,260,522	\$ 15,236,383
Other Postemployment Benefits - Healthcare Plan	1,627,749	2,128,804
Total	\$ 25,888,271	\$ 17,365,187

### Note 13: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers' compensation for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There was no significant reduction in the District's insurance coverage in fiscal 2024.

## **Required Supplementary Information**

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**Waunakee Community School District**  
**Budgetary Comparison Schedule - General Fund**  
**Year Ended June 30, 2024**

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Property taxes	\$ 28,460,117	\$ 28,460,117	\$ 28,460,117	\$ -
Other local sources	1,641,334	1,621,334	1,748,474	127,140
Interdistrict sources	2,155,558	2,155,558	2,171,018	15,460
Intermediate sources	-	-	26,054	26,054
State sources	28,734,410	28,918,509	28,985,721	67,212
Federal sources	2,380,541	2,381,541	1,821,531	(560,010)
Other sources	192,903	535,333	805,341	270,008
<b>Total revenues</b>	<b>63,564,863</b>	<b>64,072,392</b>	<b>64,018,256</b>	<b>(54,136)</b>
<b>Expenditures:</b>				
<b>Instruction:</b>				
Regular instruction	27,176,311	27,243,611	28,044,586	(800,975)
Vocational instruction	2,337,331	2,337,157	2,324,852	12,305
Other instruction	2,551,333	2,551,333	2,783,100	(231,767)
<b>Total instruction</b>	<b>32,064,975</b>	<b>32,132,101</b>	<b>33,152,538</b>	<b>(1,020,437)</b>
<b>Support services:</b>				
Pupil services	2,021,652	2,153,491	2,003,127	150,364
Instructional staff services	4,038,134	4,203,280	4,276,095	(72,815)
General administration	1,320,989	1,345,989	1,397,636	(51,647)
Building administration	4,538,524	4,539,924	4,485,196	54,728
Business services	8,590,524	9,105,178	8,360,013	745,165
Central services	116,744	116,744	123,857	(7,113)
Insurance	369,000	369,000	369,296	(296)
Other support services	2,803,051	2,784,051	2,847,151	(63,100)
<b>Total support services</b>	<b>23,798,618</b>	<b>24,617,657</b>	<b>23,862,371</b>	<b>755,286</b>
<b>Debt service</b>				
Principal	25,000	25,000	23,232	1,768
Interest	411,103	411,103	558,710	(147,607)
<b>Total expenditures</b>	<b>56,299,696</b>	<b>57,185,861</b>	<b>57,596,851</b>	<b>(410,990)</b>
Excess of revenues over expenditures	7,265,167	6,886,531	6,421,405	356,854
<b>Other financing uses:</b>				
Transfers out	(7,265,167)	(7,275,181)	(6,962,392)	312,789
<b>Net change in fund balance</b>	<b>-</b>	<b>(388,650)</b>	<b>(540,987)</b>	<b>669,643</b>
Fund balance - Beginning of year	8,022,167	8,022,167	8,022,167	-
<b>Fund balance - End of year</b>	<b>\$ 8,022,167</b>	<b>\$ 7,633,517</b>	<b>\$ 7,481,180</b>	<b>\$ (152,337)</b>

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedule.

# Waunakee Community School District

## Notes to Budgetary Comparison Schedule - General Fund

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### Note 1: Budgetary Information

Budgets are adopted each fiscal year for all funds in accordance with Section 65.90 of the Wisconsin Statutes, using the budgetary accounting basis prescribed by the Wisconsin Department of Public Instruction (DPI). The legally adopted budget and budgetary expenditure control are exercised at the two-digit subfunction level in the General Fund and at the function level for all other funds. Reported budget amounts are as originally adopted or as amended by School Board resolution.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- Based upon requests from District staff, District administration recommends budget proposals to the School Board.
- The School Board prepares a proposed budget including proposed expenditures and the means of financing them for the July 1 through June 30 fiscal year.
- A public notice is published containing a summary of the budget and identifying the time and place where a public hearing will be held on the proposed budget.
- Pursuant to the public budget hearing, the School Board may make alterations to the proposed budget.
- Once the School Board (following the public hearing) adopts the budget, no changes may be made in the amount of tax to be levied or in the amount of the various appropriations and the purposes of such appropriations unless authorized by a 2/3 vote of the entire School Board.

Appropriations lapse at year-end unless authorized as a carryover by the School Board. The portion of fund balance representing carryover appropriations is reported as an assigned fund balance.

# Waunakee Community School District

## Notes to the Budgetary Comparison Schedule - General Fund (Continued)

### Note 2: Budgetary Comparisons

GAAP requires a budgetary comparison for the General Fund and each major special revenue fund.

Required comparisons are between the final budget and actual on a budgetary basis. The "original budget" represents the budget as approved by the school board after it sets the tax to be levied for the fiscal year. The "final budget" is the "original budget" adjusted for any budget amendments approved by the school board during the fiscal year and up to the time the financial statements are ready to be issued. The "actual on a budgetary basis" excludes the revenues, expenditures, and other financing sources/(uses) of the special education fund, which is treated as a special revenue fund for budgetary purposes. The following schedule reconciles the "budgetary basis" revenues and expenditures of the *budgetary comparison schedule - general fund* to the *governmental funds - statement of revenues, expenditures, and changes in fund balances*:

	<b>General Fund Actual on Budgetary Basis</b>	<b>Special Education Fund</b>	<b>General Fund Actual on GAAP Basis</b>
Revenues	\$ 64,018,256	\$ 4,208,204	\$ 68,226,460
Expenditures	(57,596,851)	(11,152,762)	(68,749,613)
Other financing sources (uses)	(6,962,392)	6,944,558	(17,834)
<b>Net change in fund balance</b>	<b>\$ (540,987)</b>	<b>\$ -</b>	<b>\$ (540,987)</b>

### Note 3: Excess of Expenditures Over Appropriations

For the year ended June 30, 2024, the General Fund had expenditures in excess of appropriations for the following two-digit subfunction categories:

	<b>Budget</b>	<b>Actual</b>	<b>Actual Over Budget</b>
Regular curriculum	\$ 27,243,611	\$ 28,044,586	\$ 800,975
Other instruction	2,551,333	2,783,100	231,767
Instructional staff services	4,203,280	4,276,095	72,815
General administration	1,345,989	1,397,636	51,647
Central services	116,744	123,857	7,113
Insurance	369,000	369,296	296
Other support services	2,784,051	2,847,151	63,100
Debt service-interest	411,103	558,710	147,607

# Waunakee Community School District

## Schedule of the Employer's Proportionate Share of the Net Pension Liability (Asset) and Employer Contributions - Wisconsin Retirement System

Last 10 Years

### Schedule of the Employer's Proportionate Share of the Net Pension Liability (Asset) Wisconsin Retirement System (WRS)

Last 10 Calendar Years

Measurement Date December 31,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered Payroll	Districts Proportionate Share of the Net Pension Liability (Asset) as a Percentage of it's Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2023	0.19118680 %	\$ 2,842,576	\$ 38,202,771	7.44 %	98.85 %
2022	0.18605452	9,856,617	34,670,657	28.43	95.72
2021	0.18302477	(14,752,133)	31,878,460	(46.28)	106.02
2020	0.18163655	(11,339,821)	30,376,745	(37.33)	105.26
2019	0.18037600	(5,816,148)	29,182,831	(19.93)	102.96
2018	0.17849100	6,350,158	27,774,660	22.86	96.45
2017	0.17547800	(5,210,156)	26,449,566	(19.70)	102.93
2016	0.17053400	1,406,103	25,521,523	5.51	99.12
2015	0.16757700	2,723,101	24,804,900	10.98	98.20
2014	0.16689200	(4,098,207)	24,191,077	(16.94)	102.74

### Schedule of the Employer Contributions Wisconsin Retirement System (WRS)

Last 10 Fiscal Years

Year Ended June 30,	Contractually Required Contributions for the Fiscal Period	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll for the Fiscal Year	Contributions as a Percentage of Covered Payroll
2024	\$ 2,817,676	\$ 2,817,676	\$ -	\$ 41,083,826	6.86 %
2023	2,319,945	2,319,945	-	34,780,770	6.67
2022	2,204,478	2,204,478	-	33,385,317	6.60
2021	2,069,015	2,069,015	-	30,651,834	6.75
2020	1,911,485	1,911,485	-	30,064,495	6.36
2019	1,860,902	1,860,902	-	27,998,578	6.65
2018	1,798,630	1,798,630	-	27,270,041	6.60
2017	1,798,630	1,798,630	-	25,956,056	6.93
2016	1,657,559	1,657,559	-	25,521,523	6.49
2015	1,665,033	1,665,033	-	24,388,896	6.83

# Waunakee Community School District

## Schedule of the Employer's Proportionate Share of the Net Pension Liability (Asset) and Employer Contributions - Wisconsin Retirement System

Last 10 Years

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### Notes to the Schedules:

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

*Changes of assumptions:* Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

See Independent Auditor's Report.

# Waunakee Community School District

## Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2023	2022	2021	2020	2019
Valuation Date:	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed
Amortization Method:	Amortization Period	Amortization Period	Amortization Period	Amortization Period	Amortization Period
	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Amortization Period:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Asset Valuation Method:					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.4%	5.5%
					446
Pre-retirement:	6.8%	7.0%	7.0%	7.0%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Wage Inflation:	3.0%	3.0%	3.0%	3.0%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	1.7%	1.9%	1.9%	1.9%	2.1%

# Waunakee Community School District

## Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions (continued):

	2023	2022	2021	2020	2019
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020.	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.
Mortality:	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010.	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2012 <sup>447</sup> Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).

\*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

# Waunakee Community School District

## Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions (continued):

	2018	2017	2016	2015	2014
Valuation Date:	December 31, 2016	December 31, 2015	December 31, 2014	December 31, 2013	December 31, 2012
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
	Level Percent of	Level Percent of	Level Percent of	Level Percent of	Level Percent of
	Payroll-Closed	Payroll-Closed	Payroll-Closed	Payroll-Closed	Payroll-Closed
Amortization Method:	Amortization Period	Amortization Period	Amortization Period	Amortization Period	Amortization Period
	30 Year closed from	30 Year closed from	30 Year closed from	30 Year closed from	30 Year closed from
	date of participation in	date of participation	date of participation	date of participation	date of participation
	WRS	in WRS	in WRS	in WRS	in WRS
Amortization Period:	Five Year Smoothed	Five Year Smoothed	Five Year Smoothed	Five Year Smoothed	Five Year Smoothed
	Market (Closed)	Market (Closed)	Market (Closed)	Market (Closed)	Market (Closed)
Asset Valuation Method:					
Actuarial Assumptions					
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					448
Pre-retirement:	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.2%	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	2.1%	2.1%	2.1%	2.1%	2.1%

# Waunakee Community School District

## Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions (continued):

<i>Year Ended June 30, 2024</i>	2018	2017	2016	2015	2014
Retirement Age:	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2011 - 2014.	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2009 valuation pursuant to an experience study of the period 2006 - 2008.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.

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\*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

**Waunakee Community School District**  
**Schedule of Changes in Net OPEB Liability and**  
**Related Ratios**  
**Last 10 Fiscal Years**

Fiscal Year Ending - June 30,	2024	2023	2022	2021
<b>Total OPEB Liability</b>				
Service cost	\$ 505,558	\$ 494,433	\$ 328,636	\$ 321,404
Interest	198,045	185,668	148,788	147,771
Change in benefit terms	(1,482,518)		413,577	-
Differences between expected and actual experience	(924,823)	627,269	85,524	-
Changes in assumptions or other input	(219,861)		1,300,971	-
Benefit payments	(343,861)	(1,181,825)	(260,684)	(594,519)
<b>Net Change in OPEB Liability</b>	<b>(2,267,460)</b>	<b>125,545</b>	<b>2,016,812</b>	<b>(125,344)</b>
<b>Total OPEB liability - beginning</b>	<b>8,721,168</b>	<b>8,595,623</b>	<b>6,578,811</b>	<b>6,704,155</b>
<b>Total OPEB liability - ending</b>	<b>\$ 6,453,708</b>	<b>\$ 8,721,168</b>	<b>\$ 8,595,623</b>	<b>\$ 6,578,811</b>
<b>Plan Fiduciary Net Position</b>				
Contributions - employer	\$ 402,420	\$ 912,701	\$ 331,201	\$ 489,885
Net investment income	47,206	46,030	50,184	376,591
Benefit payments	(343,861)	(1,181,825)	(260,684)	(594,519)
Adjustment	(38)	(47)	(77,561)	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>105,727</b>	<b>(223,141)</b>	<b>43,140</b>	<b>271,957</b>
<b>Plan Fiduciary Net Position - beginning</b>	<b>3,036,346</b>	<b>3,259,487</b>	<b>3,216,347</b>	<b>2,944,390</b>
<b>Plan Fiduciary Net Position - ending</b>	<b>\$ 3,142,073</b>	<b>\$ 3,036,346</b>	<b>\$ 3,259,487</b>	<b>\$ 3,216,347</b>
<b>Net OPEB Liability</b>	<b>\$ 3,311,635</b>	<b>\$ 5,684,822</b>	<b>\$ 5,336,136</b>	<b>\$ 3,362,464</b>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	<b>48.69%</b>	<b>34.82%</b>	<b>37.92%</b>	<b>48.89%</b>
<b>Covered payroll</b>	<b>\$ 38,103,191</b>	<b>\$ 29,404,464</b>	<b>\$29,404,464</b>	<b>\$29,189,262</b>
<b>Net OPEB liability as a percentage of covered payroll</b>	<b>8.69%</b>	<b>19.33%</b>	<b>18.15%</b>	<b>11.52%</b>

\* These schedules are intended to present information for the last 10 years.  
Additional information will be presented as it becomes available.

See Independent Auditor's Report.

**Waunakee Community School District**  
**Schedule of Changes in Net OPEB Liability and**  
**Related Ratios**  
**Last 10 Fiscal Years**

Fiscal Year Ending - June 30,	2020	2019	2018	2017	2016
<b>Total OPEB Liability</b>					
Service cost	\$ 431,620	\$ 400,957	\$ 600,092	\$ 582,614	\$ 549,170
Interest	254,740	254,812	242,874	237,452	225,676
Change in benefit terms	-	-	-	-	-
Differences between expected and actual experience	(899,814)	-	194,262	(365,688)	(5,292)
Changes in assumptions or other input	(2,933)	119,726	(1,950,182)	-	-
Benefit payments	(283,885)	(331,177)	(245,382)	(102,465)	(352,833)
<b>Net Change in OPEB Liability</b>	<b>(500,272)</b>	<b>444,318</b>	<b>(1,158,336)</b>	<b>351,913</b>	<b>416,721</b>
<b>Total OPEB liability - beginning</b>	<b>7,204,427</b>	<b>6,760,109</b>	<b>7,918,445</b>	<b>7,566,532</b>	<b>7,149,811</b>
<b>Total OPEB liability - ending</b>	<b>\$ 6,704,155</b>	<b>\$ 7,204,427</b>	<b>\$ 6,760,109</b>	<b>\$ 7,918,445</b>	<b>\$ 7,566,532</b>
<b>Plan Fiduciary Net Position</b>					
Contributions - employer	\$ 587,108	\$ 587,220	\$ 564,841	\$ 589,384	\$ 508,468
Net investment income	50,452	37,175	12,416	8,322	5,441
Benefit payments	(283,885)	(331,177)	(245,382)	(102,465)	(352,833)
Adjustment - Note 1	-	-	1,136,646	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>353,675</b>	<b>293,218</b>	<b>1,468,521</b>	<b>495,241</b>	<b>161,076</b>
<b>Plan Fiduciary Net Position - beginning</b>	<b>2,590,715</b>	<b>2,297,497</b>	<b>828,976</b>	<b>333,735</b>	<b>172,659</b>
<b>Plan Fiduciary Net Position - ending</b>	<b>\$ 2,944,390</b>	<b>\$ 2,590,715</b>	<b>\$ 2,297,497</b>	<b>\$ 828,976</b>	<b>\$ 333,735</b>
<b>Net OPEB Liability</b>	<b>\$ 3,759,765</b>	<b>\$ 4,613,712</b>	<b>\$ 4,462,612</b>	<b>\$ 7,089,469</b>	<b>\$ 7,232,797</b>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>					
	43.92%	35.96%	33.99%	10.47%	4.41%
<b>Covered payroll</b>	<b>\$29,189,262</b>	<b>\$26,556,897</b>	<b>\$26,556,897</b>	<b>\$25,638,082</b>	<b>\$23,967,500</b>
<b>Net OPEB liability as a percentage of covered payroll</b>	<b>12.88%</b>	<b>17.37%</b>	<b>16.80%</b>	<b>27.65%</b>	<b>30.18%</b>

\* These schedules are intended to present information for the last 10 years. Additional information will be presented as it becomes available.

See Independent Auditor's Report.

# Waunakee Community School District

## Schedule of Employer Contributions - OPEB

### Last 10 Fiscal Years

Fiscal Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Actual Contribution as a Percentage of Covered Employee Payroll
6/30/2024	\$ 934,322	\$ 402,420	531,902	\$ 38,103,191	1.06%
6/30/2023	907,109	912,701	(5,592)	29,404,464	3.10%
6/30/2022	456,976	331,201	125,775	29,404,464	1.13%
6/30/2021	443,666	489,885	(46,219)	29,189,262	1.68%
6/30/2020	587,108	587,108	-	29,189,262	2.01%
6/30/2019	666,290	587,220	79,070	26,556,897	2.21%
6/30/2018	816,351	564,841	251,510	26,556,897	2.13%
6/30/2017	816,351	102,465	713,886	25,638,082	0.40%
6/30/2016	516,717	508,468	8,249	23,967,500	2.12%

**Notes to Schedule:**

Valuation date: 6/30/2024

Method and assumptions used to determine contributions rates:

Actuarial cost method	Entry age normal
Amortization method	13 year Level %
Asset valuation method	Market value
Inflation	2.5 percent
Healthcare cost trend rates	7.00% decreasing to 6.50%, then decreasing by 0.10% per year down to 4.5%, and level thereafter
Discount rate	2.25 percent
Actuarial assumptions	Based on an experience study conducted in 2021 using Wisconsin Retirement (WRS) experience from 2018-20
Mortality assumptions	2020 WRS Experience Tables for Active Employees and Healthy Retirees projected with mortality improvements using the fully generational MP-2021 projection case from a base year of 2010

\* These schedules are intended to present information for the last 10 years. Additional information will be presented as it becomes available.

See Independent Auditor's Report.

## **Supplementary Financial Information**

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**Waunakee Community School District**  
**Combining Balance Sheet - General Fund**  
**June 30, 2024**

	General Operating Fund	Special Education Fund	Total General Fund
<b>Assets:</b>			
Cash and investments	\$ 15,041,972	\$ -	\$ 15,041,972
Receivables:			
Accounts	494,968	15,181	510,149
Taxes	7,720,466	-	7,720,466
Prepaid items	43,635	-	43,635
Due from other funds	2,153,186	(184,984)	1,968,202
Due from other governments	622,751	184,191	806,942
<b>Total assets</b>	<b>\$ 26,076,978</b>	<b>\$ 14,388</b>	<b>\$ 26,091,366</b>
<b>Liabilities:</b>			
Short-term notes payable	\$ 12,770,000	\$ -	\$ 12,770,000
Accounts payable	221,096	13,549	234,645
Accrued payroll	1,015,333	839	1,016,172
Accrued interest	433,271	-	433,271
Due to other funds	4,000,577	-	4,000,577
Medical claims payable	155,521	-	155,521
<b>Total liabilities</b>	<b>18,595,798</b>	<b>14,388</b>	<b>18,610,186</b>
<b>Fund balances:</b>			
Nonspendable	43,635	-	43,635
Restricted	382,263	-	382,263
Committed	458,360	-	458,360
Assigned	1,023,955	-	1,023,955
Unassigned	5,572,967	-	5,572,967
<b>Total fund balances</b>	<b>7,481,180</b>	<b>-</b>	<b>7,481,180</b>
<b>Total liabilities and fund balances</b>	<b>\$ 26,076,978</b>	<b>\$ 14,388</b>	<b>\$ 26,091,366</b>

See Independent Auditor's Report.

**Waunakee Community School District**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - General Fund**  
**Year Ended June 30, 2024**

	General Operating Fund	Special Education Fund	Total General Fund
<b>Revenues:</b>			
Property taxes	\$ 28,460,117	\$ -	\$ 28,460,117
Other local sources	1,748,474	-	1,748,474
Interdistrict sources	2,171,018	-	2,171,018
Intermediate sources	26,054	10,088	36,142
State sources	28,985,721	3,198,627	32,184,348
Federal sources	1,821,531	999,489	2,821,020
Other sources	805,341	-	805,341
<b>Total revenues</b>	<b>64,018,256</b>	<b>4,208,204</b>	<b>68,226,460</b>
<b>Expenditures:</b>			
<b>Instruction:</b>			
Regular instruction	28,044,586	242,044	28,286,630
Vocational instruction	2,324,852	-	2,324,852
Special instruction	-	8,421,635	8,421,635
Other instruction	2,783,100	-	2,783,100
<b>Total instruction</b>	<b>33,152,538</b>	<b>8,663,679</b>	<b>41,816,217</b>
<b>Support services:</b>			
Pupil services	2,003,127	1,709,719	3,712,846
Instructional staff services	4,276,095	577,569	4,853,664
General administration	1,397,636	45	1,397,681
Building administration	4,485,196	-	4,485,196
Business services	8,360,013	157,647	8,517,660
Central services	123,857	12,322	136,179
Insurance	369,296	31,781	401,077
Other support services	2,847,151	-	2,847,151
<b>Total support services</b>	<b>23,862,371</b>	<b>2,489,083</b>	<b>26,351,454</b>
<b>Debt service:</b>			
Principal	23,232	-	23,232
Interest	558,710	-	558,710
<b>Total expenditures</b>	<b>57,596,851</b>	<b>11,152,762</b>	<b>68,749,613</b>
Excess of revenues over (under) expenditures	6,421,405	(6,944,558)	(523,153)
<b>Other financing sources:</b>			
Transfers out	(6,962,392)	6,944,558	(17,834)
<b>Net change in fund balances</b>	<b>(540,987)</b>	<b>-</b>	<b>(540,987)</b>
Fund balances - Beginning of year	8,022,167	-	8,022,167
<b>Fund balances - End of year</b>	<b>\$ 7,481,180</b>	<b>\$ -</b>	<b>\$ 7,481,180</b>

See Independent Auditor's Report.

**Waunakee Community School District**  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**June 30, 2024**

	Special Revenue Gift Fund	School Nutrition Services Fund	Cooperative Program Fund	Community Service Fund	Total Nonmajor Governmental Funds
<b>Assets:</b>					
Cash and investments	\$ 1,196,827	\$ -	\$ 5,044	\$ -	\$ 1,201,871
Accounts receivable	72,504	29,262	-	358	102,124
Taxes	-	-	-	394,500	394,500
Prepaid expenses	-	92,306	-	-	92,306
Due from other funds	-	55,905	-	-	55,905
Due from other governments	23,199	20,470	20,824	1,472	65,965
<b>Total assets</b>	<b>\$ 1,292,530</b>	<b>\$ 197,943</b>	<b>\$ 25,868</b>	<b>\$ 396,330</b>	<b>\$ 1,912,671</b>
<b>Liabilities:</b>					
Accounts payable	\$ 21,010	\$ 953	\$ 1,208	\$ 38,130	\$ 61,301
Accrued payroll	19,507	-	-	295	19,802
Due to other funds	-	132,247	24,660	278,522	435,429
Unearned revenue	2,536	64,743	-	-	67,279
<b>Total liabilities</b>	<b>43,053</b>	<b>197,943</b>	<b>25,868</b>	<b>316,947</b>	<b>583,811</b>
<b>Fund balances:</b>					
Nonspendable	-	92,306	-	-	92,306
Restricted	1,249,477	-	-	79,383	1,328,860
Unassigned	-	(92,306)	-	-	(92,306)
<b>Total fund balances</b>	<b>1,249,477</b>	<b>-</b>	<b>-</b>	<b>79,383</b>	<b>1,328,860</b>
<b>Total liabilities and fund balance</b>	<b>\$ 1,292,530</b>	<b>\$ 197,943</b>	<b>\$ 25,868</b>	<b>\$ 396,330</b>	<b>\$ 1,912,671</b>

See Independent Auditor's Report.

**Waunakee Community School District**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Nonmajor Governmental Funds**  
**Year Ended June 30, 2024**

	Special Revenue Gift Fund	School Nutrition Services Fund	Cooperative Program Fund	Community Service Fund	Total Nonmajor Governmental Funds
<b>Revenues:</b>					
Property taxes	\$ -	\$ -	\$ -	\$ 394,500	\$ 394,500
Other local sources	1,144,416	2,888,759	-	85,102	4,118,277
Interdistrict sources	-	-	186,860	-	186,860
Federal sources	-	-	-	116,210	116,210
Other sources	562	-	-	710	1,272
<b>Total revenues</b>	<b>1,144,978</b>	<b>2,888,759</b>	<b>186,860</b>	<b>596,522</b>	<b>4,817,119</b>
<b>Expenditures:</b>					
<b>Instruction:</b>					
Regular instruction	155,170	-	-	-	155,170
Vocational instruction	4,210	-	-	-	4,210
Other instruction	774,021	-	-	-	774,021
<b>Total instruction</b>	<b>933,401</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>933,401</b>
<b>Support services:</b>					
Pupil services	13,453	-	-	-	13,453
Instructional staff services	123,061	-	185,076	-	308,137
Building administration services	-	-	-	140,532	140,532
Business services	66,775	2,906,341	-	55,639	3,028,755
Central services	-	-	-	43,950	43,950
Insurance	-	252	-	2,430	2,682
Other support services	-	-	1,784	598,853	600,637
<b>Total support services</b>	<b>203,289</b>	<b>2,906,593</b>	<b>186,860</b>	<b>841,404</b>	<b>4,138,146</b>
<b>Total expenditures</b>	<b>1,136,690</b>	<b>2,906,593</b>	<b>186,860</b>	<b>841,404</b>	<b>5,071,547</b>
Excess of revenues over (under) expenditures	8,288	(17,834)	-	(244,882)	(254,428)
<b>Other financing sources:</b>					
Transfers in	-	17,834	-	-	17,834
<b>Net change in fund balances</b>	<b>8,288</b>	<b>-</b>	<b>-</b>	<b>(244,882)</b>	<b>(236,594)</b>
Fund balances - Beginning of year	1,241,189	-	-	324,265	1,565,454
Fund balances - End of year	\$ 1,249,477	\$ -	\$ -	\$ 79,383	\$ 1,328,860

See Independent Auditor's Report.

## **Other Reports**

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## **Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit Performed in Accordance with *Government Auditing Standards***

Board of Education  
Waunakee Community School District  
Waunakee, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Waunakee Community School District (the "District") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 5, 2024.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Wipfli LLP".

Wipfli LLP

December 5, 2024  
Madison, Wisconsin

## **Independent Auditor's Report on Compliance for Each Major Federal and State Program and on Internal Control Over Compliance Required by the Uniform Guidance and the State of Wisconsin Single Audit Guidelines**

Board of Education  
Waunakee Community School District  
Waunakee, Wisconsin

### **Report on Compliance for Each Major Federal and State Program**

#### ***Opinion on Each Major Federal and State Program***

We have audited the Waunakee Community School District's (the "District") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *State of Wisconsin Single Audit Guidelines*, issued by the Wisconsin Department of Administration, that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2024. The District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2024.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"); and the *State of Wisconsin Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal and state programs

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State of Wisconsin Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal or state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State of Wisconsin Single Audit Guidelines* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State of Wisconsin Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal over compliance that we identified during the audit.

## Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *State of Wisconsin Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.



Wipfli LLP  
December 5, 2024  
Madison, Wisconsin

# Waunakee Community School District

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Grantor Agency/Pass Through Agency/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Accrued Revenue 7/1/2023	Cash Received	Expenditures	Accrued Revenue 6/30/2024
<u>U.S. DEPARTMENT OF EDUCATION</u>						
Pass-through program from Wisconsin Department of Public Instruction						
<i>Special Education Cluster</i>						
IDEA Flow Through	84.027	2024-136181-DPI-FLOW-341	\$ 127,658	\$ 806,257	\$ 848,434	\$ 169,835
Preschool Entitlement	84.173	2024-136181-DPI-PRESCH-347	989	44,027	47,910	4,872
Total Special Education Cluster			128,647	850,284	896,344	174,707
Title I Grants to Local Educational Agencies	84.010	2024-136181-DPI-TI-A-141	28,659	88,765	86,571	26,465
Title III-A	84.365	2024-136181-DPI-TIIIA-391	-	16,857	16,857	-
Supporting Effective Instruction State Grants	84.367	2024-136181-DPI-TIIA-365	15,439	67,882	58,165	5,722
Student Support and Academic Enrichment Grants	84.424	2024-136181-DPI-TIVA-381	9,720	18,763	9,043	-
COVID-19 Education Stabilization Fund						464
Emergency Relief Fund - III	84.425	2024-136181-DPI-ESSERFIII-165	994,170	2,020,935	1,451,876	425,111
Career and Technical Education -- Basic Grants to States	84.048	2024-136181-DPI-CTE-400	3,384	22,524	24,985	5,845
Total U.S. Department of Education			1,180,019	3,086,010	2,543,841	637,850
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>						
Passed through CESA #2						
Public Health Emergency Response	93.354	N/A	-	26,054	26,054	-
Passed through Wisconsin Department of Health Services						
Drug-Free Communities Support Program Grants	93.276	N/A	2,281	117,019	116,210	1,472
Medicaid Cluster	93.778	N/A	9,160	289,565	294,036	13,631
Total U.S. Department of Health and Human Services			11,441	406,584	410,246	15,103
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 1,191,460	\$3,518,648	\$ 2,980,141	\$ 652,953

See Independent Auditor's Report.

See Notes to Schedule of Federal Awards and State Financial Assistance.

# Waunakee Community School District

## Schedule of State Financial Assistance

Year Ended June 30, 2024

Grantor Agency/Pass Through Agency/Program Title	State I.D. Number	Pass-Through Entity Identifying Number	Accrued Revenue 7/1/2023	Cash Received	Expenditures	Accrued Revenue 6/30/2024
<u>WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION</u>						
Special Education and School Age Parents	255.101	136181-100	\$ -	\$ 2,906,434	\$ 2,906,434	\$ -
Common School Fund Library Aid	255.103	136181-104	-	267,990	267,990	-
General Transportation Aid for Public School Pupils	255.107	136181-102	-	87,854	87,854	-
Equalization Aids	255.201	136181-116	-	24,685,494	24,685,494	-
High Cost Special Education State Aid	255.210	136181-119	-	302,970	302,970	-
Aid for School Mental Health Programs	255.227	136181-176	-	147,292	147,292	-
School based mental health servicea grant	255.297	136181-177	-	152,781	152,781	-
Peer Review and Mentoring	255.301	136181-141	-	-	11,236	11,236
Early College Credit Program	255.455	136181-178	515	514	655	656
Educator Effectiveness Eval Sys Grants	255.940	136181-154	-	32,000	32,000	-
Per Pupil Aid	255.945	136181-113	-	3,097,850	3,097,850	- 465
Career and Technical Education Incentive Grants	255.950	136181-152	52,202	134,992	165,581	82,791
Assessments of Reading Readiness	255.956	136181-166	-	16,495	16,495	-
Spcl education transition incentive grants	255.960	136181-168	-	15,277	15,277	-
Total Wisconsin Department of Public Instruction			<u>52,717</u>	<u>31,847,943</u>	<u>31,889,909</u>	<u>94,683</u>
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			<u>\$ 52,717</u>	<u>\$ 31,847,943</u>	<u>\$ 31,889,909</u>	<u>\$ 94,683</u>

See Independent Auditor's Report.

See Notes to Schedule of Federal Awards and State Financial Assistance.

# Waunakee Community School District

## Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance

Year Ended June 30, 2024

---

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

The accompanying schedules of expenditures of federal awards and state financial assistance include the federal and state award activity of the District under programs of the federal and state government for the year ended June 30, 2024. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and the *State of Wisconsin Single Audit Guidelines*. Because the schedules present only a selected portion of the operations of the District, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of the District. Expenditures reported on the schedules are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

### **Note 2: De Minimis Cost Rate**

The District has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

### **Note 3: Special Education and School Age Parents Program**

2023-2024 eligible costs under the State Special Education Program are \$10,196,798.

### **Note 4: Subrecipients**

The District does not have subrecipients or subrecipient expenditures.

# Waunakee Community School District

## Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

---

### Section I - Summary of Auditor's Results

#### *Financial Statements*

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to the financial statements noted?	No

#### *Federal Awards*

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major federal programs:	

Assistance Listing Number	Name of Federal Program or Cluster
84.027 and 84.173 84.425	Special Education Cluster Education Stabilization Fund
Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as a low-risk auditee?	Yes

# Waunakee Community School District

## Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2024

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### Section I - Summary of Auditor's Results (Continued)

#### *State Financial Assistance*

Internal control over major programs:

Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported

Type of auditor's report issued on compliance for major programs:	Unmodified
---	------------

Any audit findings disclosed that are required to be reported in accordance with the <i>State of Wisconsin Single Audit Guidelines</i> ?	No
--	----

Identification of major state programs:

State ID Number	Name of State Program
255.101	Special Education and School Age Parents
255.201	Equalization Aids

### Section II - Financial Statement Findings

None.

### Section III - Federal and State Findings and Questioned Costs

None

# Waunakee Community School District

## Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2024

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### Section IV - Other Issues


Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? No

Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue, or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State of Wisconsin Single Audit Guidelines*:

Department of Public Instruction No  
Department of Health Services No

Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes

Name of Partner

  
\_\_\_\_\_  
Brian Anderson

Date

\_\_\_\_\_  
December 5, 2024



**FOSTER & FOSTER**  
ACTUARIES AND CONSULTANTS

**Waunakee  
Community  
School District**

**GASB 75 Actuarial Valuation**

Valuation as of June 30, 2024

Liabilities Measured as of June 30, 2024

Fiscal Year End June 30, 2024

**December 2024**

200 W Summit Ave, Suite 270

Wales, WI 53183

Tel: (262) 522-6415

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## Background and Certification

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The Governmental Accounting Standards Board (GASB) develops and issues accounting standards to improve the financial accounting and reporting of U.S. state and local governments. GASB has finalized Statement No. 74 (Financial Reporting for Post-Employment Benefit Plans Other Than Pension Plans) and Statement No. 75 (Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions). These Statements establish standards for the measurement, recognition, and display of Other Post-Employment Benefits (OPEB) expense/ expenditures.

Foster & Foster Consulting Actuaries Inc. (Foster & Foster) is an independent actuarial and employee benefits consulting firm providing actuarial services to clients who sponsor qualified retirement and other post-employment benefits. We are not affiliated with any organization that might impair the objectivity of our work. This valuation and report were prepared by Foster & Foster based upon:

- Our understanding of GASB's current statements.
- The Summary of Benefits and Eligibility determined by the bargaining and other District agreements, as outlined herein.
- The accuracy and completeness of information and data provided by the District.

During the valuation process, Foster & Foster performed a limited review of the census information provided by the District for reasonableness when compared to information provided in prior valuations, but did not audit such information in its entirety. As noted above, the valuation is based on the accuracy and completeness of the information provided; Foster & Foster does not accept any responsibility for the integrity of such information.

Please note that Foster & Foster does not provide legal advice. The scope of the project is clearly defined in our proposal and does not include commentary or accountability for whether such benefits and eligibilities comply with state, federal or other required guidelines. The government entity is responsible for assuring that the benefits it provides are in compliance with all current regulations.

The calculations of cost and liabilities illustrated were determined according to generally recognized and accepted actuarial principles and standards that are consistent with the Actuarial Standards of Practice promulgated by the Actuarial Standards Board. Specific assumptions and actuarial methodology for the study are defined within the report. Each material assumption is, in the actuary's opinion, individually reasonable and falls within the best estimate range, taking into account past experience and reasonable future expectations, and is consistent with each other material assumption. Given that actual experience may vary from the actuarial assumptions projected, developing liabilities and costs may differ from those estimated in this report. Furthermore, in the event of any inaccuracies in the information or data provided, upon which these calculations were based, revisions may be needed.

This report was prepared solely for the purpose of providing information required by GASB for the entity's financial reporting, subject to the terms of the signed agreement between Foster & Foster and the District dated November 25, 2024. Foster & Foster

assumes neither responsibility nor any liability for use of this report for any other purpose.

The valuation was prepared in full compliance with the American Academy of Actuaries “Code of Professional Conduct” Precept 7 regarding conflict of interest. The actuary certifying this valuation meets the qualifications of the American Academy of Actuaries required to provide the actuarial opinion detailed in this report. The actuary’s opinion and certification are provided in accordance with an agreement with Foster & Foster Consulting Actuaries Inc.



Richard L. Yurkowitz, ASA, MAAA  
Signing Actuary

December 2, 2024

# Other Post-Employment Benefits (OPEB)

---

## Key Definitions

The actuarial present value of the OPEB liabilities is the value of all benefits estimated to be payable to plan members discounted at the assumed interest rate back to the valuation date. The actuarial present value is comprised of:

- Benefits employees have already earned, and
- Benefits expected to be earned by employees in the future.

Presented in this report are the results of our study of the post-employment benefits and the associated liabilities and costs. The study includes the following:

Total OPEB Liability (TOL): The portion of the actuarial present value of projected benefit payments attributed to past periods of employee service also known as the accrued benefit.

Service Cost: The portion of the actuarial present value of benefits allocated to the valuation year.

Fiduciary Net Position (FNP): The market value of assets held in an irrevocable trust exclusively for payment of post-employment benefits.

Net OPEB Liability (NOL): The difference between the Total OPEB Liability and Fiduciary Net Position. This amount may also be negative indicating a surplus of FNP over TOL.

OPEB Expense: The expected cost of OPEB benefits attributed to the measurement period.

Actuarially Determined Contribution (ADC): The ADC represents a targeted or recommended contribution to funding the benefit over time comprised of the service cost plus the portion of the Net OPEB Liability to be amortized in the valuation year.

## Plan Summary

For Waunakee Community School District (the “District”), the other post-employment benefit liability consists of several interdependent pieces arising from the rules of the plan. The amounts paid by the District for continued health care for all classifications that are entitled to a benefit are briefly outlined below. A full description of the eligibilities and benefits for eligible classifications can be found in the OPEB Technical Appendix.

A. Administrators and Administrative Support Staff:

Hired Prior to April 1, 2010: At least age 55 with a minimum of 6 years of service in the District OR an employee that has to retire before reaching age 55 due to a serious health condition that qualifies for WRS Disability retirement:

The District shall make contributions into a post-employment HRA towards a retiree's health and dental premiums for a maximum period of 10 years or Medicare-eligibility, whichever occurs first. The amount of these contributions is determined by years of service ranging from 10% of premiums contributed with 6 years of service to 100% of premiums contributed with 15 or more years of service. Retirees may continue coverage on the District's health and dental plan if permitted by the carrier. Funds are paid out semi-annually on January 15 and September 15.

The District will contribute towards a retiree's life insurance legacy HRA. The District shall provide a life insurance premium amount deposited annually to a retiree's HRA. The premium value shall be based on the number of contracted days the employee worked their last year of employment.

B. Teachers:

Hired Prior to April 1, 2008: At least age 55 with a minimum of 1 year of service in the District OR an employee that has to retire before reaching age 55 due to a serious health condition that qualifies for WRS Disability retirement:

Upon retirement, the District shall make contributions into an HRA on behalf of the retiree. The total amount of these contributions shall be based upon years of service, unused sick leave accumulated upon retirement, and banked points. The total HRA contribution amount will be divided into 8 equal payments that will be contributed twice annually - every September 15<sup>th</sup> and January 15<sup>th</sup>.

Hired on or after April 1, 2008: At least age 55 with a minimum of 1 years of service in the District OR an employee that has to retire before reaching age 55 due to a serious health condition that qualifies for WRS Disability retirement:

Upon retirement, the District shall make contributions into an HRA on behalf of the retiree. The total amount of these contributions shall be based upon unused sick leave accumulated upon retirement and banked points. The total HRA contribution amount will be divided into 2 equal payments that will be contributed twice annually - September 15<sup>th</sup> and January 15<sup>th</sup> following the effective date of the employee's retirement.

C. Maintenance and Custodians, Classified Staff, Administrative Assistants & Other Hourly Staff: At least age 55 with a minimum of 1 year of service in the District OR an employee that has to retire before reaching age 55 due to a serious health condition that qualifies for WRS Disability retirement:

For any retirement occurring after June 8, 2022, eligible staff shall receive a contribution to their HRA of \$500 per year of service to the

District. Payment shall be a one-time payment that will occur on either September 15<sup>th</sup> or January 15<sup>th</sup> following the effective date of the employee's retirement. These monies may be used for continued coverage on the District's group health plan.

*Note: Further details of any of the HRA contributions noted above can be found in the OPEB Technical Appendix*

### **Implicit Rate Subsidy**

Implicit rate subsidy, or "IRS" for short, is the difference between individuals' actual incurred costs for health coverage (i.e., incurred medical and Rx claims paid by the insurer, in the case of a fully-insured health plan) and the individuals' total premiums charged for such coverage. In essence, premium rates are determined for a group health plan based on the total expected health care costs of all participants covered in the group. While each participant is then charged the same premium rate, not every participant will experience the same level of actual health care costs. Since some participants will have higher health care costs than others while paying the same premium rate, some of their health care costs are being "subsidized" by the premiums paid by others with lower health care costs. It is expected that older plan participants, such as retirees, will be the participants with higher health care costs.

For OPEB valuations, the GASB guidelines require that the determined liabilities be based on the total value of the post-employment benefits, which includes implicit rate subsidy for former employees remaining on the District's group health plan(s). Note that the implicit rate subsidy is only calculated when former employees are enrolled in the District's health plan(s). Per guidance provided by Actuarial Standard of Practice No. 6, the implicit rate subsidy resulting from retirees participating in the District's dental plan would typically be considered immaterial.

Furthermore, when an individual becomes Medicare-eligible and Medicare is the primary payer, premium rates of the District's group Medicare coverage (e.g., supplemental Medicare coverage or a Medicare Advantage plan), if offered, are usually adjusted such that these adjusted rates represent the expected cost of coverage. Thus, the resulting implicit rate subsidy would be considered immaterial and would not be calculated. However, in some cases, the expected cost of coverage for this group of retirees may materially exceed the adjusted rates, in which case implicit rate subsidy would be determined. Another exception where implicit rate subsidy may not be applied would be if the District's retirees are pooled and rated separately from the District's active employees. In this situation, the premium rates charged to retirees should reflect the expected claims costs on behalf of only the retirees and as a result, there would be no implicit rate subsidy to value.

# Other District-Provided Post-Employment Benefits

---

## Actively-Funded Benefit

Upon completion of each school year, the District shall make an annual contribution into a post-employment HRA on behalf of eligible employees. The amount of these contributions is determined by number of contract days based on classification and date of hire as described in detail in the Technical Appendix. This benefit is funded into an irrevocable account identified by individual. Thus, the benefit is considered to be accounted for as an actively-funded benefit and was not included in the post-employment valuation.

## Sick Leave Benefit

For eligible Teachers, Maintenance, Custodians, Classified Staff and Administrative Assistants, unused sick leave accumulated upon retirement, up to the maximum of 120 days, will be converted at the rate of up to \$113 per day (\$138 for Maintenance, Custodians, Classified Staff & Administrative Assistants) and placed into a post-employment HRA. These monies may be used for continued coverage on the District's group health plan. For eligible Administrators and Administrative Support Staff, unused vacation leave accumulated upon retirement, up to the maximum of 60 days, will be paid out in cash at the employees' last year's per diem wage rate.

According to GASB guidelines, only the implicit rate subsidy incurred from use of the converted sick leave monies towards continued health coverage is considered and should be accounted for as an OPEB. The sick days themselves, whether paid out in cash or applied towards continued medical coverage are considered termination payments and should be accounted for as a compensated absence under GASB Statement 101.

The implicit rate subsidy incurred on behalf of those assumed to use their accumulated sick leave dollars toward continued coverage on the District's group health plan, as described in the Key Actuarial Methods and Assumptions section below, was calculated and included in this valuation.

## **Actuarially Determined Contribution (ADC)**

---

While OPEB benefits are not currently required to be funded, an ADC is provided within this report since the District utilizes an irrevocable trust to fund their benefits. The ADC represents a targeted or recommended contribution for funding the benefit over a specific period of time.

This valuation is based upon a measurement period that is the same as the reporting period. The ADC shown in Table VII was determined in the prior valuation using a 13-year amortization period and the level percent amortization method.

An amortization schedule is provided based upon the District's Net OPEB Liability measured as of June 30, 2024, so that the District is able to direct the amortization period and method to use in future reporting periods ending June 30, 2025, and June 30, 2026.

The following are two amortization methods available for selection by the District which are presented in the ADC Options schedule provided:

**Level Dollar Amortization Method** – The amount to be amortized is divided into equal dollar amounts to be paid over a given number of years; part of each payment is interest and part is principal (similar to a mortgage payment on a building). Since payroll can be expected to increase as a result of inflation, level dollar payments generally represent a decreasing percentage of the payroll over time.

**Level Percent Amortization Method** – Amortization payments are calculated so that they increase at a constant percentage over a given number of years. The dollar amount of the payments generally will increase over time due to inflation; however, the percentage increases in these payments can be expected to remain level.

# Summary of Valuation Results

## District OPEB Liability

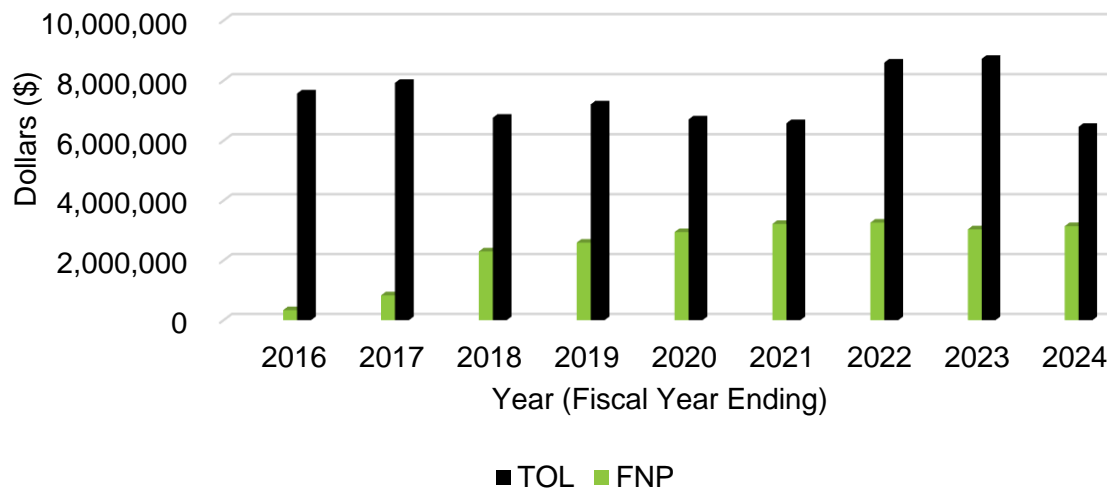
Based upon actuarial assumptions and projections described herein, as well as the census and benefit data provided by the District, the Total OPEB Liability, Fiduciary Net Position and Net OPEB Liability measured as of June 30, 2024, are as follows:

Total OPEB Liability (TOL)	\$ 6,453,708
Fiduciary Net Position (FNP)	\$ 3,142,073
Net OPEB Liability (NOL)	\$ 3,311,635

Detailed calculations for the above results can be found in the OPEB Tables.

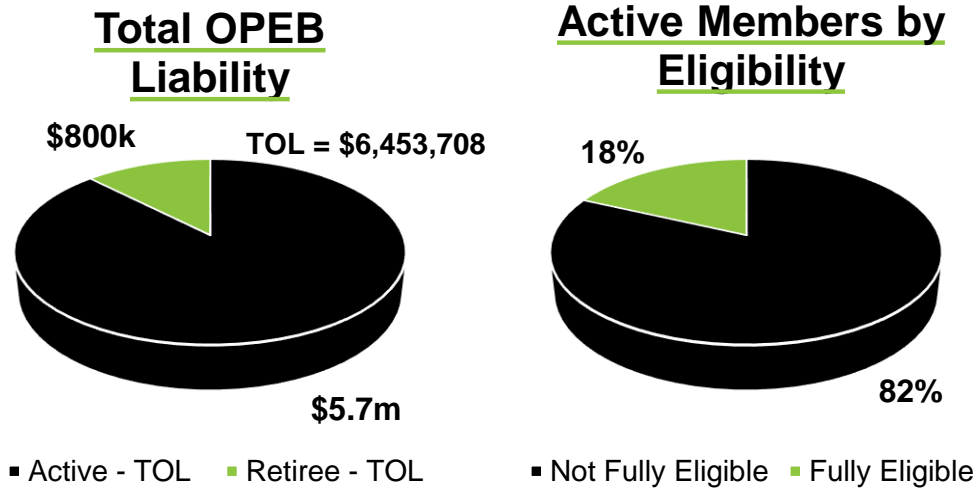
GASB 75 includes certain Required Supplementary Information (RSI) disclosure requirements including a 10-year schedule presenting, in part, a history of the District's Total OPEB Liability, the plan's Fiduciary Net Position and Net OPEB Liability (see OPEB Table IV in the table section of the report). The chart below visually summarizes the comparison of the District's Total OPEB Liability and Fiduciary Net Position since implementation of these new guidelines:

## History of Total OPEB Liability (TOL) & Fiduciary Net Position (FNP)



Note: For additional details, see OPEB Table IV

The charts below show a breakdown of the District's Total OPEB Liability between actives and retirees measured as of June 30, 2024, in addition to a comparison of the current eligibility status of all active plan participants as of the valuation date:



### Deferred Inflow and Outflow of Resources

The Plan's benefit terms have changed since the prior valuation, therefore a change in benefit terms was calculated causing a decrease in the Total OPEB Liability. Specifically, the District modified a portion of the determination of Teacher's HRA benefit from being based on a comparison of salary step placement upon retirement to now solely being a payout of any accumulated/remaining banked points upon retirement.

Differences between expected and actual experience resulted in a decrease in the Total OPEB Liability. Changes of assumptions or other inputs also resulted in a decrease in the Total OPEB Liability. These changes included an update to the assumed salary merit scale as well as the assumed health care trend. The increase in deferred inflow of resources from these two sources is to be recognized over the average of the expected remaining service lives of active and inactive plan members. The Plan has an average expected remaining service life of 10 years.

The net difference between projected and actual earnings on OPEB plan investments resulted in an actuarial loss due to earnings being less than expected. This loss is to be recognized as an outflow of resources over a 5-year period.

Amounts reported as deferred inflows and outflows will be recognized in the OPEB expense according to Table V.

### Trust Assets

Please note that the trust assets shown as the Fiduciary Net Position in the prior sections and also in the exhibits accompanying this report only include those trust assets specifically earmarked for the OPEB plan that is valued and included in this valuation. According to the information provided by the District, there are other benefit plans funded through the same trust. The following is a breakdown of the District's trust balance by each benefit plan as of June 30, 2024:

<b>Benefit Plan</b>	<b>Balance as of June 30, 2024</b>
OPEB	\$1,231,088
HRA - Retirement	\$1,910,985
HRA - Actively-Funded	\$6,310,164
<b>Total</b>	<b>\$9,452,237</b>

Foster & Foster has not reviewed nor verified that the trust assets for each respective benefit plan are appropriately funded or meet the conditions set forth in the funding policy, if applicable. The above figures are only a reflection of our understanding based on the information provided by the District for this valuation.

## Key Actuarial Methods and Assumptions

---

The valuation was based upon the data provided by the District. In performing this study, we utilized the premium rate history of the District's health plan as well as the trends used in the prior valuation and projected a stream of expected premium rates for each year in the future based on the data as of June 30, 2024.

The assumed initial annual health care trend rates are based in part on the 2023 Segal Health Plan Cost Trend Survey. Rates are trended down in subsequent years in accordance with prevalent actuarial practice, based in part on the Society of Actuaries - Getzen Long Term Health Care Trends Resource Model, as updated November 2021.

GASB guidelines require that actuarial valuations of OPEB benefits use the entry-age normal actuarial method. Therefore, this valuation was performed using the entry-age normal actuarial method.

The valuation date and measurement date are June 30, 2024. This valuation is eligible for reporting periods ending June 30, 2024, and June 30, 2025, though the accompanying exhibits are only valid for the reporting period ending June 30, 2024.

Actuarial assumptions are based upon an experience study conducted in 2021 using Wisconsin Retirement System (WRS) experience from 2018-2020.

Of active employees eligible for a District-provided OPEB benefit and currently electing coverage under the District's group health plan, 70% are assumed to continue to elect coverage in retirement. Upon exhaustion of their District-provided benefit, 30% are assumed to self-pay their medical premiums to remain on the District's plan until becoming Medicare eligible.

Of active employees not eligible for a District-provided OPEB benefit and currently electing coverage under the District's plan, 30% are assumed to elect coverage in retirement until becoming Medicare eligible.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rates. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the Total OPEB Liability.

A discount rate of 2.25% was used in calculating the District's OPEB liabilities (based upon all projected payments discounted at a long-term rate of return of 2.25%). Implicit in this rate is a 2.50% assumed rate of inflation.

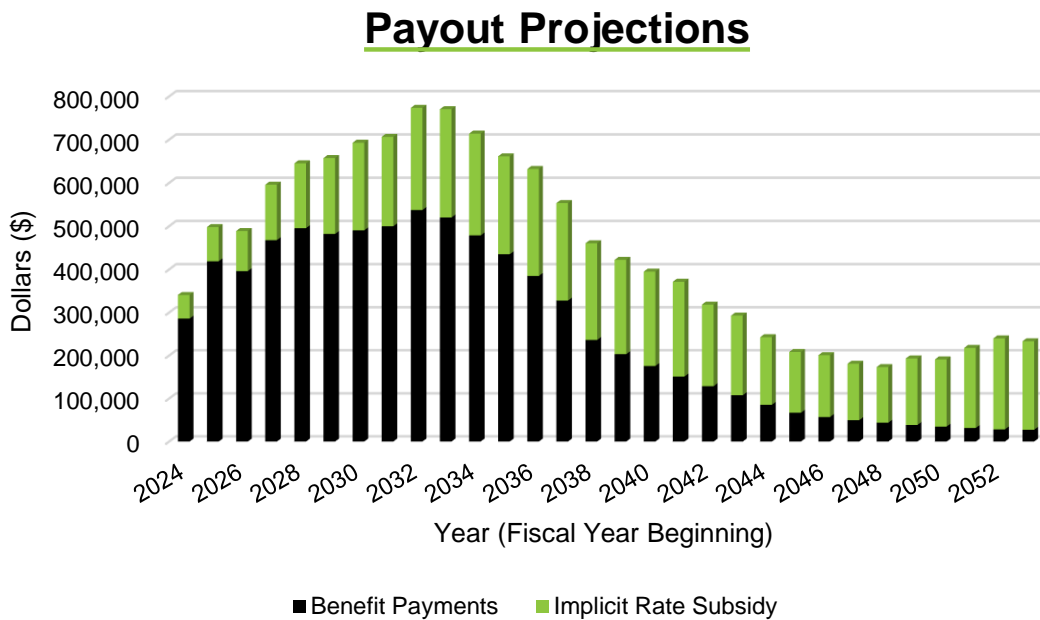
Included at the end of the report is the OPEB Technical Appendix, which discloses a full description of the assumptions noted above as well as all other assumptions used in this valuation.

## Pay-As-You-Go (Table IX)

GASB requires all public entities to identify and include their post-employment liability in their financial statements. However, at this time GASB does not require any public entity to fund this liability. Since many districts currently provide post-employment benefits on a pay-as-you-go basis, we have included OPEB Table IX. This table illustrates, based upon the assumptions used in this valuation, the District’s annual liability for retiree OPEB benefits on a pay-as-you-go basis.

The projections illustrated in OPEB Table IX are for illustrative purposes and pertain only to the liabilities incurred from those eligible active and retired employees of the District as of June 30, 2024. In other words, it is based upon a closed valuation, such that no new hires are assumed to replace those future retirees expected to receive benefits as noted. The valuation is based upon numerous assumptions as detailed in the technical appendix. Due to these assumptions, the likelihood of actual costs equaling the stated projections decreases for each year projecting further into the future.

The chart below shows a projection of expected District benefit payments over the next 30 years:



Note: For additional details, see OPEB Table IX

# OPEB Tables

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## OPEB Table I

Waunakee Community School District  
Projection of Total OPEB Liability

		Discount Rate		
		1.25%	2.25%	3.25%
<b>Total OPEB Liability</b>	<b>6/30/2023</b>	<b>\$ 9,217,311</b>	<b>\$ 8,721,168</b>	<b>\$ 8,242,271</b>
<b>Service Cost</b>		581,510	505,558	438,589
<b>Interest</b>		116,702	198,045	269,413
<b>Benefit Payments</b>		(343,861)	(343,861)	(343,861)
<b>Changes of benefit terms</b>		(1,593,874)	(1,482,518)	(1,376,376)
<b>Differences between expected and actual experience</b>		(964,960)	(924,823)	(887,852)
<b>Changes of assumptions or other input</b>		(252,401)	(219,861)	(189,846)
<b>Total OPEB Liability</b>	<b>6/30/2024</b>	<b>\$ 6,760,427</b>	<b>\$ 6,453,708</b>	<b>\$ 6,152,338</b>

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OPEB Table II  
 Waunakee Community School District  
 Change in Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
<b>Balances at 6/30/2023</b>	\$ 8,721,168	\$ 3,036,346	\$ 5,684,822
<b>Changes for the year:</b>			
Service Cost	505,558		505,558
Interest	198,045		198,045
Changes of benefit terms	(1,482,518)		(1,482,518)
Differences between expected and actual experience	(924,823)		(924,823)
Changes of assumptions or other input	(219,861)		(219,861)
Contributions - Employer		402,420	(402,420)
Net Investment Income		47,206	(47,206)
Benefit Payments	(343,861)	(343,861)	-
Administrative Expense		-	-
Adjustment		(38)	38
<b>Net Changes</b>	<b>(2,267,460)</b>	<b>105,727</b>	<b>(2,373,187)</b>
<b>Balances at 6/30/2024</b>	<b>\$ 6,453,708</b>	<b>\$ 3,142,073</b>	<b>\$ 3,311,635</b>

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## OPEB Table III

**Waunakee Community School District**  
Sensitivity of Net OPEB Liability to Changes in Discount Rate

	<b>1% Decrease 1.25%</b>	<b>Current Discount Rate 2.25%</b>	<b>1% Increase 3.25%</b>
Total OPEB Liability	\$ 6,760,427	\$ 6,453,708	\$ 6,152,338
Fiduciary Net Position	<u>3,142,073</u>	<u>3,142,073</u>	<u>3,142,073</u>
Net OPEB Liability	<b>6/30/2024</b> <u>\$ 3,618,354</u>	<u>\$ 3,311,635</u>	<u>\$ 3,010,265</u>

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## Sensitivity of Net OPEB Liability to Changes in Healthcare Cost Trend Rates

	<b>1% Decrease (6.0% decreasing to 3.5%)</b>	<b>Health Care Cost Trend Rates (7.0% decreasing to 4.5%)</b>	<b>1% Increase (8.0% decreasing to 5.5%)</b>
Total OPEB Liability	\$ 6,202,976	\$ 6,453,708	\$ 6,736,732
Fiduciary Net Position	<u>3,142,073</u>	<u>3,142,073</u>	<u>3,142,073</u>
Net OPEB Liability	<b>6/30/2024</b> <u>\$ 3,060,903</u>	<u>\$ 3,311,635</u>	<u>\$ 3,594,659</u>

OPEB Table IV

Waunakee Community School District  
Schedule of Changes in Net OPEB Liability and Related Ratios

	Fiscal Year Ending								
	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>Total OPEB Liability</b>									
Service Cost	\$ 505,558	\$ 494,433	\$ 328,636	\$ 321,404	\$ 431,620	\$ 400,957	\$ 600,092	\$ 582,614	\$ 549,170
Interest	198,045	185,668	148,788	147,771	254,740	254,812	242,874	237,452	225,676
Changes of benefit terms	(1,482,518)	-	413,577	-	-	-	-	-	-
Differences between expected and actual experience	(924,823)	627,269	85,524	-	(899,814)	-	194,262	(365,688)	(5,292)
Changes of assumptions or other input	(219,861)	-	1,300,971	-	(2,933)	119,726	(1,950,182)	-	-
Benefit Payments	(343,861)	(1,181,825)	(260,684)	(594,519)	(283,885)	(331,177)	(245,382)	(102,465)	(352,833)
<b>Net change in Total OPEB Liability</b>	<b>\$ (2,267,460)</b>	<b>\$ 125,545</b>	<b>\$ 2,016,812</b>	<b>\$ (125,344)</b>	<b>\$ (500,272)</b>	<b>\$ 444,318</b>	<b>\$ (1,158,336)</b>	<b>\$ 351,913</b>	<b>\$ 416,721</b>
<b>Total OPEB Liability - Beginning</b>	<b>8,721,168</b>	<b>8,595,623</b>	<b>6,578,811</b>	<b>6,704,155</b>	<b>7,204,427</b>	<b>6,760,109</b>	<b>7,918,445</b>	<b>7,566,532</b>	<b>7,149,811</b>
<b>Total OPEB Liability - Ending (a)</b>	<b>\$ 6,453,708</b>	<b>\$ 8,721,168</b>	<b>\$ 8,595,623</b>	<b>\$ 6,578,811</b>	<b>\$ 6,704,155</b>	<b>\$ 7,204,427</b>	<b>\$ 6,760,109</b>	<b>\$ 7,918,445</b>	<b>\$ 7,566,532</b>
									<b>488</b>
<b>Fiduciary Net Position</b>									
Contributions - Employer	\$ 402,420	\$ 912,701	\$ 331,201	\$ 489,885	\$ 587,108	\$ 587,220	\$ 564,841	\$ 589,384	\$ 508,468
Net Investment Income	47,206	46,030	50,184	376,591	50,452	37,175	12,416	8,322	5,441
Benefit Payments	(343,861)	(1,181,825)	(260,684)	(594,519)	(283,885)	(331,177)	(245,382)	(102,465)	(352,833)
Administrative Expense	-	-	-	-	-	-	-	-	-
Adjustment	(38)	(47)	(77,561)	-	-	-	1,136,646	-	-
<b>Net change in Fiduciary Net Position</b>	<b>\$ 105,727</b>	<b>\$ (223,141)</b>	<b>\$ 43,140</b>	<b>\$ 271,957</b>	<b>\$ 353,675</b>	<b>\$ 293,218</b>	<b>\$ 1,468,521</b>	<b>\$ 495,241</b>	<b>\$ 161,076</b>
<b>Fiduciary Net Position - Beginning</b>	<b>3,036,346</b>	<b>3,259,487</b>	<b>3,216,347</b>	<b>2,944,390</b>	<b>2,590,715</b>	<b>2,297,497</b>	<b>828,976</b>	<b>333,735</b>	<b>172,659</b>
<b>Fiduciary Net Position - Ending (b)</b>	<b>\$ 3,142,073</b>	<b>\$ 3,036,346</b>	<b>\$ 3,259,487</b>	<b>\$ 3,216,347</b>	<b>\$ 2,944,390</b>	<b>\$ 2,590,715</b>	<b>\$ 2,297,497</b>	<b>\$ 828,976</b>	<b>\$ 333,735</b>
<b>Net OPEB Liability</b>									
<b>Net OPEB Liability -- Ending (a) - (b)</b>	<b>\$ 3,311,635</b>	<b>\$ 5,684,822</b>	<b>\$ 5,336,136</b>	<b>\$ 3,362,464</b>	<b>\$ 3,759,765</b>	<b>\$ 4,613,712</b>	<b>\$ 4,462,612</b>	<b>\$ 7,089,469</b>	<b>\$ 7,232,797</b>
<b>Fiduciary Net Position as a percentage of the Total OPEB Liability</b>	<b>48.69%</b>	<b>34.82%</b>	<b>37.92%</b>	<b>48.89%</b>	<b>43.92%</b>	<b>35.96%</b>	<b>33.99%</b>	<b>10.47%</b>	<b>4.41%</b>
<b>Covered-Employee Payroll</b>	<b>\$ 38,103,191</b>	<b>\$ 29,404,464</b>	<b>\$ 29,404,464</b>	<b>\$ 29,189,262</b>	<b>\$ 29,189,262</b>	<b>\$ 26,556,897</b>	<b>\$ 26,556,897</b>	<b>\$ 25,638,082</b>	<b>\$ 23,967,500</b>
<b>Net OPEB Liability as a percentage of Covered-Employee Payroll</b>	<b>8.69%</b>	<b>19.33%</b>	<b>18.15%</b>	<b>11.52%</b>	<b>12.88%</b>	<b>17.37%</b>	<b>16.80%</b>	<b>27.65%</b>	<b>30.18%</b>

## OPEB Table V

Waunakee Community School District  
Schedule of Collective Deferred Inflows and Outflows

Gain/Loss	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 633,700	\$ 1,323,150
Changes of assumptions or other input	994,049	784,529
Net difference between projected and actual earnings on OPEB plan investments	-	21,125
<b>Total</b>	<b>\$ 1,627,749</b>	<b>\$ 2,128,804</b>

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Amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

**Year ended June 30:**

2025	\$ (225,584)
2026	(163,279)
2027	(167,875)
2028	2,857
2029	(13,467)
Thereafter	66,293

## OPEB Table VI

**Waunakee Community School District**  
Calculation of Collective OPEB Expense

Change in Net OPEB Liability	\$	(2,373,187)	
(Increase)/Decrease in Deferred Outflows		214,468	
Increase/(Decrease) in Deferred Inflows		676,935	
Contributions - Employer		402,420	
<b>OPEB Expense</b>	<b>\$</b>	<b>(1,079,364)</b>	
<hr/>			
<b>Operating Expenses</b>			
Service Cost	\$	505,558	
Administrative Expenses		-	
<b>Total (a)</b>	<b>\$</b>	<b>505,558</b>	490
<b>Financing Expenses</b>			
Interest	\$	198,045	
Expected return on assets		(68,977)	
<b>Total (b)</b>	<b>\$</b>	<b>129,068</b>	
<b>Changes</b>			
Adjustment	\$	38	
Benefit changes		(1,482,518)	
Recognition of assumption changes		(87,028)	
Recognition of experience gains and losses		(105,088)	
Recognition of investment gains and losses		(39,394)	
<b>Total (c)</b>	<b>\$</b>	<b>(1,713,990)</b>	
<b>OPEB Expense (a + b + c)</b>	<b>\$</b>	<b>(1,079,364)</b>	
<b>OPEB Expense as % of Payroll</b>		<b>-2.83%</b>	

OPEB Table VII

Waunakee Community School District  
 Schedule of Employer Contributions  
 Last 10 Fiscal Years

Fiscal Year Ending

	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially Determined Contribution (ADC)	\$ 934,322	\$ 907,109	\$ 456,976	\$ 443,666	\$ 587,108	\$ 666,290	\$ 816,351	\$ 816,351	\$ 516,717
Contributions in Relation to the ADC	402,420	912,701	331,201	489,885	587,108	587,220	564,841	102,465	508,468
Contribution Deficiency/(Excess)	\$ 531,902	\$ (5,592)	\$ 125,775	\$ (46,219)	\$ -	\$ 79,070	\$ 251,510	\$ 713,886	\$ 8,249
Covered-Employee Payroll	\$ 38,103,191	\$ 29,404,464	\$ 29,404,464	\$ 29,189,262	\$ 29,189,262	\$ 26,556,897	\$ 26,556,897	\$ 25,638,082	\$ 23,967,500
Contributions as a percentage of Covered-Employee Payroll	1.06%	3.10%	1.13%	1.68%	2.01%	2.21%	2.13%	0.40%	2.12%

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Key Methods and Assumption Used to Calculate ADC

	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Asset valuation method	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value
Amortization method	13 year Level %	30 year Level %	30 year Level %	30 year Level %	30 year Level %	30 year Level %	N/A	N/A	N/A
Discount rate	2.25%	2.25%	2.25%	2.25%	3.75%	3.00%	3.00%	3.00%	3.00%
Amortization growth rate	3.00%	3.00%	3.00%	3.00%	3.00%	N/A	N/A	N/A	N/A
Inflation	2.50%	2.00%	2.00%	2.00%	2.50%	3.00%	3.00%	3.00%	3.00%
Valuation Date	June 30, 2022	June 30, 2022	June 30, 2020	June 30, 2020	June 30, 2018	June 30, 2016	June 30, 2016	June 30, 2016	June 30, 2016

## OPEB Table VIII

## Waunakee Community School District

The major assumptions and methods used in this valuation are as follows:

<b>1</b>	Valuation Date	June 30, 2024	
<b>2</b>	Measurement Date	June 30, 2024	
<b>3</b>	Reporting Date	June 30, 2024	
<b>4</b>	Actuarial Cost Method	Entry Age Normal (level percent of salary)	
<b>5</b>	Health Care Trend	7.00% decreasing to 6.50%, then decreasing by 0.10% per year down to 4.50%, and level thereafter	492
<b>6</b>	Discount Rate*	2.25% (based upon all years of projected payments discounted at a 2.25% long-term expected rate of return)	
<b>7</b>	Actuarial Assumptions	Based on an experience study conducted in 2021 using Wisconsin Retirement System (WRS) experience from 2018-20	
<b>8</b>	Mortality Assumptions	2020 WRS Experience Tables for Active Employees and Healthy Retirees projected with mortality improvements using the fully generational MP-2021 projection scale from a base year of 2010	

\* Implicit in this rate is an assumed rate of inflation of 2.50%

## OPEB Table IX

**Waunakee Community School District**  
**Pay As You Go**  
**Projection of OPEB (30 Year Projection)**

A	B	C	D	E	F
Fiscal Year Beginning	Retiree Plan Premiums	District Benefit Payments	District OPEB Liability (C + E)	Implicit Rate Subsidy	Cost → Value
2024	\$ 249,408	\$ 285,806	\$ 340,620	\$ 54,814	1.2198
2025	382,216	418,875	498,014	79,139	1.2071
2026	457,887	396,016	488,883	92,866	1.2028
2027	598,211	467,626	595,926	128,300	1.2145
2028	680,461	495,488	645,378	149,890	1.2203
2029	768,848	482,068	657,511	175,443	
2030	843,283	490,518	692,998	202,479	
2031	859,475	499,844	706,522	206,679	
2032	967,780	537,330	773,550	236,219	
2033	1,001,268	520,310	770,552	250,242	
2034	951,459	478,769	714,039	235,270	
2035	935,475	435,279	661,497	226,218	
2036	956,163	384,962	632,255	247,293	
2037	930,893	327,630	553,458	225,828	
2038	917,178	236,054	460,505	224,452	
2039	863,590	203,263	422,238	218,975	
2040	854,830	175,512	394,903	219,391	
2041	836,718	151,050	371,339	220,288	
2042	728,950	128,635	318,258	189,623	
2043	708,499	107,669	292,717	185,048	
2044	616,483	85,423	242,633	157,209	
2045	574,619	67,005	208,185	141,180	
2046	587,139	57,054	200,813	143,760	
2047	552,380	49,634	180,780	131,145	
2048	584,850	43,901	173,010	129,109	
2049	664,463	38,615	193,085	154,470	
2050	671,724	34,802	190,980	156,177	
2051	750,212	31,504	217,697	186,193	
2052	809,981	28,228	239,658	211,430	
2053	798,706	27,326	233,108	205,781	

## OPEB Table X

Waunakee Community School District  
Active Employees as of June 30, 2024

Age	Years of Service								Total
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 or more	
Under 20	-	-	-	-	-	-	-	-	-
20 - 24	14	-	-	-	-	-	-	-	14
25 - 29	37	2	-	-	-	-	-	-	39
30 - 34	47	21	3	1	-	-	-	-	72
35 - 39	30	16	10	3	-	-	-	-	59
40 - 44	28	19	15	13	1	-	-	-	76
45 - 49	45	26	11	11	20	5	-	-	118
50 - 54	31	20	17	14	13	10	1	-	106
55 - 59	19	18	10	15	6	15	6	1	90
60 - 64	12	6	4	6	3	5	4	3	43
65 and over	6	6	3	1	2	1	1	3	23
Total	269	134	73	64	45	36	12	7	<b>640</b>

**Averages:****Age: 45.9<sup>494</sup>****Service: 9.4**

## OPEB Table XI

Waunakee Community School District  
All Members by Medical Coverage as of June 30, 2024

	Actives					Retirees			
	Single	Family	Waived	None	Total	Single	Family	Waived	Total
<i>Administration</i>	5	16	3	-	<b>24</b>	-	1	2	<b>3</b>
<i>Administrative Assistant</i>	5	27	4	1	<b>37</b>	1	1	-	<b>2</b>
<i>Administrative Support Staff</i>	10	15	6	1	<b>32</b>	1	-	-	<b>1</b>
<i>Classified Staff</i>	26	31	36	40	<b>133</b>	3	-	-	<b>3</b>
<i>Custodian/Maintenance</i>	12	20	9	4	<b>45</b>	1	-	-	<b>1</b>
<i>Teachers</i>	65	202	99	3	<b>369</b>	22	6	9	<b>37</b>
<i>Other Retiree</i>	-	-	-	-	-	3	-	-	<b>3</b>
<b>Totals</b>	<b>123</b>	<b>311</b>	<b>157</b>	<b>49</b>	<b>640</b>	<b>31</b>	<b>8</b>	<b>11</b>	<b>50</b>

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**Note:** Retirees listed as 'Waived' are receiving HRA contributions from the District and using them towards eligible expenses not affiliated with the District's group health plan.

OPEB Table XII

Waunakee Community School District  
Members by Eligibility as of June 30, 2024

	Actives			Retirees
	Fully Eligible	Not Fully Eligible	Total Eligible	Total Eligible
<i>Administration</i>	5	16	<b>21</b>	<b>3</b>
<i>Administrative Assistant</i>	10	26	<b>36</b>	<b>2</b>
<i>Administrative Support Staff</i>	4	21	<b>25</b>	<b>1</b>
<i>Classified Staff</i>	18	75	<b>93</b>	<b>3</b>
<i>Custodian/Maintenance</i>	15	26	<b>41</b>	<b>1</b>
<i>Teachers</i>	54	315	<b>369</b>	<b>37</b>
<i>Other Retiree</i>	-	-	-	<b>3</b>
<b>Totals</b>	<b>106</b>	<b>479</b>	<b>585</b>	<b>50</b>

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Full Eligibility is met if, as of June 30, 2024 , the member has met the age and service requirements as stated in the plan provisions.

**Note:** Only those members who are assumed to receive an OPEB are included in the counts above.

OPEB - Addendum Table I

Waunakee Community School District  
Differences Between Expected and Actual Experience - History of Deferred Inflows and Outflows

FYB	(Gain)/Loss	Amortization Period	Differences Between Expected and Actual Experience - History of Deferred Inflows and Outflows																													
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040			
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2015	(5,292)	7.30	-	(725)	(725)	(725)	(725)	(725)	(725)	(725)	(217)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2016	(365,688)	7.30	-	(50,094)	(50,094)	(50,094)	(50,094)	(50,094)	(50,094)	(50,094)	(15,030)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2017	194,262	10.00	-	-	19,426	19,426	19,426	19,426	19,426	19,426	19,426	19,426	19,426	19,426	19,428	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2018	-	10.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2019	(899,814)	11.00	-	-	-	-	(81,801)	(81,801)	(81,801)	(81,801)	(81,801)	(81,801)	(81,801)	(81,801)	(81,801)	(81,804)	-	-	-	-	-	-	-	-	-	-	-	-	-			
2020	-	11.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2021	85,524	11.00	-	-	-	-	-	-	7,775	7,775	7,775	7,775	7,775	7,775	7,775	7,775	7,775	7,775	7,774	-	-	-	-	-	-	-	-	-	-			
2022	627,269	11.00	-	-	-	-	-	-	-	57,024	57,024	57,024	57,024	57,024	57,024	57,024	57,024	57,024	57,024	57,029	-	-	-	-	-	-	-	-	-			
2023	(924,823)	10.00	-	-	-	-	-	-	-	-	(92,482)	(92,482)	(92,482)	(92,482)	(92,482)	(92,482)	(92,482)	(92,482)	(92,482)	(92,485)	-	-	-	-	-	-	-	-	-			
2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	497			
2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2027	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
			-	(725)	(50,819)	(31,393)	(31,393)	(113,194)	(113,194)	(105,419)	(47,887)	(105,088)	(90,058)	(90,058)	(90,056)	(109,484)	(109,484)	(109,487)	(27,683)	(27,684)	(35,456)	-	-	-	-	-	-	-	-			

OPEB - Addendum Table II

Waunakee Community School District  
Changes of Assumptions or Other Input - History of Deferred Inflows and Outflows

FYB	(Gain)/Loss	Amortization Period	2014-2023											2024-2040														
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	7.30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	7.30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	(1,950,182)	10.00	-	-	-	(195,018)	(195,018)	(195,018)	(195,018)	(195,018)	(195,018)	(195,018)	(195,018)	(195,018)	(195,020)	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	119,726	10.00	-	-	-	-	11,973	11,973	11,973	11,973	11,973	11,973	11,973	11,973	11,973	11,969	-	-	-	-	-	-	-	-	-	-	-	-
2019	(2,933)	11.00	-	-	-	-	-	(267)	(267)	(267)	(267)	(267)	(267)	(267)	(267)	(263)	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	11.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	1,300,971	11.00	-	-	-	-	-	-	118,270	118,270	118,270	118,270	118,270	118,270	118,270	118,270	118,270	118,270	118,271	-	-	-	-	-	-	-	-	-
2022	-	11.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	(219,861)	10.00	-	-	-	-	-	-	-	-	(21,986)	(21,986)	(21,986)	(21,986)	(21,986)	(21,986)	(21,986)	(21,986)	(21,987)	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	(195,018)	(183,045)	(183,312)	(183,312)	(65,042)	(65,042)	(87,028)	(87,028)	(87,028)	(87,030)	107,986	96,017	96,021	96,284	96,285	(21,987)	-	-	-	-	-	-	-

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OPEB - Addendum Table III

Waunakee Community School District  
 Difference Between Projected and Actual Earnings on OPEB Plan Investments - History of Deferred Inflows and Outflows

FYB	(Gain)/Loss	Amortization Period	2014-2023											2024-2040															
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
2014	-	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	(5,332)	5.0	-	-	(1,066)	(1,066)	(1,066)	(1,066)	(1,068)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	17,245	5.0	-	-	3,449	3,449	3,449	3,449	3,449	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	53,782	5.0	-	-	-	10,756	10,756	10,756	10,756	10,758	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	45,529	5.0	-	-	-	-	9,106	9,106	9,106	9,106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	(311,519)	5.0	-	-	-	-	-	-	(62,304)	(62,304)	(62,304)	(62,304)	(62,303)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	22,977	5.0	-	-	-	-	-	-	4,595	4,595	4,595	4,595	4,595	4,597	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	24,281	5.0	-	-	-	-	-	-	-	4,856	4,856	4,856	4,856	4,856	4,857	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	21,771	5.0	-	-	-	-	-	-	-	-	4,354	4,354	4,354	4,355	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2024	-	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2032	-	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2039	-	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	(1,066)	2,383	13,139	22,245	(40,061)	(34,398)	(32,989)	(39,394)	(48,498)	13,807	9,211	4,355	-	-	-	-	-	-	-	-	-	-	-	-	-

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# OPEB Technical Appendix

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## Waunakee Community School District Summary of Post-Employment Benefits

### **Administrators and Administrative Support Staff**

#### Hired Prior to April 1, 2010

Eligibility	OPEB																														
<p>At least age 55 with a minimum of 6 years of service in the District</p> <p><b>OR</b></p> <p>An employee that has to retire before reaching age 55 due to a serious health condition that qualifies for WRS Disability retirement</p> <p><b>Note:</b> <i>No more than 2 Administrators may retire in one year.</i></p>	<p><u>Health &amp; Dental Insurance:</u> The District shall make contributions into a post-employment HRA towards a retiree's health and dental premiums (at the HMO family health and dental plan in effect on the Administrator's date of retirement) for a maximum period of 10 years or Medicare-eligibility; whichever occurs first. The amount of these contributions is determined by years of service as follows:</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr style="background-color: #333; color: white;"> <th style="text-align: center;">Years of Service</th> <th style="text-align: center;">% of Premiums Contributed</th> </tr> </thead> <tbody> <tr><td style="text-align: center;">6</td><td style="text-align: center;">10%</td></tr> <tr><td style="text-align: center;">7</td><td style="text-align: center;">20%</td></tr> <tr><td style="text-align: center;">8</td><td style="text-align: center;">30%</td></tr> <tr><td style="text-align: center;">9</td><td style="text-align: center;">40%</td></tr> <tr><td style="text-align: center;">10</td><td style="text-align: center;">50%</td></tr> <tr><td style="text-align: center;">11</td><td style="text-align: center;">60%</td></tr> <tr><td style="text-align: center;">12</td><td style="text-align: center;">70%</td></tr> <tr><td style="text-align: center;">13</td><td style="text-align: center;">80%</td></tr> <tr><td style="text-align: center;">14</td><td style="text-align: center;">90%</td></tr> <tr><td style="text-align: center;">15 or more</td><td style="text-align: center;">100%</td></tr> </tbody> </table> <p>These funds may be used on premiums – only IRS section 213(d) eligible insurance premiums. Retirees may continue coverage on the District's health and dental plan if permitted by the carrier. Deposits are made to the retiree's HRA by the District semi-annually on January 15 and September 15.</p> <p>In the event that of a retiree's death, any remaining benefit, will be provided to the surviving spouse and/or dependents. Such benefits are subject to the term and conditions of the HRA plan and applicable Internal Revenues Service Code and rules.</p> <p><u>Life Insurance:</u> The District will contribute towards a retiree's life insurance legacy HRA. The District shall provide a life insurance premium amount deposited annually to a retirees HRA. The premium value shall be based on the number of contracted days the employee worked their last year of employment as noted.</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr style="background-color: #333; color: white;"> <th style="text-align: center;">Contract Days</th> <th style="text-align: center;">\$ per year</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">261 day contract</td> <td style="text-align: center;">\$ 550 per year</td> </tr> <tr> <td style="text-align: center;">238 day contract</td> <td style="text-align: center;">\$ 500 per year</td> </tr> <tr> <td style="text-align: center;">Less than 238 day contract (if hired prior to 97/98 school year)</td> <td style="text-align: center;">\$ 250 per year</td> </tr> </tbody> </table>	Years of Service	% of Premiums Contributed	6	10%	7	20%	8	30%	9	40%	10	50%	11	60%	12	70%	13	80%	14	90%	15 or more	100%	Contract Days	\$ per year	261 day contract	\$ 550 per year	238 day contract	\$ 500 per year	Less than 238 day contract (if hired prior to 97/98 school year)	\$ 250 per year
Years of Service	% of Premiums Contributed																														
6	10%																														
7	20%																														
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10	50%																														
11	60%																														
12	70%																														
13	80%																														
14	90%																														
15 or more	100%																														
Contract Days	\$ per year																														
261 day contract	\$ 550 per year																														
238 day contract	\$ 500 per year																														
Less than 238 day contract (if hired prior to 97/98 school year)	\$ 250 per year																														
<b>Non-OPEB - Compensated Absence</b>																															
<p><u>Vacation Leave:</u> Unused banked vacation leave accumulated upon retirement, up to the maximum of 60 days, will be converted to a one-time cash payment based upon last year's per diem wage rate. In addition, eligible retirees are entitled to payment of their last year's unused vacation days.</p> <p><i>This is not an OPEB benefit, but a compensated absence under GASB 101 and will not be included in the valuation.</i></p>																															

## Administrators and Administrative Support Staff Cont'd

### Hired On or After April 1, 2010

Eligibility	Actively Funded Benefit																																												
Funded during active years of service	<p data-bbox="418 331 1549 415"><u>HRA Contributions</u>: Upon completion of each school year the District shall make an annual contribution into a post-employment HRA. The amount of these contributions is determined by number of contract days based on classification as follows:</p> <table border="1" data-bbox="662 436 1308 877"> <thead> <tr> <th data-bbox="670 447 971 485">Days of Contract</th> <th data-bbox="992 447 1292 485">Amount of Contributions</th> </tr> </thead> <tbody> <tr> <td colspan="2" data-bbox="899 499 1073 527" style="text-align: center;"><i>Administrators</i></td> </tr> <tr> <td data-bbox="760 537 862 564">210 days</td> <td data-bbox="1094 537 1179 564">\$ 3,220</td> </tr> <tr> <td data-bbox="760 575 862 602">238 days</td> <td data-bbox="1094 575 1179 602">\$ 3,650</td> </tr> <tr> <td data-bbox="760 613 862 640">261 days</td> <td data-bbox="1094 613 1179 640">\$ 4,000</td> </tr> <tr> <td colspan="2" data-bbox="824 653 1154 680" style="text-align: center;"><i>Administrative Support Staff</i></td> </tr> <tr> <td data-bbox="688 690 933 718">Student Day Contracts</td> <td data-bbox="1094 690 1179 718">\$ 2,790</td> </tr> <tr> <td data-bbox="760 728 862 756">200 days</td> <td data-bbox="1094 728 1179 756">\$3,065</td> </tr> <tr> <td data-bbox="760 766 862 793">210 days</td> <td data-bbox="1094 766 1179 793">\$3,220</td> </tr> <tr> <td data-bbox="760 804 862 831">238 days</td> <td data-bbox="1094 804 1179 831">\$3,650</td> </tr> <tr> <td data-bbox="760 842 862 869">261 days</td> <td data-bbox="1094 842 1179 869">\$4,000</td> </tr> </tbody> </table> <p data-bbox="418 894 1463 921">* Contributions shall be pro-rated for FTE's less than 100% and for contracts of less than 238 days.</p> <p data-bbox="418 938 1520 995">These funds may be used on premiums – only IRS section 213(d) eligible insurance premiums. Retirees may continue coverage on the District's health and dental plan if permitted by the carrier.</p> <p data-bbox="418 1012 1541 1096">In the event that of a retiree's death, any remaining benefit, will be provided to the surviving spouse and/or dependents. Such benefits are subject to the term and conditions of the HRA plan and applicable Internal Revenues Service Code and rules.</p> <p data-bbox="418 1115 613 1142">Vesting Schedule:</p> <table border="1" data-bbox="737 1146 1235 1587"> <thead> <tr> <th data-bbox="781 1157 971 1184">Years of Service</th> <th data-bbox="1036 1157 1211 1184">Vested Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="808 1205 943 1232">After 1 year</td> <td data-bbox="1094 1205 1153 1232">10%</td> </tr> <tr> <td data-bbox="808 1243 943 1270">After 2 years</td> <td data-bbox="1094 1243 1153 1270">20%</td> </tr> <tr> <td data-bbox="808 1281 943 1308">After 3 years</td> <td data-bbox="1094 1281 1153 1308">30%</td> </tr> <tr> <td data-bbox="808 1318 943 1346">After 4 years</td> <td data-bbox="1094 1318 1153 1346">40%</td> </tr> <tr> <td data-bbox="808 1356 943 1383">After 5 years</td> <td data-bbox="1094 1356 1153 1383">50%</td> </tr> <tr> <td data-bbox="808 1394 943 1421">After 6 years</td> <td data-bbox="1094 1394 1153 1421">60%</td> </tr> <tr> <td data-bbox="808 1432 943 1459">After 7 years</td> <td data-bbox="1094 1432 1153 1459">70%</td> </tr> <tr> <td data-bbox="808 1470 943 1497">After 8 years</td> <td data-bbox="1094 1470 1153 1497">80%</td> </tr> <tr> <td data-bbox="808 1507 943 1535">After 9 years</td> <td data-bbox="1094 1507 1153 1535">90%</td> </tr> <tr> <td data-bbox="808 1545 943 1572">After 10 years</td> <td data-bbox="1094 1545 1153 1572">100%</td> </tr> </tbody> </table> <p data-bbox="418 1591 919 1619"><b>Non-OPEB - Compensated Absence</b></p> <p data-bbox="418 1650 1549 1745"><u>Vacation Leave</u>: Unused vacation leave accumulated upon retirement, up to the maximum of 60 days, will be converted to a one-time cash payment based upon last year's per diem wage rate. In addition, eligible retirees are entitled to payment of their last year's unused vacation days.</p> <p data-bbox="418 1761 1507 1789"><i>This is not an OPEB benefit, but a compensated absence under GASB 101 and will not be included in the valuation.</i></p>	Days of Contract	Amount of Contributions	<i>Administrators</i>		210 days	\$ 3,220	238 days	\$ 3,650	261 days	\$ 4,000	<i>Administrative Support Staff</i>		Student Day Contracts	\$ 2,790	200 days	\$3,065	210 days	\$3,220	238 days	\$3,650	261 days	\$4,000	Years of Service	Vested Amount	After 1 year	10%	After 2 years	20%	After 3 years	30%	After 4 years	40%	After 5 years	50%	After 6 years	60%	After 7 years	70%	After 8 years	80%	After 9 years	90%	After 10 years	100%
Days of Contract	Amount of Contributions																																												
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After 1 year	10%																																												
After 2 years	20%																																												
After 3 years	30%																																												
After 4 years	40%																																												
After 5 years	50%																																												
After 6 years	60%																																												
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After 9 years	90%																																												
After 10 years	100%																																												
<p data-bbox="180 1822 1549 1881"><b>Note:</b> Administrators hired on or after June 30, 2012, will not be eligible for District provided post-employment benefits if they are receiving an annuity from the WRS.</p>																																													

**Teachers**

Hired Prior to April 1, 2008	
Eligibility	OPEB
<p>At least age 55 with a minimum of 1 (one) year of service in the District</p> <p><b>OR</b></p> <p>An employee that has to retire before reaching age 55 due to a serious health condition that qualifies for WRS Disability retirement</p>	<p><b>HRA Contributions:</b> Upon retirement, the District shall make contributions into an HRA on behalf of the retiree. The total amount of these contributions shall be based upon the following:</p> <ul style="list-style-type: none"> <li>• <i>Eligible retirees shall receive \$1,200 in return for each year of service in the District (pro-rated for those with less than 100% FTE).</i></li> <li>• <i>Unused sick leave accumulated upon retirement, up to a maximum of 120 days, will be reimbursed at the rate of \$113 per day. The total HRA contribution resulting from the unused sick leave will not exceed \$13,560.*</i></li> <li>• <i>Eligible retirees shall receive a payout of banked points based on the points value listed on the Teacher's final contract issued in August going into their last year of employment. Banked points are converted at a rate of \$3 per point.</i></li> </ul> <p>The final total post-employment HRA value will be divided into 8 equal payments that will be contributed twice annually - every September 15<sup>th</sup> and January 15<sup>th</sup> following the effective date of the employee's retirement.</p> <p>In the event that of a retiree's death, any remaining benefit, will be provided to the surviving spouse and/or dependents. Such benefits are subject to the term and conditions of the HRA plan and applicable Internal Revenues Service Code and rules.</p> <p><i>*Note: In reference to the unused accumulated sick leave benefit noted above: it is not an OPEB and not included in the valuation. Only the implicit rate subsidy, resulting from use of the sick leave days dollars in the HRA to remain on the District's health plan is included is an OPEB and included in this valuation.</i></p>

**Teachers Cont'd****Hired On or After April 1, 2008**

<b>Eligibility</b>	<b>OPEB</b>
<p>At least age 55 with a minimum of 1 (one) year of service in the District</p> <p><b>OR</b></p> <p>An employee that has to retire before reaching age 55 due to a serious health condition that qualifies for WRS Disability retirement</p>	<p><u>HRA Contributions:</u> Upon retirement, the District shall make contributions into an HRA on behalf of the retiree. The total amount of these contributions shall be based upon the following:</p> <ul style="list-style-type: none"> <li>• <i>Unused sick leave accumulated upon retirement, up to a maximum of 120 days, will be reimbursed at the rate of \$113 per day and contributed to the retiree's HRA. The total HRA contribution resulting from the unused sick leave will not exceed \$13,560.*</i></li> <li>• <i>Eligible retirees shall receive a payout of banked points based on the points value listed on the Teacher's final contract issued in August going into their last year of employment. Banked points are converted at a rate of \$3 per point.</i></li> </ul> <p>The final total post-employment HRA value will be divided into 2 equal payments that will be contributed twice annually - September 15th and January 15<sup>th</sup> following the effective date of the employee's retirement.</p> <p><i>*Note: In reference to the unused accumulated sick leave benefit noted above: it is not an OPEB and not included in the valuation. Only the implicit rate subsidy, resulting from use of the sick leave days dollars in the HRA to remain on the District's health plan is included is an OPEB and included in this valuation.</i></p>

**Teachers Cont'd**

<b>Eligibility</b>	<b>Actively-Funded Benefit</b>																																							
<p>Funded during active years of service</p> <p>At least age 55 with at least 1 full year of service in the District - to be 100% vested at least 10 years of service in the District</p> <p>OR</p> <p>An employee that has to retire before reaching age 55 due to a serious health condition that qualifies for WRS Disability retirement</p>	<p style="text-align: center;"><b>Provided to All Teachers Based Upon Hire Date</b></p> <p><u>HRA Contributions:</u> September to June of each year the District shall divide the totals noted below and make 10 separate monthly contributions into an interest-bearing post-employment HRA.</p> <table border="1" data-bbox="553 457 1390 604" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Hire Date</th> <th style="text-align: center;">Annual Contribution Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Hired Prior to April 1, 2008</td> <td style="text-align: center;">\$ 734</td> </tr> <tr> <td style="text-align: center;">Hired On or After April 1, 2008</td> <td style="text-align: center;">\$ 1,134</td> </tr> </tbody> </table> <p>Upon leaving employment, these funds may be used on out-of-pocket IRS section 213(d) eligible insurance premiums and/or medical expenses.</p> <p>In the event that of a retiree's death, any remaining benefit, will be provided to the surviving spouse and/or dependents. Such benefits are subject to the term and conditions of the HRA plan and applicable Internal Revenues Service Code and rules.</p> <p>Vesting Schedule:</p> <table border="1" data-bbox="610 898 1333 1354" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Years of Service</th> <th style="text-align: center;">Vested Amount</th> <th style="text-align: center;">Non-Vested amount</th> </tr> </thead> <tbody> <tr><td style="text-align: center;">After 1 year</td><td style="text-align: center;">10%</td><td style="text-align: center;">90%</td></tr> <tr><td style="text-align: center;">After 2 years</td><td style="text-align: center;">20%</td><td style="text-align: center;">80%</td></tr> <tr><td style="text-align: center;">After 3 years</td><td style="text-align: center;">30%</td><td style="text-align: center;">70%</td></tr> <tr><td style="text-align: center;">After 4 years</td><td style="text-align: center;">40%</td><td style="text-align: center;">60%</td></tr> <tr><td style="text-align: center;">After 5 years</td><td style="text-align: center;">50%</td><td style="text-align: center;">50%</td></tr> <tr><td style="text-align: center;">After 6 years</td><td style="text-align: center;">60%</td><td style="text-align: center;">40%</td></tr> <tr><td style="text-align: center;">After 7 years</td><td style="text-align: center;">70%</td><td style="text-align: center;">30%</td></tr> <tr><td style="text-align: center;">After 8 years</td><td style="text-align: center;">80%</td><td style="text-align: center;">20%</td></tr> <tr><td style="text-align: center;">After 9 years</td><td style="text-align: center;">90%</td><td style="text-align: center;">10%</td></tr> <tr><td style="text-align: center;">After 10 years</td><td style="text-align: center;">100%</td><td style="text-align: center;">0%</td></tr> </tbody> </table> <p>a. \$367 of the above noted contribution amounts (\$734 and \$1,134) shall immediately vest to the employee.</p> <p>b. The remaining funds (\$367 or \$767) of the above amounts shall vest to the employee after they have worked 1 year in the District, according to the above vesting schedule. This shall include all prior service to the District. If a teacher resigns from the District and is rehired to teach in the District, their years of service shall include all years of teacher within the District.</p>	Hire Date	Annual Contribution Amount	Hired Prior to April 1, 2008	\$ 734	Hired On or After April 1, 2008	\$ 1,134	Years of Service	Vested Amount	Non-Vested amount	After 1 year	10%	90%	After 2 years	20%	80%	After 3 years	30%	70%	After 4 years	40%	60%	After 5 years	50%	50%	After 6 years	60%	40%	After 7 years	70%	30%	After 8 years	80%	20%	After 9 years	90%	10%	After 10 years	100%	0%
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## Maintenance and Custodians, Classified Staff, Administrative Assistants & Other Hourly Staff

Eligibility	OPEB																						
<p>At least age 55 with at least 1 full year of service in the District - to be 100% vested at least 10 years of service in the District</p> <p><b>OR</b></p> <p>An employee that has to retire before reaching age 55 due to a serious health condition that qualifies for WRS Disability retirement</p>	<p><u>Unused Sick Leave: (Implicit Rate Subsidy Only)</u> Unused sick leave accumulated upon retirement, up to the maximum of 120 days, will be converted at the rate of up to \$138 per day (based on their per diem salary) and placed into a post-employment HRA. Payments shall be a one-time payment that will occur on either September 15<sup>th</sup> or January 15<sup>th</sup> following the effective date of the employee's retirement.</p> <p><u>Years of Service:</u> For any retirement occurring after June 8, 2022, eligible staff shall receive a contribution to their HRA of \$500 per year of service to the District. This benefit is in addition to HRA contributions based upon unused sick leave. Payments shall be a one-time payment that will occur on either September 15<sup>th</sup> or January 15<sup>th</sup> following the effective date of the employee's retirement.</p> <p>Vesting Schedule:</p> <table border="1" data-bbox="760 737 1256 1171"> <thead> <tr> <th>Years of Service</th> <th>Vested Amount</th> </tr> </thead> <tbody> <tr><td>After 1 year</td><td>10%</td></tr> <tr><td>After 2 years</td><td>20%</td></tr> <tr><td>After 3 years</td><td>30%</td></tr> <tr><td>After 4 years</td><td>40%</td></tr> <tr><td>After 5 years</td><td>50%</td></tr> <tr><td>After 6 years</td><td>60%</td></tr> <tr><td>After 7 years</td><td>70%</td></tr> <tr><td>After 8 years</td><td>80%</td></tr> <tr><td>After 9 years</td><td>90%</td></tr> <tr><td>After 10 years</td><td>100%</td></tr> </tbody> </table> <p>In the event that of a retiree's death, any remaining benefit, will be provided to the surviving spouse and/or dependents. Such benefits are subject to the term and conditions of the HRA plan and applicable Internal Revenues Service Code and rules.</p> <p>The combined unused sick leave and years of service value can be used on out-of-pocket IRS section 213(d) eligible insurance premiums and/or medical expenses on the District's plan as allowed by the carrier or with an outside provider.</p> <p><i>The Sick Leave Benefit is not an OPEB benefit, but a compensated absence under GASB 101. However, the resulting implicit rate subsidy, when applicable, from use of such funds to remain on the District's health plan should be accounted for as an OPEB.</i></p>	Years of Service	Vested Amount	After 1 year	10%	After 2 years	20%	After 3 years	30%	After 4 years	40%	After 5 years	50%	After 6 years	60%	After 7 years	70%	After 8 years	80%	After 9 years	90%	After 10 years	100%
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<p><b>Note:</b> Employees hired on or after June 30, 2012, will not be eligible for District provided post-employment benefits if they are receiving an annuity from the WRS.</p>																							

### Notes:

- Upon retirement or exhaustion of District-provided benefit, retirees may continue to self-pay the full (100%) amount of all required premiums to remain on the District's health plan indefinitely, provided they continue to pay all required premiums.
- The District provides a high deductible health plan and provides active employees with HSA contributions of \$2,050 single/ \$4,600 family. Retirees are not eligible for these contributions.

## OPEB Actuarial Assumptions

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<b>Valuation Date</b>	June 30, 2024
<b>Measurement Date</b>	June 30, 2024
<b>Reporting Date</b>	June 30, 2024
<b>Actuarial Cost Method</b>	<u>Entry Age Normal – Level % of Salary</u> : Under this method, the actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis over the earnings of the individual between entry age and assumed exit age(s). The normal cost is equal to the valuation salary multiplied by the present value of benefits divided by the present value of future salaries, measured as of the date of hire. The accrued liability is equal to the present value of projected benefits minus the present value of future normal costs, measured as of the valuation date.
<b>Interest Rate</b>	Discount rate for valuing liabilities – 2.25% Interest Rate on plan assets – 2.25%  Implicit in these rates is 2.50% assumed rate of inflation.
<b>Asset Valuation Method</b>	Market Value
<b>Average of Expected Remaining Service Lives</b>	10 years

**Retirement Rates***Early Retirement*

<u>Age</u>	<u>Male</u>	<u>Female</u>
55	12.0%	11.0%
56	13.0	13.0
57	13.0	12.0
58	12.0	13.0
59	14.0	14.0
60	16.0	17.0
61	16.0	17.0
62	23.0	24.0
63	21.0	24.0
64	21.0	24.0

*Regular Retirement (at least age 65 with 5 or more years of service OR 30 or more years of service)*

<u>Age</u>	<u>Male</u>	<u>Female</u>
57	31.0%	28.0%
58	29.0	28.0
59	28.0	26.0
60	27.0	29.0
61	26.0	27.0
62	39.0	36.0
63	33.0	31.0
64	30.0	30.0
65	32.0	39.0
66	35.0	44.0
67	31.0	31.0
68	28.0	28.0
69	20.0	20.0
70	30.0	30.0
71	25.0	25.0
72	25.0	25.0
73	25.0	25.0
74	25.0	25.0
75	100.0	100.0

No employees are assumed to retire prior to becoming eligible for benefits.

**Mortality Rates**

Active and retiree mortality rates at sample ages in 2024:

<b>Active</b>				
<u>Age</u>	<u>Male</u>	<u>Female</u>		
20	0.000401	0.000166		
25	0.000215	0.000129		
30	0.000355	0.000228		
35	0.000525	0.000332		
40	0.000660	0.000437		
45	0.000840	0.000549		
			<b>Retiree</b>	
			<u>Male</u>	<u>Female</u>
50	0.001195	0.000772		
55	0.001854	0.001218	0.002403	0.002198
60	0.003053	0.001930	0.004127	0.003440
65	0.004956	0.002988	0.006744	0.004937
70	0.007423	0.004920	0.011203	0.007810
75	0.010770	0.009317	0.020312	0.014780
80	0.021423	0.019211	0.038681	0.029648

2020 WRS Experience Tables for Active Employees and Healthy Retirees projected with mortality improvements using the fully generational MP-2021 projection scale from a base year of 2010. Future years will reflect improvements in mortality.

**Separation Rates**

Select and ultimate termination rates at sample ages and years of service are shown below:

<u>Age</u>	<u>Service</u>	<u>Male</u>	<u>Female</u>
	0	12.6%	12.0%
	1	11.6	10.0
	2	8.5	8.5
	3	6.0	6.2
	4	5.6	5.8
	5	4.5	4.8
	6	3.7	4.1
	7	2.9	3.5
	8	2.6	3.4
	9	2.5	3.0
30	10 or More	2.0	2.2
35		1.6	1.9
40		1.4	1.6
45		1.4	1.4
50		1.3	1.2
55		1.3	1.2

No separation rates are assumed after eligibility for retirement.

**Disablement Rates**

Active participant disability rates at sample ages:

<u>Age</u>	<u>Male</u>	<u>Female</u>
20	0.01%	0.01%
25	0.01	0.01
30	0.01	0.01
35	0.01	0.01
40	0.01	0.02
45	0.03	0.05
50	0.08	0.10
55	0.14	0.14
60	0.24	0.21

**Health Care & Dental****Trends** *(Annual Increases)*

<u>Year</u>	<u>Health Care</u>	<u>Dental</u>
2023	7.0%	4.5%
2024	6.5	4.5
2025	6.4	4.5
2026	6.3	4.5
2027	6.2	4.5
2028	6.1	4.5
2029	6.0	4.5
2030	5.9	4.5
2031	5.8	4.5
2032	5.7	4.5
2033	5.6	4.5
2034	5.5	4.5
2035	5.4	4.5
2036	5.3	4.5
2037	5.2	4.5
2038	5.1	4.5
2039	5.0	4.5
2040	4.9	4.5
2041	4.8	4.5
2042	4.7	4.5
2043	4.6	4.5
2044+	4.5	4.5

The assumed initial annual health care trend rates are based in part on the 2023 Segal Health Plan Cost Trend Survey. Rates are trended down in subsequent years in accordance with prevalent actuarial practice, based in part on the Society of Actuaries - Getzen Long-Term Health Care Cost Trends Model, as updated November 2021.

**Health Plan Funding**

Fully Insured

**Salary Merit Scale***(Annual Increases)*

<u>Service</u>	<u>Increase</u>
1	5.6%
2	5.6
3	5.2
4	4.7
5	4.3
10	2.6
15	1.4
20	0.6
25	0.3
30	0.2
35	0.1

The assumed salary inflation of 2.0% per year is added to these merit increases to get the total assumed increase in salary.

**Age Related Health Care Cost**

2024/25 monthly health premium rates under the District's plan options were as follows:

	<u>Single</u>	<u>Family</u>
HMO	\$804.82	\$1,810.85
POS	900.58	2,026.31
HDHP	604.69	1,360.55

Health care costs are assumed to increase each year of age separate from trend due to increased cost of older participants, as follows:

<u>Age</u>	<u>Rate</u>
Under 40	4.00%
40-44	3.75%
45-49	3.50%
50-54	3.00%
55-64	3.25%

**Dental Premiums**

2024/25 monthly dental premium rates under the District's plan were \$59.40 and \$133.10 (Single and Family, respectively).

<b>Percent with Coverage at Retirement</b>	70% of active employees eligible for a District-provided post-employment benefit and currently electing coverage. Upon exhaustion of their District-provided benefit, 30% are assumed to remain on the District's plan.
	30% of active employees not eligible for a District-provided post-employment benefit and currently electing coverage.
<b>Census Data</b> <i>(Table XI)</i>	Retirees listed as 'Waived' are receiving HRA contributions from the District and using them towards eligible expenses not affiliated with the District's group health plan.
<b>Coverage Tier</b>	70% of future covered retirees are assumed to cover a spouse in retirement.
<b>Spouses' Age</b>	Males are assumed to be three years older than their spouses.

**2024-25 Budget Status Report - November 30, 2024**

**GENERAL FUND 10 EXPENSES**

<b>Salary &amp; Benefits (no grants)</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Spent</b>	<b>Ordered</b>	<b>% Spent/Or.</b>	<b>Available</b>
Personnel Costs: Salaries	36,920,427	36,749,683	12,574,500.64	22,889,257.01	96.50%	1,285,925.35
Personnel Costs: Benefits	11,785,714	12,048,294	4,316,390.15	8,017,458.06	102.37%	-285,554.21
<b>Total</b>	<b>48,706,141</b>	<b>48,797,977</b>	<b>16,890,890.79</b>	<b>30,906,715.07</b>	<b>97.95%</b>	<b>1,000,371.14</b>
<b>Buildings</b>	<b>Budget</b>	<b>Revised Budget</b>	<b>Spent</b>	<b>Ordered</b>	<b>% Spent/Or.</b>	<b>Available</b>
Prairie School	88,280	87,510	36,169.60	5,058.30	47.11%	46,282.10
Prairie School CSF	33,100	33,100	18,763.49	958.66	59.58%	13,377.85
Heritage School	97,160	88,170	39,043.86	18,220.08	64.95%	30,906.06
Heritage School CSF	34,602	34,602	6,942.72	10,976.27	51.79%	16,683.01
Arboretum School	76,520	75,420	35,223.16	5,449.39	53.93%	34,747.45
Arboretum School CSF	27,031	27,031	14,484.21	4,146.84	68.92%	8,399.95
Intermediate School	150,350	160,000	66,054.90	16,097.52	51.35%	77,847.58
Intermediate School CSF	39,044	39,044	26,940.55	500.85	70.28%	11,602.60
Middle School	163,150	163,140	66,298.03	13,039.56	48.63%	83,802.41
Middle School CSF	42,673	42,673	22,555.17	1,260.44	55.81%	18,857.39
High School	575,155	586,365	151,482.00	130,078.58	48.02%	304,804.42
High School CSF	84,471	84,471	37,552.61	2,945.83	47.94%	43,972.56
Athletics	407,602	447,602	148,168.08	100,021.55	55.45%	199,412.37
<b>Departments</b>						
Utilities	1,126,923	1,126,923	483,225.51	608,384.38	96.87%	35,313.11
Maintenance	721,990	731,990	459,460.86	282,282.33	101.33%	-9,753.19
Capital Projects	0	0	0.00	0.00	---	0.00
Contingency Fund	100,000	100,000	3,976.00	0.00	3.98%	96,024.00
Energy Conservation	0	0	0.00	0.00	---	0.00
Transportation	1,568,381	1,528,381	466,961.25	1,154,163.47	106.07%	-92,743.72
Technology	718,729	718,729	619,722.03	35,179.58	91.12%	63,827.39
Technology Erate/Fees	0	0	0.00	0.00	---	0.00
Curriculum-Secondary	527,300	527,300	393,902.44	12,249.12	77.02%	121,148.44
Curriculum-Elementary Operations	455,382	467,782	567,691.35	22,741.25	126.22%	-122,650.60
4K District	873,800	913,400	227,752.25	672,401.91	98.55%	13,245.84
4K Operations	17,000	17,000	3,652.25	101.91	22.08%	13,245.84
Human Resources	54,550	54,550	26,446.93	64.19	48.60%	28,038.88
Superintendent	94,600	94,600	83,904.08	53,172.58	144.90%	-42,476.66
Student Services-Operations	73,184	73,184	25,159.99	827.10	35.51%	47,196.91
Student Services-District	97,000	97,000	36,528.07	77,336.00	117.39%	-16,864.07
Business Office	460,424	472,336	287,372.24	189,810.48	101.03%	-4,846.72
District Wide	1,755,672	1,987,541	755,861.07	123,656.56	44.25%	1,108,023.37
Special Projects	0	0	1,129.12	0.00	---	-1,129.12
Summer School	109,515	109,515	100,574.93	624.75	92.41%	8,315.32
<b>Grants-Fund 10</b>						
Common School Fund-District	7,069	7,069	7,068.72	0.00	100.00%	0.28
Title 1 Grant (Public)	87,550	96,184	20,848.51	1,628.88	23.37%	73,706.61
Title 1 Grant (Private)	4,900	4,563	454.22	0.00	9.95%	4,108.78
Title 2 Grant (Public)	51,672	40,907	13,635.67	0.00	33.33%	27,271.33
Title 2 Grant (Private)	7,785	6,232	0.00	0.00	0.00%	6,232.00
Title 3 Grant	16,890	17,205	7,803.65	5,819.79	79.18%	3,581.56
Title 4A Grant (Public)	8,697	7,482	0.00	0.00	0.00%	7,482.00
Title 4A Grant (Private)	1,303	2,518	0.00	0.00	0.00%	2,518.00
Career/Tech Ed Grant	52,202	82,790	36,703.02	0.00	44.33%	46,086.98
CEIS Federal Flo-Through	141,000	141,000	39,984.04	41.98	28.39%	100,973.98
Ed. Effectiveness Grant	32,000	32,000	0.00	0.00	0.00%	32,000.00
Peer Mentor Grant	12,500	12,232	2,018.23	0.00	---	10,213.77
Perkins Grant	19,354	19,354	7,262.73	0.00	37.53%	12,091.27
Reading Readiness	8,375	0	0.00	0.00	---	0.00
Dane Co. Mental Health	0	0	0.00	0.00	---	0.00
School-Based Mental Health	0	0	41,986.44	60,000.00	---	-101,986.44
SAODA	25,000	25,000	392.00	0.00	---	24,608.00
<b>Other Program Totals</b>						
Transfer to Fund 27	7,286,651	7,268,513	0.00	0.00	0.00%	7,268,513.00
Wellness Clinic	287,250	300,000	128,936.47	203,760.60	110.90%	-32,697.07
<b>Subtotals</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Spent</b>	<b>Ordered</b>	<b>% Spent/Or.</b>	<b>Available</b>
Salary & Benefits Totals	48,706,141	48,797,977	16,890,890.79	30,906,715.07	97.95%	1,000,371.14
Building Totals	1,819,138	1,869,128	669,678.38	308,753.87	52.35%	890,695.75
Department Totals	8,754,450	9,020,231	4,543,320.37	3,232,995.61	86.21%	1,243,915.02
Grant Totals	476,297	494,536	178,157.23	67,490.65	49.67%	248,888.12
Other Program Totals	7,573,901	7,568,513	128,936.47	203,760.60	4.40%	7,235,815.93
<b>Total Fund 10 Expenditures</b>	<b>67,329,927</b>	<b>67,708,385</b>	<b>22,378,253.37</b>	<b>34,719,613.86</b>	<b>84.33%</b>	<b>10,610,517.77</b>

**2024-25 Budget Status Report - November 30, 2024**

**GENERAL FUND 10 REVENUES**

Building/Department	Original Budget	Revised Budget	Received	Ordered	% Received	Unreceived
Prairie School	2,550	2,550	3,589.75	0.00	140.77%	-1,039.75
Heritage School	2,250	2,250	3,749.28	0.00	166.63%	-1,499.28
Arboretum School	5,820	5,820	4,148.88	0.00	71.29%	1,671.12
Intermediate School	37,900	37,900	12,659.54	0.00	33.40%	25,240.46
Middle School	23,700	23,700	14,809.50	0.00	62.49%	8,890.50
High School	199,215	199,215	205,477.22	0.00	103.14%	-6,262.22
Curriculum - Elementary	0	12,400	0.00	0.00	---%	12,400.00
Curriculum - Secondary	10,815	10,815	5,841.12	0.00	54.01%	4,973.88
Maintenance	12,500	15,000	987.61	0.00	6.58%	14,012.39
Energy Conservation	0	0	0.00	0.00	---%	0.00
Athletic Dept	108,000	71,000	31,882.39	0.00	44.90%	39,117.61
Human Resources	0	0	0.00	0.00	---%	0.00
Technology	4,200	4,200	2,939.90	0.00	70.00%	1,260.10
E-Rate	0	0	0.00	0.00	---%	0.00
District	66,153,008	66,437,839	5,564,089.08	0.00	8.37%	60,873,749.92

**Grants - Fund 10**

Common School Fund-District	267,990	267,990	0.00	0.00	0.00%	267,990.00
Title 1 Grant (Public)	87,550	96,184	0.00	0.00	0.00%	96,184.00
Title 1 Grant (Private)	4,900	4,563	0.00	0.00	0.00%	4,563.00
Title 2 Grant (Public)	51,672	40,907	0.00	0.00	0.00%	40,907.00
Title 2 Grant (Private)	7,785	6,232	0.00	0.00	0.00%	6,232.00
Title 3 Grant	16,890	17,205	0.00	0.00	0.00%	17,205.00
Title 4A Grant (Public)	8,697	7,482	0.00	0.00	0.00%	7,482.00
Title 4A Grant (Private)	1,303	2,518	0.00	0.00	0.00%	2,518.00
Career/Tech Ed Grant	52,202	82,790	0.00	0.00	0.00%	82,790.00
CEIS Federal Flo-Through	141,000	141,000	0.00	0.00	0.00%	141,000.00
Ed. Effectiveness Grant	32,000	32,000	0.00	0.00	0.00%	32,000.00
Peer Mentor Grant	12,500	12,232	0.00	0.00	---%	12,232.00
Perkins Grant	19,354	19,354	0.00	0.00	0.00%	19,354.00
Reading Readiness	8,375	0	0.00	0.00	---%	0.00
Dane Co. Mental Health	0	0	0.00	0.00	---%	0.00
School-Based Mental Health	0	130,239	0.00	0.00	---%	130,239.00
SAODA	25,000	25,000	10,034.21	0.00	---%	14,965.79

<b>Total Fund 10 Revenues</b>	<b>67,297,176</b>	<b>67,708,385</b>	<b>5,860,208.48</b>	<b>0.00</b>	<b>8.66%</b>	<b>61,848,176.52</b>
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**SPECIAL EDUCATION FUND 27 EXPENSES**

Salaries & Benefits (no grants)	Budget	Revised Budget	Spent	Ordered	% Spent/Or.	Available
Salaries & Benefits	11,097,790	10,843,708	3,336,895.65	7,287,733.76	97.98%	219,078.59
<b>Departments</b>						
Special Ed-Operations	28,839	28,839	15,266.58	680.39	55.30%	12,892.03
Special Ed-District	166,557	157,000	62,211.99	89,964.52	96.93%	4,823.49
Transportation	185,833	228,966	120,785.50	158,344.66	121.91%	-50,164.16
Medicaid	9,000	10,000	10,847.17	0.00	108.47%	-847.17
<b>Grants-Fund 27</b>						
IDEA FlowThrough Grant	975,048	975,048	454,636.89	430,667.88	90.80%	89,743.23
IDEA PreSchool Grant	58,500	58,500	10,533.92	2,081.68	21.57%	45,884.40

<b>Total Fund 27 Expenditures</b>	<b>12,521,567</b>	<b>12,302,061</b>	<b>4,018,602.70</b>	<b>7,976,072.89</b>	<b>97.50%</b>	<b>307,385.41</b>
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**SPECIAL EDUCATION FUND 27 REVENUES**

Source	Budget	Revised Budget	Received	Ordered	% Received	Unreceived
IDEA FlowThrough Grant	975,048	975,048	0.00	0.00	0.00%	975,048.00
IDEA PreSchool Grant	58,500	58,500	0.00	0.00	---%	58,500.00
Special Ed Revenues	0	0	0.00	0.00	---%	0.00
Other Fund 27 Revenues	11,488,019	11,253,513	0.00	0.00	0.00%	11,253,513.00

<b>Total Fund 27 Revenues</b>	<b>12,521,567</b>	<b>12,287,061</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>12,287,061.00</b>
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**FOOD SERVICE FUND 50 EXPENSES**

Function	Budget	Revised Budget	Spent	Ordered	% Spent/Or.	Available
All	2,902,207	2,886,887	997,160.57	1,904,218.13	100.50%	-14,491.70

**FOOD SERVICE FUND 50 REVENUES**

Source	Budget	Revised Budget	Received	Ordered	% Received	Unreceived
All	2,902,207	2,902,207	908,562.11	0.00	31.31%	1,993,644.89

**2024-25 Budget Status Report - November 30, 2024**

<b>CALCULATION OF BUILDING/DEPARTMENT BUDGET BALANCES</b>									
<b>Building/Department</b>	<b>23-24 Carryover</b>	<b>24-25 Revenue Budget</b>	<b>24-25 Rec'd</b>	<b>24-25 Revenue Balance</b>	<b>24-25 Expense Budget</b>	<b>24-25 Spent / Encumbered</b>	<b>24-25 Expense Balance</b>	<b>24-25 Balance</b>	<b>Funds Available</b>
Prairie School	31,971.57	2,550.00	3,589.75	-1,039.75	87,510	41,227.90	46,282.10	47,321.85	79,293.42
Heritage School	24,323.72	2,250.00	3,749.28	-1,499.28	88,170	57,263.94	30,906.06	32,405.34	56,729.06
Arboretum School	9,038.53	5,820.00	4,148.88	1,671.12	75,420	40,672.55	34,747.45	33,076.33	42,114.86
Intermediate School	85,117.72	37,900.00	12,659.54	25,240.46	160,000	82,152.42	77,847.58	52,607.12	137,724.84
Middle School	62,624.43	23,700.00	14,809.50	8,890.50	163,140	79,337.59	83,802.41	74,911.91	137,536.34
High School	62,011.13	199,215.00	205,477.22	-6,262.22	586,365	281,560.58	304,804.42	311,066.64	373,077.77
4K	11,301.04	0.00	0.00	0.00	17,000	3,754.16	13,245.84	13,245.84	29,163.76
Athletic Dept	24,595.65	71,000.00	31,882.39	39,117.61	447,602	248,189.63	199,412.37	160,294.76	184,890.41
Curriculum-Elementary	210,216.37	0.00	0.00	0.00	455,382	590,432.60	-135,050.60	-135,050.60	75,165.77
Curriculum-Secondary	16,925.67	10,815.00	5,841.12	4,973.88	527,300	406,151.56	121,148.44	116,174.56	133,100.23
CTE Grant	112,514.84	82,790.00	0.00	82,790.00	82,790	36,703.02	46,086.98	-36,703.02	75,811.82
Energy Conservation	6,368.82	0.00	0.00	0.00	0	0.00	0.00	0.00	6,368.82
Human Resources	8,897.34	0.00	0.00	0.00	54,550	26,511.12	28,038.88	28,038.88	36,936.22
Maintenance	62,036.62	15,000.00	987.61	14,012.39	731,990	741,743.19	-9,753.19	-23,765.58	38,271.04
Special Education	31,312.26	0.00	0.00	0.00	28,839	15,946.97	12,892.03	12,892.03	44,204.29
Student Services	121,115.72	0.00	0.00	0.00	73,184	25,987.09	47,196.91	47,196.91	168,312.63
Superintendent	854.92	0.00	0.00	0.00	94,600	137,076.66	-42,476.66	-42,476.66	-41,621.74
Technology	114,878.55	4,200.00	2,939.90	1,260.10	718,729	654,901.61	63,827.39	62,567.29	177,445.84
Capital Projects (Fund 10)	-	0.00	0.00	0.00	0	10,934.45	-10,934.45	-10,934.45	-10,934.45
	996,104.90							742,869.15	1,743,590.93

CASH RECONCILIATION FOR THE MONTH OF October 2024

	OCB	OCB	OCB	OCB	LGIP	LGIP	WISC	MIDAMERICA	WISC	WISC	WISC-209 2022 BOND	WISC-210 2023 BOND	WISC	TOTALS
	PAYROLL CHECKING	DEPOSIT ACCT	OPERATING ACCT	Construction ACCT	GENERAL ACCOUNT	DENTAL ACCT	CAPITAL PROJECTS	TRUST ACCT	DEBT SERVICE	SCHOLARSHIP ACCT	Referendum ACCT	Referendum ACCT	GENERAL	
	(FUND 10)	10,21,27,50,60,80,99)	10,21,27,50,60,80,99)	(Fund 49)	10,27,50,80,99)	(FUND 10)	(FUND 41)	(FUND 73)	(FUNDS 38,39)	(FUND 21)	(FUND 49)	(FUND 49)	(FUNDS 39 AND 49)	
BEGINNING BALANCE	123,481.16	696,729.55	137,132.18	551,659.33	55,264.34	417,188.60	8.71	717,341.64	1,744,335.95	341,572.46	9,104,401.03	15,713,060.59	48,638.65	29,650,814.19
REVENUES:														
+ DEPOSITS	5,499,236.43	11,176,613.01	1,708,593.37	4,600,000.00	0.00	61,496.60	0.00		0.00	0.00		461,396.26	13,208,883.49	36,716,219.16
+ INTEREST	2,401.62	26,422.30	1,056.95	10,764.88	230.95	1,670.40	0.00	986.75	6,920.33	176.16	37,253.69	12,150.14	22,270.83	122,305.00
TOTAL REVENUES	5,501,638.05	11,203,035.31	1,709,650.32	4,610,764.88	230.95	63,167.00	0.00	986.75	6,920.33	176.16	37,253.69	473,546.40	13,231,154.32	36,838,524.16
EXPENSES:														
ACCOUNTS PAYABLE	0.00	1,725,694.85	1,211,290.26	758,489.66		67,035.77	8.71			0.00	0.00	4,500,000.00	\$10,000,000.00	18,262,519.25
PAYROLL	5,576,171.25	5,499,236.43				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,075,407.68
TOTAL EXPENSES	5,576,171.25	7,224,931.28	1,211,290.26	758,489.66	0.00	67,035.77	8.71	0.00	0.00	0.00	0.00	4,500,000.00	10,000,000.00	29,337,926.93
ENDING BALANCE	48,947.96	4,674,833.58	635,492.24	4,403,934.55	55,495.29	413,319.83	0.00	718,328.39	1,751,256.28	341,748.62	9,141,654.72	11,686,606.99	48,638.65	33,925,612.10

NO October Statement!

**BANK BALANCES-SKYWARD**

ENDING BANK BALANCE	48,947.96	4,674,833.58	635,492.24	4,409,289.55	55,495.29	413,319.83	0.00	718,328.39	1,751,256.28	341,748.62	9,141,654.72	11,686,606.99	48,638.65	33,925,612.10
OUTSTANDING ACH	549,777.42		329.50		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	550,106.92
ACTUAL BALANCE	-500,829.46	4,674,833.58	635,821.74	4,403,934.55	55,495.29	413,319.83	0.00	718,328.39	1,751,256.28	341,748.62	9,141,654.72	11,686,606.99	48,638.65	33,370,809.18

SKYWARD BALANCE -483,944.07  
-16,885.39

WEA 4038 payment (10-30 PR) accidentally withdrawn from payroll acct in error. Full credit received 11-13-24

\$16,885.39  
50.00

This account can have a negative balance due to the WRS pymt. outstanding due at the end of the following month.

2024 FALL Census Numbers

	Arboretum	Heritage	Prairie	Total
* Kindergarten 25/26 C4	74	80	100	253
Kindergarten 26/27 C3	57	57	62	176
Kindergarten 27/28 C2	55	55	61	171
Kindergarten 28/29 C1	36	32	29	97
Kindergarten 29/30 C0	2	2	8	12
<b>* Kindergarten 25-26 Details</b>				
4 Year olds enrolled in 4K	64	65	86	215
4 Year olds not enrolled in 4K	8	15	14	34
Early Childhood not enrolled in 4K	1	0	0	1
Speech and Language only residents not in 4K	1	0	0	1
Total	74	80	100	253
<b>Note: 33 Open Enrollment Students are not included in the numbers above</b>				
			updated	12/6/2024



# WAUNAKEE

COMMUNITY SCHOOL DISTRICT

**ADMINISTRATION OFFICE**

905 Bethel Circle  
 Waunakee, Wisconsin 53597  
 (608) 849-2000

**Facilities and Maintenance**

The Board of Education for the Waunakee Community School District has reviewed the School Violence Evaluation Reports for scheduled drills held during the month of NOVEMBER 2024.

	School Address	Type of Drill	Date of Drill
AES	Arboretum Elementary School 1350 Arboretum Drive Waunakee, WI 53597	LOCKDOWN	11/13/24
HES	Heritage Elementary School 501 South Street Waunakee, WI 53597	LOCKDOWN	11/14/24
PES	Prairie Elementary School 700 N. Madison Street Waunakee, WI 53597	LOCKDOWN	11/12/24
WIS	Waunakee Intermediate School 6273 Woodland Drive Waunakee, WI 53597	LOCKDOWN	11/14/24
WMS	Waunakee Middle School 1001 South Street Waunakee, WI 53597	LOCKDOWN	11/13/24
WHS	Waunakee High School 301 Community Drive Waunakee, WI 53597	LOCKDOWN	11/11/24

Board of Education Representative: \_\_\_\_\_  
 Joan Ensign, President

[www.waunakee.k12.wi.us](http://www.waunakee.k12.wi.us)

Waunakee Community School District  
2024-2025 Drill Evaluation Report  
Standard Response Protocol

Drill evaluation form must be completed and sent to the Safety Coordinator for submission to the Board of Education.

<b>School Name and Address</b>	Prairie Elementary	<b>Drill Date</b>	11/12/2024
Type of Drill/Exercise	Lockdown	Drill Supervisor	Dean Kaminski & Katie Schmuck
Number of Students Present	511	Number of Staff Present	84 (plus all who assisted listed below)
Duration of Drill	8 minutes (2:05 pm -2:13 pm)	Assisting Staff Members	Officers Tanner Weber, Dustin Lybeck, Glen Jacob, Stephanie Stacey, & Chelsea Perkins Nicole Lauderdale, Ryan Henn, John Cramer, Anne Blackburn, Katie Schmuck, Dean Kaminski, Rick Franz, Becca Biddick

<b>Pre-Drill Planning</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Have Staff been trained in the procedure for this scenario?	x		
Have Students been trained in the procedures for the scenario?	x		
Were parents notified prior to the drill?	x		
Were staff notified prior to the drill?	x		
Were police, fire or other emergency responders invited to attend?	x		

<b>During the Drill</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Was Standard Response Protocol language used to initiate the drill?	x		
Were any code words used during the drill?		x	
Was the announcement/alert heard in every location occupied by students?	x		
Were there any problems during the drill(Explain in narrative section)	x		
<b>After the Drill</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Was a debrief held with the School Safety Team?	x		
Were police, fire and others included in the debrief?	x		
Will staff and students be debriefed?	X (only staff that need follow up)		X msg shared inter com
Will parents be informed of the drill results?			X (email sent)

<b>Narrative</b>
Please include a description of the drill, problems encountered, lessons learned, etc.
<p><b>Lessons Learned</b></p> <ul style="list-style-type: none"> <li>● A104 - not all out of sight (Officer Jacob spoke with teacher)</li> <li>● A125 - 2 adults walked out in the hold (Afterwards found out special education student in distress/dysregulated - causing harm to adults trying to help him calm)</li> <li>● Have the side and back rooms, definitely utilize them!</li> <li>● Strobe in music room &amp; gym are working</li> <li>● All strobes outside the building work</li> <li>● C123 - (not occupied) Building Bridges - fire drill door/needs to be locked.</li> <li>● Library - small office, adult peeking</li> <li>● Cafeteria - try to get to the back (After School setting up)</li> </ul>

- Custodial doors - cafeteria doors to the custodial room open
- 

**Follow Up Actions**

- E Wing - John will tie the doors to the fire alarm
- Rick - external doors locked without badge access. Need to check on badge access for interior doors to office and back side hallway to office.
- Add key lock to both sides of the interior door (between c123 and c128). Hallway door open?
- Informacast - doesn't notify PES just lockdown.
- Observation of panic button and location - should there be a button in the back of the office?
- (John) Bathroom - light switch; one in office and potential resource bathrooms/no switches
- B124 no light switch in cubby area. Not able to turn off lights.

Report Prepared by: \_\_\_Dean Kaminski\_\_\_\_\_

Date: \_\_\_\_\_11/12/2024\_\_\_\_\_

Waunakee Community School District  
 2024-2025 Drill Evaluation Report  
 Standard Response Protocol

**Lockdown Drill on November 13, 2024 - Draft**

Drill evaluation form must be completed and sent to the Safety Coordinator for submission to the Board of Education.

<b>School Name and Address</b>	Arboretum Elementary School 1350 Arboretum Drive	<b>Drill Date</b>	November 13, 2024
Type of Drill/Exercise	Lockdown Drill	Drill Supervisor	Sheila Weihert
Number of Students Present	422	Number of Staff Present	69
Duration of Drill	5 minutes	Assisting Staff Members	Noelle Riordan Makenzie Lutz Denise Mehlhoff Bob Homan Miranda Moe 4 police Tanner Rick Franz John Cramer

<b>Pre-Drill Planning</b>	Yes	No	N/A
Have Staff been trained in the procedure for this scenario?	x		
Have Students been trained in the procedures for the scenario?	x		
Were parents notified prior to the drill?	x		
Were staff notified prior to the drill?	x		
Were police, fire or other emergency responders invited to attend?	x		
<b>During the Drill</b>	Yes	No	N/A

Was Standard Response Protocol language used to initiate the drill?	x		
Were any code words used during the drill?		x	
Was the announcement/alert heard in every location occupied by students?	x		
Were there any problems during the drill(Explain in narrative section)	x		
<b>After the Drill</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Was a debrief held with the School Safety Team?	x		
Were police, fire and others included in the debrief?	x		
Will staff and students be debriefed?	x		
Will parents be informed of the drill results?		x	

<b>Narrative</b>
Please include a description of the drill, problems encountered, lessons learned, etc.
<p>Arboretum Elementary Lockdown Notes</p> <ul style="list-style-type: none"> <li>● Hall to Main Office did not lock <ul style="list-style-type: none"> <li>○ Should be overwritten like badge readers</li> </ul> </li> <li>● C124 lock magnet strip still attached door did not lock</li> <li>● C102 &amp; C107 were in hard corner but should be changed to joint room</li> <li>● Book room lights do not turn off (new LED lights, working with Westphal to change)</li> <li>● Middle rooms need to be locked at all times</li> <li>● Remind staff to look in neighborhoods and have a designated person to check bathrooms.</li> <li>● Talk with students about what to do if the door would be locked, where could they go?</li> </ul>

Report Prepared by: Sheila Weihert/Miranda Moe/Karen Rundhaug  
Date: 11/14/2024

Waunakee Community School District  
 2024-2025 Drill Evaluation Report  
 Standard Response Protocol

Drill evaluation form must be completed and sent to the Safety Coordinator for submission to the Board of Education.

<b>School Name and Address</b>	Heritage Elementary 6271 Woodland Drive Waunakee, WI 53597	<b>Drill Date</b>	11/14/24
<b>Type of Drill/Exercise</b>	Lockdown Drill	<b>Drill Supervisor</b>	Dan Carter
<b>Number of Students Present</b>	519	<b>Number of Staff Present</b>	99
<b>Duration of Drill</b>	10 Minutes	<b>Assisting Staff Members</b>	Danielle Dawson Heather Siedschlag Ashley Weier Tanner Weber Rick Franz John Cramer

<b>Pre-Drill Planning</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Have Staff been trained in the procedure for this scenario?	X		
Have Students been trained in the procedures for the scenario?	X		
Were parents notified prior to the drill?	X		
Were staff notified prior to the drill?	X		
Were police, fire or other emergency responders invited to attend?	X		
<b>During the Drill</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Was Standard Response Protocol language used to initiate the drill?	X		
Were any code words used during the drill?		X	

Was the announcement/alert heard in every location occupied by students?	X		
Were there any problems during the drill(Explain in narrative section)	X		
<b>After the Drill</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Was a debrief held with the School Safety Team?	X		
Were police, fire and others included in the debrief?	X		
Will staff and students be debriefed?	X		
Will parents be informed of the drill results?		X	

<b>Narrative</b>
Please include a description of the drill, problems encountered, lessons learned, etc.
Add details of what didn't workout

Report Prepared by: \_\_\_\_\_

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

Waunakee Community School District  
2024-2025 Drill Evaluation Report  
Standard Response Protocol

Drill evaluation form must be completed and sent to the Safety Coordinator for submission to the Board of Education.

<b>School Name and Address</b>	Intermediate School 6273 Woodland Dr.	<b>Drill Date</b>	11/14/24
Type of Drill/Exercise	Lock Down	Drill Supervisor	Tim Mommaerts
Number of Students Present	625	Number of Staff Present	92
Duration of Drill	10 Minutes	Assisting Staff Members	Lindsey Laufenberg Melissa Lenz Christena Rollins 3 Sherrif's Deputies Officer Weber Rick Franz John Cramer

<b>Pre-Drill Planning</b>	Yes	No	N/A
Have Staff been trained in the procedure for this scenario?	X		
Have Students been trained in the procedures for the scenario?	X		
Were parents notified prior to the drill?	X		
Were staff notified prior to the drill?	X		
Were police, fire or other emergency responders invited to attend?	X		
<b>During the Drill</b>	Yes	No	N/A
Was Standard Response Protocol language used to initiate the drill?	X		
Were any code words used during the drill?		X	
Was the announcement/alert heard in every location occupied by	X		

students?			
Were there any problems during the drill(Explain in narrative section)	X		
<b>After the Drill</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Was a debrief held with the School Safety Team?	X		
Were police, fire and others included in the debrief?	X		
Will staff and students be debriefed?	X		
Will parents be informed of the drill results?		X	

<b>Narrative</b>
Please include a description of the drill, problems encountered, lessons learned, etc.
<p>WIS</p> <ul style="list-style-type: none"> <li>-132 Outer door was open</li> <li>-140L lights were on and students could be seen</li> <li>-Earth South- all the lights were on (to be expected)</li> <li>-In Sun North rooms 230F, 230H, 230L, teacher and/or students could be seen</li> <li>-In Majority of classrooms you could see someone. It is challenging because once you are in the neighborhood all rooms have windows. However, some used shelving and other objects to hide behind.</li> <li>-LMTC book room had a magnet over the door latch plate and there were staff in the book room.</li> <li>-Inner door inside door 5 by LMTC was propped open. This is done intentionally due to moisture issues.</li> <li>-Fitness 120B door diaper was in place, but no one in room, door handle locked</li> <li>-Strobes did not reset with the button. Rick Franz had to remove lockdown macro.</li> <li>-Scrolling message was set to 30 times and did not reset with the button. It took several minutes to stop.</li> </ul>

Report Prepared by: Jennifer Stephens-Roy & Lindsey Laufenberg \_\_\_\_\_

Date: November 19, 2024 \_\_\_\_\_

Waunakee Community School District  
 2024-2025 Drill Evaluation Report  
 Standard Response Protocol

Drill evaluation form must be completed and sent to the Safety Coordinator for submission to the Board of Education.

<b>School Name and Address</b>	<b>Waunakee Middle School</b>	<b>Drill Date</b>	11/13/2024
Type of Drill/Exercise	Lockdown	Drill Supervisor	Mike Zibell
Number of Students Present	640	Number of Staff Present	75
Duration of Drill	15 min	Assisting Staff Members	Officer Webber, 5 other law enforcement, John Cramer, Rick Franz, Nicole Lauderdale, Jeff Kenas, Ron Esser, 5 maintenance staff

<b>Pre-Drill Planning</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Have Staff been trained in the procedure for this scenario?	x		
Have Students been trained in the procedures for the scenario?	x		
Were parents notified prior to the drill?	x		
Were staff notified prior to the drill?	x		
Were police, fire or other emergency responders invited to attend?	x		
<b>During the Drill</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Was Standard Response Protocol language used to initiate the drill?	x		
Were any code words used during the drill?		x	
Was the announcement/alert heard in every location occupied by	x		

students?			
Were there any problems during the drill(Explain in narrative section)		x	
<b>After the Drill</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Was a debrief held with the School Safety Team?	x		
Were police, fire and others included in the debrief?	X (no fire)		
Will staff and students be debriefed?	X (if needed)		
Will parents be informed of the drill results?	X (that we had a drill)		

<b>Narrative</b>
Please include a description of the drill, problems encountered, lessons learned, etc.
<p>Drill went well. Admin will connect with staff on a few minor issues</p>

Report Prepared by: \_\_\_\_\_ Karen Kashuk

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

11/13/2024

**2024/25 School Violence Drill Report  
Waunakee Community School District**

**Must be completed with 30 days of the drill and sent to  
Superintendent for submission to Board of Education**

<b>School Site and Address</b>	Waunakee Community High School	<b>Drill Date</b>	11/11/24
<b>Type of Drill/Exercise</b>	Lockdown	<b>Drill Supervisor</b>	Deanne Lensert
<b>Number of Students Present</b>	1325	<b>Number of Staff Present</b>	200
<b>Duration of Drill</b>	25 Minutes	<b>Assisting Staff</b>	Guaerke, Hernandez, Weber, Nadler, Blackburn, Cramer, Olsen

<b><i>Pre-Drill Planning</i></b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Have Staff been trained in the procedure for this scenario?	X		
Have Students been trained in the procedures for the scenario?	X		
Were parents notified prior to the drill?	X		
Were staff notified prior to the drill?	X		
Were police, fire or other emergency responders invited to attend?	X		
<b><i>During the Drill</i></b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Was plain language used to initiate the drill?	X		
Were any code words used during the drill?		X	
Was the announcement/alert heard in every location occupied by students?	X		
Were there any problems during the drill(Explain in narrative section)	X		
<b><i>After the Drill</i></b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>

Was a debrief held with the School Safety Team?	X		
Were police, fire and other included in the debrief?	X		
Will staff and students be debriefed?	X		
Will parents be informed of the drill results?	X		

Narrative - Description of the drill, problems encountered, lessons learned
In totality, the drill went very well. There were several concerns, however. There were a few classrooms where students were visible, there were at least two staff members that did not participate, and two rooms were not cleared. In addition, we did not have keys for the IT office, the blue strobes weren't readily visible at door one, and there were middle school students in the building that did not participate. We will follow up on all of these issues.

Report Prepared by: Deanne Lensert Date: 11/11/24

Date submitted to Superintendent Office: 11/11/24



# WAUNAKEE

## COMMUNITY HIGH SCHOOL

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301 Community Drive  
Waunakee, Wisconsin 53597  
(608) 849-2100

November 2024

TO: Monica Kelsey-Brown  
Board of Education Members

FROM: Brian Borowski

RE: Orchestra Trip to Scotland  
June 2026

I am writing to request permission for Elizabeth Heiks, High School Orchestra Instructor, to begin planning a trip to Scotland with travel targeted for June 2026. At this time she is seeking approval to begin promoting and enrolling students to participate in the trip. There are approximately 35-50 students in grades 10-12 that have shown an interest in participating.

If the Board approves Ms. Heiks request to begin meeting with parents, guardians, and students to plan this trip in its entirety. A more definitive trip outline will then be established to include: 1) student cost; 2) final itinerary; 3) student behavioral guidelines; 4) final cost of trip per participant); and 5) list of chaperones.

In 2018, Ms. Heiks successfully traveled to Ireland with Waunakee High School Orchestra students. Those students represented themselves, Waunakee Community High School, and the Waunakee Community School District in a positive manner. Therefore, I support the request of Ms. Heiks and I respectfully ask that you do the same.

Thank you for your time and consideration!

## Waunakee High School Orchestra 2026 Trip Proposal –SCOTLAND

Elizabeth Heiks

### Rationale

Because of the nature of orchestral repertoire and curriculum, we discuss and delve into foreign cultures in class as part of better understanding our music. After a successful trip to Ireland in 2018, I am eager to return to Europe with students. I researched possible opportunities in Scotland that would enrich orchestra students' experience of folk music, which is a large portion of our orchestral curriculum. It is my hope that by providing this opportunity for students to study and perform abroad, they will be challenged to explore the complex relationship Scottish and American folk music share; and most importantly, because of the vivid memories foreign travel provides- become musicians and passionate learners for life.

### Educational Goals/Objectives *(curricular goals matched with Curricular Standards reflected on next page)*

1. To share our music and interact with other musicians and audience members of Irish/Scottish communities.
2. To educate students regarding the importance of sharing music in contexts outside of their immediate world of understanding.
3. To challenge cultural, musical, and historical perspectives of our students.
4. To provide our students the unique opportunity to study and perform high quality orchestral repertoire in the place it was inspired and created.
5. To foster camaraderie, pride and a sense of family/team within orchestra.
6. To provide an opportunity to hear and dialogue with excellent professional musicians/ensembles.
7. To provide an opportunity to represent the school and community as positive musical ambassadors.

### Performances(s)

3-4 performances (with possible collaborations with local musicians) at community centers and historical venues with a captive audience.

### Proposed Travel Dates (June 2026)

Leave Wednesday, June 9 – June 18\* dates are flexible based on HS graduation and finals schedule

### Participants

35-50 orchestra students (estimate) grades 10-12

1 teacher, another chaperone for every 10 students

### Cost for Students

\$4800-\$5200

### Trip Itinerary Possibilities

-Flights between O'Hare and Edinburgh

-7-9 days/nights touring small towns and cities including: Edinburgh, Perth, Inverness, Glasgow

-2-3 performances at historical and community centers, including interactions with local youth musicians and community members

-Attend/participate in local performances including a bagpiping workshop

-Visit castles, schools, art galleries, and seascapes, as well as enjoy local cuisine that shape and reflect Scotland's cultural history

## **ORCHESTRA SCOTLAND TRIP: STUDENT OBJECTIVES and CURRICULAR STANDARDS**

**Students will perform traditional folk music of Scotland and develop an understanding of its context**

Content Standard 9: Understanding music in relation to history and culture

**Students will communicate with a foreign audience through their musical expression**

Content Standard 1: Singing, alone and with others, a varied repertoire of music

Content Standard 2: Playing on instruments, alone and with others, a varied repertoire of music

**Students will sing/play for and/or with other students from another culture**

Content Standard 1: Performing along and with others a varied repertoire of music

**Students will experience the art, theater, architecture, society and natural settings that influence their music understanding**

Content Standard 8: Understanding relationships between music, the other arts, and disciplines outside the arts.

**Students will analyze the relationship between the folk traditions of Ireland and America**

Content Standard 6: Listening to, analyzing, and describing music.

Content Standard 9: Understanding music in relation to history and culture

**Students will describe and evaluate performances by other ensembles, professional and peer, in terms of its aesthetic qualities and explain the musical means that were used to evoke feelings and emotions**

Content Standard 7: Evaluating music and performances.

#### **EMAIL FROM TOURIST, IRELAND 2018**

**From:** [cjsvanda@aol.com](mailto:cjsvanda@aol.com) [mailto:[cjsvanda@aol.com](mailto:cjsvanda@aol.com)]

**Sent:** Thursday, June 14, 2018 2:52 PM

**To:** [BrianKersten@waunakee.k12.wi.us](mailto:BrianKersten@waunakee.k12.wi.us)

**Subject:** Orchestra

Mr. Kersten - I'm emailing you regarding the Orchestra group at your high school. I was on holiday in Ireland while this group was there. We ended up at the same hotel and I want to say what a wonderful group of students. They were very friendly and polite and what an amazing opportunity for these students to be able to travel internationally and perform. I am sure this trip is something that these students will always remember and value. It is so important for students to see other cultures and ways of living and this is something that cannot be taught through books.

I do hope that if an opportunity like this presents itself again, that you and your staff will see the value and support any efforts to see that it becomes a reality. Please pass my praise on to the teachers, and students.

Mrs. Svanda

Brighton, Colorado