

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

Monday, January 10, 2022

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.waunakee.k12.wi.us/district/Agendas.cfm>

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 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.

A quorum of the Board may be present

AGENDA

I. CALL TO ORDER

II. ROLL CALL

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

- A. Review Minutes of December 13, 2021 Meeting
- B. Review Individual Administrator, Teacher Contract Recommendations, Resignations and Retirements, Succession Plans, and Organizational Structure.
- C. Review Individual Support Staff/Custodial Staff Recommendations, Resignations and Retirements
- D. Review Individual Co-Curricular Contract Recommendations
- E. Review with the Board of Education Complaints and Claims Against the District.

IV. RETURN TO OPEN SESSION

V. BOARD DEVELOPMENT WORKSHOP

- A. Discuss this Fall's Board Listening Sessions with Staff
Board President, Joan Ensign, will lead a discussion about the outcomes from the listening sessions held with staff this fall.

VI. APPROVAL OF MINUTES

A. Review minutes from the 12/13/21. 9

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 17

Individuals may use this time to comment on any topic. A copy of Board Policy 187 —Public Participation at Board Meetings is enclosed for your reference. Each speaker will be allowed 3 minutes to speak for a total of 30 minutes. . Emailed comments will be shared and reviewed by all the board members but will not be read out loud.

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

A. Student Report

Marissa Loether and Isabella Hahn are the high school student representatives who will provide an update of events from the high school.

B. Teacher Update

Representatives of the WTA will provide an update on items related to the teaching staff.

C. Board Reports/Action Items

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

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

2. 2022 WASB Resolutions 20

Please find the WASB Resolutions for 2022 at the attached link, that will be discussed at the Delegate Assembly in a few weeks at the State Education Convention in Milwaukee. Joan Ensign is our delegate this year. Please review the resolutions and you can provide feedback to them on Monday night, or at a time prior to the convention.

https://wasb.org/resolutions-to-be-considered-at-2022-wasb-delegate-assembly-now-posted-online/?utm_source=rss&utm_medium=rss&utm_campaign=resolutions-to-be-considered-at-2022-wasb-delegate-assembly-now-posted-online

3. Spring Election Update and Related items 26

Attached is a copy of the memo sent to the municipality & county clerks for candidates for the 2022 spring elections.

All candidacy paperwork needed to be turned in by 5:00 p.m. on January 4, 2022. The Candidates for the Spring 2022 Election are:

Town of Dane/Springfield:
Judith Engebretson

Village of Waunakee Seats:
Jack Heinemann
David Boetcher
Katie Dotzler

Also attached is the Exemption from Filing Campaign Finance Reports. ALL board members must sign this annually in January. Even if you are running in the spring election, you still need to sign this to cover your time as a board member from January 2022 - election day. Please complete this form and return to Rebecca on Monday night.

4. Review Timelines for Board and Superintendent Evaluation Process 28

As a guide, the timeline that the Board has used for the past few years is as follows:

* School Perceptions Survey (hard copy in folder) and Open-ended Questions (attached) due by February BOE meeting.

* Superintendent Eval & Priorities Eval given out at the February BOE meeting and returned by the end of March.

* If necessary, after the March BOE meeting, individual reminders will be sent to each BOE member sharing what still needs to turn in by the end of March.

5. Discuss and Review the Community Engagement Schedule and Topics

At the December BOE Meeting, it was discussed and determined that our next Community Engagement Meeting would take place on Monday, January 31st, and the topic would be Facility Planning Related to a Fall 2022 Referendum.

After the December Meeting, President Joan Ensign received feedback from a Board Member that maybe we should consider changing the focus of the January 31st meeting to be on School Safety.

The administration is seeking clarification on what topic the Board would like to address so we can begin putting together the program for the 31st.

X. REVIEW CURRENT COVID-19 DASHBOARD DATA, PROTOCOLS, AND PUBLIC HEALTH ORDERS 29

The administration will present to the Board the most recent data regarding Covid in our community/school district. We will bring this data to the meeting on Monday so the most current data is presented to the Board and community.

Attached please find the current Order from Public Health Madison and Dane County that is in place until February 1, 2022.

In the absence of an Order from PHMDC, the School Board decision from November is still in place. That decision, absent from an Order from PHMDC, allows for masks to be optional in all school facilities for all grade levels.

The administration will also review with the Board any further guidance provided by PHMDC related to school protocols etc.

XI. COMMITTEE REPORTS/RECOMMENDATIONS/ACTION ITEMS

A. Human Resources Committee Meeting.

- 1. Review the Human Resources Committee minutes from the 12/16/21 Meeting 38
 - 2. Consideration of Post-Employment Benefit Offerings for Retirement 40
- The HR Committee advanced two retirement-related items to the full Board for their consideration for employees age-eligible for retirement. The first item is an additional contribution to teacher's post-employment benefits, roughly equivalent to two years of the cost of insurance. The goal is to pull potential retirees from the next two years into the end of the 21/22 school year and this is a one-time offering.

The second item for the Board's consideration is a contribution to the retirement package for hourly employees, based on their years of service. This item will both serve as a retirement incentive for those with more than 10 years of service but also, a retention tool to get employees to receive the full amount. This offering is to continue beyond the 21/22 school year.

Please feel free to see the last two month's of HR Committee meeting agendas if you are interested in more information on this topic.

B. Policy Committee

- 1. Review Committee minutes from 12/20/21 Meeting 42
 - 2. Consideration of 200 Series Policies 44
- Attached please find the 200 series policies as reviewed, updated, and recommended by the Policy Committee.

Also attached is an Excel spreadsheet that outlines the review by the Wisconsin Association of School Boards regarding the 200 series. The administration and the Committee used this document as a guide for reviewing and revising this section of policy.

The Board may use this agenda item as a First Reading with action being taken on

this series of policies at the February Board Meeting, or if the Board is satisfied with the presentation of these policies as written, action could take place on Monday.

3. Consider Modifications to Policy 187 -- Public Comment Periods During Board Meetings 73

Attached please find Policy 187 -- Public Comment Periods During Board Meetings. The Board reviewed this policy at their December Board Meeting and asked the administration to bring back two options in January for how to conduct public comments. The two options are highlighted in yellow, and in general, differ in whether comments each month need to pertain to an item on the agenda for the given meeting, or if comments can be on any topic germane to the operations of the school district, whether on the agenda or not.

The current policy allows for comments on any topic, whether it is on the agenda or not.

C. Facility Committee

1. Review Minutes from the 01/04/22 Meeting. 76

D. Budget Committee Meeting

1. Review Minutes from the 1/4/22 Budget Committee Meeting 78

XII. ADMINISTRATIVE REPORTS/RECOMMENDATIONS/ACTION ITEMS

A. Administrative Reports/Action Items

1. 2022-2023 Open Enrollment Capacity Recommendations 80

The purpose of this agenda item is to request School Board approval of 2022-2023 open enrollment capacity. Attached are the calculations for both regular and special education, by grade level. Administration is required to provide the calculated open enrollment openings as attached, and the School Board may opt to modify the calculations.

The recommendations for the 2022-2023 open enrollment capacity is based off the School Board open enrollment policy. The open enrollment law was significantly changed during February of 2012. One of the changes in the law was a requirement that the School Board identify in January of each year the number of openings in each grade for open enrollment students. In addition, the open enrollment law was changed during the 2015-17 state budget process. We are now required to separately calculate the number of special education openings, and districts are not allowed to deny open enrollment to special education students based on undue financial burdens.

The School Board policy states the following "Open enrollment acceptance guarantees shall be given to a nonresident student already attending school in the district or his/her sibling, even if space is not available". Because of

this statement, please be aware that all nonresident students already attending Waunakee will be guaranteed acceptance and students with siblings will be guaranteed acceptance. A guaranteed acceptance does not guarantee placement in a specific elementary school as administration retains the right to assign students to an elementary school with capacity.

Attached please find a spreadsheet with structures outlining the number of sections and potential openings at each grade level and within special education. Based on feedback from the Budget Committee Meeting, one option to consider is approving the open enrollment capacity for each grade level as highlighted in yellow. This is a hybrid scenario between Scenario 1 and Scenario 3. Scenario 1 is based on the September 2021 enrollment counts and Scenario 3 is based on an estimated increase in enrollment for the 2022-2023 school year.

2. Facility Planning - Mark Roffers 82

The purpose of this agenda item is to review an update to the district's long range facility planning process. This update has been completed by Mark Roffers. Mark has worked as a long-range planning consultant for the district since the 2004 referendum which resulted in the construction of Arboretum Elementary School. Attached, please find a PowerPoint presentation. We are not planning to review the entire scope of this presentation as Mark will focus on the major take-aways of this presentation. Mark will be talking through slides 33-50 for the most part, but you are certainly welcome to ask questions about any of the other slides. This discussion is not focused on facility planning options, but rather the information behind the need for the facility planning process (student enrollment projections and existing facility capacities). This report (and the next agenda item) work together for the next steps in the referendum planning process, which is the development of a community survey and option refinement.

3. PMA Cost Projections 132

The purpose of this agenda item is to review an example financing plan for a November 2022 referendum. This example financing plan has been put together by PMA. PMA is the district's financial advisor and they were selected during the 2014 referendum through a request for proposal process. At a high level, a capitol referendum question for \$75 million combined with an operational referendum for \$6 million will result in no increase in the tax rate for the district. The board members on the facility committee requested additional scenarios and information from PMA. This information will be shared as soon as PMA has completed the work.

4. School District Audit Services 134

The purpose of this agenda item is to review the 2020-21 audit report. Please recall this is the first year of receiving an audit report from Wipfli as our prior audit firm

decided to discontinue services for public school auditing.

Attached please find the audit report as well as the required School Board Communication report. Please note the auditors' recommendation on pages 4-5 to conduct a "cyber security assessment". The Budget Committee has requested Administration to prepare a request for proposal to bring back to the committee for a future meeting.

5. National Honor Society By-Laws and Selection Process 219

The high school became aware this fall that our local chapter of the National Honor Society was not in complete alignment with National Honor Society requirements. Specifically, we lacked a principal appointed faculty council, had no requirements beyond a simple GPA, and limited documentation. Lisa Carothers and Brian Borowski have been working on this issue with a committee and they have prepared updated bylaws and a revised selection process aligned with NHS standards.

The NHS Faculty Council met and finalized the documentation we need to meet National Honor Society Requirements. The goal is to have this in place by February 2022 so it impacts the next group of inducted NHS members.

Attached please find the revised NHS Bylaws, Selection Process and NHS application.

Tim Schell and/or Brian Borowski will be present at Monday's Meeting to explain these changes. These modifications do not require Board action as this is not a policy item. However, the high school faculty thought it was important to bring this to the Board for review, and would appreciate Board endorsement.

6. Announcements/Correspondence 233
Wisconsin High School Forensic Association

XIII. 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 December 2021.

B. Finance

1. Monthly Finance Reports 234

Attached you will find the 2021-22 Budget Status report as of December 31st, 2021, and the Cash Reconciliation report for November 2021.

Please contact Steve Summers at stevesummers@waunakee.k12.wi.us if you have questions on any of these reports.

- C. Safety Drill Logs 237
- D. Gifts and Field Trips
 - 1. Gifts 247
 - Innovation Center Donation (Heinemann) - \$1000.00
 - Athletic Department Donation (Meffert Oil) - \$1000.00
 - 2. Field Trips
- E. Approve Individual Teacher, Co-curricular, Support Staff & Custodial Recommendations, Resignations, Leaves & Retirements 249
- XIV. **BOARD BUSINESS**
 - A. Legislative Update
 - B. Conventions/Workshops
- XV. **FUTURE AGENDAS AND MEETINGS**
 - A. Agenda Items for Next Meeting
 - B. Special Meeting
 - C. Budget Committee
 - D. Co-Curricular Committee
 - E. Curriculum Committee
 - F. Facility Committee
 - G. Human Resources Committee
 - H. Policy Committee
 - I. Goals Committee
- XVI. **RETURN TO CLOSED SESSION** - (if necessary) to complete agenda as listed under agenda item III
- XVII. **RETURN TO OPEN SESSION**
- XVIII. **ACTION AS APPROPRIATE, ON ITEMS DISCUSSED IN CLOSED SESSION**
- XIX. **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

A Regular Meeting of the Board of Education of Waunakee Community School District was held Monday, December 13, 2021, 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 Heinemann, second by Engebretson, to adjourn to closed session pursuant to Wisconsin Statutes 19.85 (1)(c) and (f) 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 6:00 PM

II. ROLL CALL

Boetcher- Yes, Engebretson – Yes, Ensign- Yes, Frey - Yes Heinemann – Yes , Hetzel- Absent, Hoefler- Yes

Also Present: Randy Guttenberg, Steve Summers, Brian Grabarski,

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

A. Review Minutes of November 08, 2021 Meeting

B. Review Individual Administrator, Teacher Contract Recommendations, Resignations and Retirements

A motion was made by Engebretson, second by Hoefler, to approve extending the unpaid staff leave as presented. Motion Carried 6-0.

C. Review Individual Co-Curricular Contract Recommendations

D. Review Individual Support Staff/Custodial Staff Recommendations, Resignations, and Retirements

E. Review and Take Action on Student Discipline/Expulsion Recommendations

A motion was made by Hoefler, second by Heinemann, to accept the Hearing Officer's Decision of the first student as presented. Motion Carried 6-0. A motion was made by Engebretson, second by Frey, to approve the Hearing Officer's Decision of the second student as presented. Motion Carried 6-0.

F. Review a Draft Memorandum of Understanding between the Village of Waunakee and the School District Regarding the Reversionary Language in the Deed for the Previous Library Site at 710 South Street.

IV. RETURN TO OPEN SESSION

A motion was made by Heinemann, second by Hoefler, to adjourn closed session, reconvene in open session. Motion Carried 6-0 Time: 6:21PM. The Board Reconvened in open session at 6:59 PM Joan

V. BOARD DEVELOPMENT WORKSHOP

There was no Board Development for this meeting.

VI. APPROVAL OF MINUTES

A motion was made by Hoefler, second by Heinemann to approve the minutes as posted
Motion Carried 6-0

VII. APPROVAL OF AGENDA AND ADDITIONS

A motion was made by Boetcher, second by Hoefler to approve the agenda as posted with the changes mentioned Motion Carried 6-0.

VIII. PUBLIC LISTENING SESSION

Public Comments sent via email are posted in the Extras area of the agenda for this meeting.
All emailed public comments have been shared and reviewed by the full board.

Public Comments sent via email are from:

Brian Malich

There were no public comments made in person.

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

A. Student Report

Both students Marrison Loether and Isabelle Hahn were unavailable for this meeting. They submitted a written update that was read by Joan Ensign. This update is attached to the extras section of the agenda.

B. Teacher Update

Members of the WTA, Amy Frank, Mel Trainor-Burton, and Jill Stutz gave a teaching update. The WTA vote 99% to continue to negotiate with the board. The WTA has a new Facebook page, please like it. There is information about the Highway cleanup and so much more. K-6 staff have been working on grades and parent communications.

C. Board Reports/Action Items

No events to share

BOE discussed when the best time to have a referendum discussion.

January would be good time to have referendum information

Randy webinar on line on some of the topics

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

The board had no items to share from this month.

2. Board of Education Community Engagement Meetings.

The School Board discussed their priority for Community Engagement meetings. Dates for two upcoming Board of Education Community Engagement meetings were set for Monday, January 31, 2022 and Monday, March 28, 2022. These meetings will be held at the HS PAC. Referendum - Facility & Operations will be the topic for the January meeting. The topic for the March meeting and more information regarding both meetings will be determined in January.

X. REVIEW CURRENT COVID-19 DASHBOARD DATA, PROTOCOLS, AND PUBLIC HEALTH ORDERS

Guttenberg presented and answered questions regarding the most recent data regarding

Covid in our community/school district.

Also discussed was the current Order from Public Health Madison and Dane County that is in place until January 3, 2021.

The administration asked clarification regarding the Board's masking decision as it relates the private 4K sites.

A motion was made by Frey, second by Hoefler, to allow the 4K sites to maintain their own face covering policy, since these are their own businesses. Motion carried 6-0.

A motion was made by Engebretson, second by Hoefler to not honor a request to move a 4K student midyear based on the site's masking policy. Motion carried Y=5-N=1.

The board also discussed the request from the vocal music department to extend the masking requirement for these classes. A motion was made by Hoefler, second by Boetcher, to keep masks required for vocal music classes and reevaluate this on a monthly basis starting in February.

An amendment was made by Jack Heinemann that vocal music masking be required and reevaluated until March. Since there was not a second to this amendment, it failed.

The original motion carried 6-0.

XI. COMMITTEE REPORTS/RECOMMENDATIONS/ACTION ITEMS

A. Human Resource Committee

1. The Minutes from 11/15/21 Meeting were reviewed

B. Board Sub Committee on Diversity, Equity, and Inclusion

1. The Minutes from 11/15/21 & 12/9/21 Meeting were reviewed

C. Curriculum Committee

1. The minutes from the 11/18/21 meeting were reviewed

2. Consideration of New Course Proposal

Tim Schell was available to explain and answer questions regarding the new course proposal for Philharmonic Orchestra. The administrative recommendation is to approve but to defer implementation until resources for staffing are available, likely in a year

A motion was made by Engebretson, second by Hoefler, to approve the Philharmonic Orchestra as presented. Motion carried 6-0.

3. Consideration of Student Reporting Tool

Tim Schell explained and answered questions regarding the Reporting Tool for Non-Emergency Incidents. This tool is in addition to the practices we already have in place and will be reviewed within 3-6 months to determine if there is anything that needs to be changed.

A motion was made by Frey, second by Boetcher to approve the reporting tool as presented. The board also asked for a status report of the tools use in June. The Board also thanked everyone who had hands on the creation of this tool. Motion carried 6-0.

4. District and School Accountability Report Cards

Tim Schell explained the state accountability report cards for our district and schools that were released from embargo by DPI.

D. Co-Curricular Committee

1. The minutes from the 11/30/21 Co-Curricular Committee Meeting were reviewed..
2. Consider Changes/Additions to the Co-Curricular Offerings
 - a. Consider a Proposal to Reorganize the Drama Program at the High School
Guttenberg, May and Hoefler, explained and answered questions regarding the proposal to reorganized the Drama program at the High School.

A motion was made by Boetcher, second by Engebretson, to approve this proposal as presented for the 22/23 school year. Motion carried 6-0.

- b. Consider Moving Mountain Bike Club from a Category C to a Category A Activity.
Guttenberg, May, Hoefler, explained and answered questions regarding this change for the HS Mountain Bike Club, since it is a competitive team.
A motion was made by Boetcher, second by Hoefler, to approve the change from category C to Category A activity to the High School Mountain bike team as presented. Motion carried Y=5 - N=1

- c. Consider Adding Paid Coach for Middle School Cheer and Dance Teams
Guttenberg, May and Hoefler explained and answered questions regarding adding paid coaches for the Middle school Cheer and Dance teams.
A motion was made by Engebretson, second by Hoefler to approve these positons as presented. Motion carried 6-0.

- d. Consider Adding Winter High School Cheer at the High School
Guttenberg, May and Hoefler explained and answered questions regarding adding a High School Winter High School Cheer team.
A motion was made by Hoefler, second by Engebretson, to approve adding this team as presented. Motion carried 6-0.

- e. Consider Adding Live Stream Coordinator Position
Guttenberg, May, and Hoefler explained and answered questions regarding the recommendation for a live stream coordinator.
A motion was made by Hoefler, second by Boetcher, to approve adding this position as presented. Motion carried 6-0.

3. Consider Changes to Policy 370 Rule #2 -- Co-Curricular Program Eligibility
Guttenberg, May, and Hoefler explained and answered questions regarding the recommendations to change policy 370 Rule #2 to allow Middle school athletes to play a club sport simultaneously with a Middle school sport.

A motion was made by Hoefler, second by Frey to change this policy as proposed and to indicate that the school event should take priority when there is a conflict. Motion carried 6-0.

4. Review and Consider the District's Official Response to a Proposed WIAA Reallignment Proposal
Guttenberg, May, and Hoefler explained and answered questions regarding the WIAA

Conference Realignment Process and Proposal .

Administratively, we are opposed to this conference realignment proposal that was brought forward by Monroe and we have articulated that to the WIAA. With subsequent meetings coming forward in the coming weeks on this matter, we are asking our Board to also endorse our opposition. Our written statement is attached for your reference.

A motion was made by Boetcher, second by Hoefer to endorse the proposal as presented.
Motion carried 6-0.

E. Policy Committee

1. The minutes from the 12/06/21 Policy Committee meeting were reviewed.
2. Consider Modification to Policy 370 Rule #4 -- Co-Curricular Reduction/Additions
Guttenberg and May explained and answered questions regarding the requested revisions to Policy 370 Rule #4 regarding Co-Curricular Reductions and Revisions. The co-curricular committee is asking that any Category A program (program that competes) should have a paid advisor/coach.
A motion was made by Boetcher, second by Hoefer, to approve the changes to Policy 370 Rule 4 as presented. Motion carried 6-0.
3. Consider Modifications to Policy 187 -- Public Comment Periods During Board Meetings
Guttenberg explained the Policy Committee's review of Policy 187 regarding public comments at board meetings. After much discussion the board asked administration to bring this policy back with some clarifications regarding email comments and how they are posted in the minutes.

F. Facility Committee Meeting

1. The minutes from the 12/06/21 Facility Committee Meeting were reviewed.
2. Consideration of Modification to 2021-2022 Capital Projects
Summers explained and answered questions regarding the most recent report on the Capital Projects. Administration is recommending delaying the Prairie Playground Project and replacing it with a High School Electrical Infrastructure Project.
A motion was made by Hoefer, second by Heinemann to approve this change to the Capital Projects as presented. Motion carried 6-0.

G. Budget Committee

1. The minutes from 12/06/21 Meeting were reviewed.

XII. ADMINISTRATIVE REPORTS/RECOMMENDATIONS/ACTION ITEMS

A. Administrative Reports/Action Items

1. Guttenberg explained and answered questions regarding a Draft Memorandum of Understanding between the Village of Waunakee and the School District Regarding the Reversionary Language in the Deed for the Previous Library Site at 710 South Street.
A motion was made by Heinemann, second by Hoefer, to approve the draft as presented.
Motion carried 6-0
2. Review Parent Survey Results Regarding the Format for Parent-Teacher Conferences
Guttenberg presented as an informational item, the parent and staff surveys related to the format for conducting parent-teacher conferences. These surveys gave good feedback.
3. Cap City Cougars Girls Hockey Coop Approval
Guttenberg presented the agreement that came in this week regarding our participation in the

Girl's Hockey Coop.

A motion was made by Hoefler, second by Heinemann to approve the agreement as presented. Motion carried 6-0.

4. Announcements/Correspondence – NA

XIII. CONSENT AGENDA

The board wanted to acknowledge all the gifts that were given.

A motion was made by Boetcher, second by Engebretson, to approve the 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 November 2021.

B. Finance

1. Monthly Finance Reports

Attached you will find the 2021-22 Budget Status report as of November 30th, 2021, and the Cash Reconciliation report for October 2021.

Also attached please find the Dean/SSM wellness clinic report for October and a district financial report for the Wellness Clinic for your review. This report tracks expenditures over time, beginning with the first month of the clinic.

Please contact Steve Summers at stevesummers@waunakee.k12.wi.us if you have questions on any of these reports.

2. District Census Report

The purpose of this agenda item is to review the district census report. The 2021-22 district census process has been completed. The census was completed by utilizing existing student data from the Infinite Campus database, and an online data collection process. The information from the online data collection process is then entered into the student records database by attendance area to create a census report by elementary building. Please see the attachment that includes the census numbers by attendance area and changes in census numbers between years. The following are some observations about the information that is attached:

1. The census report indicates 4 sections of kindergarten at Arboretum, and 5 sections at Prairie (with directing most 4K open enrollment students to Prairie) and 5/6 sections at Heritage
2. The elementary attendance boundaries are holding to capacity in each attendance area, with Heritage having the highest number of K resident students.
3. We will need to monitor the 22-23 4K open enrollment students as the families determine what school district the students will attend for kindergarten. A potential 6th kindergarten section could become necessary at Heritage for 22-23.

Please contact Steve Summers if you have any questions on the attached information. You can email at stevesummers@waunakee.k12.wi.us. Thanks.

C. Safety Drill Logs

Attached please find the Safety Drill Logs that are required to be shared with the Board.

D. Gifts and Field Trips

1. Gifts

Peter Fish = Innovation Center Donation =\$5000

David Boetcher organized collection for the Native American Flags.

Terry Enge, Jack Heinemann, One Community Bank, Town Planner to the Student Financial Assistant fund = \$4050.00

Lone Girl to the Student Free & Reduced Lunch account = \$1200.

2. Field Trips - NA

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

The co-curricular update and staff update is attached to the extras section of the agenda

New Administrative Staff

Alexandra Dye, Director of Business Services

New Support Staff

Teagan Bothum, Para Educator Special Education, HES

Karen Evans, Para Educator Special Education, AES

Phillip Saunders, Custodian, HS

Maria Tang, Para Educator Special Education, PES

Resignations

Joy Pfeifer, Math Interventionist, HES

Retirements

Pauline Duncan Hignett, Custodian, HS

XIV. BOARD BUSINESS

A. Conventions/Workshops

Any board member planning to attend the January State Educational Convention needs to notify Rebecca by 12/13/21.

B. Legislative Update

XV. FUTURE AGENDAS AND MEETINGS

A. Agenda Items for Next Meeting

B. Special Meeting -

C. Budget Committee

D. Co-Curricular Committee

E. Curriculum Committee

F. Facility Committee

G. Goals Committee -

H. Human Resources Committee

I. Policy Committee

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

XVII. RETURN TO OPEN SESSION NA

XVIII. ACTION AS APPROPRIATE, ON ITEMS DISCUSSED IN CLOSED SESSION NA

XIX. ADJOURN

The board of Education adjourned at 9:10 PM on a motion by Hoefer, second by Engebretson and passed unanimously by voice vote 6-0.

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

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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]

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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

1 **Resolution 22-03: *Funding for Children with Disabilities***

2
3 **Amend** the first paragraph of existing Resolution 2.31 to read as follows:

4
5 **2.31 Funding for Children with Disabilities** The WASB supports increasing the special
6 education categorical aid reimbursement level to not less than 60 percent of prior year
7 eligible costs and maintaining funding at not less than this percentage each year
8 thereafter *via a sum sufficient appropriation*. The WASB further supports the following
9 provisions related to funding for children with disabilities:

10
11 **Rationale:** This resolution calls for converting special education categorical aid from a sum
12 certain appropriation to a *sum sufficient* appropriation, which would guarantee that the specified
13 or promised percentage level of support is met. Providing special education categorical aid
14 through a sum sufficient appropriation would mean that the Legislature must provide whatever
15 amount of funding it takes to meet the promised percentage reimbursement level of support (in
16 this case 60 percent).

17
18
19 **Resolution 22-04: *Advanced Learning***

20
21 **Amend** existing Resolution 2.37 to add the following language:

22
23 The WASB encourages that schools focus less on identifying “gifted” students and more
24 on identifying and addressing unmet learning needs of students capable of high levels of
25 achievement.

26
27 The WASB further encourages districts to provide a variety of advanced programming
28 opportunities for K-12 students, including acceleration options, and to offer opportunities
29 to individuals such that students from every background are able to achieve at their
30 highest possible levels.

31
32 **Rationale:** State statutes mandate that each school board must “ensure that all gifted and talented
33 pupils enrolled in the school district have access to a program for gifted and talented pupils” and
34 that each school board must “provide access to an appropriate program for pupils identified as
35 gifted or talented.” However, the state currently provides only \$474,400 per year in direct aid to
36 school districts for gifted and talented programming. Prior to the enactment of 2021-23 state
37 budget that amount was only \$237,200 per year.

38
39 Advocates for gifted and talented students, such as the Wisconsin Association for the Talented
40 and Gifted (WATG), have long decried that having a state mandate for identification and
41 services for gifted and talented students does not necessarily guarantee their availability. The
42 WATG argues that there is lack of clarity in the definition of “gifted and talented” and that due
43 to that lack of clarity, schools should identify “needs” not “children.” This resolution
44 encourages schools to provide relatively low-cost pathways to meet unmet learning needs of
45 high achieving students such as by offering acceleration options. Acceleration options may
46 include, but are not limited to, providing such things as: early admission to Kindergarten, first

1 grade or high school; curricular modifications; access to dual enrollment courses in high school;
2 AP courses in high school; or international baccalaureate (IB) curricula, etc.

3
4 **Resolution 22-05: *Broadening Staff Expenditures Eligible for State Categorical Aid for***
5 ***School Mental Health Services***

6
7 **Create:** The WASB supports legislation to broaden the scope of DPI-issued pupil services
8 licenses eligible to qualify for state categorical aid for school mental health programs to include
9 school social workers, school counselors, and school psychologists.

10
11 **Rationale:** Broadening the scope of DPI-issued pupil services license categories eligible to
12 qualify for state categorical aid for school mental health programs would enable schools to
13 better meet student mental health needs and could enable a broader range of school district
14 expenditures to qualify for state categorical aid for school mental health programs.

15
16 Under current law, state categorical aid for school mental health programs is funded at \$12
17 million per year and reimburses eligible districts and schools for school social worker service
18 expenditures as follows: (a) 50% reimbursement of the increase in expenditures for school social
19 worker services from one year to the next; and (b) a proportion of unreimbursed expenditures for
20 school social workers, based on the amount remaining in the appropriation after payments are
21 made under (a).

22
23
24 **Resolution 22-06: *Broadening the Scope of Mental Health Services Eligible for***
25 ***Reimbursement***

26
27 **Create:** The WASB supports legislation to broaden the scope of mental health service
28 professionals eligible for reimbursement from the state to include licensed mental health social
29 workers, licensed mental health counselors, licensed mental health psychologists, and
30 community mental health coordinators.

31
32 **Rationale:** Broadening the scope of mental health providers eligible to have their services
33 reimbursed by the state to include licensed mental health social workers, licensed mental health
34 counselors, licensed mental health psychologists, and community mental health coordinators
35 would enable schools to better meet student mental health needs and would help to address
36 unfunded mental health needs in Wisconsin schools.

37
38
39 **Resolution 22-07: *Curriculum and Professional Training on Asian Americans & Pacific***
40 ***Islanders***

41
42 **Create:** The WASB encourages Wisconsin public schools to develop an educational curriculum
43 and professional training to teach the history, culture, and contributions of Asian Americans &
44 Pacific Islanders to the economic, cultural, and social development of Wisconsin and the USA.
45 The WASB also requests the state Legislature provide sufficient funding to develop an
46 appropriate model curriculum and training package.

1 **Rationale:** “Asian Americans & Pacific Islanders (AAPI)” refers to those persons who trace
2 their origins and ancestries back to the countries of East Asia, Southeast Asia, South Asia or the
3 Pacific Islands. Asian Americans & Pacific Islanders have lived and worked in Wisconsin for
4 over 100 years, and have contributed greatly to our state’s rich history, culture, economy, and
5 public service.
6

7 Between the 2010 to the 2020 Census periods, the population of Asian Americans & Pacific
8 Islanders in Wisconsin grew 36% from 131,061 to 177,901 (consistent with the nationwide trend
9 of 35.5% growth) – increasing significantly faster than the state’s overall growth rate of 3.6%.
10

11 At the same time, the COVID-19 Pandemic and the Delta variant have engendered the targeting
12 of Asian Americans & Pacific Islanders in WI and the USA with Anti-Asian hate and
13 harassment. (According to the group *Stop AAPI Hate*, the number of anti-Asian hate incidents
14 from March 2020 to June 2021 totaled 9,081 across the USA, with 4,533 in January-June 2021
15 alone).
16

17 This resolution aims to build greater understanding of Asian American & Pacific Islanders’
18 economic, cultural, and other contributions to our state and nation. This in turn may reduce
19 violence or threats of violence against Asian Americans & Pacific Islanders.
20

21 Proponents of this resolution note that in 2021, Wisconsin lawmakers officially recognized the
22 contributions of AAPI people in Wisconsin, including by recognizing May 2021 as Asian
23 Pacific Islander Desi American (APIDA) Heritage Month and by designating May 14 annually
24 as Hmong-Lao Veterans Day. Both these legislative resolutions received bipartisan support.
25
26
27

28 **Resolution 22-08: WASB National Presence and/or National Association Membership**

29

30 **Repeal and recreate** existing resolution 5.16 as follows:
31

32 The WASB will maintain a national presence and/or membership in a national
33 association(s) and will participate in and support that national presence and/or
34 membership(s), when compatible with WASB programs and policies. The WASB urges
35 members to actively participate in and support national presence activities and/or national
36 association(s).
37

38 **Rationale:** The WASB Board of Directors, under its authority as spelled out in the WASB
39 Bylaws, may place resolutions before the Delegate Assembly.
40

41 Under existing Resolution 5.16, the WASB is required to maintain membership in the National
42 School Board Association (NSBA). The changes proposed by this resolution would require the
43 WASB to maintain “a national presence and/or membership in a national association(s)” but that
44 national association would not necessarily have to be the NSBA. These proposed changes would
45 also not require the WASB to leave the NSBA. That decision would be up to the Board of
46 Directors. The nature of the national presence and/or membership in a national association or
47 associations would fall under the purview of the WASB Board of Directors.

1 **Resolution 22-09: Impact Aid**

2
3 **Amend** existing Resolution 2.63 **Impact Aid** as follows:

4
5 The WASB petitions the Wisconsin Legislature to adopt a joint resolution asking
6 Congress to fully fund Impact Aid as it did from the creation of the program in 1950 until
7 1969, and will also work with our national presence and/or a national association(s) ~~the~~
8 ~~NSBA~~ to try to secure greater funding of Impact Aid, including by offering a proposed
9 resolution to ~~the NSBA~~ a national association or associations urging ~~NSBA~~ it or them to
10 lobby Congress for a similar increase in federal Impact Aid.

11
12 **Rationale:** The WASB Board of Directors, under its authority as spelled out in the WASB
13 Bylaws, may place resolutions before the Delegate Assembly.

14
15 Under existing resolution 5.16, the WASB is required to maintain membership in the National
16 School Board Association (NSBA). The proposed changes to resolution 5.16 in Resolution 22-08
17 would require the WASB to maintain “a national presence and/or membership in a national
18 association(s)” but the association(s) would not have to be the NSBA. The proposed changes to
19 resolution 5.16 would also not require the WASB to leave the NSBA. The national presence
20 and/or membership in a national association(s) decisions would be in the hands of the WASB
21 Board of Directors.

22
23 In light of the proposed changes to existing Resolution 5.16, existing Resolution 2.63 is likewise
24 proposed to be amended because it directly refers to the NSBA. References to the NSBA in the
25 existing resolution are replaced by references to a national association or associations and/or to a
26 national presence.

27
28
29 **Resolution 22-10: Elementary and Secondary Education Act (ESEA)**

30
31 **Amend** the first paragraph of existing Resolution 3.17 as follows:

32
33 The WASB opposes a mandated national test. The WASB will work with our legislators,
34 ~~the National School Boards Association,~~ our national presence and/or a national
35 association(s), the Department of Public Instruction and other education groups to adapt
36 the Elementary and Secondary Education Act to:

37
38 **Rationale:** The WASB Board of Directors, under its authority as spelled out in the WASB
39 Bylaws, may place resolutions before the Delegate Assembly.

40
41 Under existing resolution 5.16, the WASB is required to maintain membership in the National
42 School Board Association (NSBA). The proposed changes to resolution 5.16 in Resolution 22-08
43 would require the WASB to maintain “a national presence and/or membership in a national
44 association(s)” but the association would not have to be the NSBA. The proposed changes to
45 resolution 5.16 would also not require the WASB to leave the NSBA. The national presence
46 and/or membership decision would fall under the purview of the WASB Board of Directors.

1 In light of the proposed changes to existing Resolution 5.16, existing Resolution 3.17 is likewise
2 proposed to be amended because it directly refers to the NSBA. References to the NSBA in the
3 existing resolution are replaced by references to a national association or associations and/or to a
4 national presence.

+++ EXEMPTION FROM FILING CAMPAIGN FINANCE REPORTS §11.0104 Wis. Stats. +++

- This registrant is eligible for exemption. This registrant will not accept contributions, make disbursements or incur obligations in an aggregate amount of more than \$2,000 in a calendar year. I am aware that per statute §11.0104(2), exempt status is effective only for the calendar year it is granted, and must be renewed each year if the committee wishes to remain exempt from filing reports.
- This registrant is no longer eligible to claim exemption.

Signature of Candidate or Treasurer

Date

Committee Name

Calendar Year of Exemption

ETHID# (if necessary)

Exemption From Filing Campaign Finance Reports

All committees must file campaign finance reports, unless they check the box to claim exemption and remain within those limits.

- o A committee not collecting or spending more than \$2,000 total in a calendar year.
- o Candidate committees and Party Committees must register before collecting or spending any money, but those committees may not have to file reports if they claim exemption.
- o PACs and IECs do not have to register until they collect or spend more than \$2,500 in a calendar year. A PAC or IEC that is already registered, but will have limited activity for a calendar year, may claim exemption and would not have to file reports for that year.
- o A referendum committee that does not collect or spend more than \$10,000 is not required to register.
- o A recall committee that does not collect or spend more than \$2,000 is not required to register. A recall committee does not have to file reports unless it succeeds in forcing a recall election.

If a committee on exempt status exceeds any of the limits listed above:

- o The committee must immediately file an amended ETHCF-1 with the appropriate filing officer, revoking the exempt status.
- o The committee must report all campaign finance activity back to the beginning of the calendar year.

If a committee filed reports for the previous calendar year, and wishes to go on exempt status for the upcoming year, the committee must file a January Continuing report covering all activity through December 31st. Include an updated ETHCF-1 requesting exempt status for the upcoming year.

Renewing Exemption

Statute §11.0104(2) states that exemption is effective only for the calendar year it is granted. If a committee wishes to renew its exempt status, it must file the ETHCF-14 (Exemption Reverification) or a new ETHCF-1 before the closing of the first reporting period for which it would be required to file a report. Candidates on the ballot that calendar year may claim exemption when they first register, or renew their exemption from the previous calendar year, but a candidate on the ballot that calendar year may not claim exemption before the date of her/his election if he/she has not been on exempt status previously. See statute §11.0104(1) (b).

TO: Municipal Clerks and Board Candidates
FROM: Randy S. Guttenberg, District Administrator
Waunakee Community School District
DATE: January 5, 2022
RE: **2022 SPRING ELECTION**

The following candidates have been certified for the Waunakee Community School District Board of Education position to be elected at large from the Town of Dane, Town of Springfield. The candidate's name should appear as typed on the ballot for the spring election to be held on April 5, 2022 as follows:
Judith Engebretson

The following candidate has been certified for the Waunakee Community School District Board of Education the position to be elected at large from the Village of Waunakee. The candidate's name should appear on the ballot for the spring election to be held on April 6, 2021 as follows:

Jack Heinemann
David Boetcher
Katie Dotzler

Spring Election – April 5, 2022

If you have any questions, please contact Randy Guttenberg, District Administrator at 849-2000

Copies to:

Candidates

Judith Engebretson
Jack Heinemann
David Boetcher
Katie Dotzler

Municipal Clerks

Angie Volkman, Town of Dane
Dianah Fayas, Town of Springfield
Kathleen Clark, Town of Vienna
Caitlin Stene, Village of Waunakee
Thomas G. Wilson, Town of Westport
Lorie Burns, City of Middleton
Maribeth Witzel-Behl, City of Madison Clerk

Dane County Clerk

Scott McDonell
Patti Anderson
Rachel Rodriguez

ORDER OF PUBLIC HEALTH MADISON & DANE COUNTY

DATE OF ORDER: December 20, 2021
Goes into effect January 3, 2022 at 12:01 a.m.

FACE COVERING EMERGENCY ORDER #6

Since Face Covering Emergency Order #5, the Midwest region of the US, including Wisconsin and Dane County, has experienced a surge in people testing positive for COVID. Case averages and the number of people hospitalized in Dane County hospitals with COVID have reached the highest levels of 2021 this month. Dane County remains in CDC's highest level of community transmission.

In addition to regional surges caused by the Delta variant, the highly transmissible Omicron variant has changed the landscape of COVID in our community once again. While Dane County remains highly vaccinated with the initial series, half of the population with an initial series has not yet received a booster dose, and half of children ages 5-11 remain unvaccinated. Booster doses are important in decreasing the likelihood of infection and severe outcomes, particularly as Omicron prevalence increases. In November 2021, people with a booster dose were 46 times less likely to be hospitalized due to COVID than people who were not fully vaccinated and seven times less likely to be hospitalized due to COVID than people who were vaccinated with the initial series only.

Because mask-wearing is an important layer of protection to slow the spread of COVID, we are extending the face covering order.

Based upon the foregoing, I, Janel Heinrich, Public Health Officer of Madison and Dane County, by the authority vested in me by the Laws of the State, including, but not limited to, Wis. Stats. Secs. 252.03(1), (2) and (4), order the following as necessary to prevent, suppress, and control the spread of COVID-19:

- 1. Face Coverings.** Face covering means a piece of cloth or other material that is worn to cover the nose and mouth completely. A face covering must be secured to the head with ties, ear loops, or elastic bands that go behind the head and must fit snugly but comfortably against the side of the face. Cloth face coverings must be made with two or more layers of breathable fabric that is tightly woven (i.e., fabrics that do not let light pass through when held up to a light source). A face covering does not include

bandanas, single layer neck gaiters, face shields, goggles, scarves, ski masks, balaclavas, shirt or sweater collars pulled up over the mouth and nose, or masks with slits, exhalation valves, or punctures.

- a. **Face Covering Required.** Every individual, age two (2) and older, shall wear a face covering when:
 - i. In any enclosed space open to the public where other people, except for members of the person's own household or living unit are present.
 - ii. Driving or riding in any form of public transportation.

- b. **Exceptions.** Individuals who are otherwise required to wear a face covering may remove the face covering in the following situations:
 - i. While eating or drinking.
 - ii. When communicating with an individual who is deaf or hard of hearing and communication cannot be achieved through other means.
 - iii. While obtaining a service that requires the temporary removal of the face covering, such as dental services.
 - iv. While sleeping.
 - v. While swimming or on duty as a lifeguard.
 - vi. When engaging in work where wearing a face covering would create a risk to the individual, as determined by government safety guidelines.
 - vii. When necessary to confirm the individual's identity, including when entering a financial institution.
 - viii. When federal or state law or regulations permit the removal of a face covering.
 - ix. When actively playing a wind instrument that has a fabric bell cover, or similar cover, that acts as a face covering over the instrument, as long as individuals are spaced at least six (6) feet apart at all times.
 - x. When in an enclosed space with individuals who are fully vaccinated. Individuals are fully vaccinated two (2) weeks after their second dose in a 2-dose vaccine series for COVID-19 (such as Pfizer-BioNTech's or Moderna's vaccine) or two (2) weeks after their first dose in a single-dose vaccine series for COVID-19 (such as Johnson & Johnson's Janssen vaccine).

- c. The following individuals are exempt from the face covering requirement in Section 1.a. of this Order:

- i. Children under the age of two (2).
 - ii. Individuals who are unconscious, incapacitated, or otherwise unable to remove the face covering without assistance.
 - iii. Individuals with medical conditions, intellectual or developmental disabilities, mental health conditions, or other sensory sensitivities that prevent the individual from wearing a face covering.
2. All places subject to this Order must develop and implement a written protective measure policy and procedure that ensures employees are provided with and wear face coverings at all times when required under Section 1 of this Order.
3. All places subject to this Order must post a sign in a visible location that notifies the public that face coverings are required upon entering the property. Residential properties (e.g., apartment buildings and condominiums) that have shared common indoor spaces (e.g., mailrooms, lobbies, hallways) open to the public are also required to post a sign in a visible location that notifies the public that face coverings are required upon entering the property. If preferred, PHMDC 's "Face Covering" sign is available for use at <https://publichealthmdc.com/coronavirus/recommendations-and-guidance#business>.
4. If any provision of this Order or its application to any person or circumstance is held to be invalid, then the remainder of the Order, including the application of such part or provision to other persons or circumstances, shall not be affected and shall continue in full force and effect. To this end, the provisions of this Order are severable.
5. This Order shall become effective January 3, 2022 at 12:01 a.m. This Order shall remain in effect until February 1, 2022 at 12:01 a.m.

IT IS SO ORDERED.



Janel Heinrich
Health Officer, Public Health Madison & Dane County

ORDEN DE SALUD PUBLICA DE MADISON Y EL CONDADO DE DANE

FECHA DE LA ORDEN: 20 de Diciembre del 2021
Entra en vigencia el 3 de Enero del 2021 a las 12:01 a.m.

ORDEN DE EMERGENCIA #6 PARA USO DE CUBIERTA FACIAL

Desde la orden de emergencia #5 para uso de cubierta facial, la región del medio oeste de los Estados Unidos, incluyendo Wisconsin y el condado de Dane, ha experimentado un aumento en el número de personas que dieron positivo por COVID-19. Este mes, los promedios de casos y la cantidad de personas hospitalizadas con COVID en los hospitales del condado de Dane han alcanzado los niveles más altos del 2021. El condado de Dane permanece en el nivel más alto de transmisión comunitaria de los CDC.

Además de las altas regionales causadas por la variante Delta, la variante Omicron altamente transmisible ha cambiado el panorama de COVID en nuestra comunidad una vez más. Si bien el condado de Dane mantiene altas tasas de personas vacunadas con la serie inicial, la mitad de la población con una serie inicial aún no ha recibido una dosis de refuerzo y la mitad de los niños de 5 a 11 años siguen sin vacunarse. Las dosis de refuerzo son importantes para disminuir la probabilidad de infección y resultados graves, de manera particular a medida que aumenta la prevalencia de Omicron. En noviembre del 2021, las personas con una dosis de refuerzo tenían 46 veces menos probabilidades de ser hospitalizadas debido a COVID que las personas que no estaban completamente vacunadas y siete veces menos probabilidades de ser hospitalizadas debido a COVID que las personas que fueron vacunadas solo con la serie inicial.

Debido a que el uso de mascarillas brinda una capa importante de protección adicional para retrasar la propagación de COVID, estamos ampliando la orden de cubierta facial.

Basado en lo anterior, yo, Janel Heinrich, Oficial de Salud Pública de Madison y el Condado de Dane, por la autoridad que me confieren las Leyes del Estado, incluyendo, pero no limitado a, Wis. Stats. Secs. 252.03 (1), (2) y (4), ordeno lo siguiente según sea necesario para prevenir, eliminar y controlar la propagación de COVID-19:

- 1. Cubiertas Faciales.** Cubiertas faciales se refiere a un trozo de tela u otro material que se usa para cubrir la nariz y la boca por completo. Una cubierta facial debe estar asegurada a la cabeza con lazos, tiras para las orejas o bandas elásticas que van detrás de la cabeza

y deben ajustarse en los lados de la cara, pero de manera cómoda. Las cubiertas faciales de tela deben estar hechas con dos o más capas de tela transpirable de tejido apretado (es decir, telas que no dejan pasar la luz cuando se sostienen contra una fuente de luz). Una cubierta facial no incluye pañuelos, polainas para el cuello de una sola capa, protectores faciales, gafas, bufandas, pasamontañas, cuellos de camisa o suéter subidos sobre la boca y la nariz, o máscaras con ranuras, válvulas de exhalación o perforaciones.

- a. **Se requiere cubierta facial.** Toda persona de (2) años o más, deberá usar una cubierta facial cuando:
 - i. En cualquier espacio cerrado abierto al público donde haya otras personas, excepto personas que vivan en la misma casa o unidad familiar.
 - ii. Al conducir o viajar en cualquier forma de transporte público.

- b. **Excepciones.** Las personas que de otro modo deban usar una cubierta facial pueden quitársela en las siguientes situaciones:
 - i. Mientras come o bebe.
 - ii. Cuando se comunica con una persona sorda o con problemas de audición y la comunicación no se puede lograr por otros medios.
 - iii. Al obtener un servicio que requiera removerse la cubierta facial de manera temporal, como los servicios dentales.
 - iv. Mientras duerme.
 - v. Mientras nada o esta de servicio como salvavidas.
 - vi. Al realizar un trabajo en el que el uso de una cubierta facial crearía un riesgo para la persona, según lo determinado por las pautas de seguridad del gobierno.
 - vii. Cuando sea necesario para confirmar la identidad de la persona, incluso al entrar a una institución financiera.
 - viii. Cuando las leyes o regulaciones federales o estatales permitan remover la cubierta facial.
 - ix. Cuando se toca energéticamente un instrumento de viento que tiene una cubierta de tela para la campana, o una cubierta similar, actúa como una cubierta sobre el instrumento, siempre que las personas estén separadas, por lo menos a seis (6) pies de distancia en todo momento.
 - x. Cuando se encuentre en un espacio cerrado con personas que estén completamente vacunadas. Las personas se consideran completamente vacunadas dos (2) semanas después de su segunda dosis en una serie de vacunas contra el COVID-19 (como la vacuna de Pfizer-BioNTech o Moderna) o dos (2) semanas después de su primera dosis en una vacuna contra el COVID-19 de dosis única (como la vacuna Janssen de Johnson & Johnson).

Waunakee Community School District

District Statistics	
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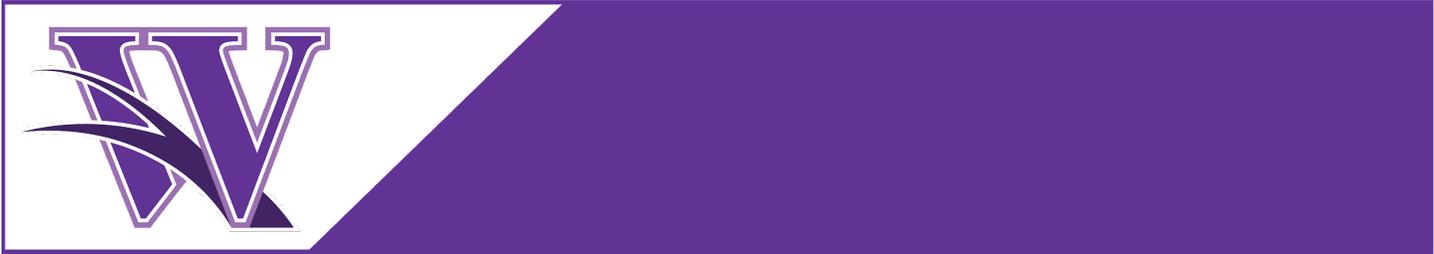
Total District Student Enrollment	4,429
Total Number of Staff	600

School	# Staff Positive Cases	# Staff in Quarantine	# Student Positive Cases	# Students in Quarantine
4K	*	*	*	44
Arboretum Elementary	*	*	5	12
Heritage Elementary	9	*	19	32
Prairie Elementary	*	*	13	21
Intermediate School	*	*	16	7
Waunakee Middle School	*	*	15	*
Waunakee High School	8	*	30	*
Bethel District Office	*	*	*	*
Total	22	0	102	120

* Case and quarantine totals less than five are not reported to protect the privacy of individual students and staff. Quarantine status can be a result of case exposure at home, school, or in the community.

*Staff and Students may be monitored with symptoms, but not a Close Contact or have a Positive COVID-19 test result.

*Updated: Monday, January 10 for 01/04/22 - 01/10/22



Waunakee Community School District - 2021-2022 School Year

STUDENT COVID-19 Guidance on Isolation and Quarantine Updated - January 10, 2022

If you test positive for COVID-19, regardless of vaccination status:

- Stay home for a full 5 days. Day 0 is the day symptoms start or positive test collection day, if asymptomatic.
- After 5 days, if your symptoms are improved or resolved, you can return to school/activities or work.
 - You should be able to fully participate in the school day without requiring medication for any symptoms before returning.
- Continue to wear a face covering around others for 5 additional days.
- If you have a fever or require fever reducing medication, continue to stay home until you are fever free for 24 hours.

If you are experiencing ANY symptoms, regardless of vaccination status:

- Stay home for 5 days (Day 0 is the day symptoms start) OR receive a negative test.
- You should be able to fully participate in the school day without requiring medication for any symptoms.
- Wear a face covering for 10 days.
- If you have a fever or require fever reducing medication, continue to stay home until you are fever free for 24 hours.

If you are exposed to someone with COVID-19, and:

- You have completed the primary series of the COVID vaccine (*Staff must have completed the primary series and all recommended COVID-19 boosters):
 - Participate in daily activities without quarantine.
 - Wear a face covering around others for 10 days.
 - Get a PCR test on day 5, if possible.
 - If you have ongoing contact with the individual who tested positive, test on day 5 after their isolation period ends, if possible.
 - If you develop ANY symptoms, follow guidance for symptomatic individuals as listed above.
- You have tested positive for COVID in the last 90 days:
 - Participate in daily activities without quarantine.
 - Wear a face covering around others for 10 days.
 - If you develop symptoms, consult a doctor about whether they should be tested.
- You are unvaccinated OR have not tested positive for COVID in the past 90 days:
 - Stay home for 5 days from last contact. Day 0 is the last day you had contact with the positive individual.
 - After that, continue to wear a face covering around others for 5 additional days.
 - Get a PCR test on day 5, if possible.
 - If you have ongoing contact with the individual who tested positive, test on day 5 after their isolation period ends, if possible.
 - If you develop ANY symptoms, follow guidance for symptomatic individuals above.

Waunakee Community School District

2021-2022 School Year TOTALS

Board of Education Meeting 1/10/22

District Statistics

Total District Student Enrollment	4,429
Total Number of Staff	600

School	# Staff Positive Cases	# Staff in Quarantine	# Student Positive Cases	# Students in Quarantine
4K	*	*	20	231
Arboretum Elementary	*	*	34	81
Heritage Elementary	15	*	69	166
Prairie Elementary	11	*	66	146
Intermediate School	12	*	86	70
Waunakee Middle School	6	*	51	13
Waunakee High School	20	*	115	37
Bethel District Office	*	*	*	*
Total	71	3	441	744

** Case and quarantine totals less than five are not reported to protect the privacy of individual students and staff. Quarantine status can be a result of case exposure at home, school, or in the community.*

**Staff and Students may be monitored with symptoms, but not a Close Contact or have a Positive COVID-19 test result.*

**Updated: Tuesday, January 10, 2022*

Minutes of Human Resources Committee

The Board of Education Waunakee Community School District

A Human Resources Committee of the Board of Education of Waunakee Community School District was held Thursday, December 16, 2021, beginning at 8:15 AM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

I. CALL TO ORDER

Chairperson Engebretson called the meeting to order at 8:16AM.

II. ROLL CALL

Present: Judy Engebretson, Joan Ensign, Brian Hoefler

Also Present: Brian Grabarski, Steve Summers, Randy Guttenberg

III. APPROVE AGENDA

A motion was made by Ensign, second by Hoefler, to approve the agenda as posted. Motion Carried 3-0.

IV. PUBLIC COMMENTS

There were no public comments for this meeting.

V. CONTINUED DISCUSSION OF POTENTIAL 2022-23 EARLY RETIREMENT PACKAGES

Grabarski presented and answered questions regarding the two retirement package adjustments, as requested by the committee. These packages include a one-time incentive offering for members of the teaching staff and an additional, ongoing HRA benefit for hourly employees.

The committee discussed and asked questions of both Grabarski and Summers. A motion was made by Ensign, second by Hoefler that they recommend the full board to consider the Teaching Staff incentive package as presented with the amount of \$38,000 per retiree, while following the timeline presented. Motion carried 3-0.

Grabarski and Summers explained and answered questions regarding the additional HRA benefit for hourly employees. This would be a new offering to the hourly staff of up to \$500 per year of service, payable upon an approved retirement after June 8, 2022. It may also serve as a retention tool for staff as well, as they seek to get to 10 years of service for the full amount. A motion was made by Ensign, second by Hoefler to recommend consideration of this plan to the full board as presented. Motion carried 3-0.

VI. UPDATE ABOUT THE DISTRICT IMPLEMENTATION OF TRUE TIME

Grabarski explained in more detail and answered questions regarding True time. The rollout continues to be advantageous for employee's compensation because hours paid accurately reflect hours worked and OT calculations are based on a true weighted average hourly rate, if an employee does more than one type of work for the district. Accurate payment and records also provides the district legal benefits and efficiencies.

The committee was very thankful for this explanation noting that it does appear that some areas of concern have already been addressed. Committee members shared they could speak

to this topic if any questions/concerns are asked.

VII. ITEMS FOR FUTURE MEETINGS

Grabarski shared with the committee at future meetings they will be discussing these topics:

22/23 Strategies for compensation increases

Hourly staff hiring anniversary date advancement

VIII. ADJOURN

A motion was made by Ensign, second by Hoefler to adjourn the meeting at 9:21 AM.

Motion carried 3-0.

Retirement Incentive - Teachers

Teaching staff that notify the Human Resources Director of their intent to retire at the conclusion of the 21/22 school year shall be eligible for an additional \$38,000 contribution from the District into their HRA account, following the typical deposit schedule. (Sept 15, Jan 15, over four years) This additional contribution is in addition to whatever WCSD retirement benefits the employee has already earned for their service to the district.

This benefit is solely being offered to retirements at the conclusion of the 21/22 school year and is not expected to be offered again.

To be eligible for this additional, one-time benefit, teaching staff must:

1. Be age eligible to retire
2. Notify the district of their intent to retire in writing by February 28, 2022.* (The typical retirement declaration timeline is March 15, 2022.)

Teaching staff will still be eligible to declare for a retirement up to March 15, 2022 but after the early retirement declaration deadline of February 28, 2022, they will only be eligible for their earned retirement benefits.

Retirement Benefit - Hourly Staff

Hourly staff eligible for retirement shall receive a contribution to their HRA of \$500 per each full year of service to the district. This benefit is in addition to HRA contributions based upon unused sick leave. The \$500 benefit will be deposited into the employee HRA at one time, following the district deposit schedule of either September 15 or January 15, depending upon retirement date.

Staff must complete a minimum of ten years of service to earn the full \$500 payment. Staff that have completed less than 10 years of service are eligible for a prorated portion of the payment following the schedule listed below.

After # Years Experience in the Waunakee Community School District	HRA Benefit Eligibility
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%

To be eligible for this benefit, hourly staff must:

1. Retire after June 9, 2022.
2. Be age-eligible for retirement, and follow notification timelines as specified in the handbook.

Minutes of Policy Committee Meeting

The Board of Education Waunakee Community School District

A Policy Committee Meeting of the Board of Education of Waunakee Community School District was held Monday, December 20, 2021, beginning at 4:00 PM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

I. CALL TO ORDER

Chairperson Frey called the meeting to order at 4:03PM

In attendance: Boetcher, Engebretson, Frey

Also in attendance: Guttenberg

II. APPROVE AGENDA

A motion was made by Engebretson, second by Boetcher to approve the agenda as posted.

Motion carried 3-0.

III. PUBLIC COMMENTS

Public comments received via email were reviewed by the Board, will be attached to the Extras section of the agenda

They are as follows:

Brian Malich – Flag Policy.

IV. REVIEW SERIES 200 POLICIES

Guttenberg walked the committee through each of the policies in the 200 series, as updated by WASB and reviewed by Chairperson Frey, Superintendent, Randy Guttenberg, and Human Resources Director, Brian Grabarski.

After this review, a motion was made by Engebretson, second by Boetcher, for the administration to make any changes that were discussed and to bring the full 200 series to the full board for the first review. Motion carried 3-0.

V. FLAG POLICY DISCUSSION/INPUT

Guttenberg explained and answered questions regarding the DRAFT of the Flag Policy based on feedback from the Committee at the last meeting. After much review, the committee asked administration to work with legal to determine exact steps to approve or not approve a requested commemorative flag and then bring these options to the next policy committee.

VI. REVIEW THE BOARD POLICY RELATED TO PUBLIC RECORDS -- POLICY 823.

Frey shared that there was a community member concern regarding the public records process and has requested that the Committee review this policy.

The administration supports a policy revision for the above stated reasons. The current policy is lacking detail related to public records, laws pertaining to public records, and the public records request process.

To assist with this review process, attached please find a sample policy from the Wisconsin Association of School Boards that we can use as a starting point.

The committee discussed how communications from any staff (administrators, teachers, coaches) should go out to families and required fees for records requests. The committee asked the administration to review the sample documents from WASB and analyze the current process to bring back at the next committee meeting.

VII. FUTURE MEETINGS

Topics for future meetings that have been discussed or requested:

- Next Series of Policies (300 or 400) after they are reviewed by WASB/Administration/Committee Chair
- Policy to clarify political speech in schools
- Policy to clarify social media use
- Bring back Seclusion and Restraint Policy after attorney review

The committee scheduled the next policy committee for 1/11/22 at 5pm

VIII. ADJOURN

A motion was made by Boetcher, second by Engebretson, to adjourn the meeting at 5:42PM.

Proper administration of the Waunakee Community Schools is most vital to a successful educational program. The general purpose of the District's administration shall be to coordinate and supervise, under the policies of the Board of Education, the creation and operation of an environment in which students work and learn most effectively. Administrative duties and functions should be appraised in terms of the contributions made to improving instruction and learning and in accordance with Board adopted job descriptions.

The Board shall rely on its chief executive officer, the superintendent, to provide at the District level the professional administrative leadership demanded by such a far-reaching goal.

The District's administrative organization shall be designed so that all divisions and departments of the central office and all schools are part of a single system guided by Board policies which are implemented through the superintendent. Principals are all expected to administer their units in accordance with Board policy and the superintendent's rules and procedures.

The superintendent and each administrator shall have the authority and responsibility necessary for his/her specific administrative assignment. Each shall likewise be accountable for the effectiveness with which the administrative assignment is carried out. The Board shall be responsible for clearly specifying requirements and expectations of the superintendent, then holding the superintendent accountable by evaluating how well those requirements and expectations have been met. In turn, the superintendent shall be responsible for clearly specifying requirements and expectations for all other administrators, then for holding each accountable by evaluating how well requirements and expectations have been met.

Major goals of administration in the Waunakee Community School District are:

1. To manage the District's various departments, schools, and programs effectively.
2. To provide professional advice and counsel to the Board and to advisory groups established by the Board.
3. To implement the management function so as to assure the best and most effective learning programs, through achieving such subgoals as (a) keeping the District abreast of current educational developments; (b) developing staff to establish and operate learning programs that better meet learner needs; (c) coordinating cooperative efforts to improve learning programs, facilities, equipment, and materials; and (d) providing access to the decision-making process by staff, students, parents, and the public in order to facilitate the communication of ideas.

Legal References:

Wisconsin Statutes

Section 118.19	[licensure, generally]
Section 118.24	[administrator contracts]
Section 121.02(1)(a)	[school district standards; employ teachers, supervisors and administrators with appropriate license/certification]

Wisconsin Administrative Code

ADMINISTRATION GOALS

Policy 210

Wauwaukee Community School District

Page 2 of 2

[PI 8.01\(2\)\(a\)](#) [school district standards; assure proper license/certification is on file]
[PI 34](#) [licensure requirements]

Cross References:

Administrative Staff Job Descriptions

Adoption and Revision Dates:

March 1994
January 2002
XXXXXX 2022

RECRUITMENT AND HIRING OF ADMINISTRATIVE STAFF

Policy 221.1

Waukegan Community School District

Page 1 of 2

All of the District's recruitment, selection, and hiring practices and procedures are subject to and guided by the District's commitment to nondiscrimination and equal opportunity in employment, as further identified in related Board policies. The primary goals of these processes shall be to attract and identify a diverse range of highly qualified candidates who, if hired, will demonstrate a high degree of commitment to the District's mission, to the District's goals, and to their assigned duties and responsibilities, and who will also make positive personal and professional contributions to the District.

This policy applies to the recruitment and hiring for positions of employment in the District for which the employee and the Board of Education will execute an administrator contract under section 118.24 of the state statutes, except for the position of Superintendent. This policy also applies to managerial-level positions in the District for which the employee does not hold an administrator contract under section 118.24. To be considered a managerial position under this policy, the position must be paid on a salary basis and directly supervise and evaluate at least one other position.

The Board, at its discretion and without being bound by any administrative recommendation, shall make the decision to employ an individual in any position covered by this policy. If required by applicable law, such a decision must be supported by a majority vote of the full membership of the Board. Accordingly, no binding offer of employment may be made and no contract of employment shall be executed until properly approved by formal Board action.

In making its discretionary employment decisions and to the extent consistent with applicable law, the Board may consider any aspect of an individual's candidacy, including whether the Board finds the results of a candidate's background checks to be acceptable – regardless of whether the administration also assessed such issues and found the candidate acceptable to recommend to the Board for possible employment.

Unless the Board directs otherwise in connection with a specific position opening, the Superintendent and Director of Human Resources shall define and oversee the implementation of the District's practices and procedures surrounding recruitment, selection, and hiring for the positions covered by this policy. Different practices and procedures may be applied to different types of positions and to specific openings where the administration determines that there is reasonable cause for doing so. However, the following minimum requirements shall be observed in connection with the process that is used to fill positions addressed by this policy:

1. The District shall seek and consider applications that are received from both internal and external applicants for a specific opening unless the Board approves an administrative recommendation to first consider filling the position in question with one or more internal candidates via promotion, a change in positions, or reassignment (including via the application of any pre-defined leadership succession plan).
2. The administration shall not recommend a candidate to the Board to fill a position covered by this policy unless the individual has participated in at least one personal interview for the position in question.
3. The administration shall not recommend an external candidate to the Board to fill a position covered by this policy unless the individual assigned to conduct background checks has

RECRUITMENT AND HIRING OF ADMINISTRATIVE STAFF

Policy 221.1

Waukegan Community School District

Page 2 of 2

verified the candidate's relevant employment history and the results of such verification are deemed acceptable to the Superintendent or his/her administrative-level designee.

4. The process shall include a criminal background check.
5. If applicable to the position, the process shall include verification of the license(s), or sufficient pre-licensure status, of the individual the District intends to employ.
6. If applicable to the individual who the District intends to employ, the process shall include verification that the individual has been released from any contract that would prevent the Board from contracting with the candidate.
7. Unless waived by the Board or unless the Board accepts an administrative recommendation to initially consider an internal candidate, the Superintendent shall structure the hiring process for principals and directors such that either (a) Board member(s) selected by the Board will participate in at least one personal interview of the job candidate(s) prior to a candidate being recommended to the Board; or (b) the recommended candidate is interviewed by the Board prior to the Board's consideration of the individual's employment.

Legal References:

Wisconsin Statutes

Section 19.36(7)	[public disclosure of applicants for local public office]
Section 66.0502	[employee residency requirements prohibited]
Subch. II of Ch. 111	[the state fair employment law]
Section 118.19	[licensure, generally]
Section 118.24	[administrator contracts]
Section 121.02(1)(a)	[school district standard; employ teachers, supervisors and administrators with appropriate license/certification]

Wisconsin Administrative Code

PI 8.01(2)(a)	[school district standard; assure proper license/certification is on file]
PI 34	[licensure requirements]

Cross References:

WASB PRG 221.1 Sample Policy 1

Adoption and Revision Dates:

##/##/####

HIRING ADMINISTRATIVE STAFF: CONDITIONAL OFFERS OF EMPLOYMENT

221.1-Admin
Rule

Waukegan Community School District

Page 1 of 2

This rule applies to the hiring of persons for District positions for which the employee and the Board of Education will execute an administrator contract under section 118.24 of the state statutes, except for the position of Superintendent. This rule also applies to managerial-level positions in the District for which the employee does not hold an administrator contract under section 118.24.

Unless inapplicable to the specific position or unless fully satisfied prior to the point at which an offer of employment is made, offers of employment made to candidates for positions covered by this rule shall be made expressly contingent on the following:

1. Verification of current licensure or verification of other pre-licensure status (e.g. provisional licensure) that is acceptable to the District and that is sufficient for the position in question under the rules and guidelines of the Department of Public Instruction;*
2. Completion of all applicable criminal, professional, and personal background checks, with results that the Superintendent or Director of Human Resources, in his/her discretion and consistent with applicable law, finds satisfactory and sufficient to recommend the candidate to the Board for possible employment;*
3. Completion of any required health examination with results that the District, consistent with applicable law, deems satisfactory at its discretion;
4. The candidate providing evidence acceptable to the District showing that the candidate has been released from any employment contract that the candidate holds with another entity that, if not released, would prevent the Board from contracting with the candidate; and
5. The Board's wholly discretionary post-recommendation approval of (a) the employment of the candidate; and (b) the terms and conditions of his/her proposed employment contract.

** The preferred practice is for the District to verify a candidate's licensure status and to conduct and initially review the results of applicable background checks prior to extending any offer of employment to a candidate for a position covered by this rule.*

Any conditional offer of employment that includes an unsatisfied contingency (including any of those listed above) is revocable if the District determines that the contingency has not been sufficiently and timely satisfied. Further, the District shall not execute any employment contract with any individual until all outstanding contingencies have been satisfied, unless any outstanding contingency has been adequately incorporated into the individual's contract such that the contract is either voidable or can be terminated at the discretion of the District if the contingency is not satisfied on a timely basis.

Adoption and Revision Dates:

##/##/2022

**HIRING ADMINISTRATIVE STAFF:
CONDITIONAL OFFERS OF
EMPLOYMENT**

Wauaukee Community School District

**221.1-Admin
Rule**

Page **2** of **2**

WASB PRG 221.1 Sample Rule 1

This policy applies to all positions of employment in the District for which the employee and the Board of Education execute an administrator contract that, by law, is subject to sections 118.24(5) to (7) of the state statutes, including the Superintendent. Within this policy, such positions of employment and the individuals holding such positions shall be referred to as “administrators.”

To the extent required by state law, no administrator may be employed or dismissed except by a majority vote of the full membership of the Board. The Board and each administrator employed by the Board will mutually execute a written employment contract. However, the Board shall not enter into an employment contract with any administrator for any period of time as to which the individual is already under a contract of employment with another school board.

The maximum term, renewal, nonrenewal, and possible extension of each administrator contract shall be governed by applicable state law, by the discretionary decisions of the Board permitted by state law, and by the rights and obligations that are established within the contract itself. The Board shall formally approve (or reject) any proposed modification to, or the termination of, any administrator contract.

At least 6 months prior to the expiration of any administrator contract and sufficiently far in advance of any deadline for the Board to make a decision regarding the vesting of an extension of any administrator contract, the Superintendent shall inform the Board of the relevant deadline(s); the procedures for renewing, nonrenewing, or extending the contract(s); and, except for his/her own contract, provide the Board with a recommendation regarding the renewal, nonrenewal, or extension of each such contract.

The Board shall approve the contractual salary and establish the other contractual and non-contractual compensation and benefits of the administrators who are employed by the District. The Board's ability to individualize certain aspects of administrator contracts, including certain aspects of the structure and levels of an administrator's benefits and total compensation, is limited by various state and federal laws. Not all terms and conditions of an administrator's employment are contractual. To the extent consistent with state and federal law, such non-contractual terms and conditions of employment remain subject to the managerial discretion of the Board and the District at all times

If the Board has approved an administrator's employment and the terms and conditions of the individual's administrator contract, and provided that all applicable contingencies have been satisfied, the Board President and Clerk, or such other Board officers as may be alternatively designated by the Board shall execute the contract on behalf of the Board

If any administrator does not continuously hold a license that is required by law or by his/her employment contract, or if he/she is otherwise not legally eligible to hold the position identified in his/her contract, then (1) he/she shall be considered to be in material breach of the contract which may lead to termination; and/or (2) the contract may be void or voidable to the extent required or permitted by law. Each administrator who is required to be licensed (i.e., certified) by law, or as a condition of employment established by the District, shall provide a copy of his/current license(s) and any subsequent renewal or extension to the Human Resources Office, where such license(s) shall remain on file. Each administrator is personally and solely responsible for remaining appropriately and continuously licensed in good standing by the Department of Public Instruction throughout his/her employment, including knowing the expiration date of

his/her license(s) (if any) and meeting all applicable requirements for maintenance/renewal in a timely manner.

Legal References:

Wisconsin Statutes

Section 66.0502	[employee residency requirements generally prohibited]
Section 111.31	[declaration of fair employment policy]
Section 118.24	[administrator contracts]
Section 121.02(1)(a)	[school district standard; employ teachers, supervisors and administrators with appropriate license/certification]

Wisconsin Administrative Code

PI 8.01(2)(a)	[school district standard; assure proper license/certification is on file]
PI 34	[licensure requirements]

Cross References:

WASB PRG 222 Sample Policy 1

Adoption and Revision Dates:

10/11/82

March 1994

January 2002

##/##/2022

ADMINISTRATOR PROFESSIONAL DEVELOPMENT OPPORTUNITIES

Waunakee Community School District

Policy 223

Page 1 of 2

The District's professional development plan for licensed employees, which shall be developed or updated at least annually under the leadership and supervision of the Superintendent, shall include a section addressing the professional development needs of licensed administrators.

Administrators are expected to maintain high standards of knowledge, skills, and professional competency and practice. Accordingly, subject to applicable budgetary constraints and appropriate supervisory approval, administrators are encouraged to continue their professional growth through the following:

1. Active involvement in formal and informal professional learning communities both within and outside the District;
2. Use of a wide range of technology-based resources;
3. Leading professional development activities for District employees or other educators;
4. Participation in conventions, programs, professional meetings and other activities conducted by administrator associations, government agencies, and other entities that actively serve public schools and educators;
5. Seminars, workshops, and courses offered by institutions of higher education; and
6. Other formal and informal professional development activities, including any activities appropriate for the particular administrator that may already be included in the District's staff development plan for licensed employees.

Expenses directly related to an administrator's qualifying professional development activities will be paid for or reimbursed by the District to the extent and in the manner provided by applicable District procedures, including all procedures that relate to (1) obtaining supervisory approval for specific activities, costs, and any time away from work; and (2) the submission of complete and timely documentation of qualified expenses. The submission of any inappropriate or unreasonable costs or expenses for payment by the District may affect the administrator's evaluation and/or result in discipline.

Administrators are expected to use the District's performance evaluation process as an opportunity for direct discussion between the administrator and his/her supervisor/evaluator concerning the standards, content areas, and/or specific activities that would be most beneficial for the administrator to consider as a focus for his/her upcoming professional development activities. Because administrator professional development will often be more self-directed and rely more heavily on external resources, relationships, or affiliations than may be the case for non-administrative personnel, such discussions are particularly important as a means for administrators to share ideas and gain awareness of sources for high-quality professional development activities.

SUPERINTENDENT PROFESSIONAL DEVELOPMENT

The Superintendent has heightened responsibility, relative to other employees, to self-monitor his/her own professional development activities to ensure that they do not interfere with the

ADMINISTRATOR PROFESSIONAL DEVELOPMENT OPPORTUNITIES

Waunakee Community School District

Policy 223

Page 2 of 2

appropriate performance of his/her other duties and that any District costs remain in line with the Board of Education's expectations and established budgetary parameters. The Superintendent shall adhere to established procedures regarding approval of professional development activities, costs, and expenses. When traveling, the Superintendent shall ensure that he/she makes appropriate arrangements regarding his/her contact information and for any appropriate in-District leadership designations that will apply in his/her absence.

The Superintendent shall, at least annually, prepare and present to the Board of Education a proposal for his/her own professional development activities, which shall be consistent with this policy and with the District-wide professional development plan for licensed employees. In consultation with the Superintendent, the Board may approve, reject, or modify the proposal. The proposal may identify specific activities along with their expected costs, and it may also identify general goals that could be pursued through a variety of activities as different opportunities arise. The Superintendent will inform the board if there are any changes to the annual plan.

Legal References:

Wisconsin Statutes

[Section 118.24\(5\)](#) [attendance at conventions by selected administrators]

[Section 121.02\(1\)\(b\)](#) [professional staff development plan]

Wisconsin Administrative Code

[PI 8.01\(2\)\(b\)](#) [professional staff development plan]

[PI 34.003](#) [DPI's administrator standards]

[PI 34, Subchapter V](#) [stages of licensure, including orientation and mentoring requirements]

Cross References:

WASB PRG 223 Sample Policy 1

Adoption Date:

##/##/2022

BOARD-SUPERINTENDENT ROLES AND WORKING RELATIONSHIP

Policy 224

Waukegan Community School District

Page 1 of 2

The Board of Education and the Superintendent share responsibility for working together to provide effective leadership for the School District. Accordingly, the Board and Superintendent likewise share responsibility for the goal of developing and maintaining a productive, mutually-respectful working relationship.

While the Board's and the Superintendent's leadership roles are different, they are complementary and involve a degree of overlapping duties and responsibilities.

As the elected representatives of the community and as the highest-level governing authority in the District, the Board's primary leadership role involves establishing the District's mission, goals, strategic priorities, governance policies, and annual budgets, and then providing the necessary support, oversight, and advocacy to foster and monitor their proper implementation.

As a highly-skilled professional educator and as the Board-selected chief administrator, the Superintendent's role includes (1) prudently leading and managing the District's schools, programs, and operations on a day-to-day basis in a manner that implements and that is consistent with the Board's governance decisions; (2) assisting the Board in performing its governance role, including by making significant contributions to the establishment the District's goals, priorities, policies, and budgets; (3) overseeing the design, implementation, and review of learning standards, curriculum, and professional practice in the District; and (4) setting the expectations and accountability structures for other staff members that the Superintendent will ultimately use to demonstrate his/her own accountability to the Board.

The Superintendent and Board will work to develop, and refine as needed, their shared understanding regarding (1) their respective roles; (2) the extent, methods, and timing of communication between the Board and the administration; and, (3) especially where not otherwise definitively addressed by applicable law or by existing policies and procedures, their respective spheres of decision-making authority. When either the Board or the Superintendent has concerns regarding the effective functioning of the leadership team, each is expected to identify those concerns to the other members of the leadership team and to attempt to identify appropriate means by which the leadership team can address those concerns. An important primary, but not exclusive, means for the Board to bring such issues to the attention of the Superintendent is through the performance evaluation process.

Legal References:

Wisconsin Statutes

[Section 118.24](#) [district administrator duties]

[Section 120.12](#) [school board duties]

[Section 120.13](#) [school board powers]

Cross References:

WASB PRG 224 Sample Policy 1

Adoption and Revision Dates:

5/10/82

4/22/91

BOARD-SUPERINTENDENT ROLES AND WORKING RELATIONSHIP

Waunakee Community School District

Policy 224

Page **2** of **2**

March 1994
January 2002
##/##/2022

BOARD-SUPERINTENDENT ROLES AND WORKING RELATIONSHIP

Waukeke Community School District

**224-Board
Rule 1**
Page 1 of 2

In addition to other responsibilities or expectations that the Board of Education may identify, the Board's expectations for its working relationship with the Superintendent include the following:

1. The Superintendent shall be prepared to provide the Board with a timely recommendation and supporting rationale regarding decisions that are presented for Board action. Such recommendations are intended to promote the Board's understanding of the relevant issues and to encourage a robust, professional dialogue regarding such decisions.
2. Once the Board makes a decision, it becomes the decision of the Board and the administration. The Superintendent, along with other administrative and managerial-level employees, will support lawful Board decisions by carrying out the decisions to the best of their ability and by not engaging in conduct that serves to undermine a decision, notwithstanding any professional or personal disagreement with the decision.
3. The Superintendent shall exercise sound professional judgment in identifying issues, incidents, and other information of which all members of the District's leadership team need to be aware, and in deciding when and how to appropriately communicate such information to the Board.
4. The Superintendent shall treat all members of the Board even-handedly.

The Board's further expectations for itself, and for which the community should hold its elected representatives accountable, include the following:

1. Through its policies, the Board recognizes that the sound functioning of the District and the achievement of the District's goals require shared responsibility for leadership and the delegation of significant responsibility to (and through) the Superintendent. Should the Superintendent raise a concern to the Board regarding the Board's performance of its primary leadership role or a concern that the Board is intruding too far into the administrative role, the Board owes a duty to the community to give such concerns due consideration.
2. The Board should use its authority as a governing body to limit and diffuse actions by individual Board members that contravene the will of the Board majority and that, in the judgment of the Board, are serving to inappropriately undermine the effectiveness of the District's leadership team.
3. In the event of a disagreement with an administrative recommendation or decision, the Board expects that the interaction among the Board members and administrators will remain respectful.
4. The Board will work with the Superintendent to achieve a resolution to complaints, concerns, or controversies that may arise in a manner that is consistent with each other's respective roles and with established policies and procedures. Individual Board members, in particular, have a responsibility to ensure that they are referring complaints, concerns, or controversies through appropriate channels and not attempting to investigate and resolve such issues in a manner that exceeds their individual authority.

Adoption and Revision Dates:

BOARD-SUPERINTENDENT ROLES AND WORKING RELATIONSHIP

Waunakee Community School District

**224-Board
Rule 1**

Page **2** of **2**

##/##/2022

WASB PRG 224 Sample Rule 1

The Superintendent and other licensed administrators in the District shall receive a formal, written evaluation at the end of their first year of employment and at least every third year thereafter. If an administrator's employment contract requires more frequent evaluations and/or particular types of evaluation(s), the administrator and the applicable evaluator(s) shall adhere to those additional contractual requirements. Further, beginning no later than the first year in which the District is required to use the educator effectiveness evaluation process, all principals shall be evaluated in substantial and material compliance with the educator effectiveness evaluation system for principals that the District implements pursuant to state law.

Written evaluations shall be based, at least in part, on Board-adopted position descriptions, including the administrator's job-related activities, and shall include observation of the administrator's performance as part of the evaluation data. However, nothing in this policy shall be interpreted as a limitation on the number, scope, or type of formal or informal performance evaluations that may be conducted with respect to administrators. The District may place different employees holding similar positions on different evaluation schedules and use different evaluation procedures or methods based upon, for example, the District's identification of a need for an employee to improve performance in one or more areas.

The Board of Education shall be responsible for the Superintendent's evaluation, including determining the specific criteria and procedures it will use in assessing the Superintendent's performance. The Superintendent shall notify the Board President of any required or agreed-upon dates by which his/her evaluations are to be conducted, and the Board President shall work with the Superintendent to ensure that sufficient meetings are scheduled so that the evaluation process can reach its conclusion in a timely fashion. The Board normally expects to begin an evaluation of the Superintendent's performance by no later than January of each school year and complete this evaluation in April, or at such other time consistent with the Superintendent's current contract so that a relatively recent evaluation normally precedes any decision regarding a possible contract extension or contract renewal.

The Superintendent shall be responsible for the evaluation of other administrators in the District and shall either perform those evaluations himself/herself or shall direct that those evaluations be performed by other persons who have the training, knowledge and skills necessary to evaluate licensed administrative personnel. The Board delegates to the Superintendent the responsibility for defining and implementing a systematic program of evaluation for other administrative staff covered by this policy. The Superintendent shall inform the Board of any significant changes to the District's administrative staff evaluation processes as implemented under this policy.

The Superintendent shall be prepared to present to the Board information on the performance evaluations of individual administrators any time the Board is addressing individual contract decisions regarding renewal/nonrenewal, contract extensions, individual salary determinations, and at other times as directed by the Board or as deemed beneficial by the Superintendent.

Legal References:

Wisconsin Statutes

- [Section 115.415](#) [educator effectiveness; principal evaluation]
- [Section 118.24](#) [administrator contracts]

Section 120.12(2m)	[school board duty to evaluate principals using DPI-developed educator effectiveness evaluation system or equivalency evaluation process]
Section 121.02(1)(a)	[school district standard; verification of licensure]
Section 121.02(1)(b)	[school district standard; professional development of employees]
Section 121.02(1)(a)	[school district standard; evaluation of licensed staff]

Wisconsin Administrative Code

PI 8.01(2)(a)	[annual certification to DPI of administrator's current license]
PI 8.01(2)(a)	[board evaluation of district administrator]
PI 34.003	[DPI's administrator standards]
PI 47	[equivalency process for educator effectiveness evaluation; principals and teachers]

Cross References:

WASB PRG 225 Sample Policy 2

Adoption and Revision Dates:

9/14/81
10/11/82
4/22/91
March 1994
January 2002
[##/##/2022](#)

SCHOOL BUILDING ADMINISTRATION

Policy 230

Waukegan Community School District

Page 1 of 1

Acting with the approval of the Superintendent, the principals shall be the chief administrators of their schools. Except as otherwise established by the Board or Superintendent, all personnel assigned to a building shall be directly responsible to the principal. Staff members who work in more than one school shall be responsible to the principal of each school in which they work during the time they are working there.

The principal is charged with the supervision and direction of the staff and the students assigned to the building, and with care of the school facility and its equipment. He/she shall see that the rules and regulations of the District, the directives of its officers, and the guidelines for the instructional program are observed. Within the framework of the policies and directives of the Board of Education and the general rules, regulations, and directives set by the Superintendent, the principal may establish and enforce such regulations as he/she deems advisable for the efficient operation of the school.

Legal References:

Wisconsin Statutes

[Section 118.24](#) [administrators]

Cross References:

Adoption and Revision Dates:

10/11/82

March 1994

##/##/2022 (renumbered from former Policy 240)

SCHOOL ADMINISTRATOR/STUDENT RATIOS Policy 230.1

Waunakee Community School District

Page 1 of 1

The Board of Education believes that the success or failure of a school is largely dependent on the building principal. The number of students and staff supervised by the principal impacts on the overall quality of the school. Therefore, the Board establishes the following guidelines based on building administrator/student ratios to help guide the Board and administration in making decisions regarding the number of administrators assigned to each building:

<u>School Type</u>	<u>Range of Students per Building Administrator</u>
Elementary (Grades K-6)	400 to 500
Middle (Grades 7-8)	300 to 400
High School (Grades 9-12)	300 to 350

The Board recognizes that it will be impossible to always stay within these ranges. The ratio may fall above or below the range depending on specific circumstances. The Board may choose to provide additional administrative support during periods of transition on a part time or shared basis or through the use of interns. However, the Board recognizes the importance of the role of building administrators in maintaining a safe and orderly school and providing quality supervision of staff. This can best be provided by staff members dedicated fully to student and staff supervisory duties.

Legal References:

Wisconsin Statutes

[Section 118.24](#) [administrators]

Cross References:

Adoption and Revision Dates:

1999

###/###/2022 (renumbered from former Policy 240.1)

POLICY IMPLEMENTATION AND COMPLIANCE

Waukeew Community School District

Policy 253

Page 1 of 1

The policies developed by the Board of Education and the administrative regulations, procedures, and handbooks developed to implement policy are designed to promote an effective and efficient school system. All District employees are expected to reasonably familiarize themselves with and adhere to the District policies, rules, and procedures that are relevant to their position(s) and role(s). All employees are encouraged to bring questions, concerns, and suggestions about such policies, rules, and procedures to the attention of their immediate supervisor and/or to an appropriate building or departmental administrator.

Within their assigned area(s) and role(s), District employees who hold administrative and supervisory positions have the following additional general responsibilities:

1. To oversee and reasonably monitor the implementation of District policies, rules, and procedures;
2. To promote and facilitate an awareness and understanding of applicable District policies, rules, and procedures among subordinate employees and, to the extent applicable, among students and among other District agents and stakeholders; and
3. To model the process of referring to established policies, rules, and procedures in day-to-day work and operations; and
4. To identify and communicate to appropriate members of the administrative leadership team identified concerns regarding District policies, rules, and procedures, which may include, for example, concerns about legal compliance, inadequate awareness/understanding among relevant stakeholders, inconsistent implementation, lack of sufficient coordination with current practices, or potential ambiguities or conflicts.

Cross References:

Adoption and Revision Dates:

10/11/1982

4/22/91

March 1994

January 2002

##/##/2022 (renumbered from former Policy 263)

DEVELOPMENT OF ADMINISTRATIVE RULES Policy 253.1

Waunakee Community School District

Page 1 of 2

The Board of Education delegates to the Superintendent the function of defining and managing the detailed arrangements under which the District's schools and other programs and functions are operated on a day-to-day basis. In some cases, these detailed arrangements may be set forth in formal, written administrative rules. As used in this policy, the term "rule" is synonymous and interchangeable with "procedure."

The Superintendent is responsible for developing, approving, reviewing, and overseeing the implementation of administrative rules as needed. While retaining overall accountability for and oversight of such rules, the Superintendent may further delegate these responsibilities to other administrators and supervisors. In addition, the Board encourages the involvement of other affected staff persons and stakeholders in such processes. In addition:

1. All administrative rules shall be consistent with Board policies and legal requirements.
2. Formal administrative rules that are defined and maintained in written form shall be appropriately organized for ease of reference and use. Some administrative rules may be maintained with related Board policies and any related Board-adopted rules.
3. Proposed, new, and revised administrative written rules will be presented to the Board for informational purposes or input.
4. Any District procedure, District plan, or other management document for which Board approval/adoption is required by, and non-delegable under, applicable law shall not be considered an "administrative rule" within the meaning of this policy.

In authorizing the administration to develop, implement, and enforce formal administrative rules, the Board in no way intends to limit the authority of the District's administrative and supervisory personnel to issue other directives, establish other responsibilities and expectations, or define other practices and procedures as may be lawful, prudent, and consistent with Board policy for the sound management of the District. Similarly, certain aspects of the day-to-day management and operation of the District require the exercise of discretion such that it may be either impractical or imprudent to attempt to reduce the matter to a formal policy or rule. Applicable legal authority, District policies and rules, and Board and managerial directives shall guide and provide a general framework for the exercise of such discretion.

Although this policy expressly establishes that the development and implementation of administrative rules is a delegated responsibility, the Board ultimately reserves the right to review, modify, suspend, and revoke administrative rules should the Board conclude that the rules are inconsistent with Board policies or applicable legal requirements, or upon determining that such action is in the best interests of the District.

Legal References:

Wisconsin Statutes

[Section 120.13](#) [power to do all things reasonable for the cause of education, including making rules for the organization, gradation and government of the schools]

DEVELOPMENT OF ADMINISTRATIVE RULES

Policy 253.1

Waukegan Community School District

Page 2 of 2

Cross References:

WASB PRG 253.1 Sample Policy 2

Adoption and Revision Dates:

10/11/1982

4/22/91

March 1994

##/##/2022 (renumbered from former Policy 263.1)

The District's Employee Handbook(s) contain provisions that are derived from or reflective of a variety of sources, including applicable laws and regulations, District policies and procedures, and statements of managerial expectations for employees. The provisions of the Employee Handbook also serve a variety of purposes, including the following:

1. Establishing the District's compliance with certain legal requirements;
2. Giving notice of certain rights, responsibilities, and obligations;
3. Identifying certain conditions of employment; and
4. Serving as a reference document for various employment-related practices and procedures.

Neither the Employee Handbook as a whole nor any specific provision within the Handbook:

1. Constitutes or creates an employment contract, or any other type of contract, between the District and any employee;
2. Modifies, adds to, or subtracts from the terms of any contract that may be held by an individual employee, except to the extent that such contract expressly incorporates one or more Employee Handbook provisions by reference;
3. Is intended to create or confer a property interest in any person's continued employment with the District;
4. Is intended to create or confer any third-party rights or causes of action to persons who are not District employees, except as strictly required by applicable law.

Employee Handbook provisions are subordinate to conflicting provisions of any applicable state or federal law or regulation, any Board of Education-approved individual employment contract, or any Board-ratified collective bargaining agreement. Accordingly, changes in applicable laws, regulations, or contracts may supersede, modify the application of, or eliminate certain provisions found in the Employee Handbook.

To the fullest extent permitted under the law, the District, as the employer, reserves the right to modify the provisions of the Employee Handbook at its discretion at any time. The Board will normally be responsible for approving (or rejecting) proposed modifications to an Employee Handbook.

Where a provision of the Employee Handbook represents the entirety of, an excerpted portion of, or a direct summary of a separately-maintained Board policy or Board-adopted rule, any Board-adopted change to such Handbook provision shall simultaneously amend the associated Board policy or rule, and any Board-adopted change to the associated policy or rule shall simultaneously amend the applicable Handbook provision(s).

The current version of the District's Employee Handbook(s) shall be accessible to employees on the District's website.

Board Expectations for Employees Related to the Employee Handbook

All District employees are subject to and are expected to review and follow the provisions of the

Employee Handbook that are applicable to their position and role.

If an employee has a concern that any provision of the Employee Handbook is or may be in conflict with any applicable state or federal law or regulation or any separately-established District policy, rule, contract, or performance expectation, the employee shall raise the concern with his/her immediate supervisor, who shall involve other employees, supervisors, or administrators as necessary to resolve the issue.

To the extent a provision of the Employee Handbook may be ambiguous as written or as applied, or if any employee otherwise has questions, concerns or requires any clarification regarding any provision(s) of the Handbook, the employee shall contact his/her supervisor, who shall involve other employees, supervisors, or administrators as necessary to resolve the issue.

Legal References:

Wisconsin Statutes

[Section 120.13](#) [power to do all things reasonable for the cause of education, including making rules for the organization, gradation and government of the schools]

Cross References:

WASB PRG 253.2 Sample Policy 1

Adoption and Revision Dates:

##/##/2022

The District's student handbooks are intended to provide information for the benefit of students, parents and guardians, staff and other interested persons in the school community. Student handbooks serve a variety of purposes including the following:

1. Giving notice of certain policies, rules, rights, responsibilities, and obligations;
2. Serving as a reference document for various school-related practices, procedures, and expectations; and
3. Establishing the District's compliance with certain legal requirements.

The Superintendent shall be responsible for ensuring that the District maintains, updates, and periodically reviews student handbooks for each of the District's schools in each school year.

Student handbook provisions are subordinate to conflicting provisions of any applicable state or federal law or regulation, and shall be consistent with applicable Board-adopted policies, rules, and directives. Within these parameters, the Superintendent, or his/her administrative-level designee, has authority to approve and implement changes to the content of student handbooks without seeking advance approval from the Board of Education.

Where a student handbook provision represents the entirety of, an excerpted portion of, or a direct summary of a separately-maintained Board policy or Board-adopted rule, any Board-adopted change to the associated policy or rule shall simultaneously amend the applicable student handbook provision(s).

The current version of the District's student handbook(s) shall be accessible to the public on the District's website.

Student handbook will be approved by the Board annually at or before the regular August Board Meeting.

Legal References:

Wisconsin Statutes

[Section 120.13](#) [power to do all things reasonable for the cause of education, including making rules for the organization, gradation and government of the schools]

Cross References:

WASB PRG 253.3 Sample Policy 1

Adoption and Revision Dates:

##/##/2022

The Superintendent and the Director of Human Resources shall oversee the development, revision, and maintenance of written job descriptions for all employee classifications in the District. At a minimum, each job description shall list the required qualifications and the essential functions (primary duties) that have been identified for the staff position(s) covered within the relevant classification.

Job descriptions for all professional employee classifications that require the employee to hold a Wisconsin Department of Public Instruction (DPI) license, including those for administrative staff, shall be adopted by the Board of Education. Job descriptions for other classifications may be approved and modified under the authority of the Superintendent.

Relevant administrative and supervisory personnel are responsible for reviewing the job descriptions applicable to their area(s) of responsibility on an ongoing basis to ensure that the descriptions remain reasonably current and accurate and to coordinate with the Superintendent and the Director of Human Resources regarding any concerns or potential changes.

The District's current job descriptions shall be accessible to employees on the District website.

Postings for specific positions, individual employment contracts, specific District policies and handbooks, or other supplemental descriptions for specific positions, assignments, and roles within an employee classification may augment a general job description. Further, all employees are expected to perform such duties and attend to such responsibilities as may be reasonably assigned by a supervisor.

Legal References:

Wisconsin Administrative Code

[PI 8.01\(2\)\(a\)](#) [evaluations of licensed personnel to be based, in part, on board-adopted written job descriptions]

Federal Laws

[Americans with Disabilities Act of 1990](#) [disability discrimination in employment; reasonable accommodations]

Cross References:

WASB PRG 254 Sample Policy 1

Adoption and Revision Dates:

##/##/2022

TEMPORARY ADMINISTRATIVE ARRANGEMENTS

Policy 260

Waukegan Community School District

Page 1 of 2

The Superintendent, any building principal, and any other administrator or supervisory employee is responsible for making appropriate arrangements for the in-District leadership and supervisory designations that will apply during a period of leave, in his/her temporary absence from work, or when he/she will not be working on site within the District for any significant portion of a work day. As applicable to such circumstances, the employee shall also ensure that he/she appropriately conveys his/her contact information, or other applicable emergency contact information, to other members of the District's staff who may have a need to consult with or have a decision made by an employee or official with the appropriate knowledge and authority.

In the event of an unexpected vacancy or any temporary absence from work that exceeds or is expected to exceed 2 consecutive weeks in any administrative or supervisory position, the Superintendent or his/her administrative-level designee shall make or approve appropriate interim arrangements for the performance of the duties and responsibilities of the position, subject to the following:

1. The Board of Education shall approve any individual contract modifications or any non-contractual modifications to an employee's monetary compensation that may be necessary to implement such interim arrangements.
2. The Board shall approve any interim replacement for the Superintendent.
3. At its discretion, the Board may elect to modify such interim arrangements.

When all of the following apply, the Board designates the Executive Director of Operations to make decisions or take action in the best interests of the District. If he/she is also unavailable or unreachable, the Directors of Elementary and Secondary Curriculum and Instruction will oversee all matters that involve students or parental concerns and the Director of Human Resources will oversee all matters that involve staff or district operations:

1. An emergency or other urgent situation arises that necessitates an administrative decision or that requires administrative action that would normally be made/taken by the Superintendent;
2. The Superintendent is unavailable or unable to be reached;
3. It would be impractical or clearly imprudent to defer the matter until normal lines of authority could be utilized; and
4. A more-specific interim or temporary administrative arrangement is not in place that applies to the specific situation.

Legal References:

Wisconsin Statutes

[Section 118.24](#) [administrative authority and assignment of responsibilities]

Cross References:

WASB PRG 260 Sample Policy 1

TEMPORARY ADMINISTRATIVE ARRANGEMENTS

Waukegan Community School District

Policy 260

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Adoption and Revision Dates:

10/11/82

4/22/91

March 1994

##/##/2022 (renumbered from former Policy 270)

Policies of the Board of Education

Series 200: Administration

ADMINISTRATIVE COUNCILS, CABINETS, AND COMMITTEES

262

The superintendent shall create committees and other advisory groups from within the staff, as the need arises, for the purpose of developing or implementing Board of Education policy or for whatever other purpose the superintendent deems necessary.

In the development of rules, regulations and procedures, the superintendent shall include at the planning stage, whenever possible, employees who are affected.

The Superintendent periodically reviews its committee structure and adopts a committee handbook which outlines the various committees of the District which includes their purposes, membership and responsibilities.

Adopted: 10/11/82

Revised: 4/22/91
March 1994
XX/XX/2022

Waunakee Community School District

Policy #	Title	Action (suggested by WASB)	Notes from Admin
210	Administrative Goals	Retain OR Repeal	OK as is
221.1	Recruitment and Hiring of Administrative Staff	NEW	OK as is
221.1 Rule	Hiring Administrative Staff: Conditional Offeres of Employment	New (if yes)	OK as is
222	Administrative Contracts	Amend	Ok as is
222.1	Administrative Compnsation and Benefits	Repeal	
223	Administrator Professional Develoment Opportunities	NEW	Ok w/o strike through
223 Rule	Proceedures Related to Professional Development Activities of the District Administrator	New (if yes)	Not needed but open to discuss
224	Board - Administrator Relationship	Amend/Retain/Repeal	OK as is
224 Rule	Board - Administrator Roles and Working Relationship	NEW	OK as is
225	Performance Evalusion of Administrative Personnel	Amend	Date to reflect process
225 Exhibit	Evaluation of Superintendent	Retain or replace w/ current	Current Eval available
230	School Building Administratioin	New - Replace old 240	OK as is
230.1	School Administrator/Student Ratio	New - Replace old 240.1	Being reviewed by HR
240	School Building Administratioin	Repeal Replaced with 230	
240.1	Building Administrator/Student Ratios	Repeal Replaced with 230.1	
253	Policy Implementation and Compliance	NEW - Replace old 263	OK as is
253.1	Development of Administrative Rules	NEW - Replace old 263.1	OK as is
253.2	Employee Handbooks	NEW	OK as is
253.3	Student Handbooks	NEW (topic in 151.4 chg in authority)	OK as is Replaces 151.4
254	Employee Job Descriptions	NEW	Ok as is
260	Temporary Administrative Arrangements	New - Replace old 270	Ok as is
261	Administrative Organizaitonal Plan	Repeal	
262	Administrative Councils, Cabinets, and Committees	Repeal	Keep
263	Policy Implementation	Repeal - replaced with 253	
263.1	Development of Administrative Rules/Handbooks	Repeal Replaced with 253.1	
270	Temporary Administrative Arrangements	repeal replaced with 260	

Orange= New replacement policies & the Cooresponding Old policies being replaced

Pink= Brand New policies or possibly new policies

Green = Old policies repealed, check website to review

Yellow = Retain old policy - check website to review unless added

White = Action needed/accept as presented

PUBLIC COMMENT PERIODS DURING BOARD MEETINGS

Policy 187

Waunakee Community School District

Page 1 of 3

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.

OR

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 the public comments period noticed under this paragraph, at regular board meetings in June, September, December and March, 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. During the public comments period noticed under this paragraph, at regular board meetings held in months not listed above, interested persons may briefly speak on topics noticed as a specific subject matter of the meeting in question, only.

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

PUBLIC COMMENT PERIODS DURING BOARD MEETINGS

Policy 187

Waunakee Community School District

Page 2 of 3

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 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.

PUBLIC COMMENT PERIODS DURING BOARD MEETINGS

Policy 187

Waunakee Community School District

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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]
- [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

Minutes of Facility Committee Meeting

The Board of Education Waunakee Community School District

A Facility Committee Meeting of the Board of Education of Waunakee Community School District was held Tuesday, January 4, 2022, beginning at 5:00 PM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

I. CALL TO ORDER

Chairperson Boetcher called the meeting to order at 5:00PM

II. ROLL CALL

Present: Boetcher, Frey, Heinemann

Also present: Randy Guttenberg, Steve Summers, Allie Dye, John Cramer, Erik Kass from PMA (virtual)

III. APPROVE AGENDA

Summers asked the committee to consider moving item VI ahead of item V. A motion was made by Heinemann, second by Frey, to accept the agenda as posted with item VI coming before item V on the agenda. Motion carried 3-0.

IV. PUBLIC COMMENTS

There were no public comments.

V. FACILITY PROJECT MANAGEMENT OPTIONS this item came after item VI**

Summers reviewed and gave some background on facility project management options. Summers reviewed the district's historical approaches to facility project management. After much discussion the committee asked for more information on the option which included having an evening custodial lead at each building. The committee requested to know what the evening teams currently look like and how these changes would impact The Director of Facilities role.

The committee also asked Administration to explore the realistic costs for an outsourced Project Engineer/Owners rep. Administration will bring this information back to a future meeting of the committee.

VI. NOVEMBER 2022 REFERENDUM PLANNING PROCESS this item came before item V**

Summers explained that this will be a high level discussion regarding referendum planning. Mark Roffers, the district's long term planner, will be at the January board meeting to report on the growth in the Wauankee community and the potential future needs at WCSD.

Summers introduced Erik Kass from PMA. Kass walked through the attached spreadsheet and answered questions from the committee.

The committee aske administration to show this information with each of the referendum scenarios we had in place before the pandemic. They also asked to see the history on percentage equalized valuation growth numbers from the last 20 years. They also wanted to

know what running this referendum as two separate referendums would look like. Administration will bring the requested information back to a future meeting.

VII. **FUTURE MEETINGS** - NA

VIII. **ADJOURN**

A motion was made by Heinemann, second by Frey, to adjourn at 5:56PM

Minutes of Budget Committee Meeting

The Board of Education Waunakee Community School District

A Budget Committee Meeting of the Board of Education of Waunakee Community School District was held Tuesday, January 4, 2022, beginning at 6:00 PM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

I. CALL TO ORDER

Chairperson Heinemann called the meeting to order at 6:01PM

II. ROLL CALL

Present: Heinemann, Boetcher (sitting in for Hetzel)

Also Present: Guttenberg, Summers, Dye, Grabarski

III. APPROVAL OF AGENDA

Boetcher made a motion, second by Heinemann, to approved the agenda as posted with the change to eliminate item VIE since both committee members were also present at the Facility committee where this was also presented.

IV. PUBLIC COMMENTS

There were no public comments.

V. 2021-2022 BUDGET UPDATE

A. End of the Year Balance Projection

Summers reviewed and answered questions regarding the projected end of the year balance. The 21-22 Fund 10 budget approved by the School Board in October was balanced and included a \$100,000 contingency. As of the end of December, no expenditures have come from the contingency fund and no other significant changes to the budget have taken place. Administration will begin detailed projections for the end of the year balance during the early part of Spring 2022.

VI. 2022-2023 BUDGET PLANNING

A. Timeline

Summers shared where the district is currently at on the Budget Timeline and the next steps that will be taken.

B. Budget Planning Between School Board Committees

Summers explained and answered questions regarding budget planning coordination between School Board committees.

After this discussion the committee asked the administration to take a closer look at aligning budget requests from other committees with budget planning.

C. Review Budget Planning Process

Summers explained and answered questions regarding the draft of the budget planning

process for 2022-23. Summers reviewed enrollment and FTE projections for next year and discussed options for reallocating expenditures due to a low increase in revenue. The committee was open to considering reallocations to balance the budget.

D. Open Enrollment Capacity Options

Summers explained and answered questions regarding the District open enrollment policy. The School Board is required to identify the number of open enrollment spaces available per grade level at the January meeting. The committee asked administration to bring the first two scenarios shared for the full board to consider. The full board discussion may include a hybrid model of the two scenarios.

E. 2022-23 Budget Planning/November 2022 Referendum Planning

This item was not discussed at this meeting. Both committee members were in attendance at the facility committee where this was presented.

VII. DISCUSSION/ACTION ON PROPOSALS

There are no proposals for review this month.

VIII. OTHER ITEMS FOR DISCUSSION

A. 2020-2021 Audit Report

Summers reviewed and answered questions regarding the 2020-21 audit report.

Summers made specific note of the auditors' recommendation to conduct a "cyber security assessment". Summers informed the committee that the DPI is also recommending this type of assessment.

The committee asked the administration to pursue an assessment, starting out by getting some pricing by checking with other Districts or the DPI.

B. School Board Financial Report

Summers asked the committee to review School Board member interest in the monthly financial reports from the Wellness Clinic.

After some discussion the committee felt comfortable without having these reports posted each month and having Brian Grabarski share this information with the insurance committee at their meetings.

IX. FUTURE AGENDA ITEMS N/A

X. ADJOURN

A motion was made by Boetcher, second by Heinemann to adjourn the meeting at 6:52 PM. Motion carried 2-0.

Open Enrollment Sped Space Available for 22-23

High School	0
Middle School	0
Intermediate School	0
Prairie Elementary	2
Heritage Elementary	0
Arboretum Elementary	0
EC	2
4K	2
Transition Program (18-21)	1
District Wide	
Occupational Therapy	5
Physical Therapy	4
Speech/Language Therapy	3
Vision - Contracted Out	0
Deaf/Hard of Hearing - Contracted Out	0

Open Enrollment Capacity for the 2022-23 School Year

SCENARIO 1

	ESTIMATED ENROLLMENT	NUMBER OF SECTIONS	CLASS SIZE	OPTIMAL CLASS SIZE	OPENINGS	OPEN ENROLLMENT OPENINGS AVAILABLE
4K-4 TOTALS						
4K	258	14	18.43	20	280	22
FULL DAY KINDERGARTEN	280	14	20.00	20	280	0
FIRST GRADE	295	14	21.07	20	280	0
SECOND GRADE	278	14	19.86	20	280	2
THIRD GRADE	297	15	19.80	23	345	48
FOURTH GRADE	304	14	21.71	23	322	18
ELEMENTARY TOTALS	1712					
INTERMEDIATE						
FIFTH GRADE	285	14	20.36	23	322	37
SIXTH GRADE	326	14	23.29	23	322	0
BUILDING TOTAL	611					
MIDDLE SCHOOL						
SEVENTH GRADE	318	15	21.20	22	330	12
EIGHTH GRADE	349	17	20.53	22	374	25
BUILDING TOTAL	667					
HIGH SCHOOL						
NINTH GRADE	303	13	23.31	22	286	0
TENTH GRADE	316	13	24.31	22	286	0
ELEVENTH GRADE	348	13	26.77	22	286	0
TWELFTH GRADE	341	14	24.36	25	350	9
BUILDING TOTAL	1308					
GRAND TOTAL	4298					

Nonresident students who are currently enrolled in Waunakee (because their family moved out of the district) and siblings of nonresident students currently enrolled in Waunakee will be guaranteed acceptance .

Open Enrollment Capacity for the 2022-23 School Year

Alternative

SCENARIO 3

	ESTIMATED ENROLLMENT	NUMBER OF SECTIONS	CLASS SIZE	OPTIMAL CLASS SIZE	OPENINGS	OPEN ENROLLMENT OPENINGS AVAILABLE
4K-4 TOTALS						
4K	258	14	18.43	20	280	22
FULL DAY KINDERGARTEN	280	14	20.00	20	280	0
FIRST GRADE	305	14	21.79	20	280	0
SECOND GRADE	288	14	20.57	20	280	0
THIRD GRADE	303	15	20.20	23	345	42
FOURTH GRADE	314	14	22.43	23	322	8
ELEMENTARY TOTALS	1748					
INTERMEDIATE						
FIFTH GRADE	295	14	21.07	23	322	27
SIXTH GRADE	334	14	23.86	23	322	0
BUILDING TOTAL	629					
MIDDLE SCHOOL						
SEVENTH GRADE	327	15	21.80	22	330	3
EIGHTH GRADE	355	17	20.88	22	374	19
BUILDING TOTAL	682					
HIGH SCHOOL						
NINTH GRADE	316	13	24.31	22	286	0
TENTH GRADE	317	13	24.38	22	286	0
ELEVENTH GRADE	351	13	27.00	22	286	0
TWELFTH GRADE	355	14	25.36	25	350	0
BUILDING TOTAL	1339					
GRAND TOTAL	4398					

Nonresident students who are currently enrolled in Waunakee (because their family moved out of the district) and siblings of nonresident students currently enrolled in Waunakee will be guaranteed acceptance .

Community Growth & Projections Update

January 10, 2022

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Presentation Organization

- Housing Market Update
[Slides 3-12](#)
- Demographic & Enrollment Trends
[Slides 13-22](#)
- Projections Methodology
[Slides 23-25](#)
- Housing Projections
[Slides 36-32](#)
- Student Enrollment Projections
[Slides 33-47](#)
- Potential Implications
[Slides 48-50](#)



Housing Market Update

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Dane County Housing Market Trends

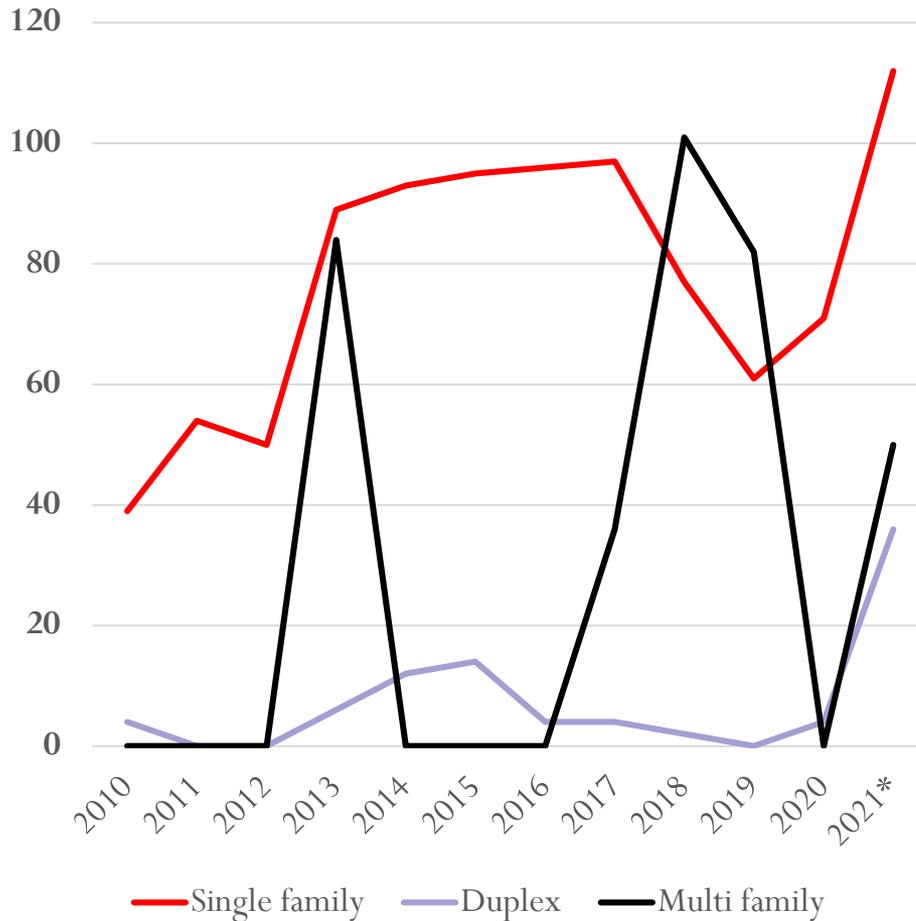
- Housing starts over last 15 years focused in municipalities closer to Capitol—Waunakee had tapered by the late 2000s
- Since 2010, single-family steady, but multiple-family up
- Job growth + housing shortage = robust housing market
- Widening gap between new housing and population/job growth
- Shortage of owner- and renter-occupied units, particularly for service and manufacturing workforce

WCSD Housing Development Overview

- Peak years still between 1995 and 2005. (Most of those households still here, but many of their kids have grown.)
- Strong recent subdivision and housing development
 - ~250 housing units permitted in 2021, most single family
- Expanding housing demand and supply:
 - More affordable single- and two-family options
 - Continued low interest rates
 - Additional multiple family options
 - School district of choice attracting families from near and far
 - Continued job growth, labor shortage

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New Housing—Village of Waunakee



- Average of 88 single-family homes per year since 2013
- After a late 2010s dip, increased activity in 2021
- In 2021, through November:
 - 112 single-family homes permitted through November
 - Also 36 duplex and 50 multiple family units permitted

New Housing-Westport and Middleton

- Increasing Westport activity:
 - 11 single-family homes in 2019, 35 in 2020, 31 in 2021 through November
 - Mostly Carriage Ridge and The Farm/The Prairie in Bishops Bay (19 permits in 2021, new phase 2022)
- Slowing activity in Bishops Bay components in City of Middleton:
 - 14 single-family/year 2018-2021
 - Few vacant lots remain
 - Utility financing disagreement affecting further expansion in City

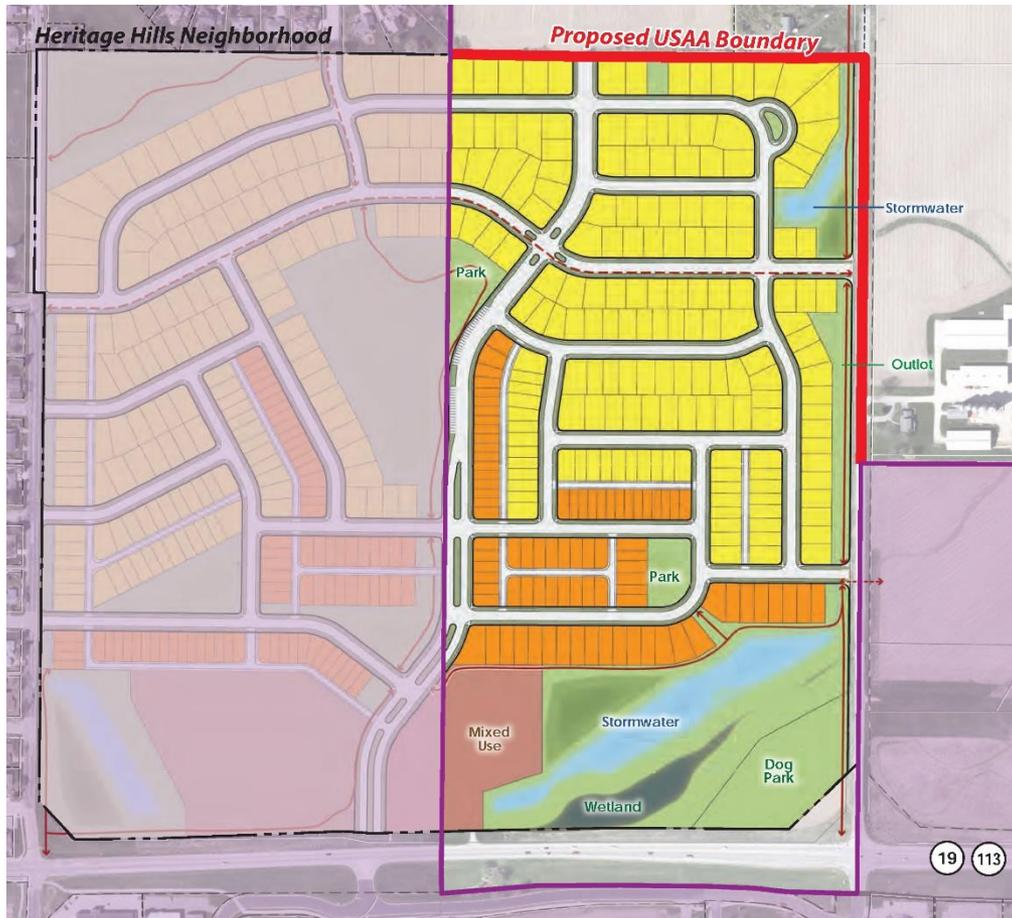


Waunakee-Westport Existing Single-Family Home Sale Prices

- In 2020, South Central WI MLS reported median sale price of existing homes was \$460,000
 - 46% higher than County median
 - \$90,000 higher than 2nd highest County market (Middleton)
 - 47% price increase from 2010
- Many young families have been priced out of the local market



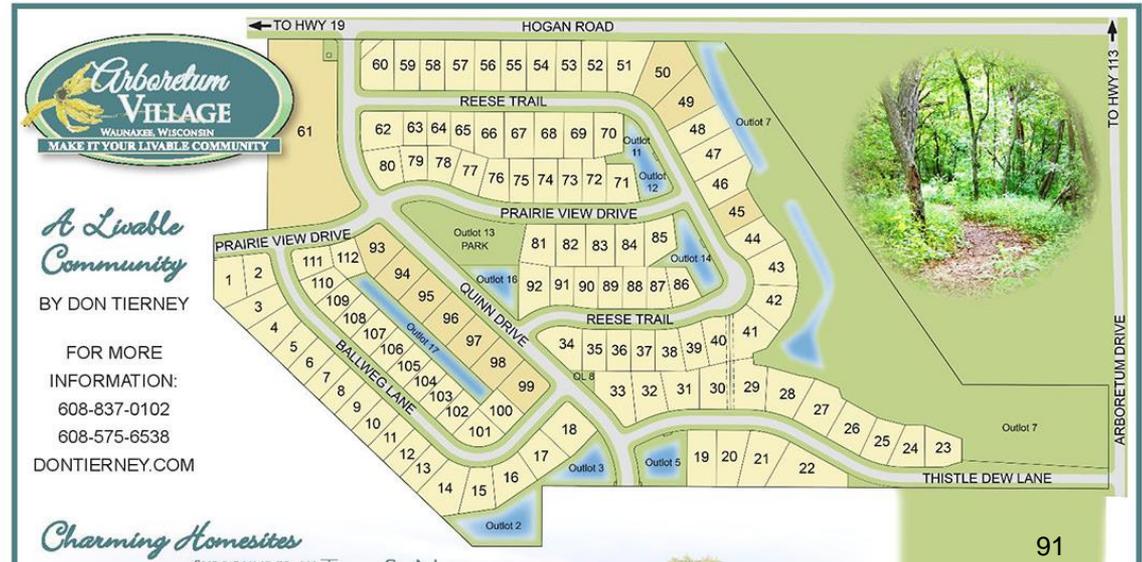
Response: Veridian's Heritage Hills



- Development will include:
 - ~318 single-family homes
 - ~168 twin units
 - 200+ multiple-family units
- Single-family ~\$400,000
- Thru Nov., 45 single-family & 26 twin units permitted⁹⁰
- New phases & urban service area expansion in 2022
- Build out expected ~15 years

Response: Tierney's Arboretum Village

- Development will include:
 - ~102 single-family
 - ~30 twin units
- More affordable single family next to business park & twin units



- By Nov. 2021, 15 single-family homes & 10 twin units permitted
- Almost all roads and utilities installed
- Build out expected in 4 or 5 years
- More land east of Hogan Road for future expansion

Response: Multiple-family Housing Proposals

- Per MGE, 1.45% rental unit vacancy rate for 53597 zip code
- Village added flexibility to housing mix policy
- Handful of multiple-family proposals in various stages
- Multiple-family has not had many students (e.g., in 2019, Madison & Main had 0.13 students/unit)
- But affordable and larger units can generate more students, potentially including new Village on Main



Turnover of 1990s/2000s Neighborhoods

MAP 2

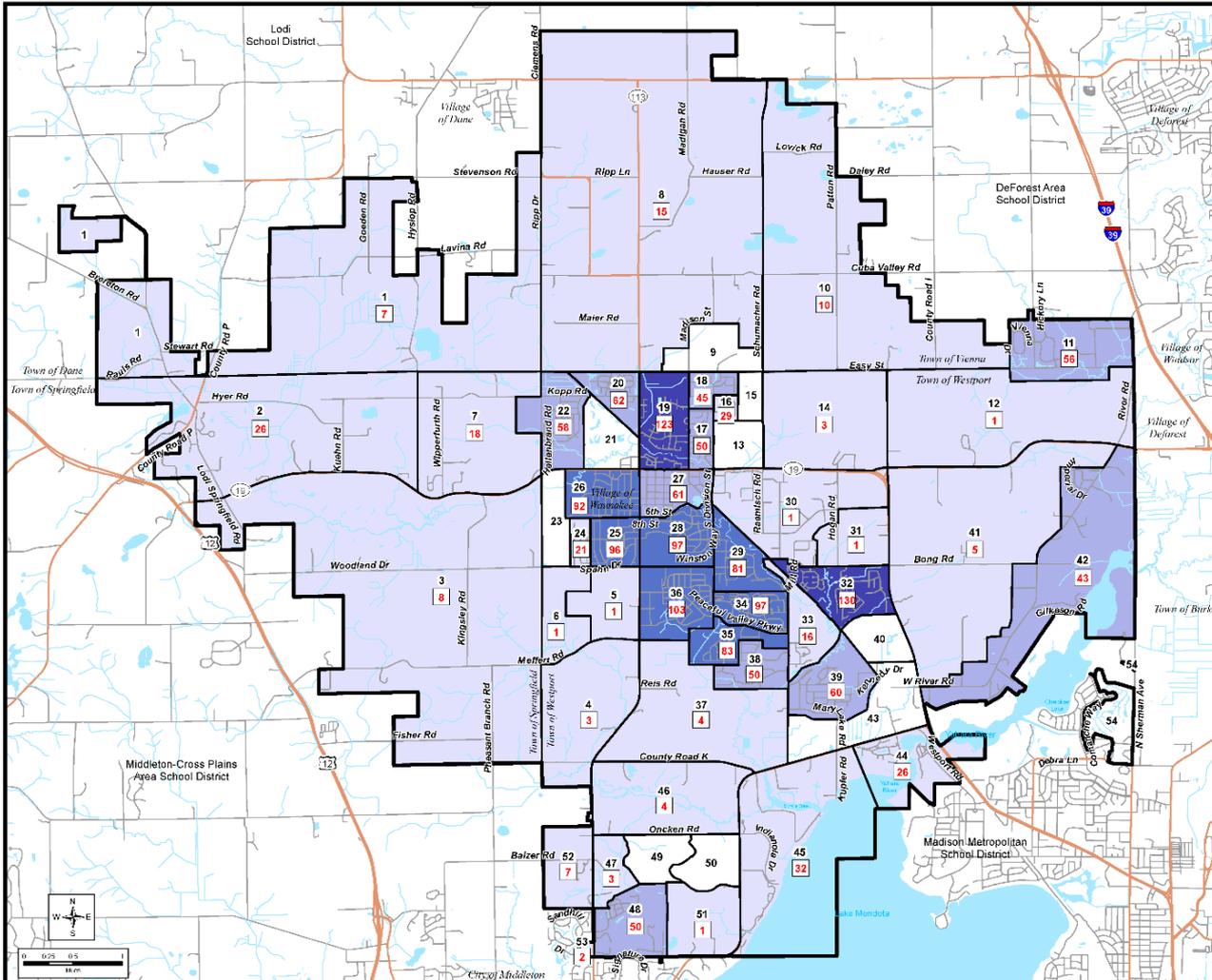
SALES OF EXISTING SINGLE FAMILY HOMES 2017-2021



Legend

- None Reported
- 1 - 32
- 33 - 62
- 63 - 103
- 104 - 130
- Number of Home Sales

- Waunakee Community School District Boundary
- WCSD Neighborhood Boundaries (with #)
- Highways
- Local Roads
- Lakes and Rivers

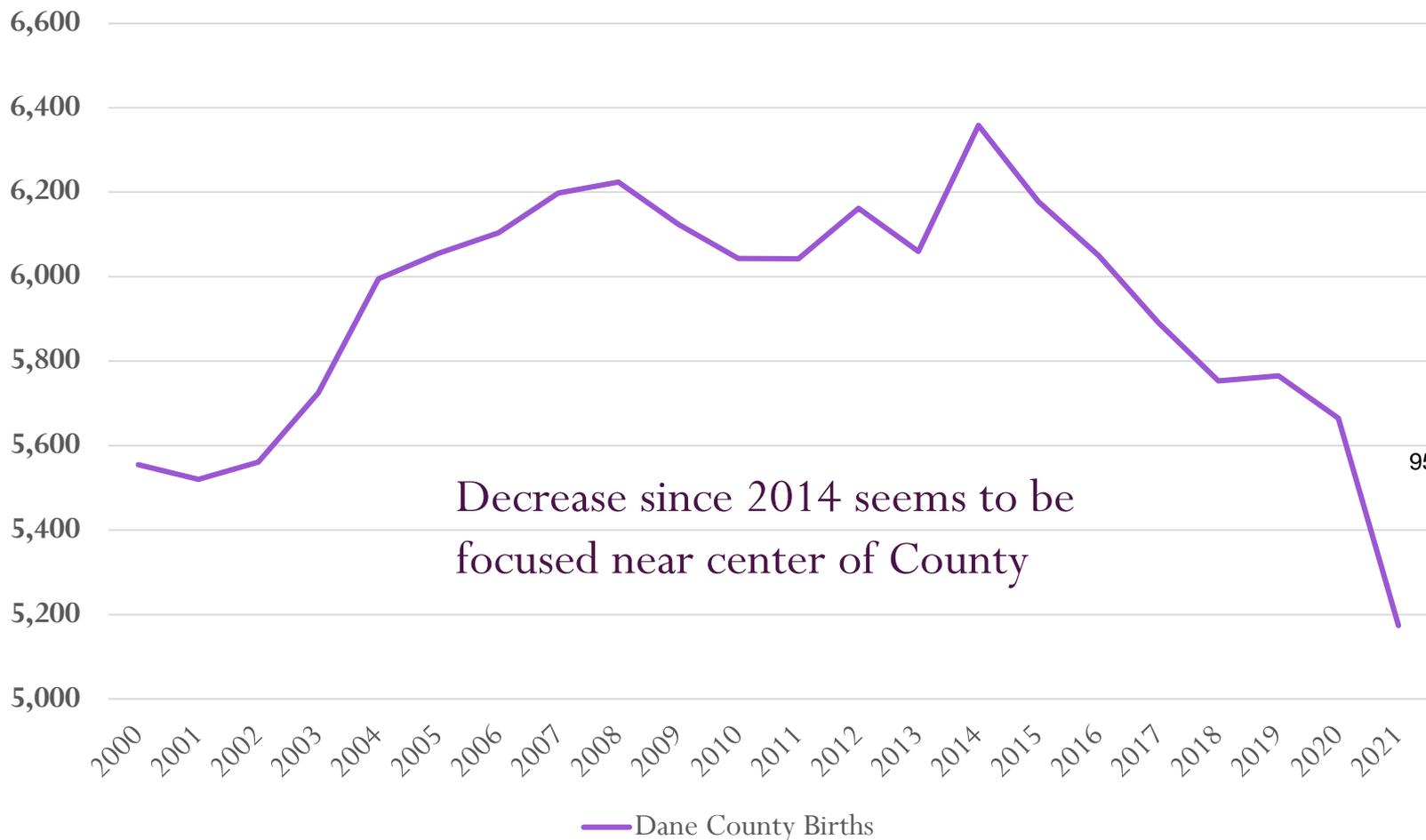


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Demographic and Enrollment Trends

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Dane County Birth Trends, 2000-2021

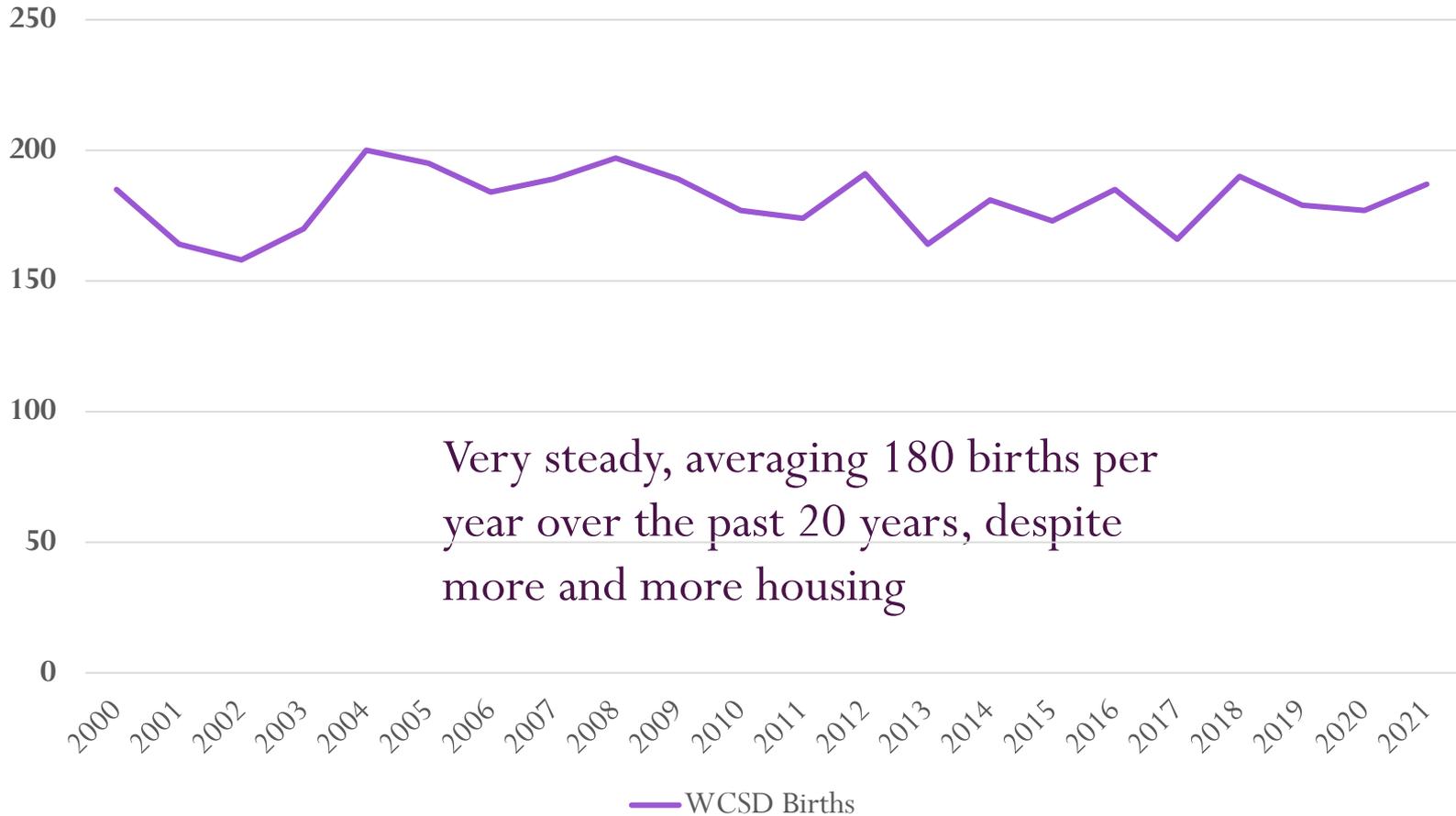


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*2021 data is through November

Source: Wisconsin Department of Health Services

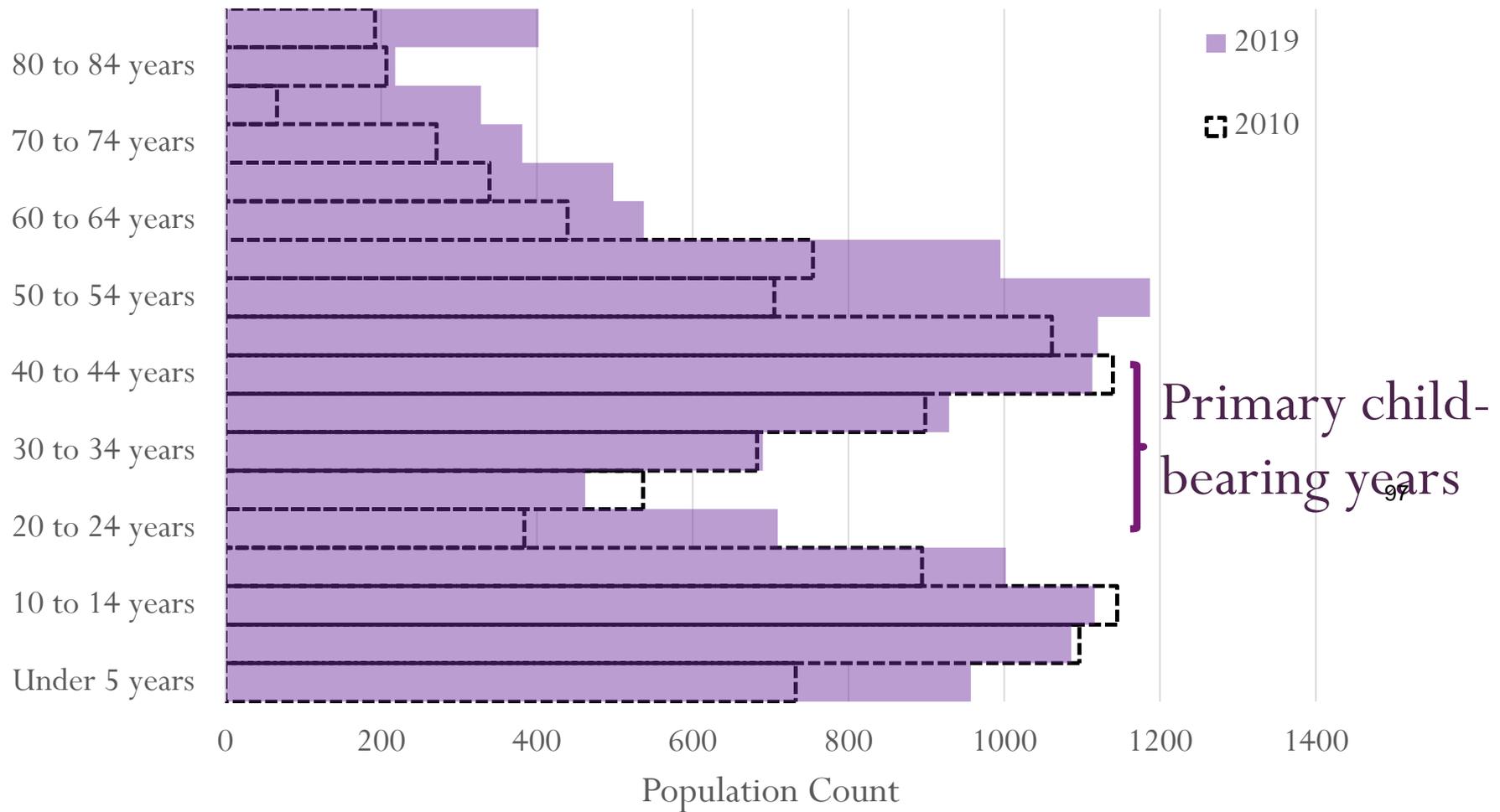
WCSD Birth Trend, 1999-2021



*2021 data is through November
Source: Wisconsin Department of Health Services



Recent Village of Waunakee Age Distribution



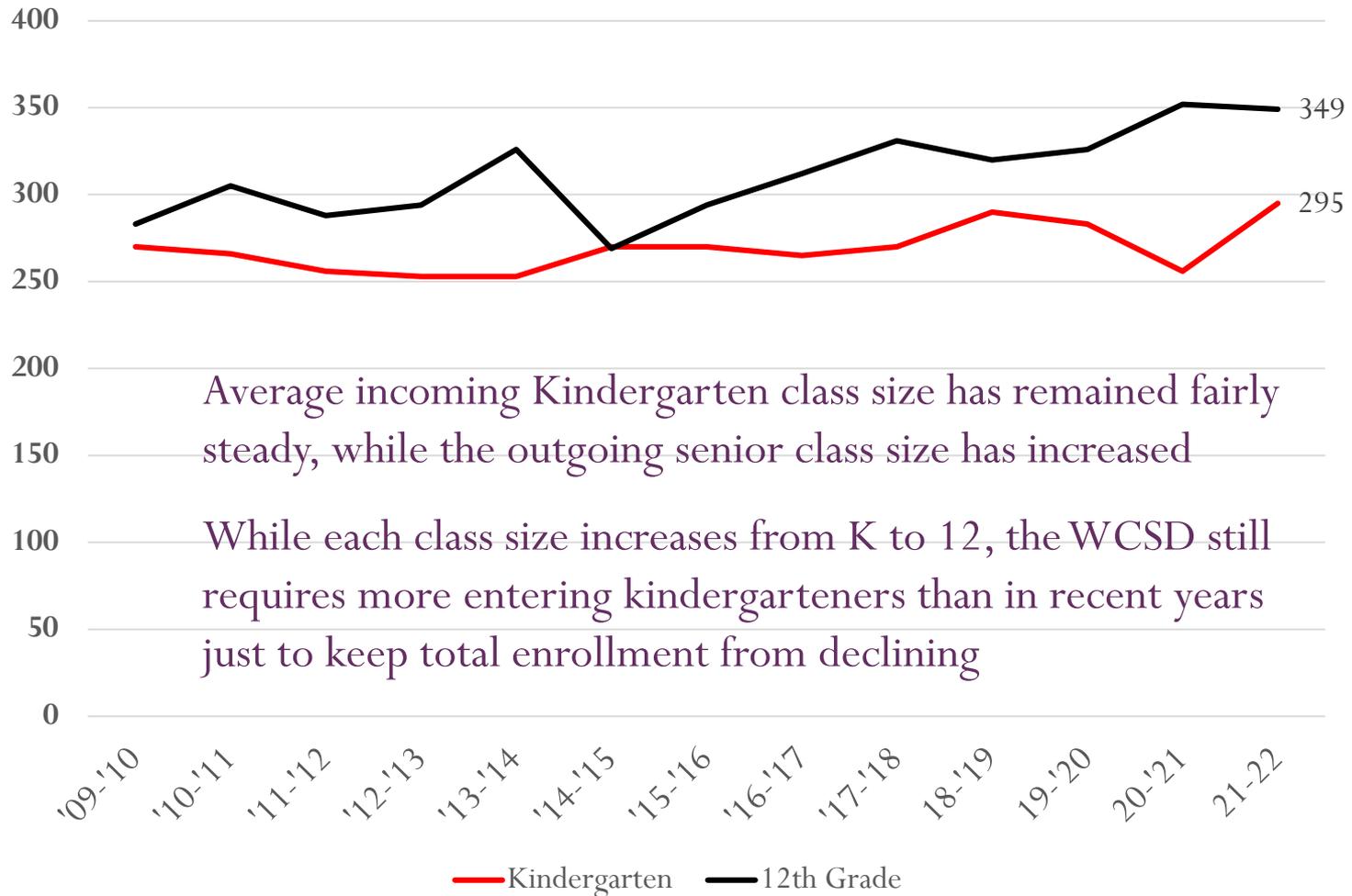
Per US Census Bureau, Village of Waunakee's aged 18+ population grew by 24% from 2010-2019, while its 0-17 population grew by only 8%

Where will birth numbers go?

- Large Millennial generation in prime childrearing ages, but marry at lower rates + fewer/later children
- Births nationwide in February 2021 were 8% lower than 2020, but births in WCSD were not similarly affected
- Still, we are in an era of lower birth rates, even in the WCSD



“Kindergarten Replacement” Trend

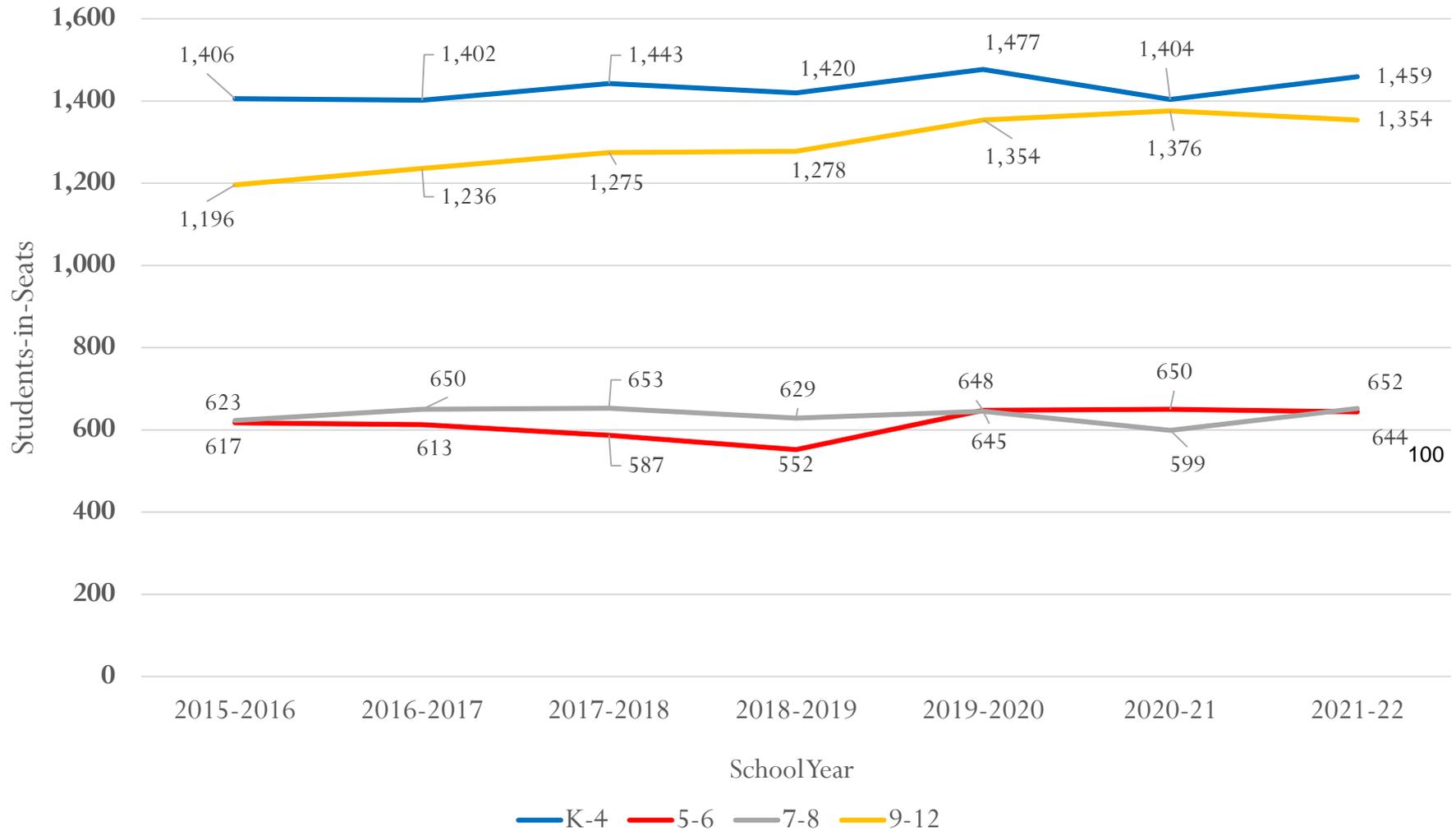


Average incoming Kindergarten class size has remained fairly steady, while the outgoing senior class size has increased

While each class size increases from K to 12, the WCSD still requires more entering kindergarteners than in recent years just to keep total enrollment from declining



Recent WCSD Total Enrollment (Sept.)



New Single Family Homeowners Survey

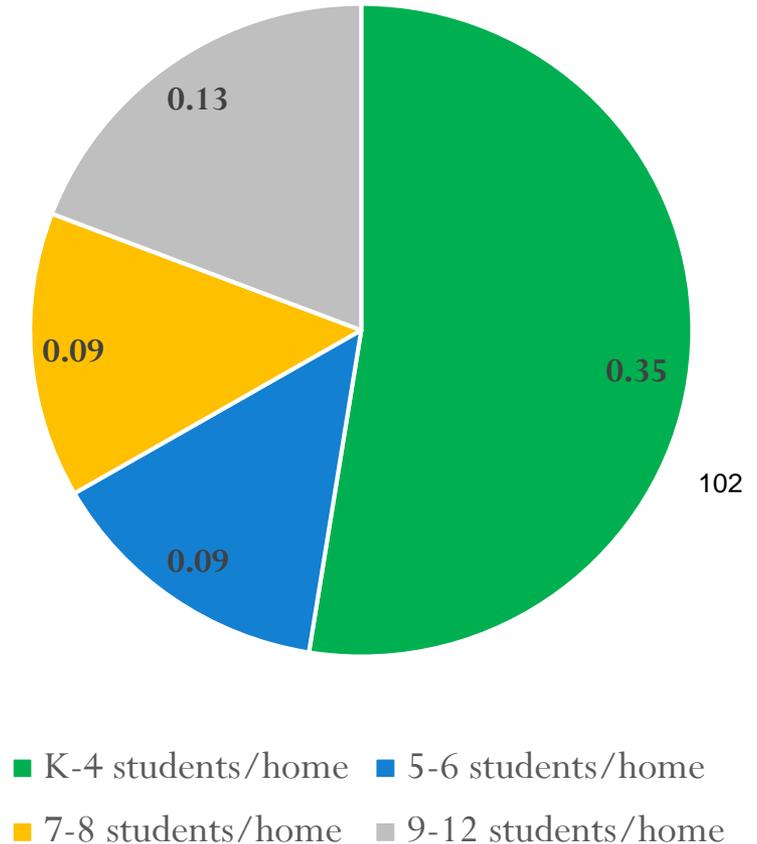
	2005	2008	2010	2017	2021
Number of Survey Responses	201	143	62	206	150
Average Number of Children (Aged 0-18) Per House	1.45	1.67	1.65	1.34	1.31
Average Number of WCSD K-12 Students Per House	0.63	0.90	0.94	0.76	0.66

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2021 survey mailed to ~325 owners of homes permitted in Waunakee, Westport, and Bishops Bay/Middleton between 2019 and Spring 2021

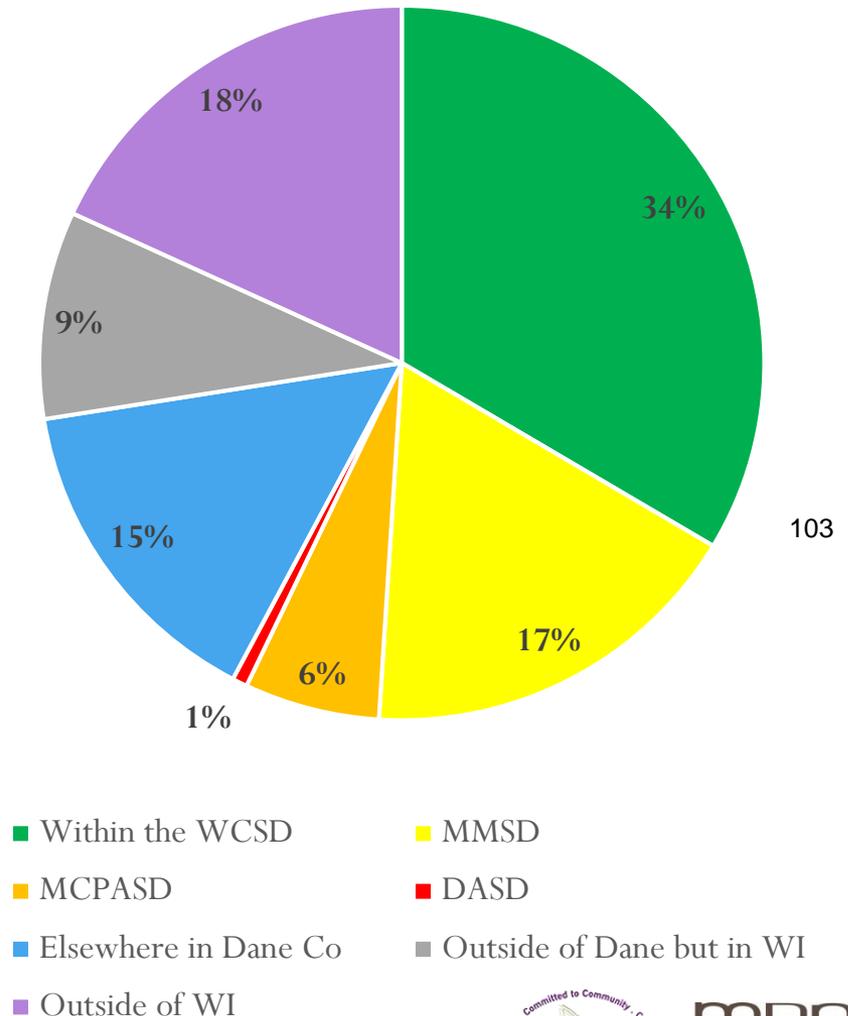
New Single Family Homeowners Survey

- 69% of new homes include children aged 0-18
- 0.11 4K students/home
- 0.33 children aged 0-4 (not 4K) per home
- In 2017 survey, 0-4 including 4K was 0.51



Location of Prior Residence from Survey

- 66% moved from outside of the WCSD
- In 2017 survey, 80% moved from outside WCSD
- Other districts (2018 data):
 - DeForest: 72%
 - Verona: 70%



Projections Methodology Summary

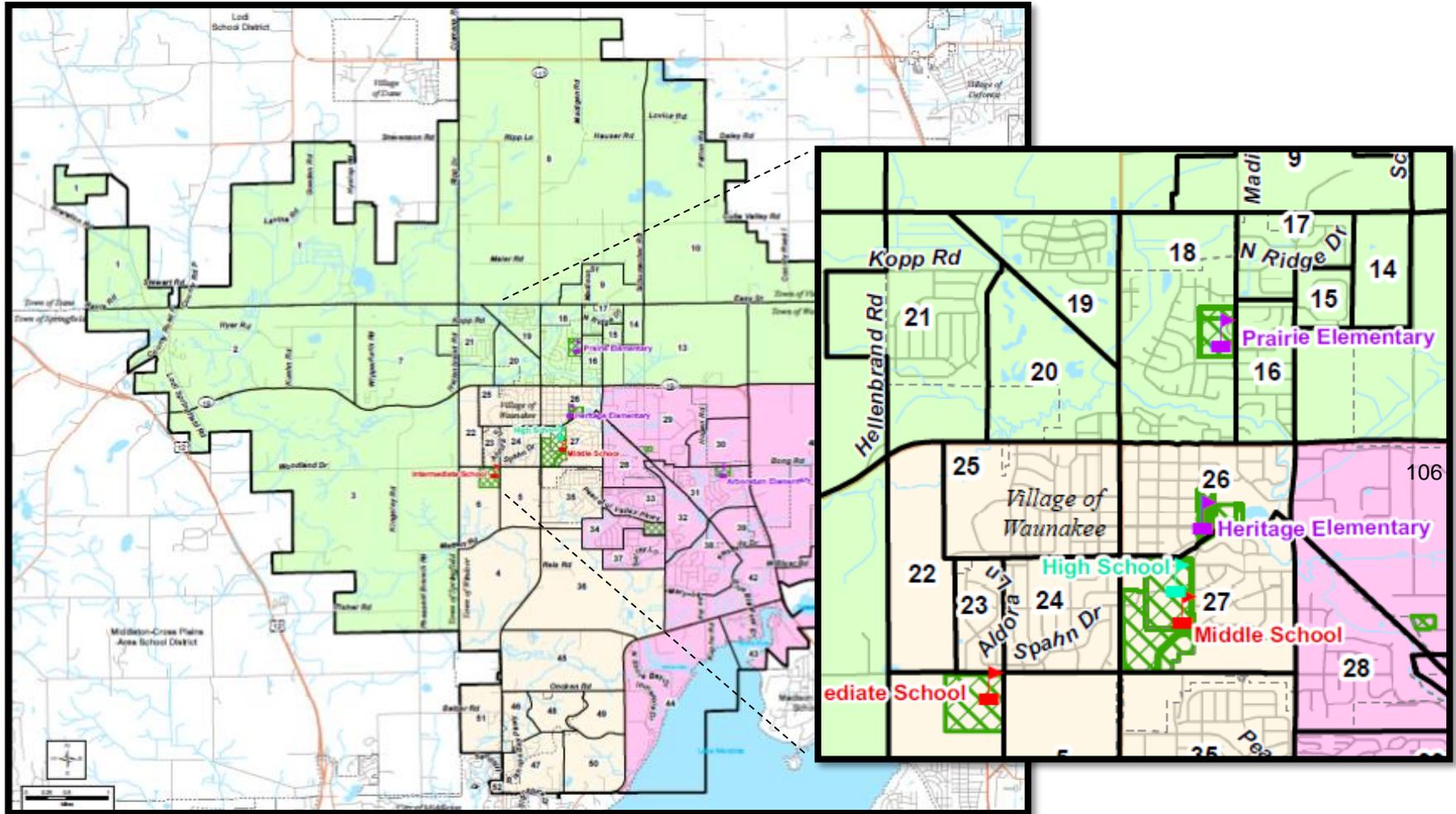
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Methodology Overview

- Researched impact of planned residential development and demographic changes on student enrollment
- Projected housing growth by 2023, 2025, 2030, and 2035 using community and developer plans
- Projected student per housing unit ratios to translate housing projections into enrollment projections
- Assembled projections by “neighborhood” and current school attendance areas
- Compared with school capacities including updated middle school capacity from EUA

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Neighborhood Analysis



Housing Projections

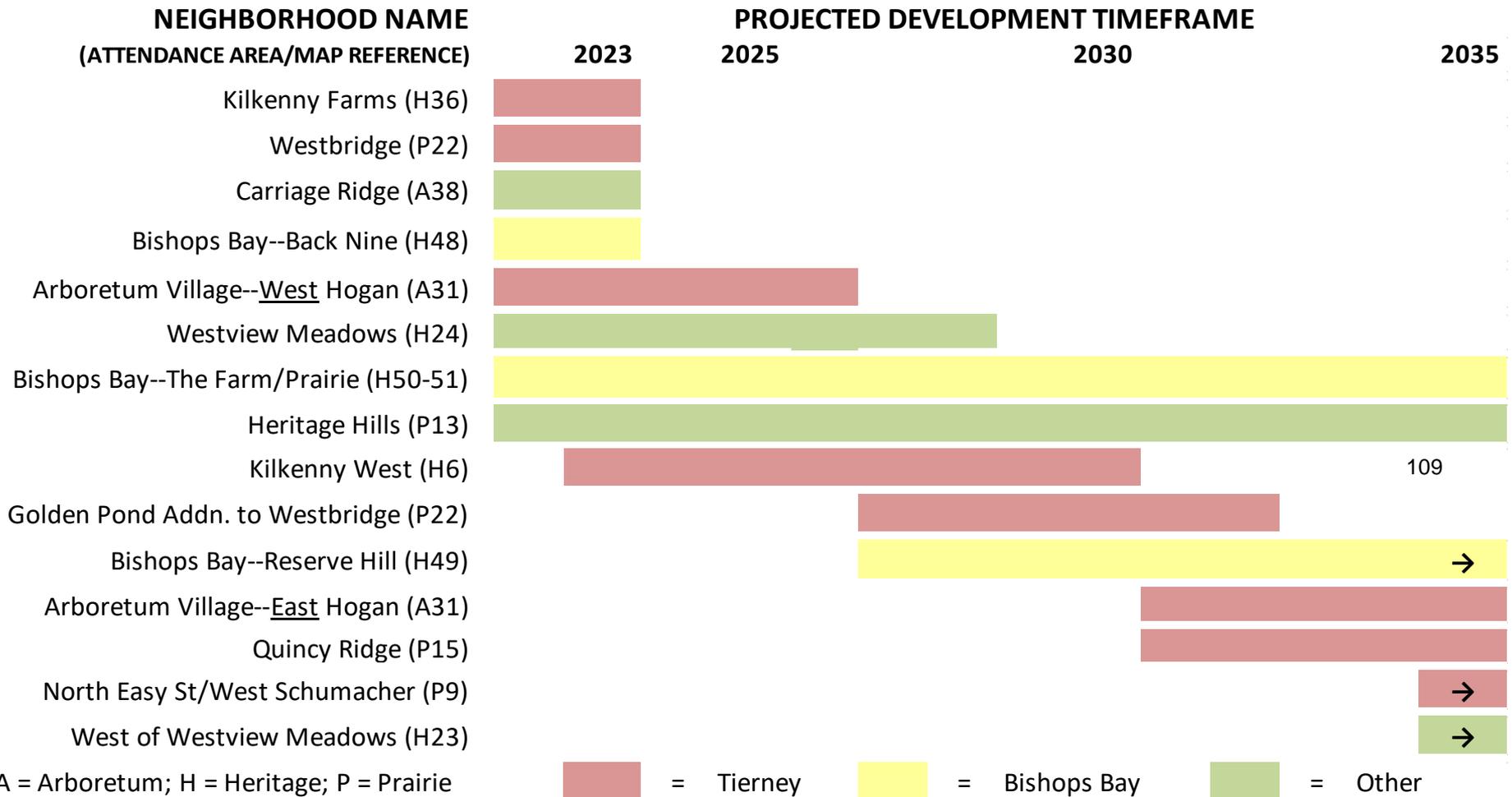
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Overview of Housing Projections

- Continued strength of WCSD housing market
- More markets and price points being served
- Greater percentage of multiple family units
- New housing projected on all sides of the Village and in Bishops Bay



Single Family Development Timeline



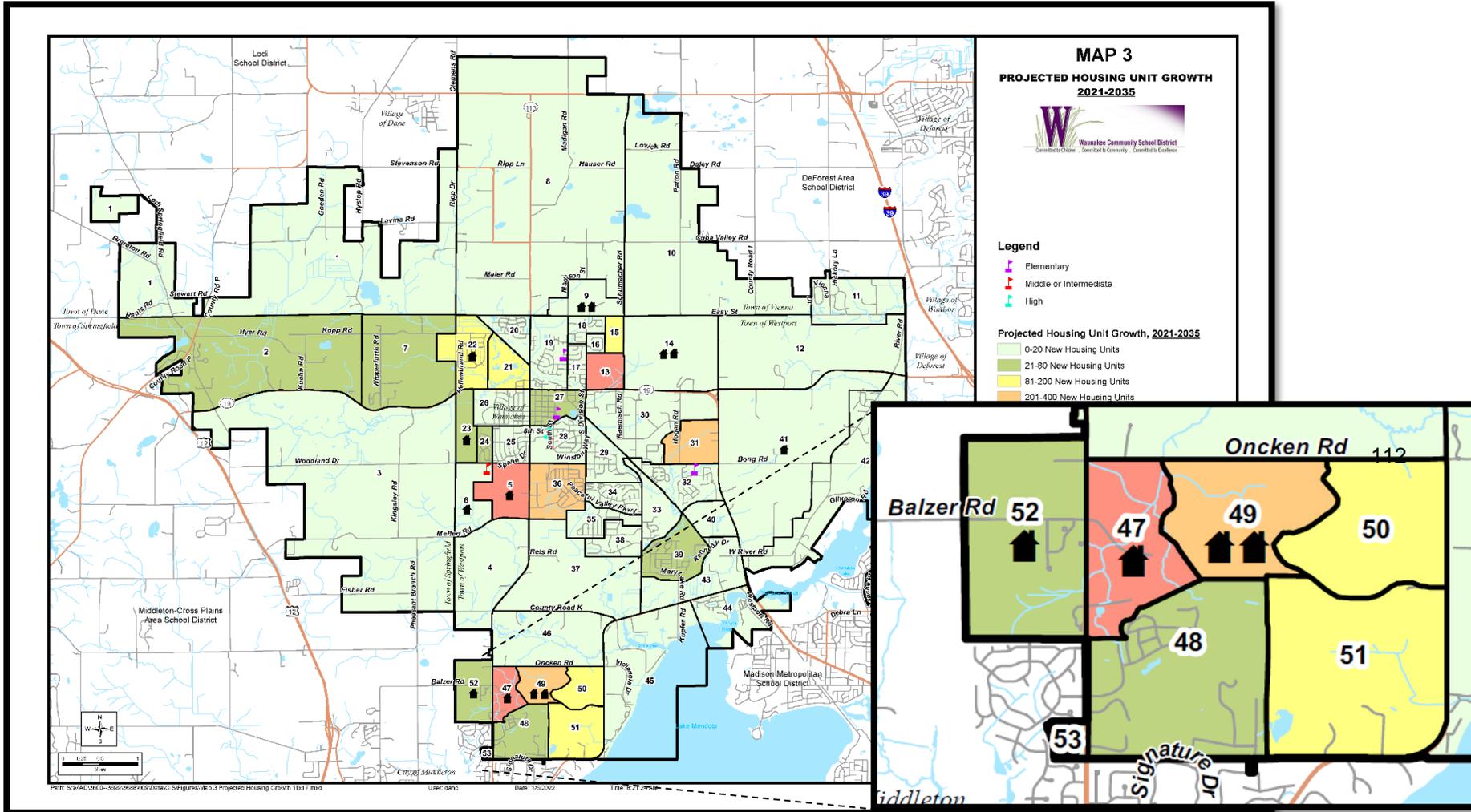
Detailed Housing Projections

- We project 3,737 new housing units in WCSD between 2022 and 2035, or ~265 units per year
- About half will be single family homes—lower than in WCSD's past based on evolving market conditions
- Significant multiple family growth projected in Bishops₁₁₀ Bay and along Main Street and Century Avenue corridors
- Two-thirds of new housing growth is projected to be in the current Heritage elementary attendance area

Housing Unit Projections by 2021-22 School Attendance Areas

Elementary School Attendance Area	Dec 2021 Housing Units	Projected 2025 Housing Units	Projected 2030 Housing Units	Projected 2035 Housing Units	Projected Housing Unit Increase, 2021-2035
Arboretum	3,148	3,246	3,266	3,509	+361
Heritage	3,466	3,954	5,003	5,740	+2,274
Prairie	2,721	3,149	3,425	3,823	+1,102
Totals	9,335	10,349	11,694	13,072	+3,485

Housing Unit Projections Map



Relationship between Housing and Enrollment Projections

- What happens in *existing* housing has a major impact on future enrollment
 - ~71% of year 2035 homes are already built
- Future housing will not have as many students as new housing did in the past
- Most school districts require a fair amount of new housing growth to even maintain steady student enrollment

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Student Enrollment Projections

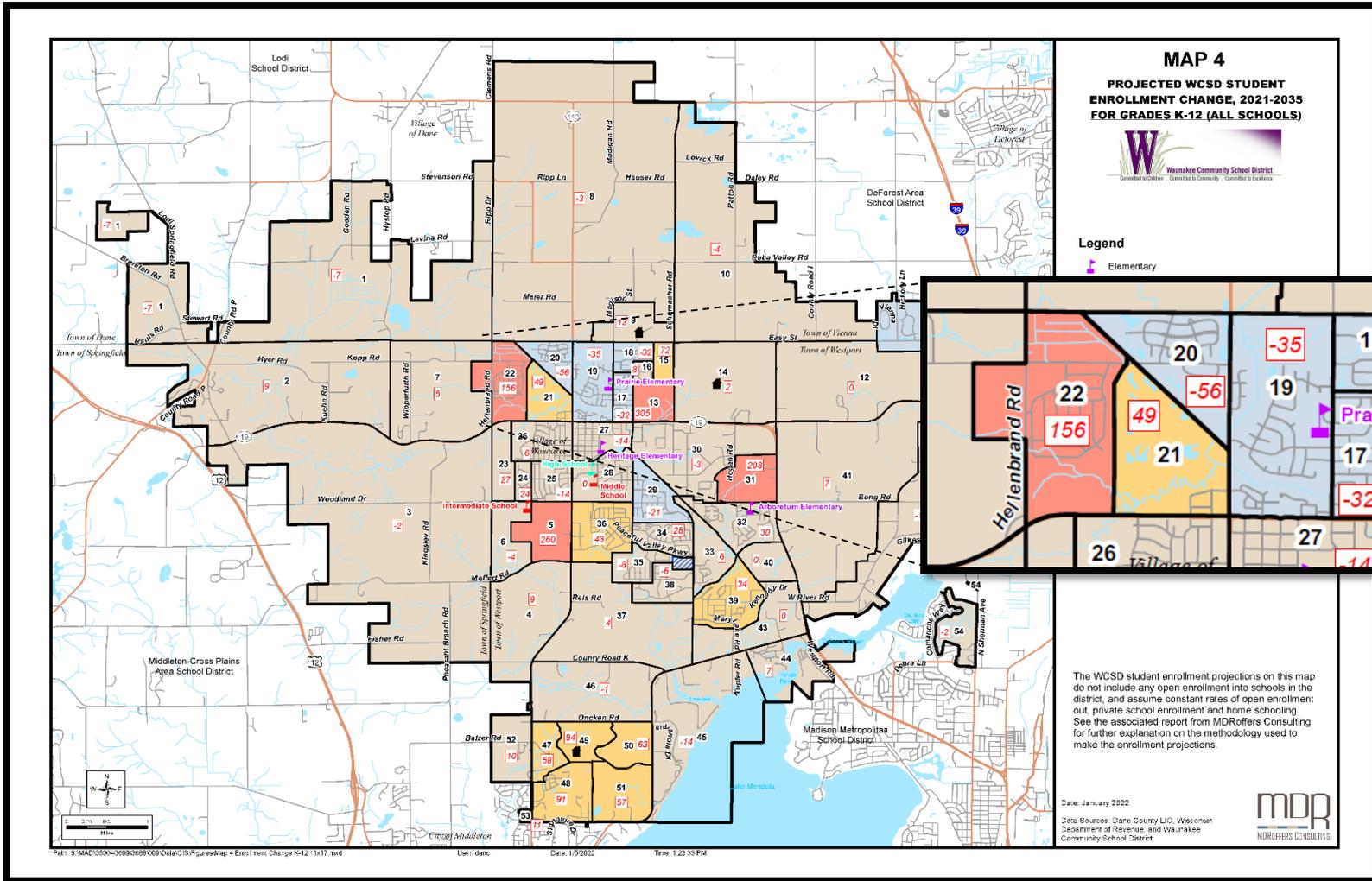
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Enrollment Projections— Grades K-12 (All Schools)

- Between 2021 and 2035, we project:
 - Increase of 1,380 K-12 students
 - Or ~95-100 additional students per year on average
 - To 5,501 WCSD students by 2035
- Includes resident enrollment plus open-enrollment-in at average amount by school over the past four years
- Assumes open-enrollment-out & private/home schooling at constant rates
- Does not include 4K enrollment—not in WCSD buildings
- Similar to pace in our 2017 enrollment projections

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K-12 Enrollment Projections Map



Enrollment Projections— Elementary Schools (K-4)

- We project **639 K-4 student enrollment increase**, spread among three elementary schools over 14-year period
- Through the late 2020s, projected increases focused within Heritage's attendance area, by design:
 - Heritage has excess capacity, especially with build-out potential ¹¹⁷
 - 4th elementary school has been expected to be further south
- Capacity issues would emerge by the late 2020s without 4th elementary school

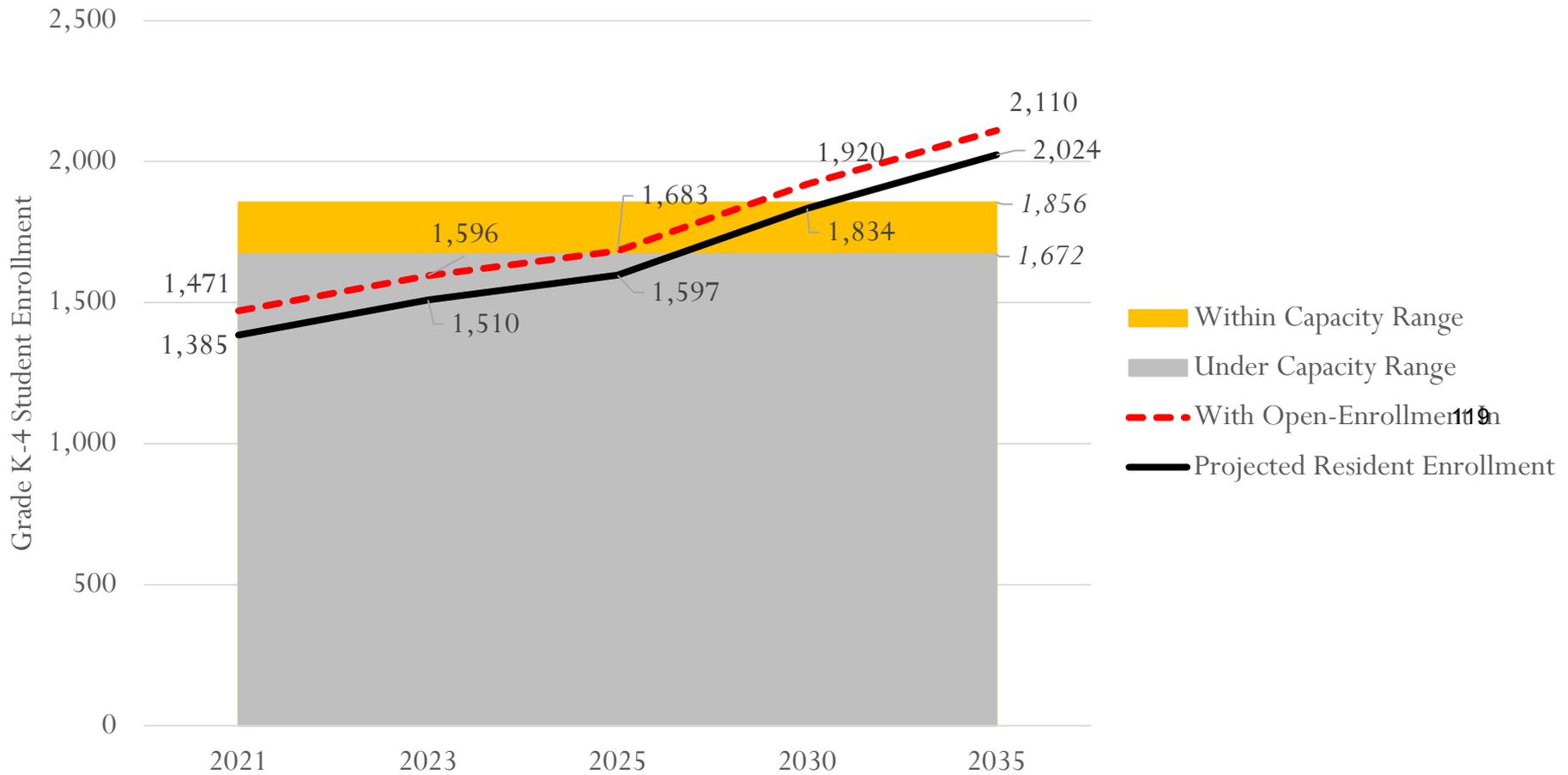
Enrollment Projections— Elementary Schools (K-4)

Elementary School	Sept. 2021 Enrollment	Projected Enrollment ¹				Change, 2021-2035	Building Capacity	
		2023-2024	2025-2026	2030-2031	2035-2036		Functional	Maximum
Arboretum	435	508	542	574	635	+200	418	464
Heritage	525	534	574	710	742	+217	627 ²	696 ^{118 2}
Prairie	511	554	567	635	733	+222	627	696
GRADES K-4 TOTALS	1,441	1,596	1,683	1,920	2,110	+639	1,672	1,856

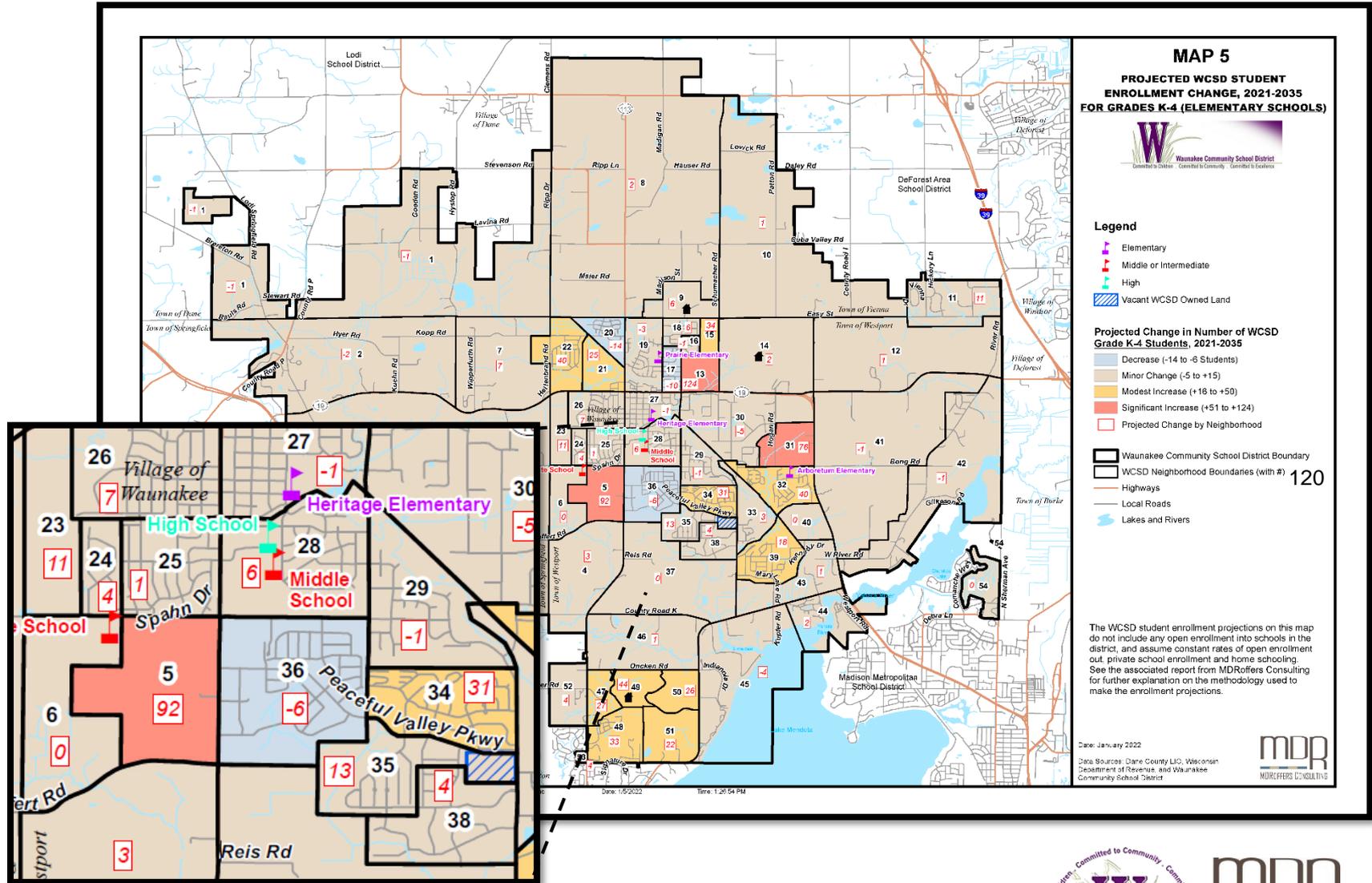
1 Projections assume no “forced transfers” among the elementary schools.

2 To achieve the indicated capacity of Heritage Elementary School, additional classrooms in former Intermediate School would have to be remodeled.

Enrollment vs. Capacity— All Elementary Schools Combined (K-4)



K-4 Enrollment Projections Map



The WCSD student enrollment projections on this map do not include any open enrollment into schools in the district, and assume constant rates of open enrollment out, private school enrollment and home schooling. See the associated report from MDRoffers Consulting for further explanation on the methodology used to make the enrollment projections.

Date: January 2022

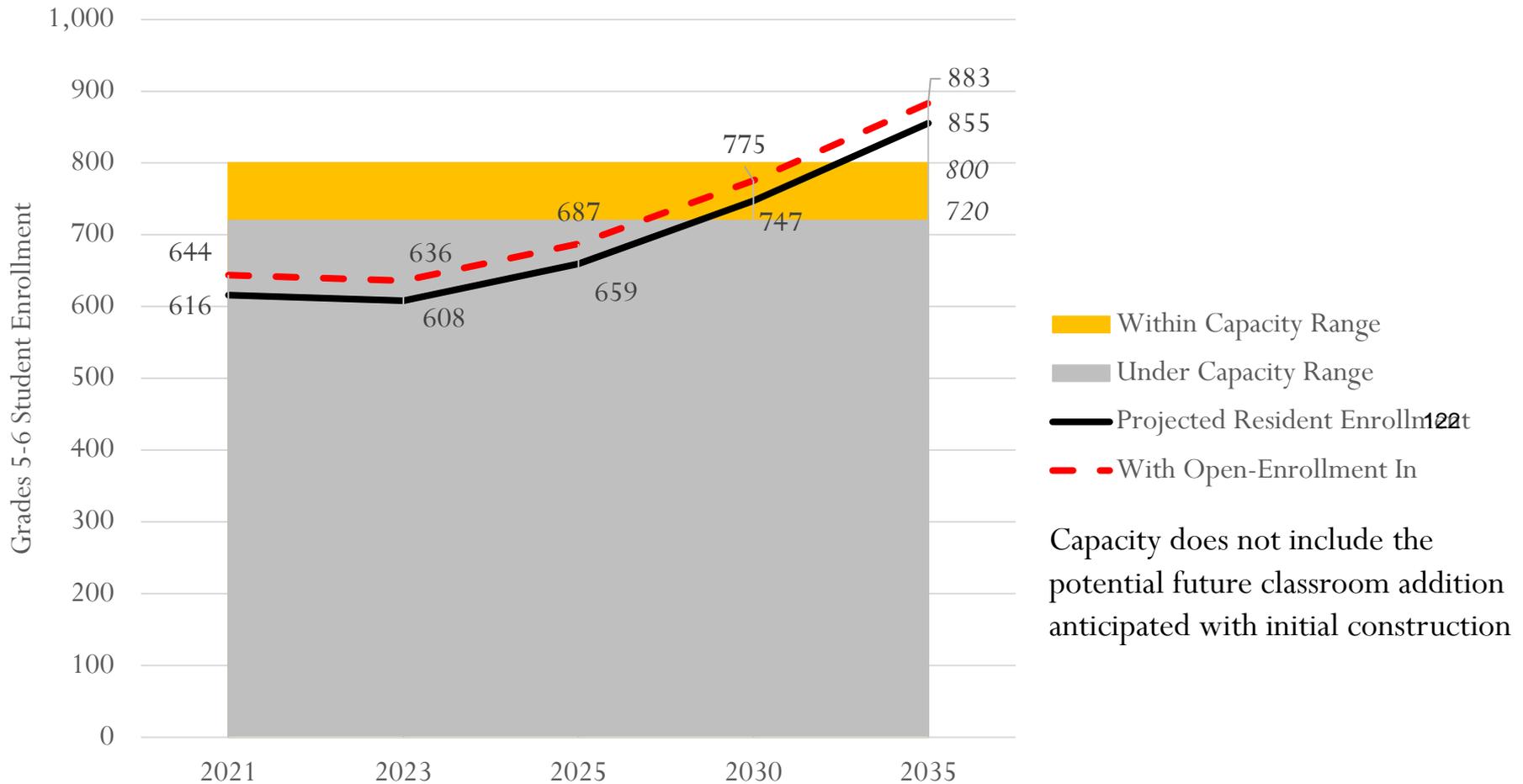
Date Sources: Dane County LIC, Wisconsin Department of Revenue, and Waunakee Community School District



Enrollment Projections— Intermediate School (5-6)

- We project **239 additional grade 5-6 students** by 2035, increasing to 883 total students
- Intermediate School enrollment would exceed the current building's functional capacity in the late 2020s
- Intermediate School capacity does not include an anticipated¹² future classroom addition, which if completed could address projected enrollment through ~2035

Enrollment vs. Capacity— Intermediate School (5-6)



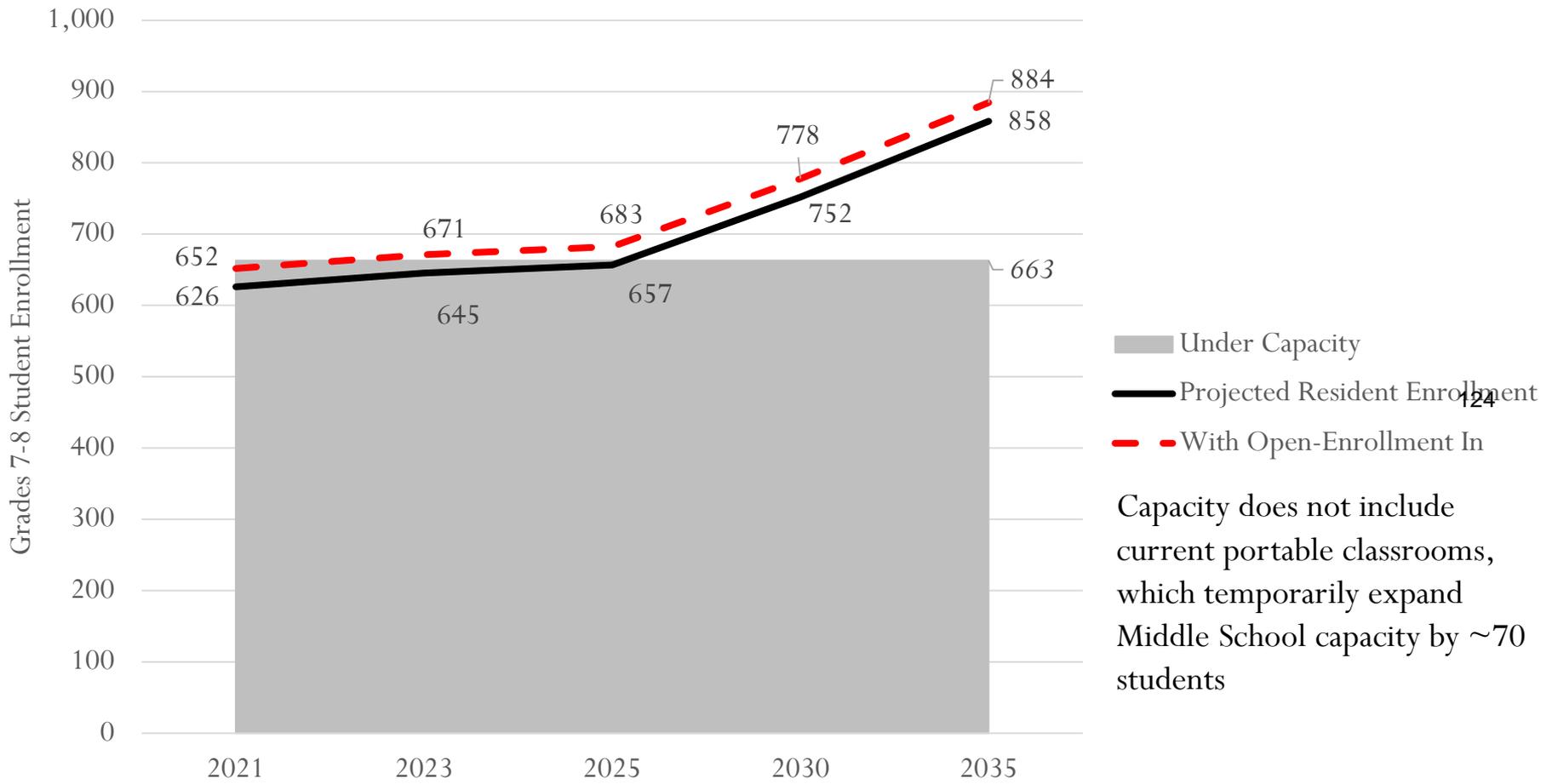
Capacity does not include the potential future classroom addition anticipated with initial construction

Enrollment Projections— Middle School (7-8)

- We project **232 additional grade 7-8 students** by 2035, to 884 total students or 200+ students above capacity by then
- Grade 7-8 enrollment growth is expected to be slow for the next few years; ~30 additional students by 2025
- After 2025, grade 7-8 enrollment growth is projected to accelerate due to expanding younger grades, projected housing/household growth, and projected turnover of large 1995-2005 housing stock to new families

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Enrollment vs. Capacity— Middle School (7-8)



- Under Capacity
- Projected Resident Enrollment
- With Open-Enrollment In

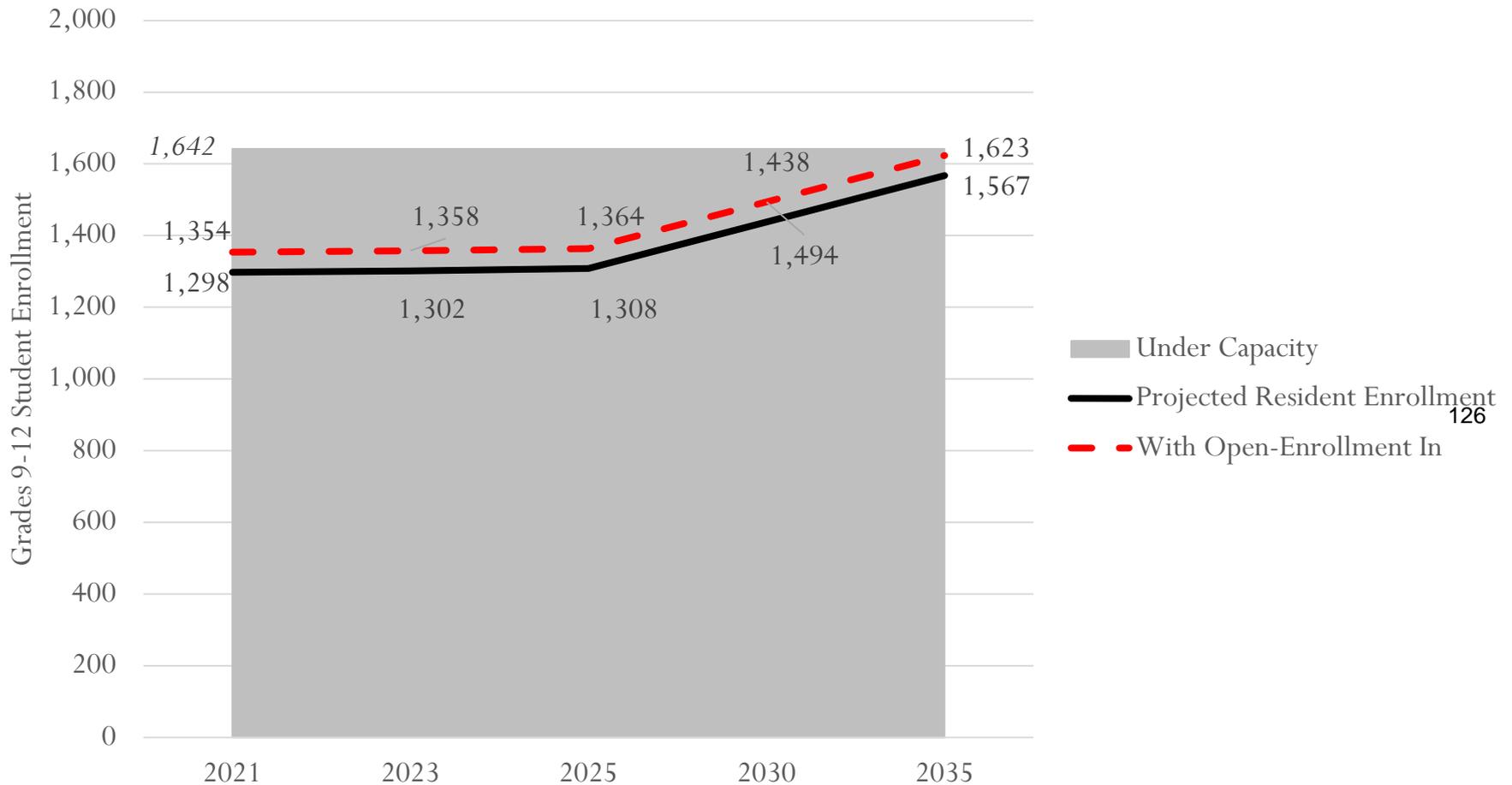
Capacity does not include current portable classrooms, which temporarily expand Middle School capacity by ~70 students

Enrollment Projections— High School (9-12)

- We project **269 additional grade 9-12 students** by 2035, with nearly all growth occurring after 2025
- High school should remain under capacity through 2030
- High School but may approach its capacity by the mid-2030s, but by then the current Middle School building should be available



Enrollment vs. Capacity— High School (9-12)



Enrollment Projections— Grades 5-12

School	Sept. 2021 Enrollment	Projected Enrollment				Change, 2021-2035	Building Capacity	
		2023-2024	2025-2026	2030-2031	2035-2036		Functional	Maximum
Intermediate	644	636	687	775	883	+239	720 ¹	800 ¹
Middle	652	671	683	778	884	+232	663 ²	127
High	1,354	1,358	1,364	1,494	1,623	+269	1,642	
GRADES 5-12 TOTALS	2,650	2,665	2,734	3,047	3,391	+741	3,025	3,105

1 Does not include anticipated classroom expansion that would increase Intermediate School's functional capacity to ~900 and maximum capacity to ~1000.

2 Assumes 70% classroom utilization and does not include current portable classrooms, which may expand Middle School capacity by ~70.

Projections Summary

- WCSD's housing market is strong and diversifying in a way that should attract more families and buffer lower expected birth rates
- Expect a wave of neighborhood turnover by the late-2020s, as ~150 single-family homes permitted per year in early-2000s approach 30 years old
- Enrollment should grow at all grade levels by late 2020s—approaching 100 additional students per year

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Potential Implications

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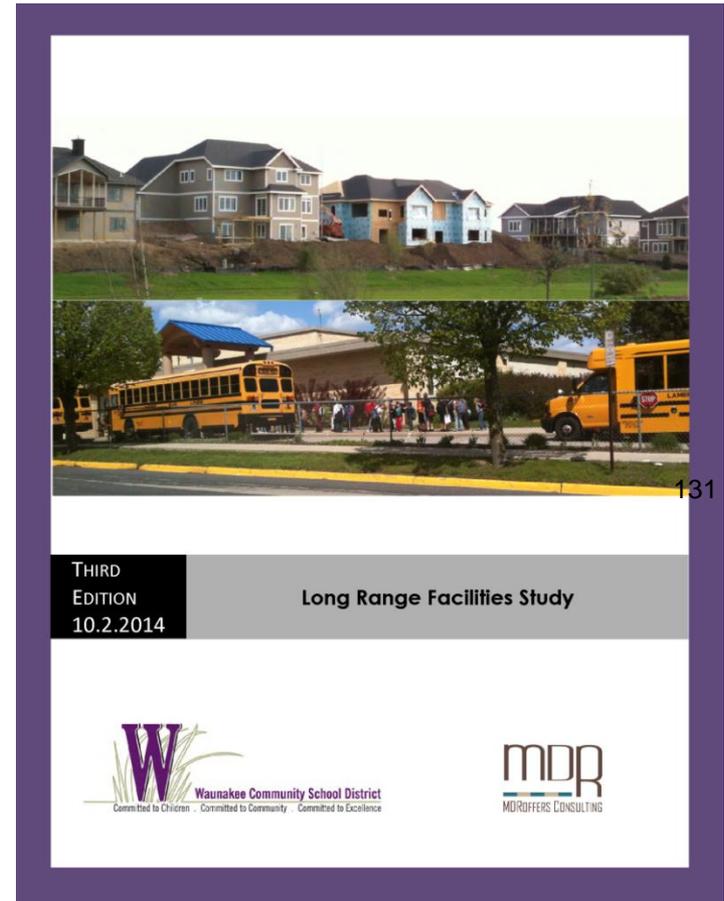
Relation to School Facility Needs

- New housing plus accelerating turnover in neighborhoods like Savannah Village and Southbridge may increase stress at Arboretum in the next 3-4 years—more transfers?
- Capacity increases at Heritage and/or Middle School could defer new facility needs for a couple of years, but such consideration should be in long-range planning context
- Need for significant capacity expansions at middle and elementary school levels between 2025 and 2029
- A successful Nov. 2022 referendum could bring new building capacity on-line when projected enrollment exceeds capacity

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Consider Update to 2014 Facilities Plan

- 2014 plan laid out projected 2020s steps including replacement Middle School and 4th elementary school—still seems on target
- 2014 plan suggested adding Heritage classrooms in vacated old Intermediate School space—is this still advisable?
- If WCSD replaces Heritage rather than continuing/expanding that school where it is, then construction of replacement Heritage PLUS another elementary school would be needed



Waunakee Community School District
EXAMPLE NOVEMBER, 2022 REFERENDA FINANCING PLAN

LEVY YEAR	YEAR DUE	FUND 39	EXAMPLE	FUND 39	\$75,000,000			FUND 39	RECURRING	STATE AID	FUND 39	FUND 39	YEAR DUE	
		EXISTING DEBT SERVICE	IMPACT OF 2022, 2023 DEFEASANCE	EXISTING DEBT SERVICE	G.O. SCHOOL BUILDING BONDS Dated July 1, 2023 (First interest 4/1/24)			DEBT LEVY EXISTING PLUS NEW	OPERATING OVERRIDE	IMPACT OVER BASE YEAR (FY 2021-22) (A)	COMBINED COST (Factoring Aid)	COMBINED MILL RATE (B)		
					PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AVG= 3.75%	TOTAL							
2021	2022	\$7,203,088	\$4,813,912	\$12,017,000				\$12,017,000				\$12,017,000	\$3.50	2022
2022	2023	\$7,281,020	\$6,305,234	\$13,586,254				\$13,586,254	\$1,200,000	(\$2,400,000)	\$12,386,254	\$3.50	2023	
2023	2024	\$7,359,749	(\$1,156,800)	\$6,202,949	\$470,000	\$3,506,813	\$3,976,813	\$10,179,761	\$2,400,000	\$197,260	\$12,777,021	\$3.50	2024	
2024	2025	\$7,359,653	(\$1,167,188)	\$6,192,465	\$625,000	\$2,783,156	\$3,408,156	\$9,600,621	\$3,600,000	(\$62,419)	\$13,138,202	\$3.50	2025	
2025	2026	\$7,360,515	(\$1,949,813)	\$5,410,703	\$475,000	\$2,762,531	\$3,237,531	\$8,648,234	\$4,800,000	\$81,174	\$13,529,408	\$3.50	2026	
2026	2027	\$7,488,365	(\$2,720,063)	\$4,768,303	\$325,000	\$2,747,531	\$3,072,531	\$7,840,834	\$6,000,000	\$97,836	\$13,938,670	\$3.50	2027	
2027	2028	\$7,489,465	(\$2,644,313)	\$4,845,153	\$225,000	\$2,737,219	\$2,962,219	\$7,807,371	\$6,000,000	\$122,549	\$13,929,921	\$3.50	2028	
2028	2029	\$5,036,067	(\$573,625)	\$4,462,442	\$625,000	\$2,721,281	\$3,346,281	\$7,808,723	\$6,000,000	\$120,282	\$13,929,005	\$3.50	2029	
2029	2030	\$5,040,947	(\$557,688)	\$4,483,259	\$625,000	\$2,697,844	\$3,322,844	\$7,806,103	\$6,000,000	\$121,363	\$13,927,466	\$3.50	2030	
2030	2031	\$2,599,463	(\$49,563)	\$2,549,900	\$2,620,000	\$2,637,000	\$5,257,000	\$7,806,900	\$6,000,000	\$121,523	\$13,928,423	\$3.50	2031	
2031	2032	\$2,601,975	(\$49,563)	\$2,552,413	\$2,720,000	\$2,536,875	\$5,256,875	\$7,809,288	\$6,000,000	\$121,696	\$13,930,984	\$3.50	2032	
2032	2033	\$2,598,406	(\$49,563)	\$2,548,844	\$2,825,000	\$2,432,906	\$5,257,906	\$7,806,750	\$6,000,000	\$121,986	\$13,928,736	\$3.50	2033	
2033	2034	\$2,597,319	(\$910,344)	\$1,686,975	\$3,815,000	\$2,308,406	\$6,123,406	\$7,810,381	\$6,000,000	\$122,031	\$13,932,412	\$3.50	2034	
2034	2035	\$660,563	(\$660,563)	\$0	\$5,680,000	\$2,130,375	\$7,810,375	\$7,810,375	\$6,000,000	\$122,681	\$13,933,056	\$3.50	2035	
2035	2036				\$5,895,000	\$1,913,344	\$7,808,344	\$7,808,344	\$6,000,000	\$123,241	\$13,931,585	\$3.50	2036	
2036	2037				\$6,120,000	\$1,688,063	\$7,808,063	\$7,808,063	\$6,000,000	\$123,381	\$13,931,444	\$3.50	2037	
2037	2038				\$6,355,000	\$1,454,156	\$7,809,156	\$7,809,156	\$6,000,000	\$123,657	\$13,932,814	\$3.50	2038	
2038	2039				\$6,595,000	\$1,211,344	\$7,806,344	\$7,806,344	\$6,000,000	\$124,043	\$13,930,387	\$3.50	2039	
2039	2040				\$6,850,000	\$959,250	\$7,809,250	\$7,809,250	\$6,000,000	\$124,161	\$13,933,411	\$3.50	2040	
2040	2041				\$7,110,000	\$697,500	\$7,807,500	\$7,807,500	\$6,000,000	\$124,700	\$13,932,200	\$3.50	2041	
2041	2042				\$7,380,000	\$425,813	\$7,805,813	\$7,805,813	\$6,000,000	\$124,919	\$13,930,732	\$3.50	2042	
2042	2043				\$7,665,000	\$143,719	\$7,808,719	\$7,808,719	\$6,000,000	\$125,156	\$13,933,875	\$3.50	2043	
2043	2044									\$125,734	\$125,734		2044	
		<u>\$72,676,594</u>	<u>(\$1,369,935)</u>	<u>\$71,306,659</u>	<u>\$75,000,000</u>	<u>\$40,495,125</u>	<u>\$115,495,125</u>	<u>\$186,801,784</u>		<u>\$6,957</u>	<u>\$300,808,741</u>	<u>\$0.00</u>		

- (A) State aid impact based on prior fiscal year incremental expenditure over base year (FY 2021-22) at the following aid levels (2021-22 October certification):
Tertiary Aid Percentage..... -7.01% NOTE: Estimated, one-time aid benefit of \$2.4 mil expected in 2022-23.
- (B) Mill rate based on 2021 Equalized Valuation (TID-OUT) of \$3,437,359,073 with annual growth as follows:
2022-26: 3.00%
2027 and thereafter: 0.00%

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.

Mill rate may remain unchanged or decline in upcoming years if referendum not approved.

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.



Waunakee Community School District EXAMPLE NOVEMBER, 2022 REFERENDA FINANCING PLAN \$150,000,000 FOR FACILITIES

LEVY YEAR	YEAR DUE	FUND 39 EXISTING DEBT SERVICE	EXAMPLE FUND 39 IMPACT OF 2022, 2023 DEFEASANCE	FUND 39 EXISTING DEBT SERVICE	\$40,000,000 G.O. SCHOOL BUILDING BONDS Dated July 1, 2023 (First interest 4/1/24)		\$40,000,000 G.O. SCHOOL BUILDING BONDS Dated July 1, 2024 (First interest 4/1/25)		\$40,000,000 G.O. SCHOOL BUILDING BONDS Dated July 1, 2025 (First interest 4/1/26)		\$30,000,000 G.O. SCHOOL BUILDING BONDS Dated December 1, 2026 (First interest 4/1/27)		FUND 39 DEBT LEVY EXISTING PLUS NEW	IMPACT OF EXISTING NON-RECURRING OPERATING OVERRIDES (Ends after 2024-25)	NEW RECURRING OPERATING OVERRIDES	STATE AID IMPACT OVER BASE YEAR (FY 2021-22) (A)	COMBINED TOTAL (Factoring Aid)	COMBINED MILL RATE (B)	YEAR DUE	
					PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AVG= 3.75%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AVG= 3.75%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AVG= 3.75%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AVG= 3.75%								
2021	2022	\$7,203,088	\$4,813,912	\$12,017,000									\$12,017,000			\$0	\$12,017,000	\$3.50	2022	
2022	2023	\$7,281,020	\$6,315,688	\$13,596,708									\$13,596,708	\$1,200,000		(\$2,400,000)	\$12,396,708	\$3.50	2023	
2023	2024	\$7,359,749	(\$2,490,894)	\$4,868,855	\$3,580,000	\$1,807,875							\$10,256,730	\$2,400,000		\$120,980	\$12,777,710	\$3.50	2024	
2024	2025	\$7,359,653	(\$2,493,663)	\$4,865,990		\$1,365,750	\$1,550,000	\$1,845,938					\$9,627,678	\$3,600,000		(\$86,779)	\$13,140,899	\$3.50	2025	
2025	2026	\$7,360,515	(\$2,489,225)	\$4,871,290		\$1,365,750		\$1,441,875	\$1,375,000	\$1,849,219			\$10,903,134	(\$2,127,502)	\$4,800,000	(\$48,257)	\$13,527,375	\$3.50	2026	
2026	2027	\$7,488,365	(\$2,620,050)	\$4,868,315		\$1,365,750		\$1,441,875		\$1,448,438	\$50,000	\$936,563	\$10,110,940	(\$2,127,502)	\$6,000,000	(\$23,731)	\$13,959,707	\$3.50	2027	
2027	2028	\$7,489,465	(\$2,619,075)	\$4,870,390		\$1,365,750		\$1,441,875		\$1,448,438	\$225,000	\$1,118,906	\$10,470,359	(\$2,127,502)	\$6,000,000	\$14,721	\$14,357,578	\$3.50	2028	
2028	2029	\$5,036,067	(\$168,025)	\$4,868,042		\$1,365,750		\$1,441,875		\$1,448,438	\$625,000	\$1,102,969	\$10,852,073	(\$2,127,502)	\$6,000,000	\$79,709	\$14,804,280	\$3.50	2029	
2029	2030	\$5,040,947	(\$172,763)	\$4,868,184		\$1,365,750		\$1,441,875		\$1,448,438	\$1,050,000	\$1,071,563	\$11,245,809	(\$2,127,502)	\$6,000,000	\$107,873	\$15,226,180	\$3.50	2030	
2030	2031	\$2,599,463		\$2,599,463	\$580,000	\$1,354,875	\$1,870,000	\$1,406,813	\$1,000,000	\$1,429,688	\$400,000	\$1,044,375	\$11,685,213	(\$2,127,502)	\$6,000,000	\$136,380	\$15,694,091	\$3.50	2031	
2031	2032	\$2,601,975		\$2,601,975	\$595,000	\$1,332,844	\$1,945,000	\$1,335,281	\$1,645,000	\$1,380,094	\$250,000	\$1,032,188	\$12,117,381	(\$2,127,502)	\$6,000,000	\$167,982	\$16,157,861	\$3.50	2032	
2032	2033	\$2,598,406		\$2,598,406	\$625,000	\$1,309,969	\$2,015,000	\$1,261,031	\$1,705,000	\$1,317,281	\$750,000	\$1,013,438	\$12,595,125	(\$2,127,502)	\$6,000,000	\$199,036	\$16,666,659	\$3.50	2033	
2033	2034	\$2,597,319		\$2,597,319	\$650,000	\$1,286,063	\$2,095,000	\$1,183,969	\$1,770,000	\$1,252,125	\$950,000	\$981,563	\$12,766,038	(\$2,127,502)	\$6,000,000	\$233,479	\$16,872,014	\$3.44	2034	
2034	2035	\$660,563		\$660,563	\$2,645,000	\$1,224,281	\$2,180,000	\$1,103,813	\$1,835,000	\$1,184,531	\$985,000	\$945,281	\$12,763,469	(\$2,127,502)	\$6,000,000	\$246,037	\$16,882,004	\$3.44	2035	
2035	2036				\$3,420,000	\$1,110,563	\$2,260,000	\$1,020,563	\$1,910,000	\$1,114,313	\$1,020,000	\$907,688	\$12,763,125	(\$2,127,502)	\$6,000,000	\$246,575	\$16,882,198	\$3.44	2036	
2036	2037				\$3,550,000	\$979,875	\$2,345,000	\$934,219	\$1,980,000	\$1,041,375	\$1,065,000	\$868,594	\$12,764,063	(\$2,127,502)	\$6,000,000	\$247,079	\$16,883,639	\$3.45	2037	
2037	2038				\$3,690,000	\$844,125	\$2,435,000	\$844,594	\$2,055,000	\$965,719	\$1,100,000	\$828,000	\$12,762,438	(\$2,127,502)	\$6,000,000	\$247,578	\$16,882,514	\$3.44	2038	
2038	2039				\$3,830,000	\$703,125	\$2,525,000	\$751,594	\$2,135,000	\$887,156	\$1,145,000	\$785,906	\$12,762,781	(\$2,127,502)	\$6,000,000	\$247,911	\$16,883,191	\$3.44	2039	
2039	2040				\$3,975,000	\$556,781	\$2,625,000	\$655,031	\$2,215,000	\$805,594	\$1,190,000	\$742,125	\$12,764,531	(\$2,127,502)	\$6,000,000	\$248,402	\$16,885,431	\$3.45	2040	
2040	2041				\$4,125,000	\$404,906	\$2,725,000	\$554,719	\$2,300,000	\$720,938	\$1,235,000	\$696,656	\$12,762,219	(\$2,127,502)	\$6,000,000	\$249,011	\$16,883,728	\$3.45	2041	
2041	2042				\$4,285,000	\$247,219	\$2,830,000	\$450,563	\$2,385,000	\$633,094	\$1,285,000	\$649,406	\$12,765,281	(\$2,127,502)	\$6,000,000	\$249,348	\$16,887,128	\$3.45	2042	
2042	2043				\$4,450,000	\$83,438	\$2,935,000	\$342,469	\$2,480,000	\$541,875	\$1,330,000	\$600,375	\$12,763,156	(\$2,127,502)	\$6,000,000	\$250,089	\$16,885,743	\$3.45	2043	
2043	2044						\$7,665,000	\$143,719	\$2,575,000	\$447,094	\$1,385,000	\$549,469	\$12,765,281	(\$2,127,502)	\$6,000,000	\$250,479	\$16,888,258	\$3.45	2044	
2044	2045								\$10,635,000	\$199,406	\$1,430,000	\$496,688	\$12,761,094	(\$2,127,502)	\$6,000,000	\$251,193	\$16,884,785	\$3.45	2045	
2045	2046										\$12,530,000	\$234,938	\$12,764,938	(\$2,127,501)	\$6,000,000	\$251,478	\$16,888,914	\$3.45	2046	
					\$72,676,594	(\$1,924,094)	\$70,752,500	\$40,000,000	\$21,440,438	\$40,000,000	\$21,043,688	\$40,000,000	\$21,563,250	\$30,000,000	\$16,606,688	\$301,406,562	\$1,486,574	\$390,215,595	\$0.00	

- (A) State aid impact based on prior fiscal year incremental expenditure over base year (FY 2021-22) at the following aid levels (2021-22 October certification):
Tertiary Aid Percentage.....-7.01% NOTE: Estimated, one-time aid benefit of \$2.4 mil expected in 2022-23.
- (B) Mill rate based on 2021 Equalized Valuation (TID-OUT) of \$3,437,359,073 with annual growth as follows:
2022-33: 3.00%
2034 and thereafter: 0.00%

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.

Mill rate may remain unchanged or decline in upcoming years if referendum not approved.

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 8, 2021

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 Waunakee Community School District (the "District") for the year ended June 30, 2021. Professional standards require that we provide you with the following information related to our audit:

Our Responsibilities Under Auditing Standards Generally Accepted in the United States, Government Auditing Standards 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 March 11, 2021, 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 accordance 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 the 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 the District's financial statements are free from 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 was 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 the 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 the District's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the District's compliance with those requirements.

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 this supplementary information, 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 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.

If the District intends to reproduce or publish these financial statements, or any portion thereof whether in paper or electronic form subsequent to the anticipated year-end filings, and make reference to our firm name in connection therewith, management agrees to provide us with proofs in sufficient time for our review and written approval before printing. If in our professional judgment the circumstances require, we may withhold our approval. The District agrees to compensate Wipfli for the time associated with such review.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to your representative, Steve Summers, in our meeting about planning matters on June 22, 2021, in addition to our engagement letter dated March 11, 2021, accepted by Mr. Randy Guttenberg.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the period under audit.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements are the significant useful lives in calculating accumulated depreciation, the OPEB liability and the net pension liability.

The disclosures in the financial statements are neutral, consistent, and clear.

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 did discuss some items that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole as listed below:

- The Net OPEB liability was reported as of the prior fiscal year for the June 30, 2020 financial statements instead of reported on the same fiscal year. The net difference of \$266,839 was an understatement of the beginning net position for governmental activities, which was corrected in the current year.

Disagreements With Management

For purposes of this letter, a disagreement with management is 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 are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 8, 2021, a copy of which accompanies this letter.

Management Consultation 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 of 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 of our retention.

Internal Control Matters

In planning and performing our audit of the financial statements of the District, in accordance with auditing standards generally accepted in the United States, we considered the District’s internal control over financial reporting (internal control) as a basis for designing our auditing 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.

Our consideration of internal control was for the limited purpose described in the first paragraph 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.

Other Matters

Cybersecurity Assessment

Cyber threats are growing and becoming more sophisticated. Local governments need strong detection and response capabilities in order to quickly identify threats and act before they turn into a breach. Thieves have gotten smarter, and technology more complex. Throughout the news, we have seen a rise in local governmental ransomware and other coordinated cyberattacks.

Rapidly changing IT environments call for security programs that stay on track, yet continually evolve. We highly recommend the organization complete a cybersecurity risk assessment. Our experts can assess the organization's controls for identifying, protecting, detecting, responding and recovering from such an event. Because the organization has sensitive information for employees, and citizens, we recommend this evaluation.

We appreciate the opportunity to be of service to Wauunakee Community School District, Wisconsin.

This communication is intended solely for the information and use of management, the School Board and others within the District and includes a description of the scope of our testing of internal control over financial reporting and the results of that testing. The communication related to considering the District's internal control over financial reporting is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting. Accordingly, this communication is not suitable for any other purpose.

Sincerely,

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

Wipfli LLP
Enclosure

GOVERNMENTAL AUDIT REPRESENTATION LETTER

December 8, 2021

Wipfli LLP
2501 W. Beltline Hwy, Suite 401
Madison, WI 53713

This representation letter is provided in connection with your audit of the financial statements of Waunakee Community School District (the "District"), which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2021, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 11, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in accordance with GAAP and include all properly classified funds and other financial information of the primary government and all component units required by GAAP to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

6. Related party relationships and transactions, if any, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of GAAP.
7. All events subsequent to the date of the financial statements and for which GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is listed below:
 - a. The Net OPEB liability was reported as of the prior fiscal year for the June 30, 2021 financial statements instead of reported on the same fiscal year. The net difference of \$266,839 was an understatement of the beginning net position for governmental activities, which was corrected in the current year.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with GAAP.
10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed in accordance with GAAP.

Information Provided

11. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the District from who you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the School Board or summaries of actions of recent meetings for which minutes have not yet prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards and state financial assistance.
13. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.

14. We have no knowledge of any fraud or suspected fraud affecting the District involving:
 - a. Management.
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.
19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented, if any.
21. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or fund equity.
22. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
23. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with the provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, or any other instances that warrant the attention of those charged with governance.
24. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
25. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other data significant to the audit objectives.

26. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting noncompliance.
27. As part of your audit, you assisted with preparation of the financial statements and related notes, the schedule of expenditures of federal awards and state financial assistance, and the data collection form. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards and state financial assistance.
28. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any material asset been pledged as collateral.
29. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
30. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
31. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
32. The financial statements properly classify all funds and activities.
33. All funds that meet the qualitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial users.
34. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
35. All receivables recorded are collectible and no provision is required.
36. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
37. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
38. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
39. Deposits and investment securities are properly classified as to risk, and investments are properly valued and disclosed.
40. Capital assets, including infrastructure assets, are properly capitalized, reported, and, if applicable, depreciated.

41. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position was properly recognized under the policy.
42. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance-sheet date and have been appropriately reduced to their estimated net realizable value.
43. We agree with the findings of specialists in evaluating the actuarial accrued liability and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
44. The District has identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
45. There are no estimates that may be subject to a material change in the near term that have not been properly disclosed in the financial statements. We understand that near term means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations existing at the date of the financial statements that make the District vulnerable to the risk of severe impact that have not been properly disclosed in the financial statements.
46. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
47. With respect to supplementary information which includes the schedules of expenditures of federal awards and state financial assistance:
 - a. We acknowledge our responsibility for presenting the supplementary information in accordance with GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

48. We have evaluated the potential impacts of COVID-19 on the financial statements as of June 30, 2021 and for the year then ended. As of the date of issuance of the financial statements, the District's operations have not been significantly impacted. We feel the analysis we have performed is sufficient to support that conclusion.
49. With respect to federal and state award programs:
- a. We are responsible for understanding and complying and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (Uniform Guidance) and *State of Wisconsin Single Audit Guidelines*, including requirements relating to preparation of the schedule of expenditures of federal awards and state financial assistance.
 - b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards and state financial assistance in accordance with the requirements of the Uniform Guidance and *State of Wisconsin Single Audit Guidelines*, and we believe the schedule of expenditures of federal awards and state financial assistance, including its form and content, are fairly presented in accordance with the Uniform Guidance and *State of Wisconsin Single Audit Guidelines*. The methods of measurement and presentation of the schedule of expenditures of federal awards and state financial assistance have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the schedule of expenditures of federal awards and state financial assistance.
 - c. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and *State of Wisconsin Single Audit Guidelines* and included in the schedules of expenditures of federal awards and state financial assistance made during the audit period for all awards provided by federal and state agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
 - d. We are responsible for understanding and complying with, and, have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal and state programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal and state program.
 - e. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal and state programs that provides reasonable assurance that we are managing our federal and state awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended.

- f. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal and state agencies or pass-through entities relevant to federal and state programs and related activities
- g. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- h. We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement* and *State of Wisconsin Single Audit Guidelines*, relating to federal and state awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal and state awards.
- i. We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the applicable compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- j. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- l. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- m. We have made available to you all documentation related to the compliance with the direct material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
- n. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- o. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- p. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), have occurred subsequent to the date as of which compliance was audited.

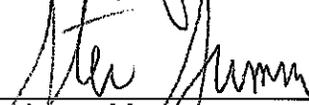
- q. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- r. The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal and state agency or pass-through entity, as applicable.
- s. We have charged costs to federal and state awards in accordance with applicable cost principles.
- t. We are responsible for and have reviewed the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and *State of Wisconsin Single Audit Guidelines*, and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
- u. We are responsible for reviewing and approving the auditee section of the Data Collection Form as required by the Uniform Guidance.

Sincerely,

WAUNAKEE COMMUNITY SCHOOL DISTRICT



District Superintendent



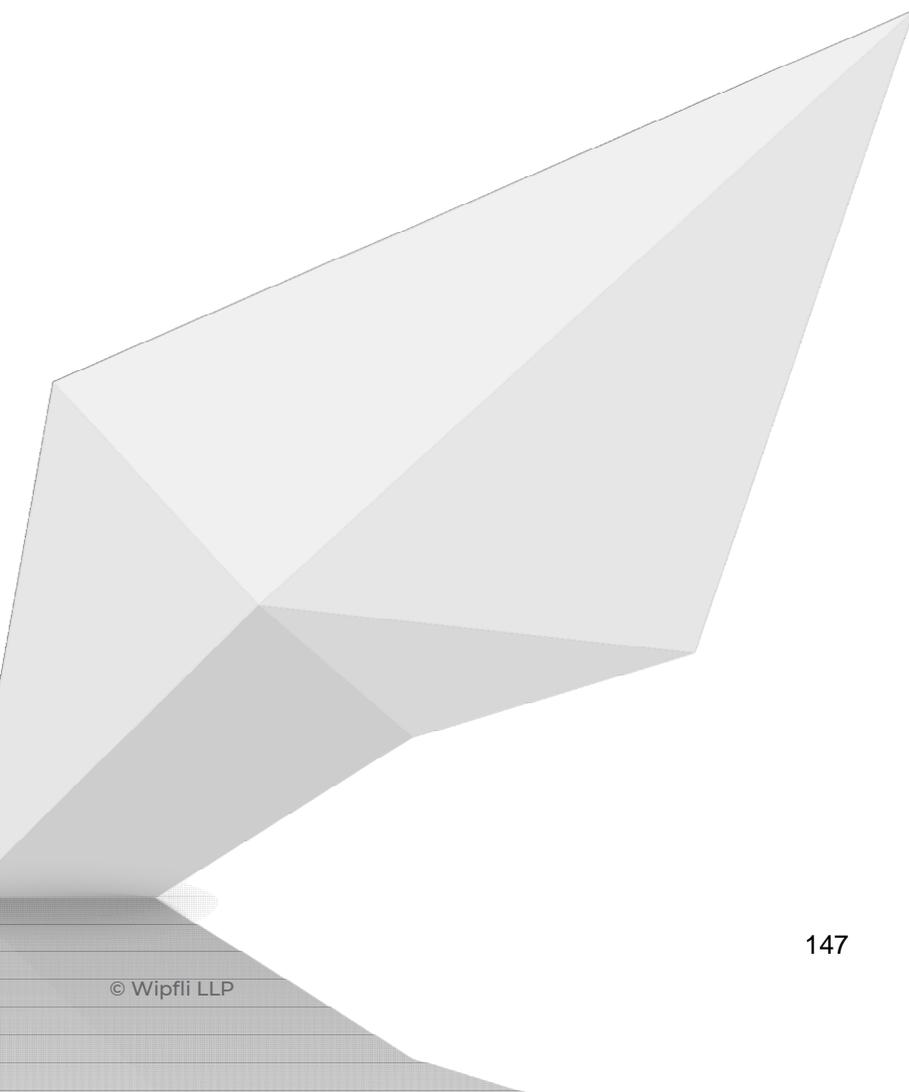
Business Manager

Waunakee Community School District

Waunakee, Wisconsin

Financial Report

Year ended June 30, 2021



Waunakee Community School District

Financial Statements and Supplementary Financial Information

Year Ended June 30, 2021

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Waunakee Community School District

Financial Statements and Supplementary Financial Information

Year Ended June 30, 2021

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Independent Auditor's Report

Board of Education
Waunakee Community School District
Waunakee, Wisconsin

Report on the Financial Statements

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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to on the previous page 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, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States require that the management's discussion and analysis on pages 4 through 12, 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 schedules of changes in the net OPEB liability and related ratios and employer contributions - OPEB on pages 44 through 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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. The combining statements and the schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 8, 2021, 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 8, 2021

Waunakee Community School District

Management's Discussion and Analysis

The discussion and analysis of the financial performance of the Waunakee Community School District (District) provides an overview of financial activities for the fiscal year ended June 30, 2021. 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 \$41,907,869 at June 30, 2021.
- Total revenues decreased to \$67,337,288 in fiscal year 2021, down from \$67,442,012 in fiscal year 2020, a decrease of approximately .2%.
- Total expenses decreased to \$58,196,349 in fiscal year 2021, down from \$62,997,897 in the fiscal year 2020, a decrease of 7.6%.

The District's governmental fund financial statements reflect the following:

- Total fund balances of the District's governmental funds increased \$823,283 in fiscal year 2021. This increase included a \$1,066,672 increase in the general fund, a \$186,127 increase in the debt service fund, and a \$429,516 decrease in the nonmajor governmental funds.
- The fund balance for all governmental funds at June 30, 2021 was \$12,435,811. Of this amount, \$5,332,185 was restricted for self-insurance, common school fund, capital improvements, debt service, donor restrictions, and community service; \$242,735 was committed; \$1,033,058 was assigned; and \$5,827,833 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

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

	District-wide <u>Statements</u>	<u>Fund Financial Statements</u>	
		<u>Governmental</u>	<u>Fiduciary</u>
Scope	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
Required Financial statements	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures and Changes in Fund Balance 	<ul style="list-style-type: none"> • Statement of Fiduciary Net Position • Statement of Changes in Fiduciary Net Position
Accounting basis and measurement focus	Accrual accounting. Economic resources focus.	Modified accrual accounting. Current financial resources focus.	Accrual accounting. Economic resources focus.
Type of asset, deferred inflow/outflow of resources, and liability information	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.
Type of inflow and outflow information	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 \$41,907,869, of which \$34,293,291 was net investment in capital assets, \$12,572 was restricted for common school fund, \$378,625 was restricted for self-insurance, \$1,692,937 was restricted for debt service, \$1,173,399 was restricted for capital improvements, \$1,029,444 was restricted by donors, \$473,122 was restricted for community service, and \$11,339,821 was restricted for net pension asset, and (\$8,485,342) 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		
	2021	2020	% Change
Assets			
Current and other assets	\$ 33,401	\$ 24,293	37.49%
Capital assets	97,774	97,959	-0.19%
Total assets	131,175	122,252	7.30%
Deferred Outflows of Resources	18,213	13,591	34.01%
Liabilities			
Long-term liabilities	70,079	76,364	-8.23%
Other liabilities	10,198	7,471	36.50%
Total liabilities	80,277	83,835	-4.24%
Deferred Inflows of Resources	27,203	19,241	41.38%
Net Position as restated			
Net investment in capital assets	34,293	29,174	17.55%
Restricted	16,100	10,181	58.14%
Unrestricted	(8,485)	(6,588)	28.79%
Total Net Position	<u>\$ 41,908</u>	<u>\$ 32,767</u>	27.90%

*Tables may not foot due to rounding

The largest portion, approximately 82% or \$34.3 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 2021 with an increase in net position of \$9,140,939 compared to an increase of \$4,444,115 in fiscal year 2020.

The district received \$67,337,288 in revenue for the fiscal year 2021. The District relies primarily on property taxes (51.5% of total governmental revenues), and state equalization aid (35.2%) to fund governmental activities. The District received approximately 12.3% 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 5.9% 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 \$4,838,612. Operating grants include ESEA, IDEA, and State Special Education Aid.

In the fiscal year ended 2021, the District spent \$58,196,349 as compared to \$62,997,897 in 2020, for a decrease of \$4.8 million.

Waunakee Community School District

Management's Discussion and Analysis

Table 3
Changes in Net Position from Operating Results
(in thousands of dollars)

	Governmental Activities		
	2021	2020	% Change
REVENUES			
Program revenues			
Charges for services	\$ 3,440	\$ 4,417	-22.12%
Operating grants & contributions	7,633	7,555	1.03%
General revenues			
Property taxes	34,648	33,583	3.17%
General aid	20,532	20,709	-0.85%
Other	1,084	1,178	-7.98%
Total revenues	67,337	67,442	-0.16%
EXPENSES			
Instruction	31,377	32,236	-2.66%
Pupil and instructional services	6,243	5,936	5.17%
Administrative services	15,321	16,487	-7.07%
Interest on debt	2,344	2,715	-13.66%
Other	2,911	5,624	-48.24%
Total expenses	58,196	62,998	-7.62%
Change in Net Position	\$ 9,141	\$ 4,444	105.69%

*Tables may not foot due to rounding

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 \$58,196,349. Individuals who directly participated or benefited from a program offering paid \$3,460,604 of costs. Federal and state governments subsidized certain programs with grants and contributions of \$4,838,612. The net cost of governmental activities, \$49,897,133 was financed by \$34,648,262 of property taxes and \$23,709,386 of state equalization aid.

Table 4
Net Cost of Governmental Activities
(in thousands of dollars)

	Total Cost of Services	Net Cost of Services
EXPENSES		
Instruction	\$ 31,377	\$ (24,563)
Pupil and instructional services	6,243	(5,999)
Administrative services	15,321	(14,401)
Interest on debt	2,344	(2,076)
Other	2,911	(2,858)
Total expenses	\$ 58,196	\$ (49,897)

*Tables may not foot due to rounding

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 \$12,435,811, up from last year's ending fund balance of \$11,612,528. The District's unassigned fund balance, available for spending at the district's discretion was \$5,827,833.

The General Fund is the chief operating fund of the District. During the current fiscal year, the general fund saw a fund balance increase of \$1,066,672.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's original budget for the general fund anticipated that expenditures would exceed revenues and other financing sources by \$256,175 which was amended to \$81,346. The actual results for the year ended June 30, 2021 had revenues in excess of expenditures and other financing sources by \$1,066,672.

Waunakee Community School District

Management's Discussion and Analysis

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the June 30, 2021, the District had \$152,162,500 in capital assets, including land, land improvements, buildings and improvements, and furniture and equipment. Total accumulated depreciation on these assets was \$54,388,401. Asset acquisitions for governmental activities totaled \$3,246,008. The District recognized depreciation expense of \$3,431,047. Detailed information about capital assets can be found in Note 5 to the financial statements.

Table 5
Capital Assets
(in thousands of dollars)

	Governmental Activities 2021	2020
Land	\$ 2,725	\$ 3,354
Buildings and improvements	141,683	138,073
Furniture and equipment	7,754	7,489
Accumulated depreciation	(54,388)	(50,957)
Net capital assets	\$ 97,774	\$ 97,959

*Tables may not foot due to rounding

Long-Term Debt

At June 30, 2021, the District had \$61,090,000 in general obligation debt outstanding—a decrease of \$5,005,000 from fiscal year 2020. 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)

	2021	2020
General obligation debt	\$ 63,435	\$ 68,740
Capital leases	46	46
Compensated absences	3,236	2,965
Other postemployment benefits	3,362	4,613
Net long-term obligations	\$ 70,079	\$ 76,364

*Tables may not foot due to rounding

Waunakee Community School District

Management's Discussion and Analysis

FACTORS BEARING ON THE DISTRICT'S FUTURE

The following items may have a bearing on the future of the District:

- The School Board has hired an architectural firm, and a construction management firm, to begin the process of planning for a future facility referendum. A referendum date is still to be determined, however, November of 2022 is a likely date. The referendum will likely include the construction of a new middle school or a new Heritage Elementary School, the creation of a high school campus incorporating the existing middle school (if the new middle school option is selected), district wide maintenance projects, and an operational referendum question.
- 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 will be COVID related school reopening costs. These funds will be utilized for continuing COVID related costs in the 2021-22 school year as well as operational costs of the district.
- The School Board will be levying additional funds into Fund 39 for the purpose of a debt service defeasance during the 2021-22 school year. The School Board has a long-term fiscal strategy of a consistent equalized tax rate across fiscal years.

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:

Randy Guttenberg, District Superintendent at (608) 849-2000 or rguttenberg@waunakee.k12.wi.us

Steve Summers, Executive Director of Operations, at (608) 849-2000 or ssummers@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

Government-Wide Financial Statements

Waunakee Community School District

Statement of Net Position

June 30, 2021

	Governmental
<i>Assets and Deferred Outflows of Resources</i>	Activities
Current assets:	
Cash and investments	\$ 12,341,099
Accounts receivable	9,113,438
Due from other governments	606,700
Total current assets	22,061,237
Noncurrent assets:	
Restricted net pension asset	11,339,821
Capital assets not being depreciated	2,724,693
Capital assets being depreciated, net	95,049,406
Total noncurrent assets	109,113,920
Total assets	131,175,157
Deferred outflows of resources - Related to pensions/OPEB	18,212,458
Total assets and deferred outflows of resources	\$ 149,387,615
<i>Liabilities, Deferred Inflows of Resources, and Net Position</i>	
Current liabilities:	
Short-term notes payable	\$ 7,900,000
Accounts payable	272,040
Accrued payroll	1,073,360
Accrued interest	731,337
Due to fiduciary fund	1,097
Unearned revenue	219,678
Current portion of long-term obligations	5,235,171
Total current liabilities	15,432,683
Noncurrent liabilities:	
Due in more than one year	64,843,717
Total liabilities	80,276,400
Deferred inflows of resources - Related to pensions/OPEB	27,203,346
Net position:	
Net investment in capital assets	34,293,291
Restricted	16,099,920
Unrestricted	(8,485,342)
Total net position	41,907,869
Total liabilities, deferred inflows of resources, and net position	\$ 149,387,615

See accompanying notes to the financial statements.

Waunakee Community School District

Statement of Activities

Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues		Net (Expenses)
		Charges for Services	Operating Grants and Contributions	Revenues and Changes in Net Position
				Total Governmental Activities
Governmental activities:				
Instruction:				
Regular instruction	\$ 22,142,132	\$ 2,352,112	\$ 619,740	\$ (19,170,280)
Vocational instruction	1,877,322	-	14,865	(1,862,457)
Special education instruction	5,435,477	-	3,132,294	(2,303,183)
Other instruction	1,922,186	170,790	524,265	(1,227,131)
Total instruction	31,377,117	2,522,902	4,291,164	(24,563,051)
Support services:				
Pupil services	2,624,689	-	243,643	(2,381,046)
Instructional staff services	3,618,443	-	-	(3,618,443)
General administration	893,986	-	-	(893,986)
Building administration	3,549,830	-	-	(3,549,830)
Business services	10,877,284	905,324	15,000	(9,956,960)
Central services	101,952	-	-	(101,952)
Insurance	395,393	-	-	(395,393)
Other support services	2,413,242	32,378	19,893	(2,360,971)
Interest	2,344,413	-	268,912	(2,075,501)
Total support services	26,819,232	937,702	547,448	(25,334,082)
Total school district	\$ 58,196,349	\$ 3,460,604	\$ 4,838,612	(49,897,133)
General revenues:				
Property taxes:				
General purposes				26,294,430
Debt service				7,394,445
Community service				450,091
Capital projects				509,296
State and federal aids not restricted to specific functions				23,709,386
Interest and investment earnings				7,702
Gain on sale of assets				17,112
Miscellaneous				655,610
Total general revenues				59,038,072
Change in net position				9,140,939
Net position - Beginning of year				32,766,930
Net position - End of year				\$ 41,907,869

See accompanying notes to the financial statements.

Fund Financial Statements

Waunakee Community School District

Balance Sheet - Governmental Funds

June 30, 2021

	General Fund	Debt Service Fund	Non-Major Governmental Funds	Total Governmental Funds
Assets:				
Cash and investments	\$ 7,338,746	\$ 2,265,023	\$ 2,737,330	\$ 12,341,099
Receivables:				
Accounts	281,425	-	68,218	349,643
Taxes	8,763,795	-	-	8,763,795
Due from other governments	582,100	-	24,600	606,700
Total assets	\$ 16,966,066	\$ 2,265,023	\$ 2,830,148	\$ 22,061,237
Liabilities:				
Short-term notes payable	\$ 7,900,000	\$ -	\$ -	\$ 7,900,000
Accounts payable	237,948	-	34,092	272,040
Accrued payroll	1,048,139	-	25,221	1,073,360
Accrued interest	159,251	-	-	159,251
Due to other funds	1,097	-	-	1,097
Unearned revenue	124,808	-	94,870	219,678
Total liabilities	9,471,243	-	154,183	9,625,426
Fund balances:				
Restricted	391,197	2,265,023	2,675,965	5,332,185
Committed	242,735	-	-	242,735
Assigned	1,033,058	-	-	1,033,058
Unassigned	5,827,833	-	-	5,827,833
Total fund balances	7,494,823	2,265,023	2,675,965	12,435,811
Total liabilities and fund balances	\$ 16,966,066	\$ 2,265,023	\$ 2,830,148	\$ 22,061,237

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, 2021

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - Governmental funds		\$ 12,435,811
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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	\$ 152,162,500	
Governmental accumulated depreciation	(54,388,401)	97,774,099

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 asset	11,339,821	
Net OPEB liability	(3,362,464)	
Deferred outflows of resources related to pensions/OPEB	18,212,458	
Deferred inflows of resources related to pensions/OPEB	(27,203,346)	(1,013,531)

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	(61,090,000)	
Obligations under capital lease	(45,568)	
Unamortized premiums	(2,345,240)	
Accrued interest	(572,086)	
Compensated absences	(3,235,616)	(67,288,510)

Total net position - Governmental activities		\$ 41,907,869
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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, 2021

	General Fund	Debt Service Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues:				
Property taxes	\$ 26,294,430	\$ 7,394,445	\$ 959,387	\$ 34,648,262
Other local sources	464,334	636	1,637,313	2,102,283
Interdistrict sources	1,929,892	-	156,560	2,086,452
Intermediate sources	7,878	-	-	7,878
State sources	26,426,513	-	-	26,426,513
Federal sources	1,245,295	-	19,291	1,264,586
Other sources	512,151	268,912	20,251	801,314
Total revenues	56,880,493	7,663,993	2,792,802	67,337,288
Expenditures:				
Instruction:				
Regular instruction	23,443,556	-	42,270	23,485,826
Vocational instruction	1,854,851	-	4,423	1,859,274
Special instruction	5,984,474	-	-	5,984,474
Other instruction	1,944,183	-	244,570	2,188,753
Total instruction	33,227,064	-	291,263	33,518,327
Support services:				
Pupil services	2,617,157	-	7,532	2,624,689
Instructional staff services	3,642,633	-	202,421	3,845,054
General administration	1,115,865	-	-	1,115,865
Building administration	3,846,604	-	-	3,846,604
Business services	8,386,176	-	2,526,574	10,912,750
Central services	84,536	-	24,793	109,329
Insurance	392,949	-	2,444	395,393
Other support services	2,120,663	-	341,510	2,462,173
Total support services	22,206,583	-	3,105,274	25,311,857
Debt service:				
Principal	-	5,005,000	-	5,005,000
Interest	205,955	2,472,866	-	2,678,821
Total debt service	205,955	7,477,866	-	7,683,821
Total expenditures	55,639,602	7,477,866	3,396,537	66,514,005
Excess of revenues over (under) expenditures	1,240,891	186,127	(603,735)	823,283
Other financing sources:				
Transfers in/(out)	(174,219)	-	174,219	-
Net change in fund balances	1,066,672	186,127	(429,516)	823,283
Fund balances - Beginning of year	6,428,151	2,078,896	3,105,481	11,612,528
Fund balances - End of year	\$ 7,494,823	\$ 2,265,023	\$ 2,675,965	\$ 12,435,811

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, 2021

Net change in fund balances - Governmental funds (from previous page) \$ 823,283

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	\$ 3,246,008
Depreciation expense reported in the statement of activities	(3,431,047)

Amount by which capital outlays are less than depreciation in the current year (185,039)

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 3,163,287

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	5,005,000
Change in accrued interest	34,533
Amortization of discounts and premiums	299,875

Change in net position - Governmental activities \$ 9,140,939

See accompanying notes to the financial statements.

Waunakee Community School District

Statement of Fiduciary Net Position

June 30, 2021

	Employee Benefit Trust	
Assets:		
Cash and investments	\$	7,633,887
Due from other funds		1,097
Total assets	\$	7,634,984
Net position:		
Restricted for OPEB	\$	3,216,347
Restricted for pension		4,418,637
Total net position	\$	7,634,984

See accompanying notes to the financial statements.

Waunakee Community School District
Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2021

	Employee Benefit Trust
<hr/>	
Additions:	
Contributions	\$ 824,758
Investment income	844,861
<hr/>	
Total additions	1,669,619
<hr/>	
Deductions:	
Retiree benefit payments	640,218
<hr/>	
Total deductions	640,218
<hr/>	
Change in net position	1,029,401
Net position - Beginning of year	6,605,583
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Net position - End of year	\$ 7,634,984
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See accompanying notes to the financial statements.

Waunakee Community School District

Notes to Financial Statements

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

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.

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

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

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."

Restricted Assets

Restricted assets are cash, cash equivalents, and investments whose use is limited by legal requirements such as a bond indenture or asset in an irrevocable trust.

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

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.

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.

Pensions - For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement Systems (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by 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

Waunakee Community School District

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Accumulated Unpaid Sick Pay and Other Employee Benefit Amounts (Continued)

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.

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.

Waunakee Community School District

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Fund Balances (Continued)

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 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 2020 tax levy is used to finance operations of the District's fiscal year ended June 30, 2021. 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.

Waunakee Community School District

Notes to Financial Statements

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, 2021 were as follows:

	Amount	Fair Value Level	Average Maturity
Deposits with financial institutions	\$ 289,700	N/A	N/A
Investments:			
Wisconsin Investment Series Cooperative	7,097,785	N/A	<30 days average
Wisconsin Local Government Investment Pool	4,953,613	N/A	<30 days average
Corporate bonds	4,274,977	Level 2	<12 months
Mortgage and asset-backed securities	1,450,439	Level 1	<12 months
Direct commercial mortgages	1,145,083	Level 1	<12 months
Other equity investments	763,389	Level 1	<12 months
Total	\$ 19,974,986		

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	\$ 12,341,099
Fiduciary fund statement of net position	
Cash and investments	7,633,887
Total	\$ 19,974,986

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, 2021, the District's bank balance of \$1,856,724 was not exposed to custodial credit risk as all amounts were insured by the Federal Deposit Insurance Corporation, the State of Wisconsin Public Depository Guarantee Fund, and a line of credit held by the Federal Home Loan Bank of Chicago.

Waunakee Community School District

Notes to Financial Statements

Note 3: Cash and Investments (Continued)

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.

Note 4: Interfund Balances and Activity

Interfund receivable and payable balances in the fund financial statements on June 30, 2021, are as follows:

Due From:	Due To: Employee Benefit Trust
General Fund	\$ 1,097

The purpose for the interfund balance is to account for the an employee contribution to the trust. The amounts will be reimbursed in the subsequent fiscal year.

Interfund transfers during the year ended June 30, 2021, are as follows:

Transfer From:	Transfer To: School Nutrition Services Fund
General Fund	\$ 174,219

The purpose for the interfund transfer to the Food Service Fund is to eliminate negative fund balance at year-end per the Wisconsin Department of Public Instruction. 180

Waunakee Community School District

Notes to Financial Statements

Note 5: Capital Assets

Capital asset balances and activity for the year ended June 30, 2021, were as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,724,693	\$ -	\$ -	\$ 2,724,693
Construction in progress	629,337	-	(629,337)	-
Total capital assets not being depreciated	3,354,030	-	(629,337)	2,724,693
Capital assets being depreciated:				
Land improvements	1,911,887	2,120,720	-	4,032,607
Buildings and improvements	136,161,422	1,489,515	-	137,650,937
Equipment	7,489,153	265,110	-	7,754,263
Total capital assets being depreciated	145,562,462	3,875,345	-	149,437,807
Less accumulated depreciation for:				
Land improvements	(1,652,203)	(175,756)	-	(1,827,959)
Buildings and improvements	(43,539,131)	(2,787,079)	-	(46,326,210)
Equipment	(5,766,020)	(468,212)	-	(6,234,232)
Total accumulated depreciation	(50,957,354)	(3,431,047)	-	(54,388,401)
Total capital assets, being depreciated - Net of accumulated depreciation	94,605,108	444,298	-	95,049,406
Governmental activities capital assets - Net	\$ 97,959,138	\$ 444,298	\$ (629,337)	\$ 97,774,099

Depreciation expense was charged to governmental activities as follows:

Regular instruction	\$ 98,091
Vocational instruction	18,048
Other instruction	34,822
Administrative services	14,662
Other support services	50,355
Building Administrative Services	3,215,069
Total depreciation for governmental activities	\$3,431,047

Waunakee Community School District

Notes to Financial Statements

Note 6: Short-Term Notes Payable

The District issues tax anticipation notes in advance of property tax collections. The note dated October 29, 2019 matured on September 30, 2020, with an interest rate of 3%. The note dated October 28, 2020 matures on October 22, 2021, with an interest rate of 3%. Interest for the year ended June 30, 2021 was \$205,955. Short-term debt activity for the year ended June 30, 2021 was as follows:

Description	Balance 07/01/20	Additions	Payments	Balance 06/30/21
Promissory note dated October 29, 2019	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -
Promissory note dated October 28, 2020	-	7,900,000	-	7,900,000
Total	\$ 5,000,000	\$ 7,900,000	\$ 5,000,000	\$ 7,900,000

Note 7: Long-Term Obligations

Long-term liability activity for the year ended June 30, 2021 was as follows:

	Balance 07/01/20	Additions	Reductions	Balance 06/30/21	Amounts Due Within One Year
Bonds	\$ 66,095,000	\$ -	\$ 5,005,000	\$ 61,090,000	\$ 5,215,000
Deferred amounts:					
Premium	2,645,115	-	299,875	2,345,240	-
Subtotals	68,740,115	-	5,304,875	63,435,240	5,215,000
Net OPEB Liability	4,613,712	-	1,251,248	3,362,464	-
Capital Leases	45,568	-	-	45,568	20,171
Compensated Absences	2,964,719	270,897	-	3,235,616	-
Totals	\$ 76,364,114	\$ 270,897	\$ 6,556,123	\$ 70,078,888	\$ 5,235,171

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.

Waunakee Community School District

Notes to Financial Statements

Note 7: Long-Term Obligations (Continued)

General obligation debt at June 30, 2021 is comprised of the following individual issues:

	Governmental Activities			Original amounts	Balance 06/30/21
	Issue Dates	Interest Rates %	Dates of Maturity		
GO BAB Bonds	10/04/10	2.00-4.00%	04/01/30	\$ 4,650,000	\$ 4,650,000
GO Refunding Bonds	10/04/10	5.70%	04/01/22	3,410,000	395,000
G.O. QSCB bonds	10/04/10	5.00%	04/01/24	3,800,000	985,000
GO Refunding Bonds	11/07/11	2.15-4.00%	04/01/25	4,475,000	4,225,000
GO Refunding Bonds	07/10/12	2.00-3.00%	04/01/22	8,950,000	1,395,000
GO Refunding Bonds	04/03/13	2.00-2.50%	03/01/25	9,515,000	5,215,000
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	31,435,000
GO Refunding Bonds	02/04/16	1.00-2.00%	04/01/26	9,995,000	4,770,000
Total general obligation debt				\$ 89,585,000	\$ 61,090,000

The 2020 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$3,383,828,036. The legal debt limit and margin of indebtedness as of June 30, 2021, in accordance with Section 67.03(1)(a) of the Wisconsin Statutes, are as follows:

Debt limit (10% of \$3,383,828,036)	\$ 338,382,804
Deduct:	
Long-term debt applicable to debt margin	(61,090,000)
Add:	
Debt service fund assets available	2,265,023
Margin of indebtedness	\$ 279,557,827

Debt service requirements to maturity on general obligation debt are as follows:

<i>Governmental Activities</i>			
<i>Year Ended June 30:</i>	Principal	Interest	Totals
2022	\$ 5,215,000	\$ 2,326,481	\$ 7,541,481
2023	5,445,000	2,184,571	7,629,571
2024	5,700,000	2,022,346	7,722,346
2025	5,910,000	1,652,860	7,562,860
2026	6,165,000	1,422,984	7,587,984
2027-2031	24,635,000	3,727,696	28,362,696
2031-2035	8,020,000	568,588	8,588,588
Totals	\$ 61,090,000	\$ 13,905,526	\$ 74,995,526

Waunakee Community School District

Notes to Financial Statements

Note 7: Long-Term Obligations (Continued)

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, 2021 \$1,970,000 of debt outstanding is considered defeased.

Note 8: Net Position

Net position reported on the government wide statement of net position at June 30, 2021:

Governmental Activities:	
<hr/>	
Net investment in capital assets:	
Land and other nondepreciable assets	\$ 2,724,693
Other capital assets, net of accumulated depreciation	95,049,406
Less: Related long-term debt outstanding (net of unspent proceeds)	(63,480,808)
<hr/>	
Total net investment in capital assets	34,293,291
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Restricted:	
Net pension asset	11,339,821
Common school fund	12,572
Self-insurance	378,625
Debt service	1,692,937
Capital improvements	1,173,399
Special revenue gifts	1,029,444
Community services	473,122
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Total restricted	16,099,920
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Unrestricted	(8,485,342)
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Governmental activities net position	\$ 41,907,869
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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, 2021:

Restricted Fund Balance

Common school fund	\$	12,572
Self-insurance		378,625
Debt service		2,265,023
Capital improvements		1,173,399
Special revenue gifts		1,029,444
Community services		473,122

Total restricted fund balance	\$	5,332,185
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Committed Fund Balance

Band uniform and parking lot replacement	\$	242,735
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Assigned Fund Balance

Allocate unspent funds for next fiscal year	\$	1,033,058
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Unassigned Fund Balance

General fund	\$	5,827,833
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Waunakee Community School District

Notes to Financial Statements

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 <http://etf.wi.gov/publications/cafr.htm>.

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

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
2011	(1.2)%	11.0 %
2012	(7.0)%	(7.0)%
2013	(9.6)%	(9.0)%
2014	4.7 %	25.0 %
2015	2.9 %	2.0 %
2016	0.5 %	(5.0)%
2017	2.0 %	4.0 %
2018	2.4 %	17.0 %
2019	0.0 %	(10.0)%
2020	1.7 %	21.0 %

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 \$2,069,015 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, 2021, are as follows:

Employee Category	Employee	Employer
General (including teachers, executives, and elected officials)	6.75%	6.75%
Protective with Social Security	6.75%	11.75%
Protective without Social Security	6.75%	16.35%

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

At June 30, 2021, the District reported an asset of \$11,339,821 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019, rolled forward to December 31, 2020. 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 asset was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2020, the District's proportion was 0.18163655%, which was an increase of 0.00126048% from its proportion measured as of December 31, 2019.

For the year ended June 30, 2021, the District recognized pension expense of \$(1,252,919).

At June 30, 2021, 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	\$ 16,412,203	\$ 3,535,159
Net differences between projected and actual earnings on pension plan investments	-	21,289,592
Change in assumptions	257,209	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	14,056	25,809
Employer contributions subsequent to the measurement date	1,222,703	-
Total	\$ 17,906,171	\$ 24,850,560

Waunakee Community School District

Notes to Financial Statements

Note 10: Employee Retirement Plans - Wisconsin Retirement System (Continued)

\$1,222,703 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, 2022. 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
2022	\$ (2,111,272)
2023	(568,773)
2024	(3,853,806)
2025	(1,633,241)

Actuarial Assumptions

The total pension liability in the December 31, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	December 31, 2019
Measurement date of net pension liability (asset)	December 31, 2020
Actuarial cost method	Entry age
Asset valuation method	Fair value
Long-term expected rate of return	7.0%
Discount rate	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality	Wisconsin 2018 Mortality Table
Postretirement adjustments*	1.9%

**No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 1.9% 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 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability for December 31, 2020, is based on a rollforward of the liability calculated from the December 31, 2019, 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, 2020

Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Core fund:			
Global equities	51.0%	7.2%	4.7%
Fixed income	25.0%	3.2%	0.8%
Inflation sensitive assets	16.0%	2.0%	(0.4)%
Real estate	8.0%	5.6%	3.1%
Private equity/debt	11.0%	10.2%	7.6%
Multi-asset	4.0%	5.8%	3.3%
Total core fund	115.0%	6.6%	4.1%
Variable fund:			
U.S. equities	70.0%	6.6%	4.1%
International equities	30.0%	7.4%	4.9%
Total variable fund	100.0%	7.1%	4.6%

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.4%

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

Waunakee Community School District

Notes to Financial Statements

Note 10: Employee Retirement Plans - Wisconsin Retirement System (Continued)

Single Discount Rate: A single discount rate of 7.00% was used to measure the Total Pension Liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.00% (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, 2020. 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 7.00% expected rate of return implies that a dividend of approximately 1.9% 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 7.00%, 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 (6.00%) or 1 percentage point higher (8.00%) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
District's proportionate share of the net pension liability (asset)	\$ 10,793,938	\$ (11,339,821)	\$(27,596,903)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Payables to the Pension Plan

At June 30, 2021, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

Waunakee Community School District

Notes to Financial Statements

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, 2020, the date of the latest actuarial valuation, there were 587 active plan members and 14 inactive plan members receiving 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, 2020
Measurement date	June 30, 2020
Actuarial Cost Method	Entry Age Normal (level percent of salary)
Inflation	2.0%
Discount Rate	2.25%
Healthcare cost trend rates	6.50% decreasing by 0.10% per year down to 5.0% and level thereafter
Actuarial Assumptions	Based on an experience study conducted in 2018 using Wisconsin Retirement System (WRS) experience from 2015-17 Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generated improvement scale (multiplied 60%)
Mortality Assumptions	

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, 2021.

Changes in the Net OPEB Liability (Asset)

<i>Changes in Net OPEB Liability</i>	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances at June 30, 2020	\$ 6,704,155	\$ 2,944,390	\$ 3,759,765
Changes for the year:			
Service cost	321,404	-	321,404
Interest	147,771	-	147,771
Contributions - Employer	-	489,885	(489,885)
Net investment income	-	376,591	(376,591)
Benefit payments	(594,519)	(594,519)	-
Net changes	(125,344)	271,957	(397,301)
Balances at June 30, 2021	\$ 6,578,811	\$ 3,216,347	\$ 3,362,464

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:

	1% Decrease (1.25%)	Current Discount Rate (2.25%)	1% Increase (3.25%)
Net OPEB liability	\$ 3,715,567	\$ 3,362,464	\$ 3,020,812

The following presents the District's net OPEB liability calculated using the health care cost trend rate of 6.5% decreasing to 5.0%, 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 (5.5% decreasing to 4.0%) or 1 percentage point higher (7.5% decreasing to 6.0%) than the current rate:

	1% Decrease (5.5% decreasing to 4.0%)	Health Care Cost Trend Rates (6.5% decreasing to 5.0%)	1% Increase (7.5% decreasing to 6.0%)
Net OPEB liability	\$ 3,102,071	\$ 3,362,464	\$ 3,659,940

Waunakee Community School District

Notes to Financial Statements

Note 11: Other Postemployment Benefits (Continued)

For the year ended June 30, 2021, the District recognized OPEB expense of \$513,336.

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 135,984	\$ 984,992
Changes in assumptions	95,780	1,367,794
Net difference between projected and actual earnings on OPEB plan investments	74,523	-
Total	\$ 306,287	\$ 2,352,786

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	Deferred Inflows of Resources
2022	\$ (274,263)
2023	(273,195)
2024	(275,917)
2025	(236,582)
2026	(245,687)
Thereafter	(740,855)

Note 12: 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 2021.

Required Supplementary Information

Waunakee Community School District
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2021

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 26,294,430	\$ 26,294,430	\$ 26,294,430	\$ -
Other local sources	1,088,163	858,663	464,334	(394,329)
Interdistrict sources	1,970,198	1,955,234	1,899,892	(55,342)
State sources	24,287,139	24,336,222	24,342,900	6,678
Federal sources	553,599	566,463	487,788	(78,675)
Other sources	498,778	498,778	512,151	13,373
Total revenues	54,692,307	54,509,790	54,001,495	(508,295)
Expenditures:				
Instruction:				
Regular instruction	24,020,108	24,083,084	23,126,315	956,769
Vocational instruction	1,810,029	1,953,018	1,854,851	98,167
Other instruction	2,021,298	2,048,516	1,944,183	104,333
Total instruction	27,851,435	28,084,618	26,925,349	1,159,269
Support services:				
Pupil services	1,242,043	1,270,557	1,328,221	(57,664)
Instructional staff services	2,887,332	3,067,441	3,124,266	(56,825)
General administration	1,046,720	1,175,441	1,115,865	59,576
Building administration	3,692,795	3,808,332	3,846,604	(38,272)
Business services	10,023,292	9,030,629	8,191,517	839,112
Central services	81,253	81,313	77,320	3,993
Insurance	335,000	335,000	359,454	(24,454)
Other support services	1,949,512	2,009,021	2,067,283	(58,262)
Total support services	21,257,947	20,777,734	20,110,530	667,204
Debt service				
Interest	204,000	204,000	205,955	(1,955)
Total expenditures	49,313,382	49,066,352	47,241,834	1,824,518
Excess of revenues over expenditures	5,378,925	5,443,438	6,759,661	1,316,223
Other financing sources:				
Transfers out	(5,635,100)	(5,524,784)	(5,692,989)	(168,205)
Net change in fund balance	(256,175)	(81,346)	1,066,672	1,148,018
Fund balance - Beginning of year	6,428,151	6,428,151	6,428,151	-
Fund balance - End of year	\$ 6,171,976	\$ 6,346,805	\$ 7,494,823	\$ 1,148,018

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedule.

Waunakee Community School District

Notes to Budgetary Comparison Schedule - General Fund

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*:

	General Fund Actual on Budgetary Basis	Special Education Fund	General Fund Actual on GAAP Basis
Revenues	\$ 54,001,495	\$ 2,878,998	\$ 56,880,493
Expenditures	(47,241,834)	(8,397,768)	(55,639,602)
Other financing sources (uses)	(5,692,989)	5,518,770	(174,219)
Net change in fund balance	\$ 1,066,672	\$ -	\$ 1,066,672

Note 3: Excess of Expenditures Over Appropriations

For the year ended June 30, 2021, the General Fund had expenditures in excess of appropriations for the following two-digit subfunction categories:

	Budget	Actual	Actual Over Budget
Pupil services	\$ 1,270,557	\$ 1,328,221	\$ 57,664
Instructional staff services	3,067,441	3,124,266	56,825
Building administration	3,808,332	3,846,604	38,272
Insurance	335,000	359,454	24,454
Other support services	2,009,021	2,067,283	58,262
Debt service - interest	204,000	205,955	1,955

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
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
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

Notes to the Schedules:

Changes of benefit terms: There were no changes of benefit terms for any participating employer in WRS.

Changes of assumptions: No significant change in assumptions were noted from the prior year.

*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,	2021	2020	2019	2018
Total OPEB Liability				
Service cost	\$ 321,404	\$ 431,620	\$ 400,957	\$ 600,092
Interest	147,771	254,740	254,812	242,874
Differences between expected and actual experience	-	(899,814)	-	194,262
Changes in assumptions or other input	-	(2,933)	119,726	(1,950,182)
Benefit payments	(594,519)	(283,885)	(331,177)	(245,382)
Net Change in OPEB Liability	(125,344)	(500,272)	444,318	(1,158,336)
Total OPEB liability - beginning	6,704,155	7,204,427	6,760,109	7,918,445
Total OPEB liability - ending	\$ 6,578,811	\$ 6,704,155	\$ 7,204,427	\$ 6,760,109
Plan Fiduciary Net Position				
Contributions - employer	\$ 489,885	\$ 587,108	\$ 587,220	\$ 564,841
Net investment income	376,591	50,452	37,175	12,416
Benefit payments	(594,519)	(283,885)	(331,177)	(245,382)
Adjustment - Note 1	-	-	-	1,136,646
Net Change in Plan Fiduciary Net Position	271,957	353,675	293,218	1,468,521
Plan Fiduciary Net Position - beginning	2,944,390	2,590,715	2,297,497	828,976
Plan Fiduciary Net Position - ending	\$ 3,216,347	\$ 2,944,390	\$ 2,590,715	\$ 2,297,497
Net OPEB Liability	\$ 3,362,464	\$ 3,759,765	\$ 4,613,712	\$ 4,462,612
Plan fiduciary net position as a percentage of the total OPEB liability				
	48.89%	43.92%	35.96%	33.99%
Covered payroll	\$29,189,262	\$29,189,262	\$26,556,897	\$26,556,897
Net OPEB liability as a percentage of covered payroll				
	11.52%	12.88%	17.37%	16.80%

* 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,	2017	2016
Total OPEB Liability		
Service cost	\$ 582,614	\$ 549,170
Interest	237,452	225,676
Differences between expected and actual experience	(365,688)	(5,292)
Changes in assumptions or other input	-	-
Benefit payments	(102,465)	(352,833)
Net Change in OPEB Liability	351,913	416,721
Total OPEB liability - beginning	7,566,532	7,149,811
Total OPEB liability - ending	\$ 7,918,445	\$ 7,566,532
Plan Fiduciary Net Position		
Contributions - employer	\$ 589,384	\$ 508,468
Net investment income	8,322	5,441
Benefit payments	(102,465)	(352,833)
Adjustment - Note 1	-	-
Net Change in Plan Fiduciary Net Position	495,241	161,076
Plan Fiduciary Net Position - beginning	333,735	172,659
Plan Fiduciary Net Position - ending	\$ 828,976	\$ 333,735
Net OPEB Liability	\$ 7,089,469	\$ 7,232,797
Plan fiduciary net position as a percentage of the total OPEB liability	10.47%	4.41%
Covered payroll	\$25,638,082	\$23,967,500
Net OPEB liability as a percentage of covered payroll	27.65%	30.18%

* 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
6/30/2021	\$ 587,108	\$ 489,885	\$ 97,223	\$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: 6/30/2020

Method and assumptions used to determine contributions rates:

Actuarial cost method	Entry age normal
Amortization method	30 year Level %
Asset valuation method	Market value
Inflation	2.5 percent
Healthcare cost trend rates	6.50% decreasing by 0.10% per year down to 5.0%, and level thereafter
Discount rate	2.25 percent
Actuarial assumptions	Based on an experience study conducted in 2018 using Wisconsin Retirement (WRS) experience from 2015-17
Mortality assumptions	Mortality rates were based on the Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generated improvement scale (multiplied 50%)

* 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

Waunakee Community School District
Combining Balance Sheet - General Fund
June 30, 2021

	General Operating Fund	Special Education Fund	Total General Fund
Assets:			
Cash and investments	\$ 7,357,551	\$ (18,805)	\$ 7,338,746
Receivables:			
Accounts	281,284	141	281,425
Taxes	8,763,795	-	8,763,795
Due from other governments	468,311	113,789	582,100
Total assets	\$ 16,870,941	\$ 95,125	\$ 16,966,066
Liabilities:			
Short-term notes payable	\$ 7,900,000	\$ -	\$ 7,900,000
Accounts payable	197,013	40,935	237,948
Accrued payroll	993,949	54,190	1,048,139
Accrued interest	159,251	-	159,251
Due to other funds	1,097	-	1,097
Medical claims payable	124,808	-	124,808
Total liabilities	9,376,118	95,125	9,471,243
Fund balances:			
Restricted	391,197	-	391,197
Committed	242,735	-	242,735
Assigned	1,033,058	-	1,033,058
Unassigned	5,827,833	-	5,827,833
Total fund balances	7,494,823	-	7,494,823
Total liabilities and fund balances	\$ 16,870,941	\$ 95,125	\$ 16,966,066

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, 2021

	General Operating Fund	Special Education Fund	Total General Fund
Revenues:			
Property taxes	\$ 26,294,430	\$ -	\$ 26,294,430
Other local sources	464,334	-	464,334
Interdistrict sources	1,899,892	30,000	1,929,892
Intermediate sources	-	7,878	7,878
State sources	24,342,900	2,083,613	26,426,513
Federal sources	487,788	757,507	1,245,295
Other sources	512,151	-	512,151
Total revenues	54,001,495	2,878,998	56,880,493
Expenditures:			
Instruction:			
Regular instruction	23,126,315	317,241	23,443,556
Vocational instruction	1,854,851	-	1,854,851
Special instruction	-	5,984,474	5,984,474
Other instruction	1,944,183	-	1,944,183
Total instruction	26,925,349	6,301,715	33,227,064
Support services:			
Pupil services	1,328,221	1,288,936	2,617,157
Instructional staff services	3,124,266	518,367	3,642,633
General administration	1,115,865	-	1,115,865
Building administration	3,846,604	-	3,846,604
Business services	8,191,517	194,659	8,386,176
Central services	77,320	7,216	84,536
Insurance	359,454	33,495	392,949
Other support services	2,067,283	53,380	2,120,663
Total support services	20,110,530	2,096,053	22,206,583
Debt service:			
Interest	205,955	-	205,955
Total expenditures	47,241,834	8,397,768	55,639,602
Excess of revenues over (under) expenditures	6,759,661	(5,518,770)	1,240,891
Other financing sources:			
Transfers out	(5,692,989)	5,518,770	(174,219)
Net change in fund balances	1,066,672	-	1,066,672
Fund balances - Beginning of year	6,428,151	-	6,428,151
Fund balances - End of year	\$ 7,494,823	\$ -	\$ 7,494,823

See Independent Auditor's Report.

Waunakee Community School District
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2021

	Special Revenue Gift Fund	Capital Projects Fund	School Nutrition Services Fund	Cooperative Program Fund	Community Service Fund	Total Nonmajor Governmental Funds
Assets:						
Cash and investments	\$ 972,696	\$ 1,176,911	\$ 97,302	\$ 9,674	\$ 480,747	\$ 2,737,330
Accounts receivable	66,624	-	1,594	-	-	68,218
Due from other governments	7,100	-	10,425	-	7,075	24,600
Total assets	\$ 1,046,420	\$ 1,176,911	\$ 109,321	\$ 9,674	\$ 487,822	\$ 2,830,148
Liabilities:						
Accounts payable	\$ 16,231	\$ 3,512	\$ -	\$ 9,674	\$ 4,675	\$ 34,092
Accrued payroll	-	-	15,196	-	10,025	25,221
Unearned revenue	745	-	94,125	-	-	94,870
Total liabilities	16,976	3,512	109,321	9,674	14,700	154,183
Fund balances:						
Restricted	1,029,444	1,173,399	-	-	473,122	2,675,965
Total fund balances	1,029,444	1,173,399	-	-	473,122	2,675,965
Total liabilities and fund balance	\$ 1,046,420	\$ 1,176,911	\$ 109,321	\$ 9,674	\$ 487,822	\$ 2,830,148

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, 2021

	Special Revenue Gift Fund	Capital Projects Fund	School Nutrition Services Fund	Cooperative Program Fund	Community Service Fund	Total Nonmajor Governmental Funds
Revenues:						
Property taxes	\$ -	\$ 509,296	\$ -	\$ -	\$ 450,091	\$ 959,387
Other local sources	683,996	550	919,787	-	32,980	1,637,313
Interdistrict sources	-	-	-	156,560	-	156,560
Federal sources	-	-	-	-	19,291	19,291
Other sources	7,078	12,636	537	-	-	20,251
Total revenues	691,074	522,482	920,324	156,560	502,362	2,792,802
Expenditures:						
Instruction:						
Regular instruction	42,270	-	-	-	-	42,270
Vocational instruction	4,423	-	-	-	-	4,423
Other instruction	244,570	-	-	-	-	244,570
Total instruction	291,263	-	-	-	-	291,263
Support services:						
Pupil services	7,532	-	-	-	-	7,532
Instructional staff services	50,758	-	-	151,663	-	202,421
Business services	222,513	1,207,752	1,078,968	3,600	13,741	2,526,574
Central services	-	-	-	-	24,793	24,793
Insurance	-	-	379	-	2,065	2,444
Other support services	-	-	15,196	1,297	325,017	341,510
Total support services	280,803	1,207,752	1,094,543	156,560	365,616	3,105,274
Total expenditures	572,066	1,207,752	1,094,543	156,560	365,616	3,396,537
Excess of revenues over (under)						
expenditures	119,008	(685,270)	(174,219)	-	136,746	(603,735)
Other financing sources:						
Transfers in	-	-	174,219	-	-	174,219
Net change in fund balances	119,008	(685,270)	-	-	136,746	(429,516)
Fund balances - Beginning of year	910,436	1,858,669	-	-	336,376	3,105,481
Fund balances - End of year	\$ 1,029,444	\$ 1,173,399	\$ -	\$ -	\$ 473,122	\$ 2,675,965

See Independent Auditor's Report.

Other Reports

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, 2021, 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 8, 2021.

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 preceding paragraph 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 may exist that have not been identified.

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 black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

December 8, 2021
Madison, Wisconsin

Independent Auditor's Report on Compliance for Each 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

We have audited the Waunakee Community School District's (the "District") compliance with the types of compliance requirements described 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, 2021. 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.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal and state programs based on our audit of the types of compliance requirements referred to above. 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* (Uniform Guidance); and the *State of Wisconsin Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination on the District's compliance.

Opinion on Each Major Federal and State Program

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, 2021.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 8, 2021
Madison, Wisconsin

Waunakee Community School District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Grantor Agency/Pass Through Agency/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Accrued Revenue 7/1/2020	Cash Received	Expenditures	Accrued Revenue 6/30/2021
<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	2021-136181-DPI-IDEA-FT-341	\$ 91,761	\$ 713,148	\$ 734,712	\$113,325
Preschool Entitlement	84.173	2021-136181-DPI-IDEA-P-347	489	8,149	7,660	-
Total Special Education Cluster			<u>92,250</u>	<u>721,297</u>	<u>742,372</u>	<u>113,325</u>
Title I Grants to Local Educational Agencies	84.010	2021-136181-DPI-TIA-141	15,014	65,086	87,949	37,877
Supporting Effective Instruction State Grants	84.367	2021-136181-DPI-TIIA-365	3,827	43,575	52,015	12,267
Student Support and Academic Enrichment Grants	84.424	2021-136181-DPI-TIV-A-381	-	9,999	9,999	-
<i>Education Stabilization Fund</i>						
COVID-19 Elementary and Secondary School						
Emergency Relief Fund	84.425	2021-136181-DPI-ESSERF-160	-	63,224	63,224	-
Career and Technical Education -- Basic Grants to States	84.048	2021-136181-DPI-CTE-400	4,092	18,021	14,865	936
Total U.S. Department of Education			<u>115,183</u>	<u>921,202</u>	<u>970,424</u>	<u>164,405</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>						
Passed through Wisconsin Department of Health Services						
Drug-Free Communities Support Program Grants	93.276	6 NH28CE002991-01-01	-	12,189	19,291	7,102
Medicaid Cluster	93.778	N/A	10,465	284,200	274,872	1,137
Total U.S. Department of Health and Human Services			<u>10,465</u>	<u>296,389</u>	<u>294,163</u>	<u>8,239</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$125,648</u>	<u>\$1,217,591</u>	<u>\$ 1,264,587</u>	<u>\$172,644</u>

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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, 2021

Grantor Agency/Pass Through Agency/Program Title	State I.D. Number	Pass-Through Entity Identifying Number	Accrued Revenue 7/1/2020	Cash Received	Expenditures	Accrued Revenue 6/30/2021
<u>WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION</u>						
Special Education and School Age Parents	255.101	136181-100	\$ -	\$ 2,083,613	\$ 2,083,613	\$ -
Common School Fund Library Aid	255.103	136181-104	-	155,027	155,027	-
General Transportation Aid for Public School Pupils	255.107	136181-102	-	81,476	81,476	-
Equalization Aids	255.201	136181-116	339,174	20,547,027	20,532,274	324,421
Aid for School Mental Health Programs	255.227	136181-176	-	81,578	81,578	-
Supplemental Per Pupil Aid	255.245	136181-181	-	12,544	12,544	-
Early College Credit Program	255.445	136181-178	-	580	580	-
Educator Effectiveness Eval Sys Grants	255.940	136181-154	27,840	27,840	29,520	29,520
Per Pupil Aid	255.945	136181-113	-	3,062,976	3,062,976	-
Career and Technical Education Incentive Grants	255.950	136181-152	-	66,204	66,204	-
Assessments of Reading Readiness	255.956	136181-166	-	8,374	8,374	-
Total Wisconsin Department of Public Instruction			367,014	26,127,239	26,114,166	353,941
<u>WISCONSIN DEPARTMENT OF REVENUE</u>						
State Aid - Personal Property Tax	835.103	N/A	-	203,245	203,245	-
Exempt Computer Aid	835.109	N/A	58,852	58,852	58,852	58,852
Total Wisconsin Department of Revenue			58,852	262,097	262,097	58,852
<u>WISCONSIN DEPARTMENT OF JUSTICE</u>						
Safety Initiative Grant	455.201	N/A	1,961	21,395	19,434	-
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			\$ 427,827	\$ 26,410,731	\$ 26,395,697	\$ 412,793

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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, 2021

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, 2021. 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

2020-2021 eligible costs under the State Special Education Program are \$7,465,097.

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, 2021

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?	No
Noncompliance material to the financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No
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	Special Education Cluster
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, 2021

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? No

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 *State of Wisconsin Single Audit Guidelines*? No

Identification of major state programs:

State ID Number	Name of State Program
255.101	Special Education and School Age Parents
255.107	Pupil Transportation
255.201	Equalization Aids
Federal program audited as a major program to meet State requirements:	
93.778	Medicaid Cluster

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, 2021

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 Justice	No
Department of Revenue	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

Dan Walker

Date

December 8, 2021



Waunakee Community School District

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**Waunakee Chapter
National Honor Society
Selection Procedure Description**

The National Honor Society chapter of Waunakee Community High School is a duly chartered and affiliated chapter of this prestigious national organization. Membership is open to those students who meet the required standards in four areas of evaluation: scholarship, service, leadership, and character. Students are selected for membership by majority vote of a five-member principal-appointed faculty council, which bestows this honor upon qualified students on behalf of the faculty of our school each Spring Semester.

Students in grades 10 and 11 are eligible for membership. For the scholarship criterion, a student must have a cumulative GPA of 3.6 or better on a 4.0 scale. Each spring, those students who meet this criterion are invited to complete a Candidate Form that provides the faculty council with information regarding the candidate's leadership, service, and character.

To be eligible for consideration, candidates must have been enrolled for a period of equivalent to one semester at Waunakee Community High School. *Note: An active member of the National Honor Society who transfers to this school will be automatically accepted for membership in this chapter. This member must maintain the requirements for this chapter in order to retain membership.

To evaluate a candidate's character, the faculty council uses two forms of input. First, school disciplinary records are reviewed. Second, members of the faculty are solicited for input regarding their professional reflections on a candidate's service activities, character, and leadership.

Any solicited faculty input and all Candidate Forms are carefully reviewed by the faculty council to determine membership. A majority vote of the council is necessary for selection. Candidates are notified regarding selection or non selection according to a predetermined schedule.

Following notification, a formal induction ceremony is held at the school to recognize all the newly selected members. Once inducted, new members are required to maintain the same level of performance (or better) in all four criteria that led to their selection.



Waunakee Community School District

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Chapter Bylaws
of the
Waunakee Community High School Chapter
of the
National Honor Society

Adopted: November 20, 2021

ARTICLE I: NAME

The name of this chapter shall be the Waunakee Chapter of the National Honor Society of Waunakee Community High School.

ARTICLE II: PURPOSE

The purpose of this chapter shall be to create an enthusiasm for scholarship, to stimulate a desire to render service, to promote worthy leadership, and to encourage the development of character in students of Waunakee Community High School.

ARTICLE III: POWERS

Section 1: This chapter operates under the direction of and in full compliance with the National Constitution of NHS. See www.nhs.us/constitutions. In addition, this chapter will maintain active affiliation with the national organization on an annual basis.

Section 2: This chapter will remain an active member of the state association, Wisconsin Association of Student Council, by paying annual dues and participating in state functions when possible.

Section 3. The chapter adviser is given the authority to supervise the administration of chapter activities, as delegated by the school principal.

Section 4: Final authority on all activities and decisions of the chapter resides with the school principal.



Waunakee Community School District

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Section 5: Nondiscrimination. Our chapter of NHS maintains policies and practices that are designed to prevent discrimination against any qualified candidate or member on the basis of race, color, religion, ancestry, national origin, gender identity, or disability. This policy of nondiscrimination applies to all practices, including the chapter administration and the selection, discipline, and dismissal of members.

ARTICLE IV: MEMBERSHIP

Section 1. Membership in this chapter is an honor bestowed upon deserving students by the faculty and shall be based on the criteria of scholarship, service, leadership, and character.

Section 2. Membership in this chapter shall be known as active, honorary, and alumni. Active members become alumni members at graduation. Alumni and honorary members have no voice or vote in chapter affairs.

Section 3. Eligibility:

- a. Candidates eligible for selection to this chapter must be members of the sophomore or junior class.
- b. To be eligible for selection to membership in this chapter, the candidate must have been enrolled for a period equivalent to one semester at Waunakee Community High School.
- c. Candidates eligible for election to the chapter shall have a minimum cumulative grade point average of 3.6.
- d. Upon meeting the grade level, enrollment, and GPA standards, candidates shall then be considered based on their service, leadership, and character.

ARTICLE V: SELECTION OF MEMBERS

Section 1. The selection of members to this chapter shall be by a majority vote of the faculty council which consists of five faculty members appointed by the principal. The chapter adviser shall be the sixth, nonvoting, *ex officio* member of the faculty council.

Section 2. The selection of active members shall be held once a year during the second semester of the school year.

Section 3. Prior to the final selection, the following shall occur:

- a. Students' academic records shall be reviewed to determine scholastic eligibility.



Waunakee Community School District

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- b. All students who are eligible scholastically (i.e., candidates) shall be notified and asked to complete and submit the online NHS application for further consideration.
- c. The faculty shall be requested to evaluate candidates determined to be scholastically eligible using the official input form provided by the high school counseling office.
- d. The faculty council shall review the candidate information forms, faculty input, and other relevant information to determine those who fully meet the selection criteria for membership.

Section 4. Candidates become members when inducted at a special ceremony.

Section 5. An active member of the National Honor Society who transfers from this school will be given an official letter indicating the status of his/her membership.

Section 6. An active member of the National Honor Society who transfers to this school will be automatically accepted for membership in this chapter. This member must maintain the requirements for this chapter in order to retain membership.

ARTICLE VI: OBLIGATIONS OF MEMBERS

Section 1. Annual dues for this chapter shall be \$0.

Section 2. Each member of this chapter who is in good standing with regard to the membership standards and member obligations shall be entitled to wear the emblem adopted by the National Honor Society.

Section 3. Any member who withdraws, resigns, or is dismissed from the chapter shall return the emblem to the chapter.

Section 4. Chapter members who are seniors in good standing shall be granted the **privilege** of wearing the honor cords or NHS pin at graduation.

ARTICLE VII: OFFICERS

Section 1. The officers of the chapter shall be president, vice president, secretary, and communications director.



Waunakee Community School District

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Section 2. Student officers shall be elected at the last meeting of each school year. All returning members in good standing with the chapter are eligible to run for a position as an officer. Any active member can nominate an eligible member as a candidate for office.

Section 3. Voting shall be by secret ballot. A majority vote shall be necessary to elect any officer of this chapter. If the first vote does not yield a majority, a second vote shall be taken of the two candidates receiving the highest number of votes.

Section 4. It shall be the duty of the president to preside at the meetings of the chapter, and serve as the official representative of the chapter at school and community functions.

Section 5. The vice president shall preside in the absence of the president and shall also keep a record of members' contributions to leadership and service.

Section 6. The secretary shall keep the minutes and attendance records for meetings and be responsible for all official correspondence.

Section 7. The communications director shall notify members of meetings, activities, expectations, etc as well as maintain the chapters social media accounts.

Section 8. Officers and the faculty adviser(s) shall collectively be known as the chapter's executive committee. The executive committee shall establish annual goals for the chapter and have general charge of the meetings and the business of the chapter, but any action by the executive committee is subject to the review of the chapter members.

ARTICLE VIII: MEETINGS

Section 1. Regular meetings of this chapter shall be every other month. Special meetings can be called by the president with approval of the adviser.

Section 2. This chapter shall conduct its meetings according to *Robert's Rules of Order*.

Section 3. Members are expected to attend all chapter meetings.

ARTICLE IX: ACTIVITIES

Section 1. The chapter shall determine one or more service projects for each year.

Section 2. All members shall regularly participate in these projects.



Waunakee Community School District

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Section 3. These projects shall have the following characteristics: fulfill a need within the school or community; have the support of the administration and the faculty; be appropriate and educationally defensible; and be well planned, organized, and executed.

Section 4. Each member shall have the responsibility for choosing and participating in an individual service project which reflects his or her particular talents and interests and as approved by the chapter adviser. This is in addition to the chapter projects to which all members contribute.

Section 5. The chapter shall publicize and promote its projects in a positive manner.

ARTICLE X: DISCIPLINE and DISMISSAL of MEMBERS

Section 1. Any member who falls below the standards of scholarship, service, leadership, or character may be considered for discipline or dismissal from the Waunakee Community High School chapter of the National Honor Society. A member of the National Honor Society is expected to maintain his/her academic standing and take an active role in service and leadership to his/her school and community.

Section 2. If a member's cumulative grade point average falls below the standard in effect when he/she was selected (3.6), he /she will be given a written warning and a reasonable time period for improvement. If the cumulative grade point average remains below standard at the end of the warning period the student will be subject to further disciplinary action by the faculty council that includes consideration of dismissal from the chapter.

Section 3. Violations of the law or school regulations can result in immediate consideration of the dismissal of a member (see Section 5 below). These violations include, but are not limited to DWI, stealing, destruction of property, cheating, truancy, or possession, selling, or being under the influence of drugs or alcohol at school or school-related activities or in the community.

Section 4. Offenders of the school conduct code (such as use of profanity, failure to comply, unexcused absences, excessive tardiness, etc.) will receive written warning notification. A conference may be requested by either party (faculty council or student/parent). If the member is involved in another violation of the school conduct code, the member may be considered for dismissal.

Section 5. Chapter officers, as representatives of the chapter, can be removed from their positions as a consequence of disciplinary action taken by the faculty council.



Waunakee Community School District

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Section 6. In all cases of pending dismissal:

- a. The member will receive **written notification** from the adviser/faculty council indicating the reason for consideration of dismissal.
- b. The member has the **right** to respond to the charge(s) against him/her at a **hearing** before the faculty council prior to any vote on dismissal (in accordance with due process identified in Article X of the National Constitution). The member has the opportunity to present his/her defense either in person or via a written statement presented in lieu of the face-to-face hearing. Following the hearing, the faculty council will then vote on whether to dismiss. A majority vote of the faculty council is needed to dismiss any member.
- c. The results of the faculty council vote will be presented to the principal for review, and then stated in a letter sent to the student and parents. Dismissed members must surrender any membership emblems to the adviser.
- d. The faculty council's decision may be appealed to the building principal and afterwards according to provisions of the school district discipline policies.
- e. A member who is dismissed or resigns may never again be considered for membership in the National Honor Society.

Section 7. In lieu of dismissal, the faculty council may impose disciplinary sanctions upon a member as deemed appropriate.

ARTICLE XI: RATIFICATION, APPROVAL, and REVIEW.

Section 1: These bylaws will be **approved** upon receiving a two-thirds affirmative vote of all active members of the chapter, a majority affirmative vote of the faculty council, and approval by the administration.

Section 2: These bylaws shall be reviewed and if necessary, revised within five years from the date of approval noted on this document.

ARTICLE XII: AMENDMENTS

These bylaws may be amended by a 2/3 vote of the chapter, provided notice of the proposed amendment has been given to members at least one month prior to the vote. The exceptions



Waunakee Community School District

Committed to Children . Committed to Community . Committed to Excellence

are Articles IV, V, and X, which are developed by the faculty council with the approval of the principal.

Approved on November 20, 2021

Signatures/Names of the Chapter President, Secretary, Adviser, and Principal.

Officers:

Henry Lee
Addison Piette
Sage Smith
Gabi Evans
Ava VanEpps
Makenzie Wallace

Advisor:

Lisa Carothers

Principal:

Brian Borowski

NHS Application

Based on your excellent academic achievement, you are eligible to apply for membership in National Honor Society (NHS), an organization created to give honor and special recognition to students who excel in four life dimensions: scholarship, leadership, service, and character. According to our school's NHS constitution, you have met one of these criteria (scholarship) by achieving the required 3.6 cumulative grade point average. Joining NHS also means you have a strong commitment to the areas of leadership, service, and character. Therefore, please share information about yourself as it pertains to these three areas.

PLEASE NOTE: If you are not interested in participating in community service activities or if you will be too busy to complete the required hours, NHS won't be a good fit for you. You can still be recognized for your academic achievement through the honor roll and laude system.

If you are interested in pursuing and maintaining these requirements, please continue. At the end of the form, you and your parent or guardian must submit contact information and "sign" this form in order to acknowledge your understanding of NHS requirements.

Please submit this completed form by 4:00 p.m. on Tuesday, March 1. This deadline is firm. Absolutely no applications will be accepted after March 1.

* Required

1. Email *

Leadership

Student leaders are those who are resourceful, good problem solvers, and idea contributors. Leadership experiences can be drawn from school or community activities while working with or for others.

2. Leadership Record *

Please check all that apply

Check all that apply.

- I am or have been an officer, leader, or captain of a high school club or organization
- I am or have been an officer, leader, or captain of a non-school organization (church, 4-H, Boy Scouts, etc) while in high school
- I hold or have held a leadership role at my job (shift leader, assistant manager, etc)

3. Leadership Elaboration *

Describe yourself as a leader. Please use one example of yourself as a leader to help answer this question. Consider leadership roles with regard to classroom, sports, club activities, and workplace. Also explain any leadership goals for your remaining high school year(s).

Service

Community service involves voluntary contributions made by a student to the school or community, done without compensation.

4. Service Record *

Using the description above, how many service hours have you completed during the past 2 years?

Mark only one oval.

- 0
- 1-5
- 5-15
- 15-25
- 25-40
- 40-60
- 60+

5. Service Elaboration *

Referring to your answer above, explain what you have gained from participating in community service. Please use one community service activity you participated in to help answer this question. You may also use this space to elaborate on why you might have participated in little or no community service (working at job, helping around home, etc). In that case, please elaborate on those circumstances

6. Service Plans *

If inducted into NHS, you will be required to perform at least 20 hours of community service each year you are a member. Please explain all three of these aspects: 1) Considering all the other activities, jobs, school responsibilities, etc in your life, how will you find the time to fulfill this minimum requirement? 2) What service activities would you like to see NHS pursue? 3) What do you hope to gain from your participation in future community service activities?

Character

The student of good character is cooperative; demonstrates high standards of honesty and reliability; shows courtesy, concern, and respect for others; and generally maintains a clean disciplinary record.

7. Character Record *

Over the past three semesters, have you received a detention, suspension, citation, or other disciplinary action from violating:

Mark only one oval per row.

	Yes	No
School rules and policies	<input type="radio"/>	<input type="radio"/>
Co-Curricular codes of conduct	<input type="radio"/>	<input type="radio"/>
Laws	<input type="radio"/>	<input type="radio"/>

8. Character Elaboration *

Using the description above, please comment on how you see yourself in regard to character. Use a specific example to help you answer this question. You may also use this space to share your thoughts regarding any violations of school policy or athletic code you may have incurred.

Faculty Endorsement

9. Endorsement Form *

Please have a WCHS faculty member complete and sign the faculty endorsement form that was mailed to you with your invitation to apply to NHS. Take a photo of this completed and signed form and submit it below.

Files submitted:

10. Dimension *

Please select which dimension the faculty member is endorsing

Mark only one oval.

- Leadership
- Service
- Character

Six Words

The six-word phrases of each inducted member will be shared in a presentation at the induction ceremony as a way of introducing them to the audience.

11. Your six words *

In EXACTLY six words, create a clever statement that sums up what you're like or how you approach life. This should NOT be just a list of descriptions. Please note that we will display what you write in some form within the induction materials.

Agreement

Membership Requirements

As a National Honor Society member, you are expected to excel in the areas of academics, leadership, service and character.

Specifically, you must maintain a 3.6 cumulative GPA and complete at least twenty (20) hours of community service each membership year. You may complete these hours through NHS activities, tutoring other students, working in the writing center, and other volunteer activities. These service hours must be completed between April 1, 2022, and April 30, 2023, and be documented in InnerView, an online service NHS members are required to use. Remember, all hours must be submitted by Saturday, April 30, 2023.

In addition, you must maintain good character standing. Co-curricular code violations, legal citations, i.e., underage drinking, disorderly conduct, etc., as well as academic honesty violations may be grounds for dismissal from membership.

Both you and a parent must sign the form below stating that the requirements are understood in order to maintain your National Honor Society membership if you are selected.

I understand that as a National Honor Society member, I will complete the requirements listed below:

1. Maintain a cumulative 3.6 GPA.
2. Complete at least twenty (20) hours of community service each membership year.
3. Maintain good character standing (as defined above).

Student Acknowledgement

Entering the information below and submitting this form will be considered equivalent to signing your name.

12. Student First Name *

13. Student Last Name *

Parent or Guardian Acknowledgement

Students: Please have your parent or guardian complete this portion of the form. Entering the information below and submitting this form will be considered equivalent to signing your name.

14. Parent/Guardian First Name *

15. Parent/Guardian Last Name *

Thank you!

Our Faculty Council will review your application and you will be contacted regarding your admittance to NHS. Details regarding the time and location of the induction ceremony will be forthcoming.

Best wishes!

Sincerely,

Mrs. Carothers (lisacarothersaa@waunakee.k12.wi.us)

NHS Adviser

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Google Forms



Wisconsin High School Forensic Association

1501 Saint Andrew St, Ste C200
La Crosse, WI 54603-2817

Building confidence since 1895
(920) 710-1895 | www.whsfa.org

December 13, 2021

Randy Guttenberg, Administrator
905 Bethel Circle
Waunakee, WI 53597

Dear Randy Guttenberg:

On behalf of the Wisconsin High School Forensic Association, I extend congratulations to **Waunakee High School**, director **Rick Braun**, and your students who participated in the 2021 State One-Act Play Contest, held as part of the Wisconsin Interscholastic Theatre Festival, November 19-20, 2021 at UW-Stevens Point and online. Your school's commitment to performing arts gives your student-artists a means for creative expression and enhances their socio-emotional learning during a pandemic, when connecting with peers is of critical importance.

The cast of the play, ***The Omelet Murder Case*** received the **Critic's Choice Award** for their production, representing an elite level of achievement at the State Festival. Additionally, the production earned: **Directing Award, and Technical Theatre Award**. Plus, earning an Outstanding Acting Award - **Zach Grasee as "Shake" Speare**, **Delaney Pfeiffer as "Miss Marlowe"**

You and your school should be extremely proud of your theatre program and the accomplishment of this entire cast and crew who represented your school district in such an outstanding manner. We look forward to their continued participation in future festivals.

Sincerely,

Adam J. Jacobi
Executive Director

cc: Rick Braun
Brian Borowski
Joan Ensign



2021-22 Budget Status Report-December 31, 2021

GENERAL FUND 10 EXPENSES

Salary & Benefits (no grants)	Original Budget	Revised Budget	Spent	Ordered	% Spent/Or.	Available
Personnel Costs: Salaries	28,256,649	28,256,649	11,894,215.92	0.00	42.09%	16,362,433.08
Personnel Costs: Benefits	10,313,596	10,313,596	4,342,762.06	0.00	42.11%	5,970,833.94
Total	38,570,245	38,570,245	16,236,977.98	0.00	42.10%	22,333,267.02

Buildings	Budget	Revised Budget	Spent	Ordered	% Spent/Or.	Available
Prairie School	82,370	82,370	46,299.86	3,577.20	60.55%	32,492.94
Prairie School CSF	18,322	18,322	13,968.40	1,656.24	85.28%	2,697.36
Heritage School	84,700	84,700	39,796.55	23,078.39	74.23%	21,825.06
Heritage School CSF	16,046	16,046	4,758.47	6,165.98	68.08%	5,121.55
Arboretum School	71,625	71,625	39,694.39	1,817.02	57.96%	30,113.59
Arboretum School CSF	15,970	15,970	11,647.41	1,235.36	80.67%	3,087.23
Intermediate School	142,830	142,830	58,567.48	10,018.91	48.02%	74,243.61
Intermediate School CSF	23,746	23,746	20,341.00	0.00	85.66%	3,405.00
Middle School	153,220	153,220	77,266.37	26,581.34	67.78%	49,372.29
Middle School CSF	22,229	22,229	15,603.84	3,514.10	86.00%	3,111.06
High School	553,993	553,993	144,865.11	54,182.61	35.93%	354,945.28
High School CSF	50,603	50,603	24,035.17	2,805.60	53.04%	23,762.23
Athletics	354,477	354,477	173,156.13	120,386.30	82.81%	60,934.57

Departments						
Utilities	1,042,000	1,042,000	633,196.86	391,455.63	98.34%	17,347.51
Maintenance	1,003,090	1,003,090	753,502.14	398,398.40	114.84%	-148,810.54
Capital Projects	150,000	150,000	125,706.99	5,432.32	87.43%	18,860.69
Contingency Fund	100,000	100,000	2,345.95	0.00	2.35%	97,654.05
Energy Conservation	83,894	83,894	99,718.13	0.00	118.86%	-15,824.13
Transportation	1,273,528	1,273,528	391,486.54	875,764.36	99.51%	6,277.10
Technology	966,179	966,179	516,157.07	29,883.47	56.52%	420,138.46
Technology Erate/Fees	53,600	53,600	29,363.16	5,262.40	64.60%	18,974.44
Curriculum-Secondary	204,029	204,029	317,288.88	14,263.88	162.50%	-127,523.76
Curriculum-Elementary Operations	197,982	197,982	60,282.07	16,571.12	38.82%	121,128.81
Curriculum-Elementary District	945,000	945,000	476,000.00	469,000.00	100.00%	0.00
Human Resources	35,850	35,850	23,221.73	63.21	64.95%	12,565.06
Superintendent	84,600	84,600	66,879.69	38,392.77	124.44%	-20,672.46
Student Services-Operations	71,250	71,250	6,772.17	1,043.76	10.97%	63,434.07
Student Services-District	92,500	92,500	26,606.85	42,079.62	74.26%	23,813.53
Business Office	499,673	499,673	305,398.02	175,354.92	96.21%	18,920.06
District Wide	1,344,610	1,344,610	547,225.56	88,288.63	47.26%	709,095.81
Special Projects	0	0	0.00	0.00	---	0.00
Summer School	69,940	69,940	54,748.04	41.79	78.34%	15,150.17

Grants-Fund 10						
Common School Fund-District	5,800	5,800	5,799.00	0.00	99.98%	1.00
Title 1 Grant (Public)	89,776	89,776	33,663.00	0.00	37.50%	56,113.00
Title 1 Grant (Private)	6,199	6,199	1,905.41	0.00	30.74%	4,293.59
Title 2 Grant (Public)	50,807	54,375	31,577.36	0.00	58.07%	22,797.64
Title 2 Grant (Private)	5,692	5,692	0.00	0.00	0.00%	5,692.00
Title 3 Grant	18,840	18,840	4,722.88	0.00	25.07%	14,117.12
Title 4A Grant (Public)	9,648	8,796	8,796.00	0.00	100.00%	0.00
Title 4A Grant (Private)	351	1,219	0.00	0.00	0.00%	1,219.00
Career/Tech Ed Grant	73,654	73,654	8,278.90	0.00	11.24%	65,375.10
CEIS Federal Flo-Through	153,367	153,302	74,927.69	0.00	48.88%	78,374.31
Ed. Effectiveness Grant	29,520	29,520	0.00	0.00	0.00%	29,520.00
ESSER2	626,122	626,122	0.00	0.00	0.00%	626,122.00
ESSER3	0	0	0.00	0.00	---	0.00
Peer Mentor Grant	0	0	0.00	0.00	---	0.00
Perkins Grant	18,914	18,914	5,722.16	0.00	30.25%	13,191.84
Reading Readiness	8,375	8,375	0.00	0.00	0.00%	8,375.00
Dane Co. Mental Health	20,511	20,511	20,510.65	0.00	100.00%	0.35
School-Based Mental Health	75,000	75,000	0.00	0.00	0.00%	75,000.00

Other Program Totals						
Transfer to Fund 27	6,406,644	6,406,644	0.00	0.00	0.00%	6,406,644.00
Wellness Clinic	242,250	242,250	98,276.41	143,804.57	99.93%	169.02

Subtotals	Original Budget	Revised Budget	Spent	Ordered	% Spent/Or.	Available
Salary & Benefits Totals	38,570,245	38,570,245	16,236,977.98	0.00	42.10%	22,333,267.02
Building Totals	1,590,131	1,590,131	670,000.18	255,019.05	58.17%	665,111.77
Department Totals	8,217,725	8,217,725	2,145,899.85	2,551,296.28	85.03%	1,230,528.87
Grant Totals	1,192,576	1,196,095	195,903.05	0.00	16.38%	1,000,191.95
Other Program Totals	6,648,894	6,648,894	98,276.41	143,804.57	3.64%	6,406,813.02
Total Fund 10 Expenditures	56,219,571	56,223,090	21,637,057.47	2,950,119.90	43.73%	31,635,912.63

2021-22 Budget Status Report-December 31, 2021

GENERAL FUND 10 REVENUES

Building/Department	Original Budget	Revised Budget	Received	Ordered	% Received	Unreceived
Prairie School	5,720	5,720	3,589.67	0.00	62.76%	2,130.33
Heritage School	5,950	5,950	3,274.61	0.00	55.04%	2,675.39
Arboretum School	6,375	6,375	3,797.00	0.00	59.56%	2,578.00
Intermediate School	33,350	33,350	11,073.59	0.00	33.20%	22,276.41
Middle School	32,600	32,600	11,534.44	0.00	35.38%	21,065.56
High School	169,750	169,750	153,923.46	0.00	90.68%	15,826.54
Curriculum - Elementary	0	0	188.00	0.00	---%	-188.00
Curriculum - Secondary	8,800	8,800	4,770.44	0.00	54.21%	4,029.56
Maintenance	6,000	6,000	21,069.35	0.00	351.16%	-15,069.35
Energy Conservation	0	0	4,909.30	0.00	---%	-4,909.30
Athletic Dept	38,000	38,000	225.00	0.00	0.59%	37,775.00
Human Resources	2,200	2,200	62.93	0.00	2.86%	2,137.07
Technology	2,750	2,750	7,452.91	0.00	271.01%	-4,702.91
E-Rate	53,600	53,600	8,513.19	0.00	15.88%	45,086.81
District	54,512,009	54,512,009	3,598,647.67	0.00	6.60%	50,913,361.33

Grants - Fund 10

Common School Fund-District	152,716	152,716	0.00	0.00	0.00%	152,716.00
Title 1 Grant (Public)	89,776	89,776	0.00	0.00	0.00%	89,776.00
Title 1 Grant (Private)	6,199	6,199	0.00	0.00	0.00%	6,199.00
Title 2 Grant (Public)	50,807	54,375	0.00	0.00	0.00%	54,375.00
Title 2 Grant (Private)	5,692	5,692	0.00	0.00	0.00%	5,692.00
Title 3 Grant	18,840	18,840	0.00	0.00	0.00%	18,840.00
Title 4A Grant (Public)	9,648	8,796	0.00	0.00	0.00%	8,796.00
Title 4A Grant (Private)	351	1,219	0.00	0.00	0.00%	1,219.00
Career/Tech Ed Grant	73,654	73,654	0.00	0.00	0.00%	73,654.00
CEIS Federal Flo-Through	153,367	153,302	52,677.69	0.00	34.36%	100,624.31
Ed. Effectiveness Grant	29,520	29,520	0.00	0.00	0.00%	29,520.00
ESSER2	626,122	626,122	0.00	0.00	0.00%	626,122.00
ESSER3	0	0	0.00	0.00	---%	0.00
Peer Mentor Grant	2,975	2,975	2,975.00	0.00	100.00%	0.00
Perkins Grant	18,914	18,914	0.00	0.00	0.00%	18,914.00
Reading Readiness	8,375	8,375	0.00	0.00	0.00%	8,375.00
Dane Co. Mental Health	20,511	20,511	9,673.66	0.00	47.16%	10,837.34
School-Based Mental Health	75,000	75,000	0.00	0.00	0.00%	75,000.00

Total Fund 10 Revenues	56,219,571	56,223,090	3,898,357.91	0.00	6.93%	52,324,732.09
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SPECIAL EDUCATION FUND 27 EXPENSES

Salaries & Benefits (no grants)	Budget	Revised Budget	Spent	Ordered	% Spent/Or.	Available
Salaries	5,894,937	5,894,937	2,321,720.18	0.00	39.38%	3,573,216.82
Benefits	2,339,942	2,339,942	888,394.78	0.00	37.97%	1,451,547.22
Total	8,234,879	8,234,879	3,210,114.96	0.00	38.98%	5,024,764.04

Departments

Special Ed-Operations	28,839	28,839	2,470.06	7,026.56	32.93%	19,342.38
Special Ed-District	126,557	126,557	113,773.37	135,216.53	196.74%	-122,432.90
Transportation	323,008	323,008	149,234.92	161,889.08	96.32%	11,884.00
Medicaid	9,000	9,000	8,980.61	0.00	99.78%	19.39

Grants-Fund 27

IDEA FlowThrough Grant	778,446	778,446	261,438.01	102,436.71	46.74%	414,571.28
IDEA FlowThrough Grant-ESSER3	198,857	198,857	0.00	0.00	0.00%	198,857.00
IDEA PreSchool Grant	23,500	23,500	4,551.25	1,996.24	27.86%	16,952.51
IDEA PreSchool Grant-ESSER3	22,403	22,403	0.00	0.00	0.00%	22,403.00

Total Fund 27 Expenditures	9,745,489	9,745,489	3,750,563.18	408,565.12	42.68%	5,586,360.70
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SPECIAL EDUCATION FUND 27 REVENUES

Source	Budget	Revised Budget	Received	Ordered	% Received	Unreceived
IDEA FlowThrough Grant	778,446	778,446	117,937.26	0.00	15.15%	660,508.74
IDEA FlowThrough Grant-ESSER3	198,857	198,857	0.00	0.00	0.00%	198,857.00
IDEA PreSchool Grant	23,500	23,500	2,699.09	0.00	11.49%	20,800.91
IDEA PreSchool Grant-ESSER3	22,403	22,403	0.00	0.00	0.00%	22,403.00
Special Ed Revenues	0	0	0.00	0.00	---%	0.00
Other Fund 27 Revenues	8,722,283	8,722,283	13,313.84	0.00	0.15%	8,708,969.16

Total Fund 27 Revenues	9,745,489	9,745,489	133,950.19	0.00	1.37%	9,611,538.81
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FOOD SERVICE FUND 50 EXPENSES

Function	Budget	Revised Budget	Spent	Ordered	% Spent/Or.	Available
All	2,356,669	2,356,669	1,073,671.19	1,199,476.53	96.46%	83,521.28

FOOD SERVICE FUND 50 REVENUES

Source	Budget	Revised Budget	Received	Ordered	% Received	Unreceived
All	2,406,900	2,406,900	1,017,622.93	0.00	42.28%	1,389,277.07

2021-22 Budget Status Report-December 31, 2021

CALCULATION OF BUILDING/DEPARTMENT BUDGET BALANCES

Building/Department	20-21 Carryover	21-22 Revenue Budget	21-22 Rec'd	21-22 Revenue Balance	21-22 Expense Budget	21-22 Spent / Encumbered	21-22 Expense Balance	21-22 Balance	Funds Available
Prairie School	17,678.03	5,720.00	3,589.67	2,130.33	82,370	49,877.06	32,492.94	30,362.61	48,040.64
Heritage School	17,611.01	5,950.00	3,274.61	2,675.39	84,700	62,874.94	21,825.06	19,149.67	36,760.68
Arboretum School	21,718.99	6,375.00	3,797.00	2,578.00	71,625	41,511.41	30,113.59	27,535.59	49,254.58
Intermediate School	48,083.05	33,350.00	11,073.59	22,276.41	142,830	68,586.39	74,243.61	51,967.20	100,050.25
Middle School	38,027.78	32,600.00	11,534.44	21,065.56	153,220	103,847.71	49,372.29	28,306.73	66,334.51
High School	87,228.82	169,750.00	153,923.46	15,826.54	553,993	199,047.72	354,945.28	339,118.74	426,347.56
Athletic Dept	60,229.50	38,000.00	225.00	37,775.00	354,477	293,542.43	60,934.57	23,159.57	83,389.07
Curriculum-Elementary (Oper)	13,687.23	0.00	0.00	0.00	197,982	76,853.19	121,128.81	121,128.81	134,816.04
Curriculum-Secondary	20,932.26	8,800.00	4,770.44	4,029.56	204,029	331,552.76	-127,523.76	-131,553.32	-110,621.06
CTE Grant		73,654.00	0.00	73,654.00	73,654	8,278.90	65,375.10	-8,278.90	-8,278.90
Energy Conservation	461.82	0.00	4,909.30	-4,909.30	83,894	99,718.13	-15,824.13	-10,914.83	-10,453.01
Human Resources	3,639.87	2,200.00	62.93	2,137.07	35,850	23,284.94	12,565.06	10,427.99	14,067.86
Maintenance	311,049.59	6,000.00	21,069.35	-15,069.35	1,003,090	1,151,900.54	-148,810.54	-133,741.19	177,308.40
Special Education-Operations	-	0.00	0.00	0.00	28,839	9,496.62	19,342.38	19,342.38	19,342.38
Student Services-Operations	26,573.23	0.00	0.00	0.00	71,250	7,815.93	63,434.07	63,434.07	90,087.30
Superintendent	15,395.84	0.00	0.00	0.00	84,600	105,272.46	-20,672.46	-20,672.46	-5,276.62
Technology	340,408.09	56,350.00	15,966.10	40,383.90	1,019,779	580,666.10	439,112.90	398,729.00	739,137.09
Capital Projects (Fund 10)	10,333.09	0.00	0.00	0.00	0	10,934.45	-10,934.45	-10,934.45	-601.36
	1,033,058.20							816,567.21	1,849,625.41



Waunakee Community School District

Committed to Children . Committed to Community . Committed to Excellence

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 December 2021

	School Address	Type of Drill	Date of Drill
AES	Arboretum Elementary School 1350 Arboretum Drive Waunakee, WI 53597	Hold	12-15-2021
HES	Heritage Elementary School 501 South Street Waunakee, WI 53597		
PES	Prairie Elementary School 700 N. Madison Street Waunakee, WI 53597	Hold	12-15-2021
WIS	Waunakee Intermediate School 6273 Woodland Drive Waunakee, WI 53597	Hold	12-15-2021
WMS	Waunakee Middle School 1001 South Street Waunakee, WI 53597		
WHS	Waunakee High School 301 Community Drive Waunakee, WI 53597	Hold	12-7-2021

Board of Education Representative: _____

Joan Ensign, President 1-10-2022

Building Drill Summary YEAR: 2021/2022

Building	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Arboretum	F	H	H	H						
Heritage	F	F	F	H*						
Prairie	F	F	F	H						
Intermediate	F	F	F	H						
Middle	F	H	F	H*						
High	F	H	F	H (medical)						
*Hold Drill previously scheduled for the same day as the Social Media School Violence challenge. Drills cancelled so as not to cause student/staff/parent concerns that the drill was an actual event.										238

Legend	Description	Additional Notes
A	ALICE Drill - Lockdown	Written evaluation of drill submitted to BOE within 30 days of school violence drill
B	Bus Evacuation	
C	Planned Drill Cancelled	
E	Evacuation	
F	Fire	
H	Hold	Written evaluation of drill submitted to BOE within 30 days of school violence drill
T	Tornado	

**School Violence Drill Evaluation Report
Waunakee Community School District**

**Must be completed with 30 days of the drill and sent to
Safety Coordinator for submission to Board of Education**

School Site and Address	Arboretum Elementary	Date	December 15, 2021
Type of Drill/Exercise	Hold Procedures	Drill Supervisor	Sheila Weihert
Number of Students Present	416	Number of Staff Present	65
Duration of Drill	2 minutes	Assisting Staff	All Staff Lori Armstrong Bob Homan Denise Mehlhoff Special Ed Staff

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Pre-Planning	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?		N/A	
During	Yes	No	N/A
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	
After	Yes	No	N/A
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	

HOLD Procedures

Wednesday, December 15, 2021 due to child behavior

Staff Hold Procedures:

https://docs.google.com/document/d/1kvshE8LDFJOSpG48ory_aIWdKDp7mCDLf6iMG1WExxs/edit

Announcement: "Hold Procedure"

Close Doors, closed doors should then be locked.

All staff should enter nearest secure area. Don't release anyone, ignore bells, no restroom breaks

Continue classroom activities

Take Attendance - present and absent

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Check e-mail on a regular basis for available information or updates.

Do NOT call Office UNLESS you have vital information.

Wait patiently and listen for directions from building administration.

BE PREPARED to implement "Lock Down" or evacuation procedure.

All doors should be locked upon closing the door.

Please let Karen know if you need a lock block for your door.

Report Prepared by: Sheila Weihert/Karen Rundhaug Date: 12/15/2021
(digitally signed and dated)

**School Violence Drill Evaluation Report
Waunakee Community School District**

**Must be completed with 30 days of the drill and sent to
Superintendent for submission to Board of Education**

School Site and Address	Prairie Elem. 700 N. Madison St.	Drill Date	12/15/21
Type of Drill/Exercise	Hold	Drill Supervisor	Dean Kaminski, Katie Schmuck
Number of Students Present	510	Number of Staff Present	75
Duration of Drill	5 min	Assisting Staff	Becca Biddick, Liz McLeod, Dean Frederick, Erin Mayrand, Shelley Finnel, John Cramer

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<i>Pre-Drill Planning</i>	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
<i>During the Drill</i>	Yes	No	N/A
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		

After the Drill	Yes	No	N/A
Was a debrief held with the School Safety Team?	x		
Were police, fire and other included in the debrief? (John Cramer)	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
Doors open: D103 (no occupant however access to room next door), B129 (key not working), A109 (no occupant however access to room next door); sub in B108 could not lock door. Discussed issues with John Cramer at the conclusion of the drill.

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Report Prepared by: ___Dean Kaminski___ Date: ___12/15/21___

Date submitted to Superintendent Office: ___12/15/21___

School Violence Drill Evaluation Report
Waunakee Community School District
Must be completed with 30 days of the drill and sent to
Superintendent for submission to Board of Education

School Site and Address	Intermediate 6273 Woodland Dr.	Drill Date	12/15/21
Type of Drill/Exercise	Hold	Drill Supervisor	Tim Mommaerts
Number of Students Present	619	Number of Staff Present	88
Duration of Drill	10 minutes	Assisting Staff	Lisa Jondle

243

<i>Pre-Drill Planning</i>	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	
<i>During the Drill</i>	Yes	No	N/A
Was plain language used to initiate the drill?	x		
Were any code words used during the drill? “HOLD”	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		
<i>After the Drill</i>	Yes	No	N/A

Was a debrief held with the School Safety Team? Will occur on 1/10/22		x	
Were police, fire and other included in the debrief?		x	
Will staff and students be debriefed? Will occur at next assembly, 1/7/22	x		
Will parents be informed of the drill results?		x	

Narrative - Description of the drill, problems encountered, lessons learned
Two doors in Water South were ajar and not shut due to mechanical issue, custodial team is looking at the doors to repair.

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Report Prepared by: Julio A. Cella Date: 1/3/22
Date submitted to Superintendent Office: 1/3/22

**School Violence Drill Evaluation Report
Waunakee Community School District**

**Must be completed with 30 days of the drill and sent to
Superintendent for submission to Board of Education**

School Site and Address	Waunakee Community High School 301 Community Drive Waunakee, WI 53597	Drill Date	Dec 7, 2021
Type of Drill/Exercise	Medical Hold	Drill Supervisor	Deanne Lensert
Number of Students Present	1300	Number of Staff Present	150
Duration of Drill	20 Minutes	Assisting Staff	Brian Borowski, Aaron May, Jen Lockman, Deanne Lensert, Mike Taschek

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<i>Pre-Drill Planning</i>	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		
<i>During the Drill</i>	Yes	No	N/A
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		
<i>After the Drill</i>	Yes	No	N/A

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?			
Will parents be informed of the drill results?	X		

Narrative - Description of the drill, problems encountered, lessons learned
We had a medical hold involving a 911 call for medical assistance. Everything went very well. The only consistent issue is that the music wing cannot hear our announcements. They don't know when we are going in or out of a hold. We need to work on getting the blue lights for indication.

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Report Prepared by: Deanne Lensert Date: 1/4/22

Date submitted to Superintendent Office: 1/4/22



January 6, 2022

Memo To: WCSD Board of Education

From: Randy Guttenberg

Re: Innovation Center Donation

Lorrie Heinemann 1440 Blue Ridge Trail, Waunakee WI 53597. Made a donation, in the name of Jack Heinemann, to the WCSD in the amount of \$1000.00 to be used in the Innovation Center at the High School.



January 6, 2022

Memo To: WCSD Board of Education

From: Randy Guttenberg

Re: Pride Pump Donation

Meffert Oil Co. 300 South Division St. PO Box 157 Waunakee WI 53597. Made a donation of \$1000.00 to the WCSD Athletic Department from the proceeds of their Pride Pump Campaign

2021/22 Co Curriculars
Waunakee Community School District
January 10, 2022 Board of Education Approval

Activity	First Name	Last Name	Position Title	Location
STAFF				
FORENSICS	LAUREN	MICHIELS	ASSISTANT COACH	HIGH SCHOOL
FORENSICS	RACHEL	GURALSKI	ASSISTANT COACH	HIGH SCHOOL
FORENSICS	WALTER	STENZ	HEAD COACH	HIGH SCHOOL
SOLO ENSEMBLE	ELIZABETH	ZINGER	HEAD ADVISOR	MIDDLE SCHOOL
SOLO ENSEMBLE	KRISTEEN	HANSON	HEAD ADVISOR	MIDDLE SCHOOL
NON STAFF				
SKI/SNOW BOARD	GARY	HUTCHINS	VOLUNTEER COACH	HIGH SCHOOL
SOLO ENSEMBLE	KRISTA	WITAK	ASSISTANT ADVISOR	HIGH SCHOOL
SOLO ENSEMBLE	NATHAN	WEWETZER	ASSISTANT ADVISOR	HIGH SCHOOL



Staff Changes for Jan BOE Meeting

1 message

Jensen, Aimee <aimeejensen@waunakee.k12.wi.us>

Wed, Jan 5, 2022 at 12:32 PM

To: Aaron May <aaronmay@waunakee.k12.wi.us>, Amy Johnson <amyjohnson@waunakee.k12.wi.us>, Randy Guttenberg <randyguttenberg@waunakee.k12.wi.us>, Rebecca McDonough <rebeccamcdonough@waunakee.k12.wi.us>, Tim Schell <timschell@waunakee.k12.wi.us>, Dan Carter <dancarter@waunakee.k12.wi.us>, "Weihert, Sheila" <sheilaweihert@waunakee.k12.wi.us>, Dean Kaminski <deankaminski@waunakee.k12.wi.us>, Brian Borowski <brianborowski@waunakee.k12.wi.us>, Christina Mand <christinamand@waunakee.k12.wi.us>, Tim Mommaerts <timmommaerts@waunakee.k12.wi.us>, Jeffrey Kenas <jeffreykenas@waunakee.k12.wi.us>, Anne Blackburn <anneblackburn@waunakee.k12.wi.us>, Tiffany Loken <tiffanyloken@waunakee.k12.wi.us>
Cc: "Dailey, Cari" <caridailey@waunakee.k12.wi.us>, Ronelle Aime <ronelleaime@waunakee.k12.wi.us>, Amy Manzetti <amymanzetti@waunakee.k12.wi.us>, Brian Grabarski <briangrabarski@waunakee.k12.wi.us>, "Endres, Jenny" <jennyendres@waunakee.k12.wi.us>

New Support Staff

Brenda Ray, Para Educator, Regular Education, HES (replaces Connor Ziegler)
Sharon Thompson, Custodian, IS (replaces Mike Beck)

Resignations

Heather Nelson, Para Educator, Regular Education, HES
Connor Ziegler, Para Educator, Regular Education, HES
Jill Ziegler, School Nurse, PES

Retirements

Christine Barman, Para Educator - Special Education, HS

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Aimee Jensen

Human Resources Administrative Assistant
Waunakee Community School District

608-849-2000 ext. 8473 | fax: 608-849 2354 | www.waunakee.k12.wi.us | [905 Bethel Circle Waunakee, WI 53597](https://www.waunakee.k12.wi.us/905-Bethel-Circle-Waunakee-WI-53597) |

Office Hours: 12:00 - 4:00 Mon; 8:30 - 12:30 Tues-Fri

Human Resources [Website](#)

Human Resources for staff [Website](#)

Not sure who to contact in Human Resources?

Send an email to: askhr_helpdesk@waunakee.k12.wi.us.

 **BOE Approval Report 1-2022.pdf**
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