

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

Monday, December 11, 2023

5:30 PM

Waunakee Community School District  
905 Bethel Circle  
Waunakee, WI 53597

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

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

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

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

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

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

Closed Session Starts at 5:30PM

Open Session Starts at 7:00 PM

**AGENDA**

**I. CALL TO ORDER**

**II. ROLL CALL**

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

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

- A. Review Minutes of November 13, 2023 Meeting
- B. Review a public complaint about school personnel as outlined in Policy 872
- C. Consult with the school district's legal council regarding a public complaint against school personnel.

D. Board deliberations regarding public complaint against school personnel.

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

F. Review Individual Co-Curricular Contract Recommendations

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

**IV. RETURN TO OPEN SESSION**

**V. BOARD DEVELOPMENT WORKSHOP**

The Board Development agenda item is meant to provide the Board with the opportunity to discuss Board Operations. For the December 11, 2023 meeting, the items that will be discussed include:

- Discuss Student and Staff Listening Sessions that will be conducted in January/February

**VI. APPROVAL OF MINUTES** **11**

Review and consider the open meeting minutes for the 11/13/23.

**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** **16**

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

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

A. Student Report

Victoria Raemisch and Kendall Haviland will give the students report.

B. Teacher Update

Members of the WTA will give a teaching staff update

C. Board Reports/Action Items

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

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

2. Spring Board Election

a. Notice of School Board Election **19**

Attached is the Notice of the April 2024 School Board Election. Ted Frey (Town of Wespport/City of Madison), and Mark Hetzel (Town of Vienna) seats are on the ballot this spring.

b. Notification of Non-Candidacy **20**

Attached is the Notification of Non-Candidacy should an incumbent choose not to run for reelection this spring. The deadline for an incumbent to file the non-candidacy form is December 22, 2023 at 5:00 p.m.

3. Recommendation to approve hiring the finalist for the position of superintendent, and the official announcement of the individual who will serve as the next superintendent for the Waunakee Community School District beginning on July 1, 2024.

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

**A. Curriculum Committee**

1. Review the minutes from the 11/30/23 meeting. 21

2. State Accountability Report Cards 22

State accountability report cards will be reviewed including a comparison with Dane County and our benchmark districts. The attachments include the slide deck that will be presented during the meeting and the report cards for the district and each school. Key takeaways and connection to our achievement goal are noted in the slide deck.

3. Student Achievement Report 94

The 2022-2023 Student Achievement Report will be reviewed.

**B. Facility Committee Meeting**

1. Review minutes from the 12/04/23 Facility Committee Meeting. 125

2. 2024 Bond Proceeds Management 127

The purpose of this agenda item is to discuss the topic of 2024 bond proceeds management. Regarding the November 2022 referendum, the school board has approved borrowings for \$9.9 million and \$99 million of the \$175 million approved by the voters. There are different federal requirements that apply to each of the above borrowings. This discussion will focus on the \$99 million bond issue. Attached please find documentation on this topic from our financial advisor PMA.

The attached document estimates interest earnings of \$5 million from the investments related to the \$99 million bond issue. The district, working with our financial partners (PMA and OCB), has successfully invested the funds since January of 2023 to maximize interest earnings. The budget committee made a recommendation to the board in February 2023 regarding our investment strategy.

Our interest earnings could exceed what is allowed by the IRS. The IRS requires specific spending targets in order to retain all interest earnings when said earnings exceed the rate of borrowing for the bond issue. In our case, the estimated interest earned is \$5 million and the estimated maximum allowed is \$3.6 million, unless the spending targets have been met. The spending targets are as follows for the \$99 million bond issue:

25% by August 1, 2023 (have met this requirement)

50% by February 1, 2024 (on track to meet this requirement)

75% by August 1, 2024 (behind schedule to meet this requirement)

100% by February 1, 2025 (behind schedule to meet this requirement)

We are seeking board member feedback on 3 potential paths for planning in 2024:

1) Seek lower rate of return investments to reduce overall interest earnings. (Ex: tax-free municipal bonds)

2) Continue current investment plan and spending plan with the understanding we will not meet the 75% and 100% spend down requirements and will need to return \$1.4 million in interest earnings to the IRS.

3) Continue current investment plan and accelerate our spending plan with a goal of meeting the 75% and 100% spend down requirements. If this approach is preferred, administration will need to present capital maintenance expenditures of a significantly larger scale over the next couple of months. We will also have to work with Vogel Bros. to seek opportunities to lock in costs for middle school supplies, materials, equipment, etc.

The facility committee is recommending moving forward with option 3.

### 3. Consideration of Capital Projects 129

The purpose of this agenda item is to provide an update on capital projects, and request consideration of additional capital projects for HVAC and districtwide maintenance.

Attached please find our budget tracking document for capital projects. Please note that this document has been updated to reflect the October School Board meeting capital projects approvals, and the GMP savings for Heritage Elementary School. Administration will review this budget tracking document before reviewing the potential additional capital projects.

The facility committee is recommending approval of the NAMI HVAC proposal (option 1) and the highlighted projects on the attached facility committee consideration document. Both motions passed 3-0.

### C. Policy Committee

1. Review minutes from the 12/5/23 Policy Committee meeting. 134

2. Policies for Discussion, Review, and Consideration. 135

Attached please find the summary spreadsheet for the policies that will be reviewed at the meeting. These policies have been reviewed by the administration and the policy committee chair prior to movement to the committee for consideration. The recommendations related to the policies on the agenda for Monday's Board Meeting have been forwarded to the Board for consideration by the Committee on a 3-0 vote.

a. 433 Assignment of Students to Classes 139

b. 443.1 Student Dress 142

c. 831/443.3/522.2 Restrictions on Tobacco, Nicotine and Vapor Products 144

d. 443.4 Student Alcohol and other Drug Abuse 148

e. 443.5 Care of School Property by Students 151

f. 443.6 Electronic Communications Devices - Students 152

g. 731.1 (Current WCSSD 443.6) Privacy in Locker Rooms 155

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|--|-----|
| h. 832 (WCSD Current Policy 443.7/723.5) Weapons on School Premises        | 157 |
| i. 443.8, 443.8 Rule, 443.8 E1, 443.8 E2 Gangs and Gang Related Activities | 160 |
| j. 444 School -Aged Parents and Married Students                           | 167 |
| k. 448 (WCSD Current 446) Students of Legal Age                            | 168 |

D. Budget Committee

|  |     |
|--|-----|
| 1. Review Minutes from 12/07/23 Meeting              | 170 |
| 2. 2024 Federal Energy Efficiency Incentive Programs | 173 |

The purpose of this agenda item is to review the federal energy efficiency programs that are available in 2024. Attached please find information on both the Energy Policy Act of 2005 (179D) and the Inflation Reduction Act from August 2022 (Direct Pay).

Our total utility spending in the last 3 years is as follows:

2020-2021: \$1,042,198.91

2021-2022: \$1,278,471.00

2022-2023: \$1,309,499.15

Total utility spend is a function of several factors including weather, cost of the energy, and amount of usage. A good comparison to make is our utility expenditures compared to similar organizations. We can make this comparison through Frontline Comparative Analytics. Our overall educational expenses are the 3rd lowest among comparable Dane County districts. However, our utility expenditures rank 4th highest when compared to those same districts. Please see the attachment.

Utility expenditures will improve in 24-25 because of the replacement of the Heritage complex with a new energy efficient Heritage Elementary. Annual savings are estimated to be \$30,000 to \$40,000. Our largest expenditure in the utility category is electrical costs. Outside of specific targeted projects, the district has not invested in modern energy efficient lighting throughout our older facilities.

Attached please find initial proposals from Westphal on updating the lighting at Prairie Elementary and the High School to modern lighting systems. We will also need proposals for the Middle School and Arboretum.

Energy efficiency projects will have multiple benefits in 2024:

- 1) Reducing utility expenditures in fund 10
- 2) Improved classroom lighting throughout all 4 older facilities
- 3) Opportunity to pursue both state and federal energy efficiency incentives
- 4) Environmental impact of reduced energy usage

Administration is not requesting approval of these projects at the December meeting. If there is interest by the board, administration will vet these projects out for compliance with applicable state and federal incentive programs prior to seeking approval. Administration requested feedback from the budget committee on the professional partnerships necessary for this work (legal and accounting).

In addition to energy efficient lighting projects, other projects like solar systems, HVAC systems, and EV charging systems are also eligible for these federal incentive programs. The new Heritage Elementary design includes a geothermal system, a solar system, and EV charging stations for both district and staff/public use. Administration will also be pursuing all available federal incentives for our energy efficiency efforts at the new Heritage Elementary school.

Regarding EV charging stations, the district will need to have a policy regarding our approach to electric vehicles not belonging to the district (staff, visitors, general community use). We will be seeking board member feedback regarding the best approach to create a district policy for these EV charging stations.

No action is requested on this agenda item.

### 3. Natural Gas Purchasing 183

The purpose of this agenda item is to review natural gas purchasing. Attached please find documents from Symmetry. The district purchases natural gas directly from Symmetry instead of purchasing through our local utility provider MGE. Our symmetry rep, Dan Navin, was in attendance at the budget committee meeting. Natural gas rates are lower than in recent years and we have the opportunity to lock in rates for a portion of our natural gas purchases for 2024. Dan reviewed options with the committee. Administration requested committee feedback on how to proceed. A decision would be necessary at the December 11 board meeting in order to lock in natural gas purchases for January 2024. The Budget Committee is recommending approval of locking in 50 percent of the district's natural gas purchase for the January 1st - March 31st time frame. Motion passed 3-0.

### 4. Discussion/Action on Proposals

#### a. School Perceptions Community Survey 219

The purpose of this agenda item is to request approval of a School Perceptions community survey on the topic of operational referendums/long-term financial planning. Attached please find a proposal from School Perceptions.

At the board retreat this past summer, we discussed the concept of a School Perceptions community survey to receive feedback on a variety of financial

planning topics. Administration would recommend a survey to be released prior to spring break with a draft presented to the budget committee/school board in early February. The budget committee is recommending approval 3-0.

b. Audit Proposal 225

The purpose of this discussion is to request approval of the proposal from our audit firm Wipfli for a five-year agreement. Please see the proposal attached.

The school auditing environment is challenging. Fewer accounting firms are conducting public school audits. The last two audit firms for our district, prior to Wipfli, left the public school auditing field. Administration would like to secure the services of an audit firm for a longer time frame. Wipfli stepped in when our previous audit firm declined to continue school auditing. The audit proposal for 2023-24 has a base price of \$24,000 which can be compared to a base price of approximately \$20,000 for 2022-23. The budget committee is recommending approval on a 3-0 motion.

c. Federal Energy Efficiency Accounting and Legal Partnerships 227

The purpose of this agenda item is to request approval of the proposals for accounting and legal services associated with federal energy efficiency programs. Please see the attached proposal from Wipfli for the accounting services.

The district needs to secure both accounting and legal services in order to pursue the federal energy efficiency programs referenced earlier in the agenda. Our auditing firm, Wipfli, has a department dedicated towards this work. We have also discussed the legal services with a Madison based attorney, Michael Allen, from McCauley Lyman LLC. Michael's rates are \$382.50/hr and \$162.50/hr for paralegal work. The majority of the work is accounting based, but legal assistance would be required for contracts. Administration is recommending approval of these partnerships. The budget committee is recommending approval 3-0.

d. Traffic Study 229

The purpose of this agenda item is to request approval of the proposals from Traffic Analysis Design Inc. Attached please find the proposals. One proposal covers the new schools (\$49,776) and one proposal covers all of the existing schools (\$37,095).

Administration shared a presentation regarding transportation at the November board meeting. One of the topics from the presentation was hazardous transportation areas. An initial proposal for traffic studies was shared with the board in November. Administration requested a revised proposal based on the discussion that took place in November. Administration is requesting approval

of the proposals. The traffic study is expected to take 3-4 months to complete. Administration intends to fund the new school proposal out of referendum funds and the existing schools proposal out of the general fund. The budget committee is recommending approval 3-0.

5. Other Items for Discussion

a. Lamers Contract

The purpose of this agenda item is to review our contract with Lamers. Our seven-year contract with Lamers expires at the conclusion of the 2024 summer school session. We need to make a decision to either extend the existing contract or seek proposals in early 2024.

Administration is recommending consideration of a three-year contract extension for the 2024-25 to 2026-27 school years. The district will be opening two new school buildings during this period of time. In addition, the district may be conducting a traffic study and considering other policy changes. A full request for proposal process would be less challenging after we get through the opening of the two new schools. The Budget Committee is requesting additional information on this topic, and will continue the discussion at the January 2024 meeting.

b. 2022-23 Financial Audit 241

The purpose of this agenda item is to request approval of the 2022-23 audit report. Please recall this is the third year of receiving an audit report from Wipfli.

Attached please find the final audit report as well as the required School Board Communication report. Please note the school board communication report does not identify any concerns from the audit firm. There is no recommendation from the Budget Committee on this topic.

E. DEI Committee

1. Review Minutes from the 12/7/23 Meeting. 324

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

A. Administrative Reports/Action Items

1. Announcements/Correspondence 325

**XII. CONSENT AGENDA**

A. Approval of Checks

Attached in the "extras" section of BoardBook, please find a list of the accounts payable payments issued during the month of November 2023. Please feel free to reach out to Allie Dye at alexandradye@waunakee.k12.wi.us if you have any questions.

B. Finance

1. Monthly Finance Reports 326

Attached you will find the Budget Status report as of November 30, 2023 and the Cash Reconciliation report for October 2023.

2. District Census Report 330

The purpose of this agenda item is to review the district census report. The 2023-24 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:

- The census report indicates 4 sections of kindergarten at Arboretum, 5 sections at Prairie and 5 sections at Heritage. The census report has identified 260 potential 24-25 K students, compared to 288 the year prior.
- The elementary attendance boundaries are holding to capacity in each attendance area, with Heritage and Prairie having a similar number of K resident students.
- We will need to monitor the 24-25 4K open enrollment students as the families determine what school district the students will attend for kindergarten.

Please contact Allie Dye if you have any questions about the attached information.

C. Consideration of DoJ Office of School Safety Annual Safety Plan

Due to the size of this document, it has been placed in the extras section and not for public viewing due to confidential information.

D. Safety Drill Logs 332

E. Gifts and Field Trips

1. Gifts

a. Pride Pump Donation - \$1000 336

2. Field Trips

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

**XIII. BOARD BUSINESS**

A. Conventions/Workshops

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

Thank you.

B. Legislative Update

**XIV. FUTURE AGENDAS AND MEETINGS**

A. Agenda Items for Next Meeting

B. Special Meeting -

- C. Budget Committee
- D. Co-Curricular Committee
- E. Curriculum Committee
- F. DEI Committee
- G. Facility Committee
- H. Human Resources Committee
- I. Policy Committee

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

**XVI. RETURN TO OPEN SESSION**

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

**XVIII. ADJOURN**

“Any person who has a qualifying disability as defined by the Americans with Disabilities Act who requires assistance with access or materials should contact the Waunakee Community School District Office at 849-2000, 905 Bethel Circle Drive Waunakee, WI 53597, at least twenty-four hours prior to the commencement of the meeting so that necessary arrangements can be made to accommodate the request.”

# Minutes of Regular Meeting - OPEN

## The Board of Education Waunakee Community School District

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A Regular Meeting of the Board of Education of Waunakee Community School District was held Monday, November 13, 2023, beginning at 5:30 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 Frey, second by Heinemann, to adjourn to closed session pursuant to Wisconsin Statutes 19.85 (1)(c), (e), 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 7-0 on a roll call vote. Time 5:30PM

### **II. ROLL CALL**

Dotzler - Yes, Engebretson – Yes, Ensign- Yes, Frey – Yes, Heinemann - Yes, Heinrichs – Yes, Hetzel- Yes

Also Present: (for 2<sup>nd</sup> half of closed only) Guttenberg, Grabarski

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

- A. Review Closed Session Minutes for 10/09/23 regular meeting and 10/23/23, 10/30/23, 11/1/23 11/9/23 & 11/10/23 special meetings.
- B. The school board will deliberate in closed session to identify the individual to whom they will offer a contract for the position of superintendent.
- C. Review Individual Teacher/Administrator Contract Recommendations, Resignations and Retirements
- D. Review Individual Co-Curricular Contract Recommendations
- E. Review Individual Support Staff/Custodial Staff Recommendations, Resignations and Retirements

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

A motion was made by Frey, second by Heinemann, to adjourn closed session and reconvene in open session. Motion carried 7-0. Time 6:56PM

Ensign welcomed all in attendance and started the meeting at 7:00pm.

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

Ensign presented Jack Heinemann with the Level 2 WASB award. Jack was unable to make the WASB Regional meeting where this was presented. Judy Engebretson and Mark Hetzel were also recognized by WASB.

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

- A. Review Open Session Minutes for 10/09/23 regular meeting and 10/23/23 Special meeting.

A motion was made by Hetzel, second by Frey, to approve the minutes as posted. Motion carried 7-0.

**VII. APPROVAL OF AGENDA AND ADDITIONS**

A motion was made by Engebretson, second by Dotzler, to approve the agenda as posted. Motion carried 7-0.

**VIII. PUBLIC COMMENTS**

There were no email public comments for this meeting.

In person public comments were made by the following:

Greg Gentz regarding Superintendent Search Candidates.

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

**A. Student Report**

Victoria Raemisch and Kendall Haviland shared events happening at the high school. These events included the October blood drive in which they collected 62 units, anticipation for the One Act and Football team going to state as well as the extended Thanksgiving break, they are proud of the Volleyball team and the Girls Swim Team going to state, and the excitement for National Youth Apprenticeship week coming up. There are 50 apprentices in the WHS.

**B. Teacher's Update**

Kristen Ehle and Anne Dahlie gave an update on behalf of the WCSD Teaching staff.

They are grateful for the collaboration with Randy Guttenberg throughout the years and are looking forward to having a similar relationship with the new superintendent next year.

**C. Board Reports/Action Items**

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

The board had no updates to share

**2. Update on the Superintendent Search Process**

Ensign reported that they have completed the second interviews of the finalist. The board is currently in conversation regarding these interviews.

**3. Spring Board Election**

**a. Notice of School Board Election**

The Notice of the April 2024 School Board Election has been posted. Ted Frey (Town of Westport/City of Madison & Middleton), and Mark Hetzel (Town of Vienna) seats are on the ballot this spring.

**b. Notification of Non-Candidacy**

The deadline for an incumbent to file the non-candidacy form is December 22, 2023 at 5:00 p.m.

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

**A. Curriculum Committee**

**1. The 10/16/23 Meeting Minutes were reviewed.**

**2. New Course Proposals**

Schell presented and answered questions regarding the new course proposals for Unified Physical Education and Spanish Language Arts 2. A motion was made by Dotzler, second by Hetzel to approve both courses as presented. Motion carried 7-0.

**3. Middle School Schedule Proposed Changes**

Jeff Kenas, principal at the middle school, presented the scheduling options being considered at the middle school and the administrative recommendation. A motion was made by Frey,

second by Dotzler to continue to move forward with this process as presented. Motion carried 7-0.

B. Policy Committee Meeting 11/01/23

1. The Minutes from the 11/01/23 Meeting were reviewed.

2. Policies for Discussion, Review, and Consideration

Attached please find the summary spreadsheet for the policies that will be reviewed at the meeting. A motion was made by Heinemann, second by Dotzler, to approve the policy updates as presented. Motion carried 7-0.

a. 432, 432 Rule, 432 Exhibit 1, 432 Exhibit 2 School Attendance Areas

b. 434 Release time for Students Work Experience

c. 434.1 Responsibility Release Program Description

d. 435 & 435 Rule Student Dismissal Precautions

e. 440 Student Expression Activities

f. 442 Student Involvement in Decision-making

g. 442.1 Student Government

h. 442.2 Student Representation to the Board

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

A. Administrative Reports/Action Items

1. 2023 and 2024 Summer School Updates

Sheila Weihert, principal at Arboretum Elementary and Summer School Coordinator, presented a review of Summer School 2023 and asked approval of the course offerings for Summer School 2024. A motion was made by Heinemann, second by Engebretson, to approve the Summer School 2024 course offerings as presented. Motion carried 7-0.

2. Transportation Discussion

Summers presented on transportation related topics to initiate a discussion as the policy committee reviews the transportation policy and also the opening of the new Heritage Elementary for the 2024-25 school year.

The board asked administration to bring back more information regarding this review.

3. Announcements - NA

XII. **CONSENT AGENDA**

The board acknowledged donations from the following

Meffert Oil Pride Pump donation - \$1000

The Lone Girl – Golf outing donation - \$2555.00

Waukeek One Stop BP - \$1000.00

A motion was made by Heinrichs, second by Dotzler, to approve the consent agenda as presented. Motion carried 7-0.

A. Approval of Checks

Attached in the "extras" section of BoardBook, please find a list of the accounts payable payments issued during the month of October 2023. Please feel free to reach out to Allie Dye at alexandradye@waunakee.k12.wi.us if you have any questions.

B. Finance

1. Monthly Finance Reports

Attached you will find the Budget Status report as of October 31, 2023 and the Cash Reconciliation report for September 2023

C. Consideration of School Safety Drills.

D. Consideration of Exchange Student

E. Gifts and Field Trips

1. Gifts

a. Meffert Oil - Pride Pump Campaign - \$1000

b. The Lone Girl - Golf Outing Donation - \$2555.00

c. Waunakee One Stop BP - Preet & Kabir Ghuman owners. \$1000

2. Field Trips

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

**New Support Staff**

Ashley Houslet, Para Educator Special Education, IS

Todd May, Building Security/Para Educator Regular Education, HS

Erin Robson, Para Educator Special Education, IS

**Resignations**

Kylie Chaimson, Para Educator Regular Education, PES

Kristopher Ganske, Para Educator Special Education, IS

Cristeta German, Technology Assistant, HES

Ellen Jordan, Para Educator Special Education, IS

**Retirements**

Susan Williams, Para Educator Regular Education, HES

Co-Curricular Staff updates are posted in the Extra section of the November agenda.

**XIII. BOARD BUSINESS**

A. Conventions/Workshops

The State Education Convention is January 17-19, 2024. Board members contact Rebecca if they are interested in registering for this conference

B. Legislative Update NA

C. Correspondence - NA

**XIV. FUTURE AGENDAS AND MEETINGS**

A. Agenda Items for Next Meeting

B. Special Meeting

C. Budget Committee – 12/7/23 @ 7:30AM

D. Co-Curricular Committee -12/12/23 @ 7:30AM

E. Curriculum Committee – 11/30/23 @ 3PM

F. Facility Committee – 12/4/23 @ 7:30AM

G. Human Resources Committee

H. Policy Committee – 12/5/23 @ 7:30AM

I. DEI Committee – 12/7/23 @ 5:30PM

**XV. RETURN TO CLOSED SESSION RETURN TO OPEN SESSION**

A motion was made by Hetzel, second by Dotzler, to adjourn into closed session.

Motion carried on a roll call vote 7-0. Time 8:53PM

Dotzler - Yes, Engebretson – Yes, Ensign- Yes, Frey – Yes, Heinemann - Yes, Heinrichs – Yes, Hetzel- Yes

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

A motion was made by Dotzler, second by Frey, to adjourn closed session and reconvene in open session. Motion carried 7-0. Time 9:45PM

XVII. **ADJOURN**

The Board of Education adjourned at 9:45PM on a motion by Hetzel, second by Heinrichs, and passed unanimously by voice vote 7-0.

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

# PUBLIC COMMENT PERIODS DURING BOARD MEETINGS

Policy 187

Waunakee Community School District

Page 2 of 3

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

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

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

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

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

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

## Legal References:

### Wisconsin Statutes

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

# PUBLIC COMMENT PERIODS DURING BOARD MEETINGS

Policy 187

Waunakee Community School District

Page 3 of 3

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

## Cross References:

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

## Adoption/Revision Date(s):

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

**NOTICE OF SCHOOL BOARD ELECTION**

**Waunakee Community School District**

April 2, 2024

NOTICE IS HEREBY GIVEN, that at an election to be held in the School District of Waunakee, on Tuesday, April 2, 2024, the following offices are to be elected to succeed the present incumbents listed. The term of offices is three years beginning on Monday, April 22, 2024, expiring on April 25, 2027.

**OFFICE**

**INCUMBENT**

School Board Member from the Town of Westport/City of Madison

Ted Frey

School Board Member from the Town of Vienna

Mark Hetzel

NOTICE IS FURTHER GIVEN, that a Campaign Registration Statement and a Declaration of Candidacy, must be filed no later than 5:00 p.m., on Tuesday, January 02, 2024 in the office of the school district clerk. Nomination papers are required, and the first day to circulate nomination papers is December 1, 2023, and the final day for filing nomination papers is 5:00 p.m. on Tuesday, January 02, 2024 in the office of the school district clerk.

NOTICE IS FURTHER GIVEN, that if a primary is necessary, the primary will be held on Tuesday, February 01, 2023.

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

Given under my hand,  
on November 13, 2023

Judith Engebretson  
School District Clerk

FOR OFFICE USE ONLY

## NOTIFICATION OF NONCANDIDACY

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

incumbent officeholder for the office listed below.

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

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

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

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

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

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

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

# Minutes of Curriculum Committee Meeting

## The Board of Education Waunakee Community School District

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A Curriculum Committee Meeting of the Board of Education of Waunakee Community School District was held Thursday, November 30, 2023, beginning at 3:00 PM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

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

Hetzel called the meeting to order at 3:00PM.

### **II. ROLL CALL**

Present: Dotzler, Frey, Hetzel.

Also Present: Schell, Johnson, Guttenberg

### **III. APPROVE AGENDA**

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

### **IV. PUBLIC COMMENTS**

There were no public comments for this meeting.

### **V. STATE ACCOUNTABILITY REPORT CARDS**

Schell presented and answered questions regarding the state accountability report cards. The committee discussed the highlights to be shared during the full board.

### **VI. STUDENT ACHIEVEMENT REPORT**

Schell presented and answered questions regarding the 2022-2023 Student Achievement Report will be reviewed. The committee discussed a dashboard showing district achievements.

### **VII. ITEMS FOR FUTURE MEETINGS**

The committee will not meet during the month of December

January 18-Robotics

February 15-Alternative Education

March-Act 20 Update, First look at summer curriculum project requests and textbook requests.

### **VIII. ADJOURN**

A motion was made by Frey, second by Dotzler, to adjourn the meeting at 4:02PM Motion carried 3-0.



**WAUNAKEE**  
COMMUNITY SCHOOL DISTRICT

22

# Accountability Report Cards

2022-2023 School Year

- Required under Wisconsin's federal and state requirements.
- Also a data tool for school improvement.
  - Local data
  - Benchmarking with other districts
- The process of calculating the total score is complex and varies<sup>28</sup> by school level and demographics.
- Scoring uses last three years of data.
- Useful to look at overall score and also most recent year trend.
- None of our schools are calculated with exactly the same weights.



- Schools and districts receive an index score on a range from 0-100.
  - Not a “percent correct” measurement.
  - Based heavily on the state assessments and does not measure everything we value.
- Based on performance in four priority areas.
  - Student achievement in ELA and math on state assessments.
  - Student growth on the state assessments
  - Target group in performance of a specific student group in the lower 25% of local performance. Must have a minimum of 20 students in group to generate reportable score.
  - On-track to graduation/post-secondary readiness.
    - 3rd grade ELA on the Forward Exam
    - 8th grade math on the Forward Exam
    - Student attendance
    - Graduation rate
- As you can see, based mostly on ELA and math standardized tests.



- Schools and districts are ranked in five levels. statewide.
  - Significantly exceeds expectations
  - Exceeds expectations
  - Meets expectations
  - Meets few expectations
  - Does not meet expectations
- All Waunakee schools met, exceeded or significantly exceeded expectations.





# Key Takeaways

- Solid overall performance. Total score is highest in Dane County and in middle range of our statewide benchmark group.
- Growth, both overall and for our target group, has stabilized as a trend.
- All schools, including our three elementary schools, had reportable Target Group scores for the first time. This had some impact on scores.
- Waunakee 13th among 146 Wisconsin 1300+ enrollment K-12 districts. 26
- Achievement increased for all groups in ELA. This resulted in progress toward our achievement goal in ELA.
- Achievement increased for most groups in mathematics, but not for our largest group. This stalled progress toward our achievement goal in mathematics and we are responding to that need.
- Similar trends appear in our Student Achievement Report with several positives.
  - Gains in students meeting growth targets in local assessments.
  - Gains in students taking AP courses and exams.
  - Gains in students participating in Youth Apprenticeship work based learning.
  - Declines in % of D/F grades at Middle and High Schools.
  - ACT is metric of most concern.



## OVERVIEW

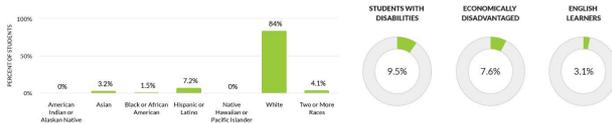
### District Details

Grades: K-12  
Enrollment: 4,408  
Percent open enrollment: 5.4%

The Waunakee Community School District is a collaborative learning community that works with students, staff, families, and the community to ensure that every student is ready for college and career through a focus on data, research-based best practices, and engagement with students to inspire them to be active partners in their learning. <https://www.waunakee.k12.wi.us>

*The statement above is provided by the district. It is not an evaluation by the Wisconsin DPI.*

### Student Groups



### Score Summary

Please use caution when interpreting scores and ratings. Multiple years of data impacted by the COVID-19 pandemic are used throughout the report card. Also, see <https://dpi.wi.gov/accountability/resources>.



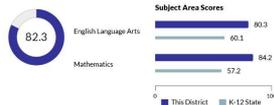
Exceeds Expectations  
★★★★

#### PRIORITY AREA WEIGHTS

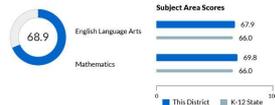


### Priority Area Scores

#### ACHIEVEMENT



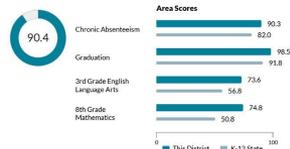
#### GROWTH



#### TARGET GROUP OUTCOMES



#### ON-TRACK TO GRADUATION



District Information

Calculation Weights

27

Four Priority Areas



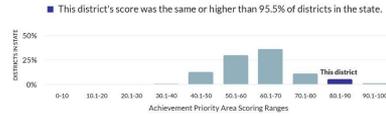
### ACHIEVEMENT

This priority area summarizes how this district's students performed on state assessments using a points-based proficiency system that gives partial credit for Basic test performance and extra credit for Advanced performance. The score is a multi-year average of English language arts and mathematics subscores.

#### Priority Area Score



English Language Arts Score: 80.3  
Mathematics Score: 84.2

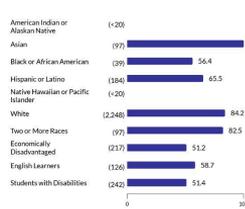


## Statewide Comparison

### Student Group Achievement, 2022-23 (for information only)

Group size is given in parentheses. Groups with fewer than 20 students do not have a score displayed.

#### ENGLISH LANGUAGE ARTS



#### MATHEMATICS



## Disaggregated Data

28

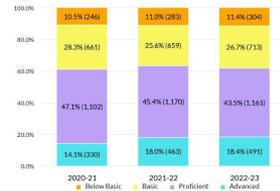
### Performance Levels by Year

These graphs show district-wide percentages and group sizes of students performing at each level.

#### ENGLISH LANGUAGE ARTS



#### MATHEMATICS



## Performance Levels

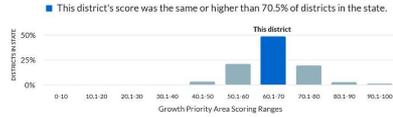
## GROWTH

This priority area measures year-to-year student progress on statewide tests. It uses a value-added model that seeks to control for circumstances beyond the influence of educators. A high value-added score means that on average students in the district are progressing more quickly than other, similar students. Growth is scored from 0 to 100 to match the other priority areas and is a conversion from the roughly 0 to 6 value-added score.

### Priority Area Score



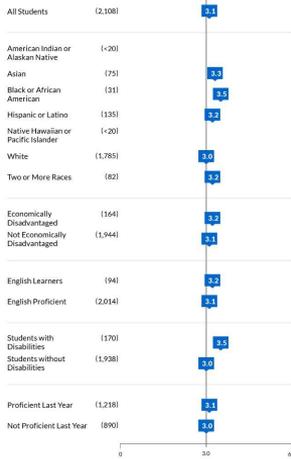
English Language Arts Score: 67.9  
Mathematics Score: 69.8



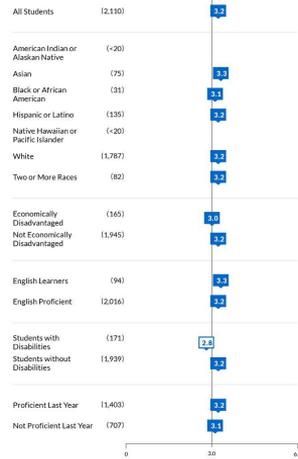
### Student Group Value-Added (for information only)

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

#### ENGLISH LANGUAGE ARTS



#### MATHEMATICS



## Statewide Comparison

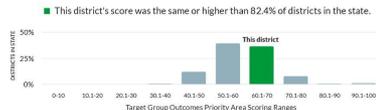
Disaggregated Data (3.0 is state average. 29 Each number represents a standard deviation.



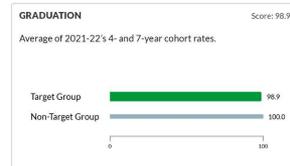
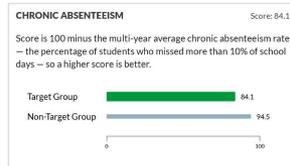
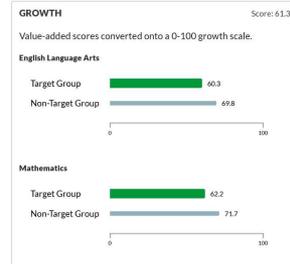
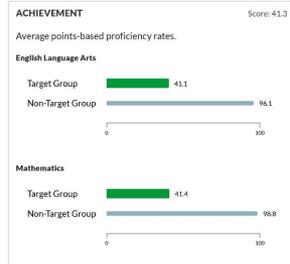
### TARGET GROUP OUTCOMES

This priority area examines outcomes for students with the lowest test scores – the Target Group. It is designed to promote equity by helping districts focus on learners who need the most support while also improving outcomes for all students. The priority area score combines component scores for achievement, growth, chronic absenteeism, and attendance or graduation rate. Data are not displayed when target groups have fewer than 20 students.

#### Priority Area Score



### Component Scores



Statewide Comparison

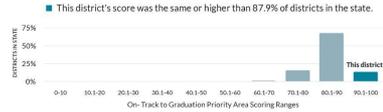
Performance components for our target group (lowest scoring 25%) 30



### ON-TRACK TO GRADUATION

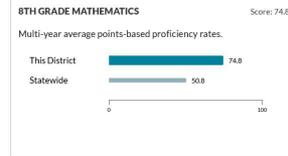
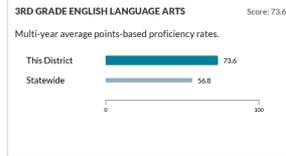
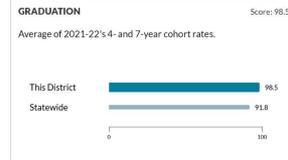
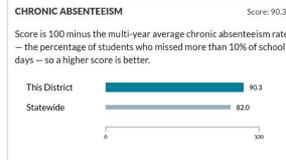
This priority area indicates how successfully students are progressing toward completing their K-12 education. The score combines component scores for measures of student engagement and achievement.

#### Priority Area Score



## Statewide Comparison

#### Component Scores



## Performance components

31



# Our District at a Glance

|                               | Overall | Achievement | Growth | Target Group | On-Track        |
|-------------------------------|---------|-------------|--------|--------------|-----------------|
| Waunakee                      | 79.4    | 82.3        | 68.9   | 66.4         | 90.4            |
| Dane County Rank (of 16)      | 1       | 1           | 11     | 6            | 1 <sup>32</sup> |
| Benchmark Group Rank (of 22)* | 11      | 10          | 15     | 10           | 16              |

\*Cedarburg, De Forest , De Pere, Franklin, Germantown, Hamilton, Hortonville, Hudson, Kettle Moraine, Kimberly, Menomonee Falls, Mequon-Thiensville, Monona Grove, Mukwonago, Muskego-Norway, New Berlin, Oconomowoc, Oregon, Pewaukee, Slinger, Waunakee, Whitefish Bay



# Our Schools at a Glance

|                     | Overall | Achievement | Growth | Target Group | On-Track           |
|---------------------|---------|-------------|--------|--------------|--------------------|
| Arboretum           | 86.6    | 90.8        | 83.1   | 76.4         | 90.0               |
| Heritage            | 71.7    | 77.4        | 61.3   | 51.6         | 85.9 <sub>33</sub> |
| Prairie             | 86.2    | 82.9        | 89.7   | 88.0         | 89.1               |
| Intermediate School | 86.6    | 87.4        | 80.3   | 82.4         | 93.4               |
| Middle School       | 69.8    | 77.0        | 47.0   | 44.4         | 89.6               |
| High School         | 78.5    | 81.1        | 71.7   | 64.8         | 93.1               |



# Our District Detail

|                               | ELA Achievement | Math Achievement | ELA Growth | Math Growth | Target Group Achievement | Target Group Growth | Target Group Chronic Absenteeism | Target Group Attendance/ Graduation | District Chronic Absenteeism | District Attendance/ Graduation |
|-------------------------------|-----------------|------------------|------------|-------------|--------------------------|---------------------|----------------------------------|-------------------------------------|------------------------------|---------------------------------|
| Waunakee                      | 80.3            | 84.2             | 67.9       | 69.8        | 41.3                     | 61.3                | 84.1                             | 98.9                                | 90.3                         | 98.5                            |
| Dane County Rank (of 16)      | 2               | 1                | 11         | 7           | 1                        | 14                  | 6                                | 2                                   | 7                            | 2                               |
| Benchmark Group Rank (of 22)* | 11              | 9                | 16         | 15          | 4                        | 15                  | 13                               | 2                                   | 15                           | 10                              |

\*Cedarburg, De Forest , De Pere, Franklin, Germantown, Hamilton, Hortonville, Hudson, Kettle Moraine, Kimberly, Menomonee Falls, Mequon-Thiensville, Monona Grove, Mukwonago, Muskego-Norway, New Berlin, Oconomowoc, Oregon, Pewaukee, Slinger, Waunakee, Whitefish Bay



# Our District Demographics

| <b>Data</b>                     | <b>2012-2013</b> | <b>2017-2018</b> | <b>2022-2023</b> | <b>2021-2022<br/>Benchmark Rank<br/>of 22</b> | <b>2021-2022<br/>County<br/>Rank of 16</b> |
|---------------------------------|------------------|------------------|------------------|---|--|
| Enrollment                      | 3,964            | 4,252            | 4,408            | 9   | 5  |
| % White                         | 92.5%            | 88.8%            | 84.0%            | 11  | 7  |
| % English Learners              | 1.1%             | 1.6%             | 3.1%             | 2   | 8<br>35                                    |
| % Economically<br>Disadvantaged | 10.1%            | 6.5%             | 7.6%             | 21  | 16   |
| % Students with<br>Disabilities | 9.7%             | 8.4%             | 9.5%             | 19  | 14   |

\*Cedarburg, De Forest , De Pere, Franklin, Germantown, Hamilton, Hortonville, Hudson, Kettle Moraine, Kimberly, Menomonee Falls, Mequon-Thiensville, Monona Grove, Mukwonago, Muskego-Norway, New Berlin, Oconomowoc, Oregon, Pewaukee, Slinger, Waunakee, Whitefish Bay



# Achievement Goal Progress: Data Source and Targets

- All data are from Wisconsin state accountability report cards.
- Grades are combined for district and schools.
- Proficiency+ is proficient plus advanced performance levels as presented on the report cards in the Achievement priority area.
- Index score is calculated from the report card data, which are the source of the Achievement priority area score.
  - Advanced multiplied by 1.5
  - Proficient multiplied by 1.0
  - Basic multiplied by 0.5
  - Below Basic multiplied by 0.0
  - Current report card methodology divides the above sums by the total of tested students. Test participation does not impact the calculation.
- Target is to reach Spring 2019 levels by Spring 2025.
- 2024 target assumes closing 1/2 of the gap from 2023 to past 2019 performance each year 2024, 2025.

# District Combined ELA from State Report Card



# District Combined Mathematics from State Report Card





**WAUNAKEE**  
COMMUNITY SCHOOL DISTRICT



## OVERVIEW

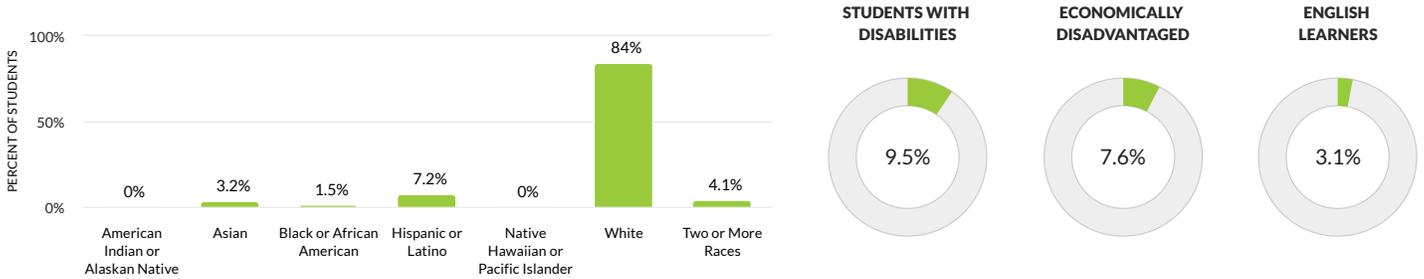
### District Details

Grades : K4-12  
Enrollment : 4,408  
Percent open enrollment : 5.4%

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*The statement above is provided by the district. It is not an evaluation by the Wisconsin DPI.*

### Student Groups



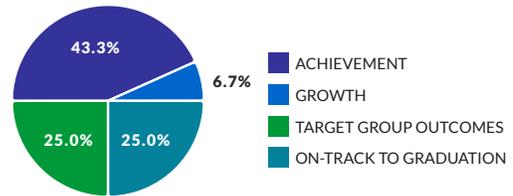
### Score Summary

**!** Please use caution when interpreting scores and ratings. Multiple years of data impacted by the COVID-19 pandemic are used throughout the report card. Also, see <https://dpi.wi.gov/accountability/resources>.



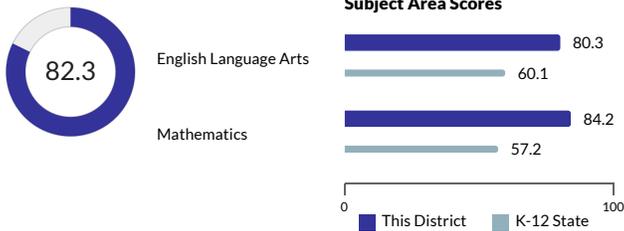
**Exceeds Expectations**  
★★★★

#### PRIORITY AREA WEIGHTS

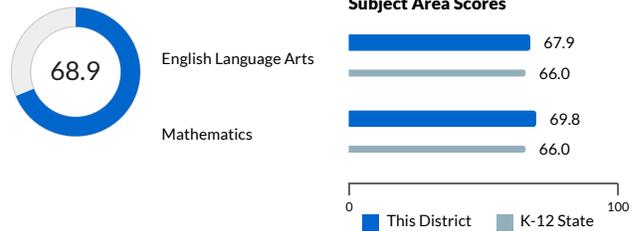


### Priority Area Scores

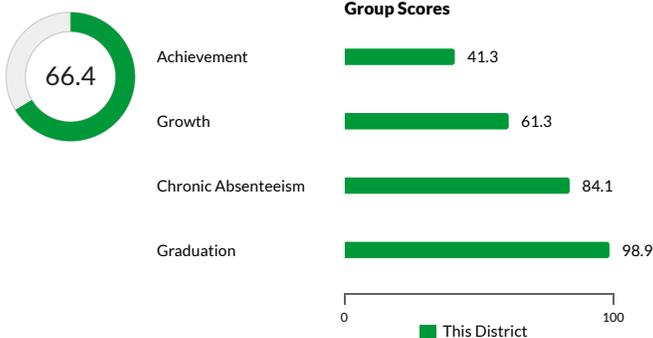
#### ACHIEVEMENT



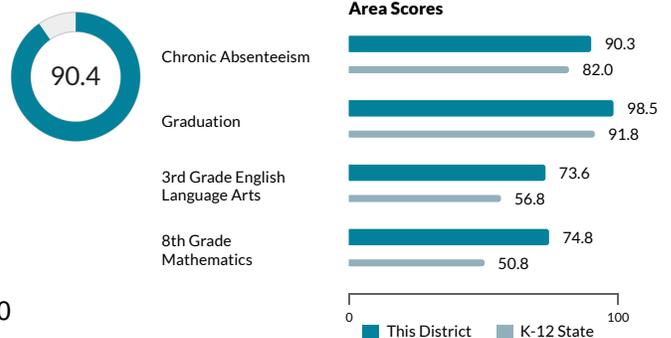
#### GROWTH



#### TARGET GROUP OUTCOMES



#### ON-TRACK TO GRADUATION





## DISTRICT SCHOOLS ACCOUNTABILITY SUMMARY

This page summarizes outcomes for schools in this district. It is for information only. School report card scores do not factor into district scores. Instead, to determine the district's scores and rating, all students in the district, including those in alternate accountability schools, are treated as one district-wide student body.

### Distribution of Schools by Rating

This table lists the number and percentage of schools in each of the five rating categories as determined by the schools' overall scores.

| Rating Category                    | Number of Schools | Percent of Schools |
|------------------------------------|-------------------|--------------------|
| Significantly Exceeds Expectations | 3                 | 50.0%              |
| Exceeds Expectations               | 2                 | 33.3%              |
| Meets Expectations                 | 1                 | 16.7%              |
| Meets Few Expectations             | 0                 | 0.0%               |
| Fails to Meet Expectations         | 0                 | 0.0%               |

### Alternate Accountability Schools

Schools that are new, small, or do not have grades in which state tests are taken lack the data needed to receive an overall score and rating. Instead, these schools participate in an alternate accountability process and receive one of two ratings based upon results of a district-supervised self-evaluation. Alternate accountability ratings for schools in this district are summarized below.

| Alternate Accountability Rating Category | Number of Schools | Percent of Schools |
|--|-------------------|--------------------|
| Satisfactory Progress                    | 0                 | 0.0%               |
| Needs Improvement                        | 0                 | 0.0%               |

### School Score Summary

This table does not include alternate accountability schools.

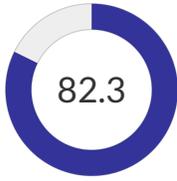
| Priority Area          | Low Score | Average Score | High Score | Possible Points |
|------------------------|-----------|---------------|------------|-----------------|
| Overall Score          | 69.8      | 79.9          | 86.6       | 100.0           |
| Achievement            | 77.0      | 82.8          | 90.8       | 100.0           |
| Growth                 | 47.0      | 72.2          | 89.7       | 100.0           |
| Target Group Outcomes  | 44.4      | 67.9          | 88.0       | 100.0           |
| On-Track to Graduation | 85.9      | 90.2          | 93.4       | 100.0           |



## ACHIEVEMENT

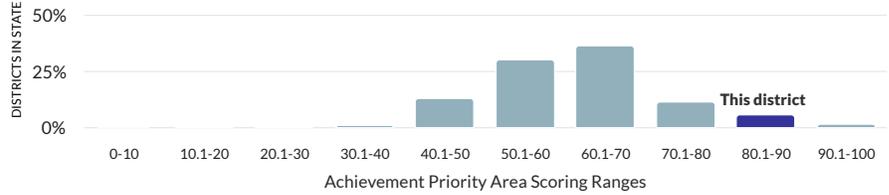
This priority area summarizes how this district's students performed on state assessments using a points-based proficiency system that gives partial credit for Basic test performance and extra credit for Advanced performance. The score is a multi-year average of English language arts and mathematics subscores.

### Priority Area Score



English Language Arts Score: 80.3  
Mathematics Score: 84.2

■ This district's score was the same or higher than 95.5% of districts in the state.



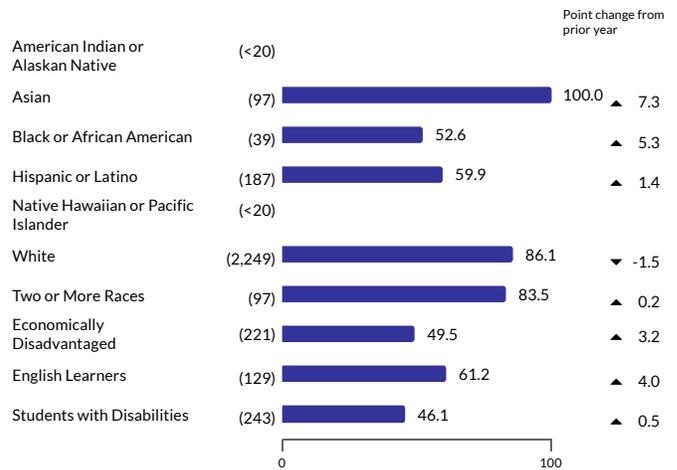
## Student Group Achievement, 2022-23 (for information only)

Group size is given in parentheses. Groups with fewer than 20 students do not have a score displayed.

### ENGLISH LANGUAGE ARTS



### MATHEMATICS



## Performance Levels by Year

These graphs show district-wide percentages and group sizes of students performing at each level.

### ENGLISH LANGUAGE ARTS



### MATHEMATICS





## ACHIEVEMENT - ADDITIONAL INFORMATION

The data on this page is for information only.

### Test Participation Rates, 2022-23

#### ENGLISH LANGUAGE ARTS

|              |  |
|--------------|--|
| All students | Lowest-participating group:<br>Black or African American |
| 92.1%        | 85.4%  |

#### MATHEMATICS

|              |  |
|--------------|--|
| All students | Lowest-participating group:<br>Black or African American |
| 92.1%        | 85.4%  |

### Student Group Performance Levels by Year

All student groups are shown. Student data is shown for full academic year students in tested grades.

#### ENGLISH LANGUAGE ARTS

|                                     | 2020-21        |          |            |       |             | 2021-22        |          |            |       |             | 2022-23        |          |            |       |             |
|-------------------------------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|
|                                     | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic |
| All Students: K-12 State            | 493,112        | 6.9%     | 31.5%      | 35.2% | 26.5%       | 541,214        | 7.1%     | 30.8%      | 33.9% | 28.2%       | 542,514        | 8.5%     | 31.9%      | 34.5% | 25.1%       |
| All Students                        | 2,339          | 11.5%    | 44.2%      | 33.2% | 11.1%       | 2,573          | 12.2%    | 44.6%      | 31.1% | 12.0%       | 2,665          | 15.6%    | 44.8%      | 29.6% | 10.0%       |
| American Indian or Alaskan Native   | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Asian                               | 70             | 18.6%    | 45.7%      | 31.4% | 4.3%        | 89             | 18.0%    | 47.2%      | 24.7% | 10.1%       | 97             | 32.0%    | 39.2%      | 25.8% | 3.1%        |
| Black or African American           | 22             | 4.5%     | 36.4%      | 40.9% | 18.2%       | 37             | 8.1%     | 27.0%      | 21.6% | 43.2%       | 39             | 12.8%    | 20.5%      | 33.3% | 33.3%       |
| Hispanic or Latino                  | 114            | 2.6%     | 31.6%      | 42.1% | 23.7%       | 154            | 5.8%     | 33.1%      | 38.3% | 22.7%       | 184            | 8.2%     | 37.0%      | 32.6% | 22.3%       |
| Native Hawaiian or Pacific Islander | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| White                               | 2,044          | 12.0%    | 44.8%      | 32.7% | 10.4%       | 2,188          | 12.4%    | 45.6%      | 31.2% | 10.7%       | 2,248          | 15.7%    | 46.0%      | 29.5% | 8.9%        |
| Two or More Races                   | 87             | 8.0%     | 46.0%      | 33.3% | 12.6%       | 105            | 14.3%    | 44.8%      | 27.6% | 13.3%       | 97             | 14.4%    | 46.4%      | 28.9% | 10.3%       |
| Economically Disadvantaged          | 135            | 1.5%     | 25.2%      | 41.5% | 31.9%       | 202            | 2.5%     | 20.8%      | 42.6% | 34.2%       | 217            | 3.7%     | 24.4%      | 42.4% | 29.5%       |
| English Learners                    | 71             | 4.2%     | 23.9%      | 45.1% | 26.8%       | 100            | 4.0%     | 24.0%      | 44.0% | 28.0%       | 126            | 5.6%     | 32.5%      | 35.7% | 26.2%       |
| Students with Disabilities          | 169            | 1.2%     | 24.9%      | 37.3% | 36.7%       | 231            | 1.7%     | 19.0%      | 37.2% | 42.0%       | 242            | 4.1%     | 28.5%      | 33.5% | 33.9%       |

#### MATHEMATICS

|                                     | 2020-21        |          |            |       |             | 2021-22        |          |            |       |             | 2022-23        |          |            |       |             |
|-------------------------------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|
|                                     | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic |
| All Students: K-12 State            | 492,997        | 7.0%     | 29.4%      | 31.6% | 32.0%       | 542,322        | 9.3%     | 28.2%      | 29.1% | 33.3%       | 543,999        | 9.4%     | 29.1%      | 30.5% | 31.0%       |
| All Students                        | 2,339          | 14.1%    | 47.1%      | 28.3% | 10.5%       | 2,575          | 18.0%    | 45.4%      | 25.6% | 11.0%       | 2,669          | 18.4%    | 43.5%      | 26.7% | 11.4%       |
| American Indian or Alaskan Native   | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Asian                               | 70             | 24.3%    | 44.3%      | 25.7% | 5.7%        | 89             | 31.5%    | 33.7%      | 23.6% | 11.2%       | 97             | 44.3%    | 29.9%      | 19.6% | 6.2%        |
| Black or African American           | 22             | 4.5%     | 27.3%      | 22.7% | 45.5%       | 37             | 5.4%     | 18.9%      | 40.5% | 35.1%       | 39             | 7.7%     | 25.6%      | 30.8% | 35.9%       |
| Hispanic or Latino                  | 114            | 5.3%     | 32.5%      | 40.4% | 21.9%       | 158            | 7.6%     | 32.3%      | 29.7% | 30.4%       | 187            | 5.9%     | 34.8%      | 32.6% | 26.7%       |
| Native Hawaiian or Pacific Islander | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| White                               | 2,044          | 14.5%    | 48.0%      | 27.7% | 9.7%        | 2,186          | 18.2%    | 47.7%      | 25.2% | 9.0%        | 2,249          | 18.3%    | 45.5%      | 26.4% | 9.8%        |
| Two or More Races                   | 87             | 10.3%    | 51.7%      | 27.6% | 10.3%       | 105            | 21.9%    | 38.1%      | 24.8% | 15.2%       | 97             | 23.7%    | 34.0%      | 27.8% | 14.4%       |
| Economically Disadvantaged          | 135            | 3.0%     | 27.4%      | 39.3% | 30.4%       | 205            | 2.4%     | 25.9%      | 33.7% | 38.0%       | 221            | 3.2%     | 24.0%      | 41.6% | 31.2%       |
| English Learners                    | 71             | 4.2%     | 32.4%      | 39.4% | 23.9%       | 104            | 8.7%     | 27.9%      | 32.7% | 30.8%       | 129            | 13.2%    | 24.0%      | 34.9% | 27.9%       |
| Students with Disabilities          | 170            | 3.5%     | 23.5%      | 32.9% | 40.0%       | 432            | 3.9%     | 24.0%      | 31.4% | 40.6%       | 243            | 6.6%     | 20.2%      | 32.1% | 41.2%       |



## GROWTH

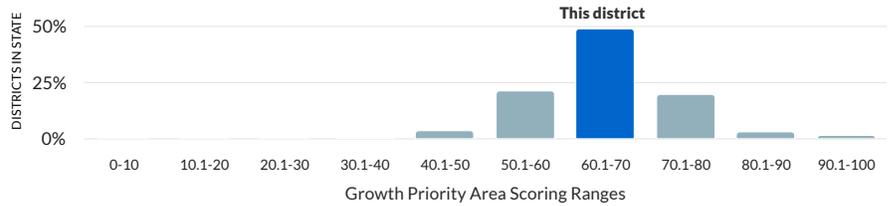
This priority area measures year-to-year student progress on statewide tests. It uses a value-added model that seeks to control for circumstances beyond the influence of educators. A high value-added score means that on average students in the district are progressing more quickly than other, similar students. Growth is scored from 0 to 100 to match the other priority areas and is a conversion from the roughly 0 to 6 value-added score.

### Priority Area Score



English Language Arts Score: 67.9  
Mathematics Score: 69.8

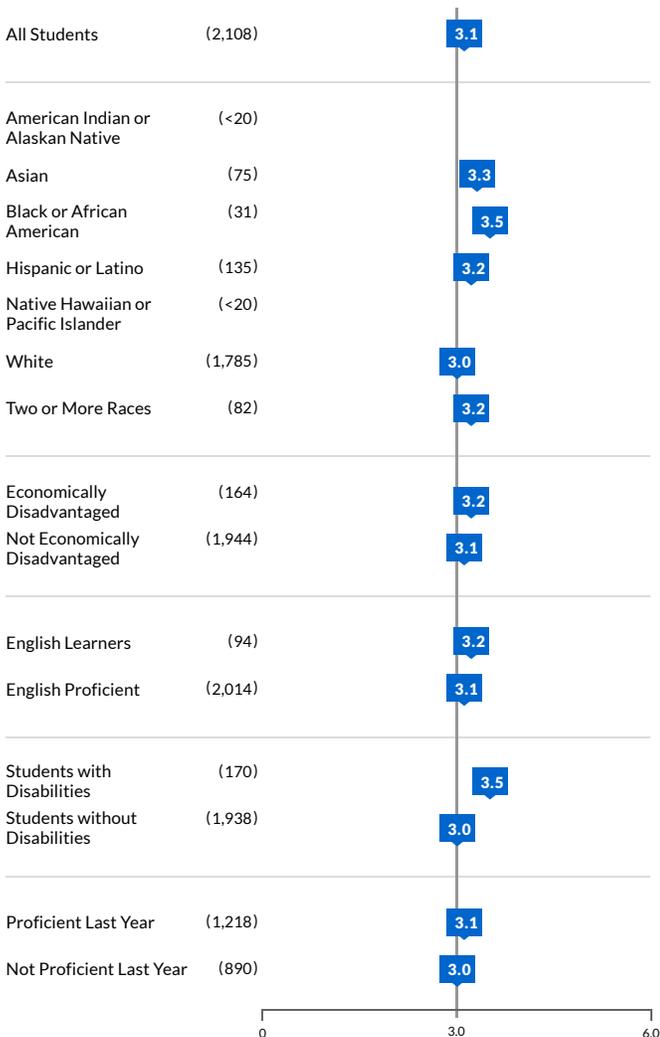
■ This district's score was the same or higher than 70.5% of districts in the state.



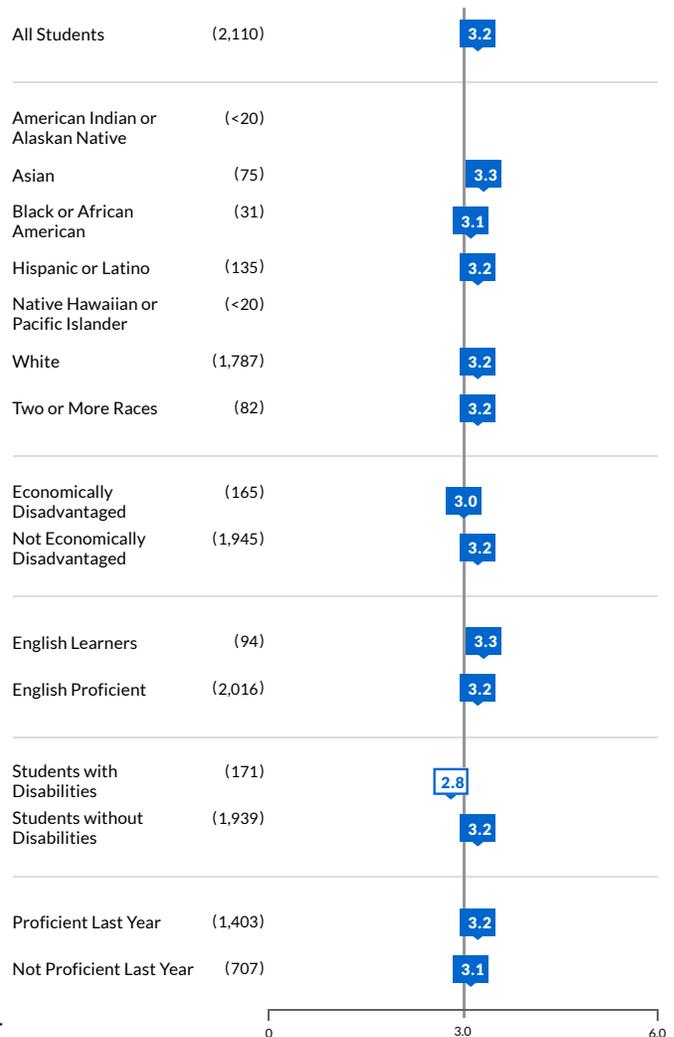
### Student Group Value-Added (for information only)

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

#### ENGLISH LANGUAGE ARTS



#### MATHEMATICS

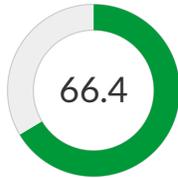




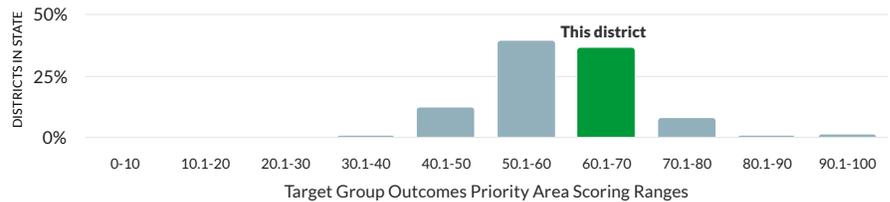
## TARGET GROUP OUTCOMES

This priority area examines outcomes for students with the lowest test scores — the Target Group. It is designed to promote equity by helping districts focus on learners who need the most support while also improving outcomes for all students. The priority area score combines component scores for achievement, growth, chronic absenteeism, and attendance or graduation rate. Data are not displayed when target groups have fewer than 20 students.

### Priority Area Score



■ This district's score was the same or higher than 82.4% of districts in the state.



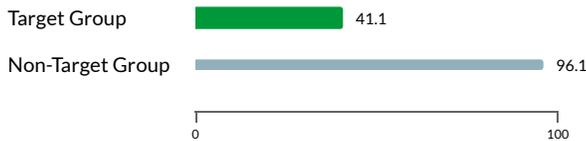
## Component Scores

### ACHIEVEMENT

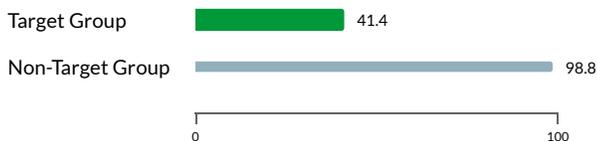
Score: 41.3

Average points-based proficiency rates.

#### English Language Arts



#### Mathematics

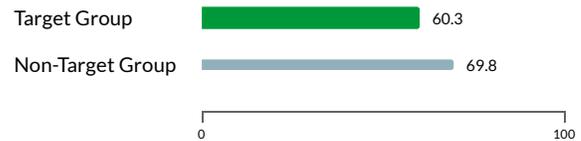


### GROWTH

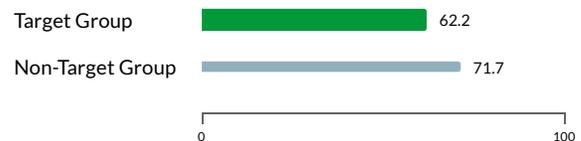
Score: 61.3

Value-added scores converted onto a 0-100 growth scale.

#### English Language Arts



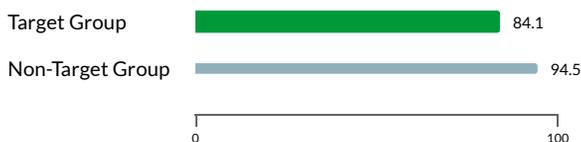
#### Mathematics



### CHRONIC ABSENTEEISM

Score: 84.1

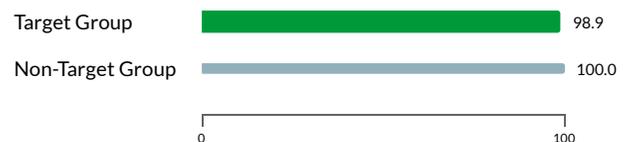
Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.



### GRADUATION

Score: 98.9

Average of 2021-22's 4- and 7-year cohort rates.

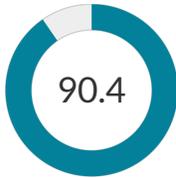




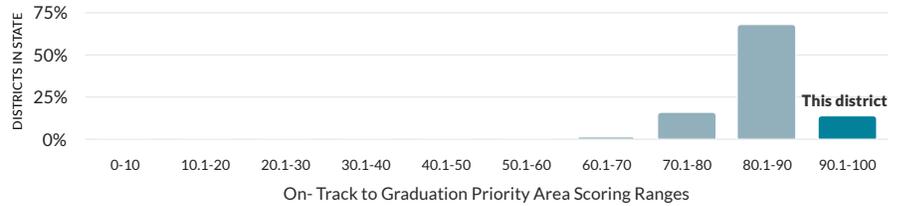
## ON-TRACK TO GRADUATION

This priority area indicates how successfully students are progressing toward completing their K-12 education. The score combines component scores for measures of student engagement and achievement.

### Priority Area Score



■ This district's score was the same or higher than 87.9% of districts in the state.

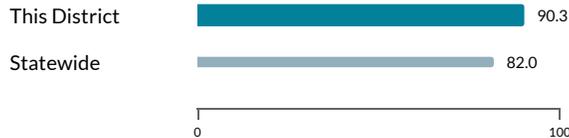


## Component Scores

### CHRONIC ABSENTEEISM

Score: 90.3

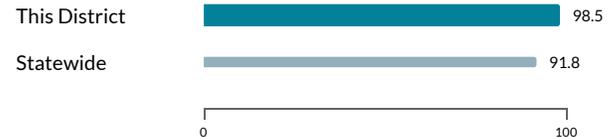
Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.



### GRADUATION

Score: 98.5

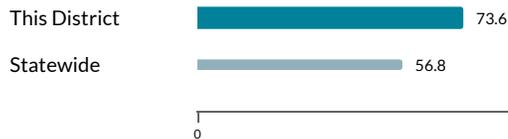
Average of 2021-22's 4- and 7-year cohort rates.



### 3RD GRADE ENGLISH LANGUAGE ARTS

Score: 73.6

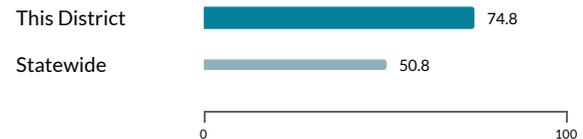
Multi-year average points-based proficiency rates.



### 8TH GRADE MATHEMATICS

Score: 74.8

Multi-year average points-based proficiency rates.





## ON-TRACK TO GRADUATION - ADDITIONAL INFORMATION

This page provides additional detail about chronic absenteeism and graduation and is for information only.

### Student Group Chronic Absenteeism Rates, Single-Year

|                                     | 2019-20  |       | 2020-21  |       | 2021-22  |       |
|-------------------------------------|----------|-------|----------|-------|----------|-------|
|                                     | Students | Rate  | Students | Rate  | Students | Rate  |
| All Students: K-12 State            | 826,704  | 13.1% | 808,646  | 16.2% | 810,969  | 22.8% |
| All Students                        | 4,081    | 7.5%  | 3,919    | 4.9%  | 4,118    | 15.0% |
| American Indian or Alaskan Native   | <20      | *     | <20      | *     | <20      | *     |
| Asian                               | 104      | 11.5% | 112      | 0.9%  | 130      | 10.0% |
| Black or African American           | 50       | 6.0%  | 54       | 14.8% | 59       | 32.2% |
| Hispanic or Latino                  | 192      | 8.3%  | 197      | 11.2% | 261      | 26.1% |
| Native Hawaiian or Pacific Islander | <20      | *     | <20      | *     | <20      | *     |
| White                               | 3,587    | 7.3%  | 3,394    | 4.3%  | 3,491    | 14.0% |
| Two or More Races                   | 146      | 8.2%  | 161      | 9.9%  | 176      | 17.0% |
| Economically Disadvantaged          | 309      | 19.4% | 231      | 27.3% | 339      | 38.1% |
| English Learners                    | 114      | 6.1%  | 112      | 14.3% | 175      | 21.1% |
| Students with Disabilities          | 342      | 13.2% | 353      | 13.3% | 380      | 28.7% |

### Student Group Graduation Rates

This table shows for each of two cohorts the percentage of students starting high school together who graduated by 2021-22. The four-year rate pertains to students who started high school four years earlier, and the seven-year rate pertains to students who started seven years earlier.

|                                     | Four-year cohort graduation rate |           |       | Seven-year cohort graduation rate |           |        |
|-------------------------------------|----------------------------------|-----------|-------|-----------------------------------|-----------|--------|
|                                     | Students in cohort               | Graduates | Rate  | Students in cohort                | Graduates | Rate   |
| All Students: K-12 State            | 68,258                           | 61,659    | 90.3% | 67,558                            | 63,096    | 93.4%  |
| All Students                        | 340                              | 333       | 97.9% | 316                               | 313       | 99.1%  |
| American Indian or Alaskan Native   | <20                              | *         | *     | <20                               | *         | *      |
| Asian                               | <20                              | *         | *     | <20                               | *         | *      |
| Black or African American           | <20                              | *         | *     | <20                               | *         | *      |
| Hispanic or Latino                  | <20                              | *         | *     | <20                               | *         | *      |
| Native Hawaiian or Pacific Islander | <20                              | *         | *     | <20                               | *         | *      |
| White                               | 311                              | 305       | 98.1% | 282                               | 280       | 99.3%  |
| Two or More Races                   | <20                              | *         | *     | <20                               | *         | *      |
| Economically Disadvantaged          | 20                               | 18        | 90.0% | <20                               | *         | *      |
| English Learners                    | <20                              | *         | *     | <20                               | *         | *      |
| Students with Disabilities          | 25                               | 18        | 72.0% | 33                                | 33        | 100.0% |



## POSTSECONDARY PREPARATION, 2021-22

Section 115.385 (1)(d)1-5., Wis. Stat., requires report cards to include data on pupil participation in various postsecondary preparation opportunities. All data are for grades 9-12. This is for information only and does not affect scores. Course and program data are reported by schools and districts to DPI. Please use caution when interpreting these data. Asterisks replace all-student participation data if the district enrolled fewer than 20 students.

### Participation by Type of Postsecondary Preparation

#### ADVANCED COURSES

|              |              |
|--------------|--------------|
| District     | State        |
| <b>35.2%</b> | <b>20.1%</b> |

472 students successfully completed at least one Advanced Placement or International Baccalaureate course.

#### DUAL ENROLLMENT

|              |              |
|--------------|--------------|
| District     | State        |
| <b>32.9%</b> | <b>23.2%</b> |

441 students successfully completed at least one dual enrollment course.

#### INDUSTRY-RECOGNIZED CREDENTIALS

|             |             |
|-------------|-------------|
| District    | State       |
| <b>6.9%</b> | <b>3.9%</b> |

93 students earned at least one industry-recognized credential.

#### WORK-BASED LEARNING

|             |             |
|-------------|-------------|
| District    | State       |
| <b>4.5%</b> | <b>8.5%</b> |

60 students participated in a work-based learning program.

### Student Group Participation

This table compares the percentages of students in the district participating in different types of postsecondary preparation opportunities with the percentages for the state. Total student enrollments are given for reference.

|                                     | Total # Enrolled |         | Advanced Courses |       | Dual Enrollment |       | Industry-Recognized Credentials |       | Work-Based Learning |       |
|-------------------------------------|------------------|---------|------------------|-------|-----------------|-------|---------------------------------|-------|---------------------|-------|
|                                     | District         | State   | District         | State | District        | State | District                        | State | District            | State |
| American Indian or Alaskan Native   | <20              | 2,750   | *                | 6.2%  | *               | 14.2% | *                               | 1.5%  | *                   | 8.9%  |
| Asian                               | 30               | 10,138  | 33.3%            | 31.6% | 30.0%           | 22.2% | 6.7%                            | 3.4%  | 6.7%                | 5.7%  |
| Black or African American           | <20              | 25,007  | *                | 12.9% | *               | 7.6%  | *                               | 1.0%  | *                   | 2.2%  |
| Hispanic or Latino                  | 72               | 35,817  | 12.5%            | 16.1% | 13.9%           | 16.0% | 1.4%                            | 3.0%  | 4.2%                | 5.1%  |
| Native Hawaiian or Pacific Islander | <20              | 202     | *                | 20.3% | *               | 22.3% | *                               | 2.5%  | *                   | 9.9%  |
| White                               | 1,183            | 182,130 | 36.9%            | 21.6% | 34.2%           | 27.2% | 7.4%                            | 4.7%  | 4.2%                | 10.4% |
| Two or More Races                   | 43               | 10,657  | 32.6%            | 17.7% | 41.9%           | 17.8% | 7.0%                            | 2.6%  | 9.3%                | 6.1%  |
| Economically Disadvantaged          | 94               | 102,069 | 9.6%             | 11.2% | 10.6%           | 16.1% | 1.1%                            | 2.5%  | 4.3%                | 7.0%  |
| English Learners                    | 32               | 16,932  | 3.1%             | 11.4% | 12.5%           | 13.8% | 0.0%                            | 2.1%  | 6.3%                | 4.1%  |
| Students with Disabilities          | 120              | 34,245  | 5.0%             | 3.8%  | 14.2%           | 12.5% | 1.7%                            | 2.0%  | 5.0%                | 7.2%  |



## ARTS COURSE INFORMATION, 2021-22

Section 115.385 (1)(d)6., Wis. Stat., requires report cards to include data on the percentage of high school pupils participating in various kinds of arts courses. All data are for grades 9-12. This is for information only and does not affect scores. Course and program data are reported by schools and districts to DPI. Please use caution when interpreting these data. Asterisks replace all-student participation data if the district enrolled fewer than 20 students.

### Participation by Type of Arts Course

| ART & DESIGN  |              | DANCE  |             | MUSIC  |              | THEATER  |             |
|---|--------------|--|-------------|--|--------------|--|-------------|
| District  | State        | District   | State       | District   | State        | District   | State       |
| <b>28.1%</b>  | <b>27.2%</b> | <b>0.0%</b>  | <b>0.4%</b> | <b>23.0%</b>   | <b>19.1%</b> | <b>0.0%</b>  | <b>1.8%</b> |
| 377 students successfully completed at least one art & design course. |              | No students successfully completed a dance course. |             | 308 students successfully completed at least one music course. |              | No students successfully completed a theater course. |             |

### Student Group Participation

This table compares the percentages of students in the district completing different types of arts courses with the percentages for the state. Total student enrollments are given for reference.

|                                     | Total # Enrolled |         | Art & Design |       | Dance    |       | Music    |       | Theater  |       |
|-------------------------------------|------------------|---------|--------------|-------|----------|-------|----------|-------|----------|-------|
|                                     | District         | State   | District     | State | District | State | District | State | District | State |
| American Indian or Alaskan Native   | <20              | 2,750   | *            | 30.3% | *        | 0.0%  | *        | 14.5% | *        | 1.0%  |
| Asian                               | 30               | 10,138  | 30.0%        | 28.4% | 0.0%     | 0.4%  | 23.3%    | 19.5% | 0.0%     | 1.3%  |
| Black or African American           | <20              | 25,007  | *            | 25.3% | *        | 0.5%  | *        | 11.7% | *        | 2.5%  |
| Hispanic or Latino                  | 72               | 35,817  | 41.7%        | 27.1% | 0.0%     | 0.4%  | 22.2%    | 13.0% | 0.0%     | 1.8%  |
| Native Hawaiian or Pacific Islander | <20              | 202     | *            | 28.2% | *        | 0.0%  | *        | 23.3% | *        | 1.5%  |
| White                               | 1,183            | 182,130 | 27.1%        | 27.3% | 0.0%     | 0.4%  | 22.7%    | 21.5% | 0.0%     | 1.7%  |
| Two or More Races                   | 43               | 10,657  | 30.2%        | 28.2% | 0.0%     | 0.6%  | 27.9%    | 17.7% | 0.0%     | 2.2%  |
| Economically Disadvantaged          | 94               | 102,069 | 37.2%        | 27.6% | 0.0%     | 0.4%  | 12.8%    | 15.1% | 0.0%     | 1.8%  |
| English Learners                    | 32               | 16,932  | 53.1%        | 29.3% | 0.0%     | 0.5%  | 25.0%    | 11.7% | 0.0%     | 1.7%  |
| Students with Disabilities          | 120              | 34,245  | 38.3%        | 28.6% | 0.0%     | 0.4%  | 16.7%    | 14.3% | 0.0%     | 2.0%  |



# OVERVIEW

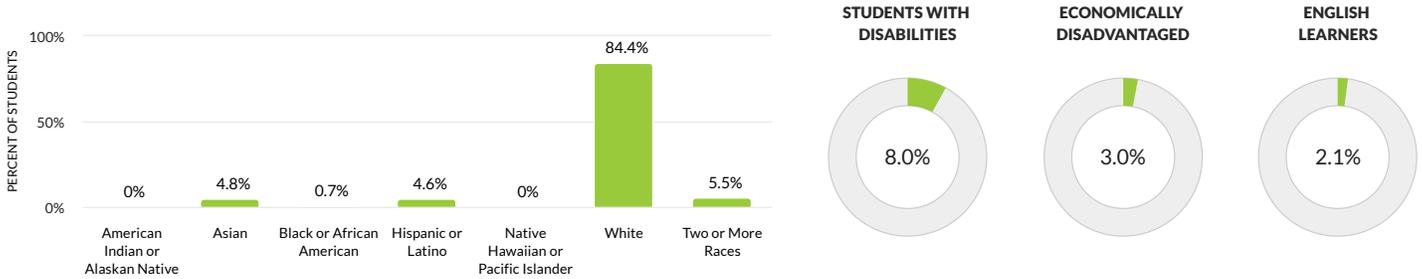
## School Details

Grades : PK-4  
Enrollment : 435  
Percent open enrollment : 2.8%

At Arboretum Elementary our motto is "Together We Learn, Together We Grow" and our goal is growth for every student in a welcoming environment. We are proud of our exceptional staff and the outstanding support of our families. Their presence in the daily life of our school makes Arboretum a great place for children to learn and grow. <https://aes.waunakee.k12.wi.us/>

*The statement above is provided by the school. It is not an evaluation by the Wisconsin DPI.*

## Student Groups



## Score Summary

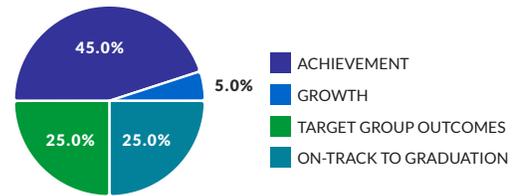
**!** Please use caution when interpreting scores and ratings. Multiple years of data impacted by the COVID-19 pandemic are used throughout the report card. Also, see <https://dpi.wi.gov/accountability/resources>.



Significantly Exceeds Expectations



### PRIORITY AREA WEIGHTS



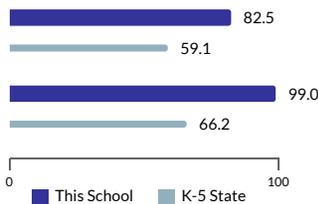
## Priority Area Scores

### ACHIEVEMENT

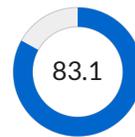


English Language Arts  
Mathematics

#### Subject Area Scores

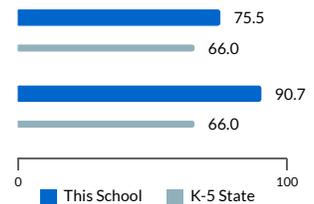


### GROWTH

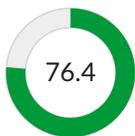


English Language Arts  
Mathematics

#### Subject Area Scores

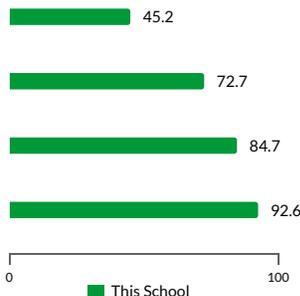


### TARGET GROUP OUTCOMES



Achievement  
Growth  
Chronic Absenteeism  
Attendance

#### Group Scores

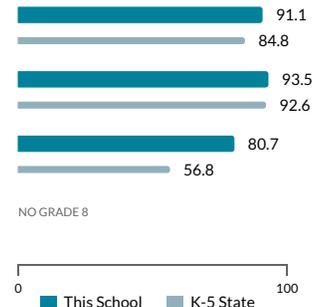


### ON-TRACK TO GRADUATION



Chronic Absenteeism  
School-wide Attendance  
3rd Grade English Language Arts  
8th Grade Mathematics

#### Area Scores



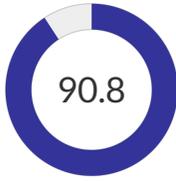
50



## ACHIEVEMENT

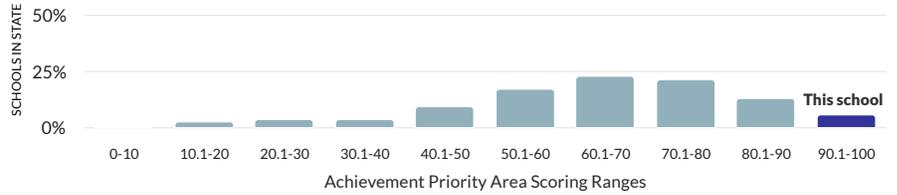
This priority area summarizes how this school's students performed on state assessments using a points-based proficiency system that gives partial credit for Basic test performance and extra credit for Advanced performance. The score is a multi-year average of English language arts and mathematics subscores.

### Priority Area Score



English Language Arts Score: 82.5  
Mathematics Score: 99.0

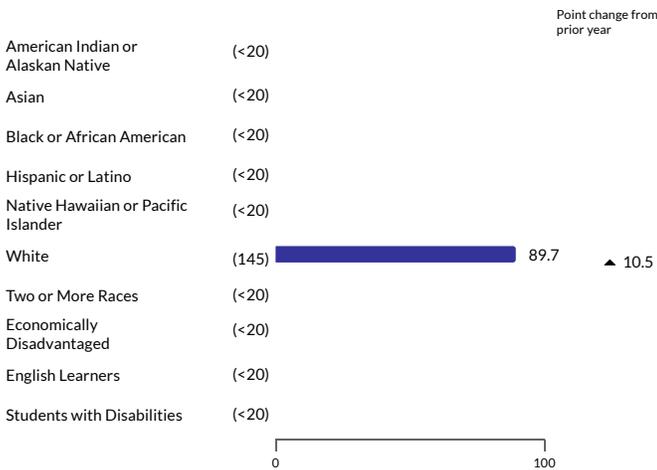
This school's score was the same or higher than 95.2% of K-5 schools in the state.



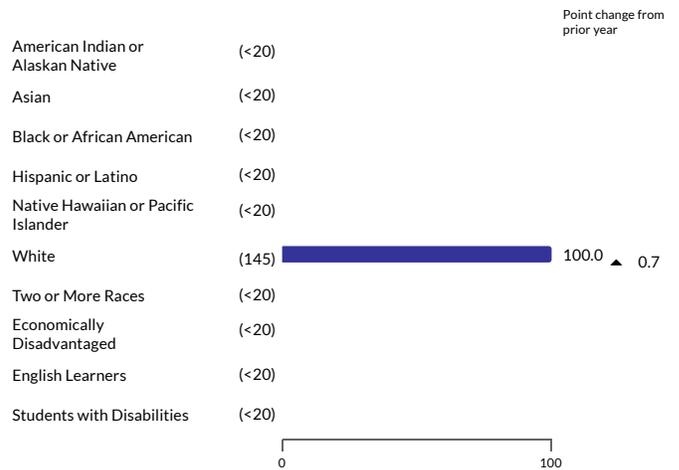
## Student Group Achievement, 2022-23 (for information only)

Group size is given in parentheses. Groups with fewer than 20 students do not have a score displayed.

### ENGLISH LANGUAGE ARTS



### MATHEMATICS



## Performance Levels by Year

These graphs show school-wide percentages and group sizes of students performing at each level.

### ENGLISH LANGUAGE ARTS



### MATHEMATICS





## ACHIEVEMENT - ADDITIONAL INFORMATION

The data on this page is for information only.

### Test Participation Rates, 2022-23

#### ENGLISH LANGUAGE ARTS

|              |                             |
|--------------|-----------------------------|
| All students | Lowest-participating group: |
| 100.0%       | NA                          |
|              | NA                          |

#### MATHEMATICS

|              |                             |
|--------------|-----------------------------|
| All students | Lowest-participating group: |
| 100.0%       | NA                          |
|              | NA                          |

### Student Group Performance Levels by Year

All student groups are shown. Student data is shown for full academic year students in tested grades.

#### ENGLISH LANGUAGE ARTS

|                                     | 2020-21        |          |            |       |             | 2021-22        |          |            |       |             | 2022-23        |          |            |       |             |
|-------------------------------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|
|                                     | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic |
| All Students: K-5 State             | 158,517        | 5.8%     | 31.3%      | 35.0% | 27.9%       | 174,501        | 6.4%     | 32.2%      | 33.5% | 27.9%       | 175,277        | 7.5%     | 32.3%      | 34.0% | 26.2%       |
| All Students                        | 174            | 10.3%    | 43.1%      | 33.9% | 12.6%       | 179            | 12.8%    | 44.1%      | 29.6% | 13.4%       | 174            | 20.7%    | 48.3%      | 23.0% | 8.0%        |
| American Indian or Alaskan Native   | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Asian                               | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Black or African American           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Hispanic or Latino                  | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Native Hawaiian or Pacific Islander | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| White                               | 146            | 12.3%    | 42.5%      | 34.2% | 11.0%       | 149            | 12.8%    | 45.6%      | 28.9% | 12.8%       | 145            | 20.0%    | 46.9%      | 25.5% | 7.6%        |
| Two or More Races                   | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Economically Disadvantaged          | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| English Learners                    | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Students with Disabilities          | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |

#### MATHEMATICS

|                                     | 2020-21        |          |            |       |             | 2021-22        |          |            |       |             | 2022-23        |          |            |       |             |
|-------------------------------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|
|                                     | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic |
| All Students: K-5 State             | 158,351        | 10.1%    | 32.3%      | 32.1% | 25.5%       | 174,975        | 11.9%    | 33.2%      | 30.6% | 24.4%       | 175,866        | 13.0%    | 33.5%      | 29.8% | 23.7%       |
| All Students                        | 174            | 22.4%    | 52.3%      | 23.0% | 2.3%        | 180            | 28.3%    | 45.6%      | 22.2% | 3.9%        | 174            | 35.1%    | 42.5%      | 13.8% | 8.6%        |
| American Indian or Alaskan Native   | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Asian                               | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Black or African American           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Hispanic or Latino                  | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Native Hawaiian or Pacific Islander | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| White                               | 146            | 24.0%    | 51.4%      | 21.9% | 2.7%        | 150            | 27.3%    | 48.0%      | 20.7% | 4.0%        | 145            | 34.5%    | 43.4%      | 14.5% | 7.6%        |
| Two or More Races                   | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Economically Disadvantaged          | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| English Learners                    | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Students with Disabilities          | <20            | *        | *          | *     | *           | 52             | *        | *          | *     | *           | <20            | *        | *          | *     | *           |



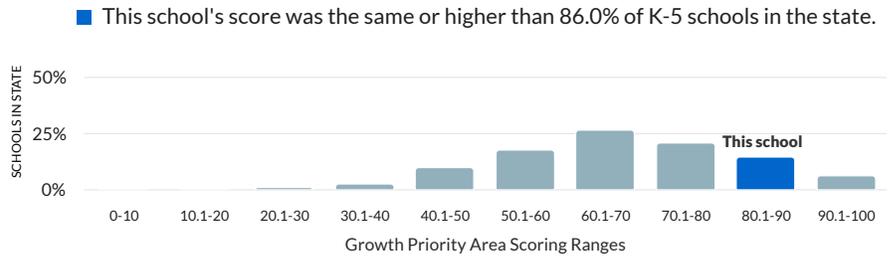
## GROWTH

This priority area measures year-to-year student progress on statewide tests. It uses a value-added model that seeks to control for circumstances beyond the influence of educators. A high value-added score means that on average students in the school are progressing more quickly than other, similar students. Growth is scored from 0 to 100 to match the other priority areas and is a conversion from the roughly 0 to 6 value-added score.

### Priority Area Score



English Language Arts Score: 75.5  
Mathematics Score: 90.7



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

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

#### ENGLISH LANGUAGE ARTS

|                                     |       |     |
|-------------------------------------|-------|-----|
| All Students                        | (81)  | 3.5 |
| American Indian or Alaskan Native   | (<20) |     |
| Asian                               | (<20) |     |
| Black or African American           | (<20) |     |
| Hispanic or Latino                  | (<20) |     |
| Native Hawaiian or Pacific Islander | (<20) |     |
| White                               | (68)  | 3.6 |
| Two or More Races                   | (<20) |     |
| Economically Disadvantaged          | (<20) |     |
| Not Economically Disadvantaged      | (79)  | 3.5 |
| English Learners                    | (<20) |     |
| English Proficient                  | (77)  | 3.5 |
| Students with Disabilities          | (<20) |     |
| Students without Disabilities       | (72)  | 3.5 |
| Proficient Last Year                | (42)  | 3.6 |
| Not Proficient Last Year            | (39)  | 3.3 |

#### MATHEMATICS

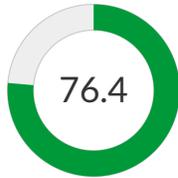
|                                     |       |     |
|-------------------------------------|-------|-----|
| All Students                        | (81)  | 4.3 |
| American Indian or Alaskan Native   | (<20) |     |
| Asian                               | (<20) |     |
| Black or African American           | (<20) |     |
| Hispanic or Latino                  | (<20) |     |
| Native Hawaiian or Pacific Islander | (<20) |     |
| White                               | (68)  | 4.3 |
| Two or More Races                   | (<20) |     |
| Economically Disadvantaged          | (<20) |     |
| Not Economically Disadvantaged      | (79)  | 4.3 |
| English Learners                    | (<20) |     |
| English Proficient                  | (77)  | 4.3 |
| Students with Disabilities          | (<20) |     |
| Students without Disabilities       | (72)  | 4.4 |
| Proficient Last Year                | (60)  | 4.3 |
| Not Proficient Last Year            | (21)  | 4.2 |



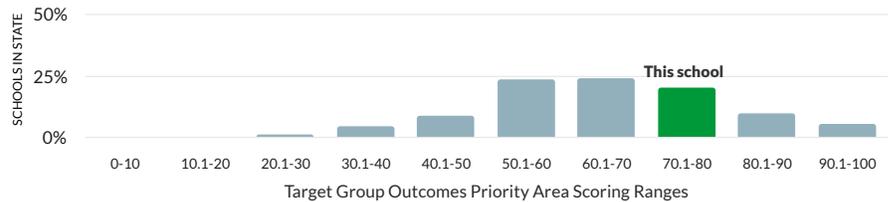
## TARGET GROUP OUTCOMES

This priority area examines outcomes for students with the lowest test scores — the Target Group. It is designed to promote equity by helping schools focus on learners who need the most support while also improving outcomes for all students. The priority area score combines component scores for achievement, growth, chronic absenteeism, and attendance or graduation rate. Data are not displayed when target groups have fewer than 20 students.

### Priority Area Score



■ This school's score was the same or higher than 77.3% of K-5 schools in the state.



### Component Scores

**ACHIEVEMENT** Score: 45.2

Average points-based proficiency rates.

**English Language Arts**

|                  |      |
|------------------|------|
| Target Group     | 37.6 |
| Non-Target Group | 98.1 |

**Mathematics**

|                  |       |
|------------------|-------|
| Target Group     | 52.7  |
| Non-Target Group | 100.0 |

**GROWTH** Score: 72.7

Value-added scores converted onto a 0-100 growth scale.

**English Language Arts**

|                  |      |
|------------------|------|
| Target Group     | 66.0 |
| Non-Target Group | 79.3 |

**Mathematics**

|                  |      |
|------------------|------|
| Target Group     | 79.3 |
| Non-Target Group | 94.5 |

**CHRONIC ABSENTEEISM** Score: 84.7

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

|                  |      |
|------------------|------|
| Target Group     | 84.7 |
| Non-Target Group | 86.8 |

**ATTENDANCE** Score: 92.6

This score is the overall attendance rate for the Target Group in 2021-22.

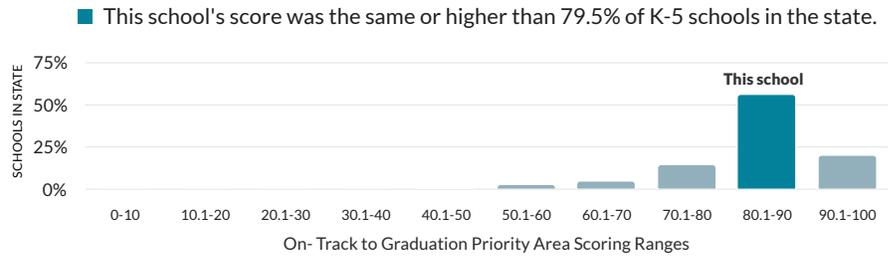
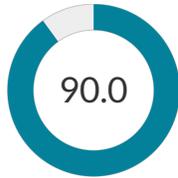
|                  |      |
|------------------|------|
| Target Group     | 92.6 |
| Non-Target Group | 93.6 |



## ON-TRACK TO GRADUATION

This priority area indicates how successfully students are progressing toward completing their K-12 education. The score combines component scores for measures of student engagement and achievement.

### Priority Area Score

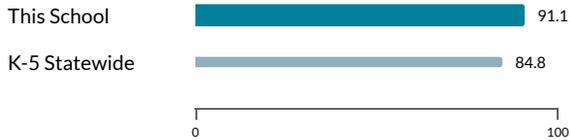


## Component Scores

### CHRONIC ABSENTEEISM

Score: 91.1

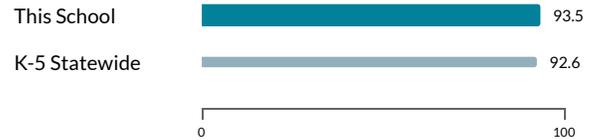
Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.



### SCHOOL-WIDE ATTENDANCE

Score: 93.5

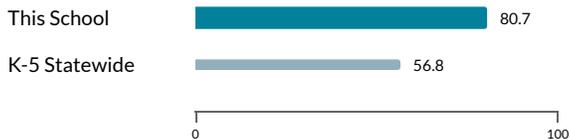
This score is the overall attendance rate for the school in 2021-22.



### 3RD GRADE ENGLISH LANGUAGE ARTS

Score: 80.7

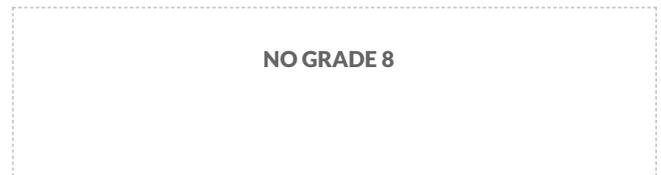
Multi-year average points-based proficiency rates.



### 8TH GRADE MATHEMATICS

Score: NA

Multi-year average points-based proficiency rates.





## ON-TRACK TO GRADUATION - ADDITIONAL INFORMATION

This page provides additional detail about chronic absenteeism and graduation and is for information only.

### Student Group Chronic Absenteeism Rates, Single-Year

|                                     | 2019-20  |       | 2020-21  |       | 2021-22  |       |
|-------------------------------------|----------|-------|----------|-------|----------|-------|
|                                     | Students | Rate  | Students | Rate  | Students | Rate  |
| All Students: K-5 State             | 365,631  | 10.2% | 352,483  | 13.5% | 354,397  | 20.1% |
| All Students                        | 450      | 5.6%  | 424      | 4.2%  | 443      | 14.9% |
| American Indian or Alaskan Native   | <20      | *     | <20      | *     | <20      | *     |
| Asian                               | 20       | 10.0% | <20      | *     | 24       | 20.8% |
| Black or African American           | <20      | *     | <20      | *     | <20      | *     |
| Hispanic or Latino                  | <20      | *     | <20      | *     | 21       | 28.6% |
| Native Hawaiian or Pacific Islander | <20      | *     | <20      | *     | <20      | *     |
| White                               | 385      | 5.5%  | 359      | 4.5%  | 365      | 12.1% |
| Two or More Races                   | 24       | 0.0%  | 27       | 3.7%  | 28       | 32.1% |
| Economically Disadvantaged          | <20      | *     | <20      | *     | <20      | *     |
| English Learners                    | <20      | *     | <20      | *     | <20      | *     |
| Students with Disabilities          | 29       | 3.4%  | 35       | 5.7%  | 43       | 23.3% |

### Student Group Graduation Rates

This table shows for each of two cohorts the percentage of students starting high school together who graduated by 2021-22. The four-year rate pertains to students who started high school four years earlier, and the seven-year rate pertains to students who started seven years earlier.

This school does not have a 12th grade



## OVERVIEW

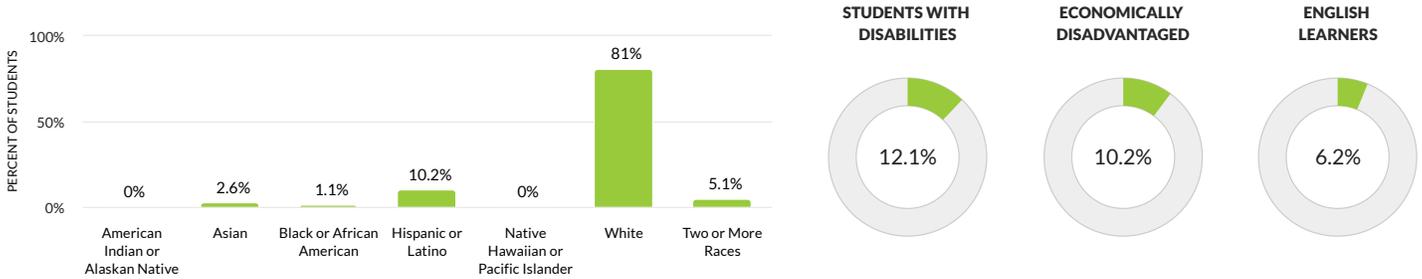
### School Details

Grades : PK-4  
Enrollment : 547  
Percent open enrollment : 7.7%

At Heritage Elementary we help each other learn and grow every day in a safe and positive environment. At Heritage, a strong team philosophy is the foundation of our service to students. The success of the school would be far less without the support of the families and community members as well.  
<https://hes.waukeek.k12.wi.us/>

*The statement above is provided by the school. It is not an evaluation by the Wisconsin DPI.*

### Student Groups



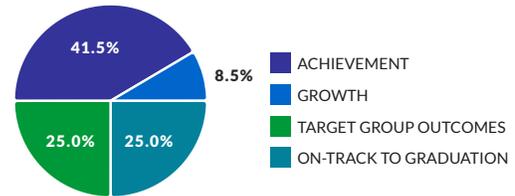
### Score Summary

**!** Please use caution when interpreting scores and ratings. Multiple years of data impacted by the COVID-19 pandemic are used throughout the report card. Also, see <https://dpi.wi.gov/accountability/resources>.



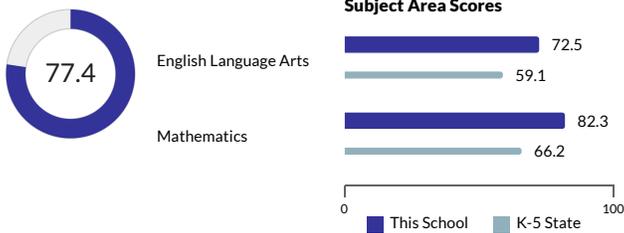
**Exceeds Expectations**  
★★★★

#### PRIORITY AREA WEIGHTS

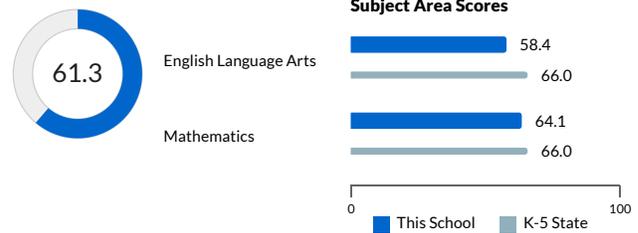


### Priority Area Scores

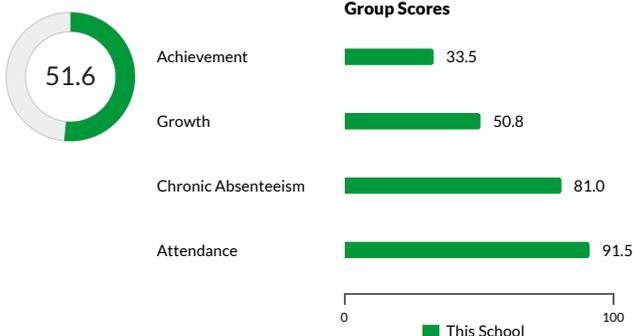
#### ACHIEVEMENT



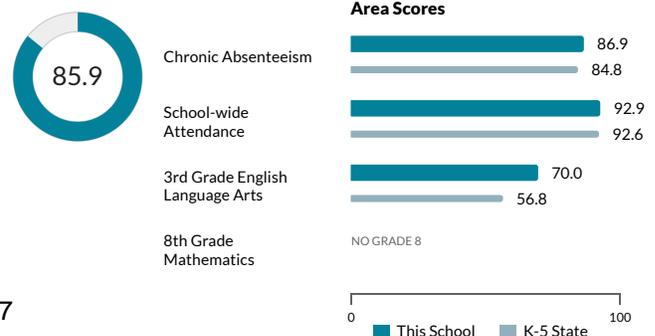
#### GROWTH



#### TARGET GROUP OUTCOMES



#### ON-TRACK TO GRADUATION



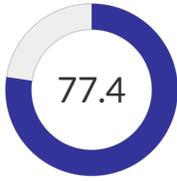
57



## ACHIEVEMENT

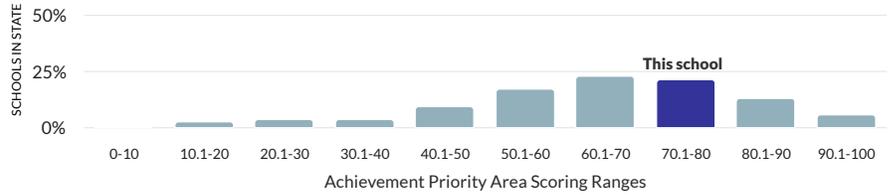
This priority area summarizes how this school's students performed on state assessments using a points-based proficiency system that gives partial credit for Basic test performance and extra credit for Advanced performance. The score is a multi-year average of English language arts and mathematics subscores.

### Priority Area Score



English Language Arts Score: 72.5  
Mathematics Score: 82.3

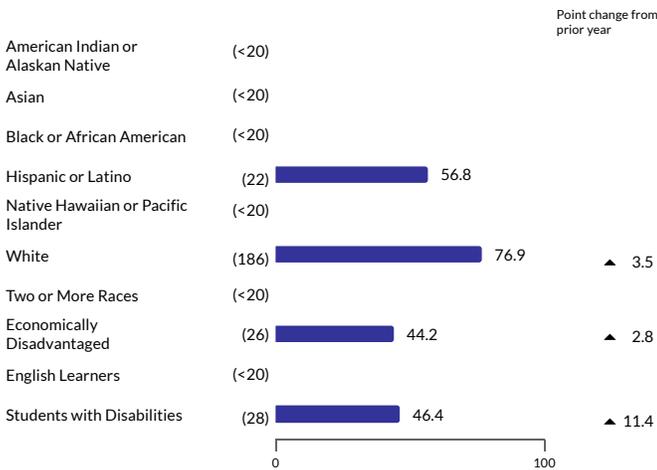
This school's score was the same or higher than 77.8% of K-5 schools in the state.



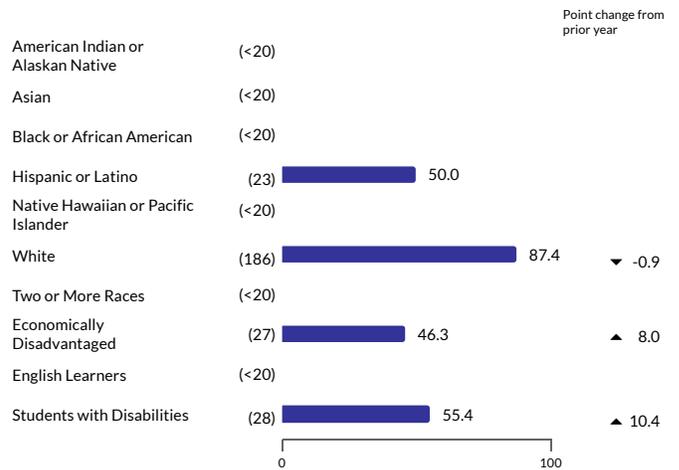
## Student Group Achievement, 2022-23 (for information only)

Group size is given in parentheses. Groups with fewer than 20 students do not have a score displayed.

### ENGLISH LANGUAGE ARTS



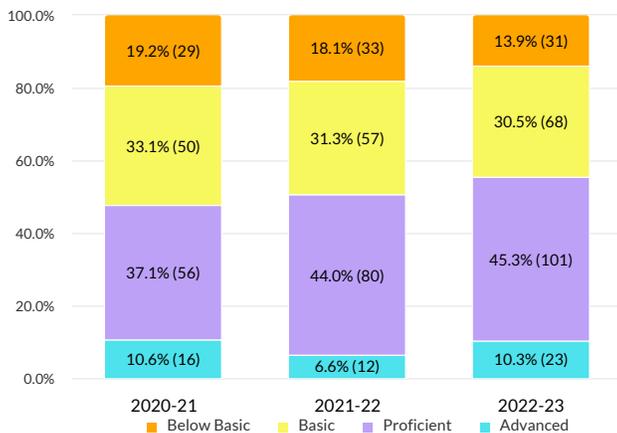
### MATHEMATICS



## Performance Levels by Year

These graphs show school-wide percentages and group sizes of students performing at each level.

### ENGLISH LANGUAGE ARTS



### MATHEMATICS



58



## ACHIEVEMENT - ADDITIONAL INFORMATION

The data on this page is for information only.

### Test Participation Rates, 2022-23

#### ENGLISH LANGUAGE ARTS

|              |   |
|--------------|---|
| All students | Lowest-participating group:<br>Students with Disabilities |
| 97.4%        | 96.6%   |

#### MATHEMATICS

|              |   |
|--------------|---|
| All students | Lowest-participating group:<br>Students with Disabilities |
| 97.4%        | 96.6%   |

### Student Group Performance Levels by Year

All student groups are shown. Student data is shown for full academic year students in tested grades.

#### ENGLISH LANGUAGE ARTS

|                                     | 2020-21        |          |            |       |             | 2021-22        |          |            |       |             | 2022-23        |          |            |       |             |
|-------------------------------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|
|                                     | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic |
| All Students: K-5 State             | 158,517        | 5.8%     | 31.3%      | 35.0% | 27.9%       | 174,501        | 6.4%     | 32.2%      | 33.5% | 27.9%       | 175,277        | 7.5%     | 32.3%      | 34.0% | 26.2%       |
| All Students                        | 151            | 10.6%    | 37.1%      | 33.1% | 19.2%       | 182            | 6.6%     | 44.0%      | 31.3% | 18.1%       | 223            | 10.3%    | 45.3%      | 30.5% | 13.9%       |
| American Indian or Alaskan Native   | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Asian                               | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Black or African American           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Hispanic or Latino                  | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | 22             | 0.0%     | 40.9%      | 31.8% | 27.3%       |
| Native Hawaiian or Pacific Islander | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| White                               | 121            | 13.2%    | 39.7%      | 32.2% | 14.9%       | 145            | 6.9%     | 48.3%      | 29.7% | 15.2%       | 186            | 9.7%     | 46.8%      | 31.2% | 12.4%       |
| Two or More Races                   | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Economically Disadvantaged          | 21             | 4.8%     | 23.8%      | 33.3% | 38.1%       | 29             | 0.0%     | 13.8%      | 55.2% | 31.0%       | 26             | 0.0%     | 23.1%      | 42.3% | 34.6%       |
| English Learners                    | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Students with Disabilities          | <20            | *        | *          | *     | *           | 20             | 0.0%     | 10.0%      | 50.0% | 40.0%       | 28             | 0.0%     | 32.1%      | 28.6% | 39.3%       |

#### MATHEMATICS

|                                     | 2020-21        |          |            |       |             | 2021-22        |          |            |       |             | 2022-23        |          |            |       |             |
|-------------------------------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|
|                                     | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic |
| All Students: K-5 State             | 158,351        | 10.1%    | 32.3%      | 32.1% | 25.5%       | 174,975        | 11.9%    | 33.2%      | 30.6% | 24.4%       | 175,866        | 13.0%    | 33.5%      | 29.8% | 23.7%       |
| All Students                        | 151            | 17.2%    | 34.4%      | 33.8% | 14.6%       | 183            | 21.3%    | 35.0%      | 31.7% | 12.0%       | 224            | 19.6%    | 40.2%      | 29.0% | 11.2%       |
| American Indian or Alaskan Native   | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Asian                               | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Black or African American           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Hispanic or Latino                  | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | 23             | 0.0%     | 21.7%      | 56.5% | 21.7%       |
| Native Hawaiian or Pacific Islander | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| White                               | 121            | 18.2%    | 38.0%      | 33.1% | 10.7%       | 145            | 22.1%    | 40.7%      | 29.0% | 8.3%        | 186            | 19.9%    | 44.1%      | 26.9% | 9.1%        |
| Two or More Races                   | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Economically Disadvantaged          | 21             | 4.8%     | 23.8%      | 47.6% | 23.8%       | 30             | 0.0%     | 16.7%      | 43.3% | 40.0%       | 27             | 0.0%     | 22.2%      | 48.1% | 29.6%       |
| English Learners                    | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Students with Disabilities          | <20            | *        | *          | *     | *           | 59             | 20.0%    | 30.0%      | 30.0% | 40.0%       | 28             | 7.1%     | 28.6%      | 32.1% | 32.1%       |



## GROWTH

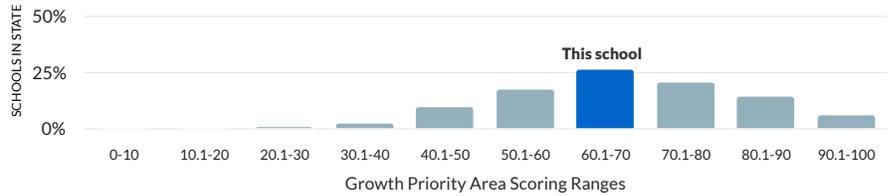
This priority area measures year-to-year student progress on statewide tests. It uses a value-added model that seeks to control for circumstances beyond the influence of educators. A high value-added score means that on average students in the school are progressing more quickly than other, similar students. Growth is scored from 0 to 100 to match the other priority areas and is a conversion from the roughly 0 to 6 value-added score.

### Priority Area Score



English Language Arts Score: 58.4  
Mathematics Score: 64.1

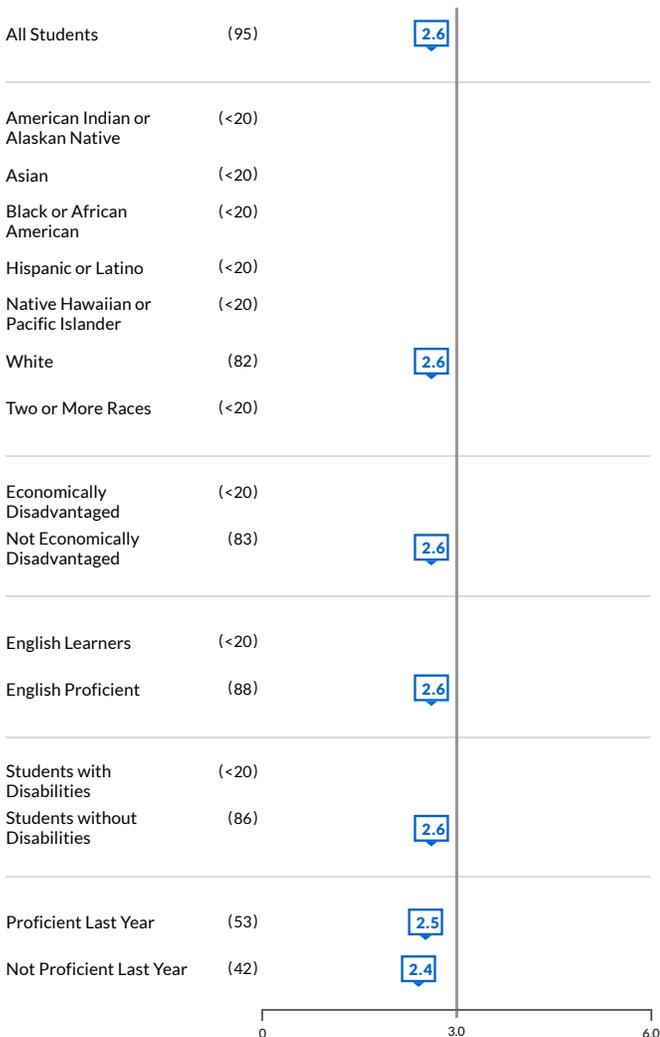
This school's score was the same or higher than 35.1% of K-5 schools in the state.



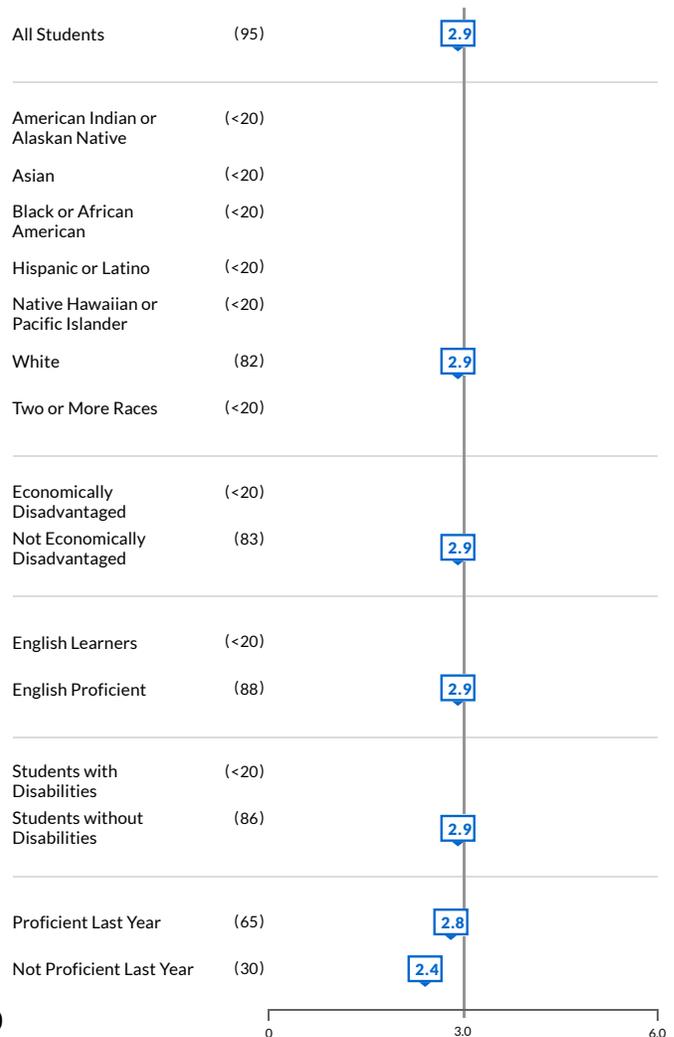
### Student Group Value-Added (for information only)

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

#### ENGLISH LANGUAGE ARTS



#### MATHEMATICS



60



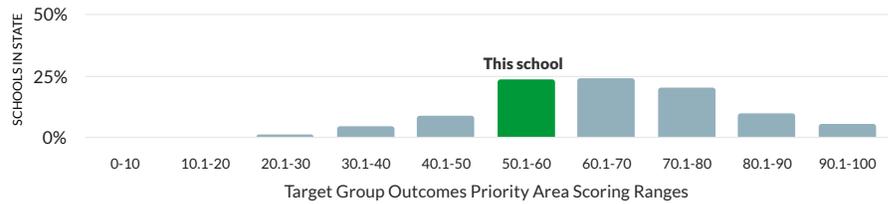
## TARGET GROUP OUTCOMES

This priority area examines outcomes for students with the lowest test scores — the Target Group. It is designed to promote equity by helping schools focus on learners who need the most support while also improving outcomes for all students. The priority area score combines component scores for achievement, growth, chronic absenteeism, and attendance or graduation rate. Data are not displayed when target groups have fewer than 20 students.

### Priority Area Score



■ This school's score was the same or higher than 19.2% of K-5 schools in the state.



### Component Scores

**ACHIEVEMENT** Score: 33.5  
Average points-based proficiency rates.

**English Language Arts**

|                  |      |
|------------------|------|
| Target Group     | 30.8 |
| Non-Target Group | 92.0 |

**Mathematics**

|                  |      |
|------------------|------|
| Target Group     | 36.2 |
| Non-Target Group | 98.7 |

**GROWTH** Score: 50.8  
Value-added scores converted onto a 0-100 growth scale.

**English Language Arts**

|                  |      |
|------------------|------|
| Target Group     | 48.9 |
| Non-Target Group | 60.3 |

**Mathematics**

|                  |      |
|------------------|------|
| Target Group     | 52.7 |
| Non-Target Group | 66.0 |

**CHRONIC ABSENTEEISM** Score: 81.0  
Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.

|                  |      |
|------------------|------|
| Target Group     | 81.0 |
| Non-Target Group | 87.3 |

**ATTENDANCE** Score: 91.5  
This score is the overall attendance rate for the Target Group in 2021-22.

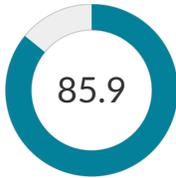
|                  |      |
|------------------|------|
| Target Group     | 91.5 |
| Non-Target Group | 92.8 |



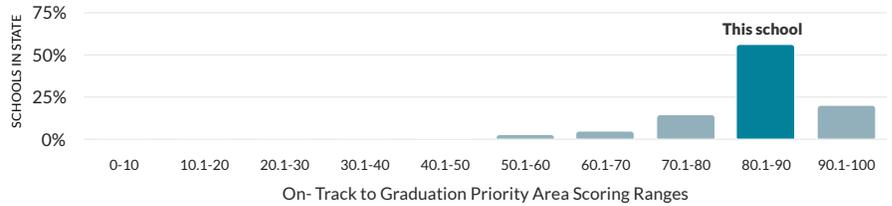
## ON-TRACK TO GRADUATION

This priority area indicates how successfully students are progressing toward completing their K-12 education. The score combines component scores for measures of student engagement and achievement.

### Priority Area Score



■ This school's score was the same or higher than 53.1% of K-5 schools in the state.

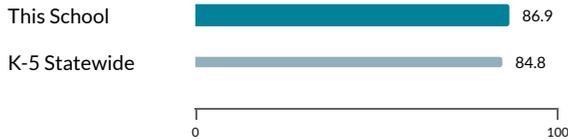


## Component Scores

### CHRONIC ABSENTEEISM

Score: 86.9

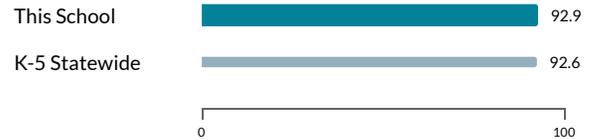
Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.



### SCHOOL-WIDE ATTENDANCE

Score: 92.9

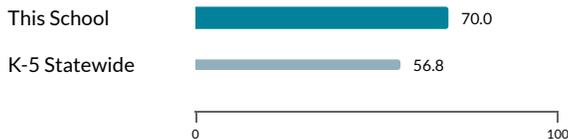
This score is the overall attendance rate for the school in 2021-22.



### 3RD GRADE ENGLISH LANGUAGE ARTS

Score: 70.0

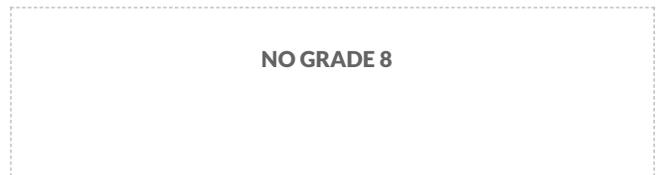
Multi-year average points-based proficiency rates.



### 8TH GRADE MATHEMATICS

Score: NA

Multi-year average points-based proficiency rates.





## ON-TRACK TO GRADUATION - ADDITIONAL INFORMATION

This page provides additional detail about chronic absenteeism and graduation and is for information only.

### Student Group Chronic Absenteeism Rates, Single-Year

|                                     | 2019-20  |       | 2020-21  |       | 2021-22  |       |
|-------------------------------------|----------|-------|----------|-------|----------|-------|
|                                     | Students | Rate  | Students | Rate  | Students | Rate  |
| All Students: K-5 State             | 365,631  | 10.2% | 352,483  | 13.5% | 354,397  | 20.1% |
| All Students                        | 458      | 7.6%  | 468      | 12.4% | 507      | 17.0% |
| American Indian or Alaskan Native   | <20      | *     | <20      | *     | <20      | *     |
| Asian                               | <20      | *     | <20      | *     | <20      | *     |
| Black or African American           | <20      | *     | <20      | *     | <20      | *     |
| Hispanic or Latino                  | 32       | 9.4%  | 35       | 25.7% | 47       | 31.9% |
| Native Hawaiian or Pacific Islander | <20      | *     | <20      | *     | <20      | *     |
| White                               | 387      | 7.0%  | 384      | 9.4%  | 402      | 14.9% |
| Two or More Races                   | <20      | *     | 22       | 36.4% | 30       | 13.3% |
| Economically Disadvantaged          | 66       | 15.2% | 53       | 52.8% | 62       | 33.9% |
| English Learners                    | 25       | 4.0%  | 26       | 26.9% | 37       | 18.9% |
| Students with Disabilities          | 44       | 11.4% | 52       | 26.9% | 52       | 28.8% |

### Student Group Graduation Rates

This table shows for each of two cohorts the percentage of students starting high school together who graduated by 2021-22. The four-year rate pertains to students who started high school four years earlier, and the seven-year rate pertains to students who started seven years earlier.

This school does not have a 12th grade



## OVERVIEW

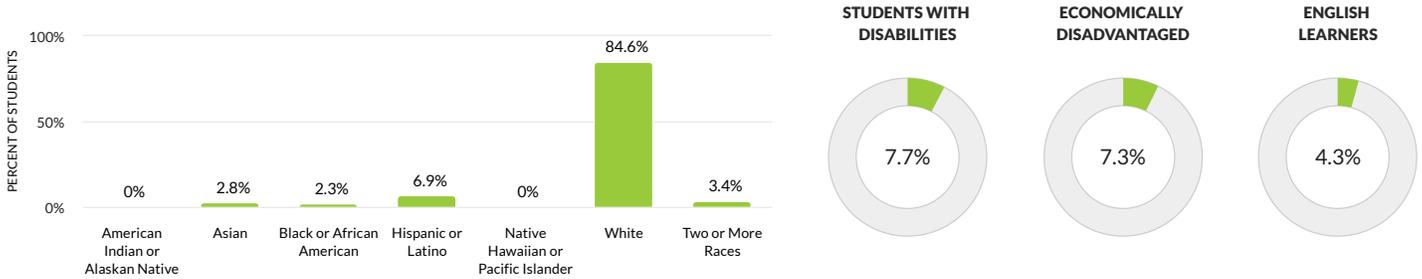
### School Details

Grades : PK-4  
Enrollment : 533  
Percent open enrollment : 6.4%

Our Prairie Elementary students, staff, and families are our greatest asset as we build the foundation of our community. Together we collaboratively embody our Prairie mission - "Learning together, growing together." Our commitment to nurturing the individualized needs of each child in an equitable environment frames up the success for our children. <https://pes.waukelee.k12.wi.us/>

*The statement above is provided by the school. It is not an evaluation by the Wisconsin DPI.*

### Student Groups



### Score Summary

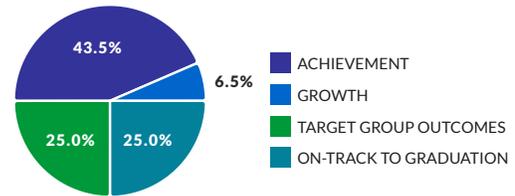
**!** Please use caution when interpreting scores and ratings. Multiple years of data impacted by the COVID-19 pandemic are used throughout the report card. Also, see <https://dpi.wi.gov/accountability/resources>.



Significantly Exceeds Expectations

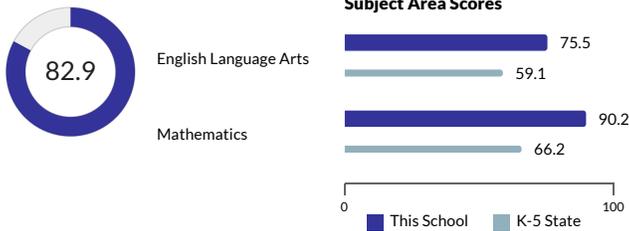


#### PRIORITY AREA WEIGHTS

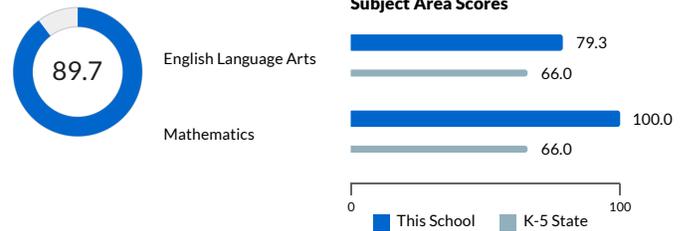


### Priority Area Scores

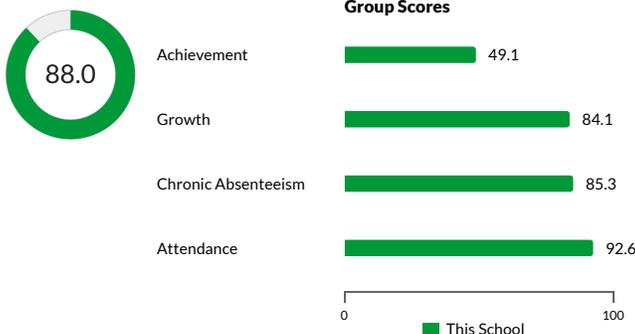
#### ACHIEVEMENT



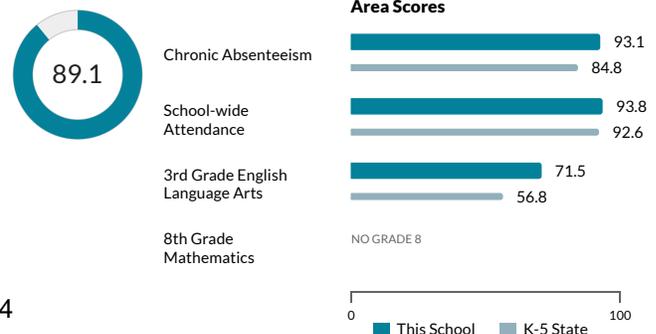
#### GROWTH



#### TARGET GROUP OUTCOMES



#### ON-TRACK TO GRADUATION

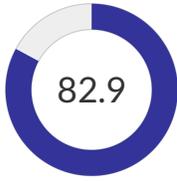




## ACHIEVEMENT

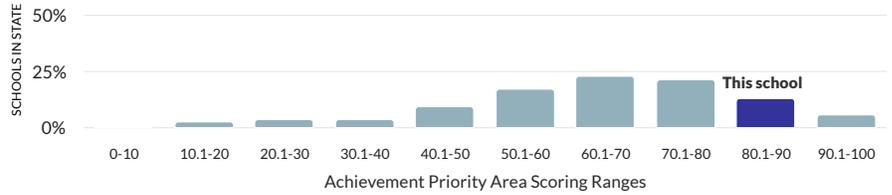
This priority area summarizes how this school's students performed on state assessments using a points-based proficiency system that gives partial credit for Basic test performance and extra credit for Advanced performance. The score is a multi-year average of English language arts and mathematics subscores.

### Priority Area Score



English Language Arts Score: 75.5  
Mathematics Score: 90.2

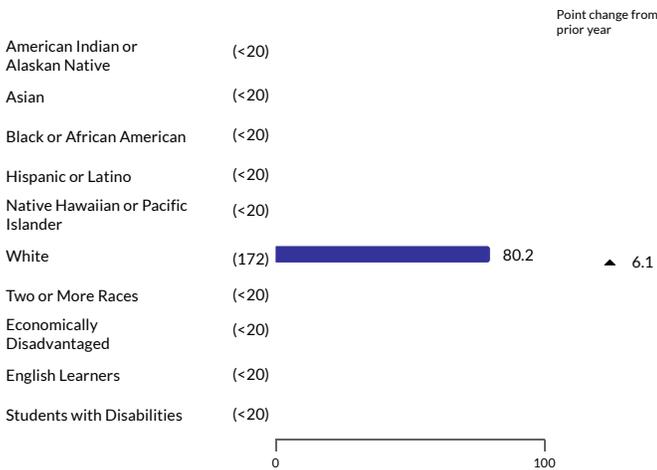
This school's score was the same or higher than 86.6% of K-5 schools in the state.



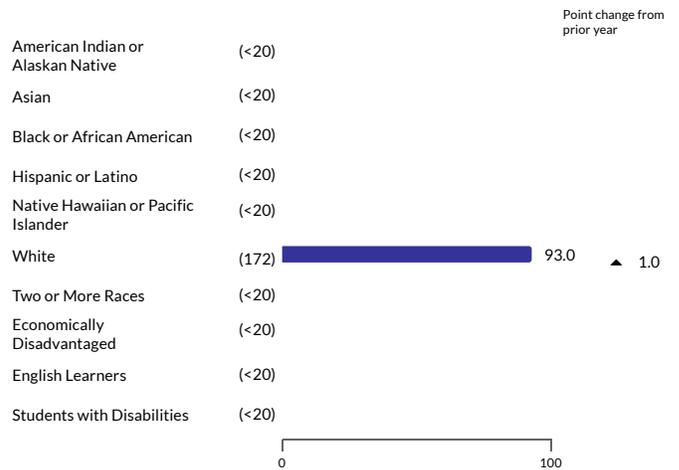
## Student Group Achievement, 2022-23 (for information only)

Group size is given in parentheses. Groups with fewer than 20 students do not have a score displayed.

### ENGLISH LANGUAGE ARTS



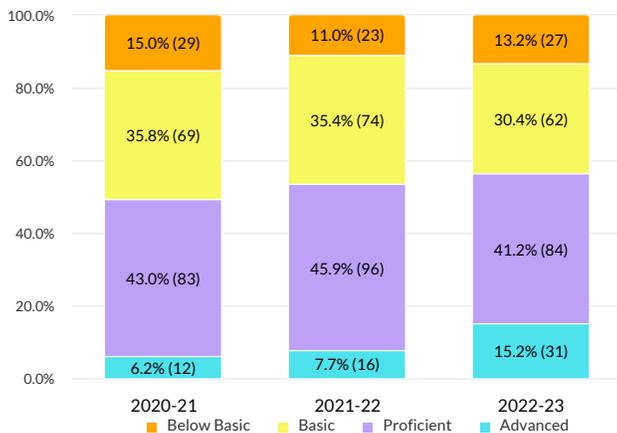
### MATHEMATICS



## Performance Levels by Year

These graphs show school-wide percentages and group sizes of students performing at each level.

### ENGLISH LANGUAGE ARTS



### MATHEMATICS





## ACHIEVEMENT - ADDITIONAL INFORMATION

The data on this page is for information only.

### Test Participation Rates, 2022-23

#### ENGLISH LANGUAGE ARTS

|              |   |
|--------------|---|
| All students | Lowest-participating group:<br>Students with Disabilities |
| 97.2%        | 85.7%   |

#### MATHEMATICS

|              |   |
|--------------|---|
| All students | Lowest-participating group:<br>Students with Disabilities |
| 97.7%        | 85.7%   |

### Student Group Performance Levels by Year

All student groups are shown. Student data is shown for full academic year students in tested grades.

#### ENGLISH LANGUAGE ARTS

|                                     | 2020-21        |          |            |       |             | 2021-22        |          |            |       |             | 2022-23        |          |            |       |             |
|-------------------------------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|
|                                     | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic |
| All Students: K-5 State             | 158,517        | 5.8%     | 31.3%      | 35.0% | 27.9%       | 174,501        | 6.4%     | 32.2%      | 33.5% | 27.9%       | 175,277        | 7.5%     | 32.3%      | 34.0% | 26.2%       |
| All Students                        | 193            | 6.2%     | 43.0%      | 35.8% | 15.0%       | 209            | 7.7%     | 45.9%      | 35.4% | 11.0%       | 204            | 15.2%    | 41.2%      | 30.4% | 13.2%       |
| American Indian or Alaskan Native   | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Asian                               | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Black or African American           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Hispanic or Latino                  | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Native Hawaiian or Pacific Islander | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| White                               | 167            | 6.0%     | 42.5%      | 35.3% | 16.2%       | 176            | 6.3%     | 46.0%      | 37.5% | 10.2%       | 172            | 15.1%    | 42.4%      | 30.2% | 12.2%       |
| Two or More Races                   | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Economically Disadvantaged          | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| English Learners                    | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Students with Disabilities          | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |

#### MATHEMATICS

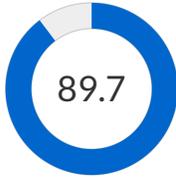
|                                     | 2020-21        |          |            |       |             | 2021-22          |          |            |       |             | 2022-23        |          |            |       |             |
|-------------------------------------|----------------|----------|------------|-------|-------------|------------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|
|                                     | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested   | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic |
| All Students: K-5 State             | 158,351        | 10.1%    | 32.3%      | 32.1% | 25.5%       | 174,975          | 11.9%    | 33.2%      | 30.6% | 24.4%       | 175,866        | 13.0%    | 33.5%      | 29.8% | 23.7%       |
| All Students                        | 193            | 21.2%    | 41.5%      | 30.1% | 7.3%        | 211              | 19.0%    | 45.5%      | 30.8% | 4.7%        | 204            | 22.5%    | 44.6%      | 27.5% | 5.4%        |
| American Indian or Alaskan Native   | <20            | *        | *          | *     | *           | <20              | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Asian                               | <20            | *        | *          | *     | *           | <20              | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Black or African American           | <20            | *        | *          | *     | *           | <20              | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Hispanic or Latino                  | <20            | *        | *          | *     | *           | <20              | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Native Hawaiian or Pacific Islander | <20            | *        | *          | *     | *           | <20              | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| White                               | 167            | 21.6%    | 39.5%      | 32.3% | 6.6%        | 176              | 19.3%    | 48.9%      | 28.4% | 3.4%        | 172            | 20.9%    | 48.3%      | 26.7% | 4.1%        |
| Two or More Races                   | <20            | *        | *          | *     | *           | <20              | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Economically Disadvantaged          | <20            | *        | *          | *     | *           | <20              | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| English Learners                    | <20            | *        | *          | *     | *           | <20              | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Students with Disabilities          | <20            | *        | *          | *     | *           | 66 <del>20</del> | *        | *          | *     | *           | <20            | *        | *          | *     | *           |



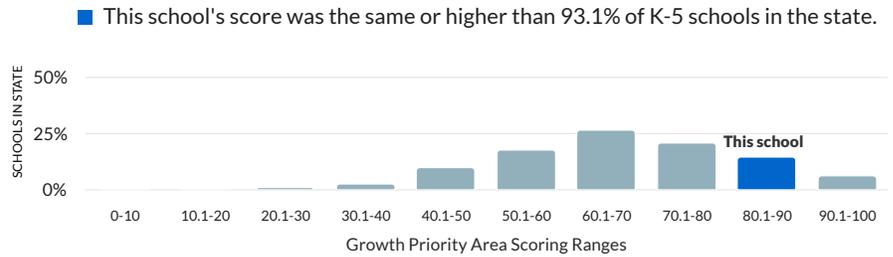
## GROWTH

This priority area measures year-to-year student progress on statewide tests. It uses a value-added model that seeks to control for circumstances beyond the influence of educators. A high value-added score means that on average students in the school are progressing more quickly than other, similar students. Growth is scored from 0 to 100 to match the other priority areas and is a conversion from the roughly 0 to 6 value-added score.

### Priority Area Score



English Language Arts Score: 79.3  
Mathematics Score: 100.0



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

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

#### ENGLISH LANGUAGE ARTS

|                                     |       |     |
|-------------------------------------|-------|-----|
| All Students                        | (106) | 3.7 |
| American Indian or Alaskan Native   | (<20) |     |
| Asian                               | (<20) |     |
| Black or African American           | (<20) |     |
| Hispanic or Latino                  | (<20) |     |
| Native Hawaiian or Pacific Islander | (<20) |     |
| White                               | (86)  | 3.7 |
| Two or More Races                   | (<20) |     |
| Economically Disadvantaged          | (<20) |     |
| Not Economically Disadvantaged      | (98)  | 3.7 |
| English Learners                    | (<20) |     |
| English Proficient                  | (100) | 3.7 |
| Students with Disabilities          | (<20) |     |
| Students without Disabilities       | (97)  | 3.7 |
| Proficient Last Year                | (55)  | 3.8 |
| Not Proficient Last Year            | (51)  | 3.6 |

#### MATHEMATICS

|                                     |       |     |
|-------------------------------------|-------|-----|
| All Students                        | (106) | 4.9 |
| American Indian or Alaskan Native   | (<20) |     |
| Asian                               | (<20) |     |
| Black or African American           | (<20) |     |
| Hispanic or Latino                  | (<20) |     |
| Native Hawaiian or Pacific Islander | (<20) |     |
| White                               | (86)  | 5.0 |
| Two or More Races                   | (<20) |     |
| Economically Disadvantaged          | (<20) |     |
| Not Economically Disadvantaged      | (98)  | 5.0 |
| English Learners                    | (<20) |     |
| English Proficient                  | (100) | 4.9 |
| Students with Disabilities          | (<20) |     |
| Students without Disabilities       | (97)  | 4.9 |
| Proficient Last Year                | (67)  | 5.1 |
| Not Proficient Last Year            | (39)  | 4.6 |



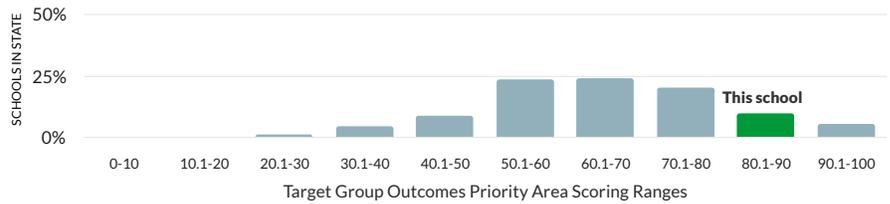
## TARGET GROUP OUTCOMES

This priority area examines outcomes for students with the lowest test scores — the Target Group. It is designed to promote equity by helping schools focus on learners who need the most support while also improving outcomes for all students. The priority area score combines component scores for achievement, growth, chronic absenteeism, and attendance or graduation rate. Data are not displayed when target groups have fewer than 20 students.

### Priority Area Score



■ This school's score was the same or higher than 92.9% of K-5 schools in the state.



## Component Scores

**ACHIEVEMENT** Score: 49.1

Average points-based proficiency rates.

**English Language Arts**

Target Group: 36.3

Non-Target Group: 95.3

**Mathematics**

Target Group: 61.8

Non-Target Group: 100.0

**GROWTH** Score: 84.1

Value-added scores converted onto a 0-100 growth scale.

**English Language Arts**

Target Group: 71.7

Non-Target Group: 81.2

**Mathematics**

Target Group: 96.4

Non-Target Group: 100.0

**CHRONIC ABSENTEEISM** Score: 85.3

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

Target Group: 85.3

Non-Target Group: 95.2

**ATTENDANCE** Score: 92.6

This score is the overall attendance rate for the Target Group in 2021-22.

Target Group: 92.6

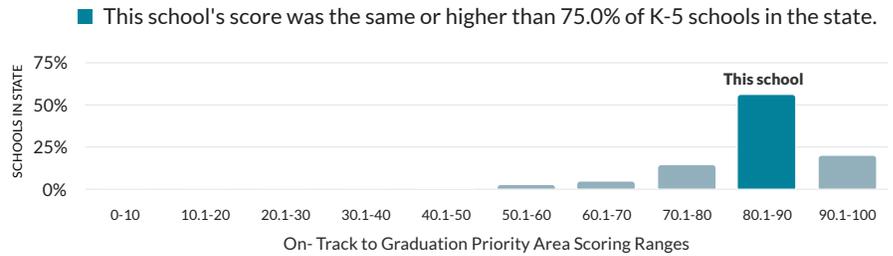
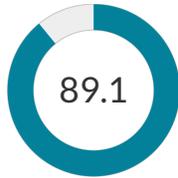
Non-Target Group: 94.3



## ON-TRACK TO GRADUATION

This priority area indicates how successfully students are progressing toward completing their K-12 education. The score combines component scores for measures of student engagement and achievement.

### Priority Area Score

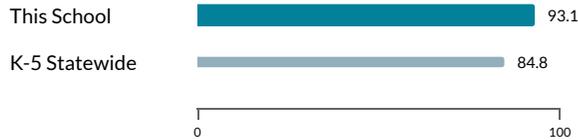


## Component Scores

### CHRONIC ABSENTEEISM

Score: 93.1

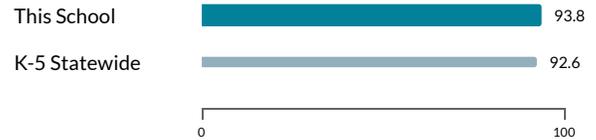
Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.



### SCHOOL-WIDE ATTENDANCE

Score: 93.8

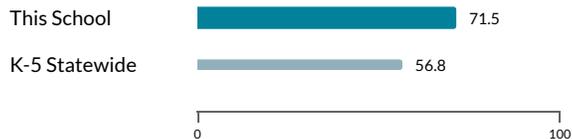
This score is the overall attendance rate for the school in 2021-22.



### 3RD GRADE ENGLISH LANGUAGE ARTS

Score: 71.5

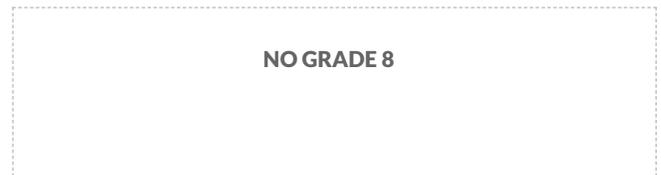
Multi-year average points-based proficiency rates.



### 8TH GRADE MATHEMATICS

Score: NA

Multi-year average points-based proficiency rates.





## ON-TRACK TO GRADUATION - ADDITIONAL INFORMATION

This page provides additional detail about chronic absenteeism and graduation and is for information only.

### Student Group Chronic Absenteeism Rates, Single-Year

|                                     | 2019-20  |       | 2020-21  |       | 2021-22  |       |
|-------------------------------------|----------|-------|----------|-------|----------|-------|
|                                     | Students | Rate  | Students | Rate  | Students | Rate  |
| All Students: K-5 State             | 365,631  | 10.2% | 352,483  | 13.5% | 354,397  | 20.1% |
| All Students                        | 562      | 4.1%  | 505      | 2.6%  | 520      | 12.3% |
| American Indian or Alaskan Native   | <20      | *     | <20      | *     | <20      | *     |
| Asian                               | 22       | 18.2% | 20       | 0.0%  | <20      | *     |
| Black or African American           | <20      | *     | <20      | *     | <20      | *     |
| Hispanic or Latino                  | 22       | 4.5%  | 23       | 0.0%  | 35       | 28.6% |
| Native Hawaiian or Pacific Islander | <20      | *     | <20      | *     | <20      | *     |
| White                               | 483      | 3.3%  | 431      | 2.1%  | 437      | 10.3% |
| Two or More Races                   | 25       | 8.0%  | <20      | *     | 22       | 27.3% |
| Economically Disadvantaged          | 53       | 20.8% | 29       | 27.6% | 42       | 33.3% |
| English Learners                    | <20      | *     | <20      | *     | 27       | 14.8% |
| Students with Disabilities          | 44       | 4.5%  | 40       | 10.0% | 32       | 25.0% |

### Student Group Graduation Rates

This table shows for each of two cohorts the percentage of students starting high school together who graduated by 2021-22. The four-year rate pertains to students who started high school four years earlier, and the seven-year rate pertains to students who started seven years earlier.

This school does not have a 12th grade





## OVERVIEW

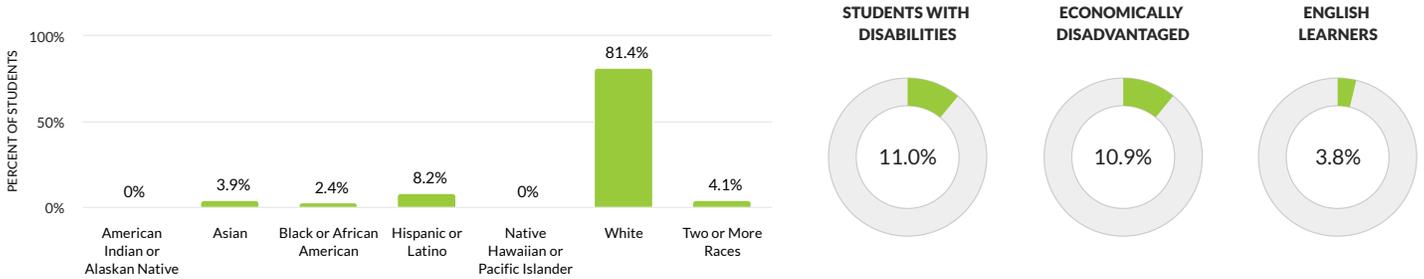
### School Details

Grades : 5-6  
Enrollment : 635  
Percent open enrollment : 4.4%

At Waunakee Intermediate School, we pursue excellence in academics and character. We honor and appreciate ourselves and each other by being respectful, responsible, resourceful, honest, kind, and fair. We give our best inside and outside of the classroom. This is who we are, even when no one is watching. <https://wis.waunakee.k12.wi.us/>

*The statement above is provided by the school. It is not an evaluation by the Wisconsin DPI.*

### Student Groups



### Score Summary

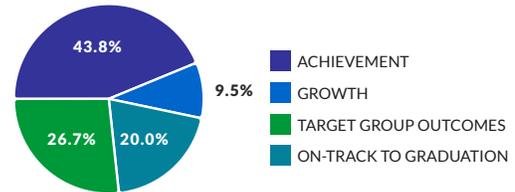
**!** Please use caution when interpreting scores and ratings. Multiple years of data impacted by the COVID-19 pandemic are used throughout the report card. Also, see <https://dpi.wi.gov/accountability/resources>.



Significantly Exceeds Expectations

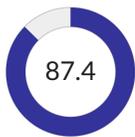


#### PRIORITY AREA WEIGHTS



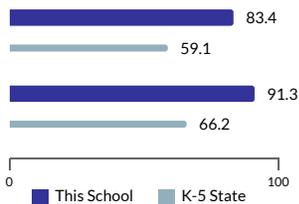
### Priority Area Scores

#### ACHIEVEMENT

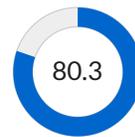


English Language Arts  
Mathematics

#### Subject Area Scores

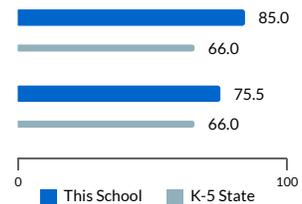


#### GROWTH



English Language Arts  
Mathematics

#### Subject Area Scores

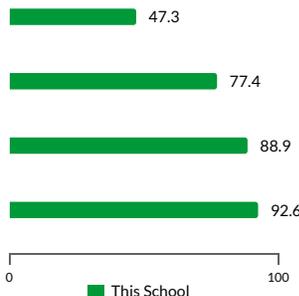


#### TARGET GROUP OUTCOMES

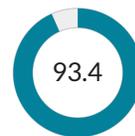


Achievement  
Growth  
Chronic Absenteeism  
Attendance

#### Group Scores

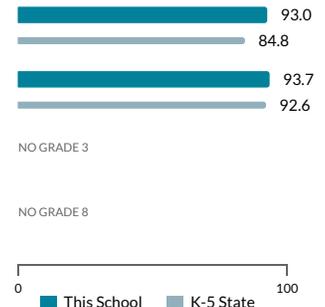


#### ON-TRACK TO GRADUATION



Chronic Absenteeism  
School-wide Attendance  
3rd Grade English Language Arts  
8th Grade Mathematics

#### Area Scores



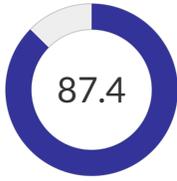
71



## ACHIEVEMENT

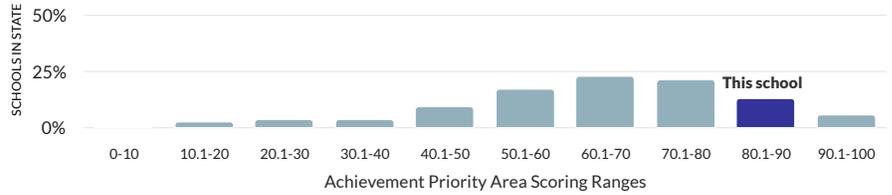
This priority area summarizes how this school's students performed on state assessments using a points-based proficiency system that gives partial credit for Basic test performance and extra credit for Advanced performance. The score is a multi-year average of English language arts and mathematics subscores.

### Priority Area Score



English Language Arts Score: 83.4  
Mathematics Score: 91.3

This school's score was the same or higher than 91.6% of K-5 schools in the state.



## Student Group Achievement, 2022-23 (for information only)

Group size is given in parentheses. Groups with fewer than 20 students do not have a score displayed.

### ENGLISH LANGUAGE ARTS



### MATHEMATICS



## Performance Levels by Year

These graphs show school-wide percentages and group sizes of students performing at each level.

### ENGLISH LANGUAGE ARTS



### MATHEMATICS





## ACHIEVEMENT - ADDITIONAL INFORMATION

The data on this page is for information only.

### Test Participation Rates, 2022-23

#### ENGLISH LANGUAGE ARTS

|              |   |
|--------------|---|
| All students | Lowest-participating group:<br>Students with Disabilities |
| 98.1%        | 92.6%   |

#### MATHEMATICS

|              |   |
|--------------|---|
| All students | Lowest-participating group:<br>Students with Disabilities |
| 98.1%        | 92.6%   |

### Student Group Performance Levels by Year

All student groups are shown. Student data is shown for full academic year students in tested grades.

#### ENGLISH LANGUAGE ARTS

|                                     | 2020-21        |          |            |       |             | 2021-22        |          |            |       |             | 2022-23        |          |            |       |             |
|-------------------------------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|
|                                     | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic |
| All Students: K-5 State             | 158,517        | 5.8%     | 31.3%      | 35.0% | 27.9%       | 174,501        | 6.4%     | 32.2%      | 33.5% | 27.9%       | 175,277        | 7.5%     | 32.3%      | 34.0% | 26.2%       |
| All Students                        | 591            | 12.9%    | 44.3%      | 35.2% | 7.6%        | 628            | 13.9%    | 48.1%      | 30.3% | 7.8%        | 621            | 15.5%    | 47.5%      | 27.2% | 9.8%        |
| American Indian or Alaskan Native   | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Asian                               | <20            | *        | *          | *     | *           | 22             | 22.7%    | 59.1%      | 18.2% | 0.0%        | 25             | 28.0%    | 44.0%      | 20.0% | 8.0%        |
| Black or African American           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Hispanic or Latino                  | 27             | 3.7%     | 33.3%      | 51.9% | 11.1%       | 44             | 2.3%     | 47.7%      | 36.4% | 13.6%       | 49             | 12.2%    | 26.5%      | 44.9% | 16.3%       |
| Native Hawaiian or Pacific Islander | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| White                               | 510            | 13.7%    | 44.9%      | 33.7% | 7.6%        | 522            | 14.8%    | 47.3%      | 30.8% | 7.1%        | 506            | 14.8%    | 51.0%      | 25.9% | 8.3%        |
| Two or More Races                   | 29             | 3.4%     | 48.3%      | 37.9% | 10.3%       | 28             | 14.3%    | 53.6%      | 28.6% | 3.6%        | 26             | 19.2%    | 38.5%      | 30.8% | 11.5%       |
| Economically Disadvantaged          | 38             | 0.0%     | 26.3%      | 36.8% | 36.8%       | 63             | 1.6%     | 31.7%      | 49.2% | 17.5%       | 74             | 8.1%     | 24.3%      | 43.2% | 24.3%       |
| English Learners                    | 28             | 3.6%     | 21.4%      | 57.1% | 17.9%       | 32             | 6.3%     | 28.1%      | 46.9% | 18.8%       | 33             | 9.1%     | 27.3%      | 45.5% | 18.2%       |
| Students with Disabilities          | 42             | 2.4%     | 23.8%      | 47.6% | 26.2%       | 65             | 3.1%     | 32.3%      | 36.9% | 27.7%       | 62             | 3.2%     | 35.5%      | 35.5% | 25.8%       |

#### MATHEMATICS

|                                     | 2020-21        |          |            |       |             | 2021-22          |          |            |       |             | 2022-23        |          |            |       |             |
|-------------------------------------|----------------|----------|------------|-------|-------------|------------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|
|                                     | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested   | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic |
| All Students: K-5 State             | 158,351        | 10.1%    | 32.3%      | 32.1% | 25.5%       | 174,975          | 11.9%    | 33.2%      | 30.6% | 24.4%       | 175,866        | 13.0%    | 33.5%      | 29.8% | 23.7%       |
| All Students                        | 591            | 18.4%    | 50.6%      | 23.5% | 7.4%        | 629              | 20.8%    | 51.8%      | 21.1% | 6.2%        | 623            | 18.9%    | 49.9%      | 23.9% | 7.2%        |
| American Indian or Alaskan Native   | <20            | *        | *          | *     | *           | <20              | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Asian                               | <20            | *        | *          | *     | *           | 22               | 40.9%    | 40.9%      | 9.1%  | 9.1%        | 25             | 48.0%    | 32.0%      | 20.0% | 0.0%        |
| Black or African American           | <20            | *        | *          | *     | *           | <20              | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Hispanic or Latino                  | 27             | 3.7%     | 40.7%      | 37.0% | 18.5%       | 45               | 8.9%     | 51.1%      | 15.6% | 24.4%       | 51             | 7.8%     | 43.1%      | 33.3% | 15.7%       |
| Native Hawaiian or Pacific Islander | <20            | *        | *          | *     | *           | <20              | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| White                               | 510            | 19.2%    | 51.4%      | 22.7% | 6.7%        | 522              | 21.3%    | 53.1%      | 21.3% | 4.4%        | 506            | 19.2%    | 52.0%      | 23.1% | 5.7%        |
| Two or More Races                   | 29             | 6.9%     | 65.5%      | 17.2% | 10.3%       | 28               | 21.4%    | 50.0%      | 21.4% | 7.1%        | 26             | 19.2%    | 38.5%      | 26.9% | 15.4%       |
| Economically Disadvantaged          | 38             | 2.6%     | 31.6%      | 28.9% | 36.8%       | 64               | 4.7%     | 40.6%      | 34.4% | 20.3%       | 76             | 3.9%     | 32.9%      | 43.4% | 19.7%       |
| English Learners                    | 28             | 7.1%     | 28.6%      | 46.4% | 17.9%       | 33               | 12.1%    | 33.3%      | 18.2% | 36.4%       | 35             | 11.4%    | 37.1%      | 34.3% | 17.1%       |
| Students with Disabilities          | 43             | 2.3%     | 30.2%      | 34.9% | 32.6%       | 73 <sup>65</sup> | 6.2%     | 33.8%      | 46.2% | 13.8%       | 62             | 3.2%     | 30.6%      | 32.3% | 33.9%       |



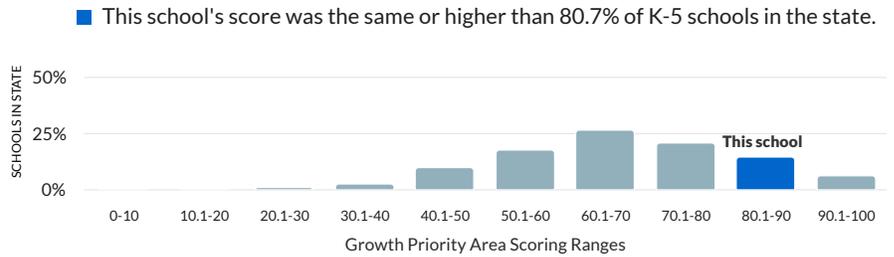
## GROWTH

This priority area measures year-to-year student progress on statewide tests. It uses a value-added model that seeks to control for circumstances beyond the influence of educators. A high value-added score means that on average students in the school are progressing more quickly than other, similar students. Growth is scored from 0 to 100 to match the other priority areas and is a conversion from the roughly 0 to 6 value-added score.

### Priority Area Score



English Language Arts Score: 85.0  
Mathematics Score: 75.5



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

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

#### ENGLISH LANGUAGE ARTS

| Student Group                       | Count | Score |
|-------------------------------------|-------|-------|
| All Students                        | (587) | 4.0   |
| American Indian or Alaskan Native   | (<20) |       |
| Asian                               | (21)  | 4.4   |
| Black or African American           | (<20) |       |
| Hispanic or Latino                  | (43)  | 4.2   |
| Native Hawaiian or Pacific Islander | (<20) |       |
| White                               | (485) | 4.0   |
| Two or More Races                   | (25)  | 4.1   |
| Economically Disadvantaged          | (69)  | 4.4   |
| Not Economically Disadvantaged      | (518) | 4.0   |
| English Learners                    | (31)  | 4.1   |
| English Proficient                  | (556) | 4.0   |
| Students with Disabilities          | (51)  | 4.8   |
| Students without Disabilities       | (536) | 4.0   |
| Proficient Last Year                | (339) | 4.0   |
| Not Proficient Last Year            | (248) | 4.1   |

#### MATHEMATICS

| Student Group                       | Count | Score |
|-------------------------------------|-------|-------|
| All Students                        | (587) | 3.5   |
| American Indian or Alaskan Native   | (<20) |       |
| Asian                               | (21)  | 3.7   |
| Black or African American           | (<20) |       |
| Hispanic or Latino                  | (43)  | 3.8   |
| Native Hawaiian or Pacific Islander | (<20) |       |
| White                               | (485) | 3.4   |
| Two or More Races                   | (25)  | 3.6   |
| Economically Disadvantaged          | (69)  | 3.7   |
| Not Economically Disadvantaged      | (518) | 3.5   |
| English Learners                    | (31)  | 3.9   |
| English Proficient                  | (556) | 3.5   |
| Students with Disabilities          | (51)  | 3.5   |
| Students without Disabilities       | (536) | 3.5   |
| Proficient Last Year                | (408) | 3.4   |
| Not Proficient Last Year            | (179) | 3.8   |



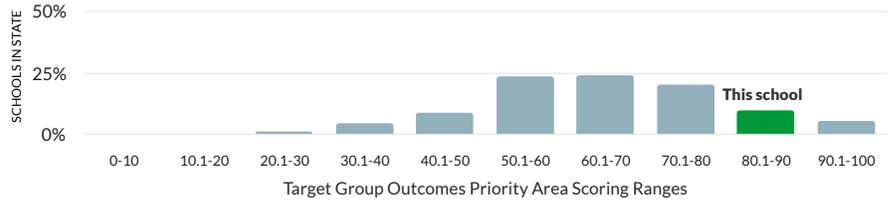
## TARGET GROUP OUTCOMES

This priority area examines outcomes for students with the lowest test scores — the Target Group. It is designed to promote equity by helping schools focus on learners who need the most support while also improving outcomes for all students. The priority area score combines component scores for achievement, growth, chronic absenteeism, and attendance or graduation rate. Data are not displayed when target groups have fewer than 20 students.

### Priority Area Score



■ This school's score was the same or higher than 86.8% of K-5 schools in the state.



## Component Scores

**ACHIEVEMENT** Score: 47.3  
Average points-based proficiency rates.

**English Language Arts**

|                  |      |
|------------------|------|
| Target Group     | 43.1 |
| Non-Target Group | 97.6 |

**Mathematics**

|                  |       |
|------------------|-------|
| Target Group     | 51.5  |
| Non-Target Group | 100.0 |

**GROWTH** Score: 77.4  
Value-added scores converted onto a 0-100 growth scale.

**English Language Arts**

|                  |      |
|------------------|------|
| Target Group     | 77.4 |
| Non-Target Group | 88.8 |

**Mathematics**

|                  |      |
|------------------|------|
| Target Group     | 77.4 |
| Non-Target Group | 75.5 |

**CHRONIC ABSENTEEISM** Score: 88.9  
Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.

|                  |      |
|------------------|------|
| Target Group     | 88.9 |
| Non-Target Group | 95.2 |

**ATTENDANCE** Score: 92.6  
This score is the overall attendance rate for the Target Group in 2021-22.

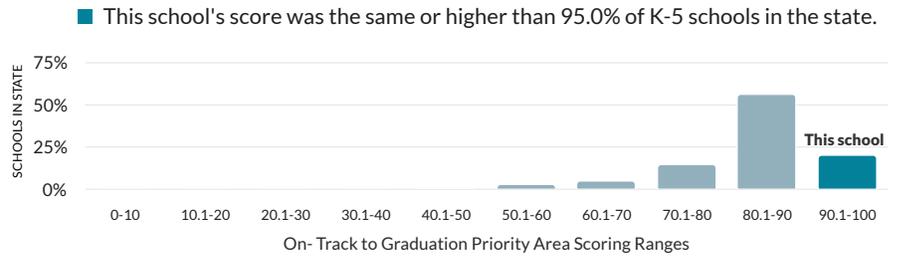
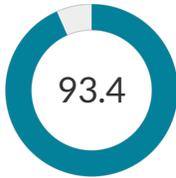
|                  |      |
|------------------|------|
| Target Group     | 92.6 |
| Non-Target Group | 94.5 |



## ON-TRACK TO GRADUATION

This priority area indicates how successfully students are progressing toward completing their K-12 education. The score combines component scores for measures of student engagement and achievement.

### Priority Area Score

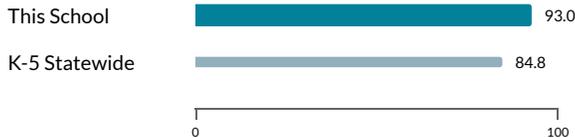


### Component Scores

#### CHRONIC ABSENTEEISM

Score: 93.0

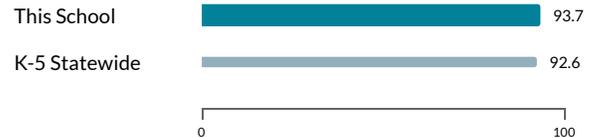
Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.



#### SCHOOL-WIDE ATTENDANCE

Score: 93.7

This score is the overall attendance rate for the school in 2021-22.



#### 3RD GRADE ENGLISH LANGUAGE ARTS

Score: NA

Multi-year average points-based proficiency rates.

NO GRADE 3

#### 8TH GRADE MATHEMATICS

Score: NA

Multi-year average points-based proficiency rates.

NO GRADE 8



## ON-TRACK TO GRADUATION - ADDITIONAL INFORMATION

This page provides additional detail about chronic absenteeism and graduation and is for information only.

### Student Group Chronic Absenteeism Rates, Single-Year

|                                     | 2019-20  |       | 2020-21  |       | 2021-22  |       |
|-------------------------------------|----------|-------|----------|-------|----------|-------|
|                                     | Students | Rate  | Students | Rate  | Students | Rate  |
| All Students: K-5 State             | 365,631  | 10.2% | 352,483  | 13.5% | 354,397  | 20.1% |
| All Students                        | 639      | 4.5%  | 565      | 2.7%  | 651      | 11.8% |
| American Indian or Alaskan Native   | <20      | *     | <20      | *     | <20      | *     |
| Asian                               | <20      | *     | <20      | *     | 23       | 4.3%  |
| Black or African American           | <20      | *     | <20      | *     | <20      | *     |
| Hispanic or Latino                  | 31       | 0.0%  | 29       | 6.9%  | 47       | 19.1% |
| Native Hawaiian or Pacific Islander | <20      | *     | <20      | *     | <20      | *     |
| White                               | 565      | 4.8%  | 484      | 2.5%  | 537      | 11.2% |
| Two or More Races                   | 25       | 4.0%  | 25       | 4.0%  | 30       | 16.7% |
| Economically Disadvantaged          | 62       | 11.3% | 43       | 16.3% | 71       | 31.0% |
| English Learners                    | 22       | 4.5%  | 28       | 7.1%  | 35       | 20.0% |
| Students with Disabilities          | 62       | 11.3% | 52       | 11.5% | 69       | 27.5% |

### Student Group Graduation Rates

This table shows for each of two cohorts the percentage of students starting high school together who graduated by 2021-22. The four-year rate pertains to students who started high school four years earlier, and the seven-year rate pertains to students who started seven years earlier.

This school does not have a 12th grade



## OVERVIEW

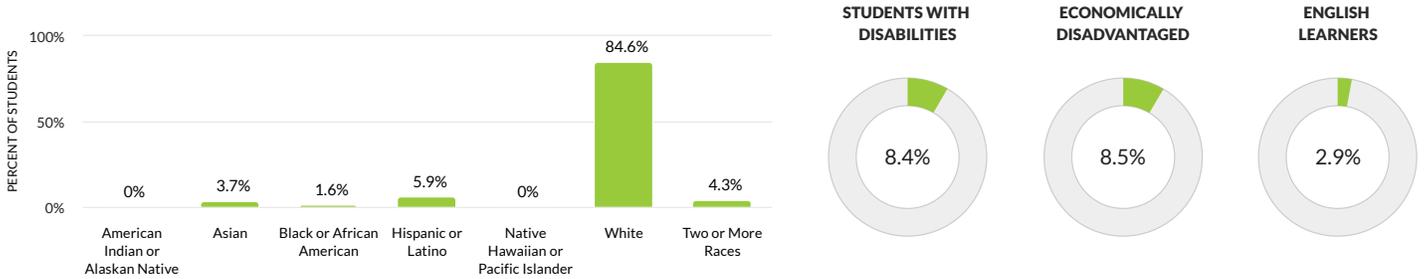
### School Details

Grades : 7-8  
Enrollment : 682  
Percent open enrollment : 5.4%

We are extremely proud of the success our students and staff members demonstrate. Together, our students, staff, family, and community members make Waukeek Community Middle School a special place to learn. Everyone at our school learns and grows together in a safe, comfortable, and welcoming environment. <https://wms.waukeek.k12.wi.us/>

*The statement above is provided by the school. It is not an evaluation by the Wisconsin DPI.*

### Student Groups



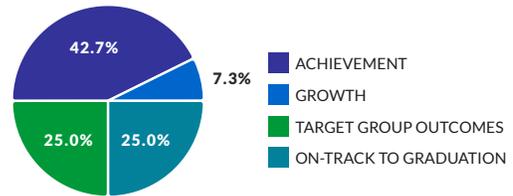
### Score Summary

**!** Please use caution when interpreting scores and ratings. Multiple years of data impacted by the COVID-19 pandemic are used throughout the report card. Also, see <https://dpi.wi.gov/accountability/resources>.



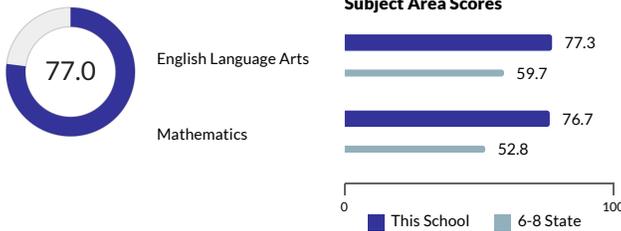
**Meets Expectations**  
★★★

#### PRIORITY AREA WEIGHTS

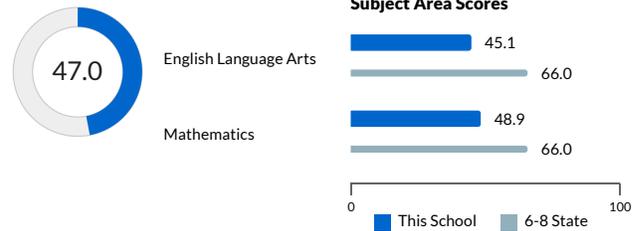


### Priority Area Scores

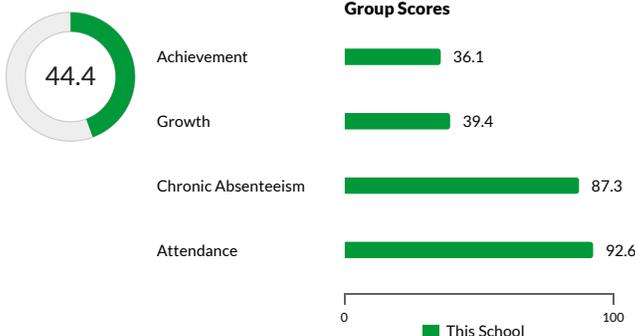
#### ACHIEVEMENT



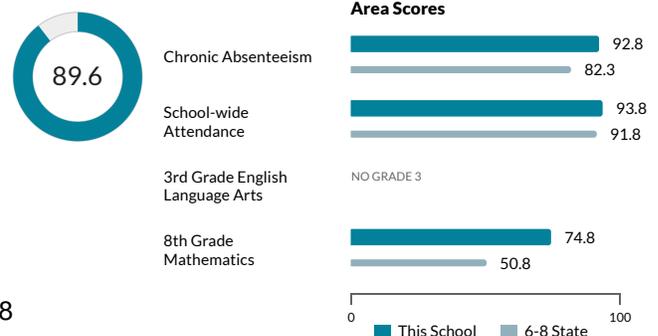
#### GROWTH



#### TARGET GROUP OUTCOMES



#### ON-TRACK TO GRADUATION



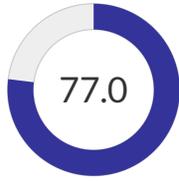
78



## ACHIEVEMENT

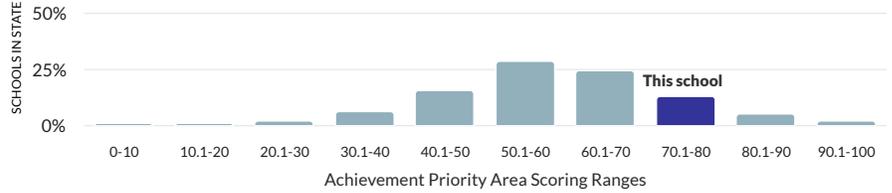
This priority area summarizes how this school's students performed on state assessments using a points-based proficiency system that gives partial credit for Basic test performance and extra credit for Advanced performance. The score is a multi-year average of English language arts and mathematics subscores.

### Priority Area Score



English Language Arts Score: 77.3  
Mathematics Score: 76.7

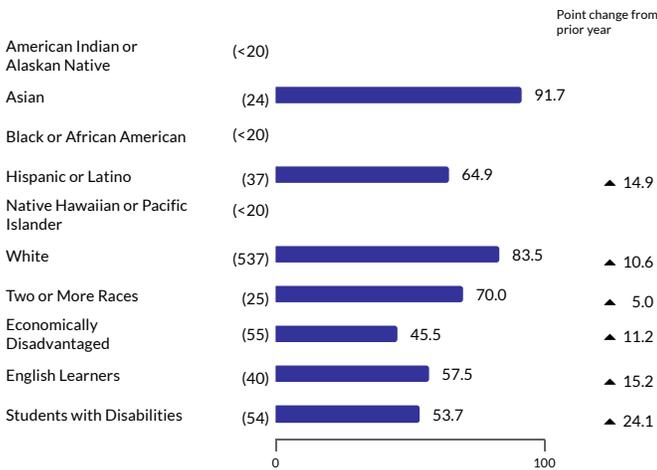
This school's score was the same or higher than 89.7% of 6-8 schools in the state.



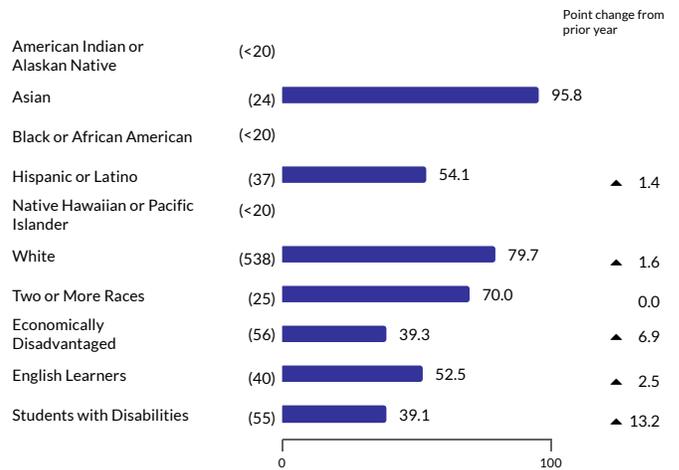
## Student Group Achievement, 2022-23 (for information only)

Group size is given in parentheses. Groups with fewer than 20 students do not have a score displayed.

### ENGLISH LANGUAGE ARTS



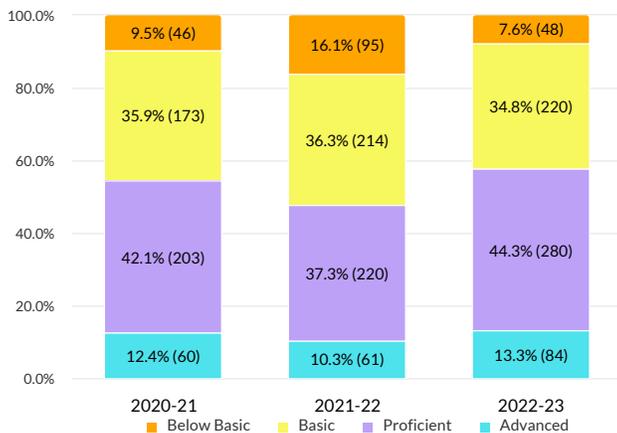
### MATHEMATICS



## Performance Levels by Year

These graphs show school-wide percentages and group sizes of students performing at each level.

### ENGLISH LANGUAGE ARTS



### MATHEMATICS



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## ACHIEVEMENT - ADDITIONAL INFORMATION

The data on this page is for information only.

### Test Participation Rates, 2022-23

#### ENGLISH LANGUAGE ARTS

|              |  |
|--------------|--|
| All students | Lowest-participating group:<br>Two or More Races |
| 92.8%        | 86.2%  |

#### MATHEMATICS

|              |  |
|--------------|--|
| All students | Lowest-participating group:<br>Two or More Races |
| 92.9%        | 86.2%  |

### Student Group Performance Levels by Year

All student groups are shown. Student data is shown for full academic year students in tested grades.

#### ENGLISH LANGUAGE ARTS

|                                     | 2020-21        |          |            |       |             | 2021-22        |          |            |       |             | 2022-23        |          |            |       |             |
|-------------------------------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|
|                                     | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic |
| All Students: 6-8 State             | 167,480        | 8.0%     | 30.7%      | 36.2% | 25.1%       | 183,057        | 7.2%     | 29.0%      | 35.8% | 28.0%       | 180,604        | 8.7%     | 30.4%      | 34.8% | 26.1%       |
| All Students                        | 482            | 12.4%    | 42.1%      | 35.9% | 9.5%        | 590            | 10.3%    | 37.3%      | 36.3% | 16.1%       | 632            | 13.3%    | 44.3%      | 34.8% | 7.6%        |
| American Indian or Alaskan Native   | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Asian                               | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | 24             | 25.0%    | 37.5%      | 33.3% | 4.2%        |
| Black or African American           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Hispanic or Latino                  | 29             | 3.4%     | 34.5%      | 34.5% | 27.6%       | 37             | 5.4%     | 21.6%      | 40.5% | 32.4%       | 37             | 5.4%     | 40.5%      | 32.4% | 21.6%       |
| Native Hawaiian or Pacific Islander | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| White                               | 423            | 12.3%    | 42.6%      | 36.9% | 8.3%        | 508            | 10.2%    | 39.4%      | 36.4% | 14.0%       | 537            | 14.0%    | 45.1%      | 35.0% | 6.0%        |
| Two or More Races                   | <20            | *        | *          | *     | *           | 20             | 10.0%    | 30.0%      | 40.0% | 20.0%       | 25             | 4.0%     | 48.0%      | 32.0% | 16.0%       |
| Economically Disadvantaged          | 30             | 0.0%     | 23.3%      | 50.0% | 26.7%       | 51             | 3.9%     | 7.8%       | 41.2% | 47.1%       | 55             | 1.8%     | 21.8%      | 41.8% | 34.5%       |
| English Learners                    | <20            | *        | *          | *     | *           | 26             | 0.0%     | 23.1%      | 38.5% | 38.5%       | 40             | 5.0%     | 32.5%      | 35.0% | 27.5%       |
| Students with Disabilities          | 33             | 3.0%     | 27.3%      | 36.4% | 33.3%       | 54             | 1.9%     | 7.4%       | 38.9% | 51.9%       | 54             | 3.7%     | 27.8%      | 40.7% | 27.8%       |

#### MATHEMATICS

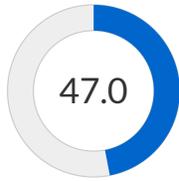
|                                     | 2020-21        |          |            |       |             | 2021-22          |          |            |       |             | 2022-23        |          |            |       |             |
|-------------------------------------|----------------|----------|------------|-------|-------------|------------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|
|                                     | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested   | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic |
| All Students: 6-8 State             | 167,357        | 4.8%     | 28.3%      | 33.1% | 33.8%       | 183,365          | 5.3%     | 28.6%      | 30.6% | 35.5%       | 181,027        | 5.9%     | 29.7%      | 31.1% | 33.3%       |
| All Students                        | 482            | 6.2%     | 51.5%      | 30.1% | 12.2%       | 590              | 8.6%     | 49.5%      | 26.9% | 14.9%       | 633            | 11.4%    | 45.8%      | 29.7% | 13.1%       |
| American Indian or Alaskan Native   | <20            | *        | *          | *     | *           | <20              | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Asian                               | <20            | *        | *          | *     | *           | <20              | *        | *          | *     | *           | 24             | 37.5%    | 29.2%      | 20.8% | 12.5%       |
| Black or African American           | <20            | *        | *          | *     | *           | <20              | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Hispanic or Latino                  | 29             | 6.9%     | 24.1%      | 41.4% | 27.6%       | 37               | 8.1%     | 27.0%      | 27.0% | 37.8%       | 37             | 2.7%     | 37.8%      | 24.3% | 35.1%       |
| Native Hawaiian or Pacific Islander | <20            | *        | *          | *     | *           | <20              | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| White                               | 423            | 6.1%     | 53.4%      | 29.6% | 10.9%       | 508              | 8.3%     | 52.0%      | 27.6% | 12.2%       | 538            | 11.2%    | 48.1%      | 29.7% | 11.0%       |
| Two or More Races                   | <20            | *        | *          | *     | *           | 20               | 10.0%    | 45.0%      | 20.0% | 25.0%       | 25             | 8.0%     | 40.0%      | 36.0% | 16.0%       |
| Economically Disadvantaged          | 30             | 3.3%     | 26.7%      | 36.7% | 33.3%       | 51               | 2.0%     | 17.6%      | 23.5% | 56.9%       | 56             | 1.8%     | 23.2%      | 26.8% | 48.2%       |
| English Learners                    | <20            | *        | *          | *     | *           | 26               | 3.8%     | 30.8%      | 26.9% | 38.5%       | 40             | 12.5%    | 17.5%      | 32.5% | 37.5%       |
| Students with Disabilities          | 33             | 0.0%     | 18.2%      | 33.3% | 48.5%       | 80 <sup>54</sup> | 1.9%     | 13.0%      | 20.4% | 64.8%       | 55             | 1.8%     | 20.0%      | 32.7% | 45.5%       |



## GROWTH

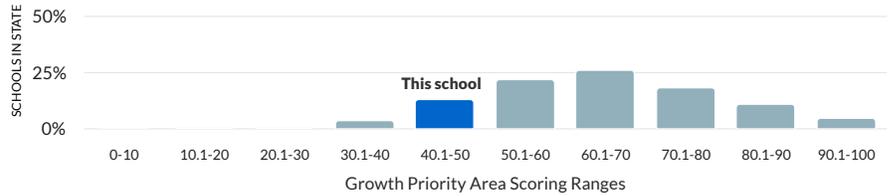
This priority area measures year-to-year student progress on statewide tests. It uses a value-added model that seeks to control for circumstances beyond the influence of educators. A high value-added score means that on average students in the school are progressing more quickly than other, similar students. Growth is scored from 0 to 100 to match the other priority areas and is a conversion from the roughly 0 to 6 value-added score.

### Priority Area Score



English Language Arts Score: 45.1  
Mathematics Score: 48.9

This school's score was the same or higher than 13.9% of 6-8 schools in the state.



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

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

#### ENGLISH LANGUAGE ARTS

|                                     |       |     |
|-------------------------------------|-------|-----|
| All Students                        | (605) | 1.9 |
| American Indian or Alaskan Native   | (<20) |     |
| Asian                               | (22)  | 2.1 |
| Black or African American           | (<20) |     |
| Hispanic or Latino                  | (35)  | 2.1 |
| Native Hawaiian or Pacific Islander | (<20) |     |
| White                               | (517) | 1.9 |
| Two or More Races                   | (23)  | 2.0 |
| Economically Disadvantaged          | (49)  | 1.8 |
| Not Economically Disadvantaged      | (556) | 1.9 |
| English Learners                    | (37)  | 2.5 |
| English Proficient                  | (568) | 1.9 |
| Students with Disabilities          | (46)  | 2.6 |
| Students without Disabilities       | (559) | 1.8 |
| Proficient Last Year                | (347) | 1.9 |
| Not Proficient Last Year            | (258) | 1.9 |

#### MATHEMATICS

|                                     |       |     |
|-------------------------------------|-------|-----|
| All Students                        | (606) | 2.1 |
| American Indian or Alaskan Native   | (<20) |     |
| Asian                               | (22)  | 2.1 |
| Black or African American           | (<20) |     |
| Hispanic or Latino                  | (35)  | 2.1 |
| Native Hawaiian or Pacific Islander | (<20) |     |
| White                               | (518) | 2.1 |
| Two or More Races                   | (23)  | 2.0 |
| Economically Disadvantaged          | (50)  | 2.0 |
| Not Economically Disadvantaged      | (556) | 2.2 |
| English Learners                    | (37)  | 2.5 |
| English Proficient                  | (569) | 2.1 |
| Students with Disabilities          | (47)  | 1.6 |
| Students without Disabilities       | (559) | 2.2 |
| Proficient Last Year                | (412) | 2.2 |
| Not Proficient Last Year            | (194) | 1.7 |



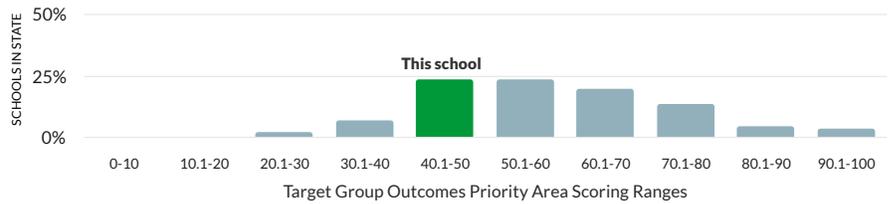
## TARGET GROUP OUTCOMES

This priority area examines outcomes for students with the lowest test scores — the Target Group. It is designed to promote equity by helping schools focus on learners who need the most support while also improving outcomes for all students. The priority area score combines component scores for achievement, growth, chronic absenteeism, and attendance or graduation rate. Data are not displayed when target groups have fewer than 20 students.

### Priority Area Score



■ This school's score was the same or higher than 19.4% of 6-8 schools in the state.



## Component Scores

**ACHIEVEMENT** Score: 36.1

Average points-based proficiency rates.

**English Language Arts**

|                  |      |
|------------------|------|
| Target Group     | 38.4 |
| Non-Target Group | 91.5 |

**Mathematics**

|                  |      |
|------------------|------|
| Target Group     | 33.8 |
| Non-Target Group | 92.9 |

**GROWTH** Score: 39.4

Value-added scores converted onto a 0-100 growth scale.

**English Language Arts**

|                  |      |
|------------------|------|
| Target Group     | 45.1 |
| Non-Target Group | 45.1 |

**Mathematics**

|                  |      |
|------------------|------|
| Target Group     | 33.7 |
| Non-Target Group | 54.6 |

**CHRONIC ABSENTEEISM** Score: 87.3

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

|                  |      |
|------------------|------|
| Target Group     | 87.3 |
| Non-Target Group | 96.0 |

**ATTENDANCE** Score: 92.6

This score is the overall attendance rate for the Target Group in 2021-22.

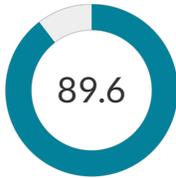
|                  |      |
|------------------|------|
| Target Group     | 92.6 |
| Non-Target Group | 94.8 |



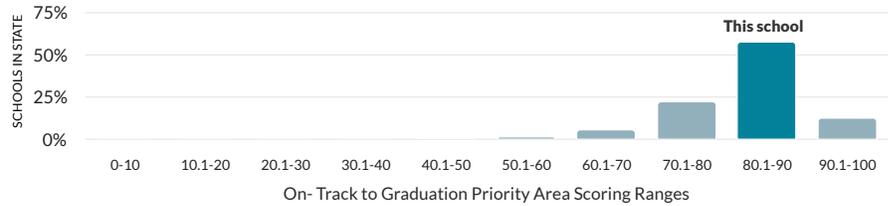
## ON-TRACK TO GRADUATION

This priority area indicates how successfully students are progressing toward completing their K-12 education. The score combines component scores for measures of student engagement and achievement.

### Priority Area Score



■ This school's score was the same or higher than 86.1% of 6-8 schools in the state.

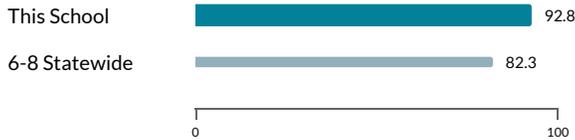


## Component Scores

### CHRONIC ABSENTEEISM

Score: 92.8

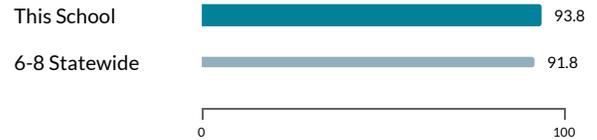
Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.



### SCHOOL-WIDE ATTENDANCE

Score: 93.8

This score is the overall attendance rate for the school in 2021-22.



### 3RD GRADE ENGLISH LANGUAGE ARTS

Score: NA

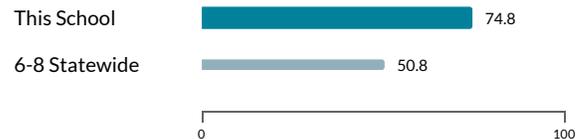
Multi-year average points-based proficiency rates.

NO GRADE 3

### 8TH GRADE MATHEMATICS

Score: 74.8

Multi-year average points-based proficiency rates.





## ON-TRACK TO GRADUATION - ADDITIONAL INFORMATION

This page provides additional detail about chronic absenteeism and graduation and is for information only.

### Student Group Chronic Absenteeism Rates, Single-Year

|                                     | 2019-20  |       | 2020-21  |       | 2021-22  |       |
|-------------------------------------|----------|-------|----------|-------|----------|-------|
|                                     | Students | Rate  | Students | Rate  | Students | Rate  |
| All Students: 6-8 State             | 196,299  | 11.9% | 191,976  | 16.6% | 189,972  | 22.5% |
| All Students                        | 639      | 5.9%  | 598      | 1.2%  | 656      | 12.5% |
| American Indian or Alaskan Native   | <20      | *     | <20      | *     | <20      | *     |
| Asian                               | <20      | *     | <20      | *     | <20      | *     |
| Black or African American           | <20      | *     | <20      | *     | <20      | *     |
| Hispanic or Latino                  | 39       | 5.1%  | 35       | 0.0%  | 39       | 15.4% |
| Native Hawaiian or Pacific Islander | <20      | *     | <20      | *     | <20      | *     |
| White                               | 561      | 6.2%  | 523      | 1.3%  | 567      | 12.5% |
| Two or More Races                   | 22       | 4.5%  | 20       | 0.0%  | 23       | 4.3%  |
| Economically Disadvantaged          | 38       | 18.4% | 36       | 8.3%  | 56       | 35.7% |
| English Learners                    | 21       | 9.5%  | <20      | *     | 28       | 21.4% |
| Students with Disabilities          | 50       | 16.0% | 54       | 1.9%  | 64       | 25.0% |

### Student Group Graduation Rates

This table shows for each of two cohorts the percentage of students starting high school together who graduated by 2021-22. The four-year rate pertains to students who started high school four years earlier, and the seven-year rate pertains to students who started seven years earlier.

This school does not have a 12th grade





## OVERVIEW

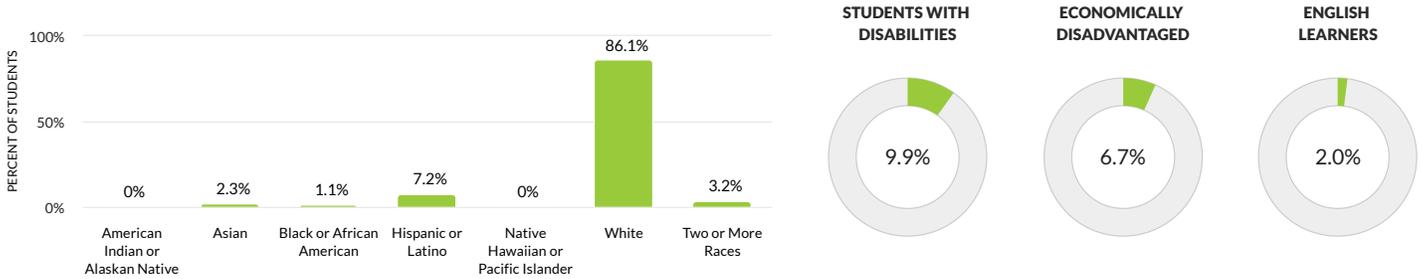
### School Details

Grades : 9-12  
Enrollment : 1,327  
Percent open enrollment : 4.7%

Waukeek Community High School is committed to its mission of preparing all learners to meet the challenges of today and tomorrow. Our school strives to create a safe, supportive environment where all learners are responsible, respectful and leaders. <https://whs.waukeek.k12.wi.us/>

*The statement above is provided by the school. It is not an evaluation by the Wisconsin DPI.*

### Student Groups



### Score Summary

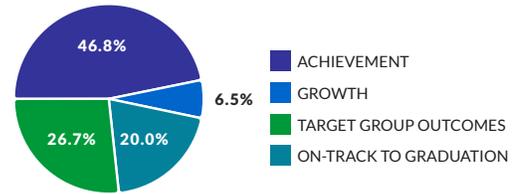
**!** Please use caution when interpreting scores and ratings. Multiple years of data impacted by the COVID-19 pandemic are used throughout the report card. Also, see <https://dpi.wi.gov/accountability/resources>.



Exceeds Expectations

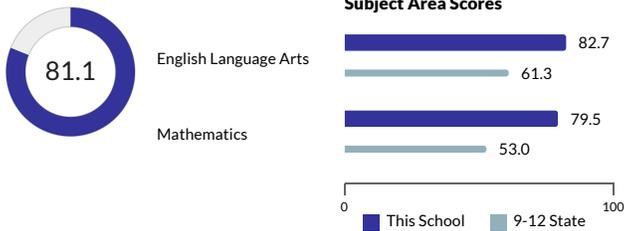


#### PRIORITY AREA WEIGHTS

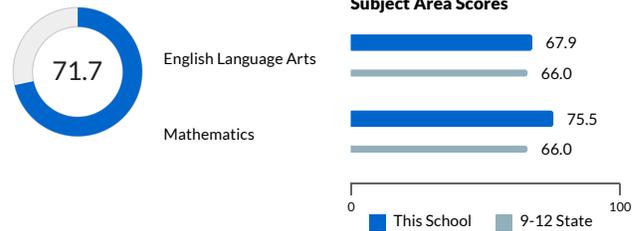


### Priority Area Scores

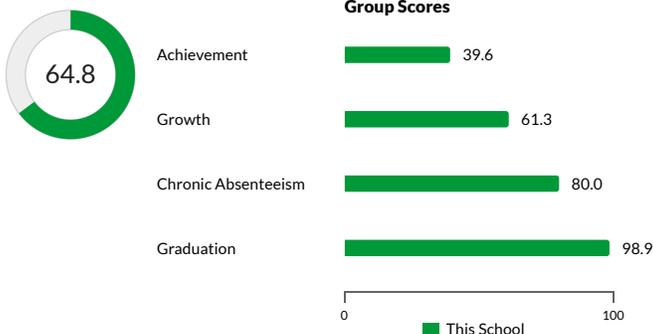
#### ACHIEVEMENT



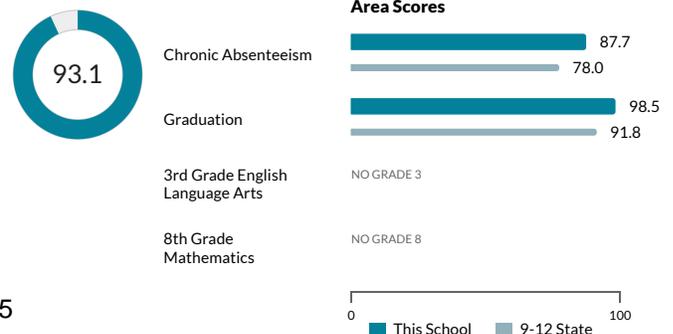
#### GROWTH



#### TARGET GROUP OUTCOMES



#### ON-TRACK TO GRADUATION



85



## ACHIEVEMENT

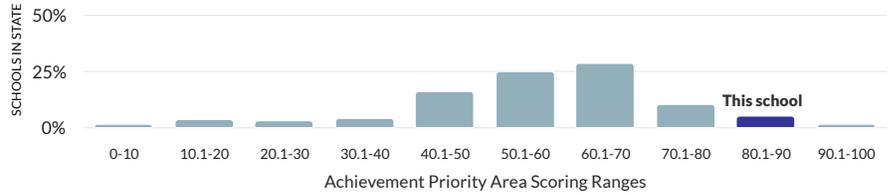
This priority area summarizes how this school's students performed on state assessments using a points-based proficiency system that gives partial credit for Basic test performance and extra credit for Advanced performance. The score is a multi-year average of English language arts and mathematics subscores.

### Priority Area Score



English Language Arts Score: 82.7  
Mathematics Score: 79.5

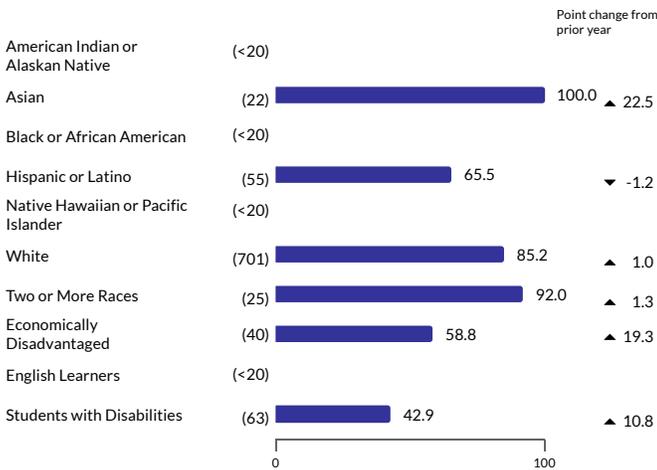
This school's score was the same or higher than 94.2% of 9-12 schools in the state.



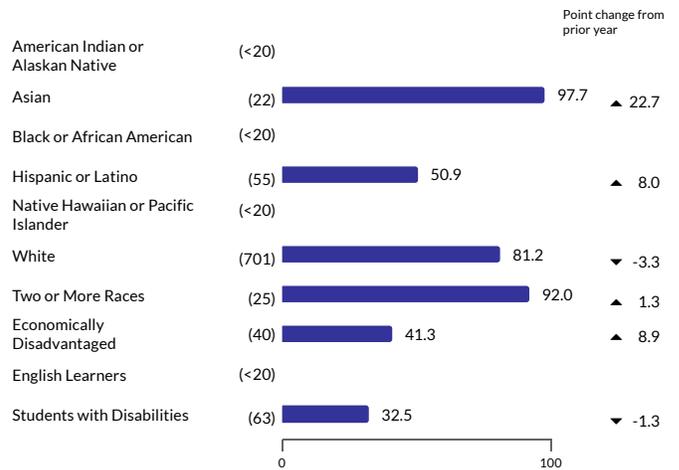
## Student Group Achievement, 2022-23 (for information only)

Group size is given in parentheses. Groups with fewer than 20 students do not have a score displayed.

### ENGLISH LANGUAGE ARTS



### MATHEMATICS



## Performance Levels by Year

These graphs show school-wide percentages and group sizes of students performing at each level.

### ENGLISH LANGUAGE ARTS



### MATHEMATICS





## ACHIEVEMENT - ADDITIONAL INFORMATION

The data on this page is for information only.

### Test Participation Rates, 2022-23

#### ENGLISH LANGUAGE ARTS

|              |   |
|--------------|---|
| All students | Lowest-participating group:<br>English Learners |
| 83.7%        | 56.7%   |

#### MATHEMATICS

|              |   |
|--------------|---|
| All students | Lowest-participating group:<br>English Learners |
| 83.7%        | 56.7%   |

### Student Group Performance Levels by Year

All student groups are shown. Student data is shown for full academic year students in tested grades.

#### ENGLISH LANGUAGE ARTS

|                                     | 2020-21        |          |            |       |             | 2021-22        |          |            |       |             | 2022-23        |          |            |       |             |
|-------------------------------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|
|                                     | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic |
| All Students: 9-12 State            | 167,115        | 6.8%     | 32.4%      | 34.5% | 26.4%       | 183,656        | 7.6%     | 31.2%      | 32.4% | 28.8%       | 186,633        | 9.4%     | 32.9%      | 34.6% | 23.1%       |
| All Students                        | 747            | 11.8%    | 47.4%      | 29.2% | 11.6%       | 785            | 14.8%    | 47.3%      | 27.1% | 10.8%       | 810            | 18.1%    | 43.0%      | 28.4% | 10.5%       |
| American Indian or Alaskan Native   | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Asian                               | <20            | *        | *          | *     | *           | 20             | 10.0%    | 45.0%      | 35.0% | 10.0%       | 22             | 40.9%    | 31.8%      | 27.3% | 0.0%        |
| Black or African American           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Hispanic or Latino                  | 27             | 3.7%     | 33.3%      | 51.9% | 11.1%       | 42             | 11.9%    | 31.0%      | 35.7% | 21.4%       | 55             | 9.1%     | 38.2%      | 27.3% | 25.5%       |
| Native Hawaiian or Pacific Islander | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| White                               | 676            | 11.8%    | 48.2%      | 28.6% | 11.4%       | 688            | 15.0%    | 48.3%      | 26.9% | 9.9%        | 701            | 18.4%    | 43.5%      | 28.1% | 10.0%       |
| Two or More Races                   | 21             | 19.0%    | 38.1%      | 19.0% | 23.8%       | 27             | 14.8%    | 59.3%      | 18.5% | 7.4%        | 25             | 16.0%    | 52.0%      | 32.0% | 0.0%        |
| Economically Disadvantaged          | 28             | 3.6%     | 28.6%      | 46.4% | 21.4%       | 38             | 5.3%     | 15.8%      | 31.6% | 47.4%       | 40             | 2.5%     | 32.5%      | 45.0% | 20.0%       |
| English Learners                    | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |
| Students with Disabilities          | 49             | 0.0%     | 22.4%      | 30.6% | 46.9%       | 67             | 1.5%     | 13.4%      | 32.8% | 52.2%       | 63             | 3.2%     | 20.6%      | 34.9% | 41.3%       |

#### MATHEMATICS

|                                     | 2020-21        |          |            |       |             | 2021-22        |          |            |       |             | 2022-23        |          |            |       |             |       |
|-------------------------------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|----------------|----------|------------|-------|-------------|-------|
|                                     | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic | Total # Tested | Advanced | Proficient | Basic | Below Basic |       |
| All Students: 9-12 State            | 167,289        | 6.2%     | 27.7%      | 29.8% | 36.3%       | 183,982        | 10.9%    | 23.1%      | 26.4% | 39.6%       | 187,106        | 9.4%     | 24.4%      | 30.8% | 35.4%       |       |
| All Students                        | 747            | 11.4%    | 44.4%      | 30.4% | 13.8%       | 782            | 19.3%    | 39.6%      | 26.1% | 15.0%       | 810            | 18.4%    | 37.7%      | 28.5% | 15.4%       |       |
| American Indian or Alaskan Native   | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |       |
| Asian                               | <20            | *        | *          | *     | *           | 20             | 15.0%    | 40.0%      | 25.0% | 20.0%       | 22             | 27.3%    | 45.5%      | 22.7% | 4.5%        |       |
| Black or African American           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |       |
| Hispanic or Latino                  | 27             | 3.7%     | 22.2%      | 44.4% | 29.6%       | 42             | 4.8%     | 19.0%      | 33.3% | 42.9%       | 55             | 7.3%     | 23.6%      | 32.7% | 36.4%       |       |
| Native Hawaiian or Pacific Islander | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |       |
| White                               | 676            | 11.8%    | 45.4%      | 29.4% | 13.3%       | 685            | 20.1%    | 41.5%      | 25.7% | 12.7%       | 701            | 18.5%    | 39.1%      | 28.5% | 13.8%       |       |
| Two or More Races                   | 21             | 4.8%     | 42.9%      | 42.9% | 9.5%        | 27             | 29.6%    | 33.3%      | 25.9% | 11.1%       | 25             | 32.0%    | 28.0%      | 32.0% | 8.0%        |       |
| Economically Disadvantaged          | 28             | 3.6%     | 25.0%      | 35.7% | 35.7%       | 37             | 0.0%     | 18.9%      | 27.0% | 54.1%       | 40             | 2.5%     | 12.5%      | 50.0% | 35.0%       |       |
| English Learners                    | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           | <20            | *        | *          | *     | *           |       |
| Students with Disabilities          | 49             | 2.0%     | 20.4%      | 26.5% | 51.0%       | 87             | 65       | 1.5%       | 18.5% | 26.2%       | 53.8%          | 63       | 4.8%       | 7.9%  | 34.9%       | 52.4% |



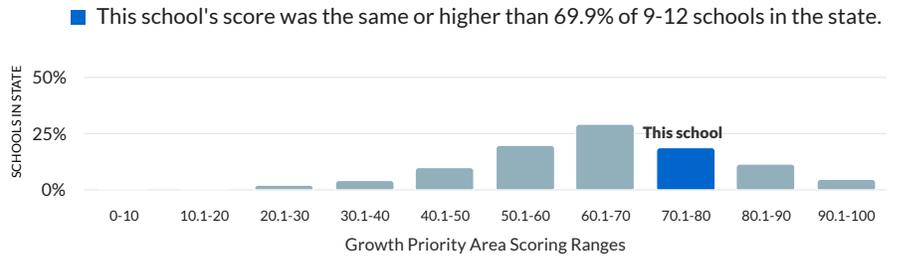
## GROWTH

This priority area measures year-to-year student progress on statewide tests. It uses a value-added model that seeks to control for circumstances beyond the influence of educators. A high value-added score means that on average students in the school are progressing more quickly than other, similar students. Growth is scored from 0 to 100 to match the other priority areas and is a conversion from the roughly 0 to 6 value-added score.

### Priority Area Score



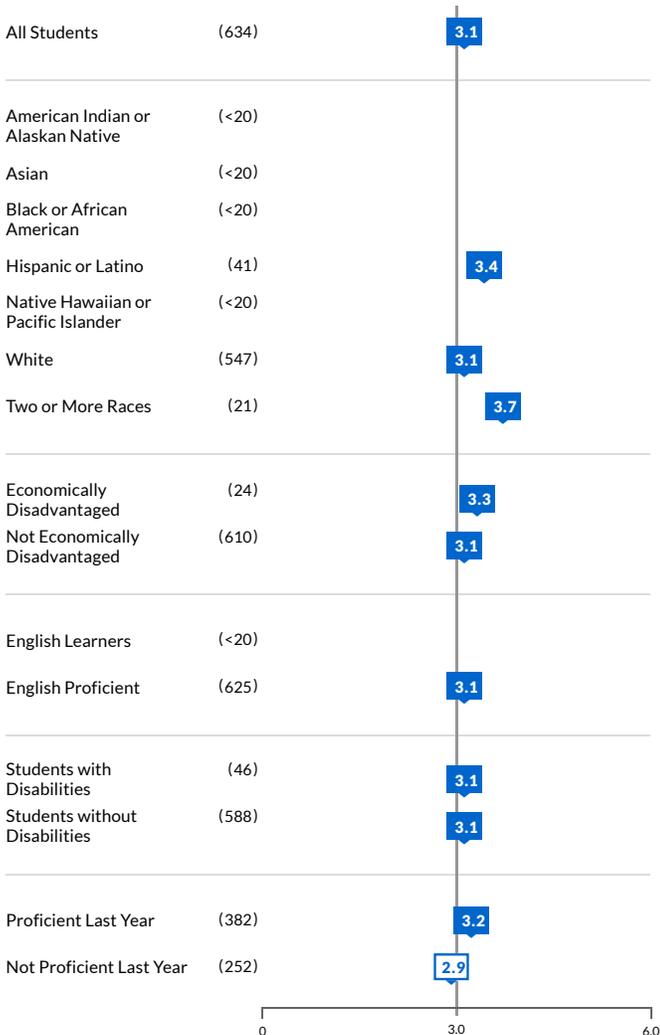
English Language Arts Score: 67.9  
Mathematics Score: 75.5



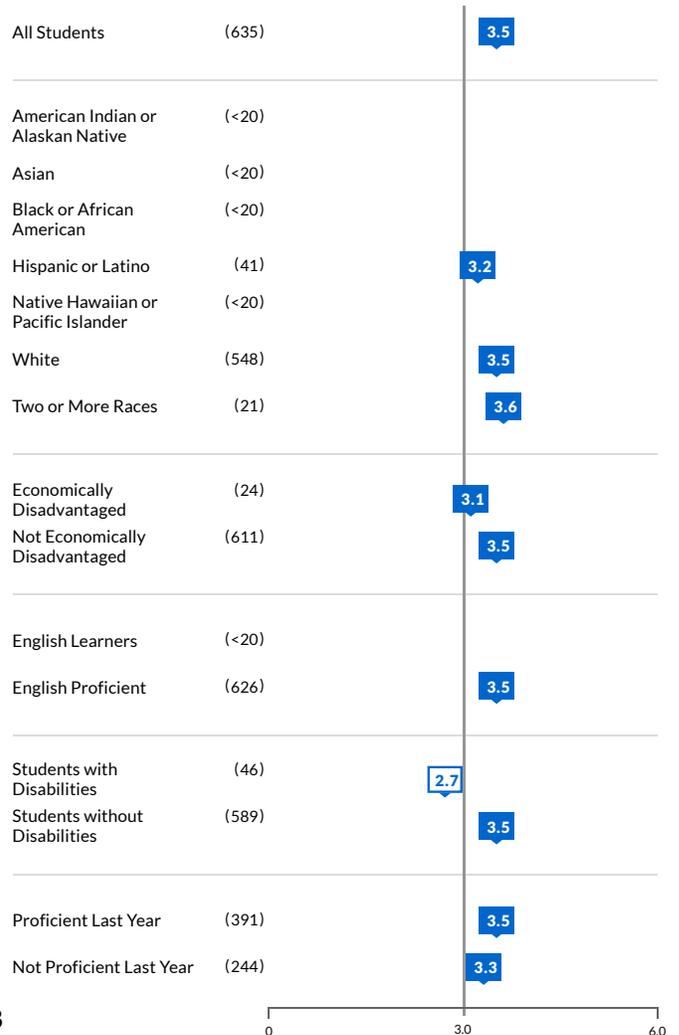
### Student Group Value-Added (for information only)

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

#### ENGLISH LANGUAGE ARTS



#### MATHEMATICS

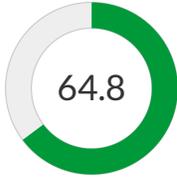




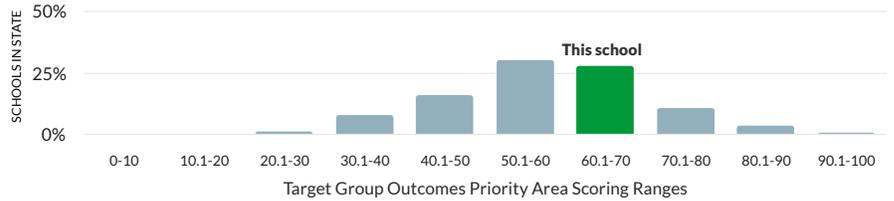
## TARGET GROUP OUTCOMES

This priority area examines outcomes for students with the lowest test scores — the Target Group. It is designed to promote equity by helping schools focus on learners who need the most support while also improving outcomes for all students. The priority area score combines component scores for achievement, growth, chronic absenteeism, and attendance or graduation rate. Data are not displayed when target groups have fewer than 20 students.

### Priority Area Score



■ This school's score was the same or higher than 71.1% of 9-12 schools in the state.



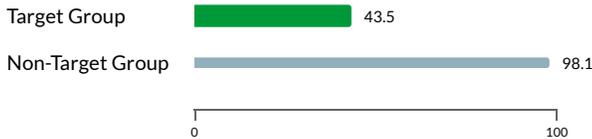
## Component Scores

### ACHIEVEMENT

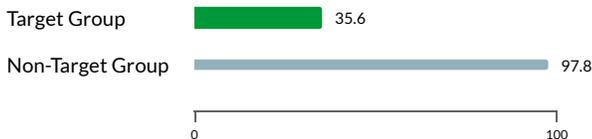
Score: 39.6

Average points-based proficiency rates.

#### English Language Arts



#### Mathematics

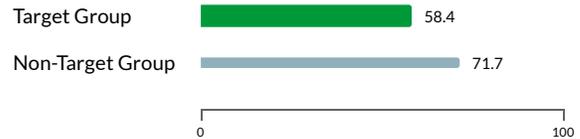


### GROWTH

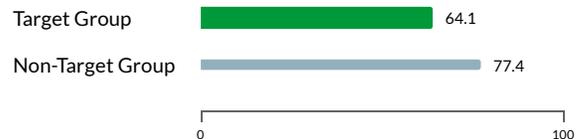
Score: 61.3

Value-added scores converted onto a 0-100 growth scale.

#### English Language Arts



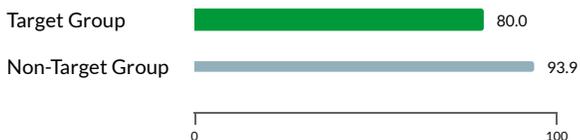
#### Mathematics



### CHRONIC ABSENTEEISM

Score: 80.0

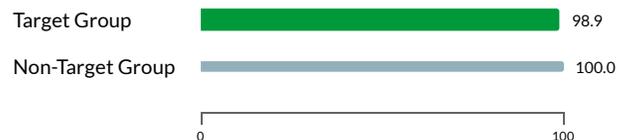
Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.



### GRADUATION

Score: 98.9

Average of 2021-22's 4- and 7-year cohort rates.

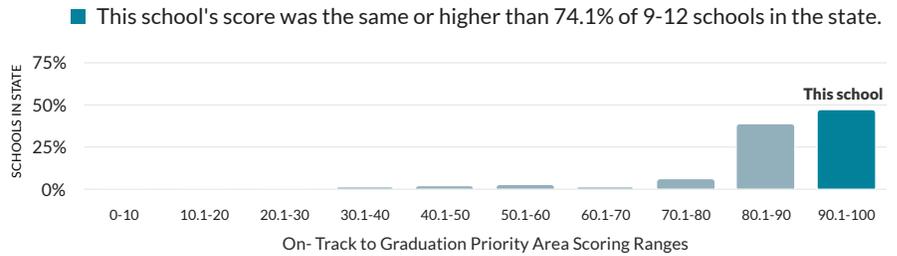
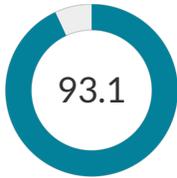




## ON-TRACK TO GRADUATION

This priority area indicates how successfully students are progressing toward completing their K-12 education. The score combines component scores for measures of student engagement and achievement.

### Priority Area Score

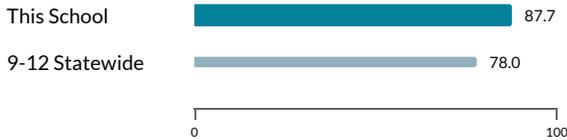


### Component Scores

#### CHRONIC ABSENTEEISM

Score: 87.7

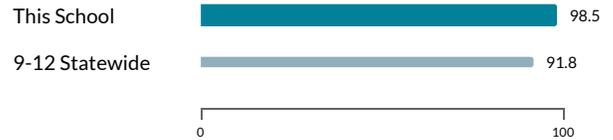
Score is 100 minus the multi-year average chronic absenteeism rate — the percentage of students who missed more than 10% of school days — so a higher score is better.



#### GRADUATION

Score: 98.5

Average of 2021-22's 4- and 7-year cohort rates.



#### 3RD GRADE ENGLISH LANGUAGE ARTS

Score: NA

Multi-year average points-based proficiency rates.

NO GRADE 3

#### 8TH GRADE MATHEMATICS

Score: NA

Multi-year average points-based proficiency rates.

NO GRADE 8



## ON-TRACK TO GRADUATION - ADDITIONAL INFORMATION

This page provides additional detail about chronic absenteeism and graduation and is for information only.

### Student Group Chronic Absenteeism Rates, Single-Year

|                                     | 2019-20  |       | 2020-21  |       | 2021-22  |       |
|-------------------------------------|----------|-------|----------|-------|----------|-------|
|                                     | Students | Rate  | Students | Rate  | Students | Rate  |
| All Students: 9-12 State            | 264,752  | 17.9% | 264,151  | 19.6% | 266,592  | 26.7% |
| All Students                        | 1,333    | 11.7% | 1,358    | 6.0%  | 1,341    | 18.1% |
| American Indian or Alaskan Native   | <20      | *     | <20      | *     | <20      | *     |
| Asian                               | 28       | 10.7% | 25       | 0.0%  | 30       | 6.7%  |
| Black or African American           | <20      | *     | <20      | *     | <20      | *     |
| Hispanic or Latino                  | 49       | 16.3% | 58       | 17.2% | 72       | 30.6% |
| Native Hawaiian or Pacific Islander | <20      | *     | <20      | *     | <20      | *     |
| White                               | 1,206    | 11.4% | 1,212    | 5.4%  | 1,183    | 17.5% |
| Two or More Races                   | 35       | 17.1% | 48       | 6.2%  | 43       | 11.6% |
| Economically Disadvantaged          | 77       | 31.2% | 65       | 23.1% | 94       | 47.9% |
| English Learners                    | <20      | *     | <20      | *     | 32       | 40.6% |
| Students with Disabilities          | 113      | 19.5% | 120      | 16.7% | 120      | 34.2% |

### Student Group Graduation Rates

This table shows for each of two cohorts the percentage of students starting high school together who graduated by 2021-22. The four-year rate pertains to students who started high school four years earlier, and the seven-year rate pertains to students who started seven years earlier.

|                                     | Four-year cohort graduation rate |           |       | Seven-year cohort graduation rate |           |        |
|-------------------------------------|----------------------------------|-----------|-------|-----------------------------------|-----------|--------|
|                                     | Students in cohort               | Graduates | Rate  | Students in cohort                | Graduates | Rate   |
| All Students: 9-12 State            | 68,258                           | 61,659    | 90.3% | 67,558                            | 63,096    | 93.4%  |
| All Students                        | 340                              | 333       | 97.9% | 316                               | 313       | 99.1%  |
| American Indian or Alaskan Native   | <20                              | *         | *     | <20                               | *         | *      |
| Asian                               | <20                              | *         | *     | <20                               | *         | *      |
| Black or African American           | <20                              | *         | *     | <20                               | *         | *      |
| Hispanic or Latino                  | <20                              | *         | *     | <20                               | *         | *      |
| Native Hawaiian or Pacific Islander | <20                              | *         | *     | <20                               | *         | *      |
| White                               | 311                              | 305       | 98.1% | 282                               | 280       | 99.3%  |
| Two or More Races                   | <20                              | *         | *     | <20                               | *         | *      |
| Economically Disadvantaged          | 20                               | 18        | 90.0% | <20                               | *         | *      |
| English Learners                    | <20                              | *         | *     | <20                               | *         | *      |
| Students with Disabilities          | 25                               | 18        | 72.0% | 33                                | 33        | 100.0% |



## POSTSECONDARY PREPARATION, 2021-22

Section 115.385 (1)(d)1-5., Wis. Stat., requires report cards to include data on pupil participation in various postsecondary preparation opportunities. All data are for grades 9-12. This is for information only and does not affect scores. Course and program data are reported by schools and districts to DPI. Please use caution when interpreting these data. Asterisks replace all-student participation data if the school enrolled fewer than 20 students.

### Participation by Type of Postsecondary Preparation

#### ADVANCED COURSES

|              |              |
|--------------|--------------|
| School       | State        |
| <b>35.2%</b> | <b>20.1%</b> |

472 students successfully completed at least one Advanced Placement or International Baccalaureate course.

#### DUAL ENROLLMENT

|              |              |
|--------------|--------------|
| School       | State        |
| <b>32.9%</b> | <b>23.2%</b> |

441 students successfully completed at least one dual enrollment course.

#### INDUSTRY-RECOGNIZED CREDENTIALS

|             |             |
|-------------|-------------|
| School      | State       |
| <b>6.9%</b> | <b>3.9%</b> |

93 students earned at least one industry-recognized credential.

#### WORK-BASED LEARNING

|             |             |
|-------------|-------------|
| School      | State       |
| <b>4.5%</b> | <b>8.5%</b> |

60 students participated in a work-based learning program.

### Student Group Participation

This table compares the percentages of students in the school participating in different types of postsecondary preparation opportunities with the percentages for the state. Total student enrollments are given for reference.

|                                     | Total # Enrolled |         | Advanced Courses |       | Dual Enrollment |       | Industry-Recognized Credentials |       | Work-Based Learning |       |
|-------------------------------------|------------------|---------|------------------|-------|-----------------|-------|---------------------------------|-------|---------------------|-------|
|                                     | School           | State   | School           | State | School          | State | School                          | State | School              | State |
| American Indian or Alaskan Native   | <20              | 2,750   | *                | 6.2%  | *               | 14.2% | *                               | 1.5%  | *                   | 8.9%  |
| Asian                               | 30               | 10,138  | 33.3%            | 31.6% | 30.0%           | 22.2% | 6.7%                            | 3.4%  | 6.7%                | 5.7%  |
| Black or African American           | <20              | 25,007  | *                | 12.9% | *               | 7.6%  | *                               | 1.0%  | *                   | 2.2%  |
| Hispanic or Latino                  | 72               | 35,817  | 12.5%            | 16.1% | 13.9%           | 16.0% | 1.4%                            | 3.0%  | 4.2%                | 5.1%  |
| Native Hawaiian or Pacific Islander | <20              | 202     | *                | 20.3% | *               | 22.3% | *                               | 2.5%  | *                   | 9.9%  |
| White                               | 1,183            | 182,130 | 36.9%            | 21.6% | 34.2%           | 27.2% | 7.4%                            | 4.7%  | 4.2%                | 10.4% |
| Two or More Races                   | 43               | 10,657  | 32.6%            | 17.7% | 41.9%           | 17.8% | 7.0%                            | 2.6%  | 9.3%                | 6.1%  |
| Economically Disadvantaged          | 94               | 102,069 | 9.6%             | 11.2% | 10.6%           | 16.1% | 1.1%                            | 2.5%  | 4.3%                | 7.0%  |
| English Learners                    | 32               | 16,932  | 3.1%             | 11.4% | 12.5%           | 13.8% | 0.0%                            | 2.1%  | 6.3%                | 4.1%  |
| Students with Disabilities          | 120              | 34,245  | 5.0%             | 3.8%  | 14.2%           | 12.5% | 1.7%                            | 2.0%  | 5.0%                | 7.2%  |



## ARTS COURSE INFORMATION, 2021-22

Section 115.385 (1)(d)6., Wis. Stat., requires report cards to include data on the percentage of high school pupils participating in various kinds of arts courses. All data are for grades 9-12. This is for information only and does not affect scores. Course and program data are reported by schools and districts to DPI. Please use caution when interpreting these data. Asterisks replace all-student participation data if the school enrolled fewer than 20 students.

### Participation by Type of Arts Course

| ART & DESIGN  |       | DANCE  |       | MUSIC  |       | THEATER  |       |
|---|-------|--|-------|--|-------|--|-------|
| School  | State | School   | State | School   | State | School   | State |
| 28.1%   | 27.2% | 0.0%   | 0.4%  | 23.0%  | 19.1% | 0.0%   | 1.8%  |
| 377 students successfully completed at least one art & design course. |       | No students successfully completed a dance course. |       | 308 students successfully completed at least one music course. |       | No students successfully completed a theater course. |       |

### Student Group Participation

This table compares the percentages of students in the school completing different types of arts courses with the percentages for the state. Total student enrollments are given for reference.

|                                     | Total # Enrolled |         | Art & Design |       | Dance  |       | Music  |       | Theater |       |
|-------------------------------------|------------------|---------|--------------|-------|--------|-------|--------|-------|---------|-------|
|                                     | School           | State   | School       | State | School | State | School | State | School  | State |
| American Indian or Alaskan Native   | <20              | 2,750   | *            | 30.3% | *      | 0.0%  | *      | 14.5% | *       | 1.0%  |
| Asian                               | 30               | 10,138  | 30.0%        | 28.4% | 0.0%   | 0.4%  | 23.3%  | 19.5% | 0.0%    | 1.3%  |
| Black or African American           | <20              | 25,007  | *            | 25.3% | *      | 0.5%  | *      | 11.7% | *       | 2.5%  |
| Hispanic or Latino                  | 72               | 35,817  | 41.7%        | 27.1% | 0.0%   | 0.4%  | 22.2%  | 13.0% | 0.0%    | 1.8%  |
| Native Hawaiian or Pacific Islander | <20              | 202     | *            | 28.2% | *      | 0.0%  | *      | 23.3% | *       | 1.5%  |
| White                               | 1,183            | 182,130 | 27.1%        | 27.3% | 0.0%   | 0.4%  | 22.7%  | 21.5% | 0.0%    | 1.7%  |
| Two or More Races                   | 43               | 10,657  | 30.2%        | 28.2% | 0.0%   | 0.6%  | 27.9%  | 17.7% | 0.0%    | 2.2%  |
| Economically Disadvantaged          | 94               | 102,069 | 37.2%        | 27.6% | 0.0%   | 0.4%  | 12.8%  | 15.1% | 0.0%    | 1.8%  |
| English Learners                    | 32               | 16,932  | 53.1%        | 29.3% | 0.0%   | 0.5%  | 25.0%  | 11.7% | 0.0%    | 1.7%  |
| Students with Disabilities          | 120              | 34,245  | 38.3%        | 28.6% | 0.0%   | 0.4%  | 16.7%  | 14.3% | 0.0%    | 2.0%  |



# STUDENT ACHIEVEMENT REPORT

WAUNAKEE COMMUNITY SCHOOL DISTRICT

SY 2022-2023

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# STUDENT ACHIEVEMENT REPORT

## Introduction

The student achievement report provides a summary of student achievement on state and district assessments, as well as other district indicators relating to our academic program. The Waunakee Community School District is strongly committed to providing a comprehensive and well-rounded school experience that supports the development of the whole child. There are significant aspects of this vision that are not easily quantified and indicators of student achievement go well beyond the measures presented here. We hope that this information has value to our public and informs our strategic planning process.

### **District Mission Statement**

“Committed to Children...Committed to Community...Committed to Excellence.”

### **District Vision Statement**

The Waunakee Community School District is a collaborative learning community that works with students, staff, families, and the community to ensure that every student is ready for college and career; through a focus on data, research based best practices, and engagement with students to be active partners in their learning.

### **District Visionary Aspirations**

The Waunakee Community School District is a collaborative team of students, staff, families, and the community that:

- Establishes excellence in all facets of their work.
- Celebrates both student growth and achievement.
- Sustains learning environments that are challenging and attentive to the diverse learning needs of every student.
- Teaches students to embrace ethics, values, and character.
- Promotes student engagement and belief in their own learning.
- Respects cultural and global perspectives.
- Engages and builds positive relationships with students.
- Cultivates critical and creative thinkers, and nurtures collective inquiry.
- Institutes a challenging curriculum, and prepares students for their future.
- Fosters a safe environment for the educational, emotional and physical needs of all.
- Provides and supports staff development and opportunities for professional growth.
- Allocates resources in concert with the district’s vision.

# STUDENT ACHIEVEMENT REPORT

## Summary of High Level Indicators

These high level indicators represent important measures of student achievement and growth. There are many ways that student and school success make themselves known and this is only a summary of our progress in providing excellent learning outcomes for our students. These indicators represent our collective performance in academically preparing students for their future in terms of achievement, growth, completion, and post-secondary readiness.

| Vital Measure  | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 |
|--|-----------|-----------|-----------|-----------|-----------|
| <b>Graduating High School in Four Years</b>                                  | 97.1%     | 96.5%     | 97.4%     | 97.9%     | 95.9%     |
| <b>Grade K-6 Students Reading at or above Grade Level</b>                    | 82.7%     | *         | 72.6%     | 70.2%     | 73.4%     |
| <b>Grade 2-8 Students Meeting Reading Growth Target**</b>                    | NA        | NA        | 51.2%     | 56.0%     | 57.5%     |
| <b>Grade 1-8 Students Meeting Math Growth Target**</b>                       | 58.0%     | NA        | 50.3%     | 55.5%     | 58.3%     |
| <b>8<sup>th</sup> Grade Students Taking Algebra or Higher</b>                | 82%       | 81%       | 88%       | 80%       | 80%       |
| <b>Students Meeting All Four ACT College and Career Readiness Benchmarks</b> | 47%       | 44%       | 46%       | 42%       | 37%       |
| <b>College Freshman to Sophomore Persistence Rate (2yr lag)</b>              | 92%       | 93%       | 92%       |           |           |

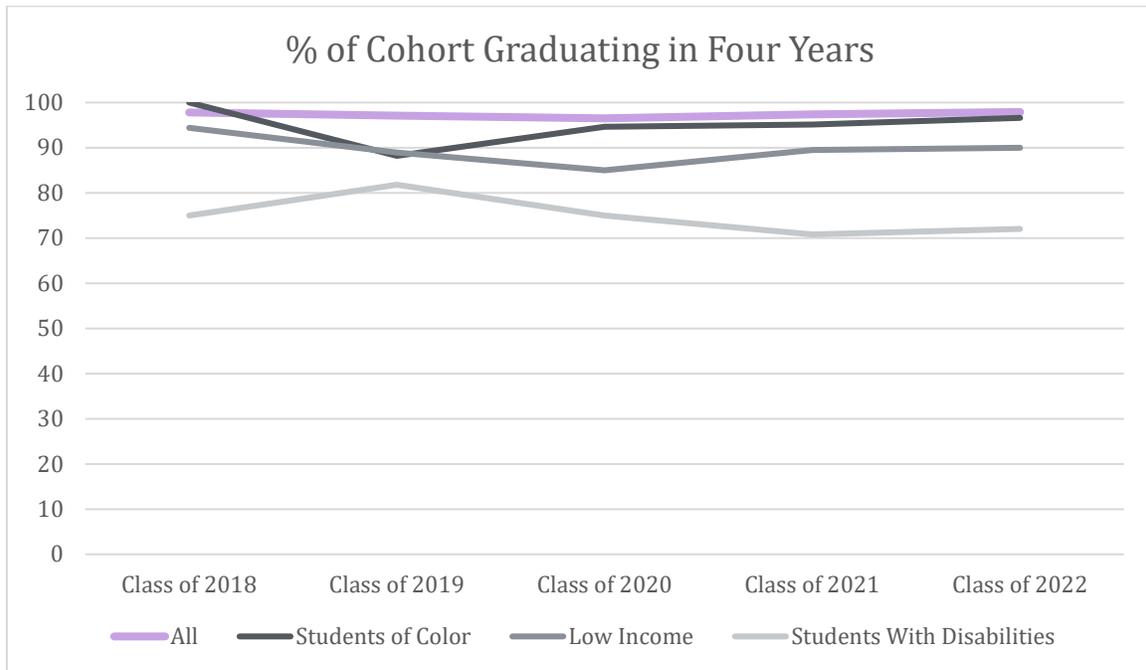
\* Not reported due to COVID-19 pandemic

\*\* NA: Only targeted spring populations

Additional indicators, including course participation and state assessment are also presented in the body of the report. Where practical, disaggregated data are presented. The disaggregated data usually include students of color (SoC), low income students (LI), and students with disabilities (SwD). Percentages vary by grade level, but overall in 2022-2023 students of color comprised 16% of total enrollment, low income students 7.6%, and students with disabilities 9.5%.

# STUDENT ACHIEVEMENT REPORT

## Graduation Rate



### Student Graduating in Four Years of High School

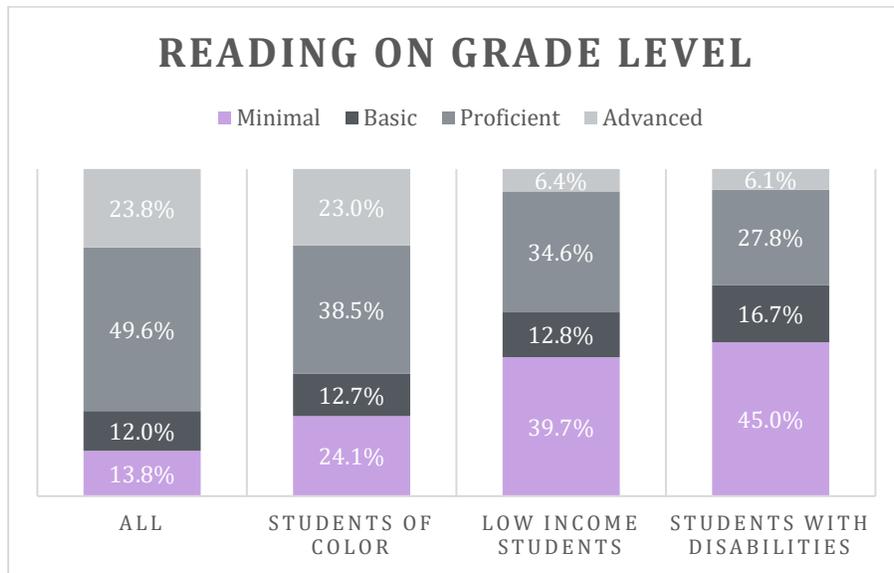
| Class                      | 2018   | 2019  | 2020  | 2021  | 2022  |
|----------------------------|--------|-------|-------|-------|-------|
| All                        | 97.8%  | 97.1% | 96.5% | 97.4% | 97.9% |
| Students of Color          | 100.0% | 88.2% | 94.6% | 95.1% | 96.6% |
| Low Income Students        | 94.4%  | 88.9% | 85.0% | 89.5% | 90.0% |
| Students with Disabilities | 75.0%  | 81.8% | 75.0% | 70.8% | 72.0% |

This measure is based on a distinct cohort of students who enter 9<sup>th</sup> grade together and graduate high school in four years. For 2022, the statewide four year graduation rate for all students was 90.3%. Our completion rates are above the state average for most groups.

# STUDENT ACHIEVEMENT REPORT

## Reading on Grade Level

Reading on grade level as a report card indicator is determined by the teacher and is based on assessments and observations of student reading.



2022-2023 percent of students reading on grade level on the 3<sup>rd</sup> trimester report card

|                       | Minimal | Basic | Proficient | Advanced | At/Above |
|-----------------------|---------|-------|------------|----------|----------|
| <b>KDG</b>            | 19.0%   | 15.9% | 63.7%      | 1.4%     | 65.1%    |
| <b>1<sup>st</sup></b> | 16.1%   | 8.5%  | 54.8%      | 19.3%    | 74.1%    |
| <b>2<sup>nd</sup></b> | 10.2%   | 7.7%  | 54.0%      | 28.1%    | 82.1%    |
| <b>3<sup>rd</sup></b> | 14.7%   | 9.3%  | 43.3%      | 31.4%    | 74.7%    |
| <b>4<sup>th</sup></b> | 15.7%   | 10.6% | 46.2%      | 26.0%    | 72.1%    |
| <b>5<sup>th</sup></b> | 10.2%   | 24.6% | 36.9%      | 28.3%    | 65.2%    |
| <b>6<sup>th</sup></b> | 10.8%   | 8.4%  | 49.2%      | 30.3%    | 79.6%    |

Multi-year trend for At/Above grade level.

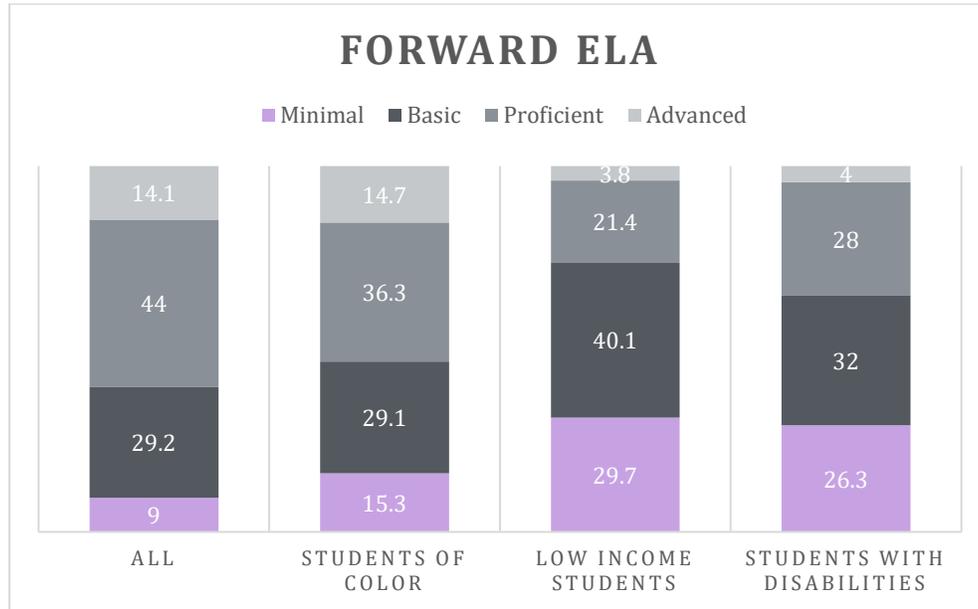
|                                   | 2019-2020* | 2020-2021 | 2021-2022 | 2022-2023 |
|-----------------------------------|------------|-----------|-----------|-----------|
| <b>All</b>                        | --         | 72.6%     | 70.2%     | 73.4%     |
| <b>Students of Color</b>          | --         | 66.6%     | 56.7%     | 61.5%     |
| <b>Low Income Students</b>        | --         | 60.5%     | 36.9%     | 41.0%     |
| <b>Students with Disabilities</b> | --         | 34.3%     | 31.4%     | 33.8%     |

\*Not reported due to COVID-19 pandemic

# STUDENT ACHIEVEMENT REPORT

## State Forward Assessment

### FORWARD EXAM ENGLISH LANGUAGE ARTS



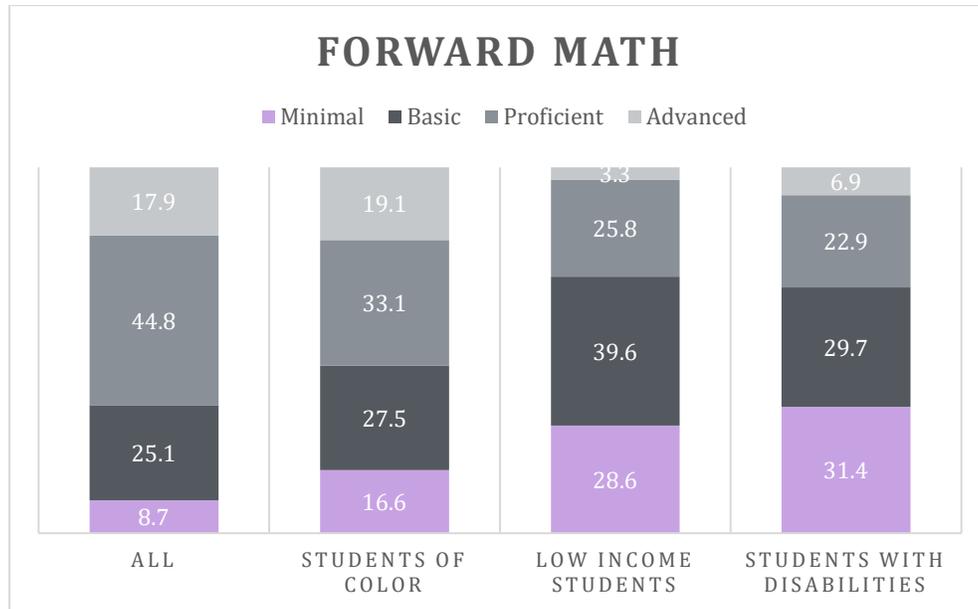
Our students performed above the state average in English Language Arts, including by groups, but with gaps.

| Proficient/Advanced               | 2020-2021* | 2021-2022 | 2022-2023 | 2022-2023 WI |
|-----------------------------------|------------|-----------|-----------|--------------|
| <b>All</b>                        | 47.7%      | 52.6%     | 58.1%     | 40.3%        |
| <b>Students of Color</b>          | 41.4%      | 46.2%     | 50.9%     | 24.7%        |
| <b>Low Income Students</b>        | 21.2%      | 23.2%     | 25.3%     | 24.1%        |
| <b>Students with Disabilities</b> | 16.7%      | 20.7%     | 32.0%     | 11.5%        |
| <b>Non Tested</b>                 | 11.5%      | 4.3%      | 3.7%      | 2.1%         |

\*Test participation may be lower than in other years due to the COVID-19 pandemic.

# STUDENT ACHIEVEMENT REPORT

## FORWARD EXAM MATHEMATICS



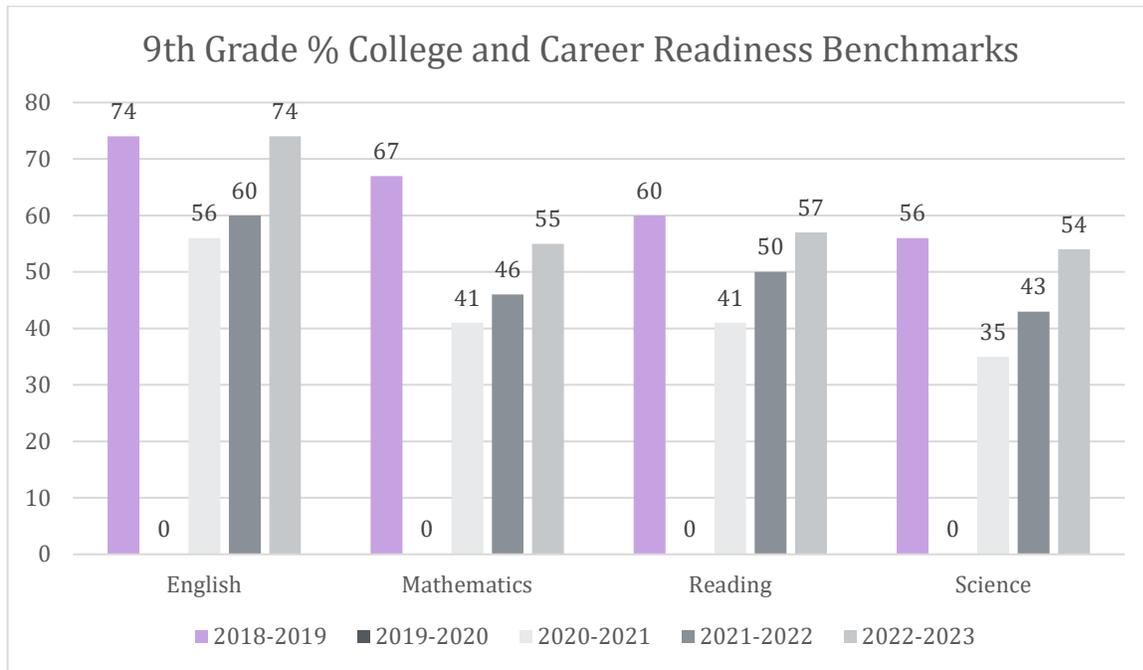
Our students performed above the state average in Mathematics, including by groups, but with gaps.

| Proficient/Advanced        | 2020-2021* | 2021-2022 | 2022-2023 | 2022-2023 WI |
|----------------------------|------------|-----------|-----------|--------------|
| All                        | 56.7%      | 63.2%     | 62.7%     | 42.3%        |
| Students of Color          | 49.0%      | 50.5%     | 52.2%     | 24.1%        |
| Low Income Students        | 27.1%      | 29.8%     | 29.1%     | 24.8%        |
| Students with Disabilities | 21.8%      | 29.0%     | 29.7%     | 13.9%        |
| Non Tested                 | 11.5%      | 4.1%      | 3.5%      | 2.0%         |

\*Test participation may be lower than in other years due to the COVID-19 pandemic.

# STUDENT ACHIEVEMENT REPORT

## PreACT Assessment



### Percentage of 9<sup>th</sup> Grade Meeting PreACT College and Career Readiness Benchmarks

| Subject       | 2018-2019 | 2019-2020* | 2020-2021 | 2021-2022 | 2022-2023** | WI 2022-2023 |
|---------------|-----------|------------|-----------|-----------|-------------|--------------|
| English       | 74%       | --         | 56%       | 60%       | 67%         | 55%          |
| Mathematics   | 67%       | --         | 41%       | 46%       | 51%         | 30%          |
| Reading       | 60%       | --         | 41%       | 50%       | 52%         | 35%          |
| Science       | 56%       | --         | 35%       | 43%       | 49%         | 30%          |
| Non Tested*** | 7%        | --         | 32%       | 24%       | 8.6%        | 6.1%         |

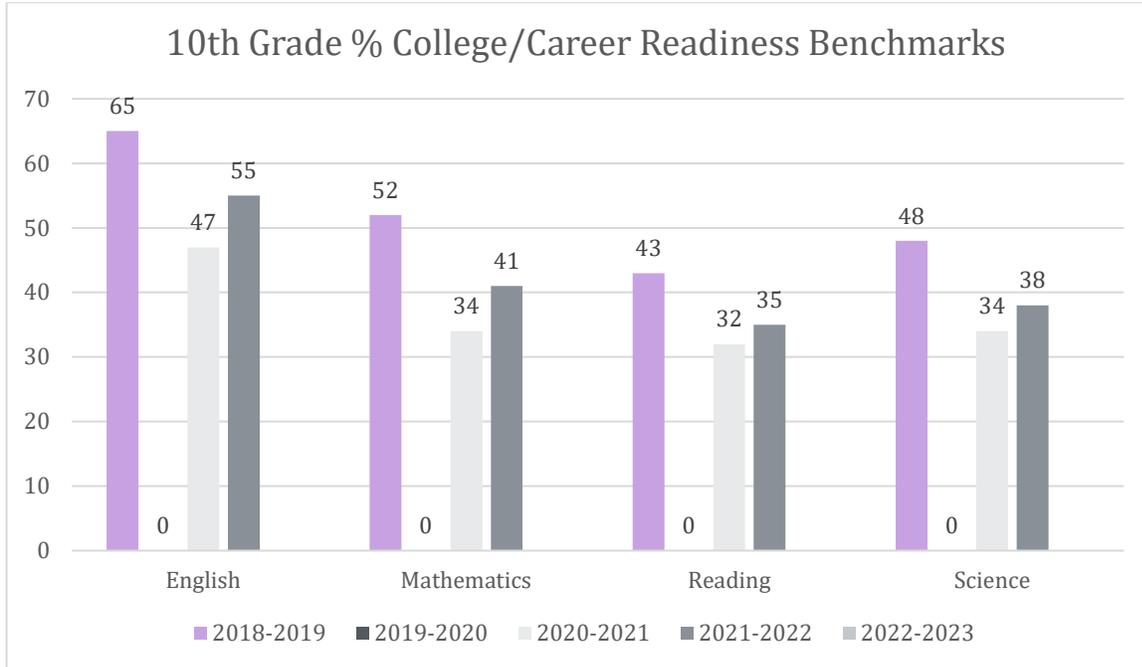
\*Test not administered due to COVID-19 pandemic

\*\*Aspire transitioned to PreACT in 22-23

\*\*\*Retrieved from English line

Our students performed above the state average in all subjects, but with gaps.

# STUDENT ACHIEVEMENT REPORT



Percentage of 10<sup>th</sup> Grade Meeting PreACT College and Career Readiness Benchmarks

| Subject       | 2018-2019 | 2019-2020* | 2020-2021 | 2021-2022 | 2022-2023** | WI 2022-2023 |
|---------------|-----------|------------|-----------|-----------|-------------|--------------|
| English       | 65%       | --         | 47%       | 55%       | 54%         | 48%          |
| Mathematics   | 52%       | --         | 34%       | 41%       | 47%         | 32%          |
| Reading       | 43%       | --         | 32%       | 35%       | 43%         | 32%          |
| Science       | 48%       | --         | 34%       | 38%       | 42%         | 33%          |
| Non Tested*** | 21%       | --         | 41%       | 33%       | 30%         | 8%           |

\*Test not administered due to COVID-19 pandemic

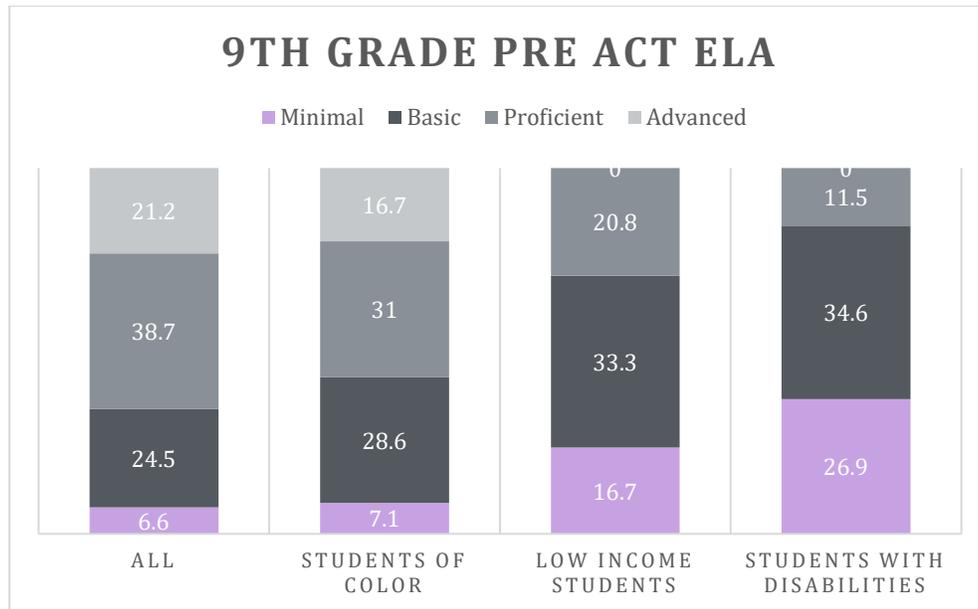
\*\*Aspire transitioned to PreACT in 22-23

\*\*\*Retrieved from English line

Our students performed above the state average in all groups, but with gaps.

# STUDENT ACHIEVEMENT REPORT

## PRE ACT ASSESSMENT ENGLISH LANGUAGE ARTS - STATE PROFICIENCY PERCENTAGES



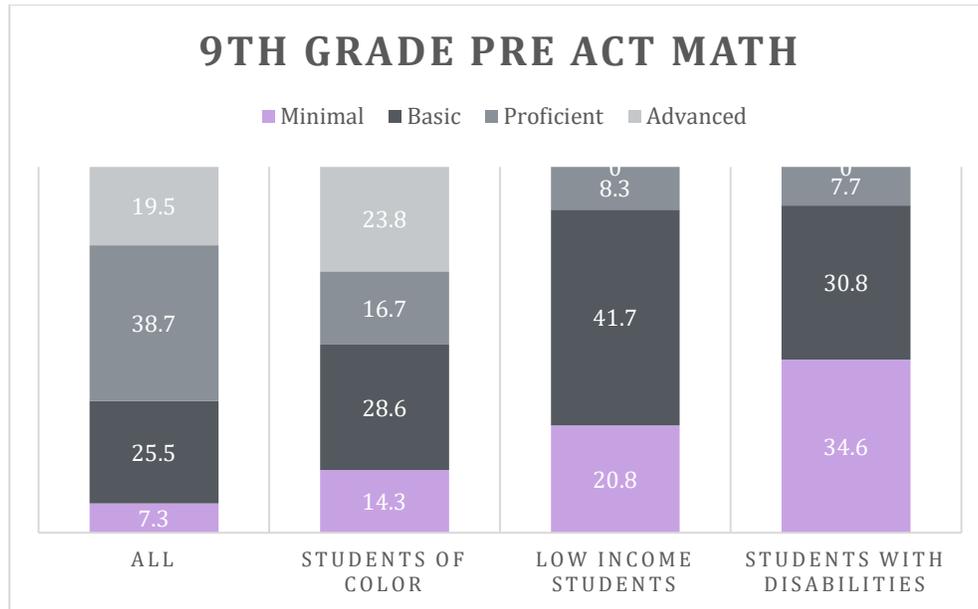
Our students performed above the state average in ELA, including some groups, but with gaps.

| Proficient/Advanced        | 2018-2019 | 2019-2020* | 2020-2021 | 2021-2022 | 2022-2023 | WI 2022-2023 |
|----------------------------|-----------|------------|-----------|-----------|-----------|--------------|
| All                        | 63.3%     | --         | 43.5%     | 50.3%     | 59.9%     | 43.5%        |
| Students of Color          | 37.5%     | --         | 46.3%     | 42.9%     | 47.6%     | 25.8%        |
| Low Income Students        | 35.0%     | --         | 26.7%     | 8.7%      | 20.8%     | 26.1%        |
| Students with Disabilities | 11.1%     | --         | 10.7%     | 4.8%      | 11.5%     | 11.6%        |
| Non Tested                 | 7.6%      | --         | 31.8%     | 24.7%     | 8.9%      | 6.5%         |

\*Test not administered due to COVID-19 pandemic.

# STUDENT ACHIEVEMENT REPORT

## PRE ACT ASSESSMENT MATHEMATICS – STATE PROFICIENCY PERCENTAGES



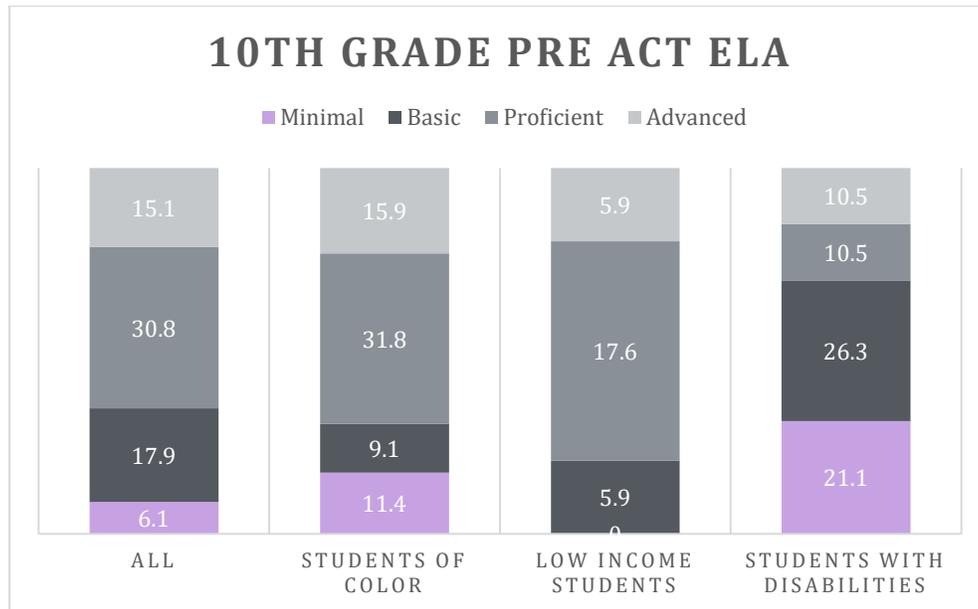
Our students performed above the state average in Mathematics, including some groups, but with gaps.

| Proficient/Advanced               | 2018-2019 | 2019-2020* | 2020-2021 | 2021-2022 | 2022-2023 | WI 2022-2023 |
|-----------------------------------|-----------|------------|-----------|-----------|-----------|--------------|
| <b>All</b>                        | 67.3%     | --         | 40.9%     | 46.2%     | 58.2%     | 38.2%        |
| <b>Students of Color</b>          | 46.9%     | --         | 34.1%     | 28.6%     | 40.5%     | 19.7%        |
| <b>Low Income Students</b>        | 40.0%     | --         | 20.0%     | 4.3%      | 8.3%      | 19.9%        |
| <b>Students with Disabilities</b> | 22.2%     | --         | 17.9%     | 19.0%     | 7.7%      | 7.6%         |
| <b>Non Tested</b>                 | 7.0%      | --         | 31.8%     | 24.4%     | 8.9%      | 6.2%         |

\*Test not administered due to COVID-19 pandemic.

# STUDENT ACHIEVEMENT REPORT

## PRE ACT ASSESSMENT ENGLISH LANGUAGE ARTS - STATE PROFICIENCY PERCENTAGES



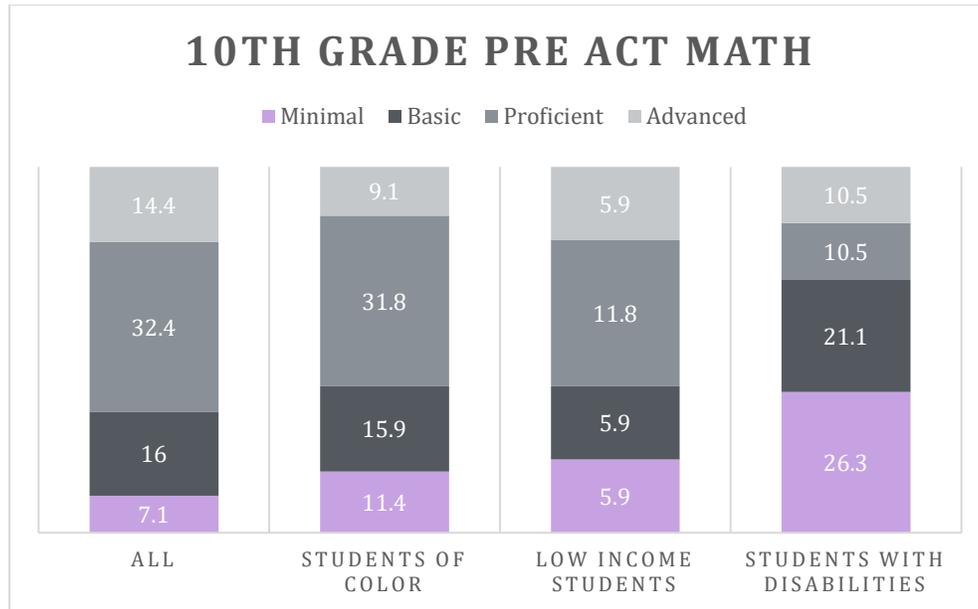
Our students performed above the state average in ELA, including generally by groups, but with gaps.

| Proficient/Advanced               | 2018-2019 | 2019-2020* | 2020-2021 | 2021-2022 | 2022-2023 | WI 2022-2023 |
|-----------------------------------|-----------|------------|-----------|-----------|-----------|--------------|
| <b>All</b>                        | 49.1%     | --         | 33.9%     | 43.8%     | 45.9%     | 39.1%        |
| <b>Students of Color</b>          | 34.2%     | --         | 30.3%     | 39.6%     | 47.7%     | 22.8%        |
| <b>Low Income Students</b>        | 11.1%     | --         | 13.3%     | 11.1%     | 23.5%     | 22.2%        |
| <b>Students with Disabilities</b> | 12.5%     | --         | 12.5%     | 9.4%      | 21.0%     | 8.8%         |
| <b>Non Tested</b>                 | 21.2%     | --         | 40.8%     | 34.0%     | 30.1%     | 7.9%         |

\*Test not administered due to COVID-19 pandemic.

# STUDENT ACHIEVEMENT REPORT

## PRE ACT ASSESSMENT MATHEMATICS – STATE PROFICIENCY PERCENTAGES



Our students performed above the state average in Mathematics, including generally by groups, but with gaps.

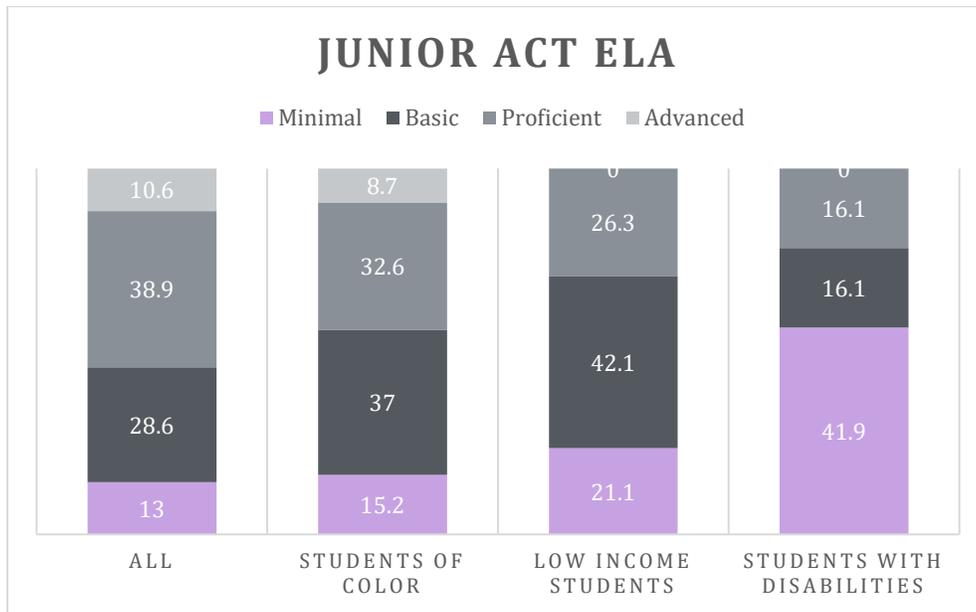
| Proficient/Advanced               | 2018-2019    | 2019-2020* | 2020-2021    | 2021-2022    | 2022-2023    | WI 2022-2023 |
|-----------------------------------|--------------|------------|--------------|--------------|--------------|--------------|
| <b>All</b>                        | <b>51.8%</b> | --         | <b>33.9%</b> | <b>40.6%</b> | <b>46.8%</b> | <b>32.2%</b> |
| <b>Students of Color</b>          | 31.6%        | --         | 27.3%        | 31.3%        | 40.9%        | 15.9%        |
| <b>Low Income Students</b>        | 16.7%        | --         | 11.1%        | 7.4%         | 17.7%        | 15.1%        |
| <b>Students with Disabilities</b> | 16.7%        | --         | 15.6%        | 9.4%         | 21.0%        | 17.8%        |
| <b>Non Tested</b>                 | 19.7%        | --         | 40.5%        | 33.7%        | 30.1%        | 7.6%         |

\*Test not administered due to COVID-19 pandemic.

# STUDENT ACHIEVEMENT REPORT

## Statewide ACT Assessment (all Juniors, Spring 2023)

### ACT ENGLISH LANGUAGE ARTS-STATE PROFICIENCY PERCENTAGES

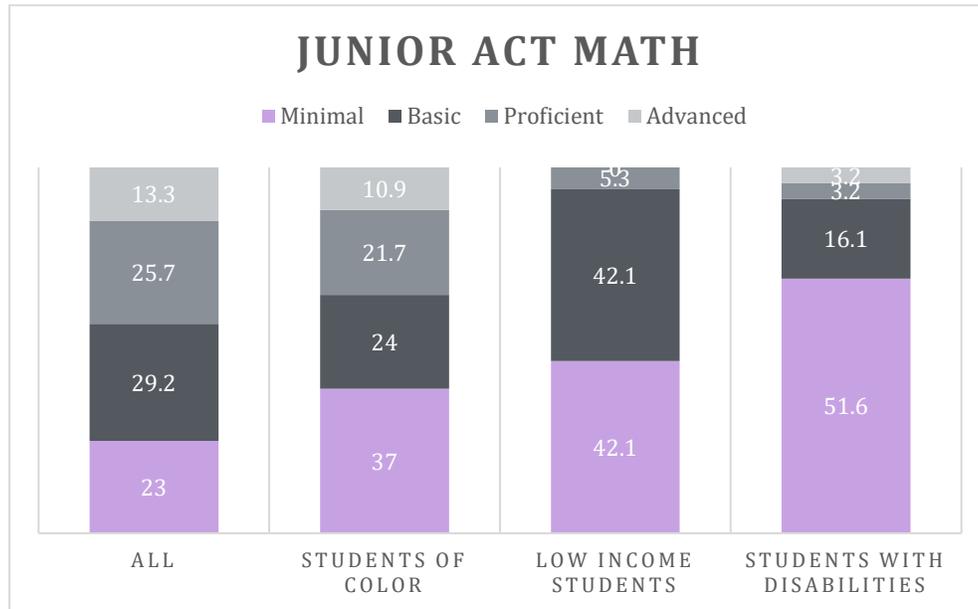


Our students performed above the state average in ELA, including by groups, but with gaps.

| Proficient/Advanced               | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | WI 2022-2023 |
|-----------------------------------|-----------|-----------|-----------|-----------|-----------|--------------|
| <b>All</b>                        | 57.4%     | 62.0%     | 53.4%     | 51.9%     | 49.3%     | 39.2%        |
| <b>Students of Color</b>          | 48.5%     | 30.6%     | 26.9%     | 38.5%     | 41.3%     | 22.8%        |
| <b>Low Income Students</b>        | 40.0%     | 35.0%     | 21.4%     | 11.5%     | 26.3%     | 20.5%        |
| <b>Students with Disabilities</b> | 17.6%     | 4.3%      | 16.0%     | 15.6%     | 16.1%     | 5.5%         |
| <b>Non Tested</b>                 | 2.6%      | 5.4%      | 6.5%      | 7.7%      | 8.8%      | 7.1%         |

# STUDENT ACHIEVEMENT REPORT

## ACT MATHEMATICS- STATE PROFICIENCY PERCENTAGES

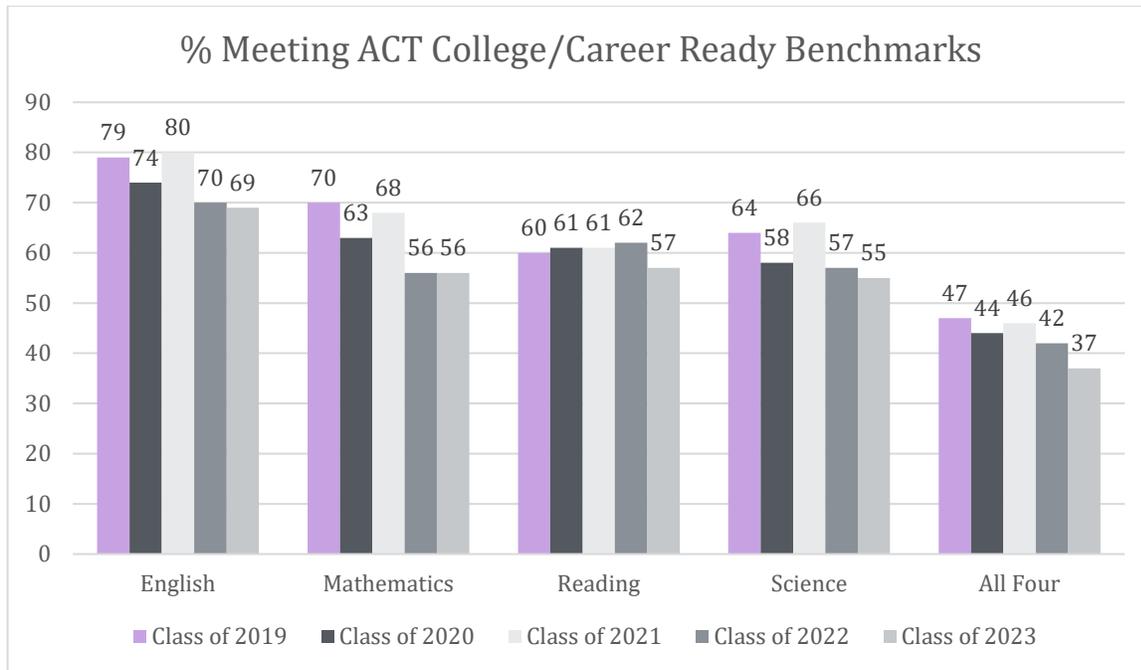


Our students performed above the state average in Mathematics, including generally by groups, but with gaps.

| Proficient/Advanced               | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | WI 2022-2023 |
|-----------------------------------|-----------|-----------|-----------|-----------|-----------|--------------|
| <b>All</b>                        | 56.5%     | 63.5%     | 48.7%     | 51.6%     | 39.0%     | 28.1%        |
| <b>Students of Color</b>          | 51.5%     | 33.5%     | 26.9%     | 30.8%     | 32.6%     | 13.2%        |
| <b>Low Income Students</b>        | 53.3%     | 35.0%     | 21.4%     | 15.4%     | 5.3%      | 11.4%        |
| <b>Students with Disabilities</b> | 17.6%     | 8.7%      | 28.0%     | 18.8%     | 6.5%      | 3.8%         |
| <b>Non Tested</b>                 | 2.6%      | 5.4%      | 6.5%      | 7.7%      | 8.8%      | 7.0%         |

# STUDENT ACHIEVEMENT REPORT

## ACT GRADUATES REPORT



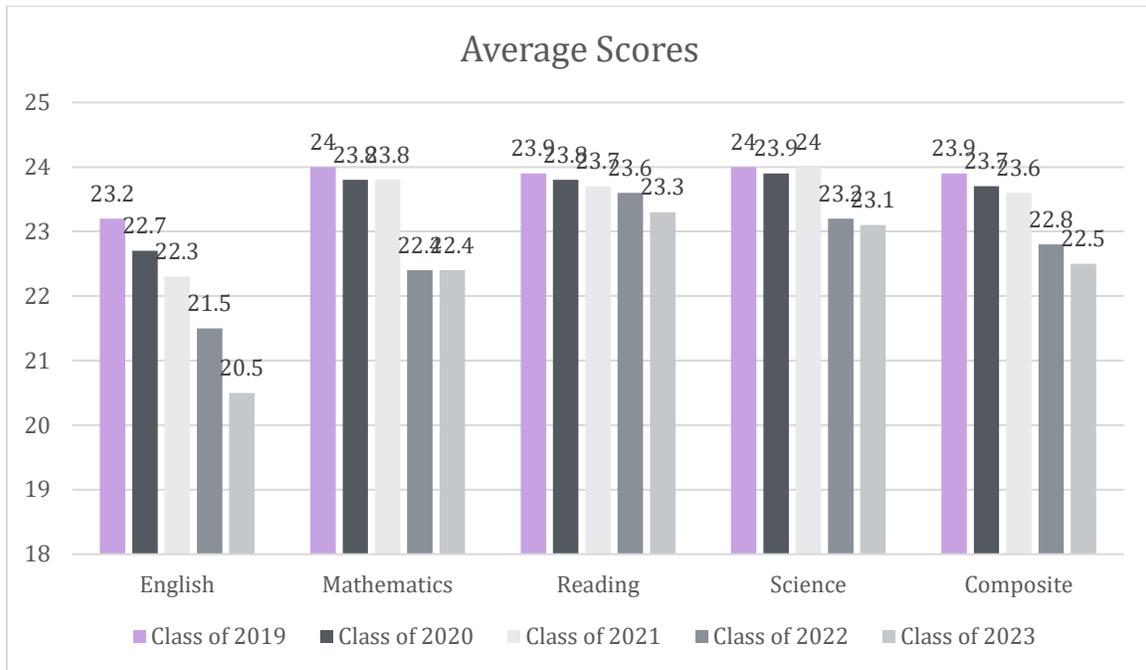
### Percentage of Cohort Meeting ACT College and Career Readiness Benchmarks

| Subject            | Class of 2019 | Class of 2020 | Class of 2021 | Class of 2022 | Class of 2023 |
|--------------------|---------------|---------------|---------------|---------------|---------------|
| <b>English</b>     | 79            | 74            | 80            | 70            | 69            |
| <b>Mathematics</b> | 70            | 63            | 68            | 56            | 56            |
| <b>Reading</b>     | 60            | 61            | 61            | 62            | 57            |
| <b>Science</b>     | 64            | 58            | 66            | 57            | 55            |
| <b>All Four</b>    | 47            | 44            | 46            | 42            | 37            |

The ACT College and Career Readiness benchmarks are the ACT scores that correlate with a 50% chance of a B or better, or 75% chance of a C or better, on corresponding first year college courses. ACT research indicates that the foundational academic skills represented by these benchmarks are also necessary career readiness skills. Most individuals in today's workforce will have multiple jobs over their lifetime and will likely need to complete post high school credentials in order for their skills to continue to be relevant in the workplace. Nationally for 2023, 21% of all students taking the ACT met all four benchmarks.

# STUDENT ACHIEVEMENT REPORT

## ACT GRADUATES REPORT



### ACT Average Scores

| Subject            | Class of 2019 | Class of 2020 | Class of 2021 | Class of 2022 | Class of 2023 |
|--------------------|---------------|---------------|---------------|---------------|---------------|
| <b>English</b>     | 23.2          | 22.7          | 22.3          | 21.5          | 20.5          |
| <b>Mathematics</b> | 24.0          | 23.8          | 23.8          | 22.4          | 22.4          |
| <b>Reading</b>     | 23.9          | 23.8          | 23.7          | 23.6          | 23.3          |
| <b>Science</b>     | 24.0          | 23.9          | 24.0          | 23.2          | 23.1          |
| Composite          | <b>23.9</b>   | <b>23.7</b>   | <b>23.6</b>   | <b>22.8</b>   | <b>22.5</b>   |

For the Class of 2023, state and national averages were:

English – 18.3 (WI), 18.6 (USA)

Mathematics – 19.2 (WI), 19 (USA)

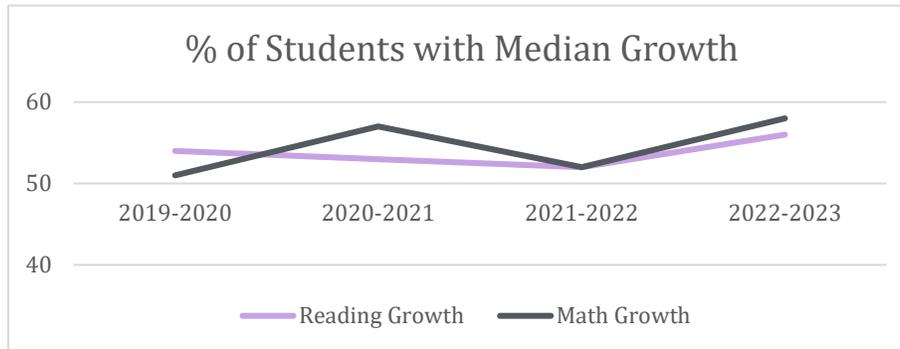
Reading – 19.9 (WI), 20.1 (USA)

Science – 19.8 (WI), 19.6 (USA)

Composite – 19.4 (WI), 19.5 (USA)

# STUDENT ACHIEVEMENT REPORT

## STAR and iReady Growth Percentages



### Reading-Percent of Students Meeting Growth Target

| Grade        | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 |
|--------------|-----------|-----------|-----------|-----------|-----------|
| 1            | NA        | NA        | NA        | NA        | 52        |
| 2            | NA        | NA        | NA        | 56        | 63        |
| 3            | NA        | 46        | 50        | 47        | 53        |
| 4            | NA        | 52        | 50        | 50        | 60        |
| 5            | NA        | 55        | 51        | 55        | 48        |
| 6            | NA        | 59        | 58        | 54        | 60        |
| 7            | NA        | NA        | NA        | 55        | 62        |
| 8            | NA        | NA        | NA        | 52        | 57        |
| <b>Total</b> | <b>NA</b> | <b>54</b> | <b>53</b> | <b>52</b> | <b>56</b> |

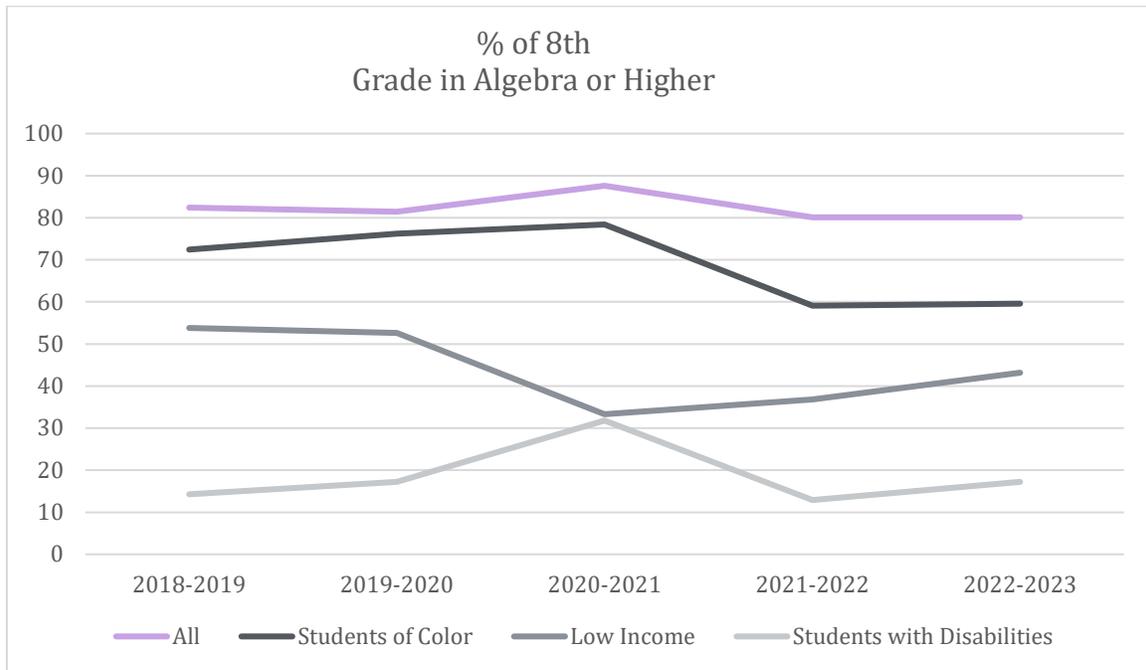
### Math-Percent of Students Meeting Growth Target

| Grade        | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 |
|--------------|-----------|-----------|-----------|-----------|-----------|
| 1            | NA        | NA        | 56        | NA        | 54        |
| 2            | NA        | 56        | 56        | 48        | 57        |
| 3            | NA        | 42        | 42        | 46        | 48        |
| 4            | NA        | 45        | 60        | 59        | 61        |
| 5            | NA        | 59        | 67        | 51        | 68        |
| 6            | NA        | 52        | 62        | 54        | 65        |
| 7            | NA        | NA        | NA        | 53        | 53        |
| 8            | NA        | NA        | NA        | 50        | 57        |
| <b>Total</b> | <b>NA</b> | <b>51</b> | <b>57</b> | <b>52</b> | <b>58</b> |

Growth target is 50% percentile of growth nationally. Blue is iReady (began in 2021-2022), yellow is STAR, green is combined data. Institutional norms vary by test and grade level, but generally we hope to see at least 60% of students meeting target in grades 1-5 and 55% in grades 6-8. STAR reading data is Fall to Fall growth.

# STUDENT ACHIEVEMENT REPORT

## Math Participation in 8<sup>th</sup> Grade



### 8<sup>th</sup> Grade Mathematics Participation by Percentage of Enrollment-All Students

| Course                   | 2018-2019    | 2019-2020    | 2020-2021    | 2021-2022    | 2022-2023    |
|--------------------------|--------------|--------------|--------------|--------------|--------------|
| Adv. Algebra & Above     | 2.7%         | 0.9%         | 0.0%         | 0.3%         | 0.0%         |
| Geometry                 | 4.0%         | 8.1%         | 13.4%        | 7.8%         | 8.8%         |
| Algebra                  | 75.7%        | 72.5%        | 74.3%        | 72.0%        | 71.3%        |
| Pre-Alg                  | 15.2%        | 17.4%        | 11.4%        | 16.6%        | 17.4%        |
| Spec. Ed. Pullout        | 2.4%         | 1.2%         | 1.0%         | 3.3%         | 2.5%         |
| <b>Algebra or Higher</b> | <b>82.4%</b> | <b>81.4%</b> | <b>87.6%</b> | <b>80.1%</b> | <b>80.1%</b> |

An important element of our district math program is for most students to take Algebra or a higher math course in 8<sup>th</sup> grade. Taking Algebra in 8<sup>th</sup> grade provides students with more opportunities to take higher math courses beyond Advanced Algebra in high school.

# STUDENT ACHIEVEMENT REPORT

## 8<sup>th</sup> Grade Mathematics Participation by Percentage of Enrollment-Students of Color

| Course               | 2018-2019    | 2019-2020    | 2020-2021    | 2021-2022    | 2022-2023    |
|----------------------|--------------|--------------|--------------|--------------|--------------|
| Adv. Algebra & Above | 0.0%         | 4.8%         | 0.0%         | 0.0%         | 0.0%         |
| Geometry             | 10.3%        | 0.0%         | 13.5%        | 6.8%         | 11.5%        |
| Algebra              | 62.1%        | 71.4%        | 64.9%        | 52.3%        | 48.1%        |
| Pre-Alg              | 17.2%        | 23.8%        | 18.9%        | 38.6%        | 34.6%        |
| Spec. Ed. Pullout    | 10.3%        | 0.0%         | 2.7%         | 2.3%         | 5.8%         |
| Algebra or Higher    | <b>72.4%</b> | <b>76.2%</b> | <b>78.4%</b> | <b>59.1%</b> | <b>59.6%</b> |

## 8<sup>th</sup> Grade Mathematics Participation by Percentage of Enrollment-Low Income

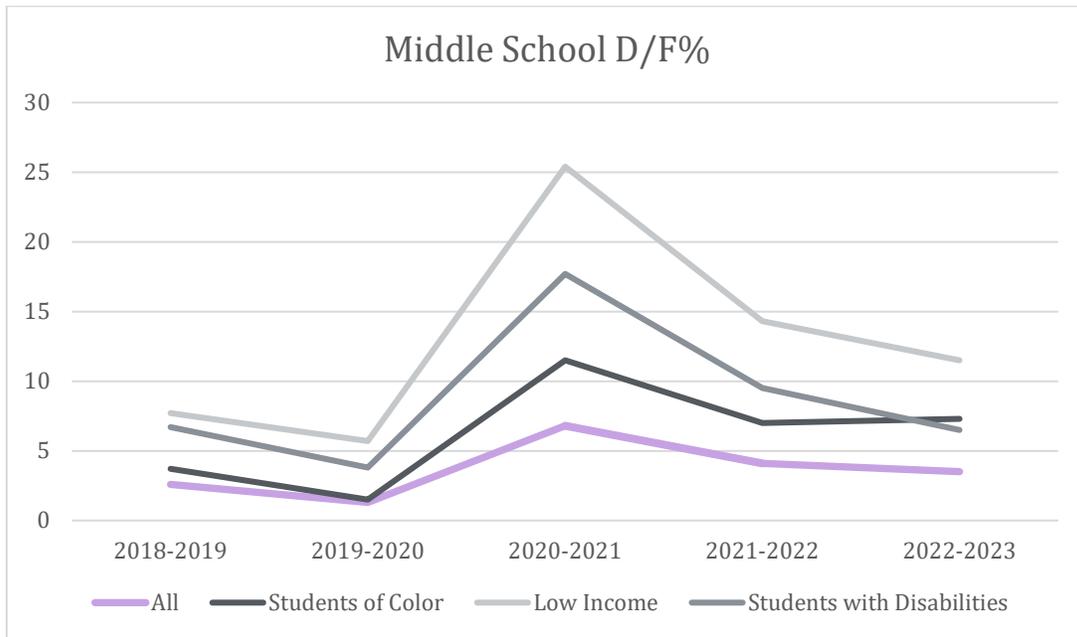
| Course            | 2018-2019    | 2019-2020    | 2020-2021    | 2021-2022    | 2022-2023    |
|-------------------|--------------|--------------|--------------|--------------|--------------|
| Adv. Algebra      | 0.0%         | 0.0%         | 0.0%         | 0.0%         | 0.0%         |
| Geometry          | 3.8%         | 2.6%         | 8.3%         | 0.0%         | 0.0%         |
| Algebra           | 50.0%        | 50.0%        | 25.0%        | 36.8%        | 43.2%        |
| Pre-Alg           | 42.3%        | 42.1%        | 58.3%        | 55.3%        | 43.2%        |
| Spec. Ed. Pullout | 3.8%         | 5.3%         | 8.3%         | 7.9%         | 13.6%        |
| Algebra or Higher | <b>53.8%</b> | <b>52.6%</b> | <b>33.3%</b> | <b>36.8%</b> | <b>43.2%</b> |

## 8<sup>th</sup> Gr Mathematics Participation by Percentage of Enrollment-Students with Disabilities

| Course            | 2018-2019    | 2019-2020    | 2020-2021    | 2021-2022    | 2022-2023    |
|-------------------|--------------|--------------|--------------|--------------|--------------|
| Adv. Algebra      | NA           | NA           | NA           | NA           | NA           |
| Geometry          | 0.0%         | 3.4%         | 0.0%         | 0.0%         | 0.0%         |
| Algebra           | 14.3%        | 13.8%        | 31.8%        | 12.9%        | 17.2%        |
| Pre-Alg           | 57.1%        | 69.0%        | 54.5%        | 54.8%        | 55.2%        |
| Spec. Ed. Pullout | 8.0%         | 13.8%        | 13.6%        | 32.3%        | 27.6%        |
| Algebra or Higher | <b>14.3%</b> | <b>17.2%</b> | <b>31.8%</b> | <b>12.9%</b> | <b>17.2%</b> |

# STUDENT ACHIEVEMENT REPORT

## Grade Distributions



### Middle School Grades-All Students

| Grade         | 2018-2019   | 2019-2020** | 2020-2021   | 2021-2022   | 2022-2023   |
|---------------|-------------|-------------|-------------|-------------|-------------|
| <b>A</b>      | 64.6%       | 34.6%       | 61.5%       | 65.9%       | 66.1%       |
| <b>B</b>      | 24.6%       | 10.9%       | 20.8%       | 20.1%       | 21.1%       |
| <b>C</b>      | 7.3%        | 3.0%        | 8.7%        | 7.4%        | 7.3%        |
| <b>D</b>      | 1.7%        | 0.7%        | 3.5%        | 2.5%        | 2.2%        |
| <b>F</b>      | 0.9%        | 0.6%        | 3.3%        | 1.7%        | 1.3%        |
| <b>Other*</b> | 0.9%        | 50.2%       | 2.1%        | 2.5%        | 1.8%        |
| <b>D/F</b>    | <b>2.6%</b> | <b>1.3%</b> | <b>6.8%</b> | <b>4.1%</b> | <b>3.5%</b> |

\*Other includes grades of P (Pass), NM (No Mark), I (Incomplete).

\*\*Term 4 grades affected due to the COVID-19 pandemic.

# STUDENT ACHIEVEMENT REPORT

## Middle School Grades-Students of Color

| Grade           | 2018-2019 | 2019-2020** | 2020-2021 | 2021-2022 | 2022-2023 |
|-----------------|-----------|-------------|-----------|-----------|-----------|
| A               | 61.3%     | 32.7%       | 48.8%     | 55.6%     | 55.1%     |
| B               | 24.0%     | 11.9%       | 24.7%     | 22.1%     | 22.0%     |
| C               | 8.9%      | 3.4%        | 11.5%     | 11.1%     | 10.9%     |
| D               | 1.8%      | 0.8%        | 5.5%      | 4.5%      | 4.9%      |
| F               | 1.8%      | 0.7%        | 6.0%      | 2.6%      | 2.5%      |
| Other*          | 2.2%      | 50.6        | 3.5%      | 4.1%      | 4.4%      |
| D/F             | 3.7%      | 1.5%        | 11.5%     | 7.0%      | 7.3%      |
| % of Enrollment | 10.6%     | 12.6%       | 12.3%     | 13.7%     | 15.9%     |

## Middle School Grades-Low Income

| Grade           | 2018-2019 | 2019-2020** | 2020-2021 | 2021-2022 | 2022-2023 |
|-----------------|-----------|-------------|-----------|-----------|-----------|
| A               | 43.2%     | 19.3%       | 22.0%     | 31.8%     | 35.5%     |
| B               | 32.3%     | 16.0%       | 26.3%     | 27.8%     | 28.9%     |
| C               | 14.3%     | 8.0%        | 16.6%     | 17.2%     | 15.5%     |
| D               | 4.6%      | 2.7%        | 10.2%     | 8.4%      | 6.3%      |
| F               | 3.1%      | 3.0%        | 15.2%     | 5.8%      | 5.1%      |
| Other*          | 2.5%      | 51.0%       | 9.6%      | 8.9%      | 8.1%      |
| D/F             | 7.7%      | 5.7%        | 25.4%     | 14.3%     | 11.5%     |
| % of Enrollment | 8.8%      | 9.5%        | 10.0%     | 11.7%     | 12.6%     |

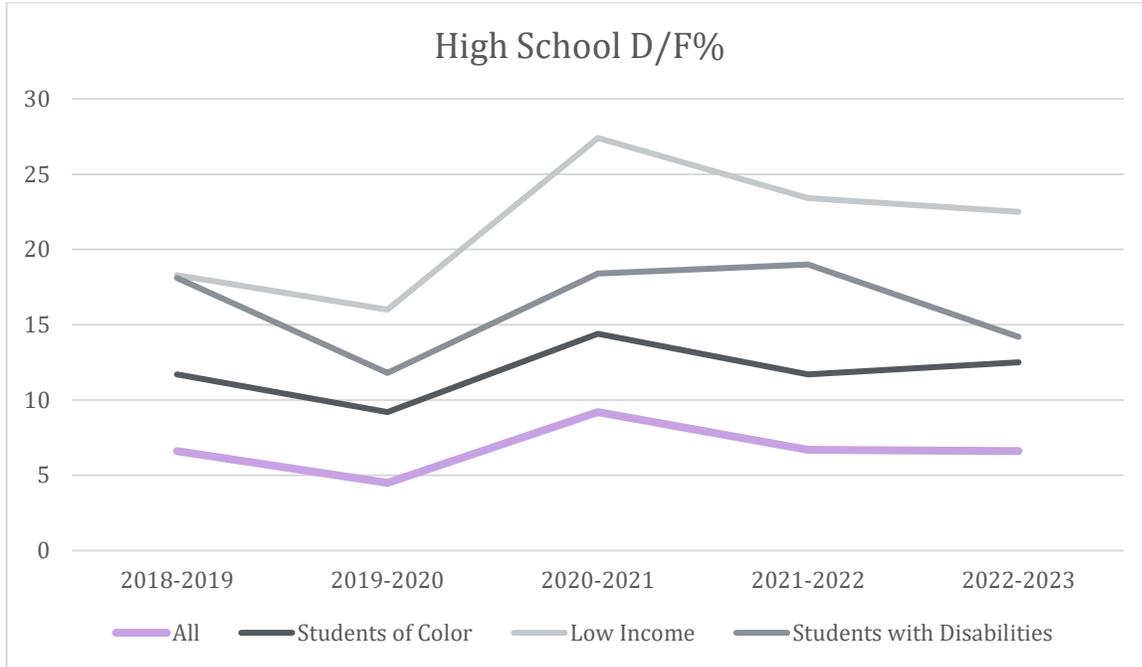
## Middle School Grades-Students with Disabilities

| Grade           | 2018-2019 | 2019-2020** | 2020-2021 | 2021-2022 | 2022-2023 |
|-----------------|-----------|-------------|-----------|-----------|-----------|
| A               | 34.2%     | 16.0%       | 29.4%     | 39.2%     | 42.3%     |
| B               | 36.4%     | 17.7%       | 25.6%     | 25.5%     | 31.3%     |
| C               | 16.9%     | 9.2%        | 16.2%     | 13.7%     | 12.4%     |
| D               | 5.3%      | 2.6%        | 10.1%     | 3.5%      | 3.1%      |
| F               | 1.5%      | 1.1%        | 7.6%      | 5.9%      | 3.4%      |
| Other*          | 5.8%      | 53.4%       | 11.1%     | 12.2%     | 7.4%      |
| D/F             | 6.7%      | 3.8%        | 17.7%     | 9.5%      | 6.5%      |
| % of Enrollment | 8.9%      | 7.8%        | 9.0%      | 9.8%      | 8.2%      |

\*Other includes grades of P (Pass), NM (No Mark), I (Incomplete).

\*\*Term 4 grades affected due to the COVID-19 pandemic.

# STUDENT ACHIEVEMENT REPORT



## High School Grades-All Students

| Grade         | 2018-2019   | 2019-2020** | 2020-2021   | 2021-2022   | 2022-2023   |
|---------------|-------------|-------------|-------------|-------------|-------------|
| <b>A</b>      | 53.5%       | 26.0%       | 57.5%       | 58.8%       | 58.5%       |
| <b>B</b>      | 27.0%       | 13.8%       | 21.2%       | 23.3%       | 23.2%       |
| <b>C</b>      | 11.9%       | 6.2%        | 11.1%       | 10.2%       | 10.4%       |
| <b>D</b>      | 5.4%        | 3.0%        | 6.8%        | 5.5%        | 5.3%        |
| <b>F</b>      | 1.2%        | 1.5%        | 2.4%        | 1.2%        | 1.2%        |
| <b>Other*</b> | 0.9%        | 49.5%       | 1.0%        | 1.1%        | 1.2%        |
| <b>D/F</b>    | <b>6.6%</b> | <b>4.5%</b> | <b>9.2%</b> | <b>6.7%</b> | <b>6.6%</b> |

\*Other includes grades of P (Pass), NM (No Mark), I (Incomplete), or W (Withdraw).

\*\*Term 4 grades affected due to the COVID-19 pandemic.

# STUDENT ACHIEVEMENT REPORT

## High School Grades-Students of Color

| Grade           | 2018-2019 | 2019-2020** | 2020-2021 | 2021-2022 | 2022-2023 |
|-----------------|-----------|-------------|-----------|-----------|-----------|
| A               | 41.7%     | 21.4%       | 49.7%     | 49.2%     | 48.7%     |
| B               | 29.1%     | 12.5%       | 21.0%     | 25.0%     | 22.3%     |
| C               | 16.0%     | 8.3%        | 12.8%     | 11.5%     | 14.1%     |
| D               | 9.2%      | 5.4%        | 10.7%     | 8.9%      | 9.1%      |
| F               | 2.5%      | 3.8%        | 3.7%      | 2.8%      | 3.4%      |
| Other*          | 1.5%      | 48.6%       | 2.1%      | 2.6%      | 2.3%      |
| D/F             | 11.7%     | 9.2%        | 14.4%     | 11.7%     | 12.5%     |
| % of Enrollment | 10.9%     | 10.4%       | 10.8%     | 12.4%     | 14.3%     |

## High School Grade-Low Income

| Grade           | 2018-2019 | 2019-2020** | 2020-2021 | 2021-2022 | 2022-2023 |
|-----------------|-----------|-------------|-----------|-----------|-----------|
| A               | 31.0%     | 13.8%       | 30.0%     | 31.3%     | 29.4%     |
| B               | 25.9%     | 13.4%       | 19.8%     | 23.5%     | 25.2%     |
| C               | 20.1%     | 9.8%        | 18.0%     | 15.8%     | 18.3%     |
| D               | 13.5%     | 7.4%        | 17.7%     | 16.3%     | 16.3%     |
| F               | 4.9%      | 8.6%        | 9.6%      | 7.0%      | 6.2%      |
| Other*          | 4.7%      | 47.0%       | 4.9%      | 6.0%      | 4.6%      |
| D/F             | 18.3%     | 16.0%       | 27.4%     | 23.4%     | 22.5%     |
| % of Enrollment | 8.4%      | 8.6%        | 8.9%      | 10.1%     | 12.1%     |

## High School Grades-Students with Disabilities

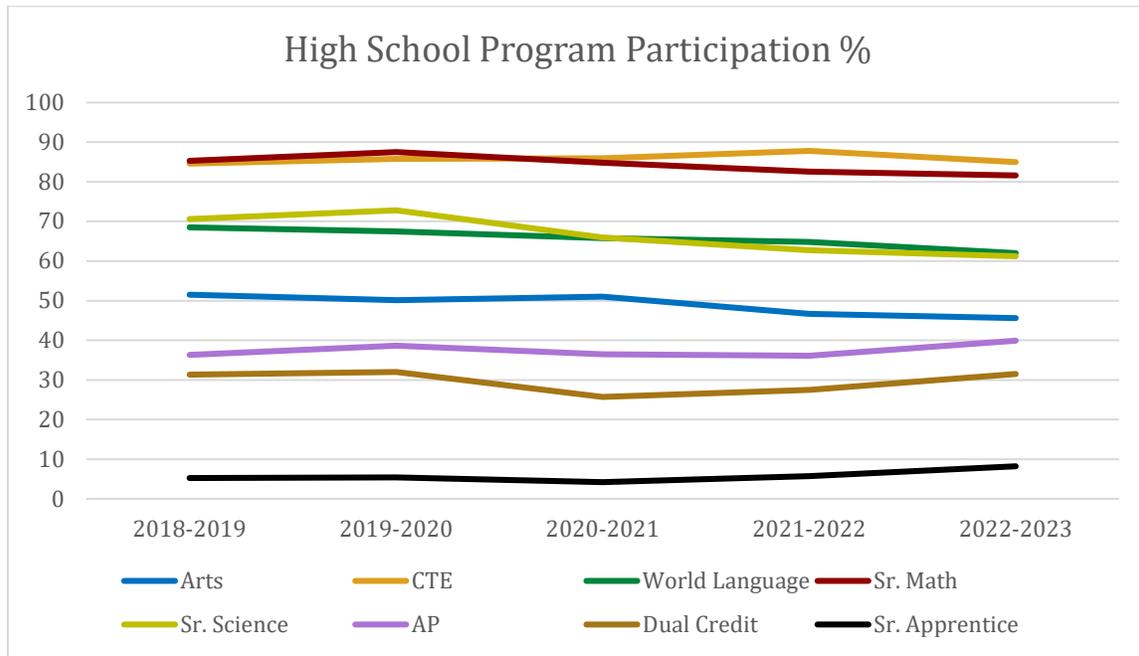
| Grade           | 2018-2019 | 2019-2020** | 2020-2021 | 2021-2022 | 2022-2023 |
|-----------------|-----------|-------------|-----------|-----------|-----------|
| A               | 24.7%     | 10.7%       | 30.7%     | 26.9%     | 38.4%     |
| B               | 25.3%     | 14.1%       | 23.0%     | 28.0%     | 23.2%     |
| C               | 22.8%     | 11.2%       | 18.4%     | 18.1%     | 16.3%     |
| D               | 13.1%     | 8.4%        | 14.3%     | 15.1%     | 11.8%     |
| F               | 5.0%      | 3.4%        | 4.1%      | 3.9%      | 2.4%      |
| Other*          | 9.3%      | 52.2%       | 9.4%      | 8.0%      | 7.8%      |
| D/F             | 18.1%     | 11.8%       | 18.4%     | 19.0%     | 14.2%     |
| % of Enrollment | 8.5%      | 8.4%        | 8.7%      | 8.8%      | 9.7%      |

\*Other includes grades of P (Pass), NM (No Mark), I (Incomplete) or W (Withdraw).

\*\*Term 4 grades affected due to the COVID-19 pandemic.

# STUDENT ACHIEVEMENT REPORT

## High School Program Participation



Students participating in at least one Fine Arts (Art or Music) Class percentage of high school enrollment.

|                                   | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 |
|-----------------------------------|-----------|-----------|-----------|-----------|-----------|
| <b>All</b>                        | 51.5%     | 50.1%     | 51.0%     | 46.7%     | 45.6%     |
| <b>Students of Color</b>          | 61.6%     | 55.6%     | 54.7%     | 52.9%     | 51.8%     |
| <b>Low Income Students</b>        | 38.4%     | 34.7%     | 26.6%     | 34.5%     | 31.3%     |
| <b>Students with Disabilities</b> | 48.2%     | 47.0%     | 52.3%     | 50.4%     | 53.0%     |

Students participating in at least one Career and Technical Education (CTE) Class as a percentage of high school enrollment.

|                                   | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 |
|-----------------------------------|-----------|-----------|-----------|-----------|-----------|
| <b>All</b>                        | 84.6%     | 85.8%     | 85.9%     | 87.8%     | 85.0%     |
| <b>Students of Color</b>          | 84.2%     | 83.8%     | 84.0%     | 86.5%     | 80.7%     |
| <b>Low Income Students</b>        | 84.8%     | 88.1%     | 85.5%     | 85.5%     | 84.3%     |
| <b>Students with Disabilities</b> | 78.1%     | 83.5%     | 79.3%     | 88.4%     | 83.6%     |

# STUDENT ACHIEVEMENT REPORT

Students participating in at least one World Language Class percentage of high school enrollment.

|                                   | 2018-2019    | 2019-2020    | 2020-2021    | 2021-2022    | 2022-2023    |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|
| <b>All</b>                        | <b>68.5%</b> | <b>67.5%</b> | <b>65.8%</b> | <b>64.8%</b> | <b>62.0%</b> |
| <b>Students of Color</b>          | 63.0%        | 62.7%        | 64.0%        | 69.4%        | 61.4%        |
| <b>Low Income Students</b>        | 57.1%        | 56.8%        | 45.2%        | 42.8%        | 40.4%        |
| <b>Students with Disabilities</b> | 25.4%        | 20.9%        | 20.7%        | 22.3%        | 18.7%        |

Students participating in at least one Concurrent Enrollment (IHE) Class a percentage of high school enrollment.

|                                   | 2018-2019    | 2019-2020    | 2020-2021    | 2021-2022    | 2022-2023    |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|
| <b>All</b>                        | <b>31.3%</b> | <b>32.0%</b> | <b>25.7%</b> | <b>27.5%</b> | <b>31.5%</b> |
| <b>Students of Color</b>          | 28.1%        | 27.5%        | 18.7%        | 18.2%        | 23.3%        |
| <b>Low Income Students</b>        | 23.2%        | 28.8%        | 16.1%        | 13.8%        | 15.1%        |
| <b>Students with Disabilities</b> | 14.0%        | 9.6%         | 6.6%         | 10.7%        | 15.7%        |

Students participating in at least a Youth Apprenticeship as a Percentage of 12<sup>th</sup> Grade enrollment

|                                   | 2018-2019   | 2019-2020   | 2020-2021   | 2021-2022   | 2022-2023   |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>All</b>                        | <b>5.2%</b> | <b>5.4%</b> | <b>4.2%</b> | <b>5.7%</b> | <b>8.2%</b> |
| <b>Students of Color</b>          | 2.9%        | 0.0%        | 7.5%        | 6.5%        | 6.8%        |
| <b>Low Income Students</b>        | 4.2%        | 3.2%        | 5.9%        | 3.1%        | 4.3%        |
| <b>Students with Disabilities</b> | 4.8%        | 2.9%        | 2.9%        | 2.8%        | 9.3%        |

# STUDENT ACHIEVEMENT REPORT

Students participating in at least one Mathematics class senior year as a Percentage of 12<sup>th</sup> Grade enrollment.

|                                   | 2018-2019    | 2019-2020    | 2020-2021    | 2021-2022    | 2022-2023    |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|
| <b>All</b>                        | <b>85.3%</b> | <b>87.5%</b> | <b>84.8%</b> | <b>82.6%</b> | <b>81.6%</b> |
| <b>Students of Color</b>          | 82.4%        | 86.8%        | 77.5%        | 67.7%        | 63.6%        |
| <b>Low Income Students</b>        | 50.0%        | 80.6%        | 58.8%        | 34.4%        | 56.5%        |
| <b>Students with Disabilities</b> | 40.5%        | 41.2%        | 25.7%        | 41.7%        | 27.9%        |

Students participating in at least one Science class senior year as a percentage of 12<sup>th</sup> Grade enrollment.

|                                   | 2018-2019    | 2019-2020    | 2020-2021    | 2021-2022    | 2022-2023    |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|
| <b>All</b>                        | <b>70.6%</b> | <b>72.8%</b> | <b>65.9%</b> | <b>62.7%</b> | <b>61.2%</b> |
| <b>Students of Color</b>          | 64.7%        | 78.9%        | 50.0%        | 54.8%        | 54.5%        |
| <b>Low Income Students</b>        | 45.8%        | 71.0%        | 47.1%        | 28.1%        | 32.6%        |
| <b>Students with Disabilities</b> | 35.7%        | 35.3%        | 42.9%        | 27.8%        | 41.9%        |

Course participation data are presented to show trends and patterns in student participation in various parts of our elective areas. Senior year math and science course participation is presented to show students likely taking four credits in these subjects. Science courses in this data do not include (at this time) CTE course that also carry science credit, but courses offered in the science department only.

# STUDENT ACHIEVEMENT REPORT

## Advanced Placement

Students participating in at least one AP class as a percentage of high school enrollment.

|                                   | 2018-2019    | 2019-2020    | 2020-2021    | 2021-2022    | 2022-2023    |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|
| <b>All</b>                        | <b>36.3%</b> | <b>38.6%</b> | <b>36.5%</b> | <b>36.1%</b> | <b>39.9%</b> |
| <b>Students of Color</b>          | 28.8%        | 31.7%        | 29.3%        | 21.8%        | 28.3%        |
| <b>Low Income Students</b>        | 20.5%        | 22.9%        | 21.0%        | 13.7%        | 13.5%        |
| <b>Students with Disabilities</b> | 9.6%         | 6.1%         | 5.0%         | 5.0%         | 4.5%         |

Students Taking at least one AP exam as a percentage of high school enrollment.

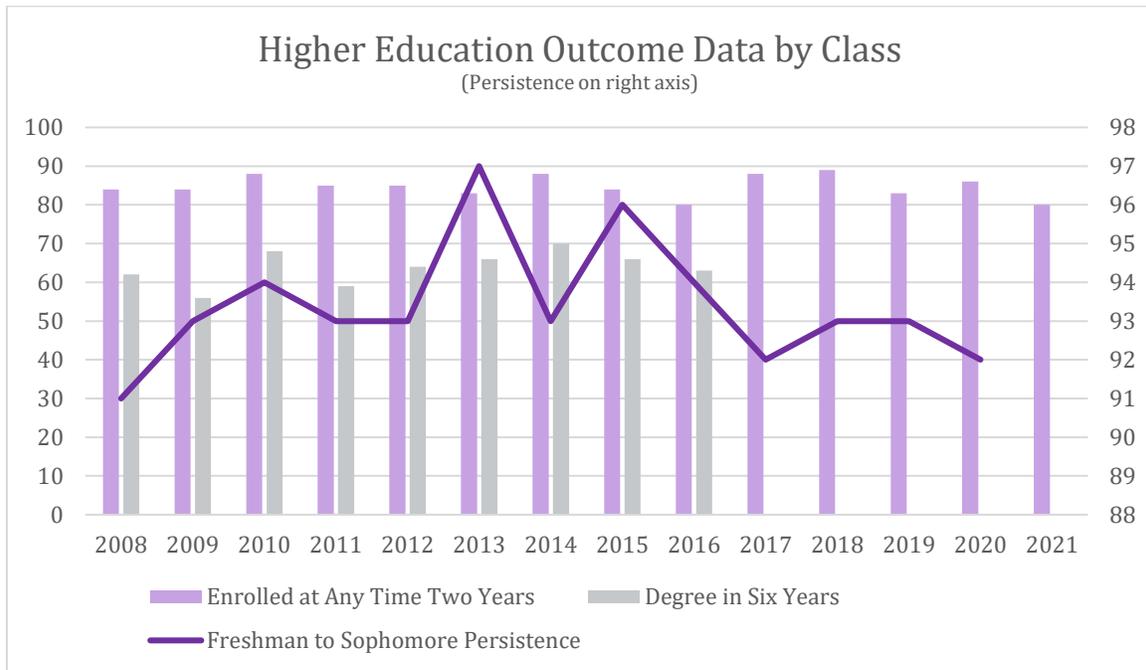
|                                   | 2018-2019    | 2019-2020    | 2020-2021    | 2021-2022    | 2022-2023    |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|
| <b>All</b>                        | <b>34.2%</b> | <b>35.2%</b> | <b>32.4%</b> | <b>34.4%</b> | <b>38.5%</b> |
| <b>Students of Color</b>          | 26.0%        | 29.6%        | 23.3%        | 22.4%        | 27.7%        |
| <b>Low Income Students</b>        | 8.9%         | 13.6%        | 8.9%         | 6.5%         | 10.1%        |
| <b>Students with Disabilities</b> | 6.1%         | 4.3%         | 3.3%         | 5.0%         | 4.5%         |

Percentage of exams with Score 3+

|                                   | 2018-2019    | 2019-2020    | 2020-2021    | 2021-2022    | 2022-2023    |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|
| <b>All</b>                        | <b>78.6%</b> | <b>73.1%</b> | <b>69.4%</b> | <b>75.1%</b> | <b>74.2%</b> |
| <b>Students of Color</b>          | 78.8%        | 60.3%        | 67.3%        | 71.9%        | 71.4%        |
| <b>Low Income Students</b>        | 70.6%        | 78.1%        | 80.0%        | 68.8%        | 54.5%        |
| <b>Students with Disabilities</b> | 78.6%        | 16.7%        | 0.0%         | 66.7%        | 57.1%        |

# STUDENT ACHIEVEMENT REPORT

## National Student Clearinghouse Data



### National Student Clearinghouse Data-Overall Percentage of Graduating Class

|                                   | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|-----------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Fall Enrolled                     | 81%  | 79%  | 83%  | 77%  | 80%  | 77%  | 83%  | 78%  | 76%  | 82%  | 82%  | 80%  | 80%  | 76%  | 78%  |
| Enrolled at Any Time Two Years    | 84%  | 84%  | 88%  | 85%  | 85%  | 83%  | 88%  | 84%  | 80%  | 88%  | 89%  | 83%  | 86%  | 80%  |      |
| Freshman to Sophomore Persistence | 91%  | 93%  | 94%  | 93%  | 93%  | 97%  | 93%  | 96%  | 94%  | 92%  | 93%  | 93%  | 92%  |      |      |
| Degree in Six Years               | 62%  | 56%  | 68%  | 59%  | 64%  | 66%  | 70%  | 66%  | 63%  |      |      |      |      |      |      |

We obtain this data through the StudentTracker service from the National Student Clearinghouse. Recent years have more disaggregated data. The Clearinghouse makes comparative data available for similar schools who participate in StudentTracker, which for Waunakee is the higher income group. The most recent data available follows.

Immediately Enrolled First Fall: NSC Comparison: 71% (Class of 2022). Waunakee - 78%

Persistence Rate: NSC Comparison: 90% (Class of 2020). Waunakee - 92%

College Completion Rate Six Years After High School Graduation: NSC Comparison: 60% (Class of 2016). Waunakee - 63%

# STUDENT ACHIEVEMENT REPORT

## Immediately Enrolled First Fall After High School Graduation

|                                   | 2018 | 2019 | 2020 | 2021 | 2022 |
|-----------------------------------|------|------|------|------|------|
| <b>All</b>                        | 82%  | 80%  | 80%  | 76%  | 78%  |
| <b>Female</b>                     | 80%  | 87%  | 81%  | 81%  | 85%  |
| <b>Male</b>                       | 82%  | 73%  | 79%  | 70%  | 70%  |
| <b>Students with Disabilities</b> | 50%  | 41%  | 55%  | 39%  | 70%  |
| <b>Low Income Students</b>        | 60%  | 50%  | 47%  | 41%  | 33%  |
| <b>Students of Color</b>          | 61%  | 31%  | 51%  | 38%  | 14%  |

## Enrolled at Any Time in First Two Years After High School Graduation

|                                   | 2018 | 2019 | 2020 | 2021 | 2022 |
|-----------------------------------|------|------|------|------|------|
| <b>All</b>                        | 89%  | 83%  | 86%  | 81%  |      |
| <b>Female</b>                     | 91%  | 89%  | 88%  | 85%  |      |
| <b>Male</b>                       | 87%  | 77%  | 83%  | 76%  |      |
| <b>Students with Disabilities</b> | 79%  | 52%  | 60%  | 52%  |      |
| <b>Low Income Students</b>        | 72%  | 50%  | 65%  | 53%  |      |
| <b>Students of Color</b>          | 66%  | 34%  | 60%  | 46%  |      |

## Enrolled First Year after High School Who Returned for Second Year (Persistence Rate)

|                                   | 2017 | 2018 | 2019 | 2020 | 2021 |
|-----------------------------------|------|------|------|------|------|
| <b>All</b>                        | 92%  | 93%  | 93%  | 92%  |      |
| <b>Female</b>                     | 95%  | 94%  | 95%  | 96%  |      |
| <b>Male</b>                       | 89%  | 91%  | 90%  | 88%  |      |
| <b>Students with Disabilities</b> | 92%  | *    | 85%  | 91%  |      |
| <b>Low Income Students</b>        | 84%  | 73%  | *    | 90%  |      |
| <b>Students of Color</b>          | 89%  | 58%  | 43%  | 60%  |      |

# Minutes of Facility Committee Meeting

## The Board of Education Waunakee Community School District

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A Facility Committee Meeting of the Board of Education of Waunakee Community School District was held Monday, December 4, 2023, beginning at 7:30 AM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

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

Ensign called meeting to order at 7:30AM.

### **II. ROLL CALL**

Present: Dotzler, Ensign, Heinemann

Also present: Guttenberg, Summers, Dye, Bauer, Weiseman, Cramer(zoom)

### **III. APPROVE AGENDA**

A motion was made by Dotzler, second by Heinemann to approve the agenda as posted.

Motion carried 3-0.

### **IV. PUBLIC COMMENTS**

There were no public comments for this meeting.

### **V. 2024 BOND PROCEEDS MANAGEMENT**

Summers presented and answered questions regarding the topic of 2024 bond proceeds management. The options for moving forward with 2024 plans were reviewed. Guttenberg recommended consideration of option #3 due to the number of maintenance projects that could be funded in 2024. Option #3 references meeting the spending requirements for the \$99 million dollar bond issue and maximizing interest earnings. The committee members were in agreement with moving forward with Option #3. The Budget Committee will be reviewing this topic on Thursday the 7<sup>th</sup> as well. No action was requested on this agenda item.

### **VI. 2024 FEDERAL ENERGY EFFICIENCY INCENTIVE PROGRAMS**

Summers presented and answered questions regarding the federal energy efficiency programs that are available in 2024. Energy efficiency projects can have multiple benefits in 2024:

- 1) Reducing utility expenditures in fund 10
- 2) Improved classroom lighting throughout all 4 older facilities
- 3) Opportunity to pursue both state and federal energy efficiency incentives
- 4) Environmental impact of reduced energy usage

The committee was in agreement for the administration to continue to move forward on these options. No action was requested on this agenda item.

### **VII. HERITAGE ELEMENTARY SCHOOL**

#### **A. Update on Schedule/Finances**

Summers presented the Heritage contingency tracker and answered questions from the committee. The Heritage project is going well and is on schedule.

## **VIII. CONSIDERATION OF CAPITAL PROJECTS**

Summers presented and answered questions regarding the capital projects tracking document. The tracking document has been shared in the format requested by the committee at the last meeting in October.

### **A. HVAC Projects**

Summers presented and answered questions regarding the HVAC project proposal from NAMI. A software system change will be necessary in 2024, as the HVAC systems may not be able to operate in the event of equipment failure. Administration is requesting approval of the front end system at this time (option 1). The full system replacement option is not necessary at this time.

A motion was made by Heinemann, second by Dotzler, to recommend to the full board to consider moving forward with option 1 as presented. Motion carried 3-0.

### **B. High School Capital Maintenance Projects**

Summers presented and answered questions regarding the capital maintenance planning at the high school. Scott Bauer from the maintenance department was able to also answer questions. Administration did not request approval of any of these projects.

### **C. Districtwide Capital Maintenance Projects**

Summers presented and answered questions regarding the consideration of district wide maintenance projects. Scott Bauer from Maintenance was also available for questions. Administration is requesting approval of the projects highlighted in yellow.

A motion was made by Heinemann, second by Dotzler, to recommend to the full board to consider the highlighted items on the Districtwide Capital maintenance projects as presented. Motion carried 3-0.

## **IX. FUTURE MEETINGS**

Summers asked the facility committee to start meeting once a month prior to the regular board meeting.

### **X. ADJOURN**

A motion was made by Dotzler, second by Heinemann, to adjourn the meeting at 8:24am. Motion carried 3-0.



## Bond Portfolio Management Report

WCSD - \$99MM G.O. Prom Notes, Series 2023 - New Draw (June 2023)

As of 11/14/23

| Investment Earnings Detail |  | Investment Proceeds Information |  |
|----------------------------|--|---------------------------------|--|
| \$3,743,855.80             | Current Portfolio Interest Income Estimate       | 02/01/23                        | Closing Date - Investment Proceeds Received    |
| \$1,265,744.58             | Potential Interest Income on Balances (5.36%)    |                                 |  |
| <u>\$5,009,600.38</u>      | Estimated Interest Income (Not including Rebate) | \$99,000,000.00                 | Investment Proceeds Received                   |
|                            |  | + \$3,598,296.06                | Total Interest Income Net of Rebate            |
| \$4,000,000.00             | Original Portfolio Interest Income Estimate      | = \$102,598,296.06              | Total Funding Available as of 11/14/23         |
|                            |  |                                 |  |
| 3.980%                     | Total Return for Arbitrage Purposes              | - \$23,951,751.32               | Cumulative Expenses Through 11/14/23           |
| 255                        | Weighted Avg Life of Future Projected Expenses   | = <u>\$78,646,544.74</u>        | Outstanding P & I Net of Rebate after 11/14/23 |

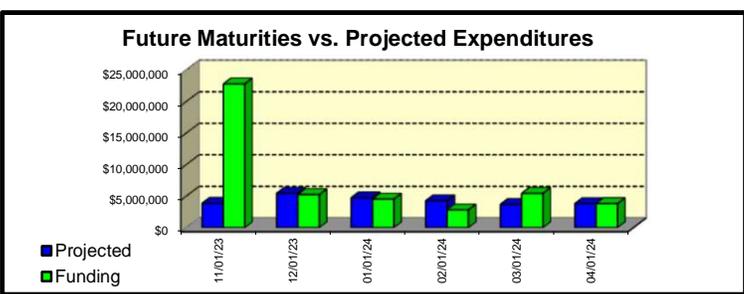
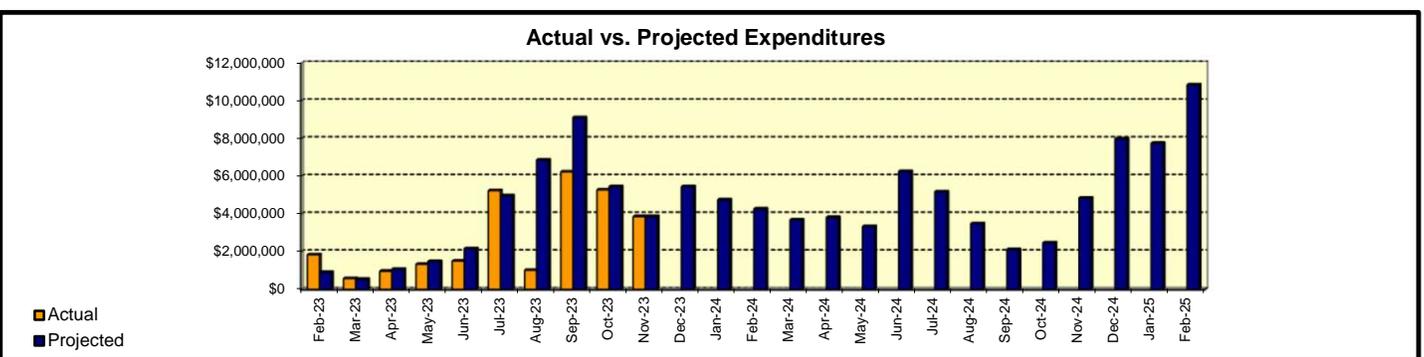
### Portfolio Arbitrage Status

**Yield Restriction:** The bond proceeds currently fall under the three year temporary period and are therefore not yield restricted.

**Arbitrage Rebate:** The proceeds are subject to arbitrage rebate; however, the district is currently qualifying for the two year exception. Based on cashflow projections, the district does expect to pay arbitrage.

|                       |  |                       |        |  |
|-----------------------|--|-----------------------|--------|--|
| \$5,009,600.38        | Estimated Interest Income (Not including Rebate) | \$5,009,600.38        | 3.980% | Current Interest Estimate for Arbitrage Purposes |
| \$1,411,304.32        | Anticipated Arbitrage Rebate Liability           | \$3,598,296.06        | 2.890% | Maximum Interest Limited by Arbitrage Yield      |
| <u>\$3,598,296.06</u> | Total Interest Income Net of Rebate              | <u>\$1,411,304.32</u> | 1.090% | Potential Arbitrage Rebate Liability             |

| Regulatory Requirement            |      |                  | Actual/Projected Portfolio Status |                  |                   | Regulatory Status as of 11/14/23            |                          |
|-----------------------------------|------|------------------|-----------------------------------|------------------|-------------------|---|--------------------------|
| Estimated Spend-Down Requirements |      |                  | Cumulative Expenses               |                  |                   | \$23,951,751.32                             | Expenses to Date: 23.03% |
| 08/01/23                          | 10%  | \$10,400,960.04  | 11.00%                            | \$11,437,000.94  | Actual Expense    | You have met the 10% requirement.           |                          |
| 02/01/24                          | 45%  | \$46,804,320.17  | 36.54%                            | \$38,004,729.32  | Projected Expense | Need to spend an additional \$22,852,568.85 |                          |
| 08/01/24                          | 75%  | \$78,007,200.29  | 62.04%                            | \$64,525,332.32  | Projected Expense | Need to spend an additional \$54,055,448.97 |                          |
| 02/01/25                          | 100% | \$104,009,600.38 | 100.00%                           | \$104,009,600.38 | Projected Expense | Need to spend an additional \$80,057,849.06 |                          |
| 02/01/26                          |      |                  |                                   |                  |                   | Need to spend an additional \$80,057,849.06 |                          |



| Funding Date | Projected Expenses | Portfolio Funding |
|--------------|--------------------|-------------------|
| 11/15/23     | \$3,860,515.00     | \$22,793,358.57   |
| 12/11/23     | \$5,445,982.00     | \$5,248,440.00    |
| 01/15/24     | \$4,746,481.00     | \$4,524,841.25    |
| 02/12/24     | \$4,265,991.00     | \$2,820,714.37    |
| 03/11/24     | \$3,686,711.00     | \$5,439,285.43    |
| 04/08/24     | \$3,816,371.00     | \$3,823,116.25    |

Disclosure Statement on reverse side of report.

**Disclosure Statement: Bond Portfolio Management Report**

The information and projections on the Bond Portfolio Management Report on the reverse side of this page is derived from information that comes from various sources. PMA Financial Network, Inc. (PMA) will assume, without further research, that all information provided by you (the "Issuer") or the Issuer's staff, agents and/or other intermediaries working on the Issuer's behalf is accurate. Such items may include but are not limited to:

- Information regarding the structure and pricing of the Issuer's bond issue and corresponding arbitrage yield limits.
- Information regarding the projected expenditures of the project.
- Information regarding the actual amounts and timing of disbursements on the project.
- Information and representations made by the Issuer and/or its intermediaries in any Issuer or bond issue document.

This report is designed as a planning tool that should be used for informational purposes only. The methodology used in preparing the report and its corresponding projections is dependent on certain data. This data may be generated using actual data and/or "reasonable" assumptions. Such items include but are not limited to:

- Investment/reinvestment assumptions that relate to actual dollars being invested/reinvested and/or the interest rates at which investments/reinvestments could be executed.
- It is assumed that the speed of the expenditures will not exceed the most current projection of expenditures and that fixed term investments will not be liquidated.

PMA does not take responsibility for any affect that other bond issues or borrowings may have on the projections or the stated or implied investment strategies. Furthermore, PMA does not take responsibility for differences between the projections on the report and any third party calculation. PMA does not take responsibility for any changes in tax law. Finally, PMA does not take responsibility for the issuer not meeting the requirements for an exception to the arbitrage/yield restriction rules.



# WCS D Maintenance Work Tracking Summary



8/30/2023

## MAINTENANCE BUDGET

|                  |   |                       |
|------------------|---|-----------------------|
| <b>11/4/2022</b> | <b>Total amount budgeted in referendum</b>          | <b>\$ 6,395,000</b>   |
| <b>11/4/2022</b> | <b>Bleacher Extension Referendum Amount</b>         | <b>\$ 500,000</b>     |
| <b>10/9/2023</b> | <b>Approved projects amount to date</b>             | <b>\$ (4,031,055)</b> |
| <b>8/14/2023</b> | <b>Funds allocated from contingency or interest</b> | <b>\$ 1,120,000</b>   |
|                  | <b>TOTAL FUNDS AVAILABLE</b>                        | <b>\$ 3,983,945</b>   |

## APPROVED (BY BOARD) PROJECTS

| <b>Date</b> | <b>Description</b>   | <b>Location</b>             | <b>Bid Amount</b>   |
|-------------|--|-----------------------------|---------------------|
| 3/13/2023   | Warrior Stadium track replacement, bleacher expansion and related improvements | High                        | \$ 1,300,000        |
|             | <b>APPROVED AT 4/10/2023 BOARD MEETING</b>                                     |                             | <b>\$ 1,300,000</b> |
| 4/10/2023   | Roof replacement - entire roof   | Middle                      | \$ 631,000          |
| 4/10/2023   | Redo TLC Roof*   | High                        | \$ 46,300           |
| 4/10/2023   | Freight Elevator Security *  | High                        | \$ 10,132           |
|             | <b>APPROVED AT 4/10/2023 BOARD MEETING</b>                                     |                             | <b>\$ 687,432</b>   |
| 5/1/2023    | Emergency Roof Repairs (NORTHERN)  | District                    | \$ 40,000           |
| 5/1/2023    | Emergency HVAC Repairs (NAMI)  | District                    | \$ 25,000           |
| 5/1/2023    | Emergency Plumbing Repairs (HOOPER)  | District                    | \$ 25,000           |
| 5/1/2023    | Emergency Electrical Repairs (GLOBALCOM/WESTPHAL)                              | District                    | \$ 25,000           |
| 5/1/2023    | Replace Walking Path near Century Avenue and Community Drive                   | District                    | \$ 33,453           |
| 5/1/2023    | Safety Film on all doors   | District                    | \$ 46,374           |
| 5/1/2023    | Low Driveway Inlet * (SOUTH CENTRAL CONTRACTING)                               | Prairie                     | \$ 2,842            |
| 5/1/2023    | (2) Card Readers   | Prairie                     | \$ 13,099           |
| 5/1/2023    | (4) Magnetic Door Holders  | Prairie                     | \$ 13,270           |
| 5/1/2023    | Asphalt Under Gaga Pits * (WOLF PAVING)  | Arboretum                   | \$ 19,741           |
| 5/1/2023    | Broken Curb Inlet Hole/Culvert * (SOUTH CENTRAL CONTRACTING)                   | Arboretum                   | \$ 7,000            |
| 5/1/2023    | 4 Card Readers & at Double Doors by Office * (GLOBALCOM)                       | Arboretum                   | \$ 13,099           |
| 5/1/2023    | (8) Magnetic Door Holders to isolate sections of building during lockdown *    | Arboretum                   | \$ 26,539           |
| 5/1/2023    | 8 Magnetic Door Holders for securing pods during lockdown *                    | Intermediate                | \$ 26,539           |
| 5/1/2023    | Classroom 131 Window *   | Middle                      | \$ 10,940           |
| 5/1/2023    | Door 1 Entrance Stair Treads *   | Middle                      | \$ 21,900           |
| 5/1/2023    | Door 1, 10 Walkway Concrete Replacement  | Middle                      | \$ 29,860           |
| 5/1/2023    | Sidewalk Repair * (Confirmed split cost with Village)                          | Middle                      | \$ 20,000           |
| 5/1/2023    | High School Bus Loop Sidewalk Ramp Replacement                                 | High                        | \$ 4,950            |
| 5/1/2023    | 16 Lockable Restrooms *  | High                        | \$ 6,553            |
| 5/1/2023    | Room 1433, 1411, 1501 Carpet   | High                        | \$ 13,290           |
| 5/1/2023    | 4 Card Readers at front office, other locations                                | High                        | \$ 16,000           |
| 5/1/2023    | Repair dust collector in Woodshop  | High                        | \$ 4,711            |
| 5/1/2023    | High School CO2 Tank Pad and Fencing   | High                        | \$ 9,902            |
| 5/1/2023    | Front Door Canopy  | District Office             | \$ 6,303            |
| 5/1/2023    | Air Handling Unit 05 Replacement   | High                        | \$ 300,000          |
| 5/1/2023    | Replacement of Chiller CH002 - includes upgrade to 350-ton                     | High                        | \$ 515,000          |
| 5/1/2023    | Replacement of Chiller CH001   | High                        | \$ 200,000          |
|             | <b>APPROVED AT 5/1/2023 BOARD MEETING</b>                                      |                             | <b>\$ 1,476,365</b> |
| 6/12/2023   | Middle School Fire Safety Project  | Middle                      | \$ 36,859           |
| 6/12/2023   | Prairie Elementary Remodeling Proposal   | Prairie                     | \$ 82,832           |
|             | <b>APPROVED AT 6/12/2023 BOARD MEETING</b>                                     |                             | <b>\$ 119,691</b>   |
| 7/10/2023   | Parking lot landscaping repair   | Intermediate                | \$ 9,970            |
| 7/10/2023   | Trees and light-blocking material for fence @ Warrior Stadium                  | High                        | \$ 17,200           |
| 7/10/2023   | Playground playmat chips   | AES, PES, IS                | \$ 12,266           |
| 7/10/2023   | Parking lot striping and minor repairs   | All lots except HES, Bethel | \$ 25,159           |
| 7/10/2023   | Special education restroom remodel   | Middle                      | \$ 11,000           |
| 7/10/2023   | Sentronic Closers  | AES, PES, IS                | \$ 16,798           |
| 7/10/2023   | WIS Security System Install  | Intermediate                | \$ 1,020            |
| 7/10/2023   | Eves, Troughs & Downspouts - North side  | High                        | \$ 19,728           |
| 7/10/2023   | Pool bleacher repair   | High                        | \$ 1,050            |
| 7/10/2023   | Flag pole repair   | Intermediate                | \$ 3,410            |

|  |  |                 |                     |
|--|--|-----------------|---------------------|
|  | <b>APPROVED AT 7/10/2023 BOARD MEETING</b> |                 | <b>\$ 117,601</b>   |
| 8/14/2023 Dishwasher Replacement                       |  | Middle          | \$ 29,430           |
| 8/14/2023 Softball Field Lights                        |  | High School     | \$ 250,000          |
|  | <b>APPROVED AT 8/14/2023 BOARD MEETING</b> |                 | <b>\$ 279,430</b>   |
| 9/11/2023 High School Signage                          |  | High School     | \$ 21,500           |
|  | <b>APPROVED AT 9/11/2023 BOARD MEETING</b> |                 | <b>\$ 21,500</b>    |
| 10/9/2023 Special Education Room Project               |  | Middle          | \$ 29,036           |
|  | <b>APPROVED AT 10/9/2023 BOARD MEETING</b> |                 | <b>\$ 29,036</b>    |
|  |  | <b>Total</b>    | <b>\$ 4,031,055</b> |
| <b>PENDING PROJECTS</b>                                |  |                 | \$ -                |
| <b>PROPOSED (NOT APPROVED) PROJECTS</b>                |  |                 |                     |
| 8/30/2023 Softball Field Conversion from JV to Varsity |  | High            | \$ -                |
|  |  | <b>Subtotal</b> | <b>\$ -</b>         |

| FACILITIES COMMITTEE CONSIDERATION |                  |  |     |       |              |                    |
|------------------------------------|------------------|--|-----|-------|--------------|--------------------|
| Facility                           | Division         | Scope Description  | Qty | Units | Unit price   | Estimated Total    |
| Arboretum                          | Plumbing         | Replace non working water softener (19 yrs old)          | 1   | EA    | \$5,588.00   | \$5,588.00         |
| Arboretum                          | Athletics        | Bleacher repairs   | 1   | EA    | \$2,472.00   | \$2,472.00         |
| High                               | Plumbing         | Repair water heater 1                                    | 1   | EA    | \$6,050.00   | \$6,050.00         |
| High                               | Doors            | Fire door closer hook up power                           | 1   | EA    | \$5,500.00   | \$5,500.00         |
| High                               | Athletics        | Old gym bleacher repairs                                 | 1   | EA    | \$2,459.00   | \$2,459.00         |
| High                               | Athletics        | Main gym bleacher repairs                                | 1   | EA    | \$4,780.00   | \$4,780.00         |
| High                               | Athletics        | Discus throwing area concrete                            | 1   | LS    | \$16,500.00  | \$16,500.00        |
| High                               | Athletics        | Bleachers, Portable 450 Seats                            | 1   | LS    | \$151,250.00 | \$151,250.00       |
| High                               | Athletics        | Furnish and install 2 new windows for baseball press box | 1   | LS    | \$7,500.00   | \$7,500.00         |
| High                               | Athletics        | Furnish and install 3 new windows for football press box | 1   | LS    | \$10,280.00  | \$10,280.00        |
| High                               | Athletics        | Furnish and install 2 new windows for soccer press box   | 1   | LS    | \$7,500.00   | \$7,500.00         |
| High                               | Doors            | Card readers in shipping/receiving area                  | 1   | LS    | \$10,000.00  | \$10,000.00        |
| Intermediate                       | Wall Finishes    | Wallpaper Graphics                                       | 1   | LS    | \$55,391.00  | \$55,391.00        |
| Intermediate                       | Doors            | Gymnasium electronic closers                             | 1   | LS    | \$8,352.00   | \$8,352.00         |
| Intermediate                       | Athletics        | Bleacher repairs   | 1   | EA    | \$2,950.00   | \$2,950.00         |
| Middle                             | Athletics        | Bleacher repairs   | 1   | EA    | \$3,858.00   | \$3,858.00         |
| Middle                             | Plumbing         | Installation of closed loop filtration equipment         | 1   | LS    | \$3,169.00   | \$3,169.00         |
| Prairie                            | Athletics        | Bleacher repairs   | 1   | EA    | \$2,472.00   | \$2,472.00         |
| Prairie                            | Site Development | Concrete replacement at door 2 and 23                    | 1   | LS    | \$12,460.00  | \$12,460.00        |
| Prairie                            | Wall Finishes    | Add privacy panels in restrooms                          | 6   | EA    | \$455.00     | \$2,730.00         |
| Prairie                            | Site Development | Poured in place playground and drainage                  | 1   | LS    | \$200,000.00 | \$200,000.00       |
| Prairie                            | Flooring         | Replace VCT tile   | 1   | LS    | \$400,000.00 | \$400,000.00       |
| Prairie                            | Safety           | UPS circuit additions (to prevent power outage problems) | 1   | LS    | \$4,310.00   | \$4,310.00         |
| District                           | Athletics        | Robot Painter  | 1   | LS    | \$30,000.00  | \$30,000.00        |
| District                           | Grounds          | Robotic Mowers   | 4   | EA    | \$5,500.00   | \$22,000.00        |
| District                           | Safety           | Replace 5 radio system UPS systems                       | 5   | EA    | \$1,727.00   | \$8,635.00         |
| District                           | Grounds          | JOHN DEERE 60 Heavy-Duty Rotary Broom                    | 1   | EA    | \$5,600.00   | \$5,600.00         |
| District                           | Grounds          | Skid Loader Pallet forks                                 | 1   | EA    | \$1,100.00   | \$1,100.00         |
| District Office                    | Site Development | Parking Resurface and Expansion                          | 1   | LS    | \$200,000.00 | \$200,000.00       |
|                                    |                  |  |     |       |              | <b>\$1,192,906</b> |

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## ***EcoStruxure Transition Project Proposal***

***Waunakee School District***

***September 27, 2023***

### ***Project Scope***

This proposal consists of transitioning the current Andover DDC systems to the Schneider Electric EcoStruxure platform.

### ***EcoStruxure Transition Plan***

#### **□ Step 1: Network Readiness**

- ✓ Software Enhancements - Applications
  - Utilize existing EcoStruxure Enterprise Server software (includes report server), EcoStruxure Workstation Pro software, and EcoStruxure Workstation software.
  - Provide creation of new graphical interface pages (all current graphics to be upgraded to EcoStruxure current standard) with revised graphics submitted for final approval by owner. Includes VAV matrix and other items as known to be desirable to owners.
  - Create central alarming for HVAC failure conditions, along with alarm lockout points for ease of maintenance.
- ✓ Hardware Enhancements – Network
  - Server and computer workstation provided by owner.
  - Provide EcoStruxure AS-P Automation Server(s) for site.

#### **□ Option 1: EcoStruxure Transition Over Existing Hardware (Front end only)**

- ✓ Replace existing BCX(s) with AS-P(s) and configure for EcoStruxure absorption of the existing Andover Continuum code
- ✓ Bring the main unit B3 controllers on-line in EcoStruxure, manipulating the units in hand during the process as needed to maintain building conditions.
- ✓ Verify all points through custom Data Views
- ✓ Attach graphical points
- ✓ Confirm alarming and trends
- ✓ Confirm all bindings
- ✓ Bring the remaining VAV B3 controllers on-line in EcoStruxure.
- ✓ Verify all points through custom Data Views
- ✓ Attach graphical points
- ✓ Confirm alarming, bindings, and trends

#### **□ Option 2 : EcoStruxure Transition Over New Hardware (Full Hardware Upgrade)**

- ✓ Route new com line utilizing ring topography in Cat 6 cabling. Com line to be run during standard business hours with no site disruption, prior to any install of new units.

## EcoStruxure Transition Project Proposal

Waunakee School District

September 27, 2023

- ✓ Download and convert existing programming, and preload into new controllers off site. All new controllers will be SmartX IP based controllers representative of Schneider Electric's most current product line and firmware.
- ✓ Replace existing BCX(s) with AS-P(s) and configure for EcoStruxure absorption of the existing Andover Continuum code
- ✓ Bring the main unit SmartX controllers on-line in EcoStruxure, manipulating the units in hand during the process as needed to maintain building conditions.
- ✓ Verify all points through custom Data Views
- ✓ Attach graphical points
- ✓ Confirm alarming and trends
- ✓ Confirm all bindings
- ✓ Bring the remaining SmartX VAV controllers on-line in EcoStruxure.
- ✓ Verify all points through custom Data Views
- ✓ Attach graphical points
- ✓ Confirm alarming, bindings and trends

### Clarifications:

- Facility will be provided with Automation Servers (AS-P) to replace each BCX
- Option B: We would operate in a manner to minimize site disruption. The Com for the new controllers would be pre run, and we would run both networks simultaneously during the transition. By doing so we can replace a single controller at a time and have minimal site disruption. Critical spaces would be coordinated for afterhours as needed.
- Proposal includes web-based and workstation level control site licenses.
- Owner to provide the server (virtual if desired) and/or the workstation
- Includes 8 hours of training performed by NAMI staff

| EcoStruxure Investment: | Option1          | Option2          | Controller# |
|-------------------------|------------------|------------------|-------------|
| Arboretum Elementary:   | \$32,000         | \$97,000         | 62          |
| Prairie Elementary:     | \$50,200         | \$141,700        | 89          |
| Waunakee High School:   | \$96,000         | \$348,000        | 248         |
| Intermediate School:    | \$32,000         | \$65,000         | 29          |
| Middle School:          | \$46,600         | \$136,000        | 109         |
| <b>Total:</b>           | <b>\$256,800</b> | <b>\$787,700</b> |             |

# Minutes of Policy Committee Meeting

## The Board of Education

### Waunakee Community School District

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A Policy Committee Meeting of the Board of Education of Waunakee Community School District was held Tuesday, December 5, 2023, beginning at 7:30 AM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

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

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

#### **II. ROLL CALL**

Present: Engebretson, Frey, Heinemann

Also Present: Guttenberg

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

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

#### **IV. PUBLIC COMMENTS**

No comments for this meeting.

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

Guttenberg presented and answered questions regarding the policies listed on the summary spreadsheet that were reviewed for this meeting. Policy 443 requires additional administrative review and will be brought back at the next installment. The committee asked administration to review policy 445.1 Rule and consider keeping it instead of repealing it. Administration will also review PRG policy 446 that was the updated version of current policy 445.1. This policy and rule will also be brought back at the next installment.

- A. 433 Assignment of Students to Classes
- B. 443 Student Conduct
- C. 443.1 Student Dress
- D. 831/443.3/522.2 Restrictions on Tobacco, Nicotine and Vapor Products
- E. 443.4 Student Alcohol and other Drug Abuse
- F. 443.5 Care of School Property by Students
- G. 443.6 Electronic Communications Devices - Students
- H. 731.1 (Current WCSD 443.6) Privacy in Locker Rooms
- I. 832 (WCSD Current Policy 443.7/723.5) Weapons on School Premises
- J. 443.8, 443.8 Rule, 443.8 E1, 443.8 E2 Gangs and Gang Related Activities
- K. 444 School -Aged Parents and Married Students
- L. 446 (WCSD Current 445.1 & 445.1 R) Student Search Activities
- M. 448 (WCSD Current 446) Students of Legal Age

A motion was made by Heinemann, second by Engebretson to recommend to the full board to approve the policies as presented except for 443, 445.1 Rule and 446. Motion Carried 3-0.

#### **VI. FUTURE MEETINGS**

Next meeting will be January 3<sup>rd</sup> at 7:30AM

#### **VII. ADJOURN**

JE JH 7:58

| Proposed Code # | Proposed Title                                       | Current policy code | WASB recommendation  | WASB Comment (if any)  | Administration Review                   | Committee review |
|-----------------|--|---------------------|--|--|---|------------------|
| 433             | Assignment of Students to Classes                    | 433                 | Keep current policy  | The PRG does not have a sample policy covering assignment of students to classes. Your current policy is acceptable.   | Edit to item D                          |                  |
| 443.1           | Student Dress  | 443.1               | Replace policy with PRG 443.1 Sample Policy 2                  | Your current policy is acceptable. I replaced it with PRG sample 2 to facilitate future updates.   | OK Review language to align with Handbk |                  |
| 831             | Restrictions on Tobacco, Nicotine and Vapor Products | 443.3               | Replace policy with PRG 831 Sample Policy 3 and recode to 831. | Your current policy covers students, employees and visitors and is coded under the WASB Policy Coding System as 831. In the alternative you might have duplicate policies coded 443.3 (students), 522.2 (employees) and 831 (visitors) with cross referencing. | OK with edits as indicated              |                  |
| 443.4           | Student Alcohol and Other Drug Abuse                 | 443.4               | Replace policy and rule with PRG 443.4 Sample Policy 3         | Your current policy covers students and visitors while the PRG sample covers students but not visitors. Visitors to schools is covered in PRG 860.   | OK reference Look alike, and field test |                  |

|       |  |       |   |  |                       |  |
|-------|--|-------|---|--|-----------------------|--|
| 443.5 | Care of School Property by Students          | 443.5 | Keep current policy   | The PRG does not have a sample on care of school property by students. WASB coding for this policy would be 731.2. Note that WASB uses the code 443.5 for student use of electronic communications devices. You might chose to keep your current coding or modify the coding to aign with WASB coding. Your current policy is acceptable.  | OK                    |  |
| 443.6 | Electronic Communications Devices - Students | 443.6 | Replace policy with PRG 443.5 sample policy 1   | WASB codes this policy as 443.5, you can choose to keep your current docing or change it to align with PRG coding, see the note above for policy 443.5. Your current policy has some internal inconsistencies, particularly in regard to cell phones being required to be turned off and stored in student lockers the entire school day, yet students can use their phones during passing periods and lunch time. | Review for legal - OK |  |
| 731.1 | Privacy in Locker Rooms                      | 443.6 | Replace policy with PRG 731.1 Sample Policy 1 and recode policy to align with WASB coding | Your current policy is word for word the same as PRG 731.1 Sample Policy 1. I am guessing that Nancy Dorman of our staff may have assisted your district with policies when this policy was adopted and then used this as a sample in the PRG. I suggest recoding the policy to align with the WASB coding system.   | OK                    |  |

|  |  |  |  |  |                                 |  |
|--|--|--|--|--|---------------------------------|--|
| 832                                      | Weapons on School Premises               | 443.7/723.5                              | Replace policy with PRG 832 Sample Policy 2 and recode policy to align with WASB coding  | Your policy covers facsimile weapons and certain physical acts that are not covered by the WASB sample, so I added those into the draft. I think you can prohibit those under this policy, but they may not be covered by the criminal laws that prohibit firearms or dangerous weapons on school policy. I suggest recoding the policy to align with the WASB coding system.  | Eliminate language as indicated |  |
| 443.8<br>443.8 R<br>443.8 E1<br>443.8 E2 | Gangs and gang related activities        | 443.8<br>443.8 R<br>443.8 E1<br>443.8 E2 | Keep current policy, rule and exhibits. Note that exhibit 2 is a rule rather than an exhibit and you might consider recoding it as 443.8 R2. | The PRG does not have a sample policy addressing gangs and gang related activities. Note that someone may raise First Amendment concerns about the regulation of student dress, although I believe the policy, rule and exhibits are defensible because the dress in question causes or is likely to cause a substantial disruption or material interference in school activities. Note that exhibit 2 is more of a rule than an exhibit and you might consider recoding it as a rule. | Keep all as indicated           |  |
|  | School-Aged Parents and Married Students | 444                                      | Delete policy  | Delete policy as school-aged parent and married student discrimination is covered in more detail in the student equal educational opportunity and related policies.  | Repeal                          |  |

|     |                       |     |   |   |                           |  |
|-----|-----------------------|-----|---|---|---------------------------|--|
| 448 | Students of Legal Age | 446 | Recode policy to align with WASB coding and amend current pollicy | The PRG does not have a sample addressing this topic. Your current policy is generally acceptable, but does not adequately address the notices required when a student with disabilities turns 18. You may have addressed this in another policy, though I do not recall seeing anything in the 300 series. | Special Ed. Dir to review |  |
|-----|-----------------------|-----|---|---|---------------------------|--|

**ASSIGNMENT OF STUDENTS TO CLASSES**

- A) Kindergarten Placement Criteria
  - 1) Students will be assigned to kindergarten sections according to attendance area.
  - 2) Students may be assigned to other kindergarten sections upon parent/guardian request if space permits and according to district policies.
  
- B) Placement Criteria for Grades 1-6  
Placement should be based on the following:
  - 1) Random heterogeneous selection.
  - 2) Balance by sex.
  - 3) Avoidance of apparent conflict (i.e. parent/teacher, student/teacher and sibling rivalry).
  - 4) Reduction of conflict between students that is harmful to the learning environment.
  
- C) Placement Criteria for Grades 7-12
  - 1) A master schedule of class offerings will be produced using summaries of student requests, teacher and facility availability, and a minimum conflict time schedule. Teachers will be assigned to courses and classes by the principal using recommendations from the department chairperson.
  - 2) Students will be randomly placed into specific teacher/class hour assignments as follows:
    - a) Grades 9-12 will be scheduled by computer.
    - b) Middle school students will be scheduled by computer or by principal/counselor hand scheduling following teacher recommendation.
    - c) The principal may modify individual student schedules of classes in order to attain class size balance, sex balance in the class, to avoid student/teacher/parent conflicts, and to promote harmonious peer relationships in class.

~~D) Parent/Guardian Requests~~

- ~~1) Parent/guardian requests for transfer of students into other sections will be considered and decisions will be made according to merit and the unique circumstances surrounding each situation. Requests should be made in writing stating the reasons for the requests.~~
- ~~2) Parent/Guardian requests for assignment of students to specific teachers prior to receiving notice of placement will be carefully reviewed to assure an equal opportunity for all students. Parents/guardians will be notified that they may make requests, but that all requests cannot be honored.~~
- ~~3) Building principals shall make the decision as to whether to approve a transfer or assignment request. Transfers or reassignments should only be made when absolutely necessary.~~
- ~~4) The decision of the principal may be appealed to the superintendent. The superintendent's decision will be final and not appealable to the Board.~~

D) Parent/Guardian Requests

Creating the school schedule is a complex process that requires balancing staffing and student needs. As administrators and counselors craft the schedule, they consider many factors.

1. Because of the complex nature of class placement, parent/guardian requests for specific teachers are not able to be honored.
2. Parent/guardian requests for transfer of students into other sections will be considered and decisions will be made according to merit and unique circumstances surrounding each situation. Requests should be made in writing to the building principal stating the reasons for the requests. While parent/guardian requests may be made, requests may not be honored, depending on the nature of the request and factors at the building level.
3. Building principals shall make the decision as to whether to approve a transfer or assignment request. Transfers or reassignments should only be made when absolutely necessary.
4. The decision of the principal may be appealed to the superintendent. The superintendent's decision will be final and not appealable to the Board.

E) Transfers/Open Enrollment/Tuition/Part Time (Open Enrollment) Students

- 1) Students entering the system after all enrolled/resident students have been placed shall be placed in classes in the same manner as resident students but in only those classes or buildings where space is available.

Cross Ref.: 343.2-Rule, Class Size Guidelines  
411, Equal Educational Opportunities  
420, School Admissions  
420-Rule, Transfer Student Admission  
422, Admission of Non-Resident Students (Other Than Open Enrollment Students)  
423, Full-time Open Enrollment  
432, School Attendance Areas

Adopted: March 1994

Revised: 4/13/98  
March 2002

Waunakee Community School District

# STUDENT DRESS

# Policy 443.1

Waunakee Community School District

Page 1 of 2

~~(This sample policy gives general authority and responsibility for making personal student dress decisions to the student and his/her parents or guardians, except under limited circumstances.)~~

The Waunakee Community School District recognizes that each student's mode of dress is an expression of personal style and individual preference. Therefore, responsibility for making student dress decisions will generally rest with the students themselves and their parents or guardians, except when their choices cause a health or safety concern or interfere with the educational program or school operations.

Accordingly, students are prohibited from wearing attire that:

- causes, or is likely to cause, a substantial disruption of or material interference with school activities;
- interferes with the District's educational mission or related policies; or
- endangers the health or safety of the student or others.
- Other student dress related policy as written in the school board approved student/parent handbook.

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This policy applies during the school day, in school vehicles, and at school-sponsored activities.

The building principal will inform staff, students and parents and guardians of this policy annually and provide for the fair and consistent enforcement of the policy.

If there is a disagreement between staff and students and/or their parents or guardians regarding the appropriateness of a student's attire, the principal has the authority to make this decision and determine the actions that will be taken to deal with the matter.

## Legal References:

### Wisconsin Statutes

- [Section 118.035](#) [school uniforms]
- [Section 118.13](#) [student nondiscrimination]
- [Section 120.13\(1\)\(a\)](#) [school board power to set rules pertaining to student conduct and dress]

## Cross References:

- ~~[440. Student Expression Activities](#)~~
- ~~[443.8. Gang and Gang-Related Activities](#)~~
- ~~[WASB PRG 443.1 Sample Policy 2](#)~~

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**Adoption Date:** 12/13/82

**Revised:** 4/22/91  
March 1994  
6/7/99  
March 2002

# STUDENT DRESS

Waunakee Community School District

# Policy 443.1

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# RESTRICTIONS ON TOBACCO, NICOTINE, AND VAPOR PRODUCTS

Policy  
831 / **443.3/522.2**

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Waukeek Community School District

Page 1 of 4

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

## District Students

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

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

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

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

## District Employees

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

# RESTRICTIONS ON TOBACCO, NICOTINE, AND VAPOR PRODUCTS

Policy  
831/443.3/522.2

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Waunakee Community School District

Page 2 of 4

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

## Exceptions:

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

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

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

## **Visitors and Other Individuals**

Prohibited Use: Although additional restrictions apply to students, District employees, and other designated contractors and agents of the District, no person may smoke or otherwise use any tobacco product, any type of e-cigarette, any nicotine product that is not an FDA-approved smoking cessation product, or any vapor product that contains (or may sometimes contain)

<sup>1</sup> This is optional language. I do not see similar language in your current policy, wanted to let you make the choice regarding including or deleting this.

# RESTRICTIONS ON TOBACCO, NICOTINE, AND VAPOR PRODUCTS

Policy  
831/443.3/522.2

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Waukeek Community School District

Page 3 of 4

nicotine while the individual is on any premises owned, rented/leased, or controlled by the District or in any vehicle that is owned, rented/leased, or contracted by the District.

## Exceptions:

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

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## Notice and Enforcement

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

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

## Legal References:

### Wisconsin Statutes

[Section 101.123](#)

[smoking prohibited in certain enclosed places; notice and enforcement required]

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

# RESTRICTIONS ON TOBACCO, NICOTINE, AND VAPOR PRODUCTS

Policy  
831 / 443.3/522.2

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Waukeek Community School District

Page 4 of 4

[Section 111.321](#)

[prohibited employment discrimination on the basis of the use of lawful products off the employer's premises during nonworking hours]  
[school board duty to prohibit tobacco use on school premises]

[Section 120.12\(20\)](#)

## Federal Laws

[20 U.S.C. §§7971-7974](#)

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

## Cross References:

[447.3, Student Suspensions](#)

[447.5, Discipline of Students with Disabilities](#)

[WASB PRG 831 Sample Policy 3](#)

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

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

[10/13/87](#)

[4/22/91](#)

[5/11/92](#)

[March 1994](#)

[March 2002](#)

[September 2018](#)

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# STUDENT ALCOHOL AND OTHER DRUG ABUSE

Waukegan Community School District

## Policy 443.4

Page 1 of 3

*(This sample policy is identical to 443.4 Sample Policy 2 in the PRG except that this sample (1) expressly addresses the use/possession of medications, hazardous inhalants and other controlled substances (and their analogs); and (2) does not include the list of supplemental directives found on the second page of 443.4 Sample Policy 2 which illustrate how a board can use policy or policy-related guidelines to set additional expectations to reinforce the district's anti-alcohol and anti-drug use messages for students.)*

The following apply whenever a student is on school premises or otherwise subject to the supervision of a school authority, including whenever a student is using District-provided transportation or participating in or attending any District-sponsored activity:

1. No student shall possess, use, distribute, sell, purchase, or be under the influence of alcohol or illegal drugs, ~~or look alike substances.~~
2. No student may possess, use, distribute, sell, or purchase drug paraphernalia.
3. Students may possess and use prescription drugs and over-the-counter medications only as permitted under the District's student medication policies, and students are prohibited from selling, purchasing, and distributing such medications to the same extent as applies to illegal drugs.
4. A student may possess and use a product or substance that could improperly be used as a hazardous inhalant only (a) for a school-authorized purpose; and (b) in a manner that is consistent with the intent of the manufacturer and any cautionary labeling/instructions. Students may not be under the influence of a hazardous inhalant.
5. No student may possess, use, distribute, sell, purchase, or be under the influence of any controlled substance or controlled substance analog that is an intoxicant and that is not more specifically addressed by this policy, except to the extent any such possession or use is for a school-authorized purpose (e.g., a chemical used in an approved lab).

Students are expected to comply with this policy. Failure to comply shall result in school-imposed consequences which may include the provision of behavioral interventions and supports, appropriate referrals, sanctions under any applicable District's student activity code, and/or other disciplinary actions up to and including suspension or expulsion from school. Referrals may also be made to law enforcement officials.

*(Editor's Note: A school district should include the next paragraph of this sample (below) if the district wishes to establish and retain the authority to require a student to submit to a breath test for alcohol based upon reasonable suspicion. If the district includes the paragraph regarding breath tests in its policy, it is strongly recommended that the District establish/review further written AODA procedures for students that detail the extent to which discipline and referrals for screening, services, or treatment will be made following a failed test or a refusal. This recommendation follows from the requirement found in section 118.45 of the state statutes that "no school board may require a pupil to provide one or more samples of his or her breath for the purpose of determining the presence of alcohol in the pupil's breath until the school board has adopted written policies regarding disciplines or treatments that will result from being under the influence of alcohol while on school premises or from refusing to submit to breath testing to determine the presence of alcohol in the pupil's breath.")*

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# STUDENT ALCOHOL AND OTHER DRUG ABUSE

Waukegan Community School District

## Policy 443.4

Page 2 of 3

~~A school principal, designee, or a law enforcement officer, authorized by the school board, [insert authorized positions/persons—e.g., A licensed administrator who has responsibilities related to student conduct or student services, a school resource officer, or a law enforcement officer designated by the District Administrator or a building principal]~~ may require a student to submit to a breath test to determine the presence of alcohol in the student's system whenever the person requiring the test has reasonable suspicion that the student is under the influence of alcohol on school premises, in a motor vehicle used for District-provided transportation, or while participating in a District-sponsored activity. Such test shall be administered by a law enforcement officer or by a trained school district employee and shall meet state law requirements. **A field sobriety test or field observation assessment may also be used to determine if a student is under the influence of a controlled substance.** A student may be subject to school disciplinary action for refusing to submit to such a test, and a refusal may give rise to an adverse inference in school disciplinary proceedings. The District shall refer a student to appropriate alcohol and drug intervention services whenever the District has determined that (1) the student has been under the influence of alcohol in violation of this policy; or (2) a student has refused to submit to a required breath test as provided in this paragraph.<sup>1</sup>

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The Board expects the administration and other District employees, to the extent consistent with the employee's specific role, to provide instruction, structure District-sponsored activities, and conduct District operations in a manner that provides students with consistent messages regarding the dangers of alcohol and drug use.

Staff, students, and parents and guardians shall be informed of this policy via student handbooks and/or through other appropriate means.

### Legal References:

#### Wisconsin Statutes

|                                      |   |
|--------------------------------------|---|
| <a href="#">Section 118.01(2)(d)</a> | [instruction on the effects of alcohol and controlled substances use, including prescription drugs, and drug abuse awareness and prevention]            |
| <a href="#">Section 118.126</a>      | [privileged communication related to student alcohol/controlled substances use]   |
| <a href="#">Section 118.24(2)(f)</a> | [dissemination of information regarding alcohol and drug abuse services and related referrals]  |
| <a href="#">Section 118.257</a>      | [liability exemption for referral to law enforcement officials and removal from school premises/activities for alcohol and other controlled substances] |
| <a href="#">Section 118.45</a>       | [tests for alcohol; policy required]  |
| <a href="#">Section 120.13(1)</a>    | [school board power to adopt student conduct rules and discipline students]   |
| <a href="#">Section 125.09(2)</a>    | [possession of alcohol on school grounds prohibited]  |
| <a href="#">Section 939.22(15)</a>   | [defining hazardous inhalant]   |
| <a href="#">Chapter 961</a>          | [controlled substances laws]  |

### Cross References:

WASB PRG 443.4 Sample Policy 3

# STUDENT ALCOHOL AND OTHER DRUG ABUSE

Waukegan Community School District

## Policy 443.4

Page 3 of 3

[347-Rule \(1\), Procedures for the Maintenance and Confidentiality of Student Records](#)

[347-Rule \(2\), Law Enforcement and Other Agency Record Information](#)

[377.2, Random Drug Tests and Co-Curricular Participants](#)

[443.1, Student Dress Code](#)

[447.3, Student Suspension](#)

[447.4, Student Expulsion](#)

[447.4-Rule, Early Reinstatement for Expelled Student](#)

[447.5, Discipline of Students with Disabilities](#)

[522.1, Drug Free Workplace](#)

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**Adoption Date:**

Policies of the Board of Education

Series 400: Students

**CARE OF SCHOOL PROPERTY BY STUDENTS**

443.5

All students and/or their parents/guardians will be required to pay for damage to school property that results from rule violations, negligence, malicious mischief, etc. If payment is not made, the Board of Education may file this claim with the proper authorities.

Damage to school property due to accident through the instructional or extra-curricular program will not be billed.

Legal Ref.: Section 895.035 Wisconsin Statutes

Cross Ref.: 443.8, Gangs and Gang-Related Activities  
731.1, Vandalism

Adopted: 12/13/82

Revised: March 1994  
March 2002

Waunakee Community School District

# STUDENT USE AND POSSESSION OF ELECTRONIC COMMUNICATION DEVICES

## Policy 443.6

Waukegan Community School District

Page 1 of 3

~~(This sample policy authorizes student possession of cell phones and other electronic communication devices during the school day and during school activities, and allows their limited use as authorized by the building principal in line with the policy.)~~

This policy is intended to apply to students when they are at school, participating in any school-sponsored activity, and at all other times when the student is subject to the authority and supervision of District officials. At such times and under the conditions established in this policy, students may possess an electronic communication device such as a cellular telephone or other personal electronic device with communications functions or with recording, photographic, or video-imaging capabilities. Students may also use portable media players when they do not interfere with the learning environment and have the specific permission of the supervising teacher.<sup>1</sup> Students may use such devices only with school permission that has been granted pursuant to this policy.

Building principals are authorized to establish school rules and acceptable use guidelines for students' limited and non-disruptive use of electronic devices for educational, safety, medical, vocational, or other legitimate reasons.

The rules shall permit students at all grade levels to use a personal electronic device as needed (e.g., to contact a responsible adult) in any emergency situation that involves an immediate threat to the health, safety, or property of any person. However, when carrying out school emergency response plans an administrator or other staff member may direct students to turn off their personal electronic devices so that emergency communication networks are not overwhelmed and so that emergency response efforts are not jeopardized.<sup>2</sup>

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Students shall not use electronic communication devices:

- To engage in bullying or harassment.
- To communicate test answers, photograph tests, or engage in any other conduct that constitutes or facilitates academic dishonesty.
- To take, disseminate, transfer, or share any images, recordings, or other content that is obscene, lewd, illegal, sexually-explicit, or otherwise inappropriate for the school setting.
- In areas where other people have a reasonable expectation of privacy, including all locker rooms, bathrooms, or other changing areas (except in an emergency).
- To create, communicate, share, or post recordings or images of any other student or staff member without permission from that student or staff member (except in an

<sup>1</sup> This sentence is from your current policy.

<sup>2</sup> The highlighted language is not required by law. Your current policy requires that students keep their cell phones in their locker during the school day and you might continue to require that if you wish (in which case you should delete the highlighted language).

# STUDENT USE AND POSSESSION OF ELECTRONIC COMMUNICATION DEVICES

## Policy 443.6

Waukeek Community School District

Page 2 of 3

emergency).

- In violation of the District's rules surrounding students' acceptable use of technology.

Possession and use of an electronic communication device by a student under this policy is a privilege. A student who chooses to exercise this privilege does so subject to the following conditions:

- Students are allowed to use electronic communication devices during passing times and lunch periods, excluding classrooms, restrooms and locker rooms, except where specifically permitted by instructors<sup>3</sup>.
- The District is not responsible for the safety or security of personal electronic equipment that students possess or use at school or at a school-related activity. Students who possess or use such device(s) do so at their own risk with regard to possible theft, damage, misappropriation of data/equipment, or other loss.
- If the District determines that a student has possessed or used such a device in violation of the law, this policy, or a school rule or directive, the student is subject to appropriate school-imposed consequences, such as the possible loss of privileges, suspension, and/or expulsion. The District may also refer certain matters to law enforcement.
- If a District official has reason to suspect or determines that a student has possessed or used an electronic device in violation of the law, this policy, or a school rule or directive, a District official may temporarily confiscate the device and/or turn the device over to law enforcement.

*{Editor's Note: The next paragraph of this sample, below, addresses searches of students' personal electronic devices. The general legality of and the limits on such searches remain evolving areas of the law. While such searches have not been absolutely prohibited and while it is likely preferable to give students notice of this possibility within this type of policy, school officials are advised to exercise the authority to search with extreme caution and to avoid conducting such searches whenever it is practical to do so. A district that has specific protocols in place for such searches (e.g., only a building principal or the District Administrator may conduct the search of a cell phone) may wish to modify the more general language of the next paragraph.}*

- A device possessed or used by a student may be subject to an appropriately limited search by a District official when the official has reason to suspect that such a search may lead to evidence of a crime or a violation of Board policy or school rules. The scope of any such search will be limited to the suspected violation.

<sup>3</sup>This sentence is from your current policy. Note that your current policy has other language requiring that cell phones be kept in lockers during the school day, which seems inconsistent with this sentence. This is a local policy decision—you can ban cell phones, allow them in school but require that they be kept in lockers all day or allow students to be in possession of cell phones subject to the acceptable use policy.

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# STUDENT USE AND POSSESSION OF ELECTRONIC COMMUNICATION DEVICES

Policy 443.6

Wauwaukee Community School District

Page 3 of 3

To the extent prohibited by law, school employees shall not request or require a student to disclose the access information for any of the student's personal Internet account(s), including those that may be accessible through a student's personal electronic communications device.

Neither this policy nor any school rules shall be construed to limit a student's ability to possess and appropriately use an electronic device that functions as assistive technology that is necessary for a student's education and that is required or authorized under an individualized education program (IEP) or a Section 504 plan.

Students shall be informed of this policy annually via student handbooks.

## Legal References:

### Wisconsin Statutes

- [Section 118.258](#) [student use and possession of electronic communication devices]
- [Section 120.13\(1\)](#) [school board power to set conduct rules and discipline students]
- [Section 175.22](#) [locker room privacy statute and policy requirement]
- [Section 947.0125](#) [unlawful use of computerized communication device]
- [Section 995.50\(2\)](#) [intrusion on the privacy of another]
- [Section 995.55](#) [access to personal Internet accounts]

## Cross References:

WASB PRG 443.5 Sample Policy 1

**Adoption Date:** ~~March 1994~~

**Revised:** ~~March 2002~~

~~May 2004~~

~~February 2009~~

~~July 2011~~

~~May 2014~~

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# Privacy in Locker Rooms

# Policy 731.1

Waunakee Community School District

Page 1 of 2

***(This sample policy restricts all interviews of individuals in locker rooms and all use of recording devices, including cell phones with photographic capabilities, in locker rooms.)***

The District shall observe measures intended to protect the privacy rights of individuals using school locker rooms. The following provisions outline the extent to which that protection can and will be provided:

- (1) Locker rooms are provided for the use of physical education students, athletes and other activity groups and individuals authorized by the building principal or by District policy. No one will be permitted to enter into the locker room or remain in the locker room to interview or seek information from an individual in the locker room at any time. Such interviews may take place outside of the locker room consistent with applicable District policies and/or school rules.
- (2) No cameras, video recorders or other devices that can be used to record or transfer images may be used in the locker room at any time.
- (3) No person may use a cell phone to capture, record or transfer a representation of a nude or partially nude person in the locker room or to take any other photo or video image of a person in the locker room.

Students and staff violating this policy shall be subject to school disciplinary action and possible legal referral, if applicable. Other persons violating the policy may be subject to penalties outlined in state law. The building principal or his/her designee shall be responsible for enforcing this policy.

This policy shall be publicized annually and posted in each locker room in the District.

## Legal References:

### Wisconsin Statutes

- [Section 120.13\(35\)](#) [access to school buildings]
- [Section 175.22](#) [privacy in locker room policy]
- [Section 942.08](#) [invasion of privacy]
- [Section 942.09](#) [representations depicting nudity]
- [Section 995.50](#) [right of privacy]

## Cross References:

WASB PRG 731.1 Sample Policy 1

- [822, News Media Relations](#)
- [830-Rule, Use of Facility regulations](#)
- [830-Exhibit \(1\), Facility Use Rental Fee Exemption Request](#)
- [830-Exhibit \(2\), Community Use of Recreational Facilities](#)
- [832, Public Conduct on School Property](#)
- [833, Facility Use – Pet Restriction](#)
- [833 – Exhibit, Facility Use – Pet Restriction](#)

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# Privacy in Locker Rooms

# Policy 731.1

Waunakee Community School District

Page 2 of 2

[851. Advertising in the Schools](#)

**Adoption Date:** October 2008

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# WEAPONS ON SCHOOL PREMISES

# Policy 832

Wauwaukee Community School District

Page 1 of 3

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

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

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

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The following are exceptions to the policy prohibition:

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

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

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

# WEAPONS ON SCHOOL PREMISES

# Policy 832

Waukegan Community School District

Page 2 of 3

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

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

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

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

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

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

## Legal References:

### Wisconsin Statutes

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

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

# WEAPONS ON SCHOOL PREMISES

# Policy 832

Waukegan Community School District

Page 3 of 3

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

### Federal Laws

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

### Cross References:

WASB PRG 832 Sample Policy 2

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

**Adoption Date:** ~~March 1994~~  
~~September 1994~~

**Revised:** ~~12/11/95~~  
~~March 2002~~  
~~July 2006~~  
~~July 2012~~

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Policies of the Board of Education

Series 400: Students

**GANGS AND GANG-RELATED ACTIVITIES**

443.8

The Waunakee Community School District Board of Education recognizes that the commission of antisocial acts or criminal acts by individual students or groups of students interferes with the mission of the District.

The Board further recognizes that the presence of gangs, gang symbols, gang activities, and gang affiliations can cause a disruption of or interfere with school and school activities.

As a result, student(s) antisocial or criminal activities as monitored by school employees will not be tolerated and will be reported to school administrators for appropriate action.

Violation of this policy will subject students to appropriate disciplinary action which may include suspension, expulsion, and/or criminal charges filed with police agencies.

Adopted: March 1994

Revised: March 2002

Waunakee Community School District

Policies of the Board of Education

Series 400: Students

### **GANGS AND GANG-RELATED ACTIVITIES**

443.8-Rule **1**

Students enrolled in the Waunakee Community School District shall not be involved in antisocial or criminal activities which disrupt school or school sponsored activities.

Student "gang" activities that cause or may cause a disruption of school or school-sponsored activities are prohibited.

It will be the responsibility of school staff to monitor and document the existence of gang activity in the schools.

If the school principal records student involvement for monitoring purposes, the parents/guardians of the student will be informed in writing by the principal

The Director of Student Services will coordinate all efforts related the Board's gang policy and any other gang abatement activities undertaken by the district.

Related Definition:

A "gang" as defined by this policy, is a group of three or more individuals with a unique name, identifiable marks or symbols, whose members claim turf or territory, associate on a regular basis, and engage in antisocial or criminal activity.

The Board lists the following criteria for identifying youths as gang members. School administrators shall monitor student behavior by using the criteria to identify gang involvement as follows:

The criteria includes:

- 1) Having gang tattoos
- 2) Wearing gang garb that could include the color of clothing, head covering or methods of grooming.
- 3) Displaying gang markings or slogans on personal property or clothing.
- 4) Possessing literature that indicates gang membership.
- 5) Admitting gang membership.
- 6) Being arrested with known gang members.
- 7) Attending functions sponsored by the gang or known gang members.
- 8) Obtaining information from a reliable informant.
- 9) Getting statements from relatives identifying the youth as a gang member.
- 10) Receiving information from other law enforcement agencies that a youth is a gang member.
- 11) Exhibiting behavior fitting police profiles of gang related drug dealing.
- 12) Being stopped by the police with a known gang member.
- 13) Loitering, riding or meeting with a gang member.
- 14) Selling or distributing drugs for a known gang member.
- 15) Helping a known gang member commit a crime.

Legal Ref.:    Section        118.13 Wisconsin Statutes  
                                  120.13  
                                  121,92(1)(i)  
                                  121.52 (2)  
                                  895.035

PI 9.03(1), Wisconsin Administrative Code

Cross Ref.:    347-Rule (2), Law Enforcement and Other Agency Records  
                  447-Rule, Procedures for Management of Student Aggressive Behavior  
                  447.1, Corporal Punishment/Use of Physical Force  
                  447.3, Suspension of Students  
                  447.4, Expulsion of Students  
                  447.5, Discipline of Students with Disabilities  
                  443.8 Exhibit (2), Disciplinary Actions for Specific Gang-Related Activities

Adopted:       March 1994

Revised:       March 2002

Waunakee Community School District

Policies of the Board of Education

Series 400: Students

**DISCIPLINARY ACTIONS FOR SPECIFIC  
GANG-RELATED ACTIVITIES**

443.8 ~~Exhibit (2)~~ **Rule 2**

Insignia/Gang Clothing/Gang Signs:

Students are prohibited from wearing gang clothing or using gang insignias or signs in school or at school functions.

Students in violation of this policy will be suspended from school for up to five (5) school days or until such time as the offensive insignia/clothing is either disposed of or removed. A student must return to school accompanied by a parent/guardian for a conference with the school principal.

Students who refuse to remove or dispose of the insignia/clothing will be suspended for up to five (5) school days. A repetition of this offense may result in a recommendation for expulsion.

Graffiti:

Any student discovered to have been responsible for gang graffiti on school buildings or property will be suspended from school for up to five (5) school days. A student must return to school accompanied by a parent/guardian for a conference with the school principal.

Any student discovered to be with another student at the time of the graffiti is applied will also be suspended from school for up to five (5) school days.

Any students suspected of applying gang graffiti will be prosecuted to the fullest extent of the law.

Parents/guardians and students will be held liable for the damage and are responsible for paying any costs of having the damage professionally removed and/or repaired.

Attacks:

Any student who is involved in or participates in any gang-related attack upon the person of a student or students or school employee during school hours, on the way to/from school, at any school-sponsored event, or (in the case of a school employee) at any time if connected with the employee's school responsibilities, will be suspended from school for up to fifteen (15) school days and will be recommended for expulsion.

Students involved in a gang-related attack will be prosecuted for the attack to the fullest extent of the law.

Any threat of attack will be considered an attempt to intimidate and will result in a suspension from school for up to fifteen (15) school days with a possible recommendation for expulsion.

A student must return to school accompanied by a parent/guardian for a conference with the school principal.

Meetings:

Students found to be congregating or meeting with gangs on school grounds are subject to suspension from school for up to fifteen (15) school days and a possible recommendation for expulsion. A student must return to school accompanied by a parent/guardian for a conference with the school principal.

Recruiting:

Any student found to be recruiting a student for gang membership or threatening a student for either not joining a gang or wishing to withdraw from a gang shall be suspended for five (5) school days and recommended for expulsion. A student must return to school accompanied by a parent/guardian for a conference with the school principal.

Weapons:

Lockers, book bags, gym bags, coats or jackets or other containers which are brought into the school may be searched at any time by school personnel pursuant to Board policy or should they have a reasonable suspicion of the presence of a weapon, mace, tear gas, chemical weapon, or other object deemed dangerous.

Students found to have such weapon on school property or at school-related activities or while under the supervision of school personnel at any time or threatening to bring a weapon onto school grounds will be immediately suspended from school for up to fifteen (15) school days and will be recommended for expulsion.

Cross Ref.: 443.6, Electronic Communication Devices-Students  
443.7, Weapons on School Premises  
447.3, Student Suspension  
447.4, Student Expulsion  
447.5, Discipline of Students with Disabilities  
445.1, Searches

Adopted: March 1994

Revised: 12/11/95  
March 2002

Waunakee Community School District

Policies of the Board of Education

Series 400: Students

**PARENT/GUARDIAN NOTIFICATION LETTER**

443.8 Exhibit (1)

Dear (Parent)

The Waunakee Community School District has joined with other community agencies, in an effort to encourage a school environment free from gangs and gang-related problems. Based upon this effort, it is felt important to communicate to you a concern about your child.

Based on information we have gathered relative to your child's activities we suspect that he/she has been involved in gang type activity. We have documented the following\*:

The purpose of this letter is to inform you of what is occurring with your child so that you can be aware of our concern(s) and help deter your child from possible criminal activity. We would like to encourage you as a parent/guardian to deliver a clear message to your child that antisocial or gang type activity will not be tolerated by you nor allowed to be part of your home environment.

It is urgent that you, as a member of our community and as a parent/guardian, do your part to help stop gangs and gang-related behavior in the Waunakee community. If you have any questions, want further information, or would like to schedule a meeting with me or other school staff, please call me at (school phone number).

Sincerely,

Building Principal

\*(using a "street name", using gang language and/or displaying graffiti; associating with known gang members; an admitted gang member; mimicking the actions and clothing of known gang members; frequenting a gang area; identified by a reliable informant as a gang member).

Legal Ref.: Section 118.13 Wisconsin Statutes  
120.13  
121.52  
PI 9.03(1), Wisconsin Administrative Code

443.8 Exhibit (1) continued

Cross Ref.: 447, Student Aggressive Behavior  
447.1, Corporal Punishment  
447.3, Suspension of Students  
447.4, Expulsion of Students  
443.8, Exhibit - Disciplinary Actions

Adopted: March 1994

Revised: March 2002

Waunakee Community School District

Policies of the Board of Education

Series 400: Students

**SCHOOL-AGE PARENTS AND MARRIED STUDENTS**

444

Students shall not be discriminated against because of marital or parental status. Such students shall not be restricted from receiving a public education nor from taking part in any extracurricular school activities.

School-age parents shall be permitted to continue in school in all instances. The superintendent and administrative staff are authorized to make special arrangements for the instruction of school-age parents and to provide an educational program designed to meet their needs. Arrangements shall be in accordance with state law.

Legal Ref.: Section 118.13 Wisconsin Statutes  
118.15(4)(m)  
118.153  
115, Subchapter VI  
PI 9, Wisconsin Administrative Code

Cross Ref.: 411-Rule (1), Student Discrimination/Harassment Complaint Procedures  
411, Equal Educational Opportunities

Adopted: 12/13/82

Revised: March 1994  
March 2002

Waunakee Community School District

Policies of the Board of Education

Series 400: Students

**STUDENTS OF LEGAL AGE**

446-448

Every student 18 years of age or older is an adult and shall be dealt with as such by the schools. Such students, however, shall comply with the school rules, pursue the prescribed courses of study, and submit to the authority of teachers and others ~~in authority over them~~ school staff. Procedures, records disclosure and relationships with parents shall be identical to those established for all students regardless of student residence, except where the adult student has requested specific changes in writing in accordance with state law.

Field Trips/Athletic Programs - Approved forms for participation shall be required of all students. The form should indicate that the signature is that of the parent or of the adult student. Sponsors and/or coaches shall be required to confirm the ages of those students signing their own forms.

Absence-Lateness-Truancy - Absence notes, normally signed by parents or guardians, may be signed by students who are of legal age.

Supervision/Exclusion - Notification shall continue to be sent to parents or guardians of all such suspension or expulsions. Students of legal age, however, are permitted to represent themselves upon reinstatement to school following a suspension

Withdrawal from School - Students of legal age may withdraw from school under their own cognizance. Counselors shall continue to guide and counsel potential school dropouts at risk students and encourage their continued attendance

Permission to Inspect Student Records - Students of legal age may request permission to inspect their personal school record but may review same ~~it~~ only in accordance with state and federal laws.

Financial Responsibility – All students can be held financially responsible for damage to school property.

Students with Disabilities: Prior to a student with a disability turning 18, their parent(s)/guardian(s), will receive a notification that all rights will transfer to the student once they turn 18. At age 18, the student will be responsible for making all decisions related to future educational services, unless a legal guardian has been appointed. The parent(s)/guardian(s) will continue to receive any future notices required by state and federal laws and rules regarding educational programming.

Legal Ref.: Sections 118.125 Wisconsin Statutes  
118.15  
120.13(1)  
895.035

168

Cross Ref.: 347-Rule (1), Student Record Procedures

435, Student Dismissal Precautions

Adopted: 12/13/82  
Revised: March 1994  
March 2002

Waunakee Community School District

# Minutes of Budget Committee Meeting

## The Board of Education Waunakee Community School District

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A Budget Committee Meeting of the Board of Education of Waunakee Community School District was held Thursday, December 7, 2023, beginning at 7:30 AM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

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

Chairperson Heinemann called the meeting to order at 7:28AM.

### **II. ROLL CALL**

Present: Heinemann, Hetzel, Heinrichs

Also Present: Guttenberg, Dye, Summers, Grabarski, Navin (Symmetry)

### **III. APPROVAL OF AGENDA**

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

### **IV. PUBLIC COMMENTS**

There were no public comments for this meeting.

### **V. 2024 BOND PROCEEDS MANAGEMENT**

Summers presented and answered questions regarding 2024 bond proceeds management and the topic of spending requirements, the interest earnings, and 2024 planning. The options for planning for 2024 were reviewed with the committee. The committee would like administration to move forward with the third option presented which would be to continue the current investment plan and accelerate our spending plan with a goal of meeting the 75% and 100% spend down requirements. No action was requested on this agenda item.

### **VI. 2024 FEDERAL ENERGY EFFICIENCY INCENTIVE PROGRAMS**

Summers presented and answered questions regarding the federal energy efficiency programs that are available in 2024. The committee is in favor of administration continuing to look into these programs. No action was requested on this agenda item.

### **VII. 2023-2024 BUDGET UPDATE**

#### **A. Discussion of Carryover Budgets**

Summers presented and answered questions regarding the review of the building and department carryover balances. Additional information will be presented at a future budget committee meeting. No action was requested on this agenda item.

#### **B. Natural Gas Purchasing**

Summers presented and answered questions regarding natural gas purchasing. The district purchases natural gas directly from Symmetry instead of purchasing through our local utility provider. Our Symmetry rep, Dan Navin, was available to answer any questions. The discussion focused on the topic of purchasing natural gas at market rates or locking in a portion of the natural gas usage for future months. The committee asked administration to review the Symmetry contract. A motion was made by Heinrichs, second by Hetzel, to recommend that the full board consider hedging 3 months of natural gas purchases based on

50% usage. Motion carried 3-0.

#### C. End of the Year Balance Projection

Summers presented and answered questions regarding the projected end of the year balance. There are three items to note:

- 1) The utility expenditures could exceed the utility budget by a significant dollar amount.
- 2) Transportation fuel clause expenses could result in a significant additional budgetary impact.
- 3) Postemployment benefit payments have not been budgeted for the last several years. The committee asked administration to bring the history of where this is at when considered in the sprint.

Administration will continue to share updates at future meetings. No action was requested on this topic.

### VIII. **2024-2025 BUDGET PLANNING**

#### A. Timeline

Dye referred to the 2024-2025 budget timeline for review. There were no questions.

#### B. Review Enrollment Projection Scenarios

Dye presented and answered questions regarding the review of enrollment projection scenarios. The projections indicate a reduction in our student count of 113 students by moving our existing enrollment from one grade to the next. The 5-year average is projecting an addition of 100 new students, which nets out to a -13 overall.

#### C. 5-Year Budget Projection

Dye presented and answered questions on the five-year budget projection.

The five-year budget projection provides an initial look at the deficits that are created because of the difference between revenues increasing at \$325 per student and inflationary increases in expenditures at estimated CPI levels. The projection does not include any new FTE or programs at this time.

#### D. Next Steps

Dye presented and answered question regarding the next steps for 2024-25 budget planning. In January 2024 the School Board will consider the open enrollment capacity. The committee asked administration to look at how to operate more efficiently with operational expenditures as a part of the budget planning process.

### IX. **DISCUSSION/ACTION ON PROPOSALS**

#### A. School Perceptions Community Survey

Summers presented and answered questions regarding a School Perceptions community survey on the topic of operational referendums/long-term financial planning.

A motion was made by Hetzel, second by Heinrichs, to recommend approval as presented. Motion carried 3-0.

#### B. Audit Proposal

Summers presented and answered questions regarding the proposal from our audit firm Wipfli for a five-year agreement.

#### C. Federal Energy Efficiency Accounting and Legal Partnerships

Summers presented and answered questions regarding the proposals for accounting and legal services associated with federal energy efficiency programs.

A motion was made by Hetzel, second by Heinrichs, to recommend to the full board to

consider the 5 year agreement with Wipfli as the district audit firm as well as consider a partnership with Wipfli and attorney Michael Allen, from McCauley Lyman LLC to help manage the federal energy efficiency incentive programs. Motion carried 3-0.

D. Traffic Study Proposal

Summers presented and answered questions regarding the proposal from Traffic Analysis Design Inc. A motion was made by Hetzel, second by Heinrichs, to recommend this proposal as presented. Motion carried 3-0.

X. **OTHER ITEMS FOR DISCUSSION**

A. Lamers Contract

Summers presented and answered questions regarding the expiration of our contract with Lamers in summer 2024 and the possibility of extending the contract through the 2026-2027 school year. The committee indicated they are willing to consider extending this contract as proposed, but would like to discuss the topic with more information in January 2024.

B. 2022-23 Financial Audit

Summers presented and answered questions regarding the 2022-23 financial audit and supporting documents. No action was taken on this agenda item.

XI. **FUTURE AGENDA ITEMS** NA

XII. **ADJOURN**

A motion was made by Heinemann, second by Hetzel, to adjourn the meeting at 9:08 AM. Motion carried 3-0.



14 Marsh Court • Madison, WI 53718-8805 • Phone (608)-222-0105  
P.O. Box 7428 • Madison, WI 53707-7428 • Fax (608)-222-0230

November 6, 2023

Steve Summers  
Waunakee School District  
905 Bethel Cir.  
Waunakee Wi.

Prairie LED upgrades and Lighting Control additions

Westphal & Company, Inc. would like to present a Quote for the project referenced above:

**Option 1**

LED upgrades and lighting controls upgrades

**Quote: \$339,330.00**

**Focus on Energy estimated rebate \$7,883.00**

**Total Project Budget \$331,447.00**

Included in this quote is supply and installation of LED flat panel fixtures to replace existing fluorescent fixtures per the same layout, recessed lighting will be upgraded to new recessed LED fixtures, mechanical room lighting will be upgraded to new LED fixtures to match. Lighting controls to be added in corridors to include occupancy sensor's to automatically turn the lights off during unoccupied times, classrooms will have occupancy sensors installed to automatically control the lights when unoccupied and new switches with the capability to manually dim all fixtures in the classrooms. Small rooms, mechanical spaces and office spaces will have occupancy switches installed for automatic control.

- Demo existing fixtures and dispose in owner provided dumpsters
- Install new fixtures, secure fixtures to ceiling grid
- Install new nLight lighting control devices and dimming cables, set up lighting control devices off time and sensitivity per owners request
- Install new or extend existing lighting branch circuits as needed for new fixture installation

**Option 2**

LED upgrades only, utilize existing lighting controls

**Quote: \$192,305**

**Focus on Energy estimated rebate \$6,363.00**

**Total Project Budget \$185,942.00**

AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION EMPLOYER

Included in this quote is supply and installation of LED flat panel fixtures to replace existing fluorescent fixtures per the same layout, recessed lighting will be upgraded to new recessed LED fixtures, mechanical room lighting will be upgraded to new LED fixtures to match. Lighting controls to remain the same.

- Demo existing fixtures and dispose in owner provided dumpsters
- Install new fixtures, secure fixtures to ceiling grid
- Install new nLight lighting control devices and dimming cables, set up lighting control devices off time and sensitivity per owners request
- Install new or extend existing lighting branch circuits as needed for new fixture installation

General notes:

1. Excludes
  - a. Any contingency
  - b. Any Lift rental
  - c. Any lamp recycling or disposal
  - d. Any dumpster rental or fees
2. All work to be performed during normal Westphal & Co. working hours
3. Any unforeseen or additional work outside of our interpretation of scope may increase price

These quotations are based on current commodity pricing for the electrical materials used in our scope and are valid for (30) days. Westphal & Company, Inc. reserves the right to modify these quotations if there is a significant scope or commodity pricing increase or decrease prior to entering any contractual agreements. Also, any deviations from scope, changes to schedule, or changes in locations may reflect a change in pricing. Please let me know if you have any questions or need additional information.

*Nate Frisch*

Nate Frisch  
Project Manager  
608-512-9806  
[Nfrisch@westphalec.com](mailto:Nfrisch@westphalec.com)



14 Marsh Court • Madison, WI 53718-8805 • Phone (608)-222-0105  
P.O. Box 7428 • Madison, WI 53707-7428 • Fax (608)-222-0230

November 20, 2023

Steve Summers  
Waunakee School District  
905 Bethel Cir.  
Waunakee Wi.

High School LED upgrades and Lighting Control additions

Westphal & Company, Inc. would like to present a Quote for the project referenced above:

**Quote: \$789,175.00**

**Focus on Energy estimated rebate \$27,122.00.**

**Total Project Budget \$762,053.00**

Included in this quote is supply and installation of LED flat panel fixtures to replace existing fluorescent fixtures per the same layout, recessed lighting will be upgraded to new recessed LED fixtures, mechanical room lighting will be upgraded to new LED fixtures to match. Lighting controls to be added in corridors to include occupancy sensor's to automatically turn the lights off during unoccupied times, classrooms will have occupancy sensors installed to automatically control the lights when unoccupied and (2) new switches with the capability to manually dim all fixtures in the classrooms. Classrooms with more than (2) switching zones will be combined to 2 zones. Small rooms, mechanical spaces and office spaces will have occupancy switches installed for automatic control. All unswitched emergency fixtures or night lights will be controlled from local occupancy sensors or light switches and have an emergency transfer device added so they will automatically be on during a power outage.

- Demo existing fixtures and dispose in owner provided dumpsters
- Install new LED fixtures, secure fixtures to ceiling grid in corridors and classrooms.
- Office area, upgrade existing fixtures to LED lamps (maintain specialty fixtures), install new occupancy sensors and EM lighting controls
- Install new nLight lighting control devices and dimming cables, set up lighting control devices off time and sensitivity per owners request
- Install new or extend existing lighting branch circuits as needed for new fixture installation

Areas not included:

- PAC, theatrical lighting system to remain the same
- Existing corridors with previous LED upgrades, sensors will be added in these areas only
- Pool, previous LED upgrade and controls to remain the same
- Fieldhouse, previous LED upgrade and controls to remain the same
- LMC, previous LED upgrade, controls will be upgraded with occupancy sensors

AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION EMPLOYER

- Aux Gym, previous LED upgrade and controls to remain the same
- Commons area/Lunchroom, previous LED upgrade and controls to remain the same

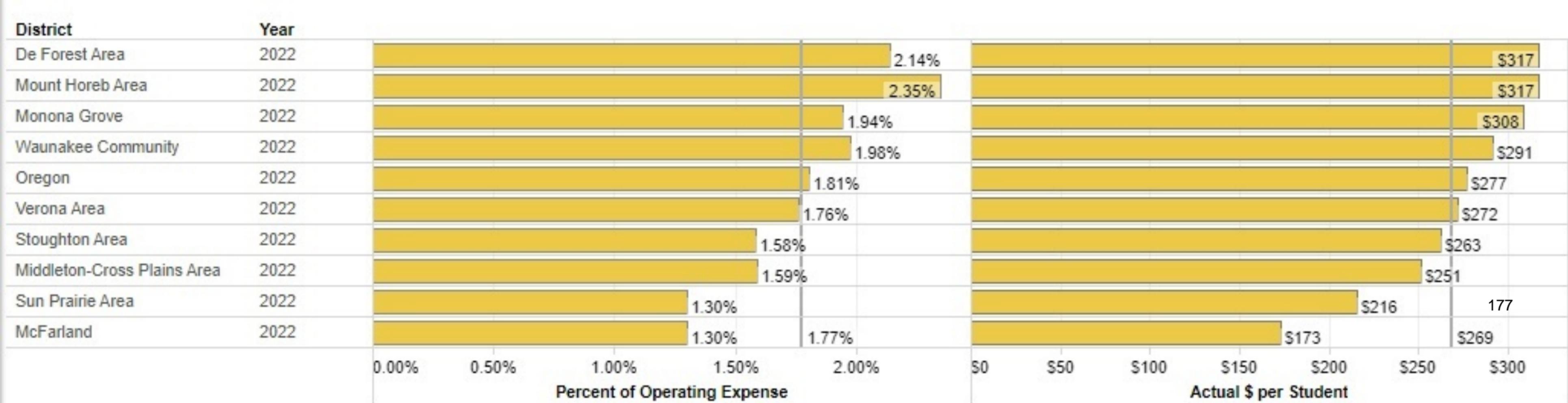
General notes:

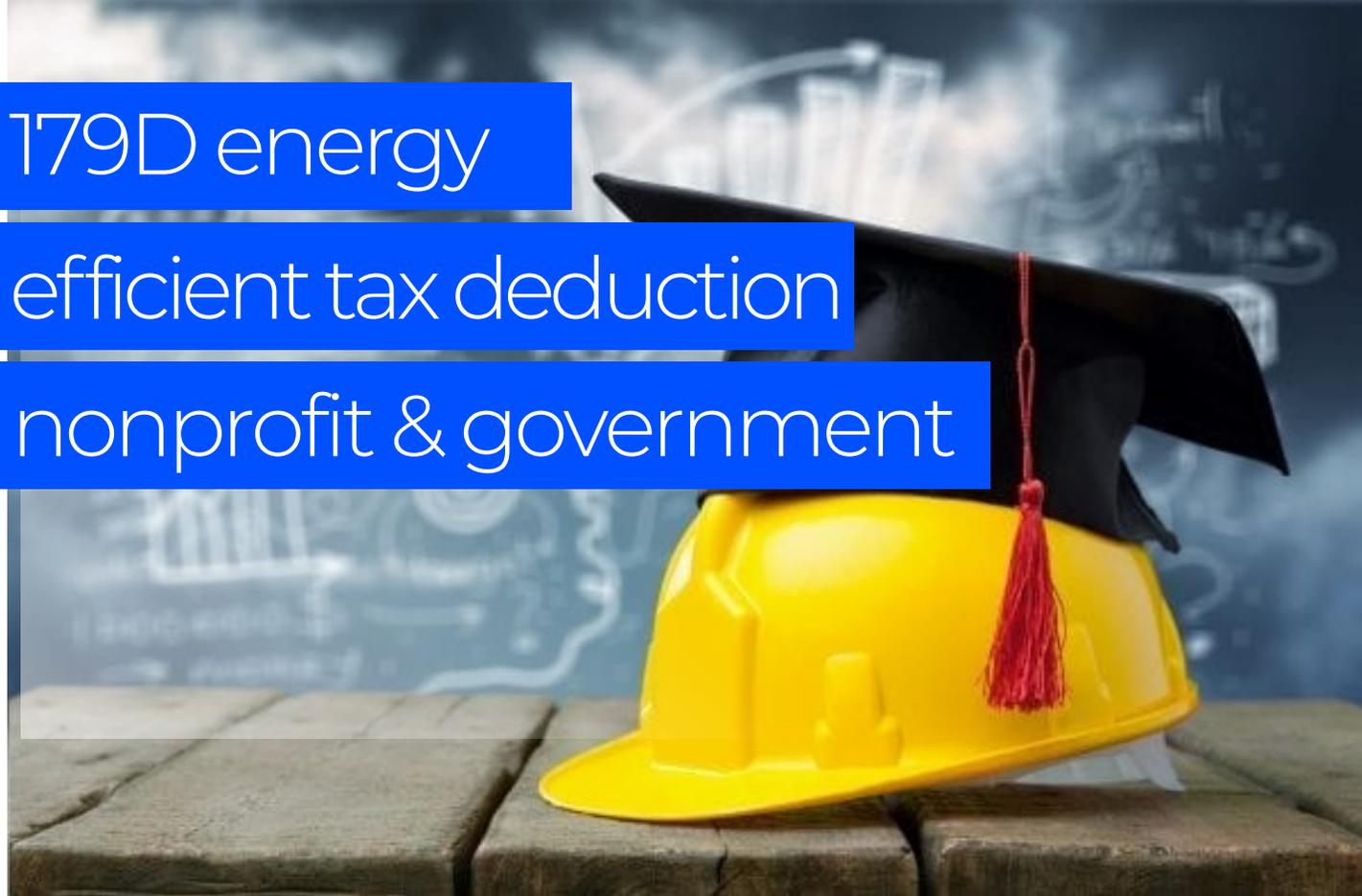
1. Excludes
  - a. Any contingency
  - b. Any Lift rental
  - c. Any lamp recycling or disposal
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2. All work to be performed during normal Westphal & Co. working hours
3. Any unforeseen or additional work outside of our interpretation of scope may increase price

These quotations are based on current commodity pricing for the electrical materials used in our scope and are valid for (30) days. Westphal & Company, Inc. reserves the right to modify these quotations if there is a significant scope or commodity pricing increase or decrease prior to entering any contractual agreements. Also, any deviations from scope, changes to schedule, or changes in locations may reflect a change in pricing. Please let me know if you have any questions or need additional information.

*Nate Frisch*

Nate Frisch  
Project Manager  
608-512-9806  
[Nfrisch@westphalec.com](mailto:Nfrisch@westphalec.com)





179D energy

efficient tax deduction

nonprofit & government

#### Don't miss this savings opportunity

Under the Energy Policy Act of 2005, you may qualify for the 179D energy efficient tax deduction on construction or capital improvement costs designed to increase a building's energy efficiency.

You, as an owner, can benefit from this new tax deduction policy that was just revised for government and not-for-profits this year. As the owner, you must sign off on your vendor's request for this certification. As the owner, you are in a position of leverage to negotiate some gain sharing between you and the vendors building and improving your property. Wipfli can help you quantify what the tax deduction amount would be for your vendors, and you can use that as leverage to get a variety of benefits. Some of the benefits we have seen so far include:

- Reduction in project fees from your vendors.
- Credit for future work from your vendors.
- Charitable donation made from your vendor to your foundation .

As a property owner, you must take specific steps to both qualify and certify your eligibility for the deduction. Clients turn to Wipfli because our professionals have the knowledge and experience to navigate these special financial incentives. Our team brings over 80 years of combined experience, with skills in engineering, construction and tax.

#### Let's get started

Wipfli offers a complimentary preliminary analysis to determine whether your building qualifies for the section 179D tax deduction. Contact us to get started.

[wipfli.com/section179D](http://wipfli.com/section179D)

**WIPFLI**

# Secure your tax savings with our turnkey service

Wipfli's Construction and Real Estate team specializes in engineering-based energy efficiency tax certifications. We are qualified to conduct the IRS-mandated independent tax study of your building or sub-systems. And we provide the required certification and IRS documentation you need.

Do you qualify for the 179D energy efficient tax deduction? We've put together all the details below:

## Government-owned and tax-exempt building owners

|                               |   |
|-------------------------------|---|
| Who benefits?                 | Primary designer: architect, engineer or contractor   |
| Energy-efficient Requirements | Baseline standard: ASHRAE 90.1-2007 after 12/31/2014 and before 1/1/2027  |
| Construction types            | Retrofit/remodel/new construction   |
| Deduction amount              | 50 cents-\$5.00 per square foot (\$50,000 - \$500,000 per 100,000 square feet)  |
| Deduction cap                 | Can be claimed on buildings if the previous full deduction claim occur more than four taxable year earlier  |
| Square footage                | No minimum  |
| Tax deduction range           | Base deduction: sliding scale of 50 cents per square foot for energy savings of 25% and up to \$1 per square foot for energy savings of 50% or greater.<br>Bonus deduction: sliding scale of \$2.50 per square foot for energy savings of 25% and up to \$5 per square foot for energy savings of 50% or greater, also meeting local prevailing wage and apprenticeship requirements. |

Use our qualified, experienced team to maximize your savings.

# Section 179D

## certification

## example



### **K-12 Public School HVAC Renovation and Upgrades Lincolnshire, Illinois**

---

**Property Type: Public High School**

**Project Address: 100 Tr-State Dr**

**Total Square Feet: 105,300**

**Land Area (By Acres): 6.5**

**In-Service Date: 2023**

**Total Project Cost: \$7,950,000**

**Federal Tax Rate 37.00%**

**State Tax Rate 4.95%**

**Energy Tax Deduction: \$519,176**

**Estimated Net-Present Value After Tax: \$218,054**

Prepared by:  
Wipfli LLP



# Federal solar tax credits for nonprofit & government

Construction and Real Estate

## Don't miss this savings opportunity

The Solar Investment Tax Credit is one of the most important federal policy mechanisms to support the growth of solar energy in the United States. Since it was enacted in 2006, the U.S. solar industry has grown by more than 200x, creating hundreds of thousands of jobs and investing billions of dollars in the U.S. economy in the process.

Wipfli professionals work with you to secure the maximum dollars allowed by law and help create a cleaner, more sustainable future, and we'd love for you to join us on this journey.

- The investment tax credit (ITC) is a tax credit that reduces the federal income tax liability for a percentage of the cost of a solar system that is installed during the tax year.
- The production tax credit (PTC) is a per-kilowatt-hour (kWh) tax credit for electricity generated by solar and other qualifying technologies for the first 10 years of a system's operation. It reduces the federal income tax liability and is adjusted annually for inflation.

## How can nonprofits & government take the credit

Direct pay is one of the most important provisions of the new Inflation Reduction Act, which was passed in August of 2022 and has now come into full effect here in 2023. Essentially what it means is that tax exempt organizations are now eligible for the Investment Tax Credit.

This process allows entities exempt from income tax—such as nonprofits, state, local, and tribal governments, publicly owned utilities, and rural electric cooperatives—to claim the equivalent amount of tax credit in the form of a direct payment from the IRS. This enables tax-exempt entities to take advantage of clean energy tax credits for the first time.

## Let's get started

Wipfli offers a complimentary preliminary analysis to determine whether your building qualifies for these programs.

Contact us to get started.

**WIPFLI**

# Secure your tax savings with our turnkey service

Wipfli's Construction and Real Estate team specializes in engineering-based energy efficiency tax studies. We are qualified to conduct the IRS-mandated independent tax study of your building or sub-systems. And we provide the required certification and IRS documentation you need.

Do you qualify for the energy efficient tax credits? We've put together all the details below:

## Summary of Investment Tax Credit and Production Tax Credit Value Over Time

|   |   |   | Start of Construction |              |        |              |  |  |   |
|---|---|---|-----------------------|--------------|--------|--------------|--|--|---|
|   |   |   | 2006 to 2019          | 2020 to 2021 | 2022   | 2023 to 2033 | The later of 2034 (or two years after applicable year <sup>a</sup> ) | The later of 2035 (or three years after applicable year <sup>a</sup> ) | The later of 2036 (or four years after applicable year <sup>a</sup> ) |
| ITC   | Full rate (if project meets labor requirements <sup>b</sup> )         | Base Credit   | 30%                   | 26%          | 30%    | 30%          | 22.5%  | 15%  | 0%  |
|   |   | Domestic Content Bonus  |                       |              |        | 10%          | 7.5%   | 5%   | 0%  |
|   |   | Energy Community Bonus  |                       |              |        | 10%          | 7.5%   | 5%   | 0%  |
|   | Base rate (if project does not meet labor requirements <sup>b</sup> ) | Base Credit   | 30%                   | 26%          | 6%     | 6%           | 4.5%   | 3%   | 0%  |
|   |   | Domestic Content Bonus  |                       |              |        | 2%           | 1.5%   | 1%   | 0%  |
|   |   | Energy Community Bonus  |                       |              |        | 2%           | 1.5%   | 1%   | 0%  |
|   | Low-income bonus (1.8 GW/yr cap)                                      | <5 MW projects in LMI communities or Indian land  |                       |              |        | 10%          | 10%  | 10%  | 10%   |
|   |   | Qualified low-income residential building project / Qualified low-income economic benefit project |                       |              |        | 20%          | 20%  | 20%  | 20%   |
|   | PTC for 10 years (\$2022)   | Full rate (if project meets labor requirements <sup>b</sup> )                                     | Base Credit           |              |        | 2.75 ¢       | 2.75 ¢   | 2.0 ¢  | 1.3 ¢   |
| Domestic Content Bonus  |   |   |                       |              |        | 0.3 ¢        | 0.2 ¢  | 0.1 ¢  | 0.0 ¢   |
| Energy Community Bonus  |   |   |                       |              |        | 0.3 ¢        | 0.2 ¢  | 0.1 ¢  | 0.0 ¢   |
| Base rate (if project does not meet labor requirements <sup>b</sup> ) |   | Base Credit   |                       |              | 0.55 ¢ | 0.55 ¢       | 0.4 ¢  | 0.3 ¢  | 0.0 ¢   |
|   |   | Domestic Content Bonus  |                       |              |        | 0.1 ¢        | 0.0 ¢  | 0.0 ¢  | 0.0 ¢   |
|   |   | Energy Community Bonus  |                       |              |        | 0.1 ¢        | 0.0 ¢  | 0.1 ¢  | 0.0 ¢   |

<sup>a</sup> "Applicable year" is defined as the later of (i) 2032 or (ii) the year the Treasury Secretary determines that there has been a 75% or more reduction in annual greenhouse gas emissions from the production of electricity in the United States as compared to the calendar year 2022.

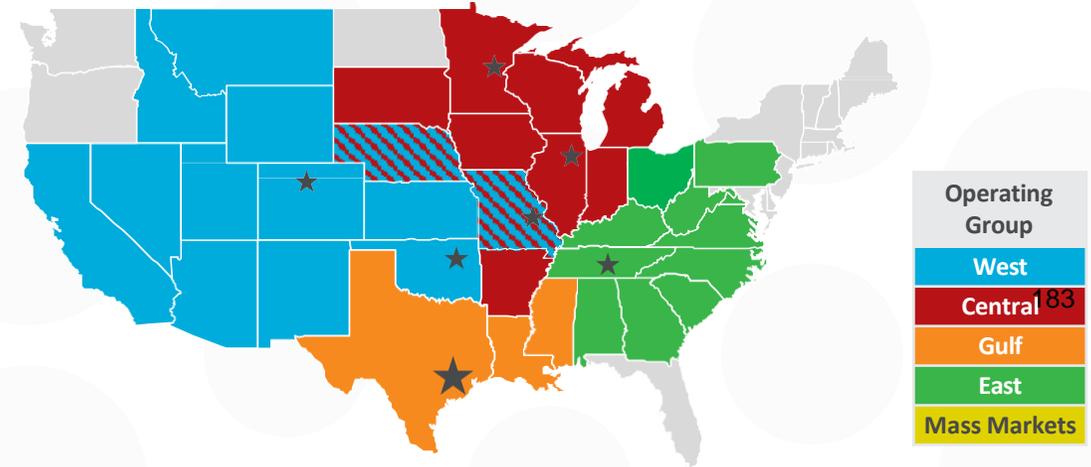
<sup>b</sup> "Labor requirements" entail certain prevailing wage and apprenticeship conditions being met.

# SCALE AND GEOGRAPHIC DIVERSITY

Symmetry provides competitive natural gas sales, as well as transport and storage services, to **over 10K commercial and industrial (C&I) customers** at ~30k service addresses in addition to over 60K Mass Markets customers in **over 30 states**.

- Significant focus on **industrial and manufacturing customers**, representing some of the largest users of natural gas
- **Deliver over 1 Tcf of gas annually**, making Symmetry one of the largest natural gas marketers in the U.S.
- Symmetry **manages over 200 Asset Management Agreements (AMAs)** and has over 20 years structuring AMAs for customers.
- **Four Operating Groups** (East, West, Gulf, Central) organized around pipelines, in addition to a broad Mass Markets business
- **Headquartered in Houston, TX**—with regional offices in Franklin, TN; Denver, CO; Tulsa, OK; St. Louis, MO; Chicago, IL; Minneapolis, MN

## OPERATING FOOTPRINT



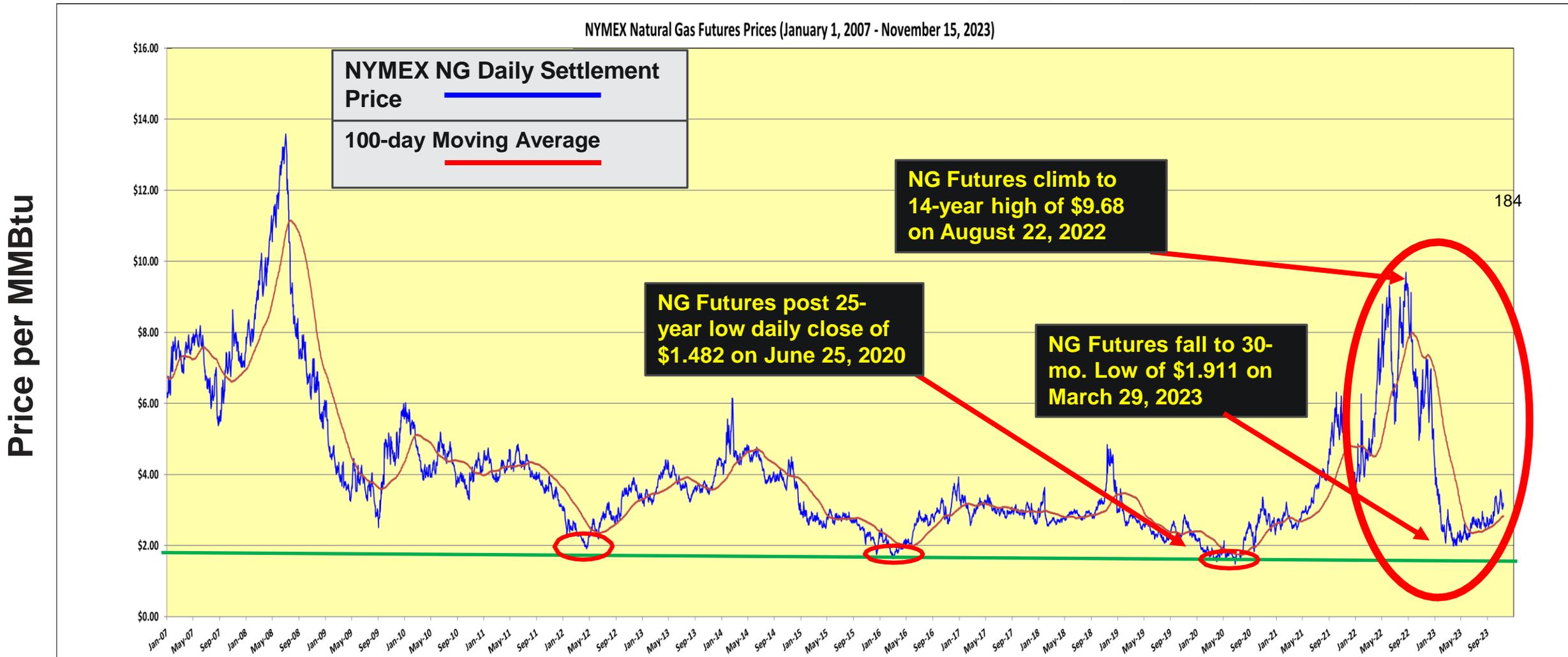
## CUSTOMER SEGMENTS

- Industrial / Manufacturing
- Utilities / Municipalities
- Power Generation
- Government / Defense
- Healthcare
- Real Estate
- Education / Institutional
- Co-op
- Bio-fuel / Agricultural
- Residential / Choice
- Natural Gas Producers

## PRODUCTS AND SERVICES

- Gas Supply & Delivery
- Balancing Services
- Load Forecasting
- Asset Management (Transport & Storage)
- Fixed and Index Pricing
- Renewable and Responsibly-Sourced Gas
- Online Customer Portal
- Daily Market Commentary
- Producer Services

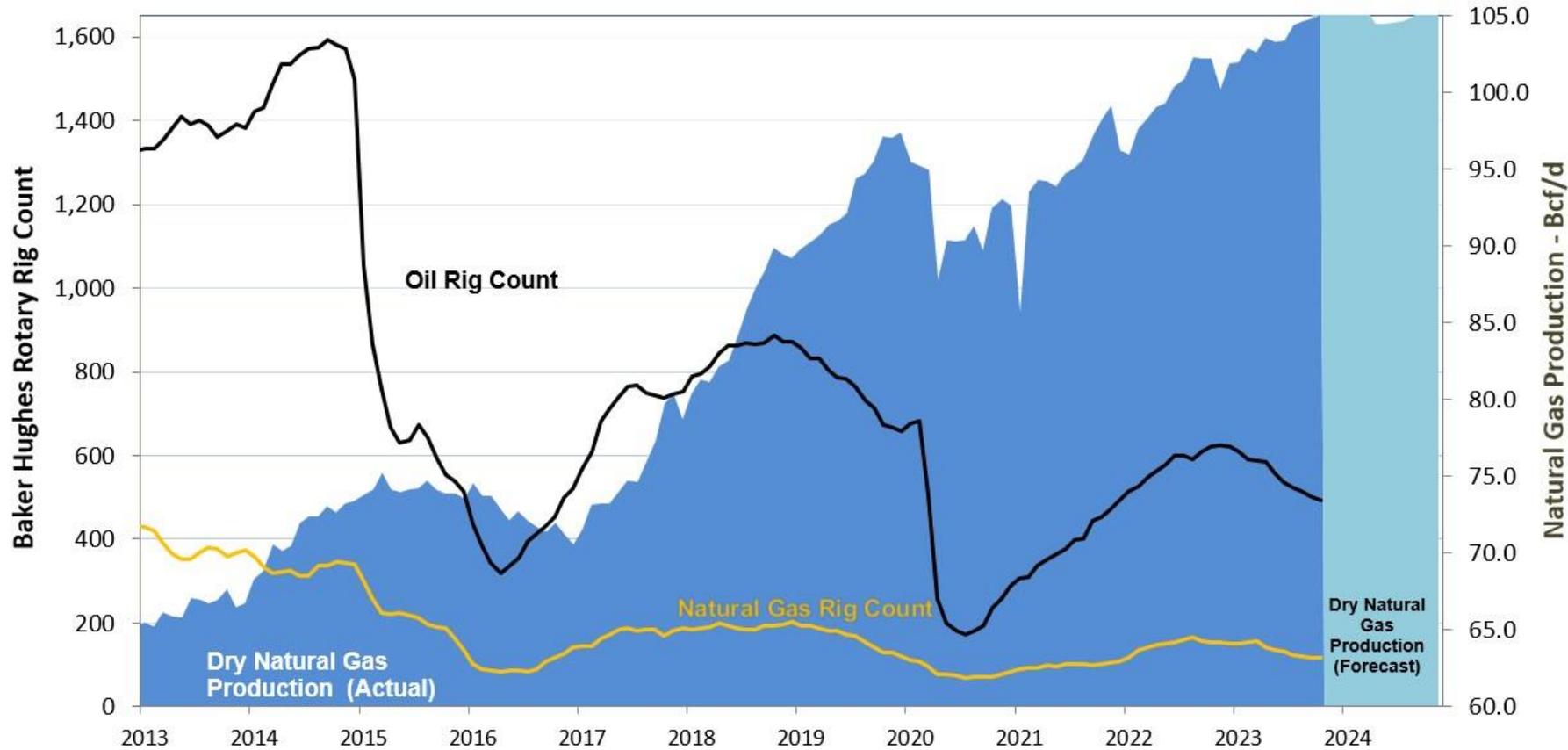
# NG FUTURES REBOUND FROM NEAR 3-YEAR LOW IN MARCH 2023



# U.S. Supply & Demand Overview

Geoffrey Cormier, Financial Trader

# RIGS COME DOWN YET PRODUCTION GROWS—WHAT'S NEXT



Gas-directed drilling rigs were down 22% for the year through the 3rd quarter (-19% O&G combined), yet production<sup>186</sup> is forecast to peak in April 2024.

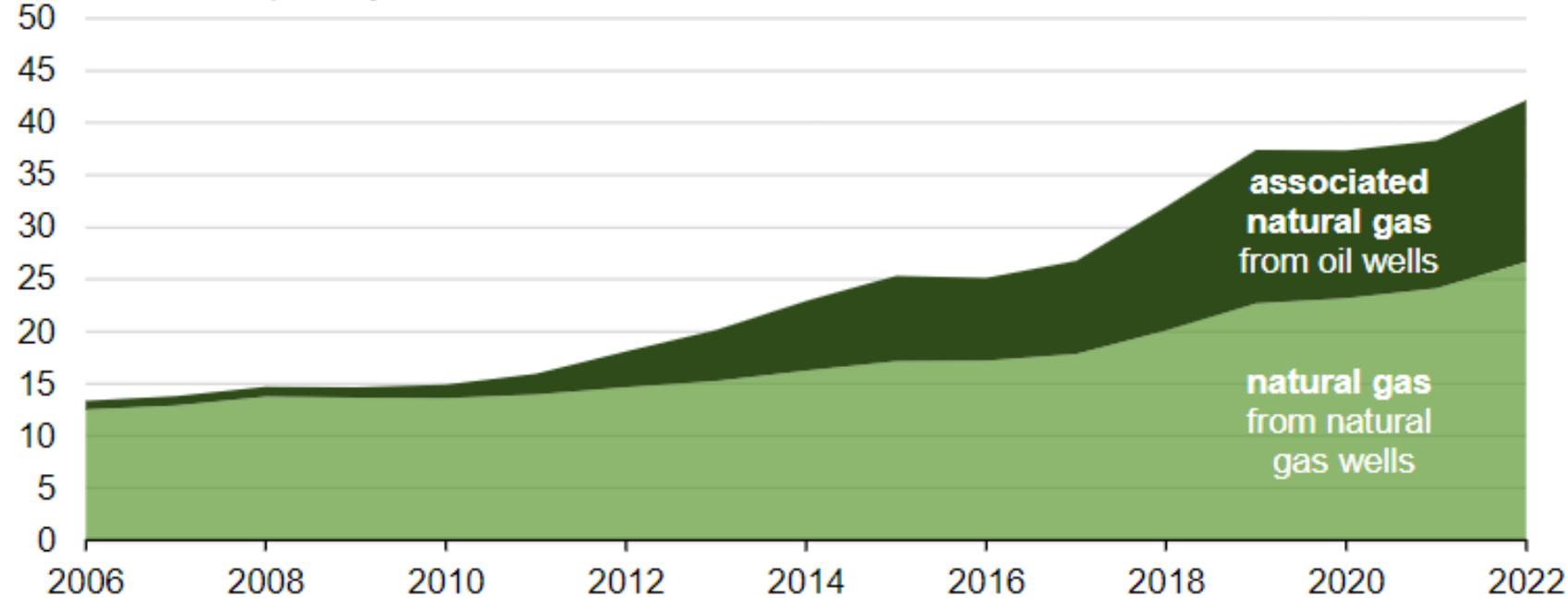
Improved drilling efficiencies, specifically longer laterals and optimized completion, continue to redefine the relationship between nominal rig count, tie-in latency, and production volume

Source : EIA

# ASSOCIATED GAS PRODUCTION REACHES CRITICAL MASS

Annual natural gas production in major U.S. crude oil-producing regions by type (2006–2022)

billion cubic feet per day

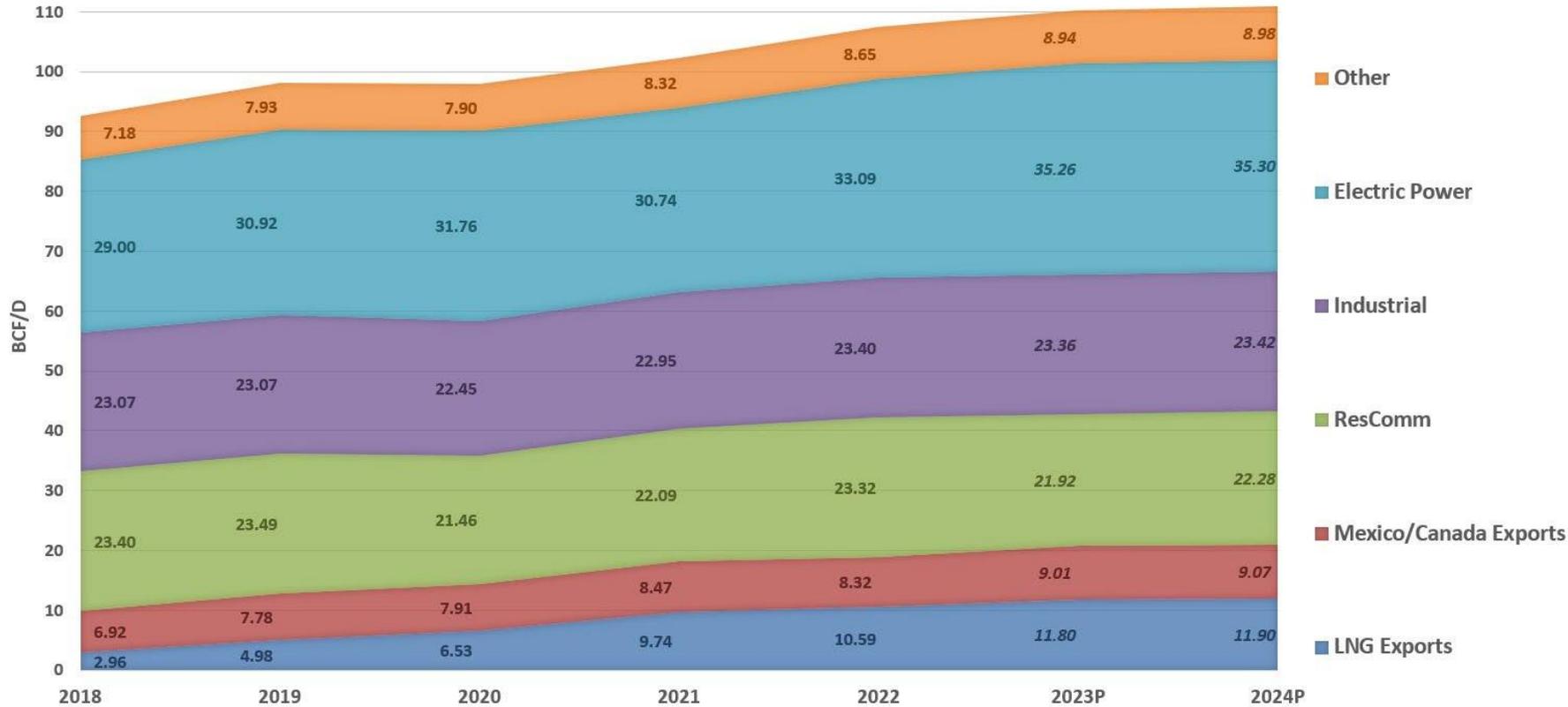


Several years of industry consolidation has concentrated domestic E&P capex in the Permian region

Global oil economics have driven methane-price agnostic drilling programs and resulted in rapidly growing associated gas production

Source : EIA

# ELECTRIC POWER & LNG DEMAND DOMINATE FORWARD GROWTH



Source : EIA

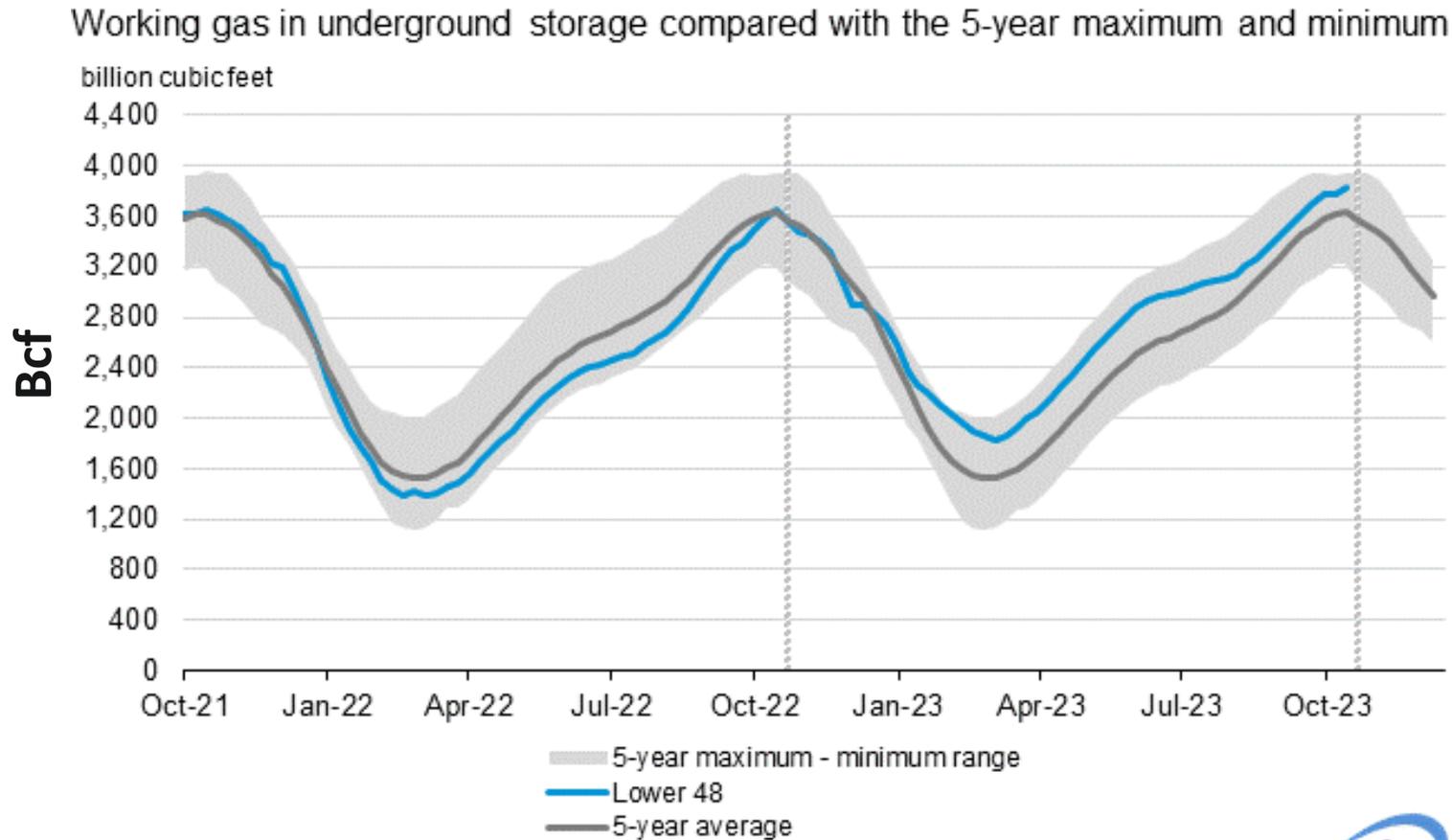
The EIA has adjusted its 2024 gas-fired generation forecast higher in several consecutive monthly revisions

188

2023 saw record PWCCD intensity, driven both by low gas prices and growing proportion within generation stacks due to coal retirements

LNG export capacity is set to jump by 40% through late 2025 (Golden Pass, Plaquemines, Corpus Christi expansion)

# FALL INVENTORY NEARING 3.9 TCF TARGET; FORECASTS INDICATE 1.9 TCF FOR SPRING



Data source: U.S. Energy Information Administration



Source : EIA

Record Pacific injections outpaced all projections, aided by hydropower generation and supply redundancy

189

All regional inventories currently sit above 2022 and the 5-year average

Early forecasts for Spring suggest inventory should draw to between 1.8 and 2 Tcf in March 2024

# CAN MOUNTAIN VALLEY PIPELINE TRANSFORM MID-ATLANTIC MARKETS



Source: Equitrans

Mountain Valley Pipeline has cleared legislative and judicial roadblocks and is expected to go into service in early 2024.

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The project should quell summer demand spikes in the Southeast, where power demand growth has outpaced infrastructure additions for nearly a decade

# 2023 Summer Weather Review & 2023 Winter Outlook

Geoffrey Cormier, Financial Trader

# SUMMER 2023 TEMPERATURE & CDD COMPARISONS

## July 2023–September 2023

- **5<sup>th</sup> Hottest** July – September (post-1950)

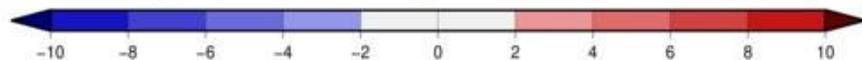
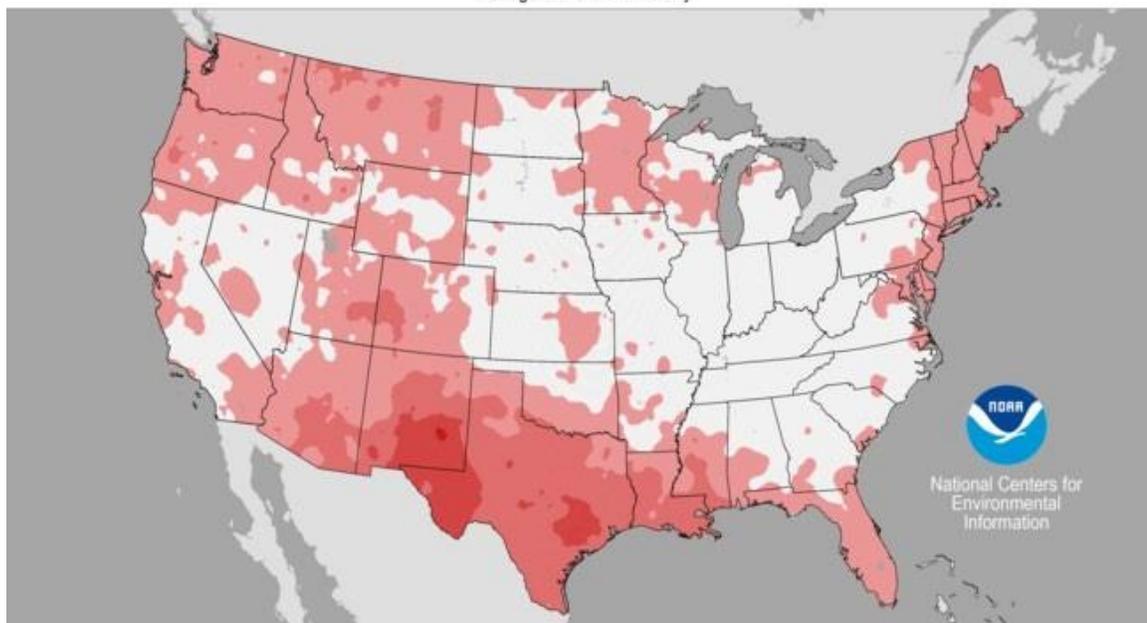
### Population-Weighted Cooling Degree Days

| <u>2023</u> | <u>10-Year Normal</u> | <u>30-Year Normal</u> |
|-------------|-----------------------|-----------------------|
| 977         | 940                   | 872 <sup>192</sup>    |
| <u>2022</u> | <u>2021</u>           | <u>2020</u>           |
| 994         | 932                   | 961                   |

Mean Temperature Departures from Average

July–September 2023

Average Period: 20<sup>th</sup> Century



Created: Thu Oct 05 2023

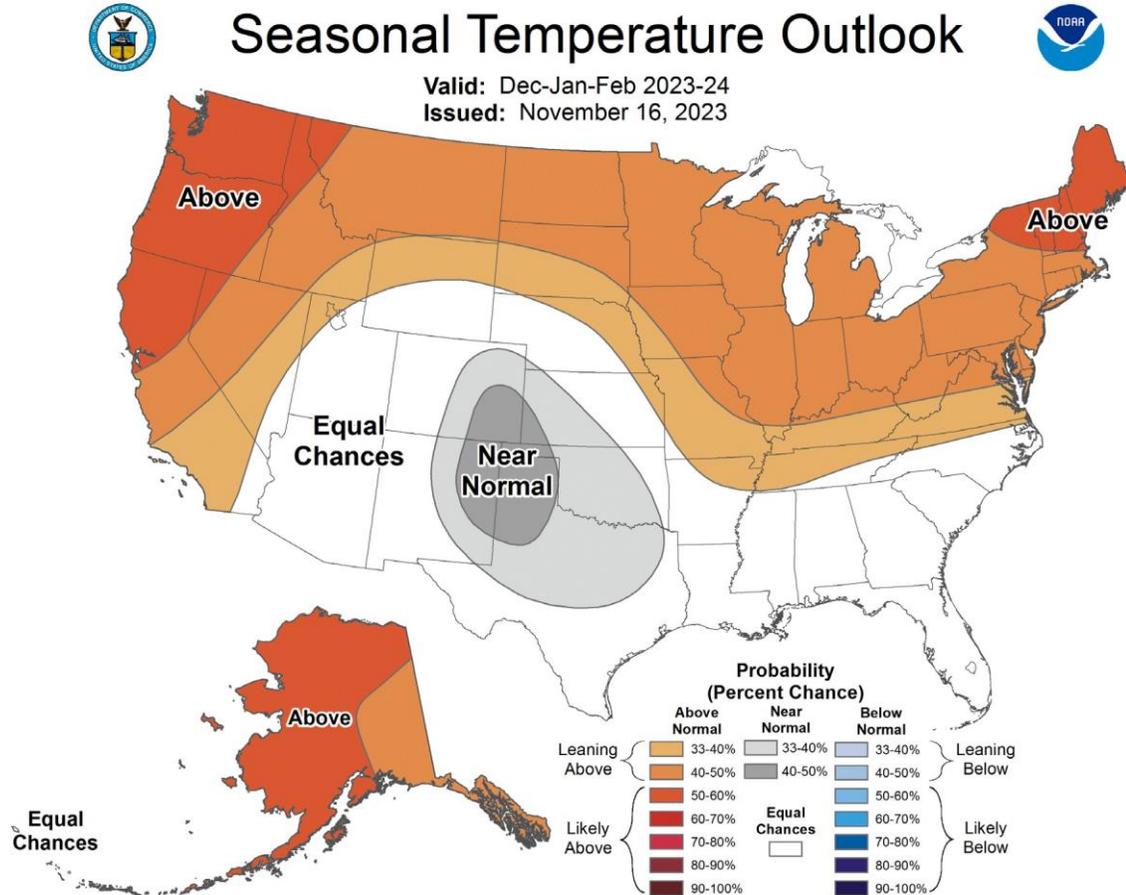
Source: NOAA

Degrees Fahrenheit

Data Source: nClimGrid

# NOAA WINTER WEATHER FORECAST

## December 2023 – February 2024 Forecast



Sources: NOAA, NCDC

Early winter forecasts suggest moderate weather driven by transition to El Nino

193

ENSO transition years often challenge or forecast skill (accuracy) due to limited analogs

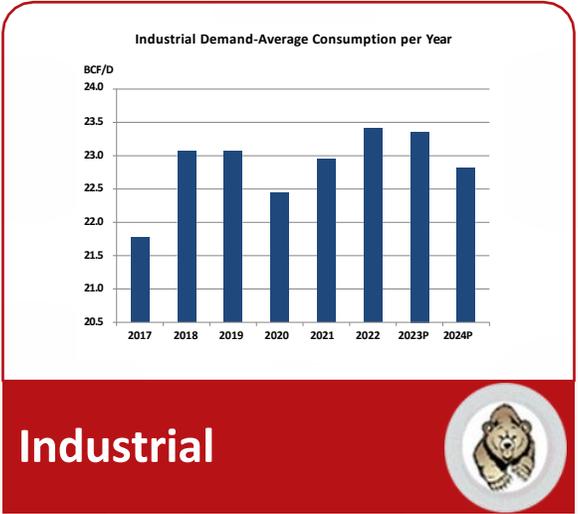
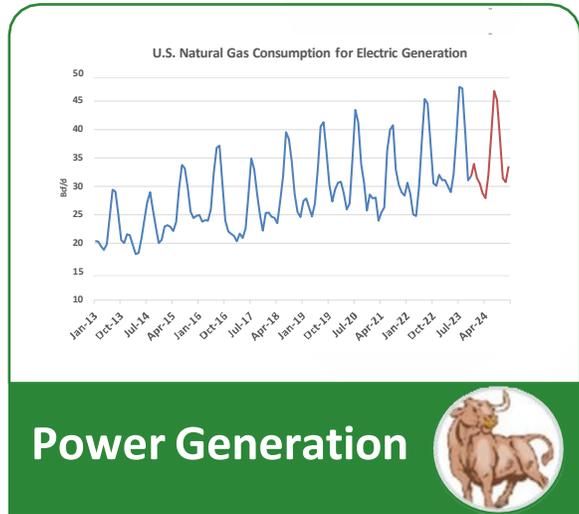
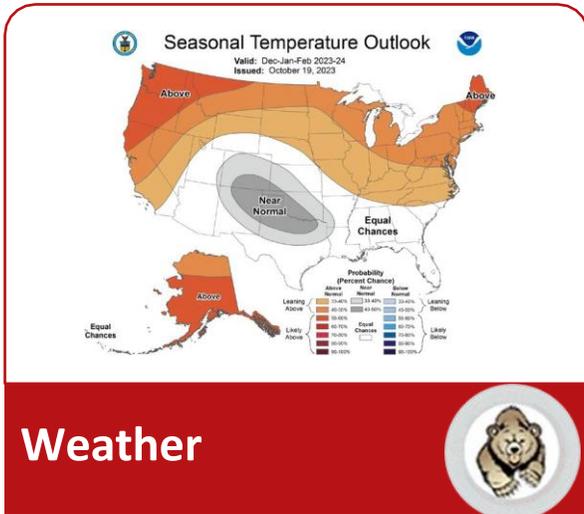
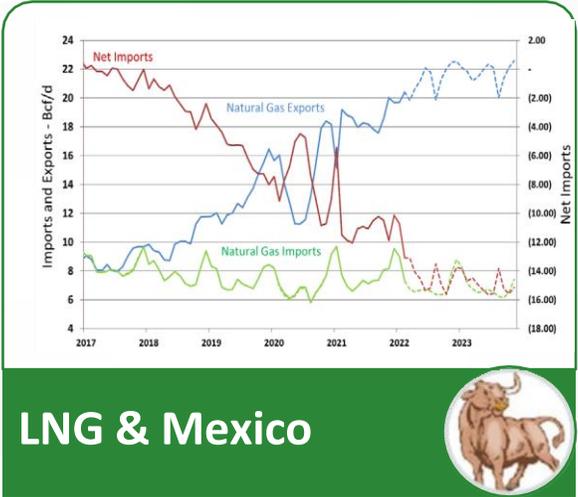
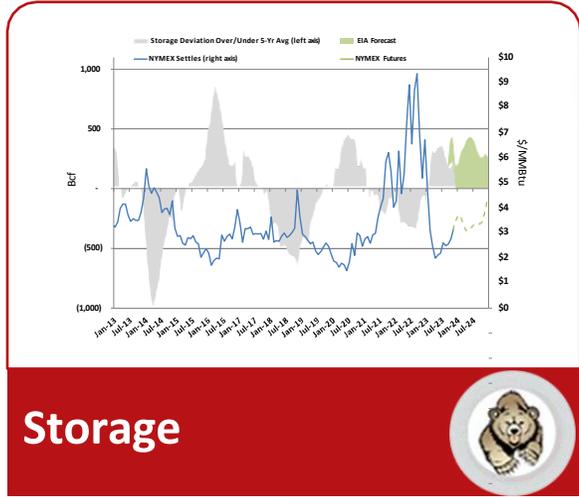
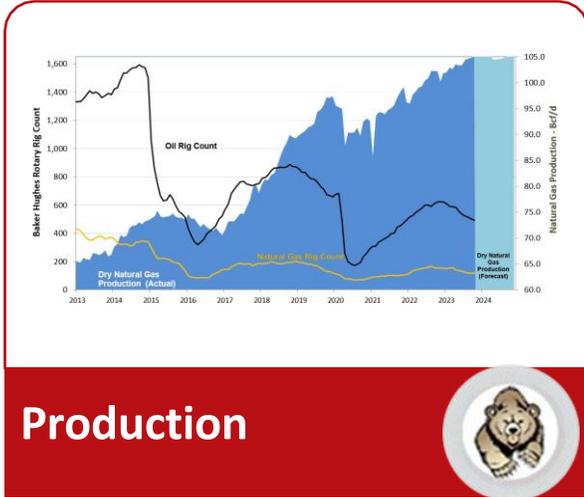
Short-term forecast confidence has trended lower this fall, particularly in the 11-15 day period

# Wrap Up

Geoffrey Cormier, Financial Trader

Gerald Wellman, Vice President, East Region Sales

# BULL & BEAR SUMMARY



Source: EIA, NOAA, CPC

# MITIGATING RISK IN THE NATURAL GAS MARKET

## Forward NG Price Management

*Identifying a market top or bottom in the NG market is a guessing game.*

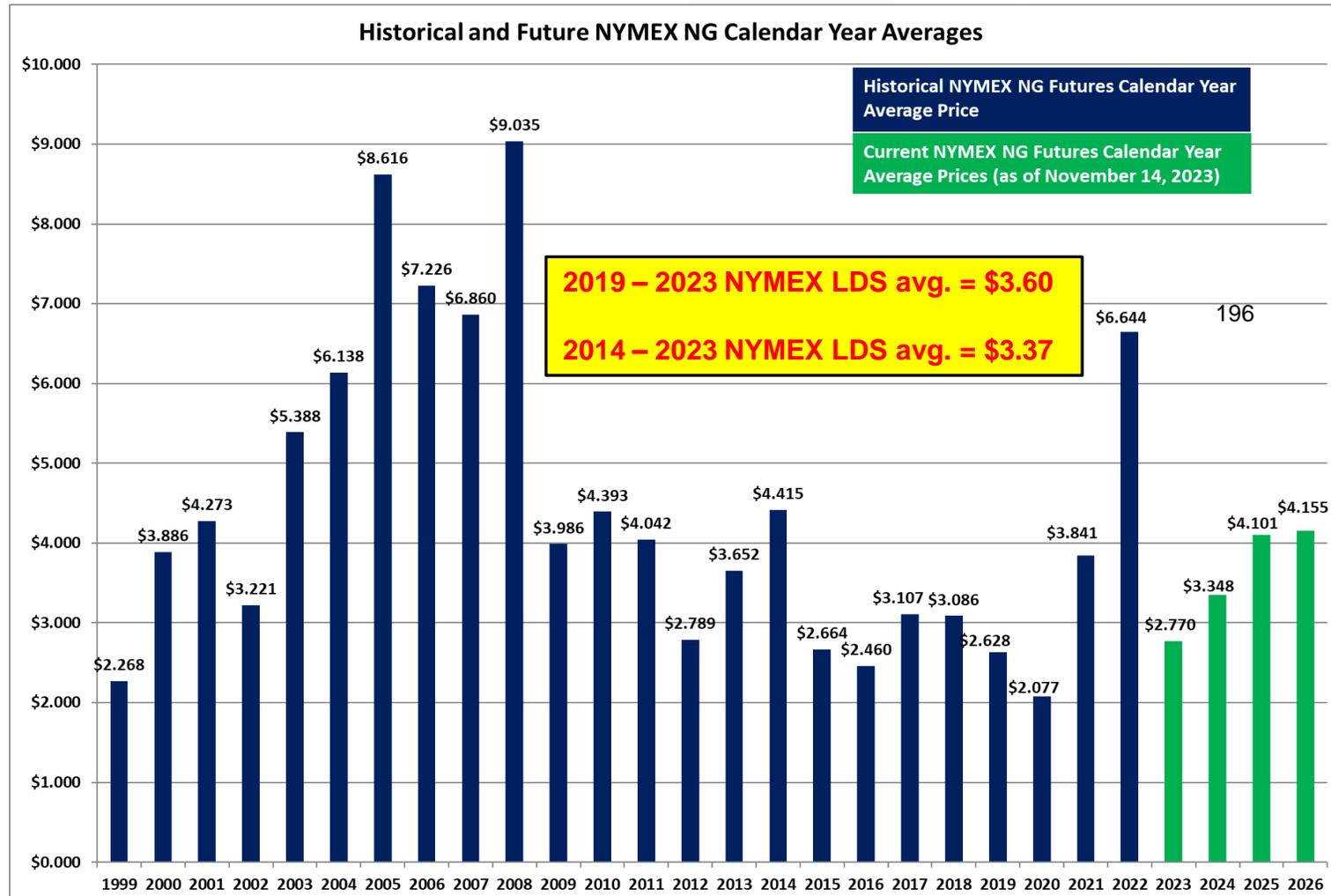
- The development of a structured forward purchasing strategy allows customers to identify factors that could have a material impact on the price of NG and implement a plan to reduce market risk and provide price certainty.

*You can't control the direction of the market, but you can control the price you pay for a fixed quantity for a fixed period.*

- Do you want to be a proactive market maker, or a reactive market taker?

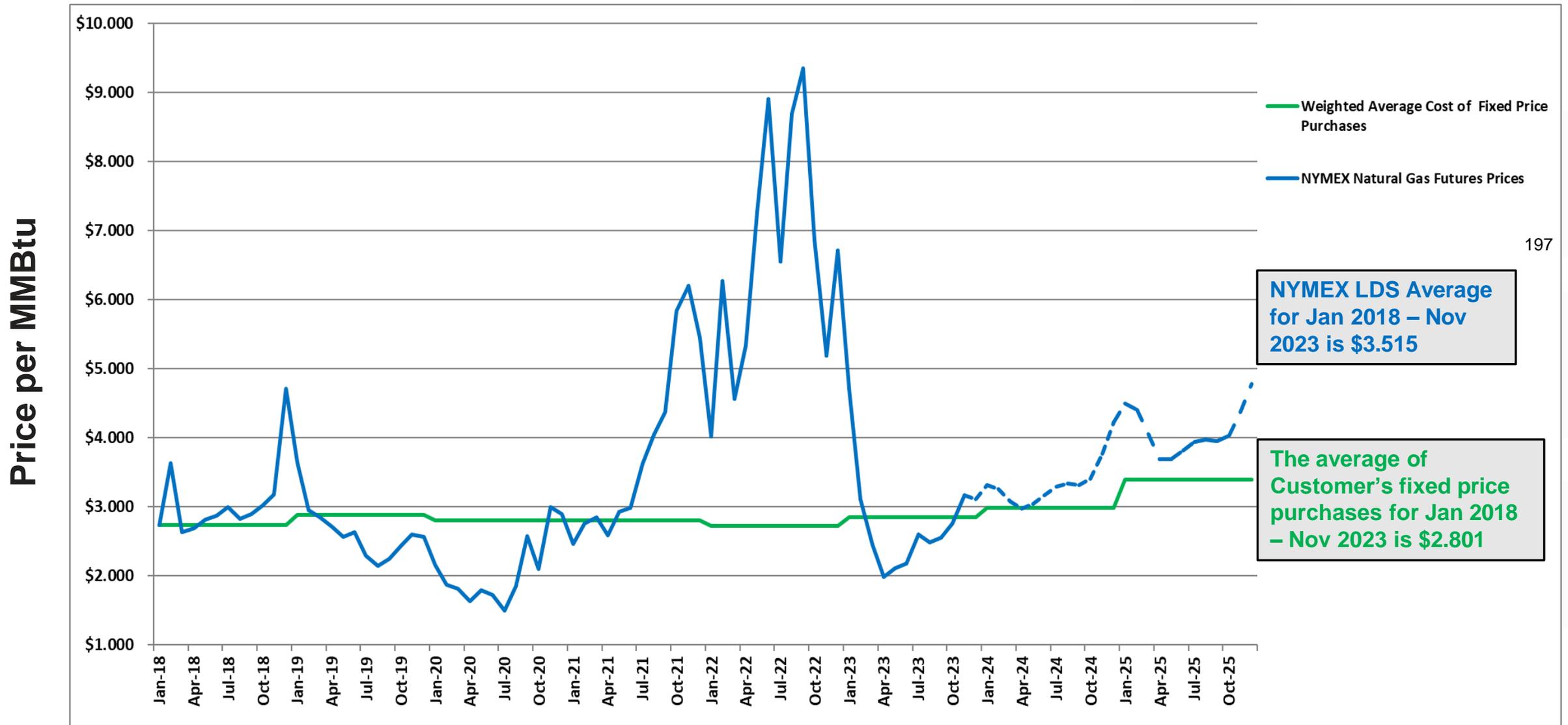
### **Benefits of a disciplined forward purchasing strategy:**

- Price certainty
- Price stability
- Portfolio diversification
- Documents purchasing decisions
- Removes emotion
- Eliminates second-guessing
- Tailored to meet goals
- Assists in budgeting
- Reduces price risk



Diversification of purchases and maintaining a long-range mindset reduces price risk and provides for an effective risk management tool.

# EXAMPLE FORWARD FIXED PRICE PURCHASING STRATEGY



# MITIGATING RISK IN THE NATURAL GAS MARKET

## Physical Gas Supply Reliability

### **Limited capacity additions:**

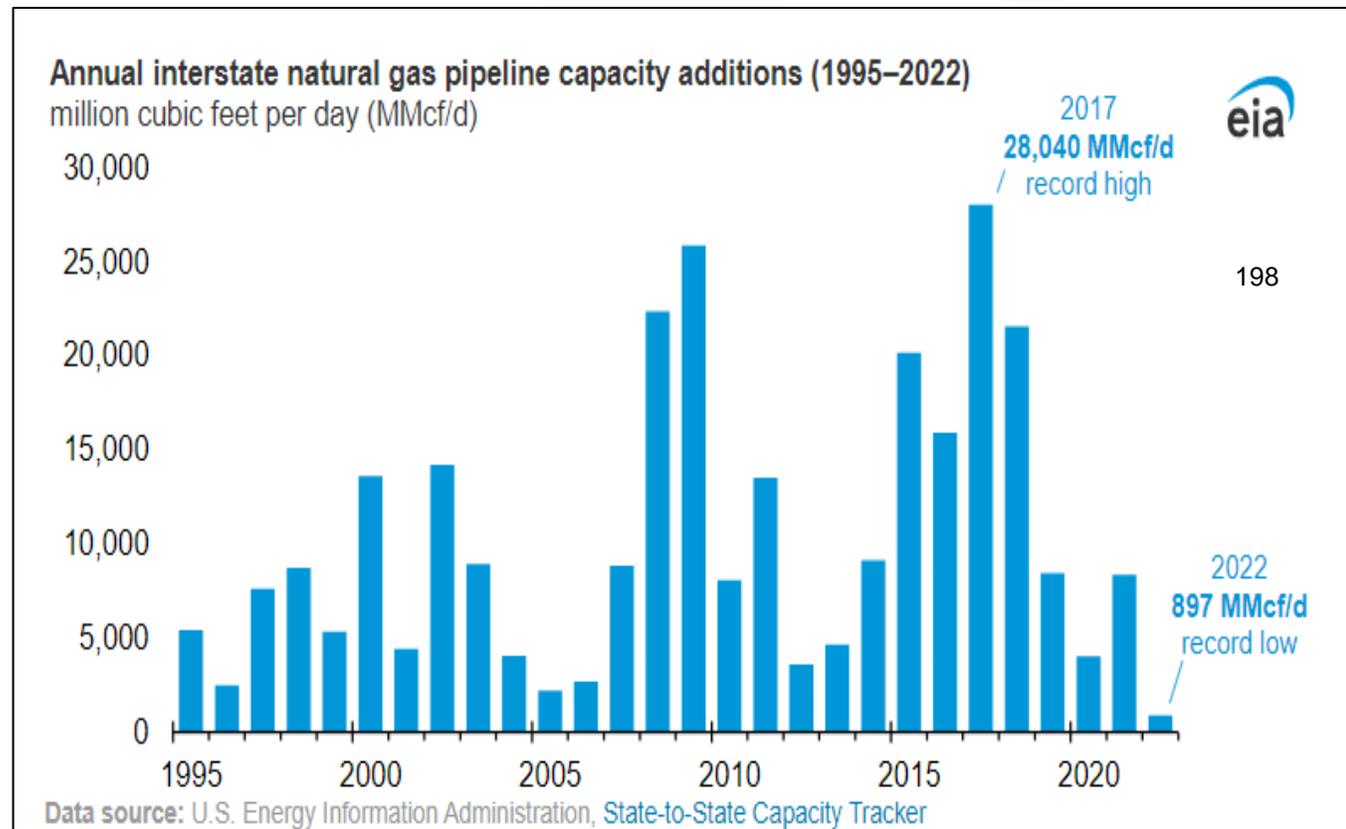
- In 2022 (see graph), the least interstate pipeline capacity was added since data collection began in 1995.
- While NG demand is expected to continue to grow, the lack of investment in pipeline infrastructure development and slowdown in capacity additions is expected to continue in the foreseeable future.

### **Asset management and ownership of Firm capacity and storage are foundational to Symmetry's business strategy:**

- The Symmetry portfolio consists of pipeline assets that are both owned (contracted for by Symmetry) and managed (acquired via AMA).
- Symmetry owns/manages over 3 Bcf/d of Firm pipeline transportation capacity across more than 100 pipeline systems in the U.S. and over 40 Bcf of storage capacity.

### **Availability and access to Firm pipeline capacity in a changing industry landscape are key to supply reliability for end users:**

- As demand grows and pipeline safety requirements increase, we are seeing a decrease in the availability of Firm pipeline capacity and expectations are that pipeline constraints and restrictions will increase in the future.
- The increase in critical pipeline operational notices and occurrences of extreme price spikes in the physical gas markets are not a result of limited availability of gas molecules, but rather a result of a lack of deliverability due to inadequate pipeline infrastructure.



Symmetry is committed to providing customers with the highest level of gas supply reliability and is focused on long-term deliverability.

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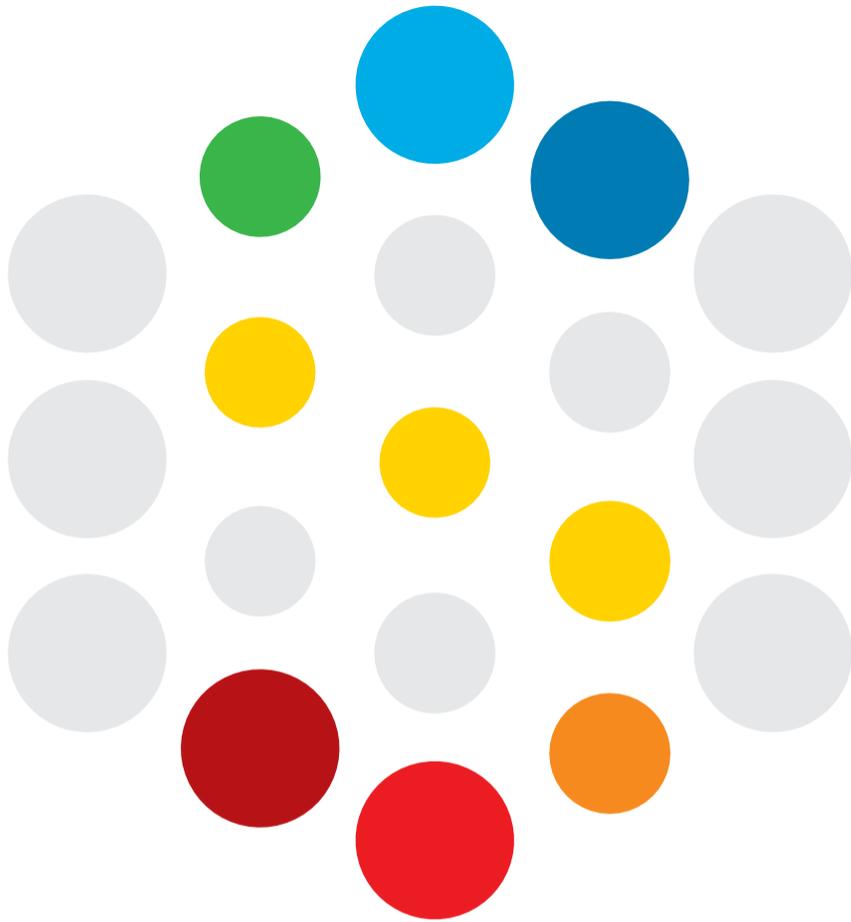
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Symmetry Energy Solutions

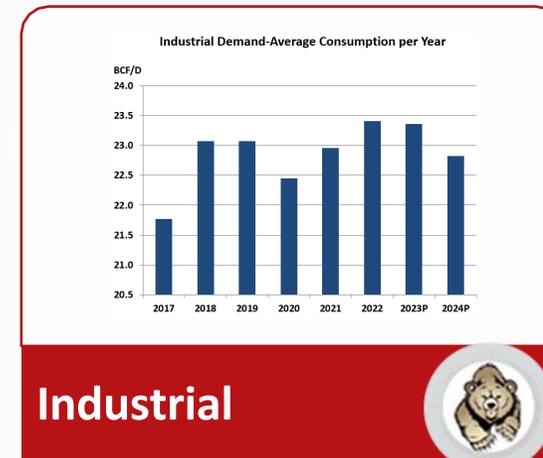
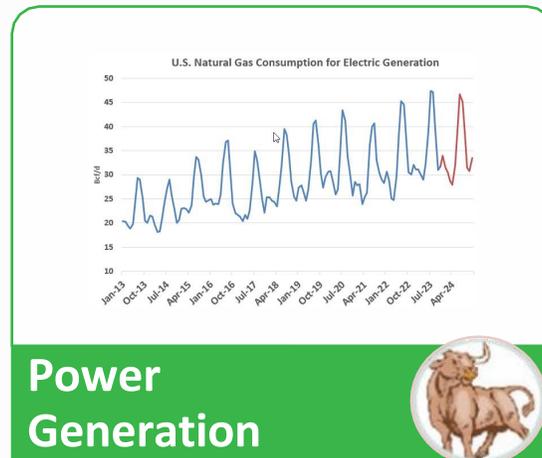
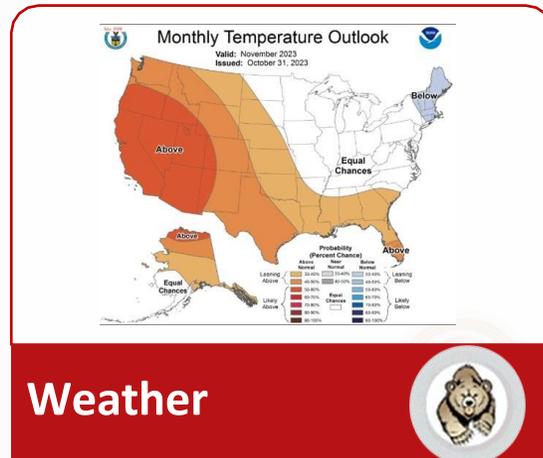
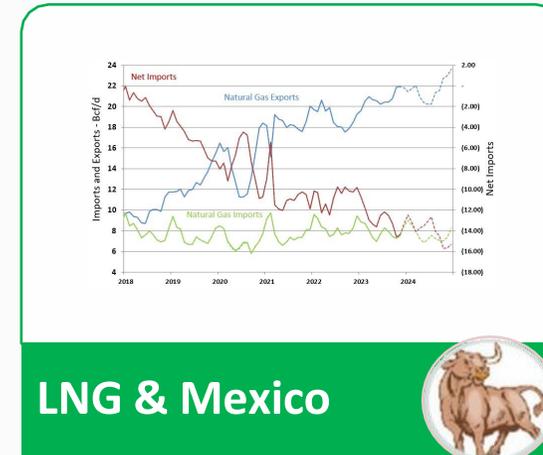
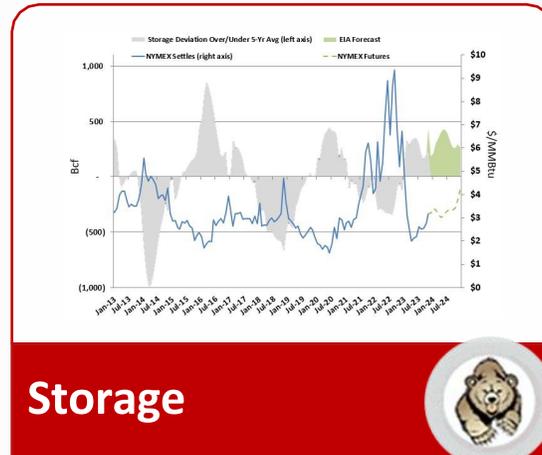
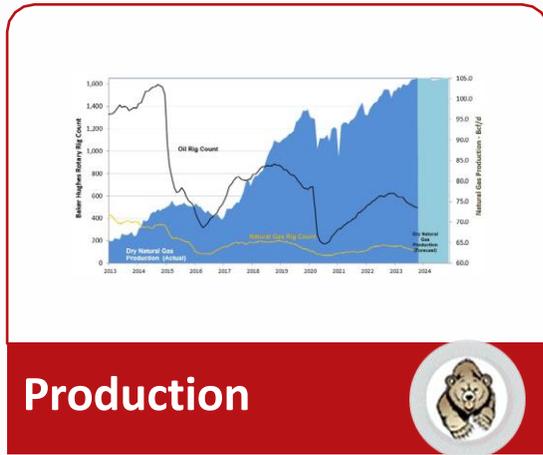
# Market Intelligence Report

November 2023

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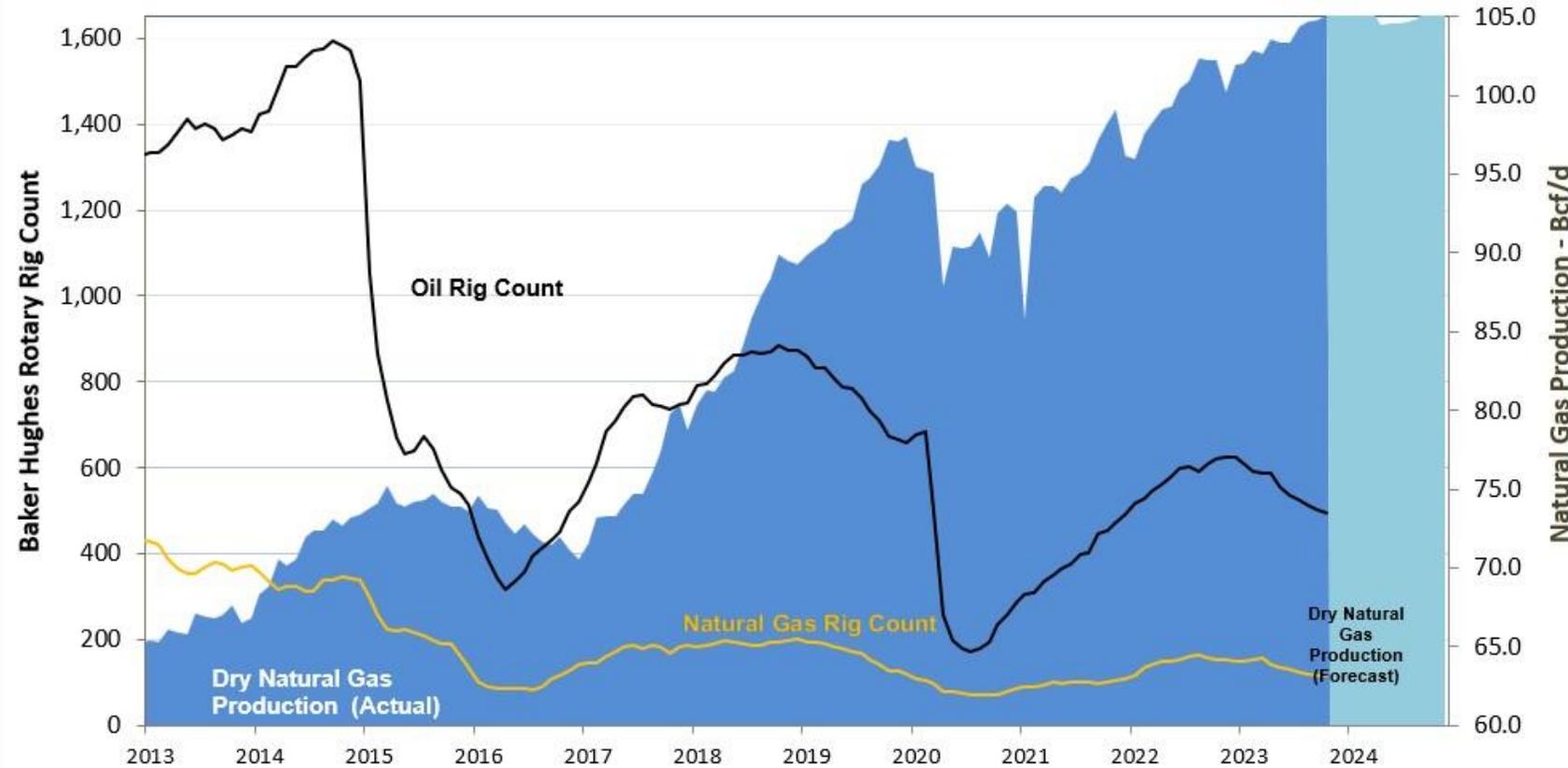
# US NATURAL GAS BULL & BEAR SUMMARY



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Data Sources: U.S. Energy Information Administration (STE0), NOAA, ICE, CME

# NATURAL GAS PRODUCTION AND RIG COUNTS

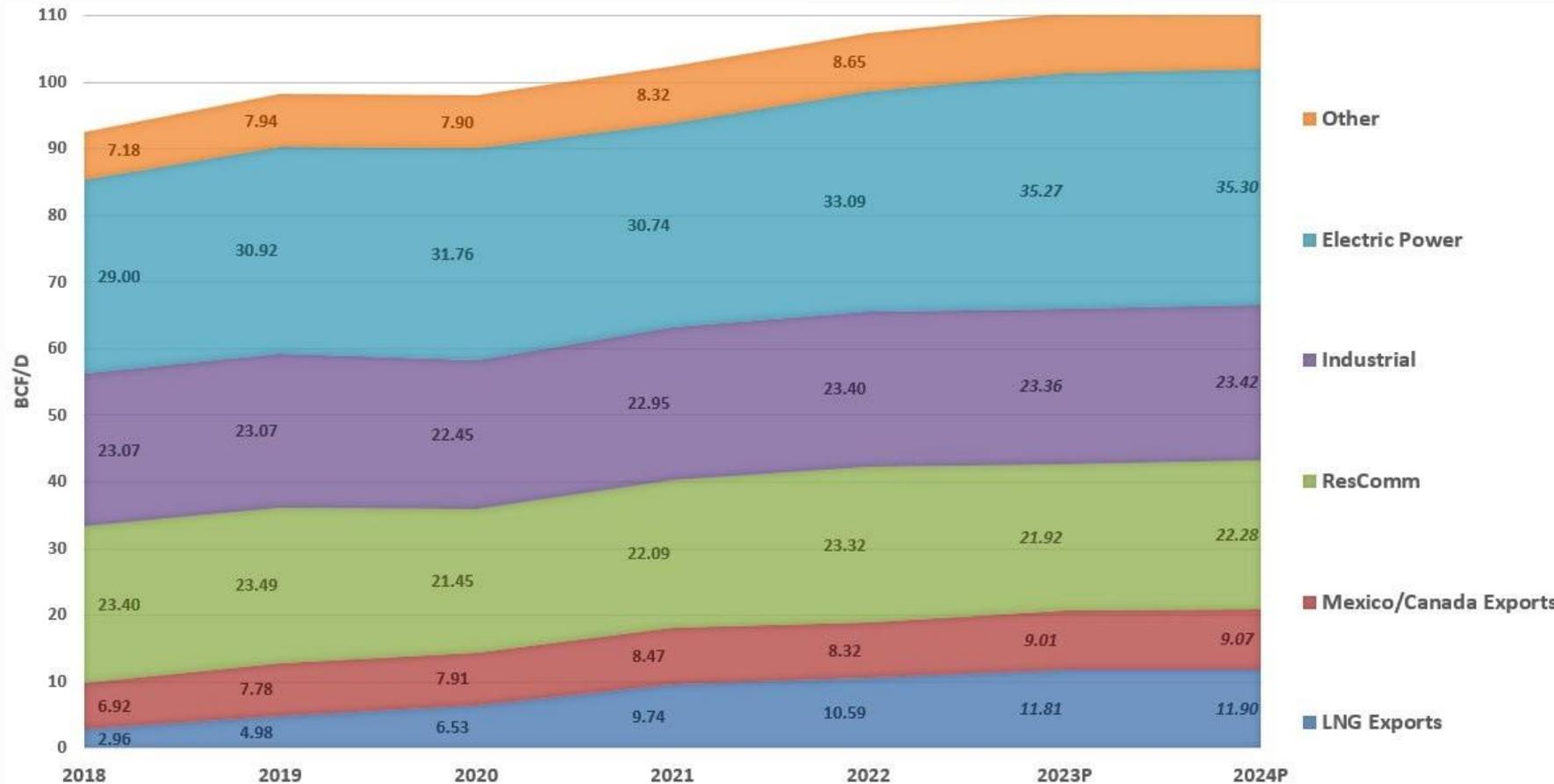


202

- Combined oil and natural gas rig counts have recovered to pre-pandemic levels, but oil rigs as a percentage of the total have fallen by nearly 6% relative to 2Q20
- Production set multiple new highs in 2023, and the forecast looks to continue at these high levels before plateauing in 3Q23
- More resilient oil prices, relative to natural gas, have bolstered the strong outlook for associated gas production in the Permian basin

Data Sources: U.S. Energy Information Administration (STEO)

# ANNUAL NATURAL GAS DEMAND INCLUDING EXPORTS

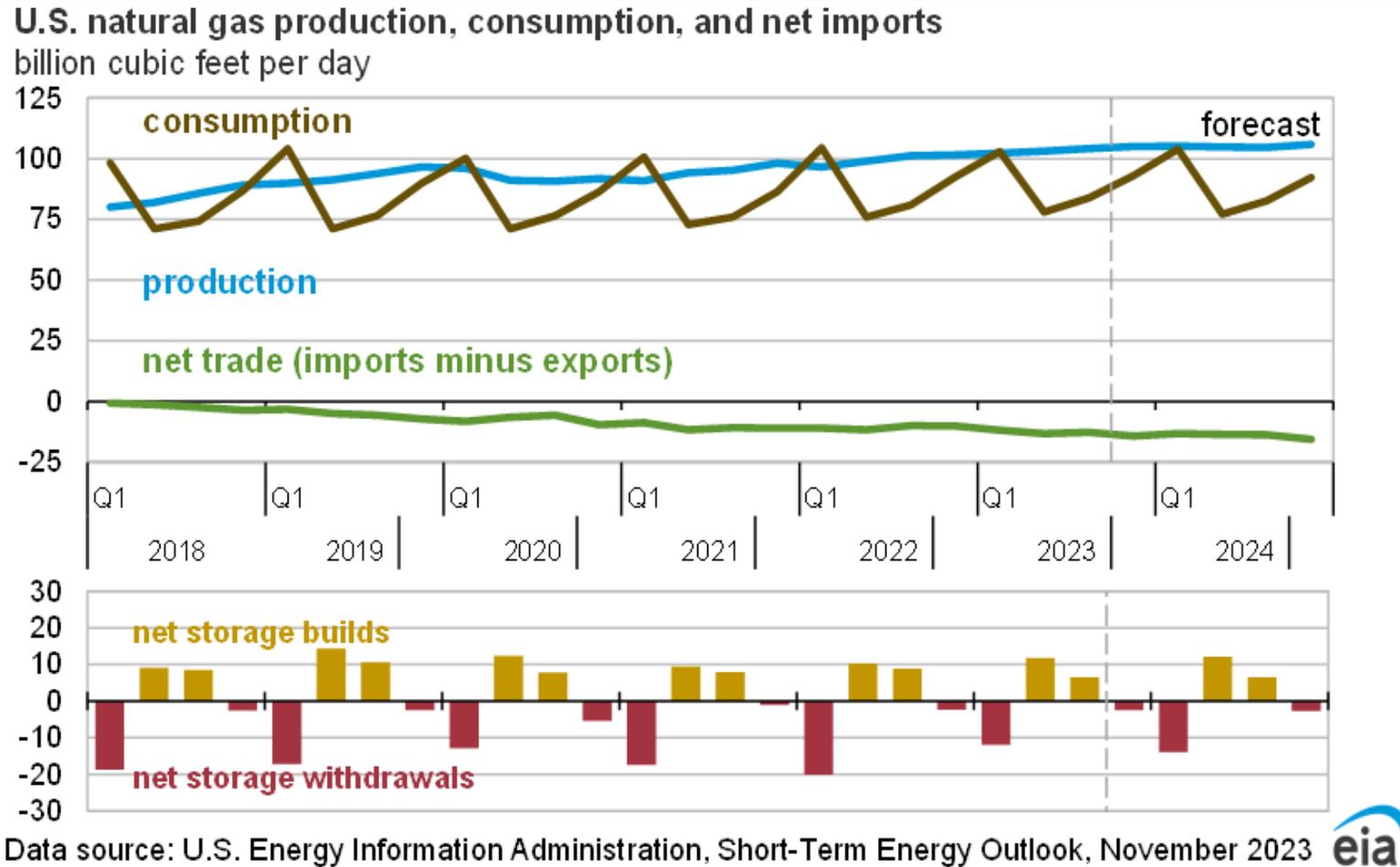


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- The EIA revised its summer'23 power demand forecast upward, putting their outlook on par with 2022's record burns. Lower gas prices have triggered some coal to gas switching this spring and that trend is expected to continue until peak generation demand hits in Q3

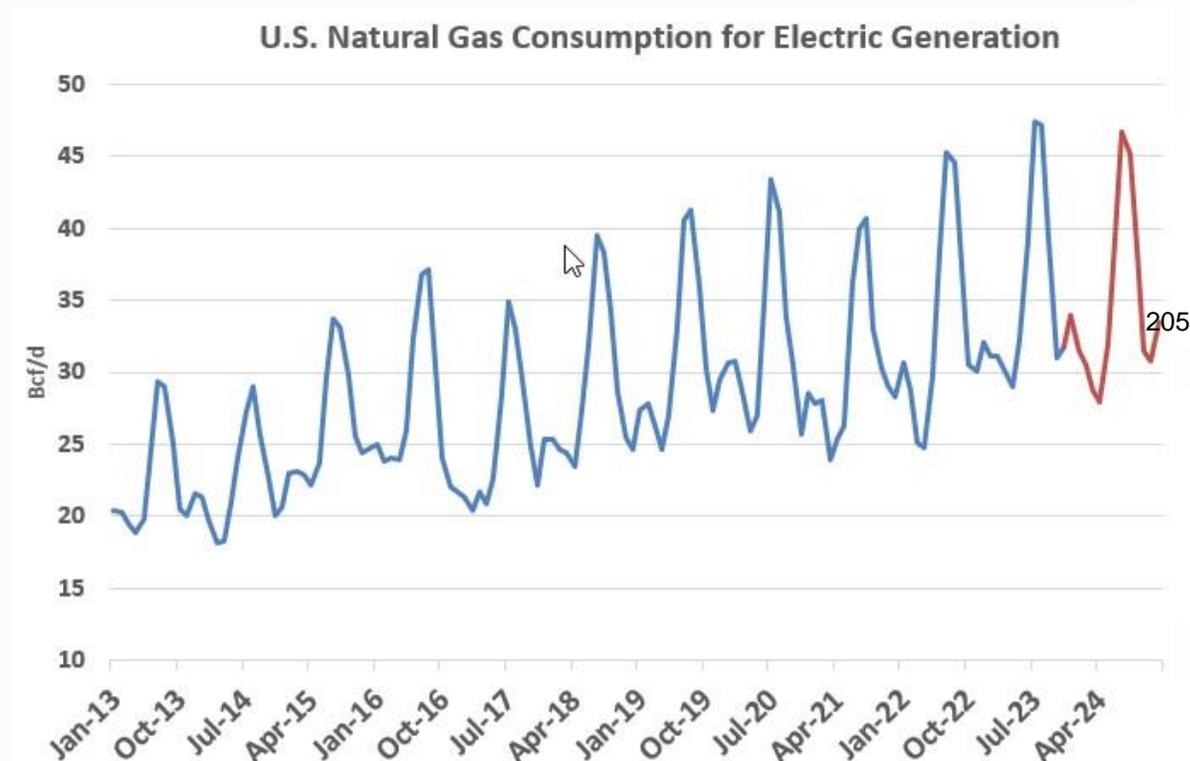
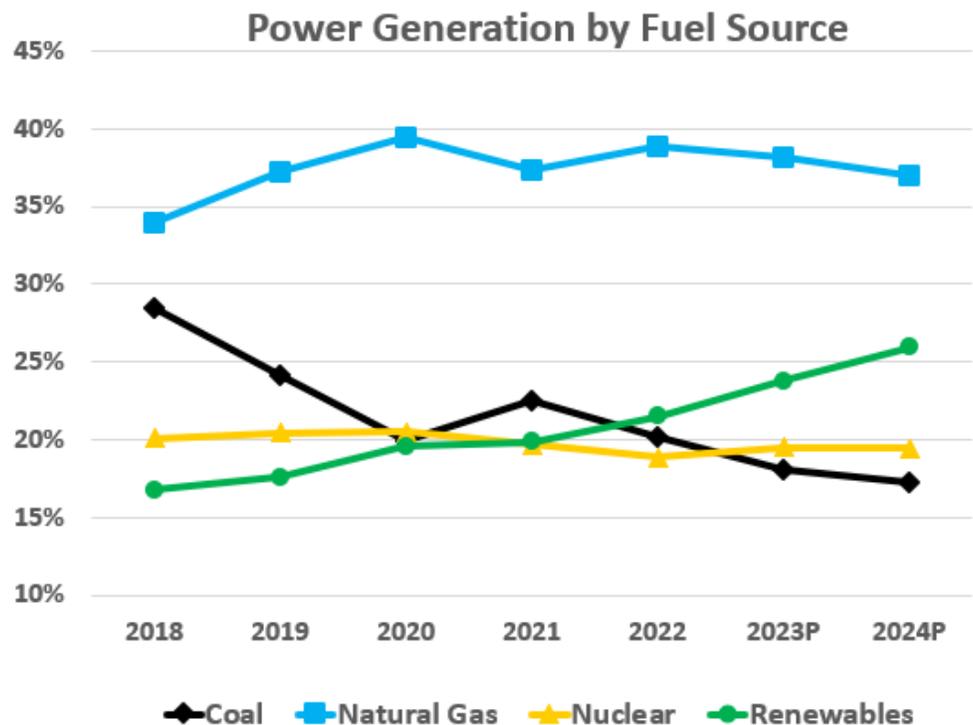
Data Sources: U.S. Energy Information Administration (STEO)

# U.S. NATURAL GAS PRODUCTION, CONSUMPTION, NET IMPORTS



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## ELECTRICITY GENERATION

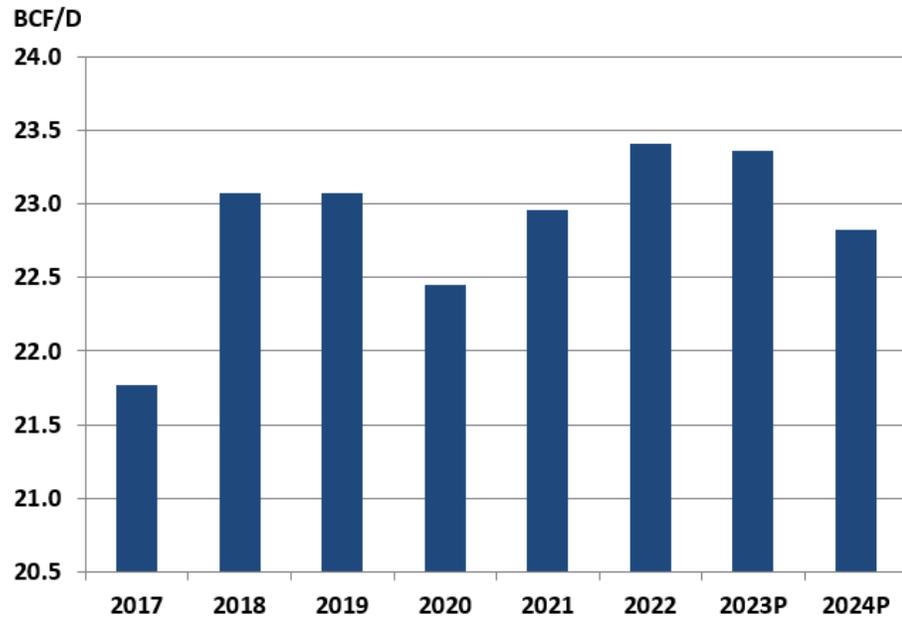


- Following record gas-fired powerburn in 2022, overall consumption is expected to fall by about 0.75 Bcf/day in 3Q23, but the fuel's share of the generation mix is expected to remain steady as a material number of coal plants are expected to retire in the next 24 months.
- Utility scale renewable installations are slated for a big jump—likely reviving the baseload/swing volatility that characterized the migration from coal to gas power early last decade

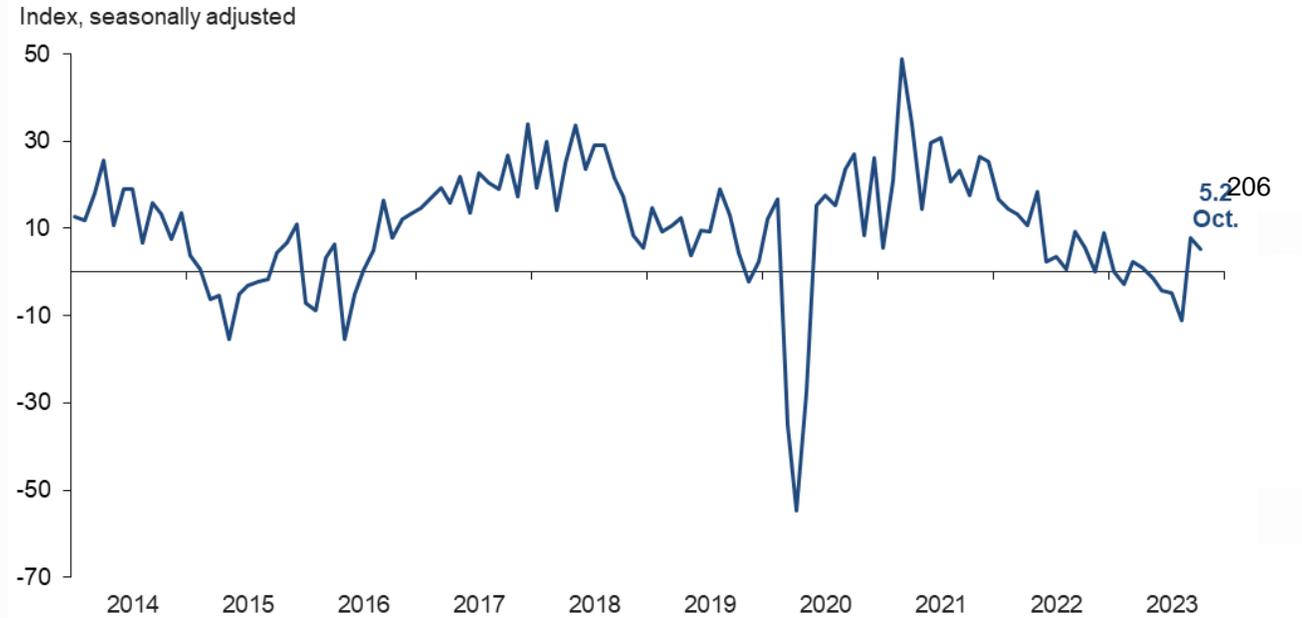
Data Sources: U.S. Energy Information Administration (STEO)

# DEMAND FORECASTS-INDUSTRIAL

### Industrial Demand-Average Consumption per Year



### Texas Manufacturing Outlook Survey Production Index

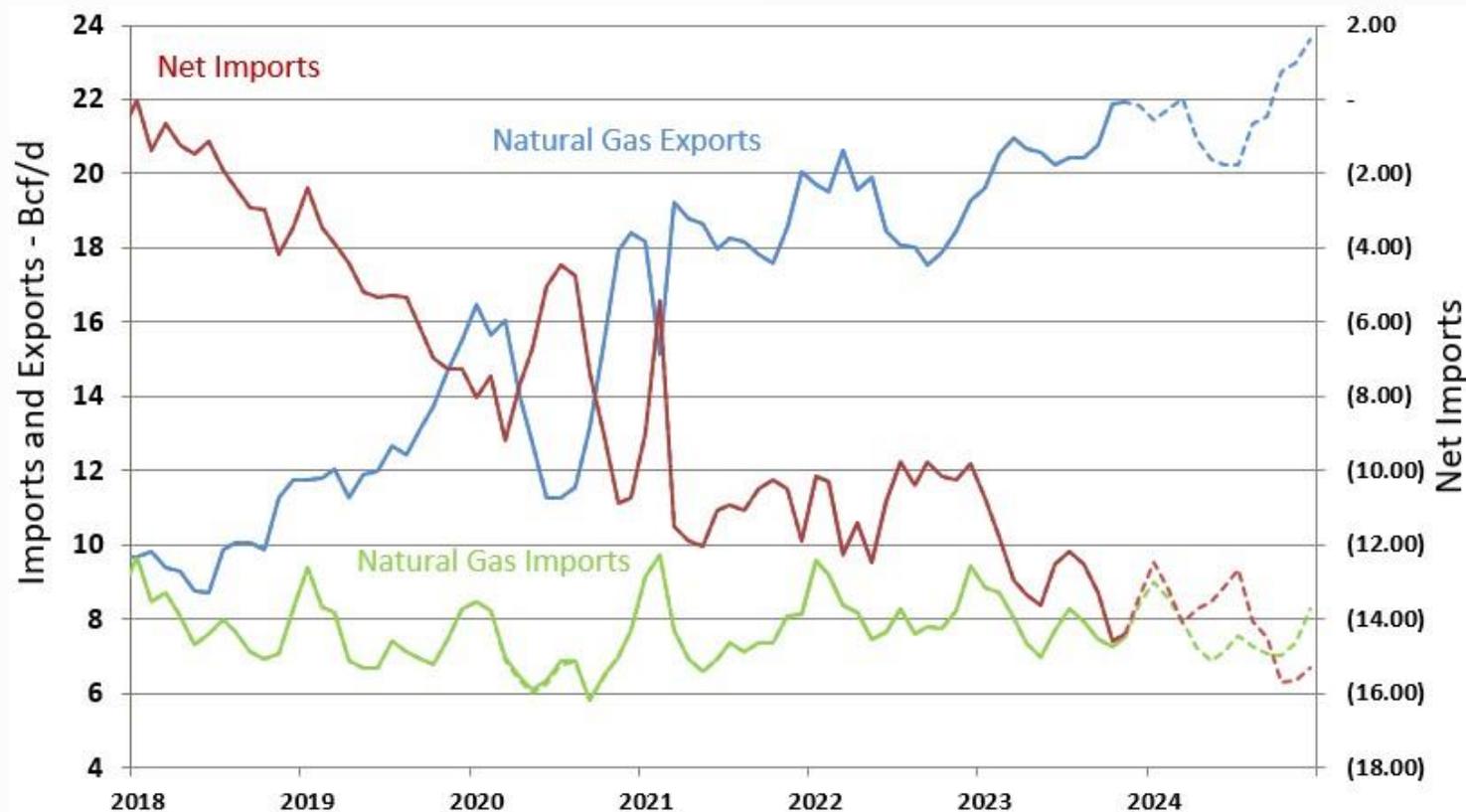


Federal Reserve Bank of Dallas

- Industrial demand hit new record levels in 2022 but the EIA industrial demand forecast has slid downward in recent months due to weakening macroeconomic conditions. June continued the downward trend in the Dallas Fed's manufacturing index from 2021.

Data Sources: U.S. Energy Information Administration (EIA), FEDERAL RESERVE BANK OF DALLAS

# EXPORTS AND IMPORTS FORECAST

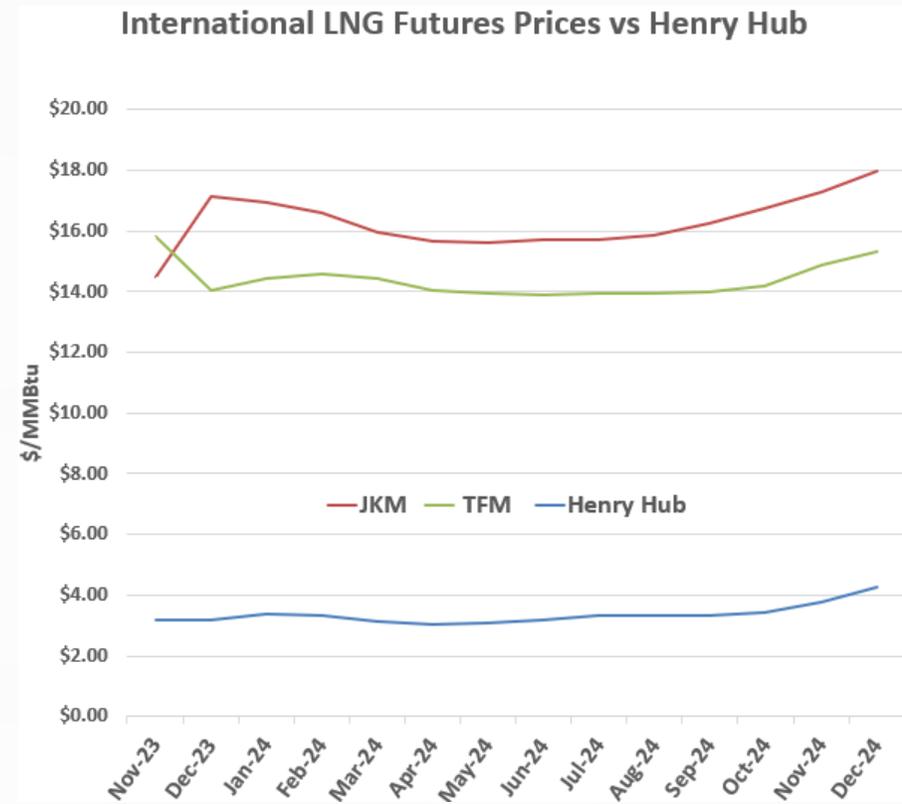
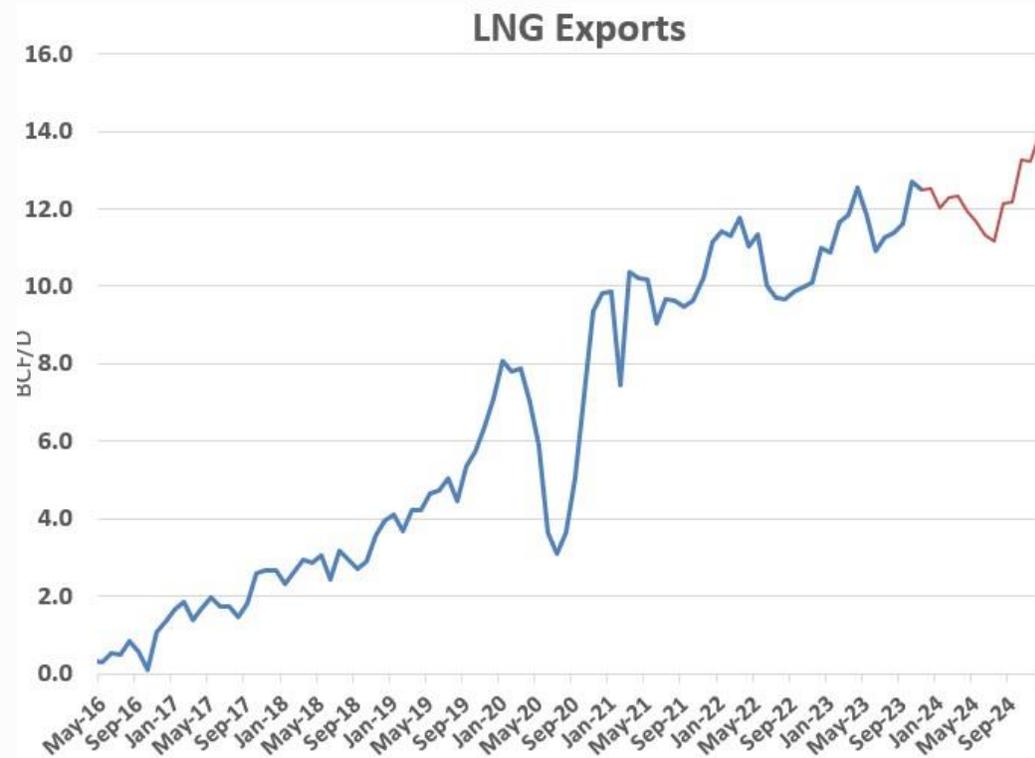


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- Natural gas exports have continued their upward trajectory, led by LNG exports and pipeline exports to Mexico as power generation demand continues to grow south of the border.
- Canadian imports jumped for the first half of 2023 despite tariff changes that negatively impacted the transport economics from Alberta to the Upper Midwest.

Data Sources: U.S. Energy Information Administration (STEO)

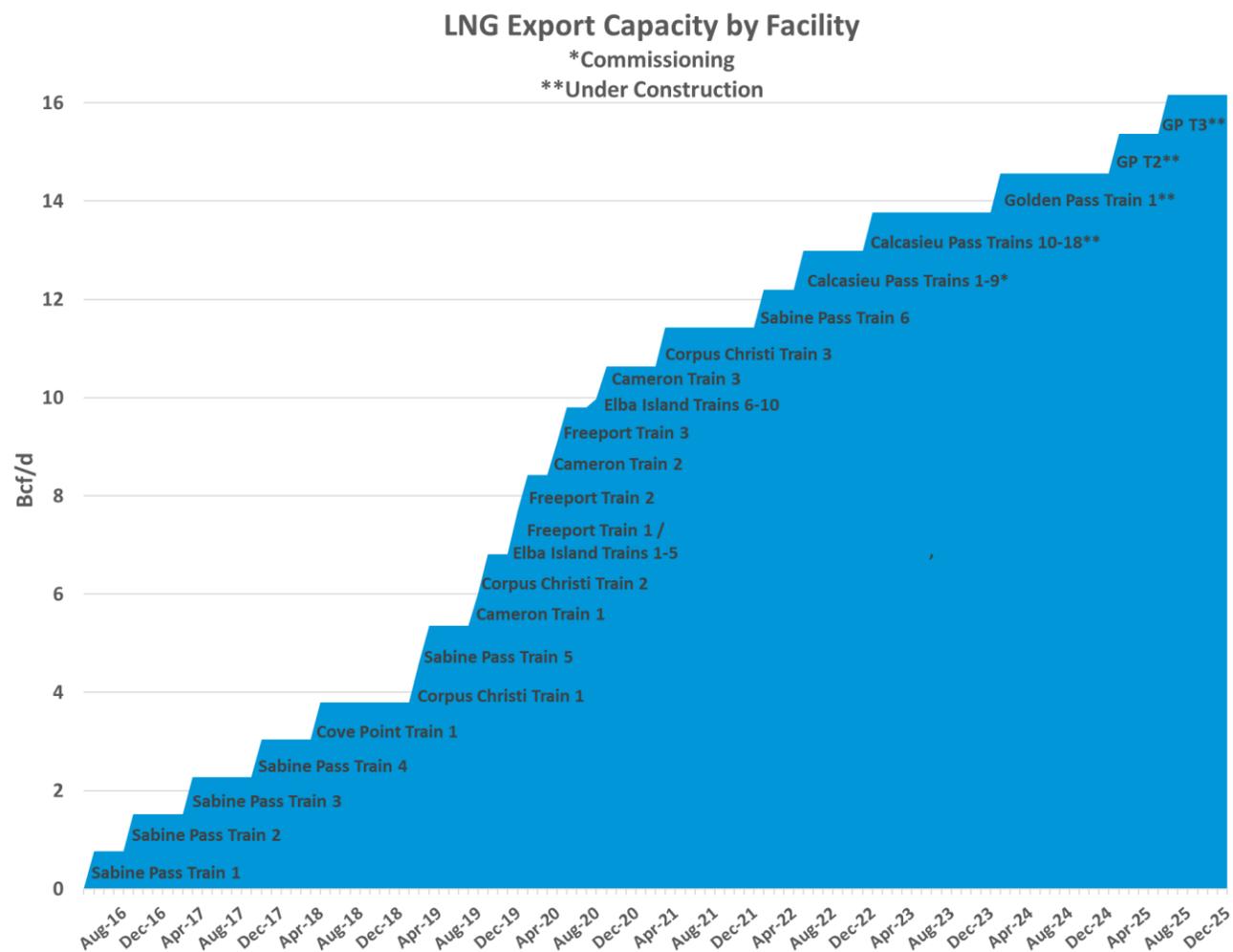
# LNG EXPORTS



- LNG exports continued their impressive climb from the depths of the 2020 global demand slowdown but ran into headwinds during Summer 2022. A June explosion at Freeport LNG took 2 Bcf/day of liquefaction capacity offline. The facility has restarted yet has run at a limited capacity outside of a few individual days of reaching full operational capacity.
- Current economics indicate full utilization of export capacity for the foreseeable future, but difficult financing conditions are impacting the value chain.

Data Sources: <https://www.energy.gov/fe/listings/lng-reports>, CME

# LNG PROJECTS

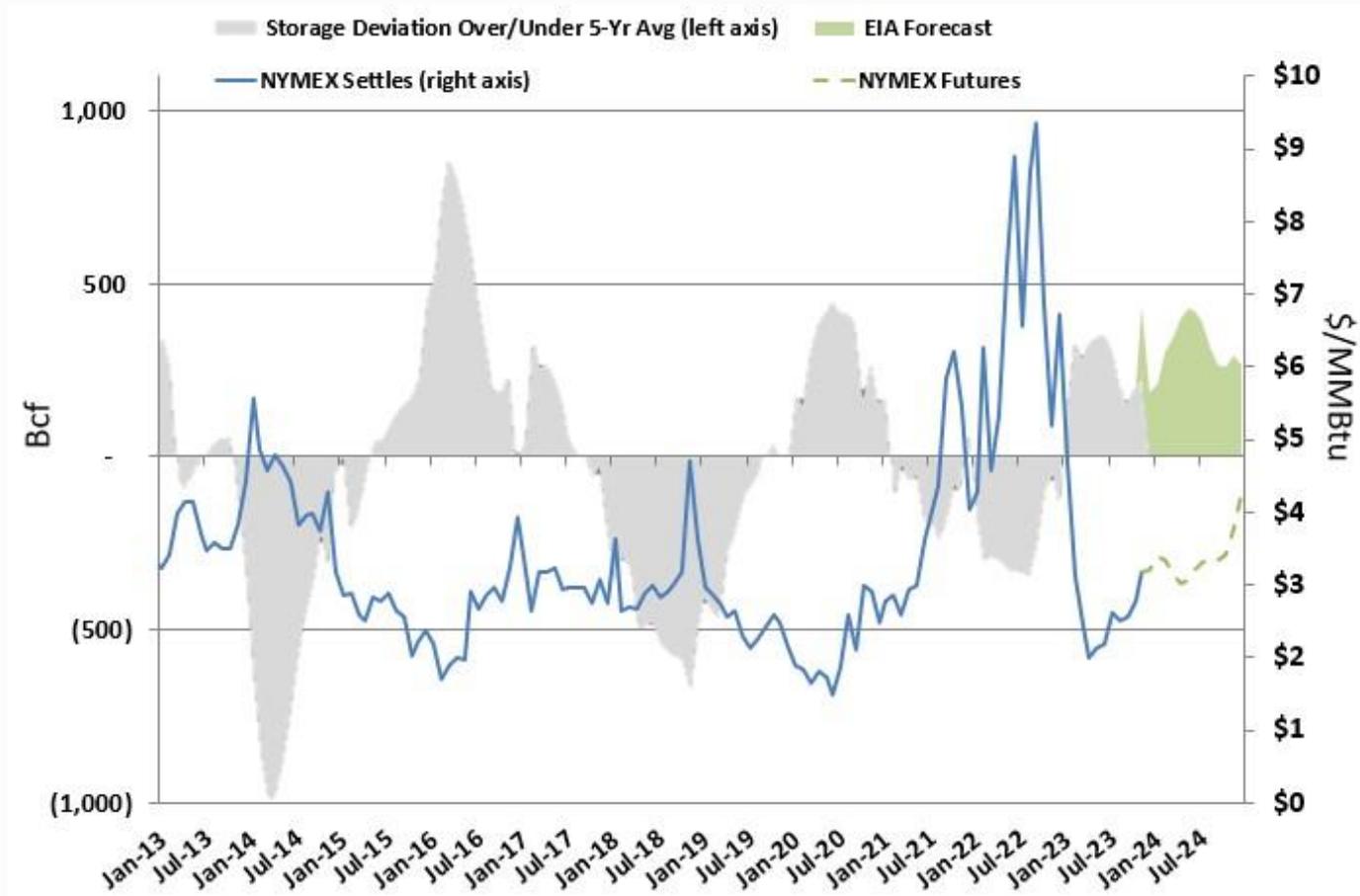


## U.S. large scale approved liquefaction facilities not under construction<sup>1</sup>

| Project name                          | Number of trains | Proposed design capacity | Location (state)            |
|---------------------------------------|------------------|--------------------------|-----------------------------|
|                                       |                  | Bcf/d                    |                             |
| Magnolia LNG                          | n/a              | 1.2                      | LA                          |
| Lake Charles LNG                      | 3                | 2.2                      | LA                          |
| Delfin FLNG                           | 4                | 1.6                      | Offshore/Floating (GOM) 209 |
| Driftwood LNG                         | 5                | 3.64                     | LA                          |
| Port Arthur LNG                       | 2                | 1.8                      | TX                          |
| Freeport LNG Train 4                  | 1                | 0.74                     | TX                          |
| Gulf LNG                              | 2                | 1.5                      | MS                          |
| Plaquemines LNG (Phase 1)             | 18               | 1.3                      | LA                          |
| Plaquemines LNG (Phase 2)             | 18               | 1.3                      | LA                          |
| Texas LNG                             | 2                | 0.56                     | TX                          |
| Rio Grande LNG                        | 6                | 3.56                     | TX                          |
| Corpus Christi Liquefaction Stage III | 7                | 1.5                      | TX                          |
| Alaska LNG                            | 3                | 2.55                     | AK                          |
| Cameron LNG Trains 4 and 5            | 2                | 1.4                      | LA                          |

Data Sources: <https://www.eia.gov/naturalgas/data.php#imports>

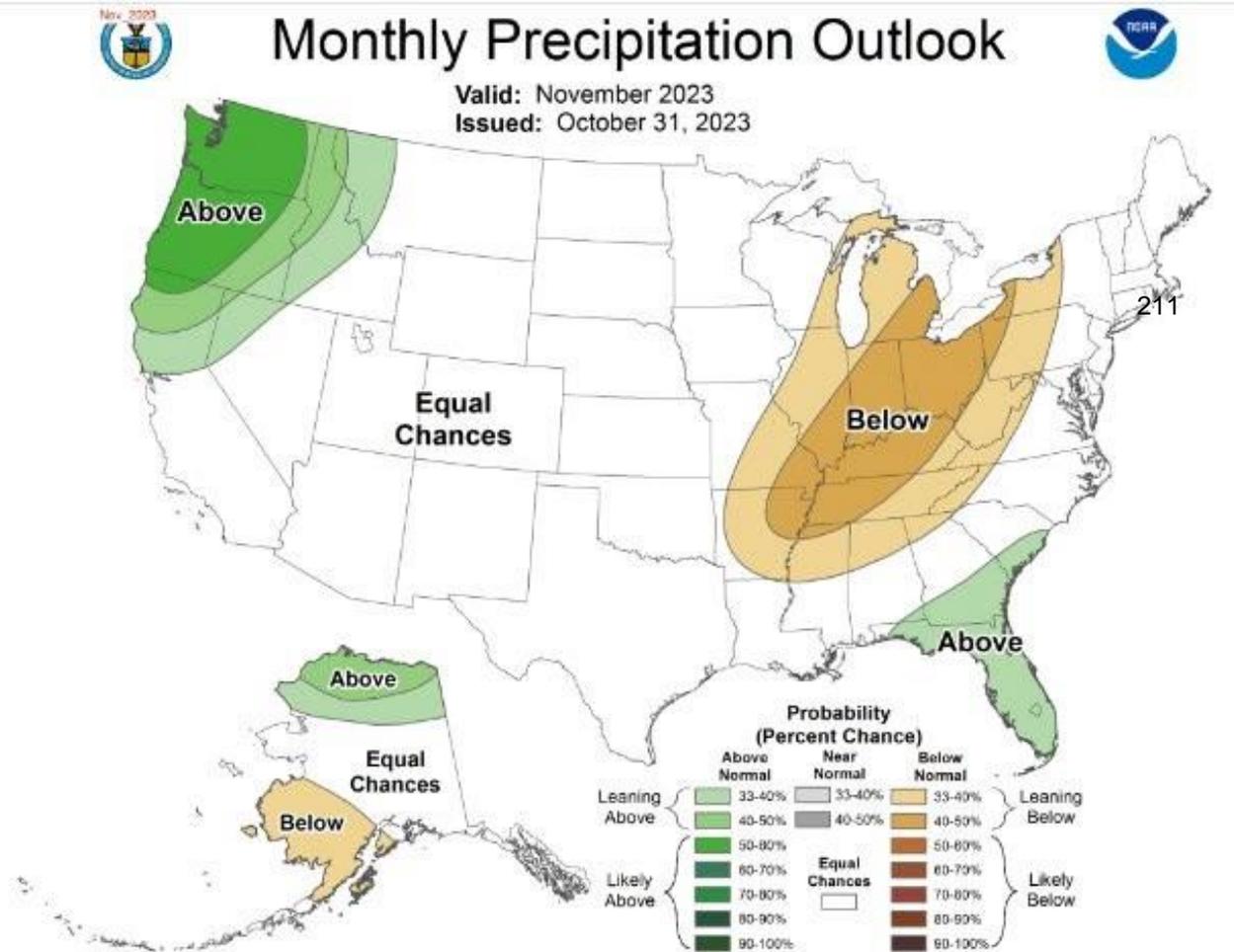
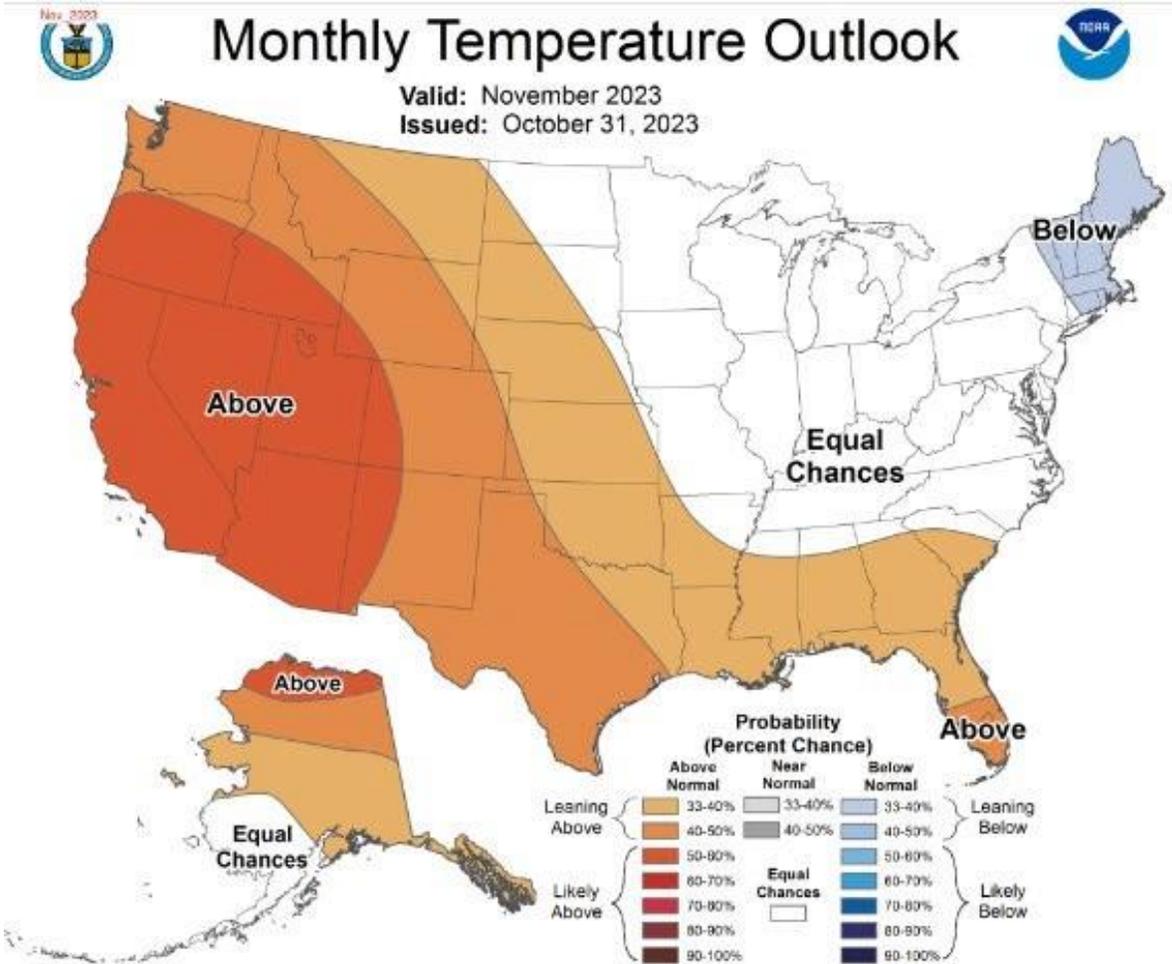
# NATURAL GAS STORAGE SURPLUSES AND DEFICITS RELATIONSHIP TO PRICE



- NYMEX prices tend to demonstrate a strongly negative correlation to storage surpluses and deficits.
- The storage surplus to the 5-year average grew rapidly last winter due to robust production and mild weather

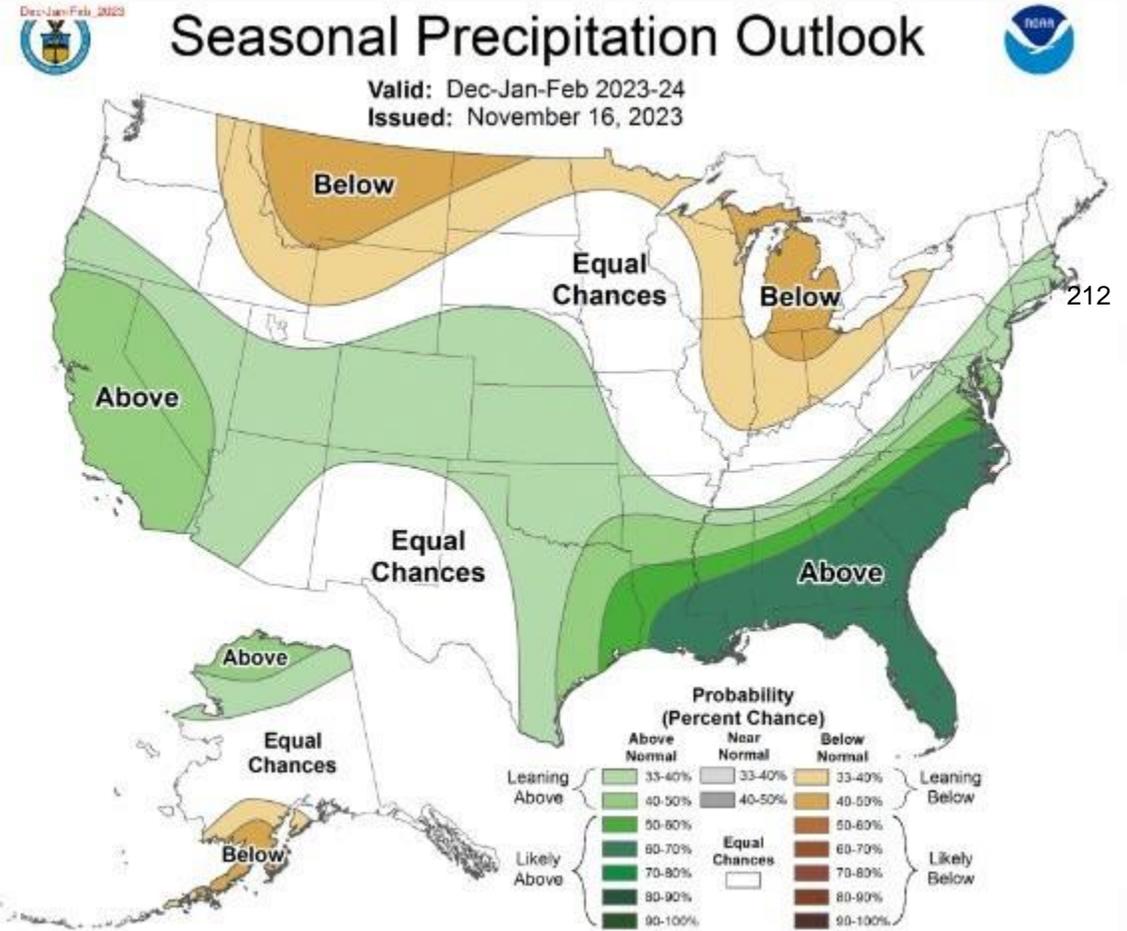
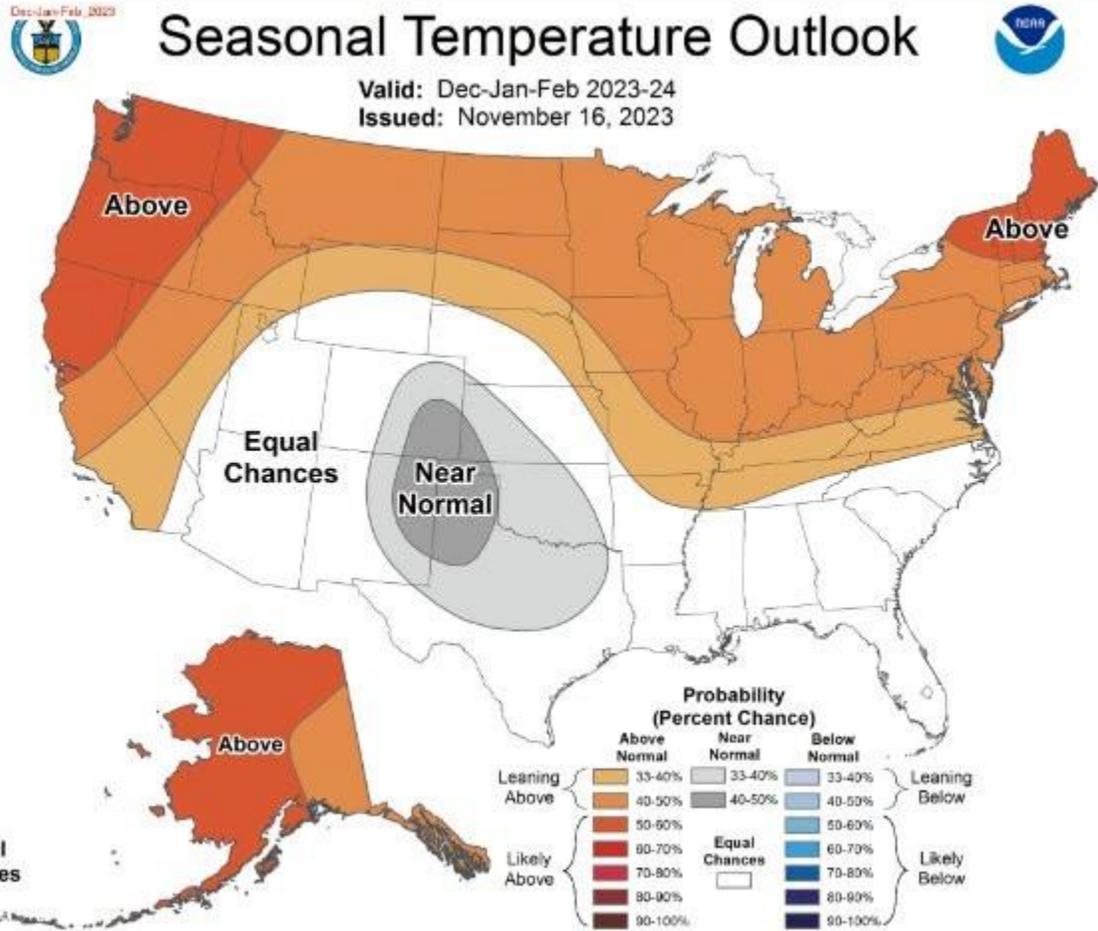
Data Sources: U.S. Energy Information Administration (STEO), CME

# NOAA NOV '23 FORECAST



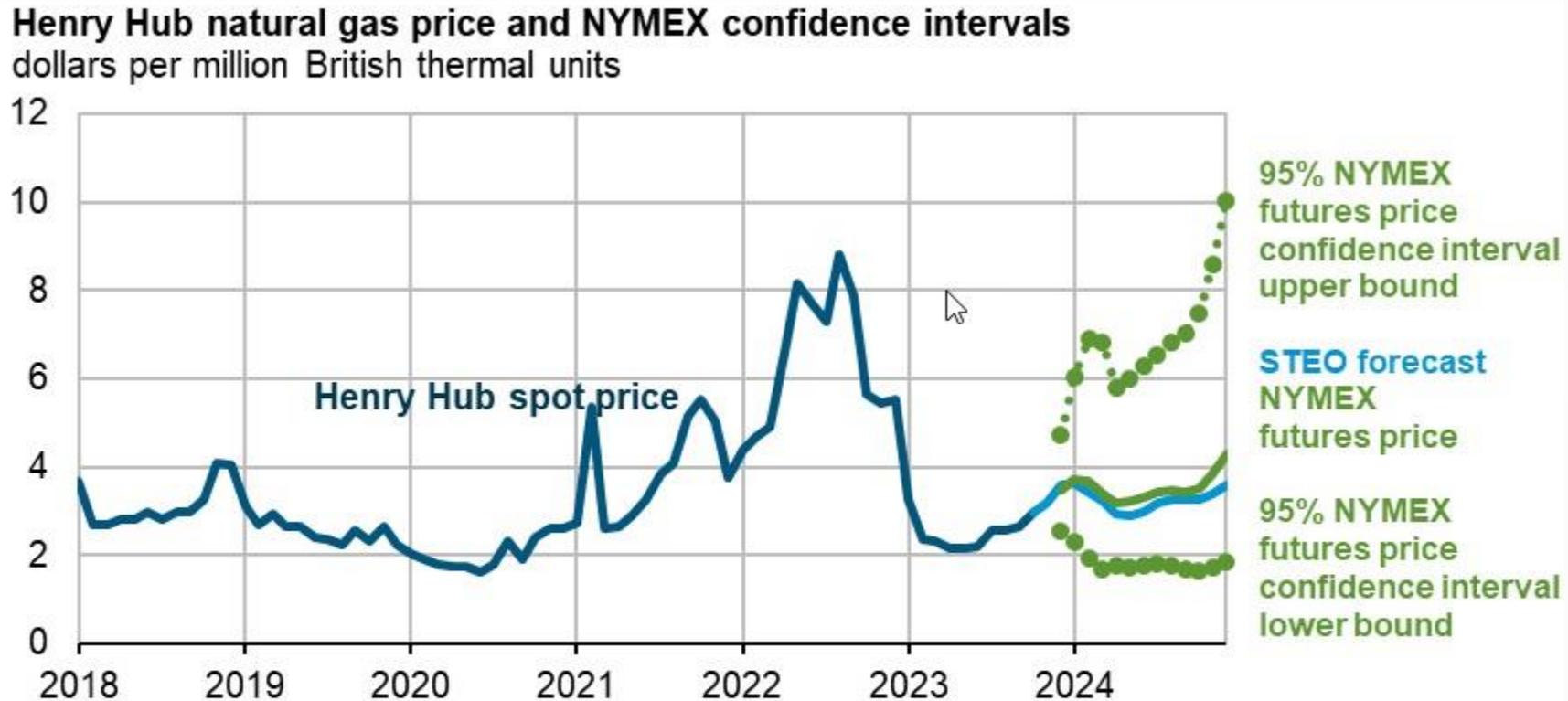
Source: [https://www.cpc.ncep.noaa.gov/products/predictions/multi\\_season/13\\_seasonal\\_outlooks/color/churchill.php](https://www.cpc.ncep.noaa.gov/products/predictions/multi_season/13_seasonal_outlooks/color/churchill.php)

# NOAA DEC-FEB '24 FORECAST



Source: [https://www.cpc.ncep.noaa.gov/products/predictions/multi\\_season/13\\_seasonal\\_outlooks/color/churchill.php](https://www.cpc.ncep.noaa.gov/products/predictions/multi_season/13_seasonal_outlooks/color/churchill.php)

# NYMEX PRICES - EIA

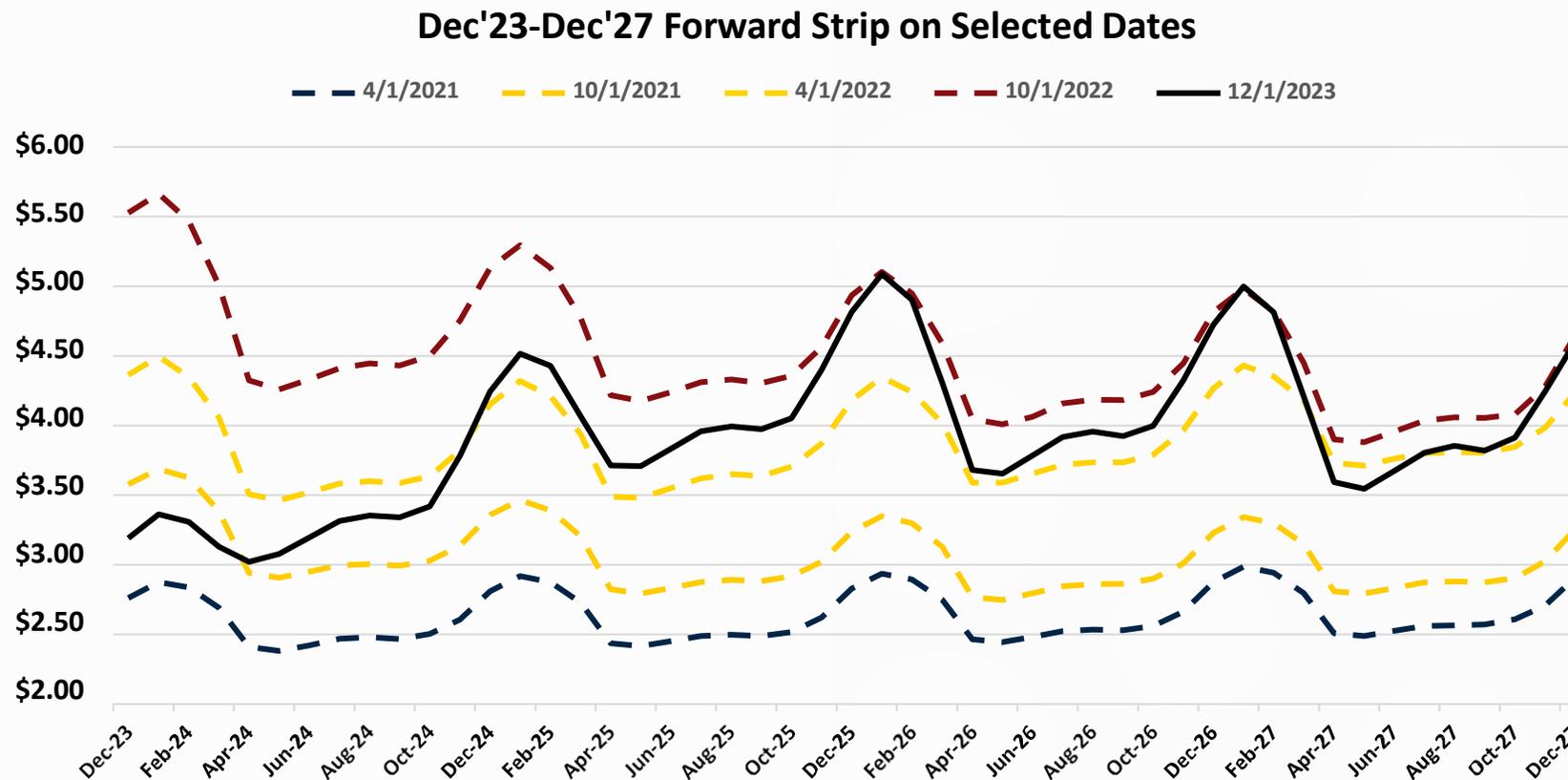


Data source: U.S. Energy Information Administration, Short-Term Energy Outlook, November 2023, CME Group, and Refinitiv an LSEG Business

Note: Confidence interval derived from options market information for the five trading days ending November 2, 2023. Intervals not calculated for months with sparse trading in near-the-money options contracts.



# NYMEX PRICES – CALENDAR YEAR STRIPS

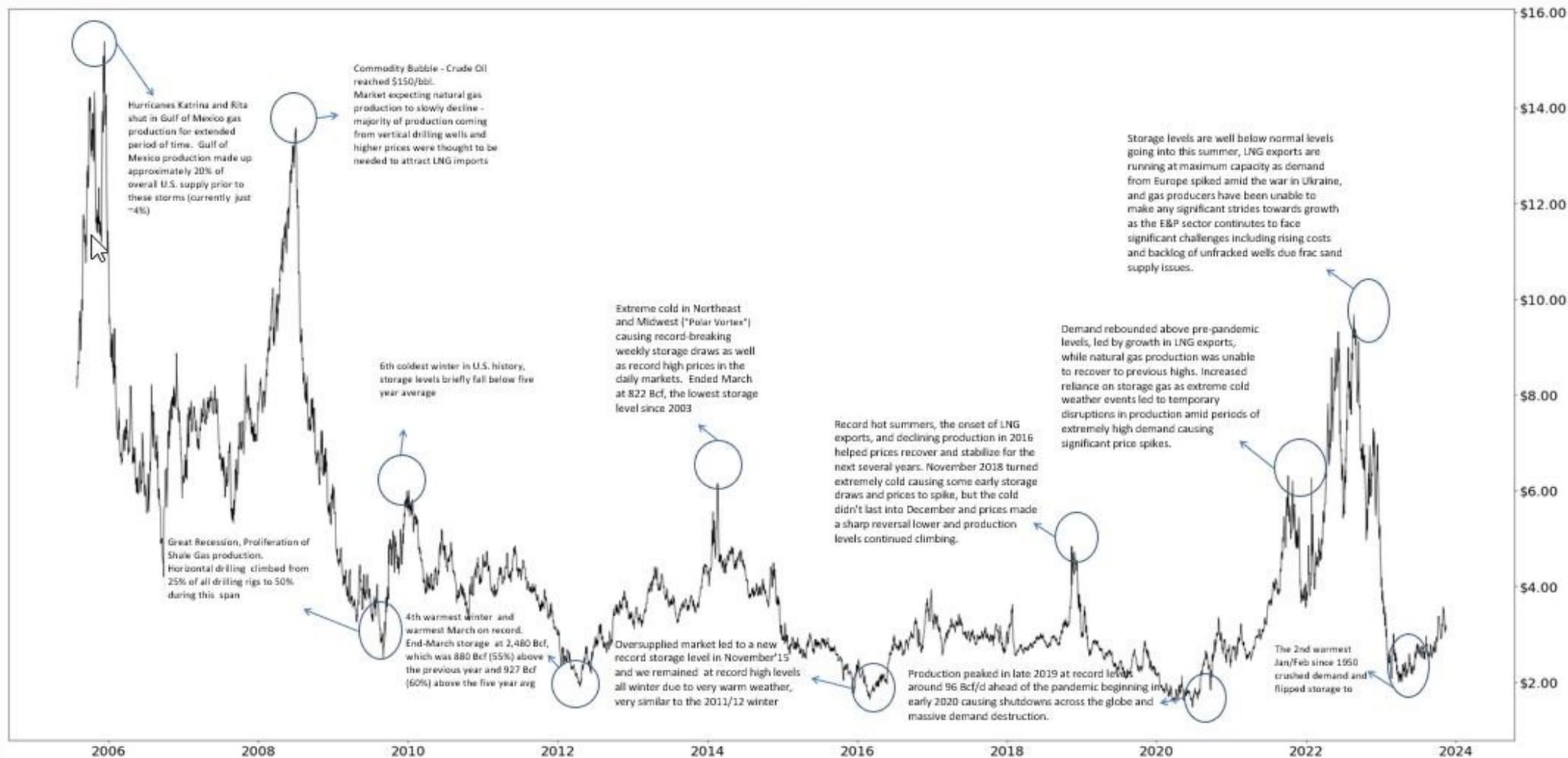


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- The market switched from backwardation to contango during the last week of 2022 as mild weather dragged cash and futures prices downward.
- Heightened market volatility has remained elevated with both structural (LNG) and variable (weather) demand fluctuations.

Data Sources: ICE, CME

# HISTORICAL NYMEX PRICES



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Data Sources: ICE, CME

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Waunakee Community School District  
 905 Bethel Circle  
 Waunakee WI

| Future Pricing | Per Therm |
|----------------|-----------|
| Jan 24-Mar 24  | \$0.375   |
| Jan 24-Jun 24  | \$0.362   |
| Jan 24-Oct 24  | \$0.420   |

| Historical Pricing | Per Therm |
|--------------------|-----------|
| 2021               | \$0.663   |
| 2022               | \$0.648   |

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| Month | 2021    |         | 2022    |         | 2023    |         |
|-------|---------|---------|---------|---------|---------|---------|
|       | Therms  | Price   | Therms  | Price   | Therms  | Price   |
| Jan   | 48,661  | \$0.308 | 43,377  | \$0.588 | 50,238  | \$0.735 |
| Feb   | 51,762  | \$0.300 | 66,658  | \$0.538 | 43,798  | \$0.530 |
| Mar   | 59,419  | \$1.896 | 51,616  | \$0.690 | 41,092  | \$0.336 |
| Apr   | 33,529  | \$0.367 | 41,777  | \$0.504 | 26,397  | \$0.266 |
| May   | 23,571  | \$0.309 | 31,007  | \$0.620 | 18,670  | \$0.248 |
| Jun   | 16,229  | \$0.352 | 19,105  | \$0.742 | 16,160  | \$0.257 |
| July  | 12,219  | \$0.369 | 15,981  | \$0.961 | 17,913  | \$0.292 |
| Aug   | 14,153  | \$0.408 | 15,177  | \$0.677 | 20,247  | \$0.297 |
| Sep   | 17,208  | \$0.444 | 17,185  | \$0.896 | 16,903  | \$0.280 |
| Oct   | 15,003  | \$0.491 | 18,445  | \$0.928 | 25,046  | \$0.288 |
| Nov   | 20,694  | \$0.628 | 25,056  | \$0.619 | 0       | \$0.000 |
| Dec   | 35,312  | \$0.674 | 34,593  | \$0.612 | 0       | \$0.000 |
| Total | 347,759 | \$0.663 | 379,976 | \$0.648 | 276,464 | \$0.421 |



Waunakee Community School District  
 905 Bethel Circle  
 Waunakee WI

| Future Pricing | Per Therm |
|----------------|-----------|
| Jan 24-Mar 24  | \$0.343   |
| Jan 24-Jun 24  | \$0.354   |
| Jan 24-Oct 24  | \$0.407   |

| Historical Pricing | Per Therm |
|--------------------|-----------|
| 2021               | \$0.663   |
| 2022               | \$0.648   |

| Month        | 2021           |                | 2022           |                | 2023           |                |
|--------------|----------------|----------------|----------------|----------------|----------------|----------------|
|              | Therms         | Price          | Therms         | Price          | Therms         | Price          |
| Jan          | 48,661         | \$0.308        | 43,377         | \$0.588        | 50,238         | \$0.735        |
| Feb          | 51,762         | \$0.300        | 66,658         | \$0.538        | 43,798         | \$0.530        |
| Mar          | 59,419         | \$1.896        | 51,616         | \$0.690        | 41,092         | \$0.336        |
| Apr          | 33,529         | \$0.367        | 41,777         | \$0.504        | 26,397         | \$0.266        |
| May          | 23,571         | \$0.309        | 31,007         | \$0.620        | 18,670         | \$0.248        |
| Jun          | 16,229         | \$0.352        | 19,105         | \$0.742        | 16,160         | \$0.257        |
| July         | 12,219         | \$0.369        | 15,981         | \$0.961        | 17,913         | \$0.292        |
| Aug          | 14,153         | \$0.408        | 15,177         | \$0.677        | 20,247         | \$0.297        |
| Sep          | 17,208         | \$0.444        | 17,185         | \$0.896        | 16,903         | \$0.280        |
| Oct          | 15,003         | \$0.491        | 18,445         | \$0.928        | 25,046         | \$0.288        |
| Nov          | 20,694         | \$0.628        | 25,056         | \$0.619        | 0              | \$0.000        |
| Dec          | 35,312         | \$0.674        | 34,593         | \$0.612        | 0              | \$0.000        |
| <b>Total</b> | <b>347,759</b> | <b>\$0.663</b> | <b>379,976</b> | <b>\$0.648</b> | <b>276,464</b> | <b>\$0.421</b> |

Waunakee Community School District

# COMMUNITY SURVEY PROPOSAL

October 26, 2023

**Contact:**

Bill Foster

262.299.0329

[bfoster@schoolperceptions.com](mailto:bfoster@schoolperceptions.com)

Rob DeMeuse

262.299.7159

[rdemeuse@schoolperceptions.com](mailto:rdemeuse@schoolperceptions.com)

219



262.644.4300 | [schoolperceptions.com](http://schoolperceptions.com)



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## Project Overview

The Waunakee Community School District serves approximately 4,400 students in prekindergarten through 12<sup>th</sup> grade. The District is interested in surveying parents, staff, and the community as they explore options to increase school funding, which may include pursuing an operational referendum.

To accomplish these goals, we do not advocate random sampling, a process that, by definition, excludes most members of the community. Instead, School Perceptions specializes in a process that includes every member of the community. With this approach, each community member is educated about the needs and challenges of the District. We have found that a community survey is a critical first step. By administering a community survey, your district will be able to:

- ✓ Educate your community members on the needs of your district.
- ✓ Gather data on community members' educational priorities.
- ✓ Understand the tax tolerance associated with the potential options.

Our process begins with the mailing of a paper survey to all district households. A cover letter explains the nature of the survey and encourages the respondent to participate either online or on paper. Additionally, our methodology supports survey administration in multiple languages.

Our proprietary software generates a one-time use access code, which ensures no one can take the survey more than once. The paper survey can be completed and mailed back to School Perceptions for data entry. Once the survey process is completed, our software will break down the results based on key community subgroups.

**After completing more than 900 community projects over the past 20 years, the School Perceptions methodology has proven to be highly predictive.**

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## About Us

School Perceptions LLC is a Wisconsin-based, independent educational research firm that works with school districts, regional service agencies, as well as state and national organizations. Over 10,000 schools have used School Perceptions to collect millions of survey responses from students, staff, parents, non-parents, and community stakeholders.

*For 20 years, our mission has never changed:*

**We help educational leaders gather, organize, and use data to make strategic decisions.**

## Meet Your Account Team

**Bill Foster** is the President of School Perceptions. Bill will work with you to develop and deploy your community survey.

Bill graduated from the University of Wisconsin-Platteville with dual degrees in Engineering and Business Administration. Early in his career, he served the Kelch Corporation as Vice President and General Manager. During this time, Bill volunteered at a local high school, first working with special needs students and later designing and teaching an entrepreneurship class for high school seniors. It was during these experiences that Bill developed an appreciation and passion for education.



**Dr. Rob DeMeuse** is the Research Director and a Project Manager at School Perceptions. Rob will work with you to develop and deploy your community survey. He also works with districts to administer student, parent, and staff surveys and regularly reviews each survey to ensure content is current with up-to-date research.

A proud product of rural Wisconsin, Rob earned his Ph.D. from the University of Wisconsin, where he researched school finance and the factors that influence school referenda. Prior to graduate school, Rob was a high school social studies teacher in Evansville, WI.



**Cari Udermann** is a Project Implementation Manager and works with you to coordinate survey administration. She attended St. Cloud State University and Syracuse University, earning degrees in Psychology and Nursing, respectively.

Cari has worked in both the medical and education fields. While working in schools, she became aware of the importance a healthy school climate has on students' ability to learn.



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## Why School Perceptions?

Over the past 20 years, School Perceptions has developed a reputation for excellence and reliability. The following is a summary of factors that uniquely position School Perceptions to meet the needs of the Waunakee Community School District.

- 1) **An objective and unbiased process:** Often, surveys designed and administered by a district are perceived as biased by survey-takers. Consequently, results are questioned, trust is broken, and the entire process is undermined. By using School Perceptions, an objective, independent firm, your approach, results, and plans moving forward are viewed credibly.
- 2) **An emphasis on you:** Every school district has unique challenges. Therefore, we never treat a project with a cookie-cutter approach. We listen to you, we work with you, and we customize your project to meet your needs.
- 3) **Cost-effective:** School districts use community surveys to help shape plans that will impact their communities for generations – plans that often amount to millions of dollars. School Perceptions understands the resource challenges schools face. We are confident that our services will be a good investment as you develop your long-term, continuous improvement projects.
- 4) **Research-based and applicable:** The quality of our work will never waver. We combine extensive research reviews with our decades of experience to help you get accurate, trustworthy, and dependable data.
- 5) **Comparison data:** If 80% of your community believes you are keeping the public informed, is that good? Or do you have a problem? By using our benchmarks, we can provide satisfaction question-level comparisons to similar schools. Rest assured; individual school names are never shared. Our software also calculates longitudinal changes to quantify growth on a year-over-year basis.
- 6) **Proprietary survey software:** Our survey system is custom-designed to meet your unique needs and has proven to be extremely user-friendly and reliable. Our software has controls to ensure each survey can be used only once. We continually review security protocols to ensure that your data is always protected and backed up.
- 7) **Stakeholder engagement:** Our work together has a twofold purpose. Surveys help you collect the perception data you need for continuous improvement and serve as a tool to help the community understand your needs. Our experience has shown that asking the *right* questions in the *right* way is central to the success of a project.
- 8) **Ongoing support:** Gathering good data is only half of the challenge. Our team of experts will help you make sense of your data and develop a realistic plan of action.
- 9) **Dedication to service:** Technology and information specialists are available Monday-Friday, 8 a.m.-5 p.m. CT. We also provide 24-hour, 365-day-per-year real-time monitoring of company servers. Our staff is dedicated and ready to help your team through each step of the process.

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## Process & Investment

### Phase 1 – Strategy Development: \$1,200

- ✓ Identify overall project goals
- ✓ Define options for testing support (if applicable)
- ✓ Develop the project timeline with key milestones and assignments
- ✓ Assist with pre-survey communications planning

### Phase 2 – Survey Design: \$2,500

- ✓ Gather key district stakeholder input in the planning process
- ✓ Draft the survey with content specific to your project/community
- ✓ Facilitate survey approval process with district leadership
- ✓ Send the draft to a professional proofreader and generate a print-ready version of the survey
- ✓ Program customized content into the School Perceptions proprietary software system

### Phase 3 – Survey Administration: \$3,700

- ✓ Secure mailing lists
- ✓ Assist in sourcing the cost-effective survey printer option
- ✓ Coordinate printing and mailing logistics \*
- ✓ Assist with a communications plan to promote awareness and participation per district plans
- ✓ Coordinate production and distribution of each survey instrument to target groups
- ✓ Generate unique survey access codes or kiosk codes
- ✓ Launch electronic survey to staff and parent groups
- ✓ Send staff and parent survey reminders via email
- ✓ Monitor live survey data, systems and perform daily data and software backup

### Phase 4 – Results Reporting: \$2,800

- ✓ Provide access to all data through the secure School Perceptions password-protected portal
- ✓ Produce and present a formal analysis report (assumes virtual presentation)
- ✓ Assist in understanding the data and providing realistic next steps based on the items tested

*\* Administration costs do not include printing or postage.*

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## Policies:

The School Perceptions Privacy Policy ensures that all email addresses provided will only be used for your district's contracted services. Our entire privacy policy can be found at [www.schoolperceptions.com/files/SchoolPerceptionsPrivacystatement.pdf](http://www.schoolperceptions.com/files/SchoolPerceptionsPrivacystatement.pdf).

Data access is granted to the District's Custodian of Records with the ability to disaggregate all compiled data and authorize access to other district staff. Unless otherwise noted, School Perceptions will designate the Custodian of Records to be the signer of this proposal.

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## Optional Services

1. **Evening Meetings & Site Visits:** Our projects can be completed via online conferencing and phone. If requested, we can schedule evening meetings with your team and/or school board for planning or presentation services. Site visits will be charged at \$800 per visit plus expenses. Evening virtual meetings will be charged at \$200. (Virtual results presentation is included in phase four of the proposal.)
2. **Prepaid Postage Envelopes:** School Perceptions can provide prepaid envelopes at the cost of \$0.06 each. This option allows respondents who choose to fill out a paper version of the survey to return it directly to School Perceptions for processing.
3. **Paper Survey Data Entry & Processing:** School Perceptions will enter all responses and comments for surveys mailed at a rate of \$1.80 per survey. If your district chooses to use the prepaid envelopes, return postage will be charged at the actual rate. The current business reply postal rate is \$0.662 for 1 ounce or less and \$0.76 for 2 ounces.
4. **Comment Analysis:** School Perceptions will read all the comments and identify the prevailing themes gathered via the community survey. A major theme is identified as a result of having multiple participants referencing similar issues or concerns. (\$95 per hour; we will provide a cost estimate based on total comments collected before we begin.)
5. **Additional Data Analysis:** School Perceptions will disaggregate and create reports at \$95 per hour for any crosstabs produced by the survey and/or in-depth comment analyses.
6. **Non-English Translation Service:** School Perceptions can provide translation services to improve survey accessibility for parents/guardians, students, and community members. Conversion to Spanish via software translation is available at no additional cost (images and graphics are not included). Professional translation of a customized survey or translation to other and/or additional languages is \$95 per hour.

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If this proposal is acceptable, please sign this page, scan it, and email it to [sales@schoolperceptions.com](mailto:sales@schoolperceptions.com).

Community Survey Proposal Accepted: **Waukeek Community School District**

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



**WAUNAKEE**  
COMMUNITY SCHOOL DISTRICT

# COST PROPOSAL

A proposal for Professional Auditing Services

**Waunakee Community School District**

Waunakee, Wisconsin

November 22, 2023

**WIPFLI**

**Brian Anderson, CPA**

Partner

608.274.1980

BAnderson@wipfli.com

225

2501 West Beltline Highway, Suite 401

Madison, WI 53713

608.274.1980

Fax 608.274.8085

www.wipfli.com

# Dollar Cost Bid

1. Compensation

(All-inclusive fee per year for a remote audit. Additional charges will apply for any travel costs and time.)

|  | 2024     | 2025     | 2026     | 2027     | 2028     |
|--|----------|----------|----------|----------|----------|
| Financial Audit to meet all State and Federal Requirements | \$24,000 | \$25,500 | \$27,000 | \$28,500 | \$30,000 |
| Maintenance of Depreciation – 5 hours                      | \$750    | \$800    | \$850    | \$900    | \$950    |
| Membership Audit, if required                              | \$6,000  | \$6,350  | \$6,700  | \$7,050  | \$7,400  |

2. Circumstances for increase in fees shown above/services outside the scope

Prior to your referendum, it took us about 5 hours to maintain the depreciation schedule. We expect the hours to increase with the referendum project so we will bill any excess time over the 5 hours quoted above at the staff hourly rate below. In addition, if there are any new bond issuances over the 5-year period, we will calculate the additional time to reconcile those amounts and bill at the quoted staff hourly rate below.

We do not charge any additional fees for routine consultation during the year. The above fee estimates are based upon conducting a “normal” audit of the School District. Should we encounter problems which would affect these fees materially, such as fraud or incomplete records, or should new auditing standards be placed upon us that were not in existence at the time this proposal was written, we would fully discuss the circumstances and potential fee increase with management before proceeding.

3. Hourly Rates for additional services

|                | 2024  | 2025  | 2026  | 2027  | 2028  |
|----------------|-------|-------|-------|-------|-------|
| Partner        | \$350 | \$370 | \$390 | \$410 | \$430 |
| Senior Manager | \$300 | \$315 | \$330 | \$345 | \$360 |
| Manager        | \$250 | \$265 | \$280 | \$295 | \$310 |
| Senior         | \$200 | \$210 | \$220 | \$230 | \$240 |
| Staff          | \$150 | \$160 | \$170 | \$180 | \$190 |

4. The person certified to represent the firm, empowered to submit the proposal and authorized to sign a contract with the School District is Brian Anderson, Partner.



Brian Anderson, Partner



Dye, Alexandra <alexandradye@waunakee.k12.wi.us>

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## Waunakee School District- Energy Tax Credits/179D

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Kolker, Douglas <Doug.Kolker@wipfli.com>

Wed, Nov 29, 2023 at 10:06 AM

To: "Dye, Alexandra" <alexandradye@waunakee.k12.wi.us>, "Summers, Steve" <stevesummers@waunakee.k12.wi.us>

Cc: "Anderson, Brian" <BAnderson@wipfli.com>, "Barnes, Steven" <sbarnes@wipfli.com>

Good morning Allie.

On the 179D projects we charge \$.08-\$.15 cents per square foot of the building which is based on size and complexity of the building.

For the Investment Tax Credits (solar, geothermal, etc.) we do not charge on a percentage basis (i.e. Contingency fee) but generally on a time and material not to exceed fee. The cap is based on the budget we develop based on the size and complexity of each project. However, if you wanted to get a sense of the cap it generally ranges between 5-10% of the credit amount.

If projects includes both 179D and Investment Tax Credits we will package them together with a discount.

Please let me know if you have any questions or need more information. We are always available to have a conversation with your board to help them better understand these programs.

Thanks.

**Doug Kolker, CPA**

*Partner*

314 480 1324 Office / 314 761 8063 Mobile

Wipfli LLP / 7733 Forsyth Blvd., Suite 1200 Clayton, MO 63105

[wipfli.com](http://wipfli.com) / [Facebook](#) / [Twitter](#) / [LinkedIn](#)

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Member of Allinial Global, an association of legally independent firms



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# AGREEMENT FOR ENGINEERING SERVICES

THIS AGREEMENT is entered into between **Waunakee Community School District** (Client) and **Traffic Analysis & Design, Inc.** (Engineer), based upon Client's intention to develop an Unusually Hazardous Transportation Plan for two new schools within the Waunakee Community School District, in Dane County, Wisconsin (the Project) and Client's requirement for certain engineering services in connection with the Project (the Services) which Engineer is prepared to provide.

1. Engineer shall provide the Services described in Attachment A, "Scope of Services", according to Attachment A, "Schedule".
2. Client shall pay Engineer in accordance with Attachment A, "Compensation". Invoices shall be due and payable upon receipt. Invoice amounts not paid within 30 days after receipt shall accrue interest at the rate of 1.5% per month (or the maximum rate permitted by law, if less), with payments applied first to accrued interest and then to unpaid principal.
3. The same degree of care, skill, and diligence shall be exercised in the performance of the Services as is ordinarily possessed and exercised by a member of the same profession, currently practicing, under similar circumstances. No other warranty, express or implied, is included in this Agreement or in any drawing, specification, report, opinion, or other instrument of service, in any form or media, produced in connection with the Services.
4. Engineer shall not be liable to Client for any consequential damages resulting in any way from the performance of the Services. To the fullest extent permitted by law, Engineer's liability under this Agreement shall not exceed Engineer's total compensation actually received under this Agreement.
5. Engineer and Client waive all rights against each other for damages covered by property insurance during and after the completion of the Services.
6. Notwithstanding anything to the contrary in any Attachments hereto, Engineer has no responsibility for (a) construction means, methods, techniques, sequences, procedures, or safety precautions and programs in connection with the Project; or (b) the failure of any contractor, subcontractor, vendor, or other Project participant, not under contract to Engineer, to fulfill contractual responsibilities to Client or to comply with federal, state, or local laws, regulations, and codes.
7. Engineer does not guarantee that proposals, bids, or actual Project costs will not vary from Engineer's cost estimates or that actual schedules will not vary from Engineer's projected schedules.
8. This Agreement may be terminated upon written notice at Client's convenience or by either party in the event of substantial failure by the other party to perform in accordance with the terms of this Agreement. Engineer shall terminate performance of Services on a schedule acceptable to Client, and Client shall pay Engineer for all Services performed and reasonable termination expenses. Paragraphs 4 and 5 shall survive any termination or completion of this Agreement.
9. All documents prepared by Engineer pursuant to this Agreement are instruments of service in respect to the Project. Any use except for the specific purpose intended by this Agreement will be at the user's sole risk and without liability or legal exposure to Engineer. Engineer shall retain its ownership in its data bases, computer software, and other proprietary property. Intellectual property developed, utilized, or modified in the performance of the Services shall remain the property of Engineer.
10. The Services provided for in this Agreement are for the sole use and benefit of Client and Engineer. Nothing in this Agreement shall be construed to give any rights or benefits to anyone other than Client and Engineer.
11. Any notice required by this Agreement shall be made in writing to the address specified below:
  - Client:** Waunakee Community School District  
905 Bethel Circle  
Waunakee, WI 53597
  - Attn:** Steve Summers  
Executive Director of Operations
  - Engineer:** Traffic Analysis & Design, Inc.  
PO Box 128  
Cedarburg, WI 53012
  - Attn:** John A. Bieberitz, P.E., PTOE

IN WITNESS WHEREOF, Client and Engineer have executed this Agreement, effective as of December 1, 2023.

**Waunakee Area School District (Client)**

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

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

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

**Traffic Analysis & Design, Inc. (Engineer)**

By:   
\_\_\_\_\_  
John A. Bieberitz, P.E., PTOE  
President, TADI

Date: 12/1/23

# ATTACHMENT A

## SCOPE OF SERVICES

Engineer will develop, conduct, and document an Unusually Hazardous Transportation (UHT) Plan for walk-zone areas throughout the Waunakee Community School District. The project consists of the following six tasks.

### Task 1 – Kick-Off Meeting

Engineer will attend a project kick-off meeting to discuss the specifics of the project, specific study locations/areas, and review background information provided by the Client.

### Task 2 – Preliminary Field Investigation

After the kick-off meeting, Engineer will conduct a preliminary field investigation of the study areas. Representatives from the Village of Waunakee, the school district, bus contractors, and/or law enforcement are invited to participate as the purpose of the preliminary field investigation is to gather local knowledge that will be used in the development of the UHT plan criteria.

### Task 3 – Develop Unusually Hazardous Transportation Plan Criteria

Engineer will review characteristics of the Waunakee Area School District and modify criteria used in previously prepared UHT plans, as needed, to evaluate characteristics encountered in the Waunakee Community School District.

### Task 4 – Existing Conditions

Engineer will use a combination of existing mapping resources and field investigations to gather and document the pertinent information about walk-zone study areas for two (2) schools. The two schools include:

- Heritage Elementary School (K-4) – new location: 6271 Woodland Dr.
- Waunakee Community Middle School (7-8) – new location: 501 South St.

The collected data is expected to include the following information routes/areas per school:

- Age of pupils
- Sidewalk presence
- Crossing guard's presence
- Local law enforcement presence
- Railroad crossings
- Width of shoulder of road/highway
- Number of travel lanes
- Traffic counts (if available)
- Temporary hazards such as construction projects or street repairs
- Other conditions identified by local units of government, etc.

After all data is collected and documented, Engineer will meet with Client to have a working meeting to discuss the defined problem areas, potential areas of concern, etc.

### Task 5 – Analysis

Engineer will perform analysis by applying the gathered information to scoring criteria (developed in Task 3) to determine if areas within the walk-zones would result in an encounter with unusual hazards

that seriously jeopardize their safety. If an unusual hazard exists, Engineer will document the route/area and provide recommendations for consideration to improve the hazard.

### **Task 6 – UHT Plan**

Engineer will document the methodology and findings of the study in UHT plan and will attend a meeting with the Client to discuss the findings and results. After receiving comments from the Client, Engineer will finalize the UHT Plan for submittal.

### **ADDITIONAL WORK**

Volume, speed, and turning movement counts are not included in the scope of work and would be considered additional work. After Task 5 is conducted, some locations may benefit by having additional traffic count data and speed data to better evaluate the potential hazards.

Additional analysis or meetings not listed in the scope above will be billed at the following (Year 2023) hourly and mileage rates, subject to change in future years:

- Federal Mileage Rate: 0.655 cents per mile
- Project Manager: \$192.00 per hour
- Senior Engineer: \$141.00 per hour
- Engineer: \$99.00 per hour
- Field Technician: \$84.00 per hour

### **SCHEDULE**

Engineer will complete the analysis and report within twelve weeks of authorization, or sooner if possible.

### **COMPENSATION**

Compensation for the services described above, CLIENT shall pay Engineer a lump sum fee of Forty-Nine Thousand, Seven-Hundred and Ninety-Six Dollars (\$49,796.00).

All services not cited in Attachment A, Scope of Services, will be conducted as additional services under an Amendment to this Agreement.

# AGREEMENT FOR ENGINEERING SERVICES

THIS AGREEMENT is entered into between **Waunakee Community School District** (Client) and **Traffic Analysis & Design, Inc.** (Engineer), based upon Client's intention to review the Unusually Hazardous Transportation Plan for existing schools within the Waunakee Community School District, in Dane County, Wisconsin (the Project) and Client's requirement for certain engineering services in connection with the Project (the Services) which Engineer is prepared to provide.

1. Engineer shall provide the Services described in Attachment A, "Scope of Services", according to Attachment A, "Schedule".
2. Client shall pay Engineer in accordance with Attachment A, "Compensation". Invoices shall be due and payable upon receipt. Invoice amounts not paid within 30 days after receipt shall accrue interest at the rate of 1.5% per month (or the maximum rate permitted by law, if less), with payments applied first to accrued interest and then to unpaid principal.
3. The same degree of care, skill, and diligence shall be exercised in the performance of the Services as is ordinarily possessed and exercised by a member of the same profession, currently practicing, under similar circumstances. No other warranty, express or implied, is included in this Agreement or in any drawing, specification, report, opinion, or other instrument of service, in any form or media, produced in connection with the Services.
4. Engineer shall not be liable to Client for any consequential damages resulting in any way from the performance of the Services. To the fullest extent permitted by law, Engineer's liability under this Agreement shall not exceed Engineer's total compensation actually received under this Agreement.
5. Engineer and Client waive all rights against each other for damages covered by property insurance during and after the completion of the Services.
6. Notwithstanding anything to the contrary in any Attachments hereto, Engineer has no responsibility for (a) construction means, methods, techniques, sequences, procedures, or safety precautions and programs in connection with the Project; or (b) the failure of any contractor, subcontractor, vendor, or other Project participant, not under contract to Engineer, to fulfill contractual responsibilities to Client or to comply with federal, state, or local laws, regulations, and codes.
7. Engineer does not guarantee that proposals, bids, or actual Project costs will not vary from Engineer's cost estimates or that actual schedules will not vary from Engineer's projected schedules.
8. This Agreement may be terminated upon written notice at Client's convenience or by either party in the event of substantial failure by the other party to perform in accordance with the terms of this Agreement. Engineer shall terminate performance of Services on a schedule acceptable to Client, and Client shall pay Engineer for all Services performed and reasonable termination expenses. Paragraphs 4 and 5 shall survive any termination or completion of this Agreement.
9. All documents prepared by Engineer pursuant to this Agreement are instruments of service in respect to the Project. Any use except for the specific purpose intended by this Agreement will be at the user's sole risk and without liability or legal exposure to Engineer. Engineer shall retain its ownership in its data bases, computer software, and other proprietary property. Intellectual property developed, utilized, or modified in the performance of the Services shall remain the property of Engineer.
10. The Services provided for in this Agreement are for the sole use and benefit of Client and Engineer. Nothing in this Agreement shall be construed to give any rights or benefits to anyone other than Client and Engineer.
11. Any notice required by this Agreement shall be made in writing to the address specified below:
  - Client:** Waunakee Community School District  
905 Bethel Circle  
Waunakee, WI 53597
  - Attn:** Steve Summers  
Executive Director of Operations
  - Engineer:** Traffic Analysis & Design, Inc.  
PO Box 128  
Cedarburg, WI 53012
  - Attn:** John A. Bieberitz, P.E., PTOE

IN WITNESS WHEREOF, Client and Engineer have executed this Agreement, effective as of December 1, 2023.

**Waunakee Area School District (Client)**

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

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

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

**Traffic Analysis & Design, Inc. (Engineer)**

By:  \_\_\_\_\_  
John A. Bieberitz, P.E., PTOE  
President, TADI

Date: 12/1//23

# ATTACHMENT A

## SCOPE OF SERVICES

Engineer will evaluate the UHT (Unusually Hazardous Transportation) borders for supplemental areas identified below at existing schools.

### Task 1 – Kick-Off Meeting

Engineer will attend a kick-off meeting to discuss the specifics of the supplemental analysis, specific study locations/areas, and review background information provided by the Client.

### Task 2 – Preliminary Field Investigation

After the kick-off meeting, Engineer will conduct a preliminary field investigation of the study areas. Representatives from the Village of Waunakee, the school district, bus contractors, and/or law enforcement are invited to participate as the purpose of the preliminary field investigation is to gather local knowledge that will be used in the development of the UHT plan criteria.

### Task 3 – Develop Unusually Hazardous Transportation Plan Criteria

Engineer will review characteristics of the Waunakee Area School District and modify criteria used in previously prepared UHT plans, as needed, to evaluate characteristics encountered in the Waunakee Community School District.

### Task 4 – Existing Conditions

Engineer will use a combination of existing mapping resources and field investigations to gather and document the pertinent information about select portions of walk-zone study areas for six (6) schools. The six schools include:

- Heritage Elementary School (K-4) – new location: 6271 Woodland Dr.
- Prairie Elementary School (K-4) – 700 North Madison St., Waunakee, WI 53597
- Arboretum Elementary School (K-4) - 1350 Arboretum Dr, Waunakee, WI 53597
- Waunakee Intermediate School (5-6) – 6273 Woodland Dr.
- Waunakee Community Middle School (7-8) – new location: 501 South St.
- Waunakee Community High School (9-12) – 301 Community Dr.

The collected data is expected to include the following information routes/areas per school:

- Age of pupils
- Sidewalk presence
- Crossing guard's presence
- Local law enforcement presence
- Number of traffic lanes
- Railroad crossings
- Width of shoulder of road/highway
- Traffic counts (if available)
- Temporary hazards such as construction projects or street repairs
- Other conditions identified by local units of government, etc.

After all data is collected and documented, Engineer will meet with Client to have a working meeting to discuss the defined problem areas, potential areas of concern, etc.

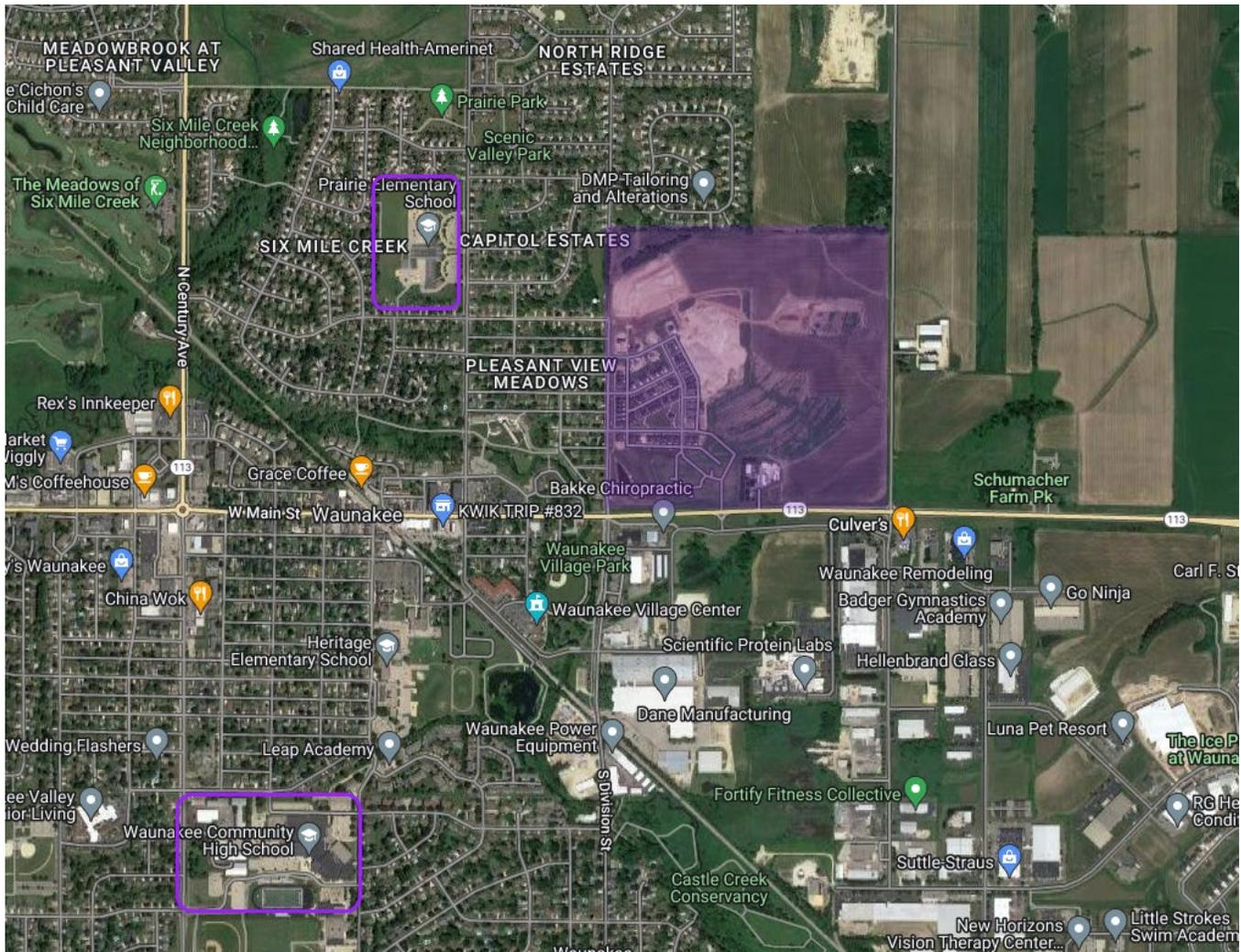
## Task 5 – Analysis

Engineer will perform analysis by applying the gathered information to scoring criteria (developed in Task 3) to determine if areas within the walk-zones would result in an encounter with an individual unusual hazard or a combination of them that cumulatively could seriously jeopardize their safety. If an unusual hazard exists, Engineer will document the route/area and provide recommendations for consideration to improve the hazard.

The following seven (7) areas will be analyzed as part of this study.

### Analysis Area #1 – Subdivision in NW corner of STH 113 and Schumacher Road

Walking routes to/from the subdivision in the NW corner of STH 113 and Schumacher Road as shown on the map to Prairie Elementary School and the High School will be evaluated.



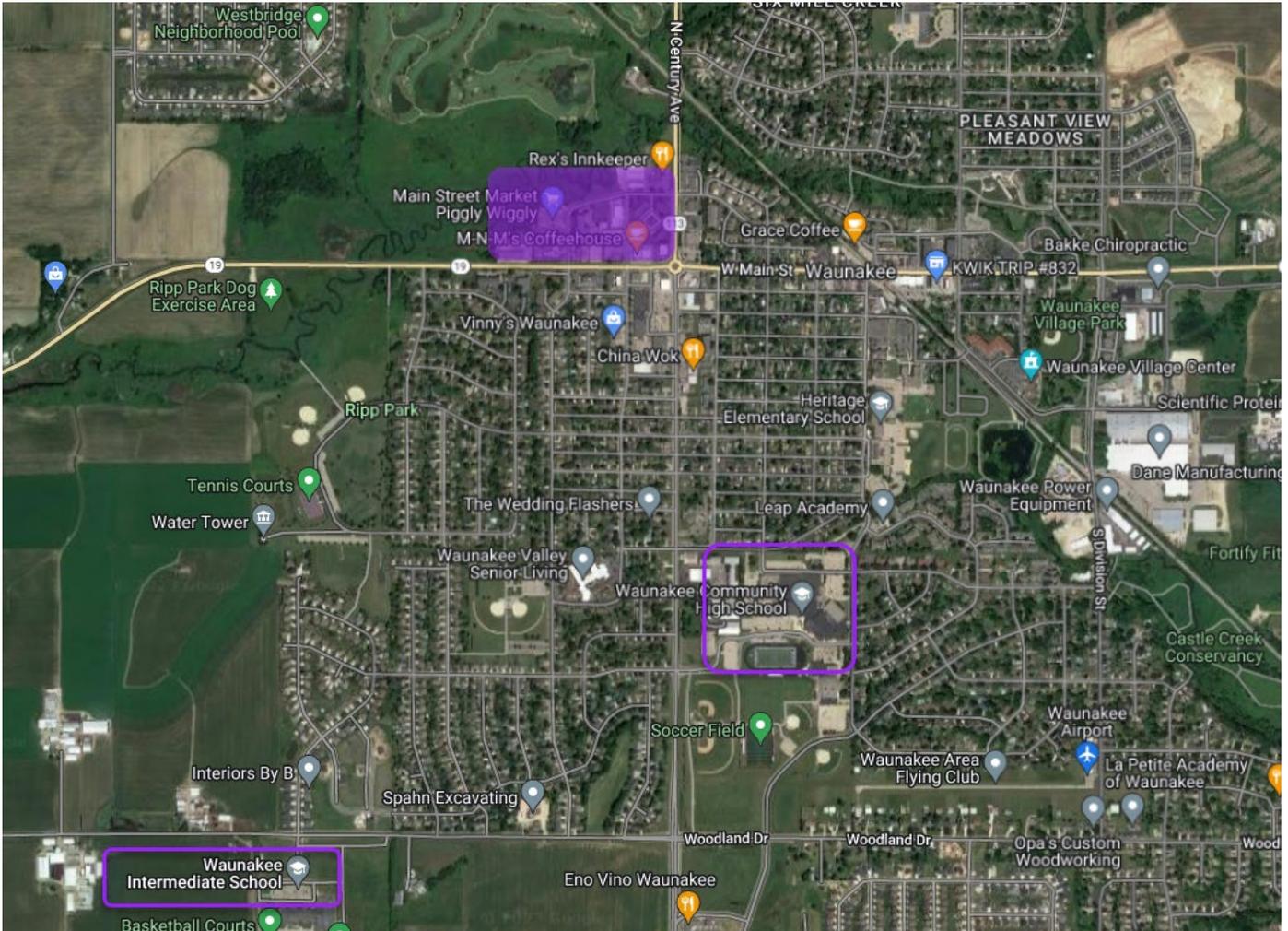
**Analysis Area #2 – Subdivision NW Corner of Arboretum Dr. and Hogan Rd.**

Walking routes to/from the subdivision in the NW corner of Arboretum Dr. and Hogan Rd. as shown in the map to Arboretum Elementary School will be evaluated.



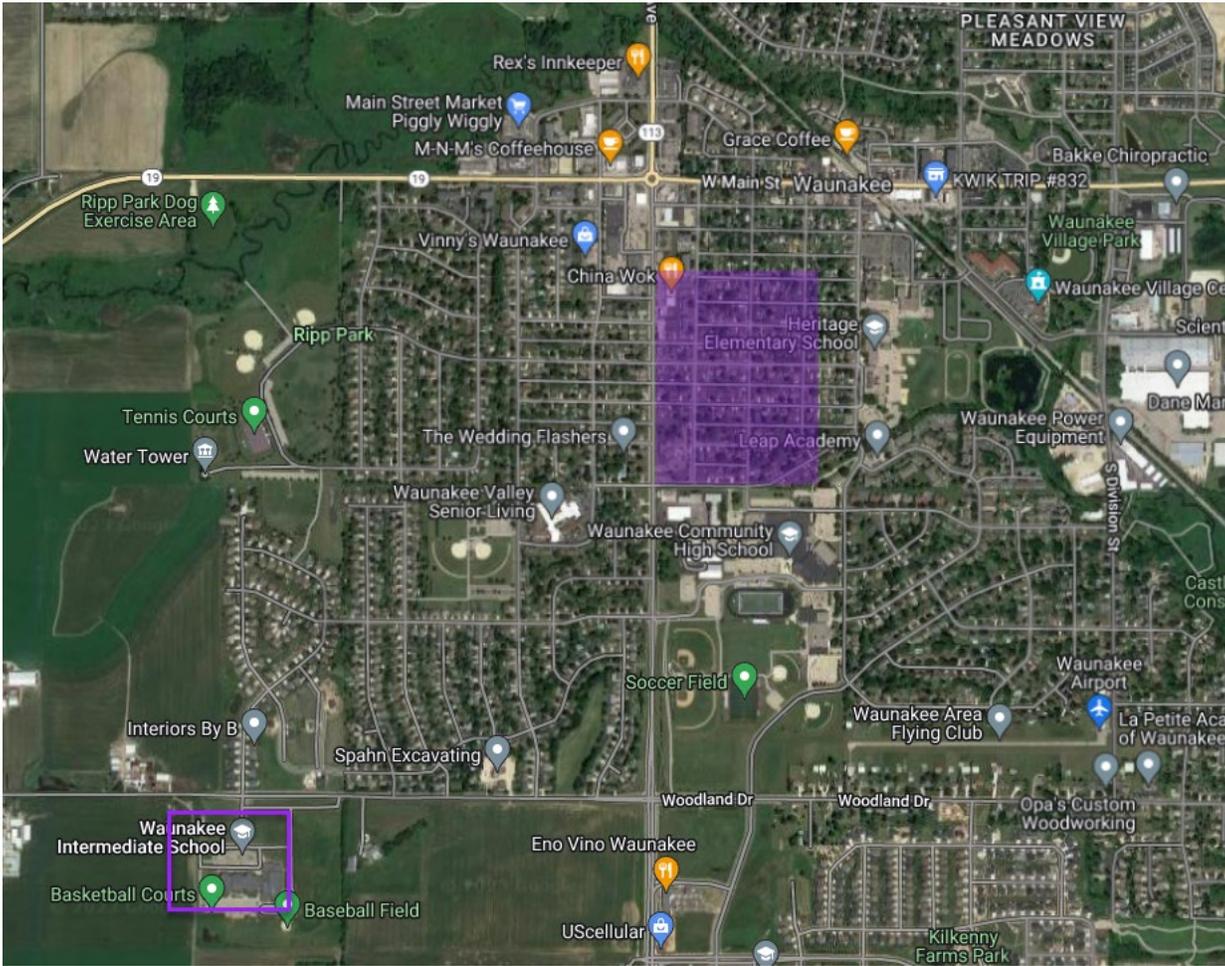
### Analysis Area #3 – Apartments in NW Corner of STH 19 and STH 113

Walking routes to/from the apartments the NW corner of STH 19 and STH 13 as shown in the map to the High School and the Intermediate School will be evaluated.



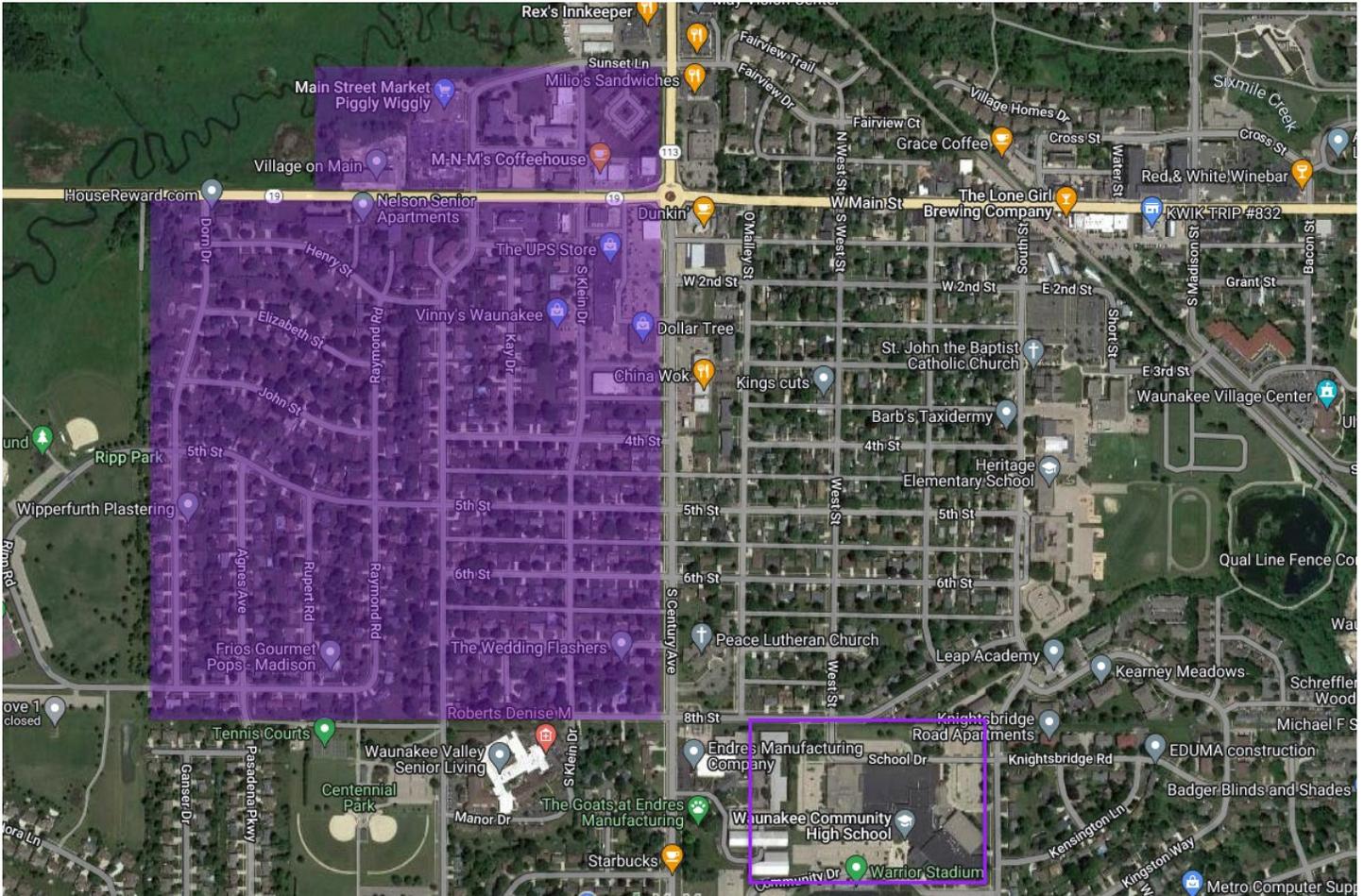
**Analysis Area #4 – Neighborhood East of CTH Q (Century Ave.)**

Walking routes to/from the neighborhood east of CTH Q (Century Ave.) as shown in the map to the Intermediate School will be evaluated.



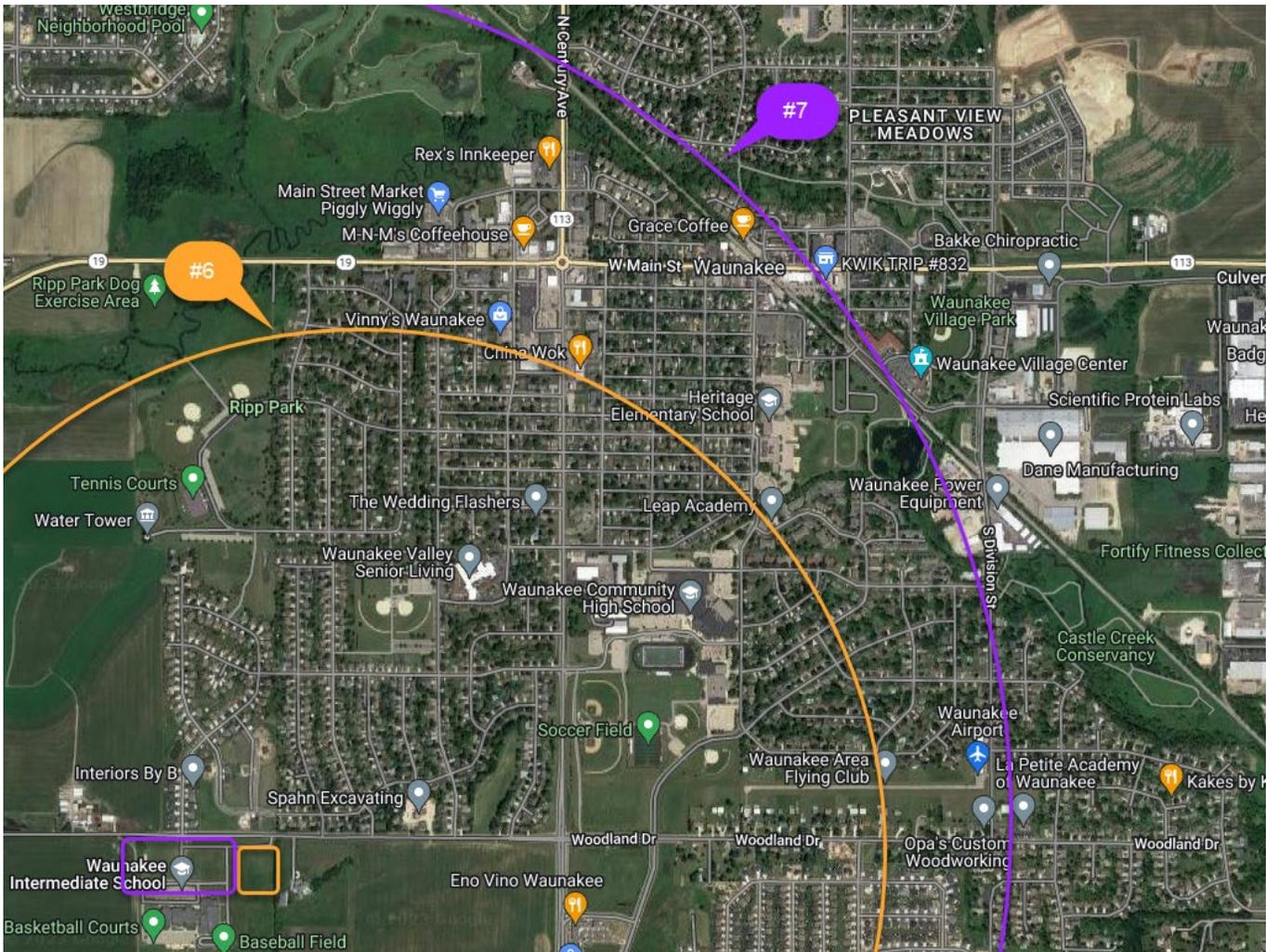
### Analysis Area #5 – Neighborhood West of CTH Q (Century Ave.)

Walking routes to/from the neighborhood west of CTH Q (Century Ave.) as shown in the map to the High School will be evaluated.



## Analysis Areas #6 & #7 – Heritage Elementary School and Intermediate School Comparison

Walking routes to/from the Intermediate School will be evaluated and compared to the walking limits of the Heritage Elementary School UHT plan. The 1-mile walking limit for the Heritage School will be compared to a 1.75 mile walking distance for the Intermediate School. This analysis will provide clarification to the areas where busing may be available to a Heritage student but not an Intermediate school student and whether the 1.0 and 1.75 limits could be revised.



## **Task 6 – UHT Plan**

Engineer will document the methodology and findings of the study in UHT plan and will attend a meeting with the Client to discuss the findings and results. After receiving comments from the Client, Engineer will finalize the UHT Plan for submittal.

## **ADDITIONAL WORK**

Volume, speed, and turning movement counts are not included in the scope of work and would be considered additional work. After Task 5 is conducted, some locations may benefit by having additional traffic count data and speed data to better evaluate the potential hazards.

Additional analysis or meetings not listed in the scope above will be billed at the following (Year 2023) hourly and mileage rates, subject to change in future years:

- Federal Mileage Rate: 0.655 cents per mile
- Project Manager: \$192.00 per hour
- Senior Engineer: \$141.00 per hour
- Engineer: \$99.00 per hour
- Field Technician: \$84.00 per hour

## **SCHEDULE**

Engineer will complete the analysis and report within twelve weeks of authorization, or sooner if possible.

## **COMPENSATION**

Compensation for the services described above, CLIENT shall pay Engineer a lump sum fee of Thirty Seven Thousand Ninety Five Dollars (\$37,095.00).

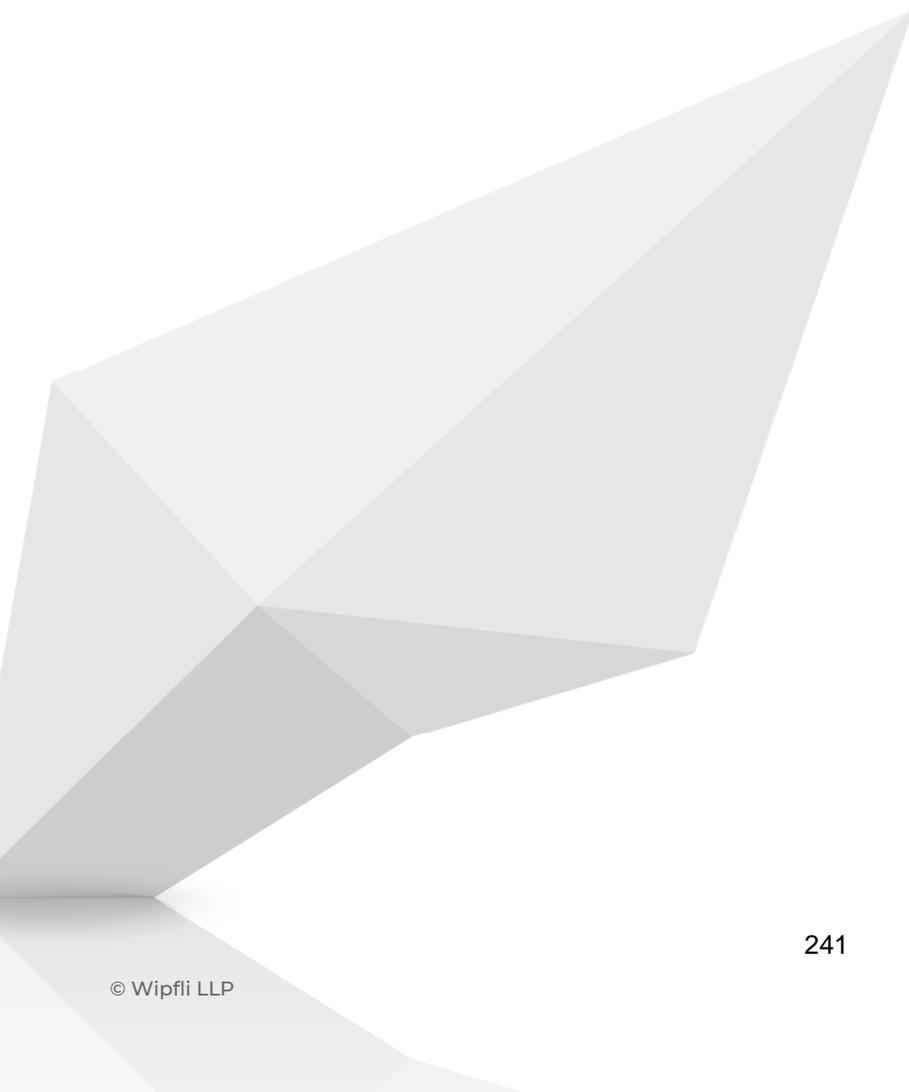
All services not cited in Attachment A, Scope of Services, will be conducted as additional services under an Amendment to this Agreement.

# Waunakee Community School District

Waunakee, Wisconsin

Financial Report

Year ended June 30, 2023



# Waunakee Community School District

## Financial Statements and Supplementary Financial Information

Year Ended June 30, 2023

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# Waunakee Community School District

## Financial Statements and Supplementary Financial Information

Year Ended June 30, 2023

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## Independent Auditor's Report

Board of Education  
Waunakee Community School District  
Waunakee, Wisconsin

### Report on the Financial Statements

#### Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Waunakee Community School District (the "District"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Waunakee Community School District, as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedule - general fund, the schedules of the employer's proportionate share of the net pension liability (asset) and employer contributions – Wisconsin Retirement System and the schedule of changes in the employer's net OPEB liability and related ratios and employer contributions - OPEB be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit

of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Financial Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration, and are also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the combining statements and the schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2023, 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  
Madison, Wisconsin  
December 11, 2023

# Waunakee Community School District

## Management's Discussion and Analysis

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The discussion and analysis of the financial performance of the Waunakee Community School District (the "District") provides an overview of financial activities for the fiscal year ended June 30, 2023. 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 \$58,547,014 at June 30, 2023.
- Total revenues increased to \$82,941,195 in fiscal year 2023, up from \$76,568,169 in fiscal year 2022, an increase of approximately 8.32%.
- Total expenses increased to \$78,209,363 in fiscal year 2023, up from \$64,660,856 in the fiscal year 2022, an increase of 20.95%.

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

- Total fund balances of the District's governmental funds increased \$106,172,627 in fiscal year 2023. This increase included a \$673,277 decrease in the general fund, a \$6,192,526 increase in the debt service fund, a \$100,873,866 increase in the capital projects fund, and a \$220,488 decrease in non-major governmental funds.
- The fund balance for all governmental funds on June 30, 2023 was \$119,800,540. Of this amount, \$59,978 is nonspendable, \$112,291,233 was restricted for common school fund, self-insurance, capital improvements, debt service, special revenue gifts, and community service; \$386,485 was committed; \$1,196,763 was assigned; and \$5,866,081 remains unassigned.

### OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis are intended to serve as an introduction to the District's basic financial statements. Those basic financial statements are comprised of three components: 1) district-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains information supplementary to the basic financial statements.

# Waunakee Community School District

## Management's Discussion and Analysis

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### OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

#### District-Wide Financial Statements

*District-wide financial statements* report information about the District as a whole, using accounting methods similar to those used by private sector companies. The *statement of net position* presents financial information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether or not the financial position of the District is improving. To assess the overall financial condition of the District, additional non-financial factors, such as changes in the District's property tax base and the condition of school buildings and other facilities should be considered. The District does not have any proprietary funds and the fiduciary funds are not included in the statement of net position.

The *statement of activities* includes all revenues and expenses of the District, irrespective of when cash is actually received or paid out. The intent of the district-wide statements is to provide a snapshot of the District's net position and to provide an explanation of material changes that occurred since the prior year.

#### Fund Financial Statements

The *fund financial statements* provide detailed information about the District's significant funds rather than the District as a whole. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, revenues, and expenditures. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All the funds of the District can be divided into two categories: governmental and fiduciary. Table 1 summarizes the various features of each of these funds.

- *Governmental Funds*—Most of the District's basic services are included in governmental funds, which focus on (1) cash and other financial assets that can readily be converted to cash and (2) the balances remaining at year-end that are available for funding future basic services. Governmental funds statements provide a detailed short-term view that helps the reader determine whether there are financial resources to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, additional information is provided that explains the relationship between them.
- *Fiduciary Funds*—The District serves as a fiduciary for the Employee Benefit Trust to account for post-employment benefits. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. These activities are excluded from the district-wide financial statements because the District cannot use these assets to finance its operations.

# Waunakee Community School District

## Management’s Discussion and Analysis

### OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

**Table 1**  
**Major Features of the District-wide and Fund Financial Statements**

|   | <b>District-wide<br/>Statements</b>  | <b>Fund Financial Statements</b>   |  |
|---|--|--|--|
|   |  | <b>Governmental</b>  | <b>Fiduciary</b>   |
| <b>Scope</b>  | Entire district (except fiduciary funds).  | The activities of the District that is not proprietary or fiduciary, such as instruction, support services, debt service, capital projects, food service and community services. | The district acts as trustee or agent for another; e.g. other post-employment trusts   |
| <b>Required Financial statements</b>  | <ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>           | <ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures and Changes in Fund Balance</li> </ul>                                     | <ul style="list-style-type: none"> <li>• Statement of Fiduciary Net Position</li> <li>• Statement of Changes in Fiduciary Net Position</li> </ul>        |
| <b>Accounting basis and measurement focus</b>   | Accrual accounting. Economic resources focus.  | Modified accrual accounting. Current financial resources focus.  | Accrual accounting. Economic resources focus.  |
| <b>Type of asset, deferred inflow/outflow of resources, and liability information</b> | All assets, deferred inflows/outflows of resources, and liabilities; both financial and capital, short-term and long-term. | Generally assets expected to be used up and liabilities that come due during the year or soon thereafter. No capital assets or long-term liabilities included.                   | All assets and liabilities, financial and capital; short-term and long-term. These funds do not currently contain any capital assets, although they can. |
| <b>Type of inflow and outflow information</b>   | All revenues and expenses during the year, regardless of when cash is received or paid.                                    | Revenues when cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability are due and payable.   | All additions or deductions during the year, regardless of when cash is received and paid.   |

#### Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the district-wide and fund financial statements.

#### Other Information

Required supplementary information (RSI) includes a budget to actual comparison that provides readers with information about the accuracy with which management was able to project the District’s revenues and expenditures. In addition, the RSI includes information concerning the District’s other post-employment benefits (OPEB) liabilities, and certain details about the District’s net pension (asset) liability.

# Waunakee Community School District

## Management's Discussion and Analysis

### DISTRICT-WIDE FINANCIAL STATEMENTS

#### Statement of Net Position

The District ended its fiscal year with net position of \$58,547,014, of which \$45,096,836 was net investment in capital assets, \$10,063 was restricted for common school fund, \$502,797 was restricted for self-insurance, \$6,919,940 was restricted for debt service, \$194,047 was restricted for capital improvements, \$1,241,189 was restricted by donors, \$324,265 was restricted for community service, and \$4,257,877 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 |                  |          |
|---------------------------------------|-------------------------|------------------|----------|
|                                       | 2023                    | 2022             | % Change |
| <b>Assets</b>                         |                         |                  |          |
| Current and other assets              | \$ 133,260              | \$ 38,392        | 247.10%  |
| Capital assets                        | 100,892                 | 95,038           | 6.16%    |
| <b>Total assets</b>                   | 234,152                 | 133,430          | 75.49%   |
| <b>Deferred Outflows of Resources</b> | 37,568                  | 29,297           | 28.23%   |
| <b>Liabilities</b>                    |                         |                  |          |
| Long-term liabilities                 | 175,992                 | 61,922           | 184.22%  |
| Other liabilities                     | 15,071                  | 10,427           | 44.54%   |
| <b>Total liabilities</b>              | 191,063                 | 72,349           | 164.09%  |
| <b>Deferred Inflows of Resources</b>  | 22,110                  | 36,563           | -39.53%  |
| <b>Net Position as restated</b>       |                         |                  |          |
| Net investment in capital assets      | 45,097                  | 41,742           | 8.04%    |
| Restricted                            | 9,192                   | 19,759           | -53.48%  |
| Unrestricted                          | 4,258                   | (7,686)          | -155.40% |
| <b>Total Net Position</b>             | <u>\$ 58,547</u>        | <u>\$ 53,815</u> | 8.79%    |

The largest portion, approximately 77% or \$45.1 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 2023 with an increase in net position of \$4,731,832 compared to an increase of \$11,907,313 in fiscal year 2022.

The district received \$82,941,195 in revenue for the fiscal year 2023. The District relies primarily on property taxes (46.5% of total governmental revenues), and state equalization aid (32.7%) to fund governmental activities. The District received approximately 18.0% in the form of specific use state grants, federal aid and direct fees for services.

Individuals who directly participated or benefited from a program paid 7.6% 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 \$9,000,907. Operating grants include ESEA, IDEA, and State Special Education Aid.

In the fiscal year ended 2023, the District spent \$78,209,363 as compared to \$64,660,856 in 2022, for an increase of \$13.5 million.

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

| REVENUES                         | Governmental Activities |                  |                |
|----------------------------------|-------------------------|------------------|----------------|
|                                  | 2023                    | 2022             | % Change       |
| Program revenues                 |                         |                  |                |
| Charges for services             | \$ 5,908                | \$ 5,983         | -1.25%         |
| Operating grants & contributions | 9,001                   | 6,618            | 36.01%         |
| General revenues                 |                         |                  |                |
| Property taxes                   | 38,556                  | 37,434           | 3.00%          |
| General aid                      | 27,128                  | 25,871           | 4.86%          |
| Other                            | 2,348                   | 662              | 254.68%        |
| <b>Total revenues</b>            | <b>82,941</b>           | <b>76,568</b>    | <b>8.32%</b>   |
| <b>EXPENSES</b>                  |                         |                  |                |
| Instruction                      | 40,267                  | 33,291           | 20.95%         |
| Pupil and instructional services | 8,194                   | 7,298            | 12.28%         |
| Administrative services          | 22,183                  | 18,974           | 16.91%         |
| Interest on debt                 | 3,937                   | 2,055            | 91.58%         |
| Other                            | 3,628                   | 3,043            | 19.22%         |
| <b>Total expenses</b>            | <b>78,209</b>           | <b>64,661</b>    | <b>20.95%</b>  |
| <b>Change in Net Position</b>    | <b>\$ 4,732</b>         | <b>\$ 11,907</b> | <b>-60.26%</b> |

# Waunakee Community School District

## Management’s Discussion and Analysis

---

### DISTRICT-WIDE FINANCIAL STATEMENTS (continued)

Table 4 presents the cost of district activities. The table reports each activity’s net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The net cost reflects the financial burden that was placed on the District’s taxpayers by each of these functions.

The cost of all governmental activities this year was \$78,209,363. Individuals who directly participated or benefited from a program offering paid \$5,907,824 of costs. Federal and state governments subsidized certain programs with grants and contributions of \$9,000,907. The net cost of governmental activities, \$63,300,632 was financed by \$38,555,555 of property taxes and \$27,128,107 of state general aid.

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

|                                  | Total Cost<br>of Services | Net Cost<br>of Services |
|----------------------------------|---------------------------|-------------------------|
| <b>EXPENSES</b>                  |                           |                         |
| Instruction                      | \$ 40,267                 | \$ (29,101)             |
| Pupil and instructional services | 8,194                     | (7,670)                 |
| Administrative services          | 22,183                    | (19,371)                |
| Interest on debt                 | 3,937                     | (3,753)                 |
| Other                            | 3,628                     | (3,406)                 |
| <b>Total expenses</b>            | <b>\$ 78,209</b>          | <b>\$ (63,301)</b>      |

### FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS

The focus of the District’s governmental funds is to provide information on near-term inflows, outflows, and balances in spendable resources. Such information is useful in assessing the District’s financing requirements. Unassigned fund balances or lack thereof, may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year. The District completed the year with a total governmental fund balance of \$119,800,540, up from last year’s ending fund balance of \$13,627,913. The District’s unassigned fund balance, available for spending at the district’s discretion was \$5,866,081.

The General Fund is the chief operating fund of the District. During the current fiscal year, the general fund saw a fund balance decrease of \$673,277.

### GENERAL FUND BUDGETARY HIGHLIGHTS

The District’s original budget for the general fund anticipated that expenditures and other financing uses would equal revenues. The amended budget anticipated revenues exceeding expenditures and other financing uses by \$418,497. The actual results for the year ended June 30, 2023 had expenditures and other financing uses in excess of revenues by \$673,277.

# Waunakee Community School District

## Management's Discussion and Analysis

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### CAPITAL ASSET AND DEBT ADMINISTRATION

#### Capital Assets

At the June 30, 2023, the District had \$161,760,872 in capital assets, including land, construction in progress, buildings and improvements, and furniture and equipment. Total accumulated depreciation on these assets was \$60,868,991. Asset acquisitions for governmental activities totaled \$9,099,481. The District recognized depreciation expense of \$3,244,600. Detailed information about capital assets can be found in Note 4 to the financial statements.

**Table 5**  
**Capital Assets**  
*(in thousands of dollars)*

|                            | <b>2023</b> | <b>2022</b> |
|----------------------------|-------------|-------------|
| Land                       | \$ 2,725    | \$ 2,725    |
| Construction in progress   | 8,488       | -           |
| Buildings and improvements | 142,119     | 141,684     |
| Furniture and equipment    | 8,429       | 8,253       |
| Accumulated depreciation   | (60,869)    | (57,624)    |
| Net capital assets         | \$ 100,892  | \$ 95,038   |

#### Long-Term Debt

At June 30, 2023, the District had \$154,760,000 in general obligation debt outstanding—an increase of \$103,535,000 from fiscal year 2022. 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)*

|                               | <b>2023</b> | <b>2022</b> |
|-------------------------------|-------------|-------------|
| General obligation debt       | \$ 157,240  | \$ 53,270   |
| Capital leases                | 42          | 83          |
| Compensated absences          | 3,168       | 3,233       |
| Net pension liability         | 9,857       | -           |
| Other postemployment benefits | 5,685       | 5,336       |
| Net long-term obligations     | \$ 175,992  | \$ 61,922   |

# Waunakee Community School District

## Management's Discussion and Analysis

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### FACTORS BEARING ON THE DISTRICT'S FUTURE

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

- The School Board approved in August of 2022 two referendum questions for the public to consider on November 8<sup>th</sup>, 2022. The first question was an operational referendum question, on a non-recurring basis as follows: 2022-23 \$1 million, 2023-24 \$3 million, 2024-25 \$6 million. The second question was a capital referendum question for \$175 million that included the following: construction of a new Heritage Elementary at a district owned site, construction of a new Middle School at the former Heritage Elementary site, specific renovation projects at the Waunakee High School, Teaching and Learning Center, and Administrative offices, and districtwide maintenance projects. Both referendum questions were approved by the public.
- The School Board approved presenting a non-recurring operational referendum in the amount of \$2,127,502 to the voting public on Tuesday, November 3rd, 2020. This is a 5-year non-recurring operational referendum. This referendum passed on November 3rd, 2020. The primary use of the funds for the 2020-21 school year were COVID related school reopening costs. These funds were utilized for continuing COVID related costs in the 2022-23 school year as well as operational costs of the district.
- The district has borrowed a portion of the \$175 million authorized in the November 2022 capital referendum question. The first borrowing took place in December 2022 (\$9.9 million) and the second borrowing took place in January of 2023 (\$99 million). The remaining balance is anticipated to be borrowed during the 2024-25 fiscal year.
- The construction of the new Heritage Elementary School will be completed by September 1, 2024. The construction of the new Middle School will start in July 2024 and will conclude by September 1, 2026.
- The district will be planning a November 2024 operational referendum question designed to replace the operational referendums approved in November 2020 and November 2022.

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact any of the individuals below at (608) 849-2000:

- Randy Guttenberg, District Superintendent - [randyguttenberg@waunakee.k12.wi.us](mailto:randyguttenberg@waunakee.k12.wi.us)
- Steve Summers, Executive Director of Operations - [stevesummers@waunakee.k12.wi.us](mailto:stevesummers@waunakee.k12.wi.us)
- Alexandra Dye, Director of Business Services - [alexandradye@waunakee.k12.wi.us](mailto:alexandradye@waunakee.k12.wi.us)

Additional information about the District and its services can also be found on the District's website at [www.waunakee.k12.wi.us](http://www.waunakee.k12.wi.us).

# **Government-Wide Financial Statements**

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# Waunakee Community School District

## Statement of Net Position

June 30, 2023

|   | Governmental   |
|---|----------------|
| <i>Assets and Deferred Outflows of Resources</i>                    | Activities     |
| Current assets:   |                |
| Cash and investments  | \$ 121,575,039 |
| Accounts receivable   | 10,290,743     |
| Prepaid items   | 59,978         |
| Due from other governments  | 1,334,524      |
| Total current assets  | 133,260,284    |
| Noncurrent assets:  |                |
| Capital assets not being depreciated                                | 11,212,995     |
| Capital assets being depreciated, net                               | 89,678,886     |
| Total noncurrent assets   | 100,891,881    |
| Total assets  | 234,152,165    |
| Deferred outflows of resources - Related to pensions/OPEB           | 37,568,317     |
| Total assets and deferred outflows of resources                     | \$ 271,720,482 |
| <i>Liabilities, Deferred Inflows of Resources, and Net Position</i> |                |
| Current liabilities:  |                |
| Short-term notes payable  | \$ 8,700,000   |
| Accounts payable  | 3,015,540      |
| Accrued payroll   | 914,486        |
| Accrued interest  | 1,908,090      |
| Due to fiduciary fund   | 400,577        |
| Unearned revenue  | 132,717        |
| Current portion of long-term obligations                            | 8,723,232      |
| Total current liabilities   | 23,794,642     |
| Noncurrent liabilities:   |                |
| Due in more than one year   | 167,268,611    |
| Total liabilities   | 191,063,253    |
| Deferred inflows of resources - Related to pensions/OPEB            | 22,110,215     |
| Net position:   |                |
| Net investment in capital assets                                    | 45,096,836     |
| Restricted  | 9,192,301      |
| Unrestricted  | 4,257,877      |
| Total net position  | 58,547,014     |
| Total liabilities, deferred inflows of resources, and net position  | \$ 271,720,482 |

See accompanying notes to the financial statements.

# Waunakee Community School District

## Statement of Activities

Year Ended June 30, 2023

| Functions/Programs  | Expenses             | Program Revenues     |                                    | Net (Expenses)                       |
|---|----------------------|----------------------|------------------------------------|--------------------------------------|
|   |                      | Charges for Services | Operating Grants and Contributions | Revenues and Changes in Net Position |
|   |                      |                      |                                    | Total Governmental Activities        |
| <b>Governmental activities:</b>                             |                      |                      |                                    |                                      |
| Instruction:  |                      |                      |                                    |                                      |
| Regular instruction   | \$ 27,042,149        | \$ 2,572,057         | \$ 1,347,364                       | \$ (23,122,728)                      |
| Vocational instruction                                      | 2,124,926            | -                    | 21,991                             | (2,102,935)                          |
| Special education instruction                               | 7,581,285            | -                    | 6,214,254                          | (1,367,031)                          |
| Other instruction   | 3,519,066            | 499,259              | 511,726                            | (2,508,081)                          |
| <b>Total instruction</b>                                    | <b>40,267,426</b>    | <b>3,071,316</b>     | <b>8,095,335</b>                   | <b>(29,100,775)</b>                  |
| Support services:   |                      |                      |                                    |                                      |
| Pupil services  | 3,599,742            | -                    | 391,033                            | (3,208,709)                          |
| Instructional staff services                                | 4,594,093            | -                    | 133,087                            | (4,461,006)                          |
| General administration                                      | 1,477,749            | -                    | -                                  | (1,477,749)                          |
| Building administration                                     | 4,424,548            | -                    | -                                  | (4,424,548)                          |
| Business services   | 16,281,172           | 2,755,296            | 56,885                             | (13,468,991)                         |
| Central services  | 117,938              | -                    | -                                  | (117,938)                            |
| Insurance   | 412,612              | -                    | -                                  | (412,612)                            |
| Other support services                                      | 3,097,456            | 81,212               | 140,719                            | (2,875,525)                          |
| Interest  | 3,936,627            | -                    | 183,848                            | (3,752,779)                          |
| <b>Total support services</b>                               | <b>37,941,937</b>    | <b>2,836,508</b>     | <b>905,572</b>                     | <b>(34,199,857)</b>                  |
| <b>Total school district</b>                                | <b>\$ 78,209,363</b> | <b>\$ 5,907,824</b>  | <b>\$ 9,000,907</b>                | <b>(63,300,632)</b>                  |
| <b>General revenues:</b>                                    |                      |                      |                                    |                                      |
| Property taxes:   |                      |                      |                                    |                                      |
| General purposes  |                      |                      |                                    | 24,818,251                           |
| Debt service  |                      |                      |                                    | 13,342,804                           |
| Community service   |                      |                      |                                    | 394,500                              |
| State and federal aids not restricted to specific functions |                      |                      |                                    | 27,128,107                           |
| Interest and investment earnings                            |                      |                      |                                    | 1,804,409                            |
| Miscellaneous   |                      |                      |                                    | 544,393                              |
| <b>Total general revenues</b>                               |                      |                      |                                    | <b>68,032,464</b>                    |
| Change in net position                                      |                      |                      |                                    | 4,731,832                            |
| Net position - Beginning of year                            |                      |                      |                                    | 53,815,182                           |
| <b>Net position - End of year</b>                           |                      |                      |                                    | <b>\$ 58,547,014</b>                 |

See accompanying notes to the financial statements.

# **Fund Financial Statements**

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# Waunakee Community School District

## Balance Sheet - Governmental Funds

June 30, 2023

|  | General<br>Fund     | Debt<br>Service<br>Fund | Capital<br>Projects<br>Fund | Non-Major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|---------------------|-------------------------|-----------------------------|------------------------------------|--------------------------------|
| <b>Assets:</b>                             |                     |                         |                             |                                    |                                |
| Cash and investments                       | \$ 7,528,767        | \$8,531,606             | \$103,954,343               | \$ 1,560,323                       | \$121,575,039                  |
| Receivables:                               |                     |                         |                             |                                    |                                |
| Accounts                                   | 184,054             | -                       | 232,937                     | 104,936                            | 521,927                        |
| Taxes                                      | 9,768,816           | -                       | -                           | -                                  | 9,768,816                      |
| Prepaid items                              | 33,635              | -                       | -                           | 26,343                             | 59,978                         |
| Due from other governments                 | 1,317,343           | -                       | -                           | 17,181                             | 1,334,524                      |
| <b>Total assets</b>                        | <b>\$18,832,615</b> | <b>\$8,531,606</b>      | <b>\$104,187,280</b>        | <b>\$ 1,708,783</b>                | <b>\$133,260,284</b>           |
| <b>Liabilities:</b>                        |                     |                         |                             |                                    |                                |
| Short-term notes payable                   | \$ 8,700,000        | \$ -                    | \$ -                        | \$ -                               | \$ 8,700,000                   |
| Accounts payable                           | 448,651             | -                       | 2,505,967                   | 60,922                             | 3,015,540                      |
| Accrued payroll                            | 893,748             | -                       | -                           | 20,738                             | 914,486                        |
| Accrued interest                           | 296,424             | -                       | -                           | -                                  | 296,424                        |
| Due to other funds                         | 400,577             | -                       | -                           | -                                  | 400,577                        |
| Unearned revenue                           | 71,048              | -                       | -                           | 61,669                             | 132,717                        |
| <b>Total liabilities</b>                   | <b>10,810,448</b>   | <b>-</b>                | <b>2,505,967</b>            | <b>143,329</b>                     | <b>13,459,744</b>              |
| <b>Fund balances:</b>                      |                     |                         |                             |                                    |                                |
| Nonspendable                               | 33,635              | -                       | -                           | 26,343                             | 59,978                         |
| Restricted                                 | 512,860             | 8,531,606               | 101,681,313                 | 1,565,454                          | 112,291,233                    |
| Committed                                  | 386,485             | -                       | -                           | -                                  | 386,485                        |
| Assigned                                   | 1,196,763           | -                       | -                           | -                                  | 1,196,763                      |
| Unassigned                                 | 5,892,424           | -                       | -                           | (26,343)                           | 5,866,081                      |
| <b>Total fund balances</b>                 | <b>8,022,167</b>    | <b>8,531,606</b>        | <b>101,681,313</b>          | <b>1,565,454</b>                   | <b>119,800,540</b>             |
| <b>Total liabilities and fund balances</b> | <b>\$18,832,615</b> | <b>\$8,531,606</b>      | <b>\$104,187,280</b>        | <b>\$ 1,708,783</b>                | <b>\$133,260,284</b>           |

See accompanying notes to the financial statements.

**Waunakee Community School District**  
**Reconciliation of the Balance Sheet - Governmental Funds**  
**to the Statement of Net Position**  
**June 30, 2023**

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

|  |  |                |
|--|--|----------------|
| Total fund balances - Governmental funds |  | \$ 119,800,540 |
|--|--|----------------|

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           | \$ 161,760,872 |             |
| Governmental accumulated depreciation | (60,868,991)   | 100,891,881 |

---

The supplemental pension, net pension and OPEB liability (asset) and the deferred outflows of resources and deferred inflows of resources related to pensions and OPEB are only reported in the statement of net position:

|   |              |          |
|---|--------------|----------|
| Net pension liability                                   | (9,856,617)  |          |
| Net OPEB liability                                      | (5,684,822)  |          |
| Deferred outflows of resources related to pensions/OPEB | 37,568,317   |          |
| Deferred inflows of resources related to pensions/OPEB  | (22,110,215) | (83,337) |

---

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             | (154,760,000) |               |
| Obligations under contracts payable | (42,691)      |               |
| Unamortized premiums                | (2,479,620)   |               |
| Accrued interest                    | (1,611,666)   |               |
| Compensated absences                | (3,168,093)   | (162,062,070) |

---

|  |  |               |
|--|--|---------------|
| Total net position - Governmental activities |  | \$ 58,547,014 |
|--|--|---------------|

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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, 2023**

|   | General<br>Fund     | Debt<br>Service<br>Fund | Capital<br>Projects<br>Fund | Non-Major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|---------------------|-------------------------|-----------------------------|------------------------------------|--------------------------------|
| <b>Revenues:</b>                                |                     |                         |                             |                                    |                                |
| Property taxes                                  | \$ 24,818,251       | \$ 13,342,804           | \$ -                        | \$ 394,500                         | \$ 38,555,555                  |
| Other local sources                             | 1,322,783           | 21,341                  | 1,257,201                   | 4,055,728                          | 6,657,053                      |
| Interdistrict sources                           | 2,023,803           | -                       | -                           | 178,819                            | 2,202,622                      |
| Intermediate sources                            | 18,642              | -                       | -                           | -                                  | 18,642                         |
| State sources                                   | 30,648,658          | -                       | -                           | -                                  | 30,648,658                     |
| Federal sources                                 | 4,232,603           | -                       | -                           | 139,762                            | 4,372,365                      |
| Other sources                                   | 300,858             | 183,848                 | -                           | 1,594                              | 486,300                        |
| <b>Total revenues</b>                           | <b>63,365,598</b>   | <b>13,547,993</b>       | <b>1,257,201</b>            | <b>4,770,403</b>                   | <b>82,941,195</b>              |
| <b>Expenditures:</b>                            |                     |                         |                             |                                    |                                |
| <b>Instruction:</b>                             |                     |                         |                             |                                    |                                |
| Regular instruction                             | 25,986,416          | -                       | -                           | 65,832                             | 26,052,248                     |
| Vocational instruction                          | 2,102,881           | -                       | -                           | 5,219                              | 2,108,100                      |
| Special instruction                             | 7,320,705           | -                       | -                           | 224                                | 7,320,929                      |
| Other instruction                               | 2,501,501           | -                       | -                           | 817,614                            | 3,319,115                      |
| <b>Total instruction</b>                        | <b>37,911,503</b>   | <b>-</b>                | <b>-</b>                    | <b>888,889</b>                     | <b>38,800,392</b>              |
| <b>Support services:</b>                        |                     |                         |                             |                                    |                                |
| Pupil services                                  | 3,587,958           | -                       | -                           | 11,784                             | 3,599,742                      |
| Instructional staff services                    | 4,139,098           | -                       | -                           | 316,575                            | 4,455,673                      |
| General administration                          | 1,336,265           | -                       | -                           | -                                  | 1,336,265                      |
| Building administration                         | 4,134,442           | -                       | -                           | 116,408                            | 4,250,850                      |
| Business services                               | 9,469,251           | -                       | 9,306,902                   | 3,182,351                          | 21,958,504                     |
| Central services                                | 86,442              | -                       | -                           | 27,160                             | 113,602                        |
| Insurance                                       | 353,714             | -                       | 56,433                      | 2,465                              | 412,612                        |
| Other support services                          | 2,381,899           | -                       | -                           | 649,565                            | 3,031,464                      |
| <b>Total support services</b>                   | <b>25,489,069</b>   | <b>-</b>                | <b>9,363,335</b>            | <b>4,306,308</b>                   | <b>39,158,712</b>              |
| <b>Debt service:</b>                            |                     |                         |                             |                                    |                                |
| Principal                                       | 40,139              | 5,445,000               | -                           | -                                  | 5,485,139                      |
| Interest  | 393,858             | 2,644,600               | -                           | -                                  | 3,038,458                      |
| <b>Total debt service</b>                       | <b>433,997</b>      | <b>8,089,600</b>        | <b>-</b>                    | <b>-</b>                           | <b>8,523,597</b>               |
| <b>Total expenditures</b>                       | <b>63,834,569</b>   | <b>8,089,600</b>        | <b>9,363,335</b>            | <b>5,195,197</b>                   | <b>86,482,701</b>              |
| Excess of revenues over (under)<br>expenditures | (468,971)           | 5,458,393               | (8,106,134)                 | (424,794)                          | (3,541,506)                    |
| <b>Other financing sources:</b>                 |                     |                         |                             |                                    |                                |
| Issuance of bonds                               | -                   | -                       | 108,980,000                 | -                                  | 108,980,000                    |
| Bond premiums                                   | -                   | 734,133                 | -                           | -                                  | 734,133                        |
| Transfers in (out)                              | (204,306)           | -                       | -                           | 204,306                            | -                              |
| <b>Total other financing sources</b>            | <b>(204,306)</b>    | <b>734,133</b>          | <b>108,980,000</b>          | <b>204,306</b>                     | <b>109,714,133</b>             |
| <b>Net change in fund balances</b>              | <b>(673,277)</b>    | <b>6,192,526</b>        | <b>100,873,866</b>          | <b>(220,488)</b>                   | <b>106,172,627</b>             |
| Fund balances - Beginning of year               | 8,695,444           | 2,339,080               | 807,447                     | 1,785,942                          | 13,627,913                     |
| <b>Fund balances - End of year</b>              | <b>\$ 8,022,167</b> | <b>\$ 8,531,606</b>     | <b>\$ 101,681,313</b>       | <b>\$ 1,565,454</b>                | <b>\$ 119,800,540</b>          |

See accompanying notes to the financial statements.

**Waunakee Community School District**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances - Governmental Funds to the Statement of Activities**  
**Year Ended June 30, 2023**

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Net change in fund balances - Governmental funds (from previous page) \$ 106,172,627

*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     | \$ 9,099,481 |
| Depreciation expense reported in the statement of activities | (3,244,600)  |

---

Amount by which capital outlays are less than depreciation in the current year 5,854,881

Vested employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year. This amount is the net effect of the changes in employee benefit accounts (2,168,513)

The issuance of long-term debt provides current financial resources to governmental funds but increase long-term liabilities in the statement of net position  
Bond proceeds (109,714,133)

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 | 5,485,139   |
| Change in accrued interest  | (1,198,045) |
| Amortization of discounts and premiums                              | 299,876     |

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**Change in net position - Governmental activities \$ 4,731,832**

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See accompanying notes to the financial statements.

# Waunakee Community School District

## Statement of Fiduciary Net Position

June 30, 2023

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|                           | Employee Benefit Trust |                  |
|---------------------------|------------------------|------------------|
| Assets:                   |                        |                  |
| Cash and investments      | \$                     | 8,105,081        |
| Accounts receivable       |                        | 15,468           |
| Due from other funds      |                        | 400,577          |
| <b>Total assets</b>       | <b>\$</b>              | <b>8,521,126</b> |
| Net position:             |                        |                  |
| Restricted for OPEB       | \$                     | 3,216,347        |
| Restricted for pension    |                        | 5,304,779        |
| <b>Total net position</b> | <b>\$</b>              | <b>8,521,126</b> |

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See accompanying notes to the financial statements.

**Waunakee Community School District**  
**Statement of Changes in Fiduciary Net Position**  
**Year Ended June 30, 2023**

|                                  | Employee Benefit<br>Trust |
|----------------------------------|---------------------------|
| <hr/>                            |                           |
| Additions:                       |                           |
| Contributions                    | \$ 894,273                |
| Investment income                | 264,158                   |
| <hr/>                            |                           |
| Total additions                  | 1,158,431                 |
| <hr/>                            |                           |
| Deductions:                      |                           |
| Retiree benefit payments         | 527,069                   |
| <hr/>                            |                           |
| Total deductions                 | 527,069                   |
| <hr/>                            |                           |
| Change in net position           | 631,362                   |
| <hr/>                            |                           |
| Net position - Beginning of year | 7,889,764                 |
| <hr/>                            |                           |
| Net position - End of year       | \$ 8,521,126              |
| <hr/> <hr/>                      |                           |

See accompanying notes to the financial statements.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies

#### Introduction

The financial statements of the Waunakee Community School District (the "District") have been prepared in accordance with accounting principles generally accepted in the United States (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the District are described below.

#### Reporting Entity

The Waunakee Community School District is organized as a common school district. The District, governed by a seven-member elected school board, and operates grades pre-kindergarten through 12.

This report includes all of the funds of the District. The reporting entity for the District consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A legally separate organization should be reported as a component unit if the elected officials of the primary government are financially accountable to the organization. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

A legally separate, tax-exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. This report does not contain any component units.

#### Basis of Presentation

##### *Government-Wide Financial Statements*

The government-wide financial statements (i.e., the statement of net position and the statement of activities) display information about the reporting government as a whole. These statements include all the financial activities of the District, except for the fiduciary funds. The fiduciary funds are only reported in the statement of fiduciary net position and statement of changes in fiduciary net position at the fund financial statement level.

# Waunakee Community School District

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **Basis of Presentation** (Continued)

The statement of net position and the statement of activities present financial information about the District's governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients for goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

The District applies restricted resources first when an expense is incurred for a purpose for which both restricted and unrestricted net position are available. Depreciation expense that can be specifically identified by function is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the statement of activities.

#### *Fund Financial Statements*

The fund statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as other governmental funds.

The District reports the following major governmental funds:

- General Fund – This is the District's primary operating fund. It accounts for all financial activity that is not accounted for and reported in another fund, including educational programs for students with disabilities.
- Debt Service Fund – This fund accounts for financial resources that are restricted, committed, or assigned to expenditure for principal and interest on long-term general obligation debt of governmental activities, including amounts accumulated for principal and interest maturing in future years.
- Capital Projects Fund – This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The District accounts for assets accumulated from employer contributions used to pay for postemployment benefits in the Employee Benefit Trust Funds.

# Waunakee Community School District

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **Measurement Focus and Basis of Accounting**

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they become both measurable and available (susceptible to accrual). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after the end of the current fiscal year.

Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the District may fund certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Therefore, when program expenses are incurred, both restricted and unrestricted net position may be available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues.

#### **Deposits and Investments**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less. Cash and investment balances for individual funds are pooled unless maintained in segregated accounts. The Debt Service Fund accounts for its transactions through separate and distinct bank and investment accounts as required by State Statutes.

State Statutes permit the District to invest available cash balances, other than debt service funds, in time deposits (maturing in not more than three years) of authorized depositories, U.S. Treasury obligations, U.S. agency issues, municipal obligations within Wisconsin, high-grade commercial paper, and the local government pooled investment fund administered by the state investment board. Available balances in the Debt Service Fund may be invested in obligations of the United States and the local government pooled investment fund administered by the State of Wisconsin Investment Board.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A three-tier hierarchy prioritizes the inputs used in measuring fair value. These tiers include Level 1, defined as quoted market prices in active markets for identical assets or liabilities; Level 2, defined as inputs other than quoted market prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs, therefore requiring an entity to develop its own assumptions. The asset's or liability's fair value measurement within the hierarchy is based on techniques that maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

#### Receivables and Payables

All accounts receivable are shown at gross amounts and, where appropriate, are reduced by an allowance for uncollectible accounts. No allowance for uncollectible accounts has been provided since it is believed that such allowance would not be material.

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

#### Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the district-wide and the fund financial statements.

#### Capital Assets

Capital assets are recorded at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated acquisition value at the date of donation. The District maintains a threshold level of \$25,000 for capitalizing buildings and building improvements and \$5,000 for capitalizing land improvements and furniture and equipment.

Capital assets are recorded in the government-wide financial statements but are not reported in the fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared no longer needed for public school purposes by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for buildings and building improvements from 10 to 20 years for land improvements and 5 to 20 years for furniture and equipment. The cost of normal maintenance and repairs that does not add to the value of the asset or materially extend the asset's life is not capitalized. Capital assets not being depreciated include land and construction in progress. The District does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Unearned Revenue

Unearned revenue consists of money received related to food deposits that has not been earned.

#### Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### Contracts Payable

Contracts that transfer ownership of an asset to the District by the end of the contract and do not contain termination options are reported as a financed purchase of the underlying asset by the District.

#### Accumulated Unpaid Sick Pay and Other Employee Benefit Amounts

The District's policy allows employees to earn varying amounts of sick pay for each year employed. Upon retirement, the employee is entitled to a deposit into a Health Reimbursement Account at the various rates as follows:

|  |                                       |
|--|---------------------------------------|
| Teachers                                       | \$85/day up to a maximum of 120 days  |
| Classified staff and administrative assistants | \$110/day up to a maximum of 120 days |
| Custodians                                     | \$110/day up to a maximum of 120 days |

Administrators and administrative support staff are eligible for vacation per diems and health, dental, and life insurance up to age 65.

All compensated absences are accrued when earned in the district-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

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

Pensions - The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The District also offers an OPEB plan for health insurance. The net other postemployment liability for this plan has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits and OPEB expense. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section of deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has deferred outflows related to pension and other postemployment benefit activity.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents the acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has deferred inflows related to pension and other postemployment benefit activity.

#### Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets (less any unexpended proceeds). Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, it is the District's policy to use externally restricted resources first.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form - prepaid items or inventories or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

*Restricted fund balance:* This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed fund balance:* These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the Board of Education - the District's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Board of Education removes the specified use by taking the same type of action that imposed the original commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned fund balance:* This classification reflects the amounts constrained by the District's "intent" to be used for specific purposes, but the amounts are neither restricted nor committed. The Board of Education has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

*Unassigned fund balance:* This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use externally restricted resources first, then unrestricted resources - committed, assigned, and unassigned - in order as needed.

#### Property Tax Levy

Under Wisconsin law, personal property taxes and first installment real estate taxes are collected by city, town, and village treasurers or clerks who then make proportional settlement with the school district and county treasurer for those taxes collected on their behalf. Second installment real estate taxes and delinquent taxes are collected by the county treasurer who then makes settlement with the city, town, village, and school districts before retaining any for county purposes.

The aggregate district tax levy is apportioned and certified by November 6 of the current fiscal year for collection to comprising municipalities based on the immediate past October 1 full or "equalized" taxable property values. As permitted by a collecting municipality's ordinance, taxes may be paid in full or two or more installments with the first installment payable the subsequent January 31 and a final payment no later than the following July 31.

# Waunakee Community School District

## Notes to Financial Statements

### Note 1: Summary of Significant Accounting Policies (Continued)

#### Property Tax Levy (Continued)

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 2022 tax levy is used to finance operations of the District's fiscal year ended June 30, 2023. All property taxes are considered due on January 1 when an enforceable lien is assessed against the property and the taxpayer is liable for the taxes. All taxes are collected within 60 days of June 30 and are available to pay current liabilities.

### Note 2: Stewardship and Accountability

#### Limitation on School District Revenues

Wisconsin Statutes limit the amount of revenues school districts may derive from general school aids and property taxes unless a higher amount is approved by a referendum. This limitation does not apply to revenues needed for the payment of any general obligation debt service (including refinanced debt) authorized by either of the following:

- A resolution of the school board or by referendum prior to August 12, 1993
- A referendum on or after August 12, 1993

### Note 3: Cash and Investments

The District's cash and investment balances at June 30, 2023 were as follows:

|  | Amount                | Fair Value<br>Level | Average Maturity |
|--|-----------------------|---------------------|------------------|
| Deposits with financial institutions       | \$ 20,938,806         | N/A                 | N/A              |
| Investments:                               |                       |                     |                  |
| Wisconsin Investment Series Cooperative    | 19,375,719            | N/A                 | <30 days average |
| US Treasury Bills                          | 77,827,565            | Level 2             | <12 months       |
| Wisconsin Local Government Investment Pool | 3,432,948             | N/A                 | <30 days average |
| Corporate bonds                            | 4,457,795             | Level 2             | <12 months       |
| Mortgage and asset-backed securities       | 1,458,915             | Level 1             | <12 months       |
| Direct commercial mortgages                | 1,377,864             | Level 1             | <12 months       |
| Other equity investments                   | 810,508               | Level 1             | <12 months       |
| <b>Total</b>                               | <b>\$ 129,680,120</b> |                     |                  |

# Waunakee Community School District

## Notes to Financial Statements

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### Note 3: Cash and Investments (Continued)

The District's cash and investment balances as shown in the basic financial statements are as follows:

|   |                       |
|---|-----------------------|
| Government-wide statement of net position |                       |
| Cash and investments                      | \$ 121,575,039        |
| Fiduciary fund statement of net position  |                       |
| Cash and investments                      | 8,105,081             |
| <hr/>                                     |                       |
| Total                                     | <u>\$ 129,680,120</u> |

### 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, 2023, the District's bank balance of \$21,849,942 was not exposed to custodial credit risk as follows: \$250,000 was covered by FDIC insurance, \$400,000 was covered by the State of Wisconsin, and \$21,199,942 was covered by a line of credit held by the Federal Home Loan Bank of Chicago.

### Investments

The District is a participant in the Local Government Investment Pool (LGIP), which is authorized in Wisconsin statutes 25.14 and 25.17 under the oversight of the State of Wisconsin Investment Board. The LGIP is not registered with the Securities Exchange Commission as an investment company. The LGIP operates and reports to participants on the amortized cost basis. LGIP pool shares are bought and redeemed at \$1 based on the amortized cost of the investments in the LGIP. The investment in the LGIP is not subject to the fair value hierarchy disclosures.

The District is a participant in the Wisconsin Investment Series Cooperative (WISC) funds, which is authorized in Wisconsin Statute 66.0301 and are governed by a commission in accordance with the terms of an intergovernmental cooperation agreement. The WISC is not registered with the Securities Exchange Commission (SEC) as an investment company. The WISC reports to participants on the amortized cost basis. WISC shares are bought and redeemed at \$1 based on the amortized cost of the investments in the pool. Participants in WISC have the right to withdraw their funds in total on one day's notice. The investments in WISC are not subject to the fair value hierarchy disclosures.

*Interest Rate Risk:* The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. State Statute limits the maturity of fixed income securities to not more than seven years.

*Credit Risk:* State Statute limits investments in fixed income securities to the top two ratings issued by nationally recognized statistical rating organizations. Ratings are not required, or available, for the Wisconsin Local Government Investment Pool (LGIP). The Wisconsin Investment Series Cooperative has a credit rating of AAAM. The District has no investment policy that would further limit its investment choices.

# Waunakee Community School District

## Notes to Financial Statements

### Note 4: Capital Assets

Capital asset balances and activity for the year ended June 30, 2023, were as follows:

|  | Beginning<br>Balance | Additions           | Retirements | Ending Balance        |
|--|----------------------|---------------------|-------------|-----------------------|
| <b>Governmental activities:</b>  |                      |                     |             |                       |
| Capital assets not being depreciated:  |                      |                     |             |                       |
| Land   | \$ 2,724,693         | \$ -                | \$ -        | \$ 2,724,693          |
| Construction in progress   | -                    | 8,488,302           | -           | 8,488,302             |
| <b>Total capital assets not being depreciated</b>                                | <b>2,724,693</b>     | <b>8,488,302</b>    | <b>-</b>    | <b>11,212,995</b>     |
| Capital assets being depreciated:  |                      |                     |             |                       |
| Building   | 141,683,543          | 435,255             | -           | 142,118,798           |
| Furniture & Equipment  | 8,253,155            | 175,924             | -           | 8,429,079             |
| <b>Total capital assets being depreciated</b>                                    | <b>149,936,698</b>   | <b>611,179</b>      | <b>-</b>    | <b>150,547,877</b>    |
| Less accumulated depreciation  | (57,624,391)         | (3,244,600)         | -           | (60,868,991)          |
| <b>Total capital assets, being depreciated - Net of accumulated depreciation</b> | <b>92,312,307</b>    | <b>(2,633,421)</b>  | <b>-</b>    | <b>89,678,886</b>     |
| <b>Governmental activities capital assets - Net</b>                              | <b>\$ 95,037,000</b> | <b>\$ 5,854,881</b> | <b>\$ -</b> | <b>\$ 100,891,881</b> |

Depreciation expense was charged to governmental activities as follows:

|   |                     |
|---|---------------------|
| Regular instruction                                   | \$ 20,931           |
| Vocational instruction                                | 16,826              |
| Other instruction                                     | 16,449              |
| Administrative services                               | 5,420               |
| Instructional staff services                          | 2,264               |
| Other support services                                | 65,992              |
| Building Administrative Services                      | 3,116,718           |
| <b>Total depreciation for governmental activities</b> | <b>\$ 3,244,600</b> |

# Waunakee Community School District

## Notes to Financial Statements

### Note 5: Interfund Balances and Activity

Interfund receivable and payable balances in the fund financial statements on June 30, 2023, are as follows:

| Due From:    | Due To: Employee<br>Benefit Trust |
|--------------|-----------------------------------|
| General Fund | \$ 400,577                        |

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.

### Note 6: Short-Term Notes Payable

The District issues tax anticipation notes in advance of property tax collections. The note dated October 28, 2021 matured on October 28, 2022, with an interest rate of 1.50%. The note dated October 27, 2022 matures on September 27, 2023, with an interest rate of 5.00% Interest for the year ended June 30, 2023 was \$393,858. Short-term debt activity for the year ended June 30, 2023 was as follows:

| Description                            | Balance<br>07/01/22 | Additions    | Payments     | Balance<br>06/30/23 |
|--|---------------------|--------------|--------------|---------------------|
| Promissory note dated October 28, 2021 | \$ 8,000,000        | \$ -         | \$ 8,000,000 | \$ -                |
| Promissory note dated October 27, 2022 | -                   | 8,700,000    | -            | 8,700,000           |
| Total                                  | \$ 8,000,000        | \$ 8,700,000 | \$ 8,000,000 | \$ 8,700,000        |

# Waunakee Community School District

## Notes to Financial Statements

### Note 7: Long-Term Obligations

Long-term liability activity for the year ended June 30, 2023 was as follows:

|                       | Balance<br>07/01/22 | Additions      | Reductions   | Balance<br>06/30/23 | Amounts Due<br>Within One<br>Year |
|-----------------------|---------------------|----------------|--------------|---------------------|-----------------------------------|
| Bonds                 | \$ 51,225,000       | \$ 108,980,000 | \$ 5,445,000 | \$ 154,760,000      | \$ 8,700,000                      |
| Deferred amounts:     |                     |                |              |                     |                                   |
| Premium               | 2,045,363           | 734,133        | 299,876      | 2,479,620           | -                                 |
| Subtotals             | 53,270,363          | 109,714,133    | 5,744,876    | 157,239,620         | 8,700,000                         |
| Net Pension Liability | -                   | 9,856,617      | -            | 9,856,617           | -                                 |
| Net OPEB Liability    | 5,336,136           | 348,686        | -            | 5,684,822           | -                                 |
| Contracts Payable     | 82,830              | -              | 40,139       | 42,691              | 23,232                            |
| Compensated Absences  | 3,232,640           | -              | 64,547       | 3,168,093           | -                                 |
| Totals                | \$ 61,921,969       | \$ 119,919,436 | \$ 5,849,562 | \$ 175,991,843      | \$ 8,723,232                      |

### General Obligation Debt

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the District. Long-term debt will be retired by future property tax levies and resources accumulated in the debt service fund.

General obligation debt at June 30, 2023 is comprised of the following individual issues:

|                               | Governmental Activities |                     |                      |                     | Balance<br>06/30/23 |
|-------------------------------|-------------------------|---------------------|----------------------|---------------------|---------------------|
|                               | Issue<br>Dates          | Interest<br>Rates % | Dates of<br>Maturity | Original<br>amounts |                     |
| G.O. QSCB bonds               | 10/04/10                | 5.00%               | 04/01/24             | \$ 3,800,000        | \$ 420,000          |
| GO Refunding Bonds            | 11/07/11                | 2.15-4.00%          | 04/01/25             | 4,475,000           | 2,260,000           |
| GO Refunding Bonds            | 04/03/13                | 2.00-2.50%          | 03/01/25             | 9,515,000           | 2,660,000           |
| 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          | 29,500,000          |
| GO Refunding Bonds            | 02/04/16                | 1.00-2.00%          | 04/01/26             | 9,995,000           | 2,920,000           |
| GO Improvement Bonds          | 12/29/22                | 4.00%               | 04/01/42             | 9,980,000           | 9,980,000           |
| GO Promissory Notes           | 02/01/23                | 3.25-6.00%          | 04/01/28             | 99,000,000          | 99,000,000          |
| Total general obligation debt |                         |                     |                      | \$ 181,555,000      | \$ 154,760,000      |

# Waunakee Community School District

## Notes to Financial Statements

### Note 7: Long-Term Obligations (Continued)

The 2022 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$4,195,442,477. The legal debt limit and margin of indebtedness as of June 30, 2023, in accordance with Section 67.03(1)(a) of the Wisconsin Statutes, are as follows:

|  |                |
|--|----------------|
| Debt limit (10% of \$4,195,442,477)      | \$ 419,544,248 |
| Deduct:                                  |                |
| Long-term debt applicable to debt margin | (154,760,000)  |
| Add:                                     |                |
| Debt service fund assets available       | 8,531,606      |
| <hr/>                                    |                |
| Margin of indebtedness                   | \$ 273,315,854 |

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

| <i>Year Ended June 30:</i> | <b>Bonds Payable</b>  |                      | <b>Contracts Payable</b> |                 |
|----------------------------|-----------------------|----------------------|--------------------------|-----------------|
|                            | <b>Principal</b>      | <b>Interest</b>      | <b>Principal</b>         | <b>Interest</b> |
| 2024                       | \$ 8,700,000          | \$ 6,004,106         | \$ 23,232                | \$ 2,171        |
| 2025                       | 5,910,000             | 4,904,620            | 19,459                   | 693             |
| 2026                       | 6,165,000             | 4,674,744            | -                        | -               |
| 2027                       | 6,530,000             | 4,396,344            | -                        | -               |
| 2028                       | 102,730,000           | 4,200,444            | -                        | -               |
| 2029-2033                  | 11,560,000            | 3,668,319            | -                        | -               |
| 2034-2038                  | 7,120,000             | 1,967,438            | -                        | -               |
| 2039-2042                  | 6,045,000             | 616,800              | -                        | -               |
| <b>Totals</b>              | <b>\$ 154,760,000</b> | <b>\$ 30,432,815</b> | <b>\$ 42,691</b>         | <b>\$ 2,864</b> |

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, 2023 \$1,970,000 of debt outstanding is considered defeased.

# Waunakee Community School District

## Notes to Financial Statements

### Note 8: Net Position

Net position reported on the government wide statement of net position at June 30, 2023:

#### Governmental Activities:

Net investment in capital assets:

|  |               |
|--|---------------|
| Land and other nondepreciable assets                               | \$ 11,212,995 |
| Other capital assets, net of accumulated depreciation              | 89,678,886    |
| Less: Related long-term debt outstanding (net of unspent proceeds) | (55,795,045)  |

|  |            |
|--|------------|
| Total net investment in capital assets | 45,096,836 |
|--|------------|

Restricted:

|                       |           |
|-----------------------|-----------|
| Common school fund    | \$ 10,063 |
| Self-insurance        | 502,797   |
| Debt service          | 6,919,940 |
| Capital improvements  | 194,047   |
| Special revenue gifts | 1,241,189 |
| Community services    | 324,265   |

|                  |           |
|------------------|-----------|
| Total restricted | 9,192,301 |
|------------------|-----------|

|              |           |
|--------------|-----------|
| Unrestricted | 4,257,877 |
|--------------|-----------|

|                                      |               |
|--------------------------------------|---------------|
| Governmental activities net position | \$ 58,547,014 |
|--------------------------------------|---------------|

# Waunakee Community School District

## Notes to Financial Statements

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### Note 9: Fund Balance

Fund balance reported on the balance sheet - governmental funds at June 30, 2023:

#### Nonspendable Fund Balance

|               |           |
|---------------|-----------|
| Prepaid items | \$ 59,978 |
|---------------|-----------|

---

#### Restricted Fund Balance

|                       |             |
|-----------------------|-------------|
| Common school fund    | \$ 10,063   |
| Self-insurance        | 502,797     |
| Debt service          | 8,531,606   |
| Capital improvements  | 101,681,313 |
| Special revenue gifts | 1,241,189   |
| Community services    | 324,265     |

---

|                               |                |
|-------------------------------|----------------|
| Total restricted fund balance | \$ 112,291,233 |
|-------------------------------|----------------|

---

#### Committed Fund Balance

|  |            |
|--|------------|
| Band uniform and parking lot replacement | \$ 386,485 |
|--|------------|

---

#### Assigned Fund Balance

|   |              |
|---|--------------|
| Allocate unspent funds for next fiscal year | \$ 1,196,763 |
|---|--------------|

---

#### Unassigned Fund Balance

|               |              |
|---------------|--------------|
| General fund  | \$ 5,892,424 |
| Food services | (26,343)     |

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|                               |              |
|-------------------------------|--------------|
| Total unassigned fund balance | \$ 5,866,081 |
|-------------------------------|--------------|

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# Waunakee Community School District

## Notes to Financial Statements

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### Note 10: Employee Retirement Plans - Wisconsin Retirement System

#### Plan Description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

#### Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

#### Benefits Provided

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to receive a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

# Waunakee Community School District

## Notes to Financial Statements

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

#### Postretirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

| Year | Core<br>Fund<br>Adjustment | Variable<br>Fund<br>Adjustment |
|------|----------------------------|--------------------------------|
| 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 %                         |
| 2021 | 5.1 %                      | 13.0 %                         |
| 2022 | 7.4 %                      | 15.0 %                         |

#### 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 \$2,319,945 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, 2023, are as follows:

| Employee Category   | Employee | Employer |
|---|----------|----------|
| General (including teachers, executives, and elected officials) | 6.80%    | 6.80%    |
| Protective with Social Security                                 | 6.80%    | 13.20%   |
| Protective without Social Security                              | 6.80%    | 18.10%   |

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

At June 30, 2023, the District reported an liability of \$9,856,617 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2022, the District's proportion was 0.18605452%, which was an increase of 0.00302975% from its proportion measured as of December 31, 2021.

For the year ended June 30, 2023, the District recognized pension expense of \$5,004,192.

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience  | \$ 15,698,537                        | \$ 20,624,353                       |
| Net differences between projected and actual earnings on pension plan investments                             | 16,744,117                           | -                                   |
| Change in assumptions   | 1,938,218                            | -                                   |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 3,529                                | 33,993                              |
| Employer contributions subsequent to the measurement date   | 1,341,699                            | -                                   |
| <b>Total</b>  | <b>\$ 35,726,100</b>                 | <b>\$ 20,658,346</b>                |

# Waunakee Community School District

## Notes to Financial Statements

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

\$1,341,699 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, 2024. 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<br>Outflows<br>(Inflows) of<br>Resources |
|--------------------|---|
| 2024               | \$ 563,191  |
| 2025               | 2,837,845   |
| 2026               | 2,911,934   |
| 2027               | 7,413,085   |

### Actuarial Assumptions

The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|   |  |
|---|--|
| Actuarial valuation date                          | December 31, 2021  |
| Measurement date of net pension liability (asset) | December 31, 2022  |
| Experience study                                  | January 1, 2018 - December 31, 2020<br>Published November 19, 2021 |
| Actuarial cost method                             | Entry age  |
| Asset valuation method                            | Fair value   |
| Long-term expected rate of return                 | 6.8%   |
| Discount rate                                     | 6.8%   |
| Salary Increases:                                 |  |
| Inflation   | 3.0%   |
| Seniority/Merit                                   | 0.1% - 5.6%  |
| Mortality   | 2020 WRS Experience Mortality Table                                |
| Postretirement adjustments*                       | 1.7%   |

*\*No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.*

Actuarial assumptions are based on an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2022, is based on a rollforward of the liability calculated from the December 31, 2021, 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, 2022

| <b>Asset Class</b>         | <b>Asset<br/>Allocation %</b> | <b>Long-Term<br/>Expected<br/>Nominal Rate<br/>of Return %</b> | <b>Long-Term<br/>Expected<br/>Real Rate<br/>of Return %</b> |
|----------------------------|-------------------------------|--|---|
| Core fund:                 |                               |  |   |
| Global equities            | 48.0%                         | 7.6%   | 5.0%  |
| Fixed income               | 25.0%                         | 5.3%   | 2.7%  |
| Inflation sensitive assets | 19.0%                         | 3.6%   | 1.1%  |
| Real estate                | 8.0%                          | 5.2%   | 2.6%  |
| Private equity/debt        | 15.0%                         | 9.6%   | 6.9%  |
| <b>Total core fund</b>     | <b>115.0%</b>                 | <b>7.4%</b>  | <b>4.8%</b>   |
| Variable fund:             |                               |  |   |
| U.S. equities              | 70.0%                         | 7.2%   | 4.6%  |
| International equities     | 30.0%                         | 8.1%   | 5.5%  |
| <b>Total variable fund</b> | <b>100.0%</b>                 | <b>7.7%</b>  | <b>5.1%</b>   |

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.50%

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

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.

# Waunakee Community School District

## Notes to Financial Statements

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

Single Discount Rate: A single discount rate of 6.8% was used to measure the Total Pension Liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.05% (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, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate: The following presents the District’s proportionate share of the net pension (asset) calculated using the discount rate of 6.80%, as well as what the District’s proportionate share of the net pension (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (5.80%) or 1 percentage point higher (7.80%) than the current rate:

|   | <b>1% Decrease<br/>to Discount<br/>Rate (5.80%)</b> | <b>Current<br/>Discount<br/>Rate (6.80%)</b> | <b>1% Increase<br/>to Discount<br/>Rate (7.80%)</b> |
|---|---|--|---|
| District's proportionate share of the net pension liability (asset) | \$ 32,713,791                                       | \$ 9,856,617                                 | \$ (5,867,158)                                      |

### 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, 2023, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2023.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 11: Other Postemployment Benefits

Plan description - The District provides other post-employment benefits (OPEB) for its employees through a single-employer defined benefit plan that provides postemployment health insurance benefits to eligible employees and their spouses. Benefits and eligibility are established by the Board of Education.

Teachers who have been employed by the District at least 15 years and who have reached the age of 55 are eligible to receive retirement benefits. Teachers hired after April 1, 2008 receive a credit of \$1,000 per year of service to the District to be used to fund a post-employment Health Reimbursement Account (HRA). Teachers hired before April 1, 2008 receive a credit of \$1,200 per year of service to the District to be used to fund a post-employment HRA.

Administrators are eligible for retirement benefits at age 55. The District contributes to health, dental, and life insurance via a Health Reimbursement Account (HRA) for a maximum of 10 years or the age the retired employee is eligible for Medicare, whichever comes first. Premiums contributed are based on a vesting schedule. Vesting varies based on years of services. For employees with less than 6 years of service no premium is contributed. After 6 years, 10% of the premium is contributed for each additional year of services up to 10%. Employees are fully vested at 15 years. Administrators hired after April 1, 2011, will have a deposit to an HRA based on number of hours worked.

Employees covered by benefit terms - At June 30, 2022, the date of the latest actuarial valuation, there were 488 active plan members and 70 inactive plan members eligible to receive OPEB benefits.

Contributions -Contribution requirements are established through past practices and may be amended by the action of the Board of Education. The Board establishes rates based on an actuarially determined rate. Plan members are not required to contribute to the plan.

Actuarial assumptions - The net OPEB liability was determined by an actuarial valuation using the following actuarial assumptions, applied to all periods included in the measurement:

|                             |  |
|-----------------------------|--|
| Actuarial valuation date    | June 30, 2022  |
| Measurement date            | June 30, 2023  |
| Actuarial Cost Method       | Entry Age Normal (level percent of salary)   |
| Inflation                   | 2.50%  |
| Discount Rate               | 2.25%  |
| Healthcare cost trend rates | 8.90% decreasing to 6.50%, then decreasing by 0.10% per year down to 4.50% and level thereafter  |
| Actuarial Assumptions       | Based on an experience study conducted in 2021 using Wisconsin Retirement System (WRS) experience from 2018-20   |
| Mortality Assumptions       | Wisconsin 2020 Experience Tables for Active Employees and Healthy Retirees projected with mortality improvements using the fully generational MP-2021 projection scale from a base year of 2010. |

# Waunakee Community School District

## Notes to Financial Statements

### Note 11: Other Postemployment Benefits (Continued)

Discount rate - The discount rate of 2.25% was used in calculating the District's OPEB liabilities (based upon all projected payments discounted at a long-term expected rate of return of 2.25%). This rate was based upon the District's asset allocation and expected nominal return as of June 30, 2023.

#### Changes in the Net OPEB Liability (Asset)

| <i>Changes in Net OPEB Liability</i>               | Increase (Decrease)            |                                       |                                  |
|--|--------------------------------|---------------------------------------|----------------------------------|
|  | Total OPEB<br>Liability<br>(a) | Plan Fiduciary<br>Net Position<br>(b) | Net OPEB<br>Liability<br>(a)-(b) |
| Balances at June 30, 2022                          | \$ 8,595,623                   | \$ 3,259,487                          | \$ 5,336,136                     |
| Changes for the year:                              |                                |                                       |                                  |
| Service cost                                       | 494,433                        | -                                     | 494,433                          |
| Interest   | 185,668                        | -                                     | 185,668                          |
| Differences between expected and actual experience | 627,269                        | -                                     | 627,269                          |
| Contributions - Employee                           | -                              | 912,701                               | (912,701)                        |
| Net investment income                              | -                              | 46,030                                | (46,030)                         |
| Benefit payments                                   | (1,181,825)                    | (1,181,825)                           | -                                |
| Adjustment   | -                              | (47)                                  | 47                               |
| <b>Net changes</b>                                 | <b>125,545</b>                 | <b>(223,141)</b>                      | <b>348,686</b>                   |
| <b>Balances at June 30, 2023</b>                   | <b>\$ 8,721,168</b>            | <b>\$ 3,036,346</b>                   | <b>\$ 5,684,822</b>              |

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%<br>Decrease<br>(1.25%) | Current<br>Discount<br>Rate (2.25%) | 1%<br>Increase<br>(3.25%) |
|--------------------|---------------------------|-------------------------------------|---------------------------|
| Net OPEB liability | \$ 6,180,965              | \$ 5,684,822                        | \$ 5,205,925              |

# Waunakee Community School District

## Notes to Financial Statements

### Note 11: Other Postemployment Benefits (Continued)

The following presents the District's net OPEB liability calculated using the health care cost trend rate of 8.90% decreasing to 4.5%, as well as what the District's net OPEB liability would be if it were calculated using the health care cost trend rate that is 1 percentage point lower (7.90% decreasing to 3.5%) or 1 percentage point higher (9.90% decreasing to 5.5%) than the current rate:

|                    | <b>1% Decrease<br/>(7.9% in Year 1<br/>then 5.5%<br/>decreasing<br/>to 3.5%)</b> |    | <b>Health Care Cost<br/>Trend Rates<br/>(8.9% in Year 1<br/>then 6.5%<br/>decreasing<br/>to 4.5%)</b> |    | <b>1% Increase<br/>(9.9% in Year 1<br/>then 7.5%<br/>decreasing<br/>to 5.5%)</b> |
|--------------------|--|----|---|----|--|
| Net OPEB liability | \$ 4,694,841   | \$ | 5,684,822   | \$ | 6,828,707  |

For the year ended June 30, 2023, the District recognized OPEB expense of \$463,919.

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following resources:

|   | <b>Deferred<br/>Outflows of<br/>Resources</b> |           | <b>Deferred<br/>Inflows of<br/>Resources</b> |
|---|---|-----------|--|
| Differences between expected and actual experience                            | \$ 717,925                                    | \$        | 587,640                                      |
| Changes in assumptions  | 1,124,292                                     |           | 781,939                                      |
| Net difference between projected and actual earnings on OPEB plan investments | -   |           | 82,290                                       |
| <b>Total</b>  | <b>\$ 1,842,217</b>                           | <b>\$</b> | <b>1,451,869</b>                             |

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

|            | <b>Deferred<br/>Inflows of<br/>Resources</b> |
|------------|--|
| 2024       | (121,396)                                    |
| 2025       | (115,470)                                    |
| 2026       | (53,165)                                     |
| 2027       | (57,761)                                     |
| 2028       | 112,970                                      |
| Thereafter | 625,170                                      |

# Waunakee Community School District

## Notes to Financial Statements

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### Note 12: Reconciliation of Deferred Outflows and Inflows

The tables below reconciles the deferred outflows and inflows from the Notes to the financial statements:

|   | Deferred<br>Outflows | Deferred<br>Inflows |
|---|----------------------|---------------------|
| Employee Retirement Plans - Wisconsin Retirement System | \$ 35,726,100        | \$ 20,658,346       |
| Other Postemployment Benefits - Healthcare Plan         | 1,842,217            | 1,451,869           |
| Total   | \$ 37,568,317        | \$ 22,110,215       |

### Note 13: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers' compensation for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There was no significant reduction in the District's insurance coverage in fiscal 2023.

## **Required Supplementary Information**

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**Waunakee Community School District**  
**Budgetary Comparison Schedule - General Fund**  
**Year Ended June 30, 2023**

|                                      | Budgeted Amounts    |                     |                     | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|--------------------------------------|---------------------|---------------------|---------------------|---|
|                                      | Original            | Final               | Actual              |   |
| <b>Revenues:</b>                     |                     |                     |                     |   |
| Property taxes                       | \$ 23,818,251       | \$ 24,818,251       | \$ 24,818,251       | \$ -  |
| Other local sources                  | 697,360             | 1,199,260           | 1,322,173           | 122,913   |
| Interdistrict sources                | 2,031,645           | 2,007,468           | 2,023,803           | 16,335  |
| Intermediate sources                 | 8,511               | 8,511               | 7,237               | (1,274)   |
| State sources                        | 27,891,708          | 27,712,177          | 27,966,510          | 254,333   |
| Federal sources                      | 2,740,173           | 3,173,660           | 3,186,701           | 13,041  |
| Other sources                        | 195,218             | 170,715             | 300,858             | 130,143   |
| <b>Total revenues</b>                | <b>57,382,866</b>   | <b>59,090,042</b>   | <b>59,625,533</b>   | <b>535,491</b>  |
| <b>Expenditures:</b>                 |                     |                     |                     |   |
| <b>Instruction:</b>                  |                     |                     |                     |   |
| Regular instruction                  | 24,280,106          | 25,157,954          | 25,775,980          | (618,026)   |
| Vocational instruction               | 2,099,027           | 2,103,646           | 2,102,881           | 765   |
| Other instruction                    | 2,301,667           | 2,301,667           | 2,501,501           | (199,834)   |
| <b>Total instruction</b>             | <b>28,680,800</b>   | <b>29,563,267</b>   | <b>30,380,362</b>   | <b>(817,095)</b>  |
| <b>Support services:</b>             |                     |                     |                     |   |
| Pupil services                       | 1,828,469           | 1,828,969           | 1,944,448           | (115,479)   |
| Instructional staff services         | 4,016,561           | 3,974,027           | 3,623,616           | 350,411   |
| General administration               | 1,180,384           | 1,180,384           | 1,336,265           | (155,881)   |
| Building administration              | 4,027,298           | 4,033,298           | 4,134,442           | (101,144)   |
| Business services                    | 8,229,016           | 8,475,756           | 9,293,715           | (817,959)   |
| Central services                     | 81,519              | 81,519              | 82,449              | (930)   |
| Insurance                            | 345,825             | 345,825             | 321,973             | 23,852  |
| Other support services               | 2,401,937           | 2,401,890           | 2,381,899           | 19,991  |
| <b>Total support services</b>        | <b>22,111,009</b>   | <b>22,321,668</b>   | <b>23,118,807</b>   | <b>(797,139)</b>  |
| <b>Debt service</b>                  |                     |                     |                     |   |
| Principal                            | 25,000              | 25,000              | 40,139              | (15,139)  |
| Interest                             | 150,000             | 150,000             | 393,858             | (243,858)   |
| <b>Total expenditures</b>            | <b>50,966,809</b>   | <b>52,059,935</b>   | <b>53,933,166</b>   | <b>(1,873,231)</b>                                      |
| Excess of revenues over expenditures | 6,416,057           | 7,030,107           | 5,692,367           | 2,408,722   |
| <b>Other financing uses:</b>         |                     |                     |                     |   |
| Transfers out                        | (6,416,057)         | (6,611,610)         | (6,365,644)         | 245,966   |
| <b>Net change in fund balance</b>    | <b>-</b>            | <b>418,497</b>      | <b>(673,277)</b>    | <b>2,654,688</b>  |
| Fund balance - Beginning of year     | 8,695,444           | 8,695,444           | 8,695,444           | -   |
| <b>Fund balance - End of year</b>    | <b>\$ 8,695,444</b> | <b>\$ 9,113,941</b> | <b>\$ 8,022,167</b> | <b>\$ (1,091,774)</b>                                   |

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedule.

# Waunakee Community School District

## Notes to Budgetary Comparison Schedule - General Fund

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### Note 1: Budgetary Information

Budgets are adopted each fiscal year for all funds in accordance with Section 65.90 of the Wisconsin Statutes, using the budgetary accounting basis prescribed by the Wisconsin Department of Public Instruction (DPI). The legally adopted budget and budgetary expenditure control are exercised at the two-digit subfunction level in the General Fund and at the function level for all other funds. Reported budget amounts are as originally adopted or as amended by School Board resolution.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- Based upon requests from District staff, District administration recommends budget proposals to the School Board.
- The School Board prepares a proposed budget including proposed expenditures and the means of financing them for the July 1 through June 30 fiscal year.
- A public notice is published containing a summary of the budget and identifying the time and place where a public hearing will be held on the proposed budget.
- Pursuant to the public budget hearing, the School Board may make alterations to the proposed budget.
- Once the School Board (following the public hearing) adopts the budget, no changes may be made in the amount of tax to be levied or in the amount of the various appropriations and the purposes of such appropriations unless authorized by a 2/3 vote of the entire School Board.

Appropriations lapse at year-end unless authorized as a carryover by the School Board. The portion of fund balance representing carryover appropriations is reported as an assigned fund balance.

# Waunakee Community School District

## Notes to the Budgetary Comparison Schedule - General Fund (Continued)

### Note 2: Budgetary Comparisons

GAAP requires a budgetary comparison for the General Fund and each major special revenue fund.

Required comparisons are between the final budget and actual on a budgetary basis. The "original budget" represents the budget as approved by the school board after it sets the tax to be levied for the fiscal year. The "final budget" is the "original budget" adjusted for any budget amendments approved by the school board during the fiscal year and up to the time the financial statements are ready to be issued. The "actual on a budgetary basis" excludes the revenues, expenditures, and other financing sources/(uses) of the special education fund, which is treated as a special revenue fund for budgetary purposes. The following schedule reconciles the "budgetary basis" revenues and expenditures of the *budgetary comparison schedule - general fund* to the *governmental funds - statement of revenues, expenditures, and changes in fund balances*:

|                                   | <b>General Fund<br/>Actual on<br/>Budgetary<br/>Basis</b> | <b>Special<br/>Education<br/>Fund</b> | <b>General Fund<br/>Actual on<br/>GAAP Basis</b> |
|-----------------------------------|---|---------------------------------------|--|
| Revenues                          | \$ 59,625,533   | \$ 3,740,065                          | \$ 63,365,598                                    |
| Expenditures                      | (53,933,166)  | (9,901,403)                           | (63,834,569)                                     |
| Other financing sources (uses)    | (6,365,644)   | 6,161,338                             | (204,306)  |
| <b>Net change in fund balance</b> | <b>\$ (673,277)</b>                                       | <b>\$ -</b>                           | <b>\$ (673,277)</b>                              |

### Note 3: Excess of Expenditures Over Appropriations

For the year ended June 30, 2023, the General Fund had expenditures in excess of appropriations for the following two-digit subfunction categories:

|                         | <b>Budget</b> | <b>Actual</b> | <b>Actual Over<br/>Budget</b> |
|-------------------------|---------------|---------------|-------------------------------|
| Regular curriculum      | \$ 25,157,954 | \$ 25,775,980 | \$ 618,026                    |
| Other instruction       | 2,301,667     | 2,501,501     | 199,834                       |
| Pupil services          | 1,828,969     | 1,944,448     | 115,479                       |
| General administration  | 1,180,384     | 1,336,265     | 155,881                       |
| Building administration | 4,033,298     | 4,134,442     | 101,144                       |
| Business services       | 8,475,756     | 9,293,715     | 817,959                       |
| Central services        | 81,519        | 82,449        | 930                           |
| Debt service            | 175,000       | 433,997       | 258,997                       |

**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<br>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 |
|----------------------------------|--|---|----------------------------|--|--|
| 2022                             | 0.18605452 %   | \$ 9,856,617  | \$ 34,670,657              | 28.43 %  | 95.72 %  |
| 2021                             | 0.18302477   | (14,752,133)  | 31,878,460                 | (46.28)  | 106.02   |
| 2020                             | 0.18163655   | (11,339,821)  | 30,376,745                 | (37.33)  | 105.26   |
| 2019                             | 0.18037600   | (5,816,148)   | 29,182,831                 | (19.93)  | 102.96   |
| 2018                             | 0.17849100   | 6,350,158   | 27,774,660                 | 22.86  | 96.45  |
| 2017                             | 0.17547800   | (5,210,156)   | 26,449,566                 | (19.70)  | 102.93   |
| 2016                             | 0.17053400   | 1,406,103   | 25,521,523                 | 5.51   | 99.12  |
| 2015                             | 0.16757700   | 2,723,101   | 24,804,900                 | 10.98  | 98.20  |
| 2014                             | 0.16689200   | (4,098,207)   | 24,191,077                 | (16.94)  | 102.74   |

**Schedule of the Employer Contributions**  
**Wisconsin Retirement System (WRS)**  
 Last 10 Fiscal Years\*

| Year Ended<br>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 |
|------------------------|--|---|----------------------------------|--|--|
| 2023                   | \$ 2,319,945   | \$ 2,319,945  | \$ -                             | \$ 34,780,770                                  | 6.67 %   |
| 2022                   | 2,204,478  | 2,204,478   | -                                | 33,385,317                                     | 6.60   |
| 2021                   | 2,069,015  | 2,069,015   | -                                | 30,651,834                                     | 6.75   |
| 2020                   | 1,911,485  | 1,911,485   | -                                | 30,064,495                                     | 6.36   |
| 2019                   | 1,860,902  | 1,860,902   | -                                | 27,998,578                                     | 6.65   |
| 2018                   | 1,798,630  | 1,798,630   | -                                | 27,270,041                                     | 6.60   |
| 2017                   | 1,798,630  | 1,798,630   | -                                | 25,956,056                                     | 6.93   |
| 2016                   | 1,657,559  | 1,657,559   | -                                | 25,521,523                                     | 6.49   |
| 2015                   | 1,665,033  | 1,665,033   | -                                | 24,388,896                                     | 6.83   |

# Waunakee Community School District

## Schedule of the Employer's Proportionate Share of the Net Pension Liability (Asset) and Employer Contributions - Wisconsin Retirement System

Last 10 Years\*

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### Notes to the Schedules:

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

*Changes of assumptions:* Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

\*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

## Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

|                                       | 2022                     | 2021                     | 2020                     | 2019                     | 2018                     |
|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Valuation Date:                       | December 31, 2020        | December 31, 2019        | December 31, 2018        | December 31, 2017        | December 31, 2016        |
| Actuarial Cost Method:                | Frozen Entry Age         |
|                                       | Level Percent of         |
|                                       | Payroll-Closed           | Payroll-Closed           | Payroll-Closed           | Payroll-Closed           | Payroll-Closed 296       |
| Amortization Method:                  | Amortization Period      |
|                                       | 30 Year closed from      |
|                                       | date of participation in |
| Amortization Period:                  | WRS                      | WRS                      | in WRS                   | WRS                      | WRS                      |
|                                       | Five Year Smoothed       |
| Asset Valuation Method:               | Market (Closed)          |
| Actuarial Assumptions                 |                          |                          |                          |                          |                          |
| Net Investment Rate of Return:        | 5.4%                     | 5.4%                     | 5.4                      | 5.5%                     | 5.5%                     |
| Weighted based on assumed rate for:   |                          |                          |                          |                          |                          |
| Pre-retirement:                       | 7.0%                     | 7.0%                     | 7.0%                     | 7.2%                     | 7.2%                     |
| Post-retirement:                      | 5.0%                     | 5.0%                     | 5.0%                     | 5.0%                     | 5.0%                     |
| Salary Increases                      |                          |                          |                          |                          |                          |
| Wage Inflation:                       | 3.0%                     | 3.0%                     | 3.0%                     | 3.2%                     | 3.2%                     |
| Seniority/Merit:                      | 0.1%-5.6%                | 0.1%-5.6%                | 0.1%-5.6%                | 0.1%-5.6%                | 0.1%-5.6%                |
| Post-retirement Benefit Adjustments*: | 1.9%                     | 1.9%                     | 1.9%                     | 2.1%                     | 2.1%                     |

# Waunakee Community School District

## Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions (continued):

|                 | 2022  | 2021  | 2020  | 2019  | 2018  |
|-----------------|---|---|---|---|---|
| Retirement Age: | Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.            | Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.            | Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.            | Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.            | Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.            |
| Mortality:      | Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%). | Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%). | Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%). | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%). | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%). |

\*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

# Waunakee Community School District

## Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions (continued):

|                                       | 2017   | 2016   | 2015   | 2014   | 2013   |
|---------------------------------------|--|--|--|--|--|
| Valuation Date:                       | December 31, 2015                                | December 31, 2014                                | December 31, 2013                                | December 31, 2012                                | December 31, 2011                                |
| Actuarial Cost Method:                | Frozen Entry Age                                 |
|                                       | Level Percent of Payroll-Closed                  | Level Percent of Payroll-Closed <sup>298</sup>   |
| Amortization Method:                  | Amortization Period                              |
|                                       | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS |
| Amortization Period:                  | Five Year Smoothed Market (Closed)               |
| Asset Valuation Method:               |  |  |  |  |  |
| Actuarial Assumptions                 |  |  |  |  |  |
| Net Investment Rate of Return:        | 5.5%   | 5.5%   | 5.5%   | 5.5%   | 5.5%   |
| Weighted based on assumed rate for:   |  |  |  |  |  |
| Pre-retirement:                       | 7.2%   | 7.2%   | 7.2%   | 7.2%   | 7.2%   |
| Post-retirement:                      | 5.0%   | 5.0%   | 5.0%   | 5.0%   | 5.0%   |
| Salary Increases                      |  |  |  |  |  |
| Wage Inflation:                       | 3.2%   | 3.2%   | 3.2%   | 3.2%   | 3.2%   |
| Seniority/Merit:                      | 0.1%-5.6%  | 0.1%-5.6%  | 0.1%-5.6%  | 0.1%-5.6%  | 3.2%   |
| Post-retirement Benefit Adjustments*: | 2.1%   | 2.1%   | 2.1%   | 2.1%   | 2.1%   |

# Waunakee Community School District

## Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions (continued):

| <i>Year Ended June 30, 2023</i> | 2017  | 2016   | 2015   | 2014   | 2013   |  |
|---------------------------------|---|--|--|--|--|--|
| Retirement Age:                 | Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2011 - 2014.          | Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011. | Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011. | Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011. | Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011. | Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2009 valuation pursuant to an experience study of the period 2006 - 2008. |
| Mortality:                      | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%). | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.                         | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.                         | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.                         | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.                         | Wisconsin Projected Experience Table - 2005 for women and 90% of the Wisconsin Projected Experience Table - 2005 for men.  |

\*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

**Waunakee Community School District**  
**Schedule of Changes in Net OPEB Liability and**  
**Related Ratios**  
**Last 10 Fiscal Years**

| Fiscal Year Ending - June 30,  | 2023                 | 2022                | 2021                | 2020                |
|--|----------------------|---------------------|---------------------|---------------------|
| <b>Total OPEB Liability</b>  |                      |                     |                     |                     |
| Service cost   | \$ 494,433           | \$ 328,636          | \$ 321,404          | \$ 431,620          |
| Interest   | 185,668              | 148,788             | 147,771             | 254,740             |
| Change in benefit terms  |                      | 413,577             | -                   | -                   |
| Differences between expected and actual experience                             | 627,269              | 85,524              | -                   | (899,814)           |
| Changes in assumptions or other input  |                      | 1,300,971           | -                   | (2,933)             |
| Benefit payments   | (1,181,825)          | (260,684)           | (594,519)           | (283,885)           |
| <b>Net Change in OPEB Liability</b>  | <b>125,545</b>       | <b>2,016,812</b>    | <b>(125,344)</b>    | <b>(500,272)</b>    |
| <b>Total OPEB liability - beginning</b>  | <b>8,595,623</b>     | <b>6,578,811</b>    | <b>6,704,155</b>    | <b>7,204,427</b>    |
| <b>Total OPEB liability - ending</b>   | <b>\$ 8,721,168</b>  | <b>\$ 8,595,623</b> | <b>\$ 6,578,811</b> | <b>\$ 6,704,155</b> |
| <b>Plan Fiduciary Net Position</b>   |                      |                     |                     |                     |
| Contributions - employer   | \$ 912,701           | \$ 331,201          | \$ 489,885          | \$ 587,108          |
| Net investment income  | 46,030               | 50,184              | 376,591             | 50,452              |
| Benefit payments   | (1,181,825)          | (260,684)           | (594,519)           | (283,885)           |
| Adjustment   | (47)                 | (77,561)            | -                   | -                   |
| <b>Net Change in Plan Fiduciary Net Position</b>                               | <b>(223,141)</b>     | <b>43,140</b>       | <b>271,957</b>      | <b>353,675</b>      |
| <b>Plan Fiduciary Net Position - beginning</b>                                 | <b>3,259,487</b>     | <b>3,216,347</b>    | <b>2,944,390</b>    | <b>2,590,715</b>    |
| <b>Plan Fiduciary Net Position - ending</b>                                    | <b>\$ 3,036,346</b>  | <b>\$ 3,259,487</b> | <b>\$ 3,216,347</b> | <b>\$ 2,944,390</b> |
| <b>Net OPEB Liability</b>  | <b>\$ 5,684,822</b>  | <b>\$ 5,336,136</b> | <b>\$ 3,362,464</b> | <b>\$ 3,759,765</b> |
| <b>Plan fiduciary net position as a percentage of the total OPEB liability</b> |                      |                     |                     |                     |
|  | 34.82%               | 37.92%              | 48.89%              | 43.92%              |
| <b>Covered payroll</b>   | <b>\$ 29,404,464</b> | <b>\$29,404,464</b> | <b>\$29,189,262</b> | <b>\$29,189,262</b> |
| <b>Net OPEB liability as a percentage of covered payroll</b>                   |                      |                     |                     |                     |
|  | 19.33%               | 18.15%              | 11.52%              | 12.88%              |

\* 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,  | 2019                | 2018                | 2017                | 2016                |
|--|---------------------|---------------------|---------------------|---------------------|
| <b>Total OPEB Liability</b>  |                     |                     |                     |                     |
| Service cost   | \$ 400,957          | \$ 600,092          | \$ 582,614          | \$ 549,170          |
| Interest   | 254,812             | 242,874             | 237,452             | 225,676             |
| Change in benefit terms  | -                   | -                   | -                   | -                   |
| Differences between expected and actual experience                             | -                   | 194,262             | (365,688)           | (5,292)             |
| Changes in assumptions or other input  | 119,726             | (1,950,182)         | -                   | -                   |
| Benefit payments   | (331,177)           | (245,382)           | (102,465)           | (352,833)           |
| <b>Net Change in OPEB Liability</b>  | <b>444,318</b>      | <b>(1,158,336)</b>  | <b>351,913</b>      | <b>416,721</b>      |
| <b>Total OPEB liability - beginning</b>  | <b>6,760,109</b>    | <b>7,918,445</b>    | <b>7,566,532</b>    | <b>7,149,811</b>    |
| <b>Total OPEB liability - ending</b>   | <b>\$ 7,204,427</b> | <b>\$ 6,760,109</b> | <b>\$ 7,918,445</b> | <b>\$ 7,566,532</b> |
| <b>Plan Fiduciary Net Position</b>   |                     |                     |                     |                     |
| Contributions - employer   | \$ 587,220          | \$ 564,841          | \$ 589,384          | \$ 508,468          |
| Net investment income  | 37,175              | 12,416              | 8,322               | 5,441               |
| Benefit payments   | (331,177)           | (245,382)           | (102,465)           | (352,833)           |
| Adjustment - Note 1  | -                   | 1,136,646           | -                   | -                   |
| <b>Net Change in Plan Fiduciary Net Position</b>                               | <b>293,218</b>      | <b>1,468,521</b>    | <b>495,241</b>      | <b>161,076</b>      |
| <b>Plan Fiduciary Net Position - beginning</b>                                 | <b>2,297,497</b>    | <b>828,976</b>      | <b>333,735</b>      | <b>172,659</b>      |
| <b>Plan Fiduciary Net Position - ending</b>                                    | <b>\$ 2,590,715</b> | <b>\$ 2,297,497</b> | <b>\$ 828,976</b>   | <b>\$ 333,735</b>   |
| <b>Net OPEB Liability</b>  | <b>\$ 4,613,712</b> | <b>\$ 4,462,612</b> | <b>\$ 7,089,469</b> | <b>\$ 7,232,797</b> |
| <b>Plan fiduciary net position as a percentage of the total OPEB liability</b> | <b>35.96%</b>       | <b>33.99%</b>       | <b>10.47%</b>       | <b>4.41%</b>        |
| <b>Covered payroll</b>   | <b>\$26,556,897</b> | <b>\$26,556,897</b> | <b>\$25,638,082</b> | <b>\$23,967,500</b> |
| <b>Net OPEB liability as a percentage of covered payroll</b>                   | <b>17.37%</b>       | <b>16.80%</b>       | <b>27.65%</b>       | <b>30.18%</b>       |

\* These schedules are intended to present information for the last 10 years. Additional information will be presented as it becomes available.

See Independent Auditor's Report.

# Waunakee Community School District

## Schedule of Employer Contributions - OPEB

### Last 10 Fiscal Years

| Fiscal<br>Year<br>Ending | Actuarially<br>Determined<br>Contribution | Actual<br>Contribution | Contribution<br>Deficiency<br>(Excess) | Covered<br>Employee<br>Payroll | Actual Contribution<br>as a Percentage<br>of Covered<br>Employee Payroll |
|--------------------------|---|------------------------|--|--------------------------------|--|
| 6/30/2023                | \$ 907,109                                | \$ 912,701             | (5,592)                                | \$ 29,404,464                  | 3.10%  |
| 6/30/2022                | 456,976                                   | 331,201                | 125,775                                | 29,404,464                     | 1.13%  |
| 6/30/2021                | 443,666                                   | 489,885                | (46,219)                               | 29,189,262                     | 1.68%  |
| 6/30/2020                | 587,108                                   | 587,108                | -                                      | 29,189,262                     | 2.01%  |
| 6/30/2019                | 666,290                                   | 587,220                | 79,070                                 | 26,556,897                     | 2.21%  |
| 6/30/2018                | 816,351                                   | 564,841                | 251,510                                | 26,556,897                     | 2.13%  |
| 6/30/2017                | 816,351                                   | 102,465                | 713,886                                | 25,638,082                     | 0.40%  |
| 6/30/2016                | 516,717                                   | 508,468                | 8,249                                  | 23,967,500                     | 2.12%  |

**Notes to Schedule:**

Valuation date: 6/30/2023

Method and assumptions used to determine contributions rates:

|                             |  |
|-----------------------------|--|
| Actuarial cost method       | Entry age normal   |
| Amortization method         | 13 year Level %  |
| Asset valuation method      | Market value   |
| Inflation                   | 2.5 percent  |
| Healthcare cost trend rates | 8.90% decreasing to 6.50%, then decreasing by 0.10% per year down to 4.5%, and level thereafter  |
| Discount rate               | 2.25 percent   |
| Actuarial assumptions       | Based on an experience study conducted in 2021 using Wisconsin Retirement (WRS) experience from 2018-20  |
| Mortality assumptions       | 2020 WRS Experience Tables for Active Employees and Healthy Retirees projected with mortality improvements using the fully generational MP-2021 projection case from a base year of 2010 |

\* These schedules are intended to present information for the last 10 years.

Additional information will be presented as it becomes available.

See Independent Auditor's Report.

## **Supplementary Financial Information**

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**Waunakee Community School District**  
**Combining Balance Sheet - General Fund**  
**June 30, 2023**

|  | General<br>Operating<br>Fund | Special<br>Education<br>Fund | Total<br>General<br>Fund |
|--|------------------------------|------------------------------|--------------------------|
| <b>Assets:</b>                             |                              |                              |                          |
| Cash and investments                       | \$ 7,528,767                 | \$ -                         | \$ 7,528,767             |
| Receivables:                               |                              |                              |                          |
| Accounts                                   | 184,054                      | -                            | 184,054                  |
| Taxes                                      | 9,768,816                    | -                            | 9,768,816                |
| Prepaid items                              | 33,635                       | -                            | 33,635                   |
| Due from other funds                       | 106,991                      | (106,991)                    | -                        |
| Due from other governments                 | 1,200,973                    | 116,370                      | 1,317,343                |
| <b>Total assets</b>                        | <b>\$ 18,823,236</b>         | <b>\$ 9,379</b>              | <b>\$ 18,832,615</b>     |
| <b>Liabilities:</b>                        |                              |                              |                          |
| Short-term notes payable                   | \$ 8,700,000                 | \$ -                         | \$ 8,700,000             |
| Accounts payable                           | 448,351                      | 300                          | 448,651                  |
| Accrued payroll                            | 884,669                      | 9,079                        | 893,748                  |
| Accrued interest                           | 296,424                      | -                            | 296,424                  |
| Due to other funds                         | 400,577                      | -                            | 400,577                  |
| Medical claims payable                     | 71,048                       | -                            | 71,048                   |
| <b>Total liabilities</b>                   | <b>10,801,069</b>            | <b>9,379</b>                 | <b>10,810,448</b>        |
| <b>Fund balances:</b>                      |                              |                              |                          |
| Nonspendable                               | 33,635                       |                              | 33,635                   |
| Restricted                                 | 512,860                      | -                            | 512,860                  |
| Committed                                  | 386,485                      | -                            | 386,485                  |
| Assigned                                   | 1,196,763                    | -                            | 1,196,763                |
| Unassigned                                 | 5,892,424                    | -                            | 5,892,424                |
| <b>Total fund balances</b>                 | <b>8,022,167</b>             | <b>-</b>                     | <b>8,022,167</b>         |
| <b>Total liabilities and fund balances</b> | <b>\$ 18,823,236</b>         | <b>\$ 9,379</b>              | <b>\$ 18,832,615</b>     |

See Independent Auditor's Report.

**Waunakee Community School District**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - General Fund**  
**Year Ended June 30, 2023**

|  | General<br>Operating<br>Fund | Special<br>Education<br>Fund | Total<br>General<br>Fund |
|--|------------------------------|------------------------------|--------------------------|
| <b>Revenues:</b>                             |                              |                              |                          |
| Property taxes                               | \$ 24,818,251                | \$ -                         | \$ 24,818,251            |
| Other local sources                          | 1,322,173                    | 610                          | 1,322,783                |
| Interdistrict sources                        | 2,023,803                    | -                            | 2,023,803                |
| Intermediate sources                         | 7,237                        | 11,405                       | 18,642                   |
| State sources                                | 27,966,510                   | 2,682,148                    | 30,648,658               |
| Federal sources                              | 3,186,701                    | 1,045,902                    | 4,232,603                |
| Other sources                                | 300,858                      | -                            | 300,858                  |
| <b>Total revenues</b>                        | <b>59,625,533</b>            | <b>3,740,065</b>             | <b>63,365,598</b>        |
| <b>Expenditures:</b>                         |                              |                              |                          |
| <b>Instruction:</b>                          |                              |                              |                          |
| Regular instruction                          | 25,775,980                   | 210,436                      | 25,986,416               |
| Vocational instruction                       | 2,102,881                    | -                            | 2,102,881                |
| Special instruction                          | -                            | 7,320,705                    | 7,320,705                |
| Other instruction                            | 2,501,501                    | -                            | 2,501,501                |
| <b>Total instruction</b>                     | <b>30,380,362</b>            | <b>7,531,141</b>             | <b>37,911,503</b>        |
| <b>Support services:</b>                     |                              |                              |                          |
| Pupil services                               | 1,944,448                    | 1,643,510                    | 3,587,958                |
| Instructional staff services                 | 3,623,616                    | 515,482                      | 4,139,098                |
| General administration                       | 1,336,265                    | -                            | 1,336,265                |
| Building administration                      | 4,134,442                    | -                            | 4,134,442                |
| Business services                            | 9,293,715                    | 175,536                      | 9,469,251                |
| Central services                             | 82,449                       | 3,993                        | 86,442                   |
| Insurance                                    | 321,973                      | 31,741                       | 353,714                  |
| Other support services                       | 2,381,899                    | -                            | 2,381,899                |
| <b>Total support services</b>                | <b>23,118,807</b>            | <b>2,370,262</b>             | <b>25,489,069</b>        |
| <b>Debt service:</b>                         |                              |                              |                          |
| Principal                                    | 40,139                       | -                            | 40,139                   |
| Interest                                     | 393,858                      | -                            | 393,858                  |
| <b>Total expenditures</b>                    | <b>53,933,166</b>            | <b>9,901,403</b>             | <b>63,834,569</b>        |
| Excess of revenues over (under) expenditures | 5,692,367                    | (6,161,338)                  | (468,971)                |
| <b>Other financing sources:</b>              |                              |                              |                          |
| Transfers out                                | (6,365,644)                  | 6,161,338                    | (204,306)                |
| <b>Net change in fund balances</b>           | <b>(673,277)</b>             | <b>-</b>                     | <b>(673,277)</b>         |
| Fund balances - Beginning of year            | 8,695,444                    | -                            | 8,695,444                |
| <b>Fund balances - End of year</b>           | <b>\$ 8,022,167</b>          | <b>\$ -</b>                  | <b>\$ 8,022,167</b>      |

See Independent Auditor's Report.

**Waunakee Community School District**  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**June 30, 2023**

|   | Special<br>Revenue<br>Gift<br>Fund | School<br>Nutrition<br>Services<br>Fund | Cooperative<br>Program<br>Fund | Community<br>Service<br>Fund | Total<br>Nonmajor<br>Governmental<br>Funds |
|---|------------------------------------|---|--------------------------------|------------------------------|--|
| <b>Assets:</b>                            |                                    |   |                                |                              |  |
| Cash and investments                      | \$ 1,206,845                       | \$ 6,109                                | \$ 5,360                       | \$ 342,009                   | \$ 1,560,323                               |
| Accounts receivable                       | 75,742                             | 20,026                                  | 8,768                          | 400                          | 104,936                                    |
| Prepaid expenses                          | -                                  | 26,343                                  | -                              | -                            | 26,343                                     |
| Due from other governments                | 3,679                              | 11,221                                  | -                              | 2,281                        | 17,181                                     |
| <b>Total assets</b>                       | <b>\$ 1,286,266</b>                | <b>\$ 63,699</b>                        | <b>\$ 14,128</b>               | <b>\$ 344,690</b>            | <b>\$ 1,708,783</b>                        |
| <b>Liabilities:</b>                       |                                    |   |                                |                              |  |
| Accounts payable                          | \$ 34,632                          | \$ 4,700                                | \$ 14,128                      | \$ 7,462                     | \$ 60,922                                  |
| Accrued payroll                           | 7,775                              | -                                       | -                              | 12,963                       | 20,738                                     |
| Unearned revenue                          | 2,670                              | 58,999                                  | -                              | -                            | 61,669                                     |
| <b>Total liabilities</b>                  | <b>45,077</b>                      | <b>63,699</b>                           | <b>14,128</b>                  | <b>20,425</b>                | <b>143,329</b>                             |
| <b>Fund balances:</b>                     |                                    |   |                                |                              |  |
| Nonspendable                              | -                                  | 26,343                                  | -                              | -                            | 26,343                                     |
| Restricted                                | 1,241,189                          | -                                       | -                              | 324,265                      | 1,565,454                                  |
| Unassigned                                | -                                  | (26,343)                                | -                              | -                            | (26,343)                                   |
| <b>Total fund balances</b>                | <b>1,241,189</b>                   | <b>-</b>                                | <b>-</b>                       | <b>324,265</b>               | <b>1,565,454</b>                           |
| <b>Total liabilities and fund balance</b> | <b>\$ 1,286,266</b>                | <b>\$ 63,699</b>                        | <b>\$ 14,128</b>               | <b>\$ 344,690</b>            | <b>\$ 1,708,783</b>                        |

See Independent Auditor's Report.

**Waunakee Community School District**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Nonmajor Governmental Funds**  
**Year Ended June 30, 2023**

|   | Special<br>Revenue<br>Gift<br>Fund | School<br>Nutrition<br>Services<br>Fund | Cooperative<br>Program<br>Fund | Community<br>Service<br>Fund | Total<br>Nonmajor<br>Governmental<br>Funds |
|---|------------------------------------|---|--------------------------------|------------------------------|--|
| <b>Revenues:</b>                                |                                    |   |                                |                              |  |
| Property taxes                                  | \$ -                               | \$ -                                    | \$ -                           | \$ 394,500                   | \$ 394,500                                 |
| Other local sources                             | 1,218,263                          | 2,755,296                               | -                              | 82,169                       | 4,055,728                                  |
| Interdistrict sources                           | -                                  | -                                       | 178,819                        | -                            | 178,819                                    |
| Federal sources                                 | -                                  | -                                       | -                              | 139,762                      | 139,762                                    |
| Other sources                                   | 1,594                              | -                                       | -                              | -                            | 1,594                                      |
| <b>Total revenues</b>                           | <b>1,219,857</b>                   | <b>2,755,296</b>                        | <b>178,819</b>                 | <b>616,431</b>               | <b>4,770,403</b>                           |
| <b>Expenditures:</b>                            |                                    |   |                                |                              |  |
| <b>Instruction:</b>                             |                                    |   |                                |                              |  |
| Regular instruction                             | 65,832                             | -                                       | -                              | -                            | 65,832                                     |
| Vocational instruction                          | 5,219                              | -                                       | -                              | -                            | 5,219                                      |
| Special instruction                             | 224                                | -                                       | -                              | -                            | 224  |
| Other instruction                               | 817,614                            | -                                       | -                              | -                            | 817,614                                    |
| <b>Total instruction</b>                        | <b>888,889</b>                     | <b>-</b>                                | <b>-</b>                       | <b>-</b>                     | <b>888,889</b>                             |
| <b>Support services:</b>                        |                                    |   |                                |                              |  |
| Pupil services                                  | 11,784                             | -                                       | -                              | -                            | 11,784                                     |
| Instructional staff services                    | 142,140                            | -                                       | 174,435                        | -                            | 316,575                                    |
| Building administration services                | -                                  | -                                       | -                              | 116,408                      | 116,408                                    |
| Business services                               | 65,787                             | 3,097,748                               | 3,600                          | 15,216                       | 3,182,351                                  |
| Central services                                | -                                  | -                                       | -                              | 27,160                       | 27,160                                     |
| Insurance                                       | -                                  | 270                                     | -                              | 2,195                        | 2,465                                      |
| Other support services                          | -                                  | -                                       | 784                            | 648,781                      | 649,565                                    |
| <b>Total support services</b>                   | <b>219,711</b>                     | <b>3,098,018</b>                        | <b>178,819</b>                 | <b>809,760</b>               | <b>4,306,308</b>                           |
| <b>Total expenditures</b>                       | <b>1,108,600</b>                   | <b>3,098,018</b>                        | <b>178,819</b>                 | <b>809,760</b>               | <b>5,195,197</b>                           |
| Excess of revenues over (under)<br>expenditures | 111,257                            | (342,722)                               | -                              | (193,329)                    | (424,794)                                  |
| <b>Other financing sources:</b>                 |                                    |   |                                |                              |  |
| Transfers in                                    | -                                  | 204,306                                 | -                              | -                            | 204,306                                    |
| <b>Net change in fund balances</b>              | <b>111,257</b>                     | <b>(138,416)</b>                        | <b>-</b>                       | <b>(193,329)</b>             | <b>(220,488)</b>                           |
| Fund balances - Beginning of year               | 1,129,932                          | 138,416                                 | -                              | 517,594                      | 1,785,942                                  |
| <b>Fund balances - End of year</b>              | <b>\$ 1,241,189</b>                | <b>\$ -</b>                             | <b>\$ -</b>                    | <b>\$ 324,265</b>            | <b>\$ 1,565,454</b>                        |

See Independent Auditor's Report.

# Other Reports

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## **Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit Performed in Accordance with *Government Auditing Standards***

Board of Education  
Waunakee Community School District  
Waunakee, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Waunakee Community School District (the "District") as of and for the year ended June 30, 2023, 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 11, 2023.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Wipfli LLP".

Wipfli LLP

December 11, 2023  
Madison, Wisconsin

## **Independent Auditor's Report on Compliance for Each Major Federal and State Program and on Internal Control Over Compliance Required by the Uniform Guidance and the State of Wisconsin Single Audit Guidelines**

Board of Education  
Waunakee Community School District  
Waunakee, Wisconsin

### **Report on Compliance for Each Major Federal and State Program**

#### ***Opinion on Each Major Federal and State Program***

We have audited the Waunakee Community School District's (the "District") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *State of Wisconsin Single Audit Guidelines*, issued by the Wisconsin Department of Administration, that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2023. The District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2023.

#### ***Basis for Opinion on Each Major Federal and State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"); and the *State of Wisconsin Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal and state programs

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State of Wisconsin Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal or state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State of Wisconsin Single Audit Guidelines* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State of Wisconsin Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal over compliance that we identified during the audit.

## Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *State of Wisconsin Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

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

Wipfli LLP  
December 11, 2023  
Madison, Wisconsin

# Waunakee Community School District

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

| Grantor Agency/Pass Through Agency/Program Title                        | Assistance Listing Number | Pass-Through Entity Identifying Number | Accrued Revenue 7/1/2022 | Cash Received      | Expenditures        | Accrued Revenue 6/30/2023 |
|---|---------------------------|--|--------------------------|--------------------|---------------------|---------------------------|
| <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                    | 2023-136181-DPI-FLOW-341               | \$231,322                | \$1,055,874        | \$ 952,210          | \$ 127,658                |
| Preschool Entitlement   | 84.173                    | 2023-136181-DPI-PRESCH-347             | 1,353                    | 15,619             | 15,255              | 989                       |
| Total Special Education Cluster   |                           |  | <u>232,675</u>           | <u>1,071,493</u>   | <u>967,465</u>      | <u>128,647</u>            |
| Title I Grants to Local Educational Agencies                            | 84.010                    | 2023-136181-DPI-TI-A-141               | 17,161                   | 74,279             | 85,777              | 28,659                    |
| Supporting Effective Instruction State Grants                           | 84.367                    | 2023-136181-DPI-TIIA-365               | 5,502                    | 44,017             | 53,954              | 15,439                    |
| Student Support and Academic Enrichment Grants                          | 84.424                    | 2023-136181-DPI-TIVA-381               | 1,219                    | 1,219              | 9,720               | 9,720                     |
| <i>Education Stabilization Fund</i>                                     |                           |  |                          |                    |                     |                           |
| COVID-19 Elementary and Secondary School<br>Emergency Relief Fund - II  | 84.425                    | 2023-136181-DPI-ESSERFII-163           | 187,377                  | 198,548            | 11,171              | -                         |
| COVID-19 Elementary and Secondary School<br>Emergency Relief Fund - III | 84.425                    | 2023-136181-DPI-ESSERFIII-165          | -                        | 1,301,224          | 2,295,394           | 994,170                   |
| Total 84.425  |                           |  | <u>187,377</u>           | <u>1,499,772</u>   | <u>2,306,565</u>    | <u>994,170</u>            |
| Career and Technical Education -- Basic Grants to States                | 84.048                    | 2023-136181-DPI-CTE-400                | 4,418                    | 23,025             | 21,991              | 3,384                     |
| Total U.S. Department of Education                                      |                           |  | <u>448,352</u>           | <u>2,713,805</u>   | <u>3,445,472</u>    | <u>1,180,019</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                    | N/A                                    | 21,909                   | 159,390            | 139,762             | 2,281                     |
| Medicaid Cluster  | 93.778                    | N/A                                    | 18,539                   | 354,930            | 345,551             | 9,160                     |
| Total U.S. Department of Health and Human Services                      |                           |  | <u>40,448</u>            | <u>514,320</u>     | <u>485,313</u>      | <u>11,441</u>             |
| TOTAL EXPENDITURES OF FEDERAL AWARDS                                    |                           |  | <u>\$488,800</u>         | <u>\$3,228,125</u> | <u>\$ 3,930,785</u> | <u>\$1,191,460</u>        |

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, 2023

| Grantor Agency/Pass Through Agency/Program Title    | State I.D. Number | Pass-Through Entity Identifying Number | Accrued Revenue 7/1/2022 | Cash Received | Expenditures  | Accrued Revenue 6/30/2023 |
|---|-------------------|--|--------------------------|---------------|---------------|---------------------------|
| <u>WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION</u>   |                   |  |                          |               |               |                           |
| Special Education and School Age Parents            | 255.101           | 136181-100                             | \$ -                     | \$ 2,671,638  | \$ 2,671,638  | \$ -                      |
| Common School Fund Library Aid                      | 255.103           | 136181-104                             | -                        | 215,170       | 215,170       | -                         |
| General Transportation Aid for Public School Pupils | 255.107           | 136181-102                             | -                        | 97,884        | 97,884        | - 315                     |
| Equalization Aids                                   | 255.201           | 136181-116                             | -                        | 23,888,515    | 23,888,515    | -                         |
| Aid for School Mental Health Programs               | 255.227           | 136181-176                             | 117,922                  | 287,701       | 169,779       | -                         |
| School based mental health servicea grant           | 255.297           | 136181-177                             | 6,821                    | 54,128        | 47,307        | -                         |
| Early College Credit Program                        | 255.455           | 136181-178                             | -                        | 386           | 901           | 515                       |
| Educator Effectiveness Eval Sys Grants              | 255.940           | 136181-154                             | 30,080                   | 61,040        | 30,960        | -                         |
| Per Pupil Aid                                       | 255.945           | 136181-113                             | -                        | 3,068,912     | 3,068,912     | -                         |
| Career and Technical Education Incentive Grants     | 255.950           | 136181-152                             | 59,919                   | 112,122       | 104,405       | 52,202                    |
| Assessments of Reading Readiness                    | 255.956           | 136181-166                             | -                        | 15,287        | 15,287        | -                         |
| Spcl education transition incentive grants          | 255.960           | 136181-168                             | -                        | 10,510        | 10,510        | -                         |
| Total Wisconsin Department of Public Instruction    |                   |  | 214,742                  | 30,483,293    | 30,321,268    | 52,717                    |
| TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE    |                   |  | \$ 214,742               | \$ 30,483,293 | \$ 30,321,268 | \$ 52,717                 |

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, 2023

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### **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, 2023. 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**

2022-2023 eligible costs under the State Special Education Program are \$8,756,544.

### **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, 2023

---

### Section I - Summary of Auditor's Results

#### *Financial Statements*

|   |               |
|---|---------------|
| Type of auditor's report issued:                          | Unmodified    |
| Internal control over financial reporting:                |               |
| Material weakness(es) identified?                         | No            |
| Significant deficiency(ies) identified?                   | None reported |
| Noncompliance material to the financial statements noted? | No            |

#### *Federal Awards*

|  |               |
|--|---------------|
| Internal control over major programs:  |               |
| Material weakness(es) identified?  | No            |
| Significant deficiency(ies) identified?  | None reported |
| Type of auditor's report issued on compliance for major programs:                                  | Unmodified    |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | No            |
| Identification of major federal programs:  |               |

| Assistance Listing Number   | Name of Federal Program or Cluster |
|---|------------------------------------|
| 84.425  | Education Stabilization Fund       |
| Dollar threshold used to distinguish between Type A and Type B programs | \$750,000                          |
| Auditee qualified as a low-risk auditee?                                | Yes                                |

# Waunakee Community School District

## Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2023

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### Section I - Summary of Auditor's Results (Continued)

#### State Financial Assistance

Internal control over major programs:

|   |               |
|---|---------------|
| Material weakness(es) identified?       | No            |
| Significant deficiency(ies) identified? | None reported |

|   |            |
|---|------------|
| Type of auditor's report issued on compliance for major programs: | Unmodified |
|---|------------|

|  |    |
|--|----|
| Any audit findings disclosed that are required to be reported in accordance with the <i>State of Wisconsin Single Audit Guidelines</i> ? | No |
|--|----|

Identification of major state programs:

| State ID Number | Name of State Program |
|-----------------|-----------------------|
| 255.201         | Equalization Aids     |

Federal program audited as a major program to meet State requirements:

|        |                                    |
|--------|------------------------------------|
| 93.778 | Medical Assistance Program Cluster |
|--------|------------------------------------|

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### 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, 2023

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### Section IV - Other Issues

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? No

Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue, or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State of Wisconsin Single Audit Guidelines*:

Department of Public Instruction No  
Department of Health Services No

Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes



Name of Partner

Brian Anderson

Date

December 11, 2023

December 11, 2023

To the Board of Education  
Waunakee Community School District  
Waunakee, Wisconsin

Dear Board of Education:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Waunakee Community School District (the "District") for the year ended June 30, 2023. Professional standards require that we provide you with the following information related to the audit:

***Our Responsibility Under Auditing Standards Generally Accepted in the United States and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and State of Wisconsin Single Audit Guidelines.***

As stated in our engagement letter dated January 24, 2023, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered Waunakee Community School District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal and state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance and State of Wisconsin Single Audit Guidelines.

As part of obtaining reasonable assurance about whether Waunakee Community School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the Uniform Guidance and State of Wisconsin Single Audit Guidelines, we examined, on a test basis, evidence about Waunakee Community School District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement and State of Wisconsin Single Audit Guidelines applicable to each of its major federal and state programs for the purpose of expressing an opinion on Waunakee Community School District's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on Waunakee Community School District's compliance with those requirements.

**Planned Scope and Timing of the Audit**

We performed the audit accordingly to the planned scope, timing, and with respect to significant risks identified by us, all of which were previously communicated in our letter dated June 13, 2023, in addition to our engagement letter dated January 24, 2023, accepted by management.

## Significant Audit Matters

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. In accordance with our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Waunakee Community School District are described in Note 1 to the financial statements. A new accounting policy related to Governmental Accounting Standards Board Statement 96, Subscription-Based Information Technology Arrangements was implemented during the year and was determined to have no significant impact on the financial statements

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

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

### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We were pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 11, 2023.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters**

*Required Supplementary Information Accompanying Audited Financial Statements*

We applied certain limited procedures to the management discussion and analysis, budgetary comparison schedule – general fund, the Schedules of the Employer's Proportionate Share of the Net Pension Liability (Asset) and Employer Contributions - Wisconsin Retirement System, and the Schedules of Changes in Net OPEB Liability and Related Ratios and Employer Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

*Supplementary Information Accompanying Audited Financial Statements*

We were engaged to report on the combining financial statements and the schedules of expenditures of federal awards and state financial assistance, which accompany the financial statements but are not RSI. With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

**Internal Control Matters**

In planning and performing our audit of the financial statements of Waunakee Community School District's as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing opinions on the effectiveness of the District's internal control. Accordingly, we do not express opinions on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for information and use of Board of Education and, if appropriate, management of Waunakee Community School District, and is not intended to be, and should not be used by anyone other than these specified parties

We appreciate the opportunity to be of service to Waunakee Community School District.

Sincerely,

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

Wipfli LLP

# Minutes of DEI Committee

## The Board of Education Waunakee Community School District

---

A DEI Committee of the Board of Education of Waunakee Community School District was held Thursday, December 7, 2023, beginning at 5:30 PM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

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

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

### **II. ROLL CALL**

Present Heinrichs, Hetzel, Ensign

Also Present: Guttenberg, Schell, Loken

### **III. APPROVE AGENDA**

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

### **IV. PUBLIC COMMENTS**

There were no public comments at this meeting.

### **V. REVIEW DISTRICT PLANNING EFFORTS RELATED TO DEI**

A. Schell and Guttenberg presented and answered questions regarding the proposed Protocol for the Board of Education Engagement Meetings with Student Groups. The committee asked administration to bring this to the January board meeting.

B. Update on DEI Advisory Committee

Tiffany Loken presented and answered questions on the first meeting/s of the DEI Steering Committee.

C. Update on Community Focus Group

Tiffany Loken presented and answered questions regarding the update on initial thoughts related to the recently held community/parent focus groups.

### **VI. FUTURE MEETINGS**

1/25/24 at 5:30PM

### **VII. ADJOURN**

A motion was made by Ensign, second by Hetzel, to adjourn the meeting at 6:05PM.

Motion carried 3-0.



# Wisconsin Interscholastic Speech & Dramatic Arts Association

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

Building confidence since 1895  
(920) 710-1895 | [www.wisdaa.org](http://www.wisdaa.org)

November 30, 2023

Randy Guttenberg, Administrator  
905 Bethel Circle  
Waunakee, WI 53597

Dear Randy Guttenberg:

On behalf of the Wisconsin Interscholastic Speech & Dramatic Arts Association, I extend congratulations to **Waunakee HS**, director **Rick Braun**, and your students who participated in the State One-Act Play Contest, held as part of the Wisconsin Interscholastic Theatre Festival, November 16-18, 2023 at UW-Green Bay. Your school's commitment to performing arts gives your student-artists a means for creative expression and enhances their socio-emotional learning as we emerge from a global pandemic, when connecting with peers is of critical importance.

The cast of the play, ***The Scheme of the Driftless Shifter*** received the **Critic's Choice Award** for their production, representing an elite level of achievement at the State Festival. Additionally, the production earned: **Ensemble Award, Directing Award, and Technical Theatre Award**. Plus, earning Outstanding Acting Awards - **Wilson Kierce as "Piano Player"**, **Josie Petroff as "Gladys"**, **Carter Bush as "Henry Pomington"**

Thank you for supporting interscholastic performing arts in your school district. You should be extremely proud of this entire cast and crew who represented Waunakee HS and your 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



**2023-24 Budget Status Report - November 30, 2023**

**GENERAL FUND 10 EXPENSES**

| <b>Salary &amp; Benefits (no grants)</b> | <b>Original Budget</b> | <b>Revised Budget</b> | <b>Spent</b>         | <b>Ordered</b> | <b>% Spent/Or.</b> | <b>Available</b>     |
|--|------------------------|-----------------------|----------------------|----------------|--------------------|----------------------|
| Personnel Costs: Salaries                | 32,988,502             | 32,988,502            | 11,283,711.26        | 0.00           | 34.20%             | 21,704,790.74        |
| Personnel Costs: Benefits                | 10,865,347             | 10,865,347            | 3,873,177.22         | 0.00           | 35.65%             | 6,992,169.78         |
| <b>Total</b>                             | <b>43,853,849</b>      | <b>43,853,849</b>     | <b>15,156,888.48</b> | <b>0.00</b>    | <b>34.56%</b>      | <b>28,696,960.52</b> |

| <b>Buildings</b>        | <b>Budget</b> | <b>Revised Budget</b> | <b>Spent</b> | <b>Ordered</b> | <b>% Spent/Or.</b> | <b>Available</b> |
|-------------------------|---------------|-----------------------|--------------|----------------|--------------------|------------------|
| Prairie School          | 88,280        | 88,280                | 52,725.01    | 6,915.90       | 67.56%             | 28,639.09        |
| Prairie School CSF      | 26,521        | 26,521                | 10,248.28    | 1,332.04       | 43.66%             | 14,940.68        |
| Heritage School         | 97,160        | 97,160                | 51,195.06    | 14,307.79      | 67.42%             | 31,657.15        |
| Heritage School CSF     | 26,627        | 26,627                | 3,469.77     | 3,705.43       | 26.95%             | 19,451.80        |
| Arboretum School        | 76,520        | 76,520                | 50,589.77    | 3,970.33       | 71.30%             | 21,959.90        |
| Arboretum School CSF    | 22,303        | 22,303                | 7,744.52     | 2,473.30       | 45.81%             | 12,085.18        |
| Intermediate School     | 150,350       | 150,350               | 52,417.05    | 13,657.53      | 43.95%             | 84,275.42        |
| Intermediate School CSF | 32,269        | 32,269                | 21,862.15    | 6,908.90       | 89.16%             | 3,497.95         |
| Middle School           | 163,150       | 163,150               | 60,069.74    | 17,247.78      | 47.39%             | 85,832.48        |
| Middle School CSF       | 34,378        | 34,378                | 26,969.37    | 5,827.00       | 95.40%             | 1,581.63         |
| High School             | 575,155       | 575,155               | 231,439.28   | 40,961.66      | 47.36%             | 302,754.06       |
| High School CSF         | 66,383        | 66,383                | 28,101.06    | 5,250.59       | 50.24%             | 33,031.35        |
| Athletics               | 392,477       | 392,477               | 148,017.19   | 92,106.62      | 61.18%             | 152,353.19       |

| <b>Departments</b>               |           |           |            |              |         |              |
|----------------------------------|-----------|-----------|------------|--------------|---------|--------------|
| Utilities                        | 1,126,923 | 1,126,923 | 519,370.76 | 807,541.24   | 117.75% | -199,989.00  |
| Maintenance                      | 721,990   | 721,990   | 402,578.42 | 296,069.48   | 96.77%  | 23,342.10    |
| Capital Projects                 | 0         | 0         | -22,158.66 | 0.00         | ---     | 22,158.66    |
| Contingency Fund                 | 100,000   | 100,000   | 1,513.80   | 0.00         | 1.51%   | 98,486.20    |
| Energy Conservation              | 0         | 0         | 0.00       | 0.00         | ---     | 0.00         |
| Transportation                   | 1,344,196 | 1,344,196 | 454,140.40 | 1,740,451.59 | 163.26% | -850,395.99  |
| Technology                       | 718,729   | 718,729   | 788,807.07 | 25,363.38    | 113.28% | -95,441.45   |
| Technology Erate/Fees            | 31,200    | 31,200    | 98,727.66  | 0.00         | 316.43% | -67,527.66   |
| Curriculum-Secondary             | 527,300   | 527,300   | 286,024.94 | 58,508.88    | 65.34%  | 182,766.18   |
| Curriculum-Elementary Operations | 455,382   | 455,382   | 370,243.15 | 40,081.02    | 90.11%  | 45,057.83    |
| Curriculum-4K District           | 873,800   | 873,800   | 217,213.50 | 648,675.00   | 99.09%  | 7,911.50     |
| Human Resources                  | 54,550    | 54,550    | 23,345.78  | 0.00         | 42.80%  | 31,204.22    |
| Superintendent                   | 84,600    | 84,600    | 41,673.83  | 56,201.64    | 115.69% | -13,275.47   |
| Student Services-Operations      | 71,250    | 71,250    | 24,431.10  | 6,107.99     | 42.86%  | 40,710.91    |
| Student Services-District        | 92,500    | 92,500    | 43,225.86  | 43,500.00    | 93.76%  | 5,774.14     |
| Business Office                  | 444,673   | 444,673   | 271,367.58 | 166,270.96   | 98.42%  | 7,034.46     |
| District Wide                    | 1,755,672 | 1,755,672 | 639,308.01 | 94,475.58    | 41.80%  | 1,021,888.41 |
| Special Projects                 | 0         | 0         | 0.00       | 0.00         | ---     | 0.00         |
| Summer School                    | 82,050    | 82,050    | 70,936.63  | 0.00         | 86.46%  | 11,113.37    |

| <b>Grants-Fund 10</b>       |           |           |            |            |         |            |
|-----------------------------|-----------|-----------|------------|------------|---------|------------|
| Common School Fund-District | 6,689     | 6,689     | 6,688.14   | 0.00       | 99.99%  | 0.86       |
| Title 1 Grant (Public)      | 119,550   | 119,550   | 23,104.37  | 0.00       | 19.33%  | 96,445.63  |
| Title 1 Grant (Private)     | 4,900     | 4,900     | 64.52      | 101.49     | 3.39%   | 4,733.99   |
| Title 2 Grant (Public)      | 51,672    | 51,672    | 17,177.37  | 0.00       | 33.24%  | 34,494.63  |
| Title 2 Grant (Private)     | 7,785     | 7,785     | 0.00       | 0.00       | 0.00%   | 7,785.00   |
| Title 3 Grant               | 16,890    | 16,890    | 6,200.01   | 5,073.75   | 66.75%  | 5,616.24   |
| Title 4A Grant (Public)     | 8,697     | 8,697     | 8,696.79   | 0.00       | 100.00% | 0.21       |
| Title 4A Grant (Private)    | 1,303     | 1,303     | 0.00       | 0.00       | 0.00%   | 1,303.00   |
| Career/Tech Ed Grant        | 73,654    | 73,654    | 14,982.80  | 0.00       | 20.34%  | 58,671.20  |
| CEIS Federal Flo-Through    | 137,000   | 137,000   | 17,129.00  | 0.00       | 12.50%  | 119,871.00 |
| Ed. Effectiveness Grant     | 30,960    | 30,960    | 0.00       | 0.00       | 0.00%   | 30,960.00  |
| ESSER2                      | 0         | 0         | 0.00       | 0.00       | ---     | 0.00       |
| ESSER3                      | 1,412,461 | 1,412,461 | 514,060.93 | 289,900.00 | 56.92%  | 608,500.07 |
| Peer Mentor Grant           | 0         | 0         | 4,216.93   | 0.00       | ---     | -4,216.93  |
| Perkins Grant               | 25,078    | 25,078    | 13,889.59  | 0.00       | 55.39%  | 11,188.41  |
| Reading Readiness           | 8,375     | 8,375     | 0.00       | 0.00       | 0.00%   | 8,375.00   |
| Dane Co. Mental Health      | 0         | 0         | 0.00       | 0.00       | ---     | 0.00       |
| School-Based Mental Health  | 0         | 0         | 0.00       | 0.00       | ---     | 0.00       |

| <b>Other Program Totals</b> |           |           |           |            |        |              |
|-----------------------------|-----------|-----------|-----------|------------|--------|--------------|
| Transfer to Fund 27         | 7,265,167 | 7,265,167 | 0.00      | 0.00       | 0.00%  | 7,265,167.00 |
| Wellness Clinic             | 287,250   | 287,250   | 81,620.81 | 200,169.05 | 98.10% | 5,460.14     |

| <b>Subtotals</b>                  | <b>Original Budget</b> | <b>Revised Budget</b> | <b>Spent</b>         | <b>Ordered</b>      | <b>% Spent/Or.</b> | <b>Available</b>     |
|-----------------------------------|------------------------|-----------------------|----------------------|---------------------|--------------------|----------------------|
| Salary & Benefits Totals          | 43,853,849             | 43,853,849            | 15,156,888.48        | 0.00                | 34.56%             | 28,696,960.52        |
| Building Totals                   | 1,751,573              | 1,751,573             | 744,848.25           | 214,664.87          | 54.78%             | 792,059.88           |
| Department Totals                 | 8,484,815              | 8,484,815             | 4,230,749.83         | 3,983,246.76        | 96.81%             | 270,818.41           |
| Grant Totals                      | 1,905,014              | 1,905,014             | 626,210.45           | 295,075.24          | 48.36%             | 983,728.31           |
| Other Program Totals              | 7,569,612              | 7,569,612             | 219,953.35           | 200,169.05          | 5.55%              | 7,149,489.60         |
| <b>Total Fund 10 Expenditures</b> | <b>63,564,863</b>      | <b>63,564,863</b>     | <b>20,978,650.36</b> | <b>4,693,155.92</b> | <b>40.39%</b>      | <b>37,893,056.72</b> |

**2023-24 Budget Status Report - November 30, 2023**

**GENERAL FUND 10 REVENUES**

| Building/Department     | Original Budget | Revised Budget | Received     | Ordered | % Received | Unreceived    |
|-------------------------|-----------------|----------------|--------------|---------|------------|---------------|
| Prairie School          | 3,400           | 3,400          | 2,124.81     | 0.00    | 62.49%     | 1,275.19      |
| Heritage School         | 5,100           | 5,100          | 4,560.00     | 0.00    | 89.41%     | 540.00        |
| Arboretum School        | 8,200           | 8,200          | 3,936.95     | 0.00    | 48.01%     | 4,263.05      |
| Intermediate School     | 37,900          | 37,900         | 11,129.14    | 0.00    | 29.36%     | 26,770.86     |
| Middle School           | 21,400          | 21,400         | 13,266.27    | 0.00    | 61.99%     | 8,133.73      |
| High School             | 184,525         | 184,525        | 195,870.89   | 0.00    | 106.15%    | -11,345.89    |
| Curriculum - Elementary | 0               | 0              | 0.00         | 0.00    | ---%       | 0.00          |
| Curriculum - Secondary  | 13,271          | 13,271         | 10,668.53    | 0.00    | 80.39%     | 2,602.47      |
| Maintenance             | 5,000           | 5,000          | 576.60       | 0.00    | 11.53%     | 4,423.40      |
| Energy Conservation     | 0               | 0              | 0.00         | 0.00    | ---%       | 0.00          |
| Athletic Dept           | 30,000          | 30,000         | 1,250.00     | 0.00    | 4.17%      | 28,750.00     |
| Human Resources         | 0               | 0              | 0.00         | 0.00    | ---%       | 0.00          |
| Technology              | 3,400           | 3,400          | 1,970.00     | 0.00    | 57.94%     | 1,430.00      |
| E-Rate                  | 31,200          | 31,200         | 41,183.14    | 0.00    | 132.00%    | -9,983.14     |
| District                | 61,075,877      | 61,075,877     | 4,032,657.65 | 0.00    | 6.60%      | 57,043,219.35 |

**Grants - Fund 10**

|                               |                   |                   |                     |             |              |                      |
|-------------------------------|-------------------|-------------------|---------------------|-------------|--------------|----------------------|
| Common School Fund-District   | 215,170           | 215,170           | 0.00                | 0.00        | 0.00%        | 215,170.00           |
| Title 1 Grant (Public)        | 119,550           | 119,550           | 0.00                | 0.00        | 0.00%        | 119,550.00           |
| Title 1 Grant (Private)       | 4,900             | 4,900             | 0.00                | 0.00        | 0.00%        | 4,900.00             |
| Title 2 Grant (Public)        | 51,672            | 51,672            | 0.00                | 0.00        | 0.00%        | 51,672.00            |
| Title 2 Grant (Private)       | 7,785             | 7,785             | 0.00                | 0.00        | 0.00%        | 7,785.00             |
| Title 3 Grant                 | 16,890            | 16,890            | 0.00                | 0.00        | 0.00%        | 16,890.00            |
| Title 4A Grant (Public)       | 8,697             | 8,697             | 0.00                | 0.00        | 0.00%        | 8,697.00             |
| Title 4A Grant (Private)      | 1,303             | 1,303             | 0.00                | 0.00        | 0.00%        | 1,303.00             |
| Career/Tech Ed Grant          | 73,654            | 73,654            | 0.00                | 0.00        | 0.00%        | 73,654.00            |
| CEIS Federal Flo-Through      | 137,000           | 137,000           | 0.00                | 0.00        | 0.00%        | 137,000.00           |
| Ed. Effectiveness Grant       | 30,960            | 30,960            | 0.00                | 0.00        | 0.00%        | 30,960.00            |
| ESSER2                        | 0                 | 0                 | 0.00                | 0.00        | ---%         | 0.00                 |
| ESSER3                        | 1,412,461         | 1,412,461         | 0.00                | 0.00        | 0.00%        | 1,412,461.00         |
| Peer Mentor Grant             | 0                 | 0                 | 0.00                | 0.00        | ---%         | 0.00                 |
| Perkins Grant                 | 25,078            | 25,078            | 0.00                | 0.00        | 0.00%        | 25,078.00            |
| Reading Readiness             | 8,375             | 8,375             | 0.00                | 0.00        | 0.00%        | 8,375.00             |
| Dane Co. Mental Health        | 0                 | 0                 | 0.00                | 0.00        | ---%         | 0.00                 |
| School-Based Mental Health    | 0                 | 0                 | 15,000.00           | 0.00        | ---%         | -15,000.00           |
| SAODA                         | 0                 | 0                 | 0.00                | 0.00        | ---%         | 0.00                 |
| Early College Credit          |                   |                   |                     |             |              |                      |
| <b>Total Fund 10 Revenues</b> | <b>63,532,768</b> | <b>63,532,768</b> | <b>4,334,193.98</b> | <b>0.00</b> | <b>6.82%</b> | <b>59,198,574.02</b> |

**SPECIAL EDUCATION FUND 27 EXPENSES**

| Salaries & Benefits (no grants)   | Budget            | Revised Budget    | Spent               | Ordered           | % Spent/Or.   | Available           |
|-----------------------------------|-------------------|-------------------|---------------------|-------------------|---------------|---------------------|
| Salaries & Benefits               | 10,035,203        | 10,035,203        | 3,002,569.67        | 0.00              | 29.92%        | 7,032,633.33        |
| <b>Departments</b>                |                   |                   |                     |                   |               |                     |
| Special Ed-Operations             | 28,839            | 28,839            | 314.25              | 223.68            | 1.87%         | 28,301.07           |
| Special Ed-District               | 166,557           | 166,557           | 35,089.79           | 93,112.55         | 76.97%        | 38,354.66           |
| Transportation                    | 185,833           | 185,833           | 36,296.11           | 163,703.89        | 107.62%       | -14,167.00          |
| Medicaid                          | 9,000             | 9,000             | 10,185.13           | 0.00              | 113.17%       | -1,185.13           |
| <b>Grants-Fund 27</b>             |                   |                   |                     |                   |               |                     |
| IDEA FlowThrough Grant            | 975,048           | 975,048           | 328,232.48          | 23,470.04         | 36.07%        | 623,345.48          |
| IDEA PreSchool Grant              | 57,000            | 57,000            | 32,507.45           | 262.30            | 57.49%        | 24,230.25           |
| <b>Total Fund 27 Expenditures</b> | <b>11,457,480</b> | <b>11,457,480</b> | <b>3,445,194.88</b> | <b>280,772.46</b> | <b>32.52%</b> | <b>7,731,512.66</b> |

**SPECIAL EDUCATION FUND 27 REVENUES**

| Source                        | Budget            | Revised Budget    | Received    | Ordered     | % Received   | Unreceived           |
|-------------------------------|-------------------|-------------------|-------------|-------------|--------------|----------------------|
| IDEA FlowThrough Grant        | 975,048           | 975,048           | 0.00        | 0.00        | 0.00%        | 975,048.00           |
| IDEA FlowThrough Grant-ESSER3 | 0                 | 0                 | 0.00        | 0.00        | ---%         | 0.00                 |
| IDEA PreSchool Grant          | 57,000            | 57,000            | 0.00        | 0.00        | ---%         | 57,000.00            |
| IDEA PreSchool Grant-ESSER3   | 0                 | 0                 | 0.00        | 0.00        | ---%         | 0.00                 |
| Special Ed Revenues           | 0                 | 0                 | 0.00        | 0.00        | ---%         | 0.00                 |
| Other Fund 27 Revenues        | 10,425,432        | 10,425,432        | 0.00        | 0.00        | 0.00%        | 10,425,432.00        |
| <b>Total Fund 27 Revenues</b> | <b>11,457,480</b> | <b>11,457,480</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00%</b> | <b>11,457,480.00</b> |

**FOOD SERVICE FUND 50 EXPENSES**

| Function | Budget    | Revised Budget | Spent      | Ordered      | % Spent/Or. | Available |
|----------|-----------|----------------|------------|--------------|-------------|-----------|
| All      | 2,907,435 | 2,907,435      | 815,639.76 | 2,074,898.90 | 99.42%      | 16,896.34 |

**FOOD SERVICE FUND 50 REVENUES**

| Source | Budget    | Revised Budget | Received     | Ordered | % Received | Unreceived   |
|--------|-----------|----------------|--------------|---------|------------|--------------|
| All    | 2,930,500 | 2,930,500      | 1,035,590.88 | 0.00    | 35.34%     | 1,894,909.12 |

**2023-24 Budget Status Report - November 30, 2023**

| <b>CALCULATION OF BUILDING/DEPARTMENT BUDGET BALANCES</b> |                        |                             |                    |                              |                             |                                 |                              |                      |                        |
|---|------------------------|-----------------------------|--------------------|------------------------------|-----------------------------|---------------------------------|------------------------------|----------------------|------------------------|
| <b>Building/Department</b>                                | <b>22-23 Carryover</b> | <b>23-24 Revenue Budget</b> | <b>23-24 Rec'd</b> | <b>23-24 Revenue Balance</b> | <b>23-24 Expense Budget</b> | <b>23-24 Spent / Encumbered</b> | <b>23-24 Expense Balance</b> | <b>23-24 Balance</b> | <b>Funds Available</b> |
| Prairie School  | 26,488.02              | 3,400.00                    | 2,124.81           | 1,275.19                     | 88,280                      | 59,640.91                       | 28,639.09                    | 27,363.90            | 53,851.92              |
| Heritage School   | 11,499.60              | 5,100.00                    | 4,560.00           | 540.00                       | 97,160                      | 65,502.85                       | 31,657.15                    | 31,117.15            | 42,616.75              |
| Arboretum School  | 17,352.92              | 8,200.00                    | 3,936.95           | 4,263.05                     | 76,520                      | 54,560.10                       | 21,959.90                    | 17,696.85            | 35,049.77              |
| Intermediate School                                       | 72,069.15              | 37,900.00                   | 11,129.14          | 26,770.86                    | 150,350                     | 66,074.58                       | 84,275.42                    | 57,504.56            | 129,573.71             |
| Middle School   | 73,163.59              | 21,400.00                   | 13,266.27          | 8,133.73                     | 163,150                     | 77,317.52                       | 85,832.48                    | 77,698.75            | 150,862.34             |
| High School   | 71,516.17              | 184,525.00                  | 195,870.89         | -11,345.89                   | 575,155                     | 272,400.94                      | 302,754.06                   | 314,099.95           | 385,616.828            |
| Athletic Dept   | 22,147.52              | 30,000.00                   | 1,250.00           | 28,750.00                    | 392,477                     | 240,123.81                      | 152,353.19                   | 123,603.19           | 145,750.71             |
| Curriculum-Elementary (Oper)                              | 244,354.01             | 0.00                        | 0.00               | 0.00                         | 455,382                     | 410,324.17                      | 45,057.83                    | 45,057.83            | 289,411.84             |
| Curriculum-Secondary                                      | 100,064.62             | 13,271.00                   | 10,668.53          | 2,602.47                     | 527,300                     | 344,533.82                      | 182,766.18                   | 180,163.71           | 280,228.33             |
| CTE Grant   | 109,962.58             | 73,654.00                   | 0.00               | 73,654.00                    | 73,654                      | 14,982.80                       | 58,671.20                    | -14,982.80           | 94,979.78              |
| Energy Conservation                                       | 6,368.82               | 0.00                        | 0.00               | 0.00                         | 0                           | 0.00                            | 0.00                         | 0.00                 | 6,368.82               |
| Human Resources   | (2,075.22)             | 0.00                        | 0.00               | 0.00                         | 54,550                      | 23,345.78                       | 31,204.22                    | 31,204.22            | 29,129.00              |
| Maintenance   | 157,680.46             | 5,000.00                    | 576.60             | 4,423.40                     | 721,990                     | 698,647.90                      | 23,342.10                    | 18,918.70            | 176,599.16             |
| Special Education-Operations                              | 32,974.16              | 0.00                        | 0.00               | 0.00                         | 28,839                      | 537.93                          | 28,301.07                    | 28,301.07            | 61,275.23              |
| Student Services-Operations                               | 95,290.71              | 0.00                        | 0.00               | 0.00                         | 71,250                      | 30,539.09                       | 40,710.91                    | 40,710.91            | 136,001.62             |
| Superintendent  | 18,795.80              | 0.00                        | 0.00               | 0.00                         | 84,600                      | 97,875.47                       | -13,275.47                   | -13,275.47           | 5,520.33               |
| Technology  | 227,596.72             | 34,600.00                   | 43,153.14          | -8,553.14                    | 749,929                     | 912,898.11                      | -162,969.11                  | -154,415.97          | 73,180.75              |
|   | 1,285,249.63           |                             |                    |                              |                             |                                 |                              | 799,832.10           | 2,085,081.73           |

WAUNAKEE COMMUNITY SCHOOL DISTRICT  
CASH RECONCILIATION FOR THE MONTH OF OCTOBER 2023

|                              | OCB              | OCB                          | OCB                          | OCB               | LGIP                   | LGIP        | WISC                       | MIDAMERICA   | WISC          | WISC             | WISC-209 2022 BOND | WISC-210 2023 BOND | WISC              | TOTALS         |
|------------------------------|------------------|------------------------------|------------------------------|-------------------|------------------------|-------------|----------------------------|--------------|---------------|------------------|--------------------|--------------------|-------------------|----------------|
|                              | PAYROLL CHECKING | DEPOSIT ACCT                 | OPERATING ACCT               | Construction ACCT | GENERAL ACCOUNT        | DENTAL ACCT | WISC CAPITAL PROJECTS ACCT | TRUST ACCT   | DEBT SERVICE  | SCHOLARSHIP ACCT | Referendum ACCT    | Referendum ACCT    | GENERAL           |                |
|                              | (FUND 10)        | (FUNDS 10,21,27,50,60,80,99) | (FUNDS 10,21,27,50,60,80,99) | (Fund 49)         | (FUNDS 10,27,50,80,99) | (FUND 10)   | (FUND 41)                  | (FUND 73)    | (FUNDS 38,39) | (FUND 21)        | (FUND 49)          | (FUND 49)          | (FUNDS 39 AND 49) |                |
| BEGINNING BALANCE            | 77,330.37        | 292,155.33                   | 170,107.71                   | 16,522,183.92     | 2,645.96               | 463,835.48  | 8.71                       | 1,280,868.21 | 5,449,425.88  | 322,549.18       | 10,356,208.43      | 65,138,024.40      | 7,874.21          | 100,083,217.79 |
| REVENUES:                    |                  |                              |                              |                   |                        |             |                            |              |               |                  |                    |                    |                   |                |
| + DEPOSITS                   | 5,115,261.10     | 3,995,776.88                 | 9,596,312.71                 | 0.00              | 154,532.33             | 59,274.60   | 0.00                       | 0.00         | 0.00          | 0.00             | 0.00               | 318,868.36         | 12,799,178.01     | 32,039,203.99  |
| + INTEREST                   | 2,903.89         | 8,376.22                     | 5,589.43                     | 71,209.64         | 57.49                  | 1,970.10    | 0.00                       | 1,497.64     | 8,292.91      | 1,309.81         | 46,799.05          | 23,962.28          | 6,701.88          | 178,670.34     |
| TOTAL REVENUES               | 5,118,164.99     | 4,004,153.10                 | 9,601,902.14                 | 71,209.64         | 154,589.82             | 61,244.70   | 0.00                       | 1,497.64     | 8,292.91      | 1,309.81         | 46,799.05          | 342,830.64         | 12,805,879.89     | 32,217,874.33  |
| EXPENSES:                    |                  |                              |                              |                   |                        |             |                            |              |               |                  |                    |                    |                   |                |
| ACCOUNTS PAYABLE             | 0.00             | 500,848.81                   | 9,646,094.95                 | 5,278,018.16      | 8.77                   | 54,816.52   | 0.00                       | 0.00         | 4,000,000.00  | 0.00             | 0.00               | 0.00               | \$5,000,000.00    | 24,479,787.21  |
| PAYROLL                      | 5,143,222.62     | 0.00                         |                              |                   |                        | 0.00        | 0.00                       | 0.00         | 1,500.00      | 0.00             | 0.00               | 0.00               | 0.00              | 5,144,722.62   |
| TOTAL EXPENSES               | 5,143,222.62     | 500,848.81                   | 9,646,094.95                 | 5,278,018.16      | 8.77                   | 54,816.52   | 0.00                       | 0.00         | 4,001,500.00  | 0.00             | 0.00               | 0.00               | 5,000,000.00      | 29,624,509.83  |
| ENDING BALANCE               | 52,272.74        | 3,795,459.62                 | 125,914.90                   | 11,315,375.40     | 157,227.01             | 470,263.66  | 8.71                       | 1,282,365.85 | 1,456,218.79  | 323,858.99       | 10,403,007.48      | 65,480,855.04      | 7,813,754.10      | 102,676,582.29 |
| <b>BANK BALANCES-SKYWARD</b> |                  |                              |                              |                   |                        |             |                            |              |               |                  |                    |                    |                   |                |
| ENDING BANK BALANCE          | 52,272.74        | 3,795,459.62                 | 125,914.90                   | 11,315,375.40     | 157,227.01             | 470,263.66  | 8.71                       | 1,282,365.85 | 1,456,218.79  | 323,858.99       | 10,403,007.48      | 65,480,855.04      | 7,813,754.10      | 102,676,282.29 |
| OUTSTANDING ACH              | 511,271.73       |                              | 300.00                       | 0.00              | 0.00                   | 0.00        | 0.00                       | 0.00         | 0.00          | 0.00             | 0.00               | 0.00               | 0.00              | 511,571.73     |
| ACTUAL BALANCE               | -458,998.99      | 3,795,459.62                 | 125,914.90                   | 11,315,375.40     | 157,227.01             | 470,263.66  | 8.71                       | 1,282,365.85 | 1,456,218.79  | 323,858.99       | 10,403,007.48      | 65,480,855.04      | 7,813,754.10      | 102,165,310.56 |
| SKYWARD BALANCE              | 0.00             | -458,998.99                  |                              |                   |                        |             |                            |              |               |                  |                    |                    |                   |                |

No Change October'23

This account can have a negative balance due to the WRS pymt. outstanding due at the end of the following month.

**FALL 2023 CENSUS NUMBERS**

|        |   | <u>Prairie</u> | <u>Arboretum</u> | <u>Heritage</u> | <b>TOTAL</b> |
|--------|---|----------------|------------------|-----------------|--------------|
| *24-25 | K | 84             | 89               | 87              | 260          |
| 25-26  | K | 61             | 38               | 55              | 154          |
| 26-27  | K | 49             | 37               | 46              | 132          |
| 27-28  | K | 26             | 28               | 28              | 82           |
| 28-29  | K | 11             | 10               | 13              | 34           |

| *24-25 Details              |  | <u>Prairie</u> | <u>Arboretum</u> | <u>Heritage</u> | <b>TOTAL</b> |
|-----------------------------|--|----------------|------------------|-----------------|--------------|
| 4 year olds in 4K           |  | 71             | 68               | 73              | 212          |
| 4 year olds not in 4K       |  | 13             | 18               | 12              | 43           |
| Early Childhood not in 4K   |  | 0              | 0                | 1               | 1            |
| Speech & Language not in 4K |  | 0              | 3                | 1               | 4            |
|                             |  | 84             | 89               | 87              | 260          |

Note: 29 4K Open Enrollment Students are not included in the numbers above.

**FALL 2022 CENSUS NUMBERS**

|        |   | <u>Prairie</u> | <u>Arboretum</u> | <u>Heritage</u> | <b>TOTAL</b> |
|--------|---|----------------|------------------|-----------------|--------------|
| *23-24 | K | 103            | 80               | 105             | 288          |
| 24-25  | K | 51             | 51               | 48              | 150          |
| 25-26  | K | 51             | 34               | 43              | 128          |
| 26-27  | K | 37             | 21               | 25              | 83           |
| 27-28  | K | 15             | 12               | 10              | 37           |

| *22-23 Details              |  | <u>Prairie</u> | <u>Arboretum</u> | <u>Heritage</u> | <b>TOTAL</b> |
|-----------------------------|--|----------------|------------------|-----------------|--------------|
| 4 year olds in 4K           |  | 86             | 62               | 86              | 234          |
| 4 year olds not in 4K       |  | 16             | 18               | 15              | 49           |
| Early Childhood not in 4K   |  | 0              | 0                | 1               | 1            |
| Speech & Language not in 4K |  | 1              | 0                | 3               | 4            |
|                             |  | 103            | 80               | 105             | 288          |

Note: 26 4K Open Enrollment Students are not included in the numbers above.

**CHANGES BETWEEN FALL 2023 CENSUS & ACTUAL 2023 K / 2022 CENSUS**

|         |   | <u>Prairie</u> | <u>Arboretum</u> | <u>Heritage</u> | <b>TOTAL</b> |
|---------|---|----------------|------------------|-----------------|--------------|
| *23-24  | K | -9             | -9               | -4              | -22          |
| **24-25 | K | 33             | 38               | 39              | 110          |
| **25-26 | K | 10             | 4                | 12              | 26           |
| **26-27 | K | 12             | 16               | 21              | 49           |
| **27-28 | K | 11             | 16               | 18              | 45           |

\*Third Friday in September count compared to fall 2022 census – residents only

\*\* Fall 2023 census compared to fall 2022 census

|   |    |
|---|----|
| Prairie 2023 K count compared to 2022 4K count:   | 8  |
| Arboretum 2023 K count compared to 2022 4K count: | 9  |
| Heritage 2023 K count compared to 2022 4K count:  | 15 |



# WAUNAKEE

COMMUNITY SCHOOL DISTRICT

**ADMINISTRATION OFFICE**

905 Bethel Circle  
 Waunakee, Wisconsin 53597  
 (608) 849-2000

**Facilities and Maintenance**

The Board of Education for the Waunakee Community School District has reviewed the School Violence Evaluation Reports for scheduled drills held during the month of November 2023.

|     | School Address  | Type of Drill | Date of Drill |
|-----|---|---------------|---------------|
| AES | Arboretum Elementary School<br>1350 Arboretum Drive<br>Waunakee, WI 53597 | HOLD          | 11/28/2023    |
| HES | Heritage Elementary School<br>501 South Street<br>Waunakee, WI 53597      | FIRE          | 11/13/2023    |
| PES | Prairie Elementary School<br>700 N. Madison Street<br>Waunakee, WI 53597  | FIRE          | 11/16/2023    |
| WIS | Waunakee Intermediate School<br>6273 Woodland Drive<br>Waunakee, WI 53597 | FIRE          | 11/15/2023    |
| WMS | Waunakee Middle School<br>1001 South Street<br>Waunakee, WI 53597         | FIRE          | 11/09/2023    |
| WHS | Waunakee High School<br>301 Community Drive<br>Waunakee, WI 53597         |               |               |

Board of Education Representative: \_\_\_\_\_  
 Joan Ensign, President

**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**

|                                |                      |                         |  |
|--------------------------------|----------------------|-------------------------|--|
| <b>School Site and Address</b> | Arboretum Elementary | <b>Drill Date</b>       | November 28, 2023  |
| Type of Drill/Exercise         | Hold Procedures      | Drill Supervisor        | Sheila Weihert<br>Miranda Moe  |
| Number of Students Present     | 412                  | Number of Staff Present | 65   |
| Duration of Drill              | 8:10-8:13 a.m.       | Assisting Staff         | All staff<br>Bob Homan<br>Denise Mehlhoff<br>Lori Armstrong<br>Dyana Worrell |

| <b><u>Pre-Drill Planning</u></b>   | <b>Yes</b> | <b>No</b> | <b>N/A</b> |
|--|------------|-----------|------------|
| Have Staff been trained in the procedure for this scenario?                                    | x          |           |            |
| Have Students been trained in the procedures for the scenario?                                 | x          |           |            |
| Were parents notified prior to the drill?<br><b>General announcement in parent newsletter.</b> |            | x         |            |
| Were staff notified prior to the drill?  | x          |           |            |
| Were police, fire or other emergency responders invited to attend?                             |            | x         |            |
| <b><u>During the Drill</u></b>   | <b>Yes</b> | <b>No</b> | <b>N/A</b> |
| Was plain language used to initiate the drill?   | x          |           |            |
| Were any code words used during the drill?   |            | x         |            |
| Was the announcement/alert heard in every location occupied by                                 |            | x         |            |

|  |            |           |            |
|--|------------|-----------|------------|
| students?  |            | see below |            |
| Were there any problems during the drill(Explain in narrative section) | x          |           |            |
| <b>After the Drill</b>   | <b>Yes</b> | <b>No</b> | <b>N/A</b> |
| Was a debrief held with the School Safety Team?                        |            | x         |            |
| Were police, fire and other included in the debrief?                   |            | x         |            |
| Will staff and students be debriefed?                                  |            | x         |            |
| Will parents be informed of the drill results?                         |            | x         |            |

|  |
|--|
| Narrative - Description of the drill, problems encountered, lessons learned  |
| <p><b>HoldDrill</b></p> <p>We are doing a very short hold drill on Tuesday, November 28 at 8:10 a.m. Please take time and review the Emergency/Crisis Response sheet prior to the drill. All staff should have a bright pink WCSD Staff Emergency/Crisis Response Action Plan 2023-2024. Please let Karen know if you need one. The crisis plan is also on the Arboretum General Staff Shared Google Folder.</p> <p>Announcement: "Immediately Implement Hold Procedure"<br/> Close Doors, closed doors should then be locked.<br/> All staff should enter nearest secure area. Don't release anyone, ignore bells, no restroom breaks.<br/> Continue classroom activities<br/> Take Attendance – present and absent<br/> Check e-mail on a regular basis for available information or updates.<br/> Do NOT call Office UNLESS you have vital information.<br/> Wait patiently and listen for directions from building administration.<br/> BE PREPARED to implement "Lock Down" or evacuation procedure.<br/> All doors should be locked upon closing the door.<br/> Please let Karen know if you need a lock block for your door.<br/> An announcement will be made on morning announcements.</p> <p><a href="https://drive.google.com/file/d/16qoayFF56LoB_Lx9aVUXkHEORF3rMwnu/view?usp=drive_link">https://drive.google.com/file/d/16qoayFF56LoB_Lx9aVUXkHEORF3rMwnu/view?usp=drive_link</a></p> |

\*The speaker in Mrs. Leick's third grade room was very light. Mike Darwin is looking into new speaker. Office staff will also speak louder on the intercom.

Report Prepared by: Sheila Weihert/Miranda Moe/Karen Rundhaug Date: November 29, 2023  
(digitally signed and dated)



**ADMINISTRATION OFFICE**

905 Bethel Circle  
Waunakee, Wisconsin 53597  
(608) 849-2000

**Superintendent's Office**

11/16/23

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 from the proceeds of their Pride Pump Campaign. This donation will be put into a fund that will be used for student need.