

UNITY SCHOOL DISTRICT BOARD OF EDUCATION

Regular Meeting

Agenda

Tuesday, January 11, 2022 6:00 PM

Unity School Board Room, 1908 150th St., Balsam Lake, WI 54810

This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is time for public participation, for items germane to the agenda, during the meeting as indicated on the agenda.

Patricia C. Kastens, Clerk

1. **6:00 PM** Call to Order/Notice of Meeting/Roll Call
2. Approval of the Agenda
3. Consideration to Suspend Regular Session and Convene Closed Session for the Purpose of WI § 19.85 (1)(c) in considering employment, promotion, compensation, or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.
 - a. Roll Call
 - b. Approval of Closed Minutes, January 12, 2021
 - c. Personnel §19.85 (1)(c)
 - 1) Superintendent Evaluation - Review of Evaluation Materials
 - d. Adjourn Closed Session
 - e. Convene Regular Session
4. Possible Action on Recommendation(s) From Closed Session
5. Citizens' Requests to Speak/Address the Board (Max. of 3 min. Items must be germane to the agenda. Any written comment must be submitted by email to brobinson@unity.k12.wi.us by NOON on Tuesday, January 11, 2022. Such comments will be provided to the Board of Education for consideration and review.)
6. Board of Education Member Update
7. **Information**
 - a. Proposed WASB Resolutions - *Mr. James Beistle*
 - b. Submitted Reports
 - 1) Committee Reports
 - 2) Principal Reports
 - c. District Administrator's Report - *Mr. Brandon Robinson*
8. **Consent Agenda**
 - a. Approval of Minutes, December 14, 2021
 - b. Approval of Elementary/Middle School/High School Activity Accounts
 - c. Approval of Vouchers
 - d. Financial Report - *Ms. Kara Holden*
 - e. Personnel
 - 1) Consideration and Approval of Various Hires, Retirements, and Resignations, including but not limited to:
 - a. Jeff Bosshardt, New Hire - ULC Teacher
 - b. Dawn Perkins, Extra Duty - Girls Assistant Track Coach
9. **Action Agenda**
 - a. Consideration and Approval of the 2020-2021 Audit Results - *Dan Carlson and Sarah Kobs (CliftonLarsonAllen)*
 - b. Consideration, Reauthorization, and Approval of the Unity COVID Return to School Plan - *Mr. Brandon Robinson*
 - c. Consideration and Approval of Girls Soccer Cooperative hosted by Osceola with Saint Croix Falls and Unity School Districts - *Mr. Brandon Robinson*
 - d. Consideration and Approval of Boys Hockey Cooperative hosted by Amery with Clear Lake, Clayton, and Unity School Districts - *Mr. Brandon Robinson*
 - e. Consideration and Approval of the Unity Eagle Club Care Parent Handbook - *Mr. Brandon Robinson*
 - f. Consideration and Approval of the 2022-2023 Educational Options - *Mr. Brandon Robinson*

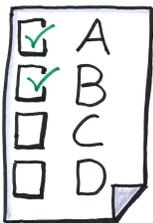
- g. Consideration and Approval of Open Enrollment Space Availability for the 2022-2023 School Year - *Ms. Carol Kline*
- h. Review and Approval of Board Policy 341.8 - Native American Policies and Procedures and 2022 IPP for the Unity School District - *Mr. Brandon Robinson* 111

10. Adjourn

Unity
Elementary
January 2022

Elementary Principal’s Report

Winter Testing



Each January, we assess all children in the elementary with our district STAR assessments, along with our grade level benchmarking assessments. This provides valuable information on which particular academic skills may need additional support in for children, and in which skills good growth is occurring. Parents meet with teachers in February at conferences in which this is part of the updates. We are very pleased with being able to remain in school as much as possible this year - it is helping kids...get more help, and they are growing!

Note - Both our Title 1 and Achievement Gap Reduction Program funding rely on this data as well - in terms of assessing progress with our children. Progress reports will be brought to the board next month at the conclusion of testing. Thank you for the support with all of the programs in place for our children this year!

Talent Show!

Come one, come all to the 2nd Annual Unity Elementary Talent Show! Our Student Council is sponsoring this again it was such a hit last year. We will be holding it virtually again, with submissions due to Mr. Brown who will compile them for the final viewing.



We have found that our kids are able to practice and film their talents until they are just how they want their families and friends to see them with the virtual show, and it also helps everyone be able to see everyone else perform! Other benefits have included being able to keep the performances and total show at a manageable length of time, and reduce worry with the littles regarding stage fright!

We will have a special viewing time with a little treat in our classrooms, and of course families watch the action when they’d like at home too.

MIDDLE SCHOOL

January Board Report 2022

CAN DRIVE!



The Unity Middle School Student Council teamed up with the Elementary Student council this year to make the annual food drive bigger and better! Middle Schoolers were encouraged to bring in non-perishable food items from December 6th to 16th. To make it a friendly competition, students were put into "teams" by Homeroom teacher and the winning homeroom received a Hot Cocoa and Sledding Party (to happen at a later date). In total, the Middle School collected 1,552 non-perishable food items for local families in need!

Pictured is the Unity Middle School Student Council members with some of the donated items

PBIS HAPPENINGS

As a reward for no missing assignments, in Trimester 2, 5th Graders were able to spend an hour baking delicious fresh cookies!



BASKETBALL



Wednesday, December 22nd, students were excited to cheer on for one of two teams; when the 8th Grade Boys Basketball team took on a variety of Unity School Staff, in the annual Staff vs Student Basketball game.

Mr. Miller served as the games emcee and students showed school spirit by doing some of the familiar "favorite cheers"!

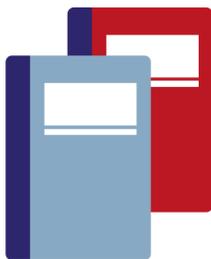
Pictured is the 8th grade boys basketball team along with the staff members who played against the team

MIDDLE SCHOOL

January Board Report 2022 cont.

STUDENT OF THE WEEK

DECEMBER 3, 2021



L to R
Grade 5: Max Wisdom
Grade 6: Evelyn Fugate
Grade 7: Breeyn Nelson
Grade 8: Kyra Cox
E Team: Sophia Ahlgren

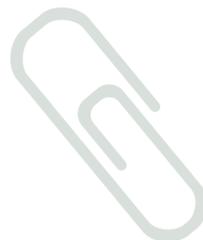


STUDENT OF THE WEEK

DECEMBER 10, 2021



L to R
Grade 5: Madison Krech
Grade 6: Ashton Patterson
Grade 7: Aaden Lundin
Grade 8: Katelynn Duxbury
E Team: Elizabeth Jerrick



STUDENT OF THE WEEK

DECEMBER 17, 2021



L to R
Grade 5: Madeline Wallner
Grade 6: Auviana Berg
Grade 7: Hailey Anderson
Grade 8: Emily Mailand
E Team: Carson Strand



MIDDLE SCHOOL

January Board Report 2022 cont.

HOLIDAY CONCERTS



Tuesday, December 14th was an evening filled with the musical talent from students who participate in band and choir! Family and friends of Unity Middle school students were able to enjoy an in-person concert experience and hear what students have been up to since the start of the new school year!

Pictured below are the 6th, 7th and 8th grade students singing and playing some Holiday favorites.

HOLIDAY CONCERTS



UNITY EAGLES

Pandemic Impact: Adolescent Student Focus



Several organizations have been closely studying the impact of the pandemic on adolescent students in the U.S. While everyone has been impacted by the events from the last two years, high school students have faced specific challenges that are unique to their age level. One of the largest concerns that parents, educators, and students alike are discussing is the apparent increase of apathy. Students

across the nation have expressed concerns over the potential for activities and experiences to be cancelled/taken away and the impact that can have on focus and effort. Studies show that open and consistent communication between parents and students and educators and students is one of the best strategies for decreasing apathy and promoting intrinsic motivation.

EXCITING EVENTS

Check out the Unity Website



During the week of December 20th, Unity High School students had some fun and competed in a gingerbread house contest. All of the classes represented well and Mr. Harris's class took home the win!

1



All of the Holiday concerts were truly exciting to experience once again in person. The band and choir students did a wonderful job, and parents and community members enjoyed listening to live music!

2



The Unity High School Student Council held a food drive fundraiser to help out with the elementary school and donated \$300 from their doughnut sales!

3



Congratulations to Sidney Bader, Sydney Smith, Colleen Claude, and Madison Reed on receiving All State honors for their excellent volleyball seasons! Keep up the great work!

4



The Unity High School Wrestling Team worked with the local VFW Post #6856 on their Operation Christmas activities in early December. Their community service was greatly appreciated.

5

"Practice like you have never won...compete like you have never lost."

ACT Testing is Around the Corner

Every spring, high school juniors across the U.S. sit down and take the ACT. In the state of Wisconsin, all high school students are required to take the assessment as a part of the state assessment protocol. Unity High School provides junior students with additional support and preparation for the ACT by providing an ACT Prep course that students

experience for two trimesters at a ½ hour each day. The ACT Prep program is designed to support students in terms of understanding ACT question design, content, and ultimately lead to an increased performance on the assessment as a whole. Core teachers work alongside students within the ACT Prep course to offer additional assessment strategies.

District Administrator's Report

January 2022

Unity School District

Unity Soar To School Plan Reviewed

Unity School District's Soar To School Plan remains focused on providing in-person learning for students. With practical precautions, the plan is focused on making this year a safe, quality, traditional, in-person learning experience for students. The Soar To School Plan meets the criteria for Elementary and Secondary School Emergency Relief (ESSER) funding. It is important to note that it is possible some aspects of the plan may change if a specific order is directed from the WI DPI or DHS. The plan will continue to be evaluated and adjusted on an ongoing basis by the district administration.

Staffing Shortage Is Significant Issue for Schools

Unity School District, like other districts throughout the region, is feeling the effects of a staffing shortage in many categories. The lack of substitute employees is one issue that is affecting programs. Substitute teachers, educational assistants, food service, maintenance, custodial, and child care positions are open. The District is willing to train and help applicants obtain licensure for any substitute positions.

Kobussen Transportation is also seeking bus drivers. They are offering incentives for new employees and will provide training to help applicants obtain their CDL school bus license.

Interested individuals are encouraged to contact the school district office at (715) 825-3515 or Kobussen at (715) 330-4234.

Student Open Enrollment Opens Soon for 2022–2023

What is Public School Open Enrollment?

Wisconsin's inter-district public school open enrollment program allows parents to apply for their children to attend a school district other than the one in which they live. Applications may be submitted to up to three nonresident school districts.

Who may participate in open enrollment?

Pupils in 5-year-old kindergarten to grade 12 may apply to participate in open enrollment.

Open enrollment for prekindergarten, four-year-old kindergarten and early childhood education is limited. Parents should call their resident school districts to find out if their preschool-aged children qualify for open enrollment.

How and when may parents apply?

The open enrollment application period for the 2022-23 school year is from February 7-April 29, 2022. The application period closes at 4:00 p.m. on April 29, 2022.

Parents may apply online at <https://dpi.wi.gov/oe>.

District Administrator's Report

January 2022

Unity School District

Unity Community Education Is Busy Again!

Unity School District has a strong legacy for outstanding community education programming. Unity's community education programming was on hiatus last year during COVID, but it is in full swing again this year.

- ★ Information regarding Unity's Community Education program can be found on the District website at <https://www.unity.k12.wi.us/page/community-education>.
- ★ Registration for winter swimming lessons is open now. Classes are scheduled for January.
- ★ The Unity Fitness Center is open to the community. Hallway walking is also available in the evenings, November to March.
- ★ To request the usage of the facility for a group or organization, please visit the Facility Scheduling System at <https://www.unity.k12.wi.us/page/facilities-calendar>.
- ★ Unity School District's Community Education Program is continually looking for instructors for classes. Unity Community Education offers a diverse catalog of classes to meet the needs and interests of the community. The program is looking for new, exciting, and interesting classes. If you are interested in teaching a class, please contact Amanda Warner at awarner@unity.k12.wi.us or (715) 825-2101 x5010.

COVID Testing Clinic is Important Part of Plan

Unity School District's **free, voluntary COVID-19 Testing Program for students and staff** has been an important component of Unity's Return to School Plan. The program is being offered free in collaboration with funding from the WI DHS. Regular voluntary testing helps protect our students, staff, family members, and others who are not vaccinated against COVID-19 or are otherwise at risk for getting seriously sick from COVID-19.

Through this program, COVID-19 cases are identified quickly and early, which can help us stop an outbreak before it happens. This helps to keep students in the classroom and able to take part in the school activities they love.

Already this school year, over 1,400 COVID tests have been administered at the Unity COVID testing site. The clinic is located next to the high school office. Results are available in as little as twenty (20) minutes.

To learn more or register your child for a test, please call x3010 or email rschmid@unity.k12.wi.us. Your completed consent form can also be emailed to rschmid@unity.k12.wi.us.

**It is important to note that your child will not be tested for COVID-19 without your permission.*

"Expect Great Things"

District Administrator's Report

January 2022

Unity School District

Unity Wall of Honor Nominations Sought

Years ago, the Unity Board of Education established a "Wall of Honor" to recognize and honor the accomplishments of Unity alumni and employees. Criteria for selection to the "Wall of Honor" will be based on contributions in the areas of education, business, human services, government, athletic, military, fine arts, and community involvement. Alumni selection is based on post-high school accomplishments. The nominee will be screened by a selection committee, which will meet in early March. Deadline for applications each year is March 1st.

If you know of someone who is worthy of being considered for the "Wall of Honor," nomination forms are available at Unity's District and School offices. Additionally, application forms are available on the District website at www.unity.k12.wi.us. If you have any questions, call or write to Unity Wall of Honor, Unity School District, 1908 150th St./Hwy 46N, Balsam Lake, WI 54810; (715) 825-3515.

Unity School District Belief Statements

Unity Belief Statements represent our strong convictions, our common core values, and our moral character.

We Believe:

- The student, family, school, and community as partners, share the responsibility for a successful educational experience.
- An awareness of and a tolerance for diversity enriches life.
- Learning thrives in a safe, caring, disciplined environment.
- Learning is lifelong.
- Character development (respect, trustworthiness, responsibility, fairness, caring, citizenship) is an essential component of effective education.
- All individuals learn in different ways, at different rates, and at different times.
- Education includes social, emotional, intellectual, physical, and aesthetic growth.
- Problem solving, critical thinking, effective communication, and working cooperatively are fundamental life skills.
- In challenging individuals to develop to their fullest potential.
- Education provides students with a solid academic foundation.



District Administrator's Report

January 2022

Unity School District

Upcoming Meetings and Events

DATE	MEETING	PLACE	TIME
Tuesday, Jan. 11	Board of Education Meeting	Board Room	6:00 PM
Wednesday, Jan. 12	Administrative Team Meeting	Board Room	10:00 AM
Friday, Jan. 14	CESA 11 Superintendent Meeting	Turtle Lake	9:00 AM
Monday, Jan. 17	MLK Day: No School, Staff Inservice	District	
Jan. 18-21	WASB State Education Convention	Milwaukee	
Wednesday, Jan. 26	Administrative Team Meeting	Board Room	1:00 PM
Wednesday, Feb. 2	Administrative Team Meeting	Board Room	1:00 PM
Tuesday, Feb. 8	Board of Education Meeting	Board Room	6:00 PM
Wednesday, Feb. 9	WASDA Statewide Superintendent Meeting	ZOOM	1:30 PM
Friday, Feb. 11	CESA 11 Superintendent Meeting	Turtle Lake	9:00 AM
Tuesday, Feb. 15	Lakeland Conference Superintendent Meeting	Turtle Lake	9:00 AM
Monday, Feb. 21	Presidents Day - No School	District	

Unity School District Goals

(Approved by the Unity Board of Education, March, 2021)

- Nurture and promote a positive and inclusive culture of respect, leadership, and character for all.
- Encourage career readiness through school and community partnerships.
- Promote and provide flexible accelerated, personalized learning opportunities for students.
- Encourage healthy students, staff, and community while continuing to address mental health needs through various programs and partnerships.



School Closing Information

Unity School District Website, www.unity.k12.wi.us

WCCO Channel 4, www.wcco.com

KSTP Channel 5, www.kstp.com

KMSP Channel 9, www.myfox9.com

KARE Channel 11, www.kare11.com

Minutes of Regular Meeting

December 12, 2021

The Board of Education

Unity School District

A Regular Meeting of the Board of Education of Unity School District was held Tuesday, December 12, 2021 beginning at 6:00 PM in the Unity School District Board Room.

1. **6:00 p.m.** Call to Order/Notice of Meeting/Roll Call
 - Members Present:** Debbie Ince-Peterson, James Beistle, Ryan Peterson, Sheryl Holmgren, Victoria Studtmann
 - Admin. Team Present:** Supt. Brandon Robinson
 - Members Absent:** Jeromy Cox, Pat Kastens
2. Approval of the Agenda
 - Motion to approve the agenda by Ryan Peterson.
 - Second by Sheryl Holmgren.
 - Motion carries by unanimous voice vote.
3. Consideration to Suspend Regular Session and Convene Closed Session for the Purpose of WI § 19.85 (1)(d): Except as provided in § 304.06(1)(eg) and by rule promulgated under § 304.06(1)(em), considering specific applications of probation, extended supervision or parole, or considering strategy for crime detection or prevention.
 - a. Roll Call
 - b. Approval of Closed Minutes May 11, 2021 – Board of Education Meeting
 - c. Unity Safety Plan § 19.85 (d)
 - d. Adjourn Closed Session
 - e. Convene Regular Session
4. Possible Action on Recommendation(s) from Closed Session
5. Citizens' Requests to Speak/Address the Board (Max. of 3 min. Items must be germane to the agenda. Any written comment must be submitted by email to brobinson@unity.k12.wi.us by NOON on Tuesday, December 12, 2021. Such comments will be provided to the Board of Education for consideration and review.)
 - No comments were provided.
6. Board of Education Member Update
7. **Information**
 - a. Submitted Reports
 - 1) Committee Reports
 - 2) Principal Reports
 - b. District Administrator's Report – *Mr. Brandon Robinson*
8. **Consent Agenda**
 - a. Approval of Minutes, November 9, 2021
 - Motion to Approve Minutes of November 9, 2021 by James Beistle.
 - Second by Ryan Peterson.
 - Motion carries by unanimous voice vote.
 - b. Approval of Elementary/Middle School/High School Activity Accounts
 - Motion to Approve the November 2021 Activity Accounts by Ryan Peterson.
 - Second by Victoria Studtmann.
 - Motion carries by unanimous voice vote.
 - c. Approval of Vouchers
 - Motion to Approve the November 2021 Vouchers by James Beistle.
 - Second by Ryan Peterson.
 - Motion carries by unanimous voice vote.

d. Financial Report – *Ms. Kara Holden/Mr. Brandon Robinson*

Motion to Receive the November 2021 Financial Report by Ryan Peterson.

Second by Sheryl Holmgren.

Motion carries by unanimous voice vote.

f. Personnel

1) Consideration and Approval of Various Hires, Retirements, and Resignations, including but not limited to:

a. Erin Bockelman – New Hire, Speech Pathologist

Motion by to approve the Hire of Erin Bockelman, Speech Pathologist by Ryan Peterson.

Second by Victoria Studtmann.

Motion carries by unanimous voice vote.

b. Winter & Spring Extra Duty Contracts

Motion by to approve the Winter & Spring Extra Duty Contracts by James Beistle.

Second by Sheryl Holmgren.

Motion carries by unanimous voice vote.

9. Action Agenda

a. Consideration and Approval of the 2020-2021 Audit Results – *Dan Carlson and Sarah Kobs (CliftonLarsonAllen)*

No action taken. Item Moved to January.

b. Consideration and Approval of the following Administrative Rules and Board Policies – *Mr. Brandon Robinson*

- 830.6 – Administrative Rule – Priority Usage of District Facilities

- 892.1 – Administrative Rule – Student Teachers and Interns

Motion to approve Administrative Rules 830.6 and 892.1 by James Beistle.

Second by Ryan Peterson.

Motion carries by unanimous voice vote.

10. Adjourn

Motion to adjourn by James Beistle.

Second by Ryan Peterson.

Motion carries by unanimous voice vote by 7:20 p.m.

Respectfully Submitted,

Pat Kastens, School Board Clerk

UNITY SCHOOL DISTRICT

ACTIVITY ACCOUNT SUMMARY AS OF December 31, 2021

HIGH SCHOOL				
ACCOUNT	BEG BALANCE	INCOME	EXPENSE	END BALANCE
164400-General Account	\$1,921.09	\$26.89	\$437.31	\$1,510.67
164401-Basketball - Boys	2,501.11		864.00	1,637.11
164402-Baseball - HS	3,423.07			3,423.07
164403-FFA	6,512.01	15,117.25	8,574.08	13,055.18
164404-FBLA	2,948.14	1,312.72	2,782.73	1,478.13
164405-Skills USA	4,379.82	162.24	1,125.54	3,416.52
164406-Athletics	1,274.61			1,274.61
164407-Football	509.12			509.12
164408-Volleyball	1,409.52			1,409.52
164409-Basketball - Girls	641.98			641.98
164410-Softball	573.21			573.21
164411-Soccer Club	0.00			0.00
164412-Grad Party	2,130.76			2,130.76
164413-Migizi Club	616.97			616.97
164414-Music Club	12,539.96	50.00		12,589.96
164415-Natnl Honor Society	914.40			914.40
164416-Student Council	3,509.43	199.00	516.15	3,192.28
164417-Theatre Arts	1,363.90			1,363.90
164418-Library	1,846.48			1,846.48
16419-Farm2School	708.00			708.00
164420-Class of 2022-2025	3,948.42			3,948.42
TOTALS	\$53,672.00	\$16,868.10	\$14,299.81	\$56,240.29
MIDDLE SCHOOL				
ACCOUNT	BEG BALANCE	INCOME	EXPENSE	END BALANCE
164200-General	\$6,734.65	\$55.28		\$6,789.93
164203-Student Council	1,137.11			1,137.11
164205-Drama	747.76			747.76
164206-Sopko	340.83			340.83
164208-PE Program	623.50			623.50
164211- MS Athletics	537.52			537.52
164213-Girls Traveling Bball	6,121.58		183.67	5,937.91
164214-Wrestling	470.40			470.40
TOTALS	\$16,713.35	\$55.28	\$183.67	\$16,584.96
ELEMENTARY SCHOOL				
ACCOUNT	BEG BALANCE	INCOME	EXPENSE	END BALANCE
General	\$9,083.66	\$1,004.59	\$75.00	\$10,013.25

Yearbook	1,379.28			1,379.28
TOTALS	\$10,462.94	\$1,004.59	\$75.00	\$11,392.53
Classes				
ACCOUNT	BEG BALANCE	INCOME	EXPENSE	END BALANCE
Class of 2022				\$0.00
Class of 2023				\$0.00
Class of 2024				\$0.00
Class of 2025				\$0.00
TOTALS				\$0.00

DECEMBER 2021 BOARD CHECK LIST

CHECK		
NUMBER	VENDOR	AMOUNT
15429	LAKESHORE	\$ (131.35)
15738	ALLIED 100, LLC	\$ 917.95
15739-45	AMAZON CAPITAL SERVICES	\$ 8,335.44
15746	BFG SUPPLY CO, LLC	\$ 153.66
15747	CESA #11	\$ 11,752.17
15747	CESA #11	\$ (11,752.17)
15748	CHIPPEWA VALLEY SPORTING GOODS	\$ 3,057.10
15749	CHULA VISTA RESORT	\$ 436.00
15750	EL STINKO PORTABLE TOILETS LLC	\$ 2,785.00
15751	FLOOR FIXERS, LLC	\$ 7,244.60
15751	FLOOR FIXERS, LLC	\$ (7,244.60)
15752	HORIZON COMMERCIAL POOL SUPPLY	\$ 1,561.69
15753	MEDICA	\$ 359.00
15754	MENARDS-SCF	\$ 159.18
15755	MIDDLE BORDER CONFERENCE	\$ 250.00
15755	MIDDLE BORDER CONFERENCE	\$ (250.00)
15756	NAPA AUTO PARTS	\$ 9.99
15757	OAK RIDGE CHEMICAL INC	\$ 230.84
15758	PLAY THERAPY SUPPLY, LLC	\$ 49.99
15759	SRAMEK GORDON & ASSOCIATES	\$ 2,000.00
15760	ST CROIX REGIONAL MEDICAL CTR	\$ 4,784.56
15761	UW-RIVER FALLS STUDENT BILLING	\$ 1,058.40
15762	VERIZON WIRELESS	\$ 128.51
15763	WE ENERGIES	\$ 7,488.22
15764	WEA INSURANCE	\$ 114,459.16
15765	WI FFA STATE ASSOCIATION	\$ 475.00
15766	WILHELM, MARCUS	\$ 100.00
15766	WILHELM, MARCUS	\$ (100.00)
15767	MEDICA	\$ 359.00
15768	HUEBSCH SERVICES	\$ 2,153.50
15769	BMO MASTERCARD	\$ 12,782.04
15770	NORTHWESTERN WIS ELECTRIC CO	\$ 22,564.01
15775	ALLEVA, WILLIAM	\$ 150.00
15776	MAXON, TYLER	\$ 120.00
15777	WILHELM, MARCUS	\$ 100.00
15778	USCVMA	\$ 67.50
15779	ELECTRONIC FEDERAL TAX PAYMENT	\$ 69,620.12
15780	WEA TAX SHELTERED ANNUITY TRUST	\$ 4,006.67
15781	WISCONSIN DEPARTMENT OF REV	\$ 14,223.90

15782	CERTIFIED RECOVERY, INC	\$	124.98
15783	UNITY FOOD SERVICE	\$	147.50
15785	BEDNAR, JILL	\$	225.00
15786	AIRGAS USA, LLC	\$	647.40
15787-88	AMAZON CAPITAL SERVICES	\$	1,553.74
15789	APPLE INC	\$	408.00
15790	BALSAM LAKE HARDWARE	\$	465.79
15791	CESA #9	\$	1,100.00
15792	COMMITTEE FOR CHILDREN	\$	439.00
15793	CONFIDENTIAL RECORDS, INC	\$	156.00
15794	CONTINENTAL CLAY	\$	69.30
15795	CWS SECURITY WATCH	\$	2,408.11
15796	DAVE'S SERVICE CENTER	\$	245.90
15797	E.O. JOHNSON	\$	6,014.43
15798	ECKROTH MUSIC	\$	128.80
15799	EQUAL RIGHTS DIVISION	\$	7.50
15800	GREAT LEAPS	\$	3,960.00
15801	ICCPA	\$	148.08
15802	JOHN DEERE FINANCIAL	\$	210.04
15803	KEMPS	\$	10,085.26
15804	LAKELAND COMMUNICATIONS	\$	1,840.57
15805	MENARDS-SCF	\$	293.22
15806	POLK COUNTY SHERIFF'S DEPT	\$	7,779.06
15807	POLK BURNETT ELECTRIC COOP.	\$	5,000.00
15808	QUADIENT FINANCE USA INC	\$	3.31
15809	RENNING, LEWIS & LACY, S.C.	\$	3,134.50
15810	RMM SOLUTIONS	\$	1,634.50
15811	SANDBERG, ALICIA	\$	72.00
15812	SECURITY CHECK ME	\$	35.00
15813	SIEFERT, AMANDA	\$	39.00
15814	SWANK MOTION PICTURES	\$	552.00
15815	TIEDEMANN, HEATHER	\$	39.00
15816	UNITY CUSTOM SERVICES	\$	210.00
15817	UNITY HIGH SCHOOL ACTIVITY	\$	100.00
15818	WASB INC	\$	55.00
15819	WATERMAN RECYCLING AND DISPOSAL LLC	\$	1,459.30
15820	WEST MUSIC COMPANY, INC.	\$	70.00
15821	WI DEPT OF JUSTICE	\$	14.00
15822	WIAA	\$	8,660.43
15823	CESA #11	\$	11,752.17
15824	LAKESHORE	\$	131.35
15825	FLOOR FIXERS, LLC	\$	7,244.60

15826	ALLEVA, WILLIAM	\$	300.00
15827	FISK, JEREMIAH	\$	190.00
15828	HALLBERG, NICK	\$	225.00
15829	KUHN, JOSH	\$	190.00
15830	RUCK, JACOB	\$	60.00
15831	WILHELM, MARCUS	\$	190.00
15832	DON JOHNSON'S CUMBERLAND MOTORS LLC	\$	6,927.00
15833	MIDDLE BORDER CONFERENCE	\$	250.00
15834	CERTIFIED RECOVERY, INC	\$	63.12
15835	HORACE MANN LIFE INSURANCE COM	\$	1,100.00
15836	UNITY EDUCATION SCHOLARSHIP	\$	15.00
15837	UNITY FOOD SERVICE	\$	147.50
15838	ELECTRONIC FEDERAL TAX PAYMENT	\$	77,407.81
15839	WEA TAX SHELTERED ANNUITY TRUST	\$	4,006.63
15840	WISCONSIN DEPARTMENT OF REV	\$	16,169.63
15841	WISCONSIN RETIREMENT SYSTEM	\$	85,803.54
15842	STANDARD INSURANCE COMPANY	\$	4,122.89
15843	TRANSAMERICA LIFE INSURANCE	\$	39.32
15844	PAYROLL ACCOUNT	\$	513,306.02
15845-51	AMAZON CAPITAL SERVICES	\$	6,639.49
15852	APPLE COMPUTER INC	\$	2,724.95
15853	BIMBO BAKERIES USA, INC	\$	542.58
15854	CAHILL STUDIOS	\$	1,565.95
15855	CESA #10	\$	2,183.00
15856	CHIPPEWA VALLEY SPORTING GOODS	\$	1,149.00
15857	CWS SECURITY WATCH	\$	10,050.30
15858	DON JOHNSON'S CUMBERLAND MOTORS LLC	\$	837.82
15859	ECKROTH MUSIC	\$	401.35
15860	EDUCERE	\$	424.00
15861	GRAINGER, INC	\$	189.80
15862	HOLDTS DISPOSAL, LLC	\$	600.00
15863	HORIZON COMMERCIAL POOL SUPPLY	\$	108.72
15864	HUDL	\$	11,700.00
15865-66	INDIANHEAD FOODSERVICE DIST.	\$	28,889.87
15867	JEFFS SMALL ENGINE REPAIR	\$	51.90
15868	LAKELAND COMMUNICATIONS	\$	491.11
15869	MCKESSON MEDICAL SURGICAL MOORE MEDICAL	\$	1,028.49
15870	MENARDS-SCF	\$	699.86
15871	MINNEAPOLIS OXYGEN	\$	737.55
15872	NASCO	\$	572.05
15873	POLK COUNTY GOVERNMENT	\$	351.00
15874	POLK BURNETT ELECTRIC COOP.	\$	424.49

15875	RENNING, LEWIS & LACY, S.C.	\$ 5,190.00
15876	RMM SOLUTIONS	\$ 40.00
15877	SCHOLASTIC EQUIPMENT COMPANY, LLC	\$ 2,242.20
15878	SCHOOL SPECIALTY, INC	\$ 154.74
15879	THE MUSICIAN'S CHOICE	\$ 70.15
15880	THE VITALITY GROUP, LLC	\$ 60.00
15881	TRIO SUPPLY COMPANY	\$ 616.71
15882	WASPA	\$ 532.50
15883	WHSFA	\$ 30.00
15884	HUEBSCH SERVICES	\$ 4,172.37
15884	HUEBSCH SERVICES	\$ (4,172.37)
15885	WE ENERGIES	\$ 12,325.25
15886	NORTHWESTERN WIS ELECTRIC CO	\$ 22,640.25
15886	NORTHWESTERN WIS ELECTRIC CO	\$ (22,640.25)
15887	HUEBSCH SERVICES	\$ 4,172.37
15888	NORTHWESTERN WIS ELECTRIC CO	\$ 22,640.25
15889	BMO MASTERCARD	\$ 7,475.56
15890	CHASE CARD SERVICES	\$ 4,004.59
145186	VANCO PAYMENT SOLUTIONS	\$ 23.95

TOTAL : \$ 1,195,583.93

UNITY SCHOOL DISTRICT
Bank Reconciliation
December, 2021

BALANCE PER BANK	BEGINNING BALANCE November 30, 2021	DEPOSITS/ RECEIPTS	WITHDRAWALS/ DISBURSEMENTS	ENDING BALANCE December 31, 2021
RCU - 6223 Checking	\$ 55,152.94	\$ -	\$ 55,152.94	\$ -
Bank of Baldwin - 4034 General Checking	0.00	404,897.94	404,897.94	0.00
Bank of Baldwin - 3781 Sweep	706,807.57	1,115,017.21	1,158,399.37	663,425.41
Bank of Baldwin - 9458 Debt Service	0.00	5,984.20	0.00	5,984.20
RCU - 2737 CD - Scholarship	22,257.97	37.05	22,295.02	0.00
RCU - 6098 Checking	0.00	60.00	60.00	0.00
RCU - 7149 - Sweep	248,192.90	4,475.78	252,668.68	0.00
RCU - 0419 Debt Service	5,982.51	0.46	5,982.97	0.00
LGIP - #1 - Debt Service	47,573.42	2.42	0.00	47,575.84
LGIP - #2 - General	1,809.02	0.09	0.00	1,809.11
Matrix Bank - 4217 - OPEB	915,811.12	12,221.38	0.00	928,032.50
MidwestOne Bank - 9849 Scholarship	44,594.60	1.71	44,596.31	0.00
Bremer Bank - 0907 Capital Improvement	80,475.87	0.68	0.00	80,476.55
Bank of Baldwin - 3863 ES Activity	10,312.94	1,004.59	75.00	11,242.53
Bank of Baldwin - 8579 MS Activity	17,146.51	7.12	568.67	16,584.96
Bank of Baldwin - 3894 HS Activity	53,672.00	16,868.10	10,180.87	60,359.23
Bank of Baldwin- 7068 Scholarship Milltown CC	0.00	0.00	0.00	0.00
Bank of Baldwin- 1817 Scholarship Lumsden	0.00	32,954.17	0.00	32,954.17
Bank of Baldwin- 2643 Scholarship Amery Farmers	0.00	15,367.35	0.00	15,367.35
Bank of Baldwin- Scholarship Checking	0.00	38,364.04	0.00	38,364.04
	\$ 2,209,789.37	\$ 1,647,264.29	\$ 1,954,877.77	\$ 1,902,175.89

BALANCE PER BOOK	BEGINNING BALANCE November 30, 2021	DEPOSITS/ RECEIPTS	WITHDRAWALS/ DISBURSEMENTS	ENDING BALANCE December 31, 2021
Beginning Balance	2,221,320.04			2,221,320.04
Receipts - Actual		768,391.22	0.00	768,391.22
Receipts - Journal Entries		158.16	0.00	158.16
Disbursements - Accounts Payable		0.00	696,659.20	(696,659.20)
Disbursements - Journal Entry			1,576.34	(1,576.34)
Disbursements - Payroll		0.00	513,306.02	(513,306.02)
Transfers/Reclass Entries		3,599.33	3,599.33	0.00
FUND TOTALS	\$ 2,221,320.04	\$ 772,148.71	\$ 1,215,140.89	\$ 1,778,327.86

RECONCILED BANK TO BOOK	
Ending Bank Balance	\$ 1,902,175.89
Deposits in Transit	-
Outstanding Checks	(123,906.09)
Payroll Adjustment	-
Accounts Payable Adjustment	-
Bank Adjustment	-
PR Interest Due to General	58.06
Bank Charge	-
BANK ADJUSTED	\$ 1,778,327.86
BALANCE PER BOOK	\$ 1,778,327.86
VARIATION	-

BALANCE SHEET ACCOUNTS	December 31, 2021
FUND 10 - General Fund	226,415.95
FUND 21 - Special Projects	202,462.52
FUND 27 - Special Education	(396,116.78)
FUND 29 - Title VII, Indian Education	(5,097.57)
FUND 38 - Non-Referendum Debt Srvc	4,454.25
FUND 39 - Referendum Approved Debt	345,135.92
FUND 46 - Capital Improvement Fund	80,476.55
FUND 49 - Capital Projects Bond	0.00
FUND 50 - Food Service	190,188.40
FUND 72 - Scholarship Trust	0.00
FUND 73 - Employee Benefit Trust	928,032.50
FUND 80 - Community Service	199,930.27
FUND 83 - Drivers Education	45,199.88
FUND 84 - Community Pool	51,361.49
FUND 85 - Alternative Diploma Program	45,741.19
FUND 86 - Childcare	(254,022.09)
FUND 98 - Payroll Accrual	114,165.38
TOTAL	\$ 1,778,327.86
CASH PER BOOKS	\$ 1,778,327.86
VARIATION	-

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2021



WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

**UNITY SCHOOL DISTRICT
 BALSAM LAKE, WISCONSIN
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BALSAM LAKE, WISCONSIN
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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Board of Education
Unity School District
Balsam Lake, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Unity School District, Wisconsin (District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to 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 Unity School District, Wisconsin as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

During fiscal year ended June 30, 2021, the District adopted GASB Statement No. 84, *Fiduciary Activities*. As a result of the implementation of GASB Statement No. 84, the District reported a restatement for the change in accounting principle (see Note 4.G.). Our auditors' opinion was not modified with respect to the implementation of this standard.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, other postemployment benefit schedules and the pension schedules, as referenced in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary and Other 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 individual and combining fund financial statements, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards and the schedule of state financial assistance are also presented for the purposes of additional analysis, as required by Title 2 U.S. Code of Federal Regulations 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, respectively, and are not a required part of the basic financial statements.

The individual and combining fund financial statements, schedule of expenditures of federal awards and schedule of state financial assistance are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is 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 13, 2021 on our consideration of District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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.



CliftonLarsonAllen LLP

Eau Claire, Wisconsin
December 13, 2021

BASIC FINANCIAL STATEMENTS

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
STATEMENT OF NET POSITION
JUNE 30, 2021**

	Governmental Activities
ASSETS	
Cash and Investments	\$ 1,830,058
Taxes Receivable	4,115,645
Accounts Receivable	3,555
Due from Other Governments	943,855
Due from Fiduciary Funds	12,046
Other Postemployment Benefits Assets	14,554
Wisconsin Retirement System Net Pension Asset	2,538,454
Capital Assets:	
Capital Assets Not Being Depreciated	144,053
Capital Assets Being Depreciated	38,907,449
Accumulated Depreciation	(11,960,838)
Total Assets	36,548,831
DEFERRED OUTFLOWS OF RESOURCES	
Wisconsin Retirement System Pension Related	3,985,407
Other Post-Employment Benefits Related	141,193
Total Deferred Outflows of Resources	4,126,600
LIABILITIES	
Accounts Payable	646,188
Accrued Interest Payable	121,347
Accrued Salaries and Wages	773,555
Payroll Taxes and Withholdings	467,345
Unearned Revenue	16,643
Long-Term Liabilities:	
Amounts Due Within One Year	1,011,214
Amounts Due In More than One Year	13,425,510
Total Liabilities	16,461,802
DEFERRED INFLOWS OF RESOURCES	
Wisconsin Retirement System Pension Related	5,561,042
Other Post-Employment Benefits Related	428,684
Total Deferred Inflows of Resources	5,989,726
NET POSITION	
Net Investment in Capital Assets	12,653,940
Restricted for:	
Unspent Common School Funds	42,501
Debt Service	404,988
Capital Improvement Program	80,473
Scholaship and Student Activities	199,568
Food Service	188,175
Community Service	392,503
Other Postemployment Benefits Assets	14,554
Wisconsin Retirement System Net Pension Asset	2,538,454
Unrestricted	1,708,747
Total Net Position	\$ 18,223,903

See accompanying Notes to Basic Financial Statements.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges For Services	Operating Grants and Contributions	Total Governmental Activities
Primary Government:				
Governmental Activities:				
Instruction:				
Regular Instruction	\$ 6,215,091	\$ 632,456	\$ 578,491	\$ (5,004,144)
Vocational Instruction	189,924	20,232	17,552	(152,140)
Special Instruction	1,274,787	33	513,283	(761,471)
Other Instruction	667,365	107,402	-	(559,963)
Total Instruction	8,347,167	760,123	1,109,326	(6,477,718)
Support Services:				
Pupil Services	608,867	19,012	146,964	(442,891)
Instructional Staff Services	662,992	4,404	412,647	(245,941)
General Administration Services	296,090	-	-	(296,090)
Building Administration Services	701,036	-	-	(701,036)
Business Services	264,545	-	771	(263,774)
Operation and Maintenance of Plant	1,684,064	30,000	132,782	(1,521,282)
Pupil Transportation Services	954,505	1,436	159,133	(793,936)
Food Service	743,804	10,632	778,910	45,738
Internal Services	59,166	-	-	(59,166)
Central Services	24,383	-	-	(24,383)
Insurance and Judgments	166,436	-	-	(166,436)
Interest and Fiscal Fees	350,756	-	-	(350,756)
Other Support Services	303,005	-	22,438	(280,567)
Community Services	579,082	167,230	91,930	(319,922)
Post-Secondary Scholarships	35,090	-	-	(35,090)
Depreciation - Unallocated *	1,602,889	-	-	(1,602,889)
Total Support Services	9,036,710	232,714	1,745,575	(7,058,421)
Total Primary Government	\$ 17,383,877	\$ 992,837	\$ 2,854,901	(13,536,139)
General Revenues:				
Taxes:				
Property Taxes, Levied for General Purposes				8,912,149
Property Taxes, Levied for Debt Purposes				1,308,986
Property Taxes, Levied for Community Service Purposes				551,578
Other Taxes				7,458
State and Federal Aids Not Restricted to Specific Functions				3,079,859
Interest and Investment Earnings				13,853
Miscellaneous				145,869
Total General Revenues				14,019,752
Change in Net Position				483,613
Net Position - Beginning of Year				17,578,394
Change in Accounting Principle				161,896
Net Position - Beginning of Year (Restated)				17,740,290
Net Position - End of Year				\$ 18,223,903

* This amount excludes depreciation included in the direct expense of the various functions - see Note 3.C.

See accompanying Notes to Basic Financial Statements.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021**

	Major Funds			Other Governmental Funds	Totals
	General Fund	Debt Service Fund	Capital Projects Fund		
ASSETS					
Cash and Investments	\$ 381,833	\$ 518,953	\$ -	\$ 929,272	\$ 1,830,058
Taxes Receivable	4,115,645	-	-	-	4,115,645
Accounts Receivable	2,555	-	-	1,000	3,555
Due from Other Governments	896,233	-	-	47,622	943,855
Due from Other Governmental Funds	98,000	-	-	5,000	103,000
Due from Fiduciary Funds	12,046	-	-	-	12,046
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u><u>\$ 5,506,312</u></u>	<u><u>\$ 518,953</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 982,894</u></u>	<u><u>\$ 7,008,159</u></u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 644,306	\$ -	\$ -	\$ 1,882	\$ 646,188
Accrued Salaries and Wages	769,114	-	-	4,441	773,555
Payroll Taxes and Withholdings	466,136	-	-	1,209	467,345
Due to Other Governmental Funds	5,000	-	-	98,000	103,000
Unearned Revenue	-	-	-	16,643	16,643
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	1,884,556	-	-	122,175	2,006,731
Fund Balances:					
Restricted	42,501	518,953	-	860,719	1,422,173
Unassigned	3,579,255	-	-	-	3,579,255
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	3,621,756	518,953	-	860,719	5,001,428
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	<u><u>\$ 5,506,312</u></u>	<u><u>\$ 518,953</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 982,894</u></u>	<u><u>\$ 7,008,159</u></u>

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2021**

Total Fund Balances - Governmental Funds \$ 5,001,428

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. These assets consist of:

Capital Assets	\$ 39,051,502	
Accumulated Depreciation	<u>(11,960,838)</u>	27,090,664

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Those liabilities consist of:

General Obligation Debt	13,176,834	
Capital Leases Payable	1,082,936	
Accrued Interest Payable on Long-Term Debt	<u>121,347</u>	(14,381,117)

Net pension and OPEB assets, and deferred inflows of resources and deferred outflows of resources related to pensions and OPEB are not financial resources, and are therefore, not reported in the governmental funds:

Wisconsin Retirement System Pension Plan (Asset) Liability	(2,538,454)	
Deferred Outflows of Resources - Pension Related	(3,985,407)	
Deferred Inflows of Resources - Pension Related	5,561,042	
Other Postemployment Benefits (Asset) Liability	(14,554)	
Deferred Outflows of Resources - OPEB Related	(141,193)	
Deferred Inflows of Resources - OPEB Related	<u>428,684</u>	689,882

The premium on debt issued is deferred in the statement of net position and amortized over the life of the related debt. In the governmental funds the premium is considered an other financing source when received.

(176,954)

Net Position of Governmental Activities **\$ 18,223,903**

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021**

	Major Funds				Totals
	General Fund	Debt Service Fund	Capital Projects Fund	Other Governmental Funds	
REVENUES					
Local Sources:					
Property Taxes	\$ 8,912,149	\$ 1,308,986	\$ -	\$ 551,578	\$ 10,772,713
Other Local Sources	61,267	58	-	258,154	319,479
Interdistrict Sources	734,951	-	-	-	734,951
Intermediate Sources	15,732	-	-	1,000	16,732
State Sources	4,095,497	-	-	105,876	4,201,373
Federal Sources	942,379	-	-	781,438	1,723,817
Other Sources	97,773	-	-	652	98,425
Total Revenues	<u>14,859,748</u>	<u>1,309,044</u>	<u>-</u>	<u>1,698,698</u>	<u>17,867,490</u>
EXPENDITURES					
Instruction:					
Regular Instruction	6,441,049	-	-	792	6,441,841
Vocational Instruction	208,078	-	-	-	208,078
Special Instruction	1,369,837	-	-	16,474	1,386,311
Other Instruction	690,396	-	-	36,489	726,885
Support Services:					
Pupil Services	653,287	-	-	-	653,287
Instructional Staff Services	698,924	-	-	-	698,924
General Administration	307,835	-	-	-	307,835
School Building Administration	755,438	-	-	2,300	757,738
Business Services	286,606	-	-	-	286,606
Operation and Maintenance of Plant	1,893,393	-	99,938	81,913	2,075,244
Pupil Transportation Services	907,411	-	-	-	907,411
Food Service	-	-	-	769,568	769,568
Internal Services	60,530	-	-	-	60,530
Central Services	24,834	-	-	-	24,834
Insurance and Judgments	166,436	-	-	-	166,436
Debt Service	27,412	1,216,064	-	136,699	1,380,175
Other Support Services	360,064	-	-	1,890	361,954
Community Services	-	-	9,097	594,457	603,554
Post-Secondary Scholarships	-	-	-	35,090	35,090
Total Expenditures	<u>14,851,530</u>	<u>1,216,064</u>	<u>109,035</u>	<u>1,675,672</u>	<u>17,852,301</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,218	92,980	(109,035)	23,026	15,189
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	5,000	5,000
Transfers Out	(5,000)	-	-	-	(5,000)
Net Other Financing Sources (Uses)	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	3,218	92,980	(109,035)	28,026	15,189
Fund Balances - Beginning of Year	3,618,538	425,973	109,035	670,797	4,824,343
Change in Accounting Principle	-	-	-	161,896	161,896
Fund Balances - Beginning of Year - Restated	<u>3,618,538</u>	<u>425,973</u>	<u>109,035</u>	<u>832,693</u>	<u>4,986,239</u>
FUND BALANCES - END OF YEAR	<u>\$ 3,621,756</u>	<u>\$ 518,953</u>	<u>\$ -</u>	<u>\$ 860,719</u>	<u>\$ 5,001,428</u>

See accompanying Notes to Basic Financial Statements.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGE IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021**

Net Change in Fund Balances - Total Governmental Funds \$ 15,189

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period these amounts are:

Capital Outlays Reported in Governmental Fund Statements	\$ 489,642	
Depreciation Expense Reported in the Statement of Activities	<u>(1,862,068)</u>	(1,372,426)

In the statement of activities, the gain or loss on the sale or disposal of capital assets is recognized. The fund financial statements recognize only the proceeds from these sales.

The gain (loss) on disposal of capital assets during the year is: (77,744)

Wisconsin Retirement System Pension Plan:

Pension expenditures on the governmental funds are measured by current year employee contributions. Pension expenses on the Statement of Activities are measured by the change in net pension liability and the related deferred inflows and outflows of resources.

Pension Plan	744,632	
Other Post-Employment Benefits Payable	<u>144,543</u>	889,175

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 is: 986,886

In governmental funds, interest payments on outstanding debt are reported as an expenditure when paid. In the statement of activities interest is reported as it accrues:

Interest Paid During the Current Period	393,251	
Interest Accrued During the Current Period	<u>(386,109)</u>	7,142

The premium on debt issued is amortized over the life of the related debt in the statement of activities. The debt premium is considered an other financing source in the governmental funds. In the current year this amount consists of

35,391

Change in Net Position of Governmental Activities \$ 483,613

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021**

	<u>Employee Benefit Trust Funds</u>
ASSETS	
Cash and Investments	\$ 1,965,988
LIABILITIES	
Due to Governmental Funds	<u>12,046</u>
NET POSITION	
Restricted	<u><u>\$ 1,953,942</u></u>

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2021**

	<u>Employee Benefit Trust Funds</u>	<u>Private Purpose Trust Funds</u>
ADDITIONS		
Local Sources:		
Interest	\$ 8,848	\$ -
Other Sources	317,899	-
Total Additions	<u>326,747</u>	<u>-</u>
DEDUCTIONS		
Trust Fund Disbursements	<u>130,482</u>	<u>-</u>
CHANGE IN NET POSITION	196,265	-
Net Position - Beginning of Year	812,275	88,674
Change in Accounting Principle	<u>945,402</u>	<u>(88,674)</u>
Net Position - Beginning of Year - Restated	<u>1,757,677</u>	<u>-</u>
NET POSITION - END OF YEAR	<u><u>\$ 1,953,942</u></u>	<u><u>\$ -</u></u>

NOTES TO BASIC FINANCIAL STATEMENTS

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The financial statements of the Unity School District (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental 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.

B. Reporting Entity

The Unity School District is organized as a common school district. The District, governed by a seven member elected school board, operates grades pre-kindergarten through twelve and is comprised of all or parts of eleven taxing districts.

The financial reporting of the District is defined by the GASB to consist 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 the exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The basic financial statements of the District consist solely of the primary government. No other organizations were identified for inclusion in the financial reporting entity of the District.

C. Government-Wide and Fund Financial Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds) as described below:

Government-Wide Statements

The statement of net position and the statement of activities present financial information about the District's governmental type activities. (The District had no business-type activities for the reporting year.) 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 of 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.

UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Government-Wide and Fund Financial Statements (Continued)

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 nonmajor funds.

The District has the following major governmental funds:

General Fund – The General Fund is the operating fund of the District. It is used to account for all financial resources of the District except those required to be accounted for in another fund.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of capital facilities (other than those financed by trust funds).

Additionally, the District reports the following fiduciary fund:

Employee Benefit Trust Fund – The Employee Benefit Trust Fund is used to account for assets held by the District in a trustee capacity for employees. Such assets include early retirement benefits.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting

The government-wide and fiduciary trust funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange 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. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Fiduciary agency funds do not have a measurement focus.

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 measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after the end of the fiscal year. Expenditures are recorded 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.

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in financial statements and accompanying notes. Actual results could differ from those estimates.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Inflows/Outflows of Resources and Net Position or Equity

1. Deposits and Investments

Investments of the District are stated at fair value. Cash and investment balances for individual funds are pooled unless maintained in segregated accounts.

The District is required to invest its funds in accordance with Wisconsin Statutes 66.0603 and 67.11(2). State statutes permit the District to invest available cash balances, other than debt service funds, in time deposits of authorized depositories, U.S. Treasury obligations, U.S. agency issues, 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 municipal obligations, obligations of the United States and the local government pooled-investment fund.

Donations to the District of securities or other property are considered trust funds and are invested as the donor specifies. In the absence of any specific directions, the District may invest the donated items in accordance with the laws applicable to trust investments.

2. Receivables and Payables

Property Taxes. 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. The county treasurer who then makes settlement with the city, town, village, and school districts before retaining any for county purposes collects second installment real estate taxes and delinquent taxes.

The District's property taxes are levied on or before October 31 on the equalized property valuation certified by the Department of Revenue. 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 31st, and a final payment no later than the following July 31st. The District is paid by the collecting municipality its proportionate share of tax collections received through the last day of the preceding month on or before January 15th, and by the 20th of each subsequent month thereafter. On or before August 20th, the County Treasurer makes full settlement to the District for any remaining balance. The County assumes all responsibility for delinquent real property taxes.

Property taxes are recognized as revenue in the period for which taxes are levied. The 2020 tax levy is used to finance operations of the District's fiscal year ended June 30, 2021. All property taxes are considered due on January 1st, 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 30th and are available to pay current liabilities.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Inflows/Outflows of Resources and Net Position or Equity (Continued)

2. Receivables and Payables (Continued)

Accounts Receivable. All accounts receivable are shown at gross amounts. No allowance for uncollectible accounts has been provided since such allowance would not be material.

Interfund Balances. The current portion of lending/borrowing arrangements between funds is identified as "due to/from other funds". The noncurrent portion of outstanding balances between funds is reported as "advances to/from other funds". Advances between funds are classified as nonspendable to indicate that they are not available for appropriation and are not expendable available financial resources. For government-wide financial statements, eliminations were made for amounts due to and due from within the same fund type.

3. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds, if material, are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

4. Capital Assets

Capital assets are reported at actual cost or estimated historical costs based on an appraisal conducted by an independent third-party appraisal firm. Donated assets are reported at acquisition value at the time received.

Capitalization thresholds (the dollar valued above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements are as follows:

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Land	\$5,000	N/A	N/A
Land Improvements	5,000	Straight-line	20 Years
Buildings	5,000	Straight-line	50 Years
Building Improvements	5,000	Straight-line	7-30 Years
Furniture and Equipment	5,000	Straight-line	5-20 Years
Vehicles	5,000	Straight-line	5 Years

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Inflows/Outflows of Resources and Net Position or Equity (Continued)

5. Deferred Outflows of Resources

The District reports decreases in net position or fund balance that relate to future periods as deferred outflows of resources in a separate section of its government-wide statements of net position or governmental fund balance sheet. The District reports deferred outflows of resources for pension and other postemployment benefit (OPEB) related items.

6. Deferred Inflows of Resources

The District reports increases in net position or fund balance that relate to future periods as deferred inflows of resources in a separate section of its government-wide statements of net position or governmental fund balance sheet. The District reports deferred inflows of resources for pension and OPEB related items.

7. Other Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Unity School District Postemployment Benefits Trust (Trust) and additions to/deductions from the Trust's fiduciary net position have been determined on the same basis as they are reported by the Trust. For this purpose, the Trust recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

8. Wisconsin Retirement System Pension Plan Benefits

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

9. Long-Term Obligations

In the government-wide financial statements, outstanding long-term debt and other long-term obligations are reported as liabilities. In the fund financial statements, governmental fund types recognize debt premiums and discounts, as well as debt issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. As required by state statute, premium and accrued interest received as part of the proceeds are recorded in the debt service fund.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Inflows/Outflows of Resources and Net Position or Equity (Continued)

10. Use of Restricted Resources

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

11. Equity Classifications

Fund equity, representing the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources, is classified as follows in the District's financial statements:

Government-Wide Statements. Fund equity is classified as net position in the government-wide financial statements and is displayed in three components. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. 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. All other net position is displayed as unrestricted.

Fund Financial Statements. In the fund financial statements, governmental funds report components of fund balance to provide information about fund balance availability for appropriation. Nonspendable fund balance represents amounts that are inherently nonspendable or assets that are legally or contractually required to be maintained intact. Restricted fund balance represents amounts available for appropriation but intended for a specific use and is legally restricted by outside parties. Committed fund balance represents constraints on spending that the government imposes upon itself by high-level formal action prior to the close of the fiscal period. Assigned fund balance represents resources intended for spending for a purpose set by the government body itself or by some person or body delegated to exercise such authority in accordance with policy established by the board.

Unassigned fund balance is the residual classification for the District's general fund and includes all spendable amounts not contained in the other classifications. It is the District's policy that at the end of each fiscal year, the District will maintain unassigned portion of fund balance for cash flow that is equivalent to a minimum of four months operating costs or 25% of total general fund operating expenditures, whichever is greater.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Inflows/Outflows of Resources and Net Position or Equity (Continued)

11. Equity Classifications (Continued)

Fund Financial Statements (Continued). Committed fund balance is required to be established, modified, or rescinded by resolution of the District Board prior to each year-end. Based on resolution of the District Board, the District Administrator has the authority to establish or modify assigned fund balance. When restricted and unrestricted fund balance is available for an expenditure, it is the District's policy to first use restricted fund balance. When committed, assigned, and unassigned fund balance is available for an expenditure, it is the District's policy to use committed, assigned and finally unassigned fund balance.

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTIBILITY

Accounting principles generally accepted in the United States of America require the disclosure of individual funds that have a deficit balance at year end. At June 30, 2021, the day care community services fund, had a deficit balance of \$84,212. It is expected that this deficit will be eliminated with future charges for services for this program.

In the general fund, expenditures exceeded the budgeted amount for expenditures as shown below:

	Budgeted Amounts		Actual	Variance With Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Instruction:				
Undifferentiated Curriculum	\$ 2,343,063	\$ 2,343,063	\$ 2,405,477	\$ (62,414)
Regular Curriculum	2,504,928	2,504,928	2,592,508	(87,580)
Vocational Curriculum	202,310	202,310	208,078	(5,768)
Physical Curriculum	381,955	381,955	388,730	(6,775)
Support Services:				
Instructional Staff Services	629,234	629,234	698,924	(69,690)
General Administration	270,137	270,137	307,835	(37,698)
Operation and Maintenance	1,763,147	1,763,147	1,893,393	(130,246)
Pupil Transportation	899,155	899,155	907,411	(8,256)
Insurance and Judgments	138,594	138,594	166,436	(27,842)
Debt Services	27,402	27,402	27,412	(10)
Other Support Services	246,781	246,781	359,410	(112,629)
Non-Program:				
Other Non-Program	500	500	654	(154)

These overages were determined necessary and authorized by management.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

The debt service fund accounts for its transactions through separate and distinct bank and investment accounts as recommended by the Department of Public Instruction. In addition, the trust fund uses a separate and distinct account. All other funds share in common cash and investment accounts.

The District's cash and investments balances at June 30, 2021 as shown in the financial statements as follows:

Governmental Funds	\$ 1,830,058
Fiduciary Funds:	
Employee Benefit Trust Funds	1,965,988
Total	<u>\$ 3,796,046</u>

The above balances at June 30, 2021 consisted of the following:

Deposits at Financial Institutions	\$ 2,830,965
Investment with State Local Government	
Pooled-Investment Fund	49,371
Deposits with Fiscal Agent (Employee Benefit Trust Funds)	915,710
Total	<u>\$ 3,796,046</u>

Deposits at Financial Institutions

The insurance coverage of public unit accounts depends upon the type of deposit and the location of the insured depository institution. All time and savings deposits owned by a public unit and held by the public unit's official custodian in an insured depository institution within the State in which the public unit is located are added together and insured up to \$250,000. Separately, all demand deposits owned by a public unit and held by the public unit's official custodian in an insured depository institution within the State in which the public unit is located are added together and insured up to \$250,000. For the purpose of these rules, the term 'time and savings deposits' includes NOW accounts and money market deposit accounts but does not include interest-bearing demand deposit accounts (which were permitted after July 21, 2011). The term 'demand deposits' means both interest-bearing and noninterest-bearing deposits that are payable on demand and for which the depository institution does not reserve the right to require advance notice of an intended withdrawal. The insurance coverage of accounts held by government depositors is different if the depository institution is located outside the State in which the public unit is located. In that case, all deposits, both time and savings deposits and demand deposits, owned by the public unit and held by the public unit's official custodian are added together and insured up to \$250,000. Time and savings deposits are not insured separately from demand deposits.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Deposits at Financial Institutions (Continued)

Coverage under the State Guarantee Fund may not exceed \$400,000 above the amount of coverage under federal depository insurance at any institution and is limited by the availability of the appropriations authorized therein. (Due to the relatively small size of the State Guarantee Fund in relation to the total coverage, total recovery of losses may not be available.) Also, Section 34.07 of the Wisconsin Statutes authorizes the Village to collateralize its deposits that exceed the amount of coverage provided by federal depository insurance and the State Guarantee Fund.

Custodial credit risk for deposits is the risk that, in the event of bank failure, the District's deposits may not be returned. At June 30, 2021, the District's deposits were not exposed to custodial credit risk.

Investments

The District's investments at June 30, 2021 consisted of deposits in the following external investment pool:

Deposits in State Local Government Pooled-Investment Fund. The State of Wisconsin offers a Local Government Investment Pool (LGIP) to local government units to enable them to voluntarily invest idle funds in the State Investment Fund. Local funds are pooled with state funds and invested by a local governmental unit. Interest is earned on a daily basis and withdrawals are generally available on the day of request. Deposits in the LGIP are not covered by federal depository insurance but are subject to coverage under the State Guarantee Fund. Also, the State of Wisconsin Investment Board has obtained a surety bond to protect deposits in the LGIP against defaults in principal payments on the LGIP's investments (subject to certain limitations). The average monthly weighted average maturity of the State Investment Fund's investments for the twelve-month period ended June 30, 2021 was 47 days.

Investments with Fiscal Agent. The deposits with fiscal agent consisted of amount paid into the employee trust fund (see Note 4.B) are held in money market mutual funds. The investments are neither rated nor insured. Interest is earned on a daily basis and funds are available on demand.

Credit risk for investments is the risk that an issuer or other counterparty to an investment will not fulfill its obligation to the holder of the investment. The District's policy is to invest its funds in accordance with provisions of the Wisconsin Statutes previously discussed in Note 1.E.1.

Interest rate risk is the risk that changes in internal rates will adversely affect the fair value of an investment. Generally, the fair values of investments with maturity dates farther into the future are more sensitive to changes in market interest rates. The short-weighted average maturities of the investments in the above external investment pool mitigates this risk to the District.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Fair Value Measurements

The District uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures.

The District follows an accounting standard that defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the quality of inputs used to measure fair value, and requires expanded disclosures about fair value measurements. In accordance with this standard, the District has categorized its investments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1), evaluator models using credit information, market movement and sector news (Level 2) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Financial assets and liabilities recorded on the combined statements of financial position are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Financial assets and liabilities are valued using inputs that are unadjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities.

Level 2 – Financial assets and liabilities are valued based on quoted prices for similar assets, or inputs that are observable, either directly or indirectly for substantially the full term through corroboration with observable market data.

Level 3 – Financial assets and liabilities are valued using pricing inputs which are unobservable for the asset, inputs that reflect the reporting entity’s own assumptions about the assumptions market participants and would use in pricing the asset.

Assets measured at fair value on a recurring basis:

	Level 1	Level 2	Total
Mutual Funds - Equities	\$ 915,710	\$ -	\$ 915,710
Investments Measured at Amortized Cost			49,371
Total Investments			\$ 965,081

Credit risk for investments is the risk that an issuer or other counterparty to an investment will not fulfill its obligations to the holder of the investment. The District’s policy is to invest its funds in accordance with provisions of the Wisconsin Statutes previously discussed in Note 1.E.1.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital Assets

Changes in the capital assets for the year ended June 30, 2021 were as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	\$ 144,053	\$ -	\$ -	\$ 144,053
Construction Work in Progress	<u>347,295</u>	<u>53,237</u>	<u>(400,532)</u>	<u>-</u>
Total Capital Assets, Not Being Depreciated	491,348	53,237	(400,532)	144,053
Capital Assets, Being Depreciated				
Land Improvements	1,348,400	102,747	-	1,451,147
Buildings and Improvements	32,824,685	514,046	(63,539)	33,275,192
Furniture and Equipment	<u>4,305,548</u>	<u>220,144</u>	<u>(344,582)</u>	<u>4,181,110</u>
Total Capital Assets, Being Depreciated	38,478,633	836,937	(408,121)	38,907,449
Accumulated Depreciation for				
Land Improvements	704,686	53,296	-	757,982
Buildings and Improvements	7,346,060	1,438,026	(28,593)	8,755,493
Furniture and Equipment	<u>2,378,401</u>	<u>370,746</u>	<u>(301,784)</u>	<u>2,447,363</u>
Total Accumulated Depreciation	<u>10,429,147</u>	<u>1,862,068</u>	<u>(330,377)</u>	<u>11,960,838</u>
Total Capital Assets, Being Depreciated, Net	<u>28,049,486</u>	<u>(1,025,131)</u>	<u>(77,744)</u>	<u>26,946,611</u>
Governmental Activities Capital Assets, Net	<u>\$ 28,540,834</u>	<u>\$ (971,894)</u>	<u>\$ (478,276)</u>	<u>\$ 27,090,664</u>

Depreciation was charged to governmental functions as follows:

Instruction:	
Regular Instruction	\$ 213,253
Support Services:	
General Administrative Services	2,326
Operation and Maintenance of Plant	49,451
Pupil Transportation Services	47,645
Food Service	15,935
Unallocated Depreciation	<u>1,533,458</u>
Total Depreciation for Governmental Activities	<u>\$ 1,862,068</u>

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of June 30, 2021 was as follows:

Interfund Receivables

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Day Care Community Service Fund	\$ 83,733	Cash Flow
General Fund	Special Projects Fund	14,267	Cash Flow
General Fund	Employee Benefit Trust Fund	12,046	Employee Benefits
Capital Projects Fund	General Fund	5,000	Finance Capital Costs
		<u>\$ 115,046</u>	

Interfund Transfers

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Purpose</u>
Capital Improvements Fund	General Fund	\$ 5,000	Finance Capital Costs

E. Long-Term Obligations

Changes in Long-Term Obligations

Changes in long-term obligations of the District for the year ended June 30, 2021 were as follows:

	<u>Balances July 1, 2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances June 30, 2021</u>	<u>Amounts Due Within One Year</u>
General Obligation Bonds					
from Direct Placements	\$ 13,230,000	\$ -	\$ 765,000	\$ 12,465,000	\$ 780,000
Notes from Direct Borrowings	185,834	-	90,000	95,834	95,834
Notes from Direct Placements	616,000	-	-	616,000	-
Bond Premiums	212,345	-	35,391	176,954	-
Capital Leases	1,214,822	-	131,886	1,082,936	135,380
	<u>\$ 15,459,001</u>	<u>\$ -</u>	<u>\$ 1,022,277</u>	<u>\$ 14,436,724</u>	<u>\$ 1,011,214</u>

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Obligations (Continued)

Changes in Long-Term Obligations (Continued)

General Obligation Debt

Individual general obligation long-term debt issues outstanding at June 30, 2021 were as follows:

	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Interest Rate</u>	<u>Original Issue</u>	<u>Amount Outstanding</u>
General Obligation Bonds:					
School Improvement Bonds	12/30/15	3/1/35	2.75%-3.00%	\$ 9,500,000	\$ 4,770,000
School Improvement Bonds	3/29/16	3/1/25	2.00%	7,995,000	7,695,000
General Obligation Notes:					
Promissory Note	4/16/12	3/15/22	3.75%	845,834	95,834
Promissory Note	6/24/19	3/1/2029	2.33%-2.48%	616,000	616,000
					<u>\$ 13,176,834</u>

Annual debt service fund cash flow requirements for retirement of the above long-term debt principal and interest at June 30, 2021 were as follows:

<u>Fiscal Year Ending June 30</u>	<u>Governmental Activities</u>						<u>Total</u>
	<u>Bonds from Direct Placements</u>		<u>Notes from Direct Borrowings</u>		<u>Notes from Direct Placements</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2022	\$ 780,000	\$ 324,013	\$ 95,834	\$ 3,577	\$ -	\$ 14,754	\$ 1,218,178
2023	795,000	308,413	-	-	81,000	14,754	1,199,167
2024	815,000	292,513	-	-	85,000	12,867	1,205,380
2025	830,000	276,213	-	-	85,000	10,878	1,202,091
2026	845,000	272,663	-	-	90,000	8,872	1,216,535
2027-2031	4,610,000	1,045,675	-	-	275,000	13,647	5,944,322
2032-2035	3,790,000	306,310	-	-	-	-	4,096,310
Total	<u>\$ 12,465,000</u>	<u>\$ 2,825,800</u>	<u>\$ 95,834</u>	<u>\$ 3,577</u>	<u>\$ 616,000</u>	<u>\$ 75,772</u>	<u>\$ 16,081,983</u>

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

Debt Limit (10% of \$1,250,993,669)	\$ 125,099,367
Deduct Long-Term Debt Applicable to Debt Margin	12,560,834
Margin of Indebtedness	<u>\$ 112,538,533</u>

The District's outstanding notes from direct borrowings and direct placements and direct placement general obligation bonds payable are backed by the full faith and credit of the District. The general obligation debt in the governmental funds will be retired by future property tax levies accumulated by the debt service fund. The direct borrowings contain provisions that in an event of default, outstanding amounts become immediately due if the District is unable to make payment.

The District does not have any unused lines of credit as of June 30, 2021.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Obligations (Continued)

Capital Leases

At June 30, 2021, the District had two capital leases outstanding. On June 1, 2019 the District entered into a lease agreement with Apple Financial Services in the amount of \$105,400 for the purchase of Apple Macbooks. On October 30, 2019, the District entered into a lease agreement with BCICapital, Inc. for the purchase of a modular building for the District's childcare program in the amount of \$1,191,014.

The cost and accumulated depreciation recorded for these items is \$1,708,430 and \$361,508, respectively as of June 30, 2021. Future lease payment requirements under the capital lease and the present value of the lease payments at June 30, 2021 are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Amount</u>
2022	\$ 164,101
2023	164,099
2024	136,698
2025	136,698
2026	136,699
2027-2029	<u>478,445</u>
Total Minimum Lease Payments	1,216,740
Less: Amount Representing Interest	<u>133,804</u>
Present Value Net Minimum Lease Payments	<u><u>\$ 1,082,936</u></u>

F. Governmental Fund Balances

The governmental fund balances reported on the fund financial statements at June 30, 2021 consisted of the following:

	<u>Total</u>	<u>Restricted</u>	<u>Unassigned</u>
Major Funds:			
General Fund			
Unassigned	\$ 3,579,255	\$ -	\$ 3,579,255
Common School Funds	22,358	22,358	-
CTE Funds	<u>20,143</u>	<u>20,143</u>	-
Subtotal General Fund	3,621,756	42,501	3,579,255
Debt Service Fund	518,953	518,953	-
Nonmajor Funds:			
Special Revenue Funds:			
Education Trust Fund	199,568	199,568	-
Food Service Fund:			
Restricted	188,175	188,175	-
Community Services:			
Adult Recreation and Education Fund	243,212	243,212	-
Drivers Education Fund	47,595	47,595	-
Pool Fund	103,826	103,826	-
After School Program Fund	82,082	82,082	-
Day Care Fund	(84,212)	(84,212)	-
Capital Improvements Fund	<u>80,473</u>	<u>80,473</u>	-
Subtotal Nonmajor Funds	<u>860,719</u>	<u>860,719</u>	-
Total Governmental Funds Balances at June 30, 2021	<u><u>\$ 5,001,428</u></u>	<u><u>\$ 1,422,173</u></u>	<u><u>\$ 3,579,255</u></u>

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 4 OTHER INFORMATION

A. Wisconsin Retirement System Pension Plan Benefits

General Information about the Pension Plan

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, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided. Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to 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.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Wisconsin Retirement System Pension Plan Benefits (Continued)

General Information about the Pension Plan (Continued)

Post-Retirement 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:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Starting on January 1, 2016, the Executives 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 District's reporting period July 1, 2020 through June 30, 2021, the WRS recognized \$476,553 in contributions from the employer.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Wisconsin Retirement System Pension Plan Benefits (Continued)

General Information about the Pension Plan (Continued)

Contribution rates as of June 30, 2021 are:

	Employee	Employer
General (including Teachers)	6.75 %	6.75 %

Pension Liability/Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the District reported an asset of \$2,538,454 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019 and rolled forward to December 31, 2020. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension asset was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2020, the District's proportion was 0.04065991%, which was a decrease of 0.00044966% from its proportion measured as of December 31, 2019.

For the year ended June 30, 2021, the District recognized pension revenue of \$267,334.

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

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 3,673,921	\$ (791,356)
Effect of Changes of Assumptions	57,577	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(4,765,741)
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	5,854	(3,945)
District Contributions Subsequent to the Measurement Date	248,055	-
Total	\$ 3,985,407	\$ (5,561,042)

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Wisconsin Retirement System Plan Benefits (Continued)

Pension Liability/Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

\$248,055 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	Pension Expense Amount
2022	\$ (466,418)
2023	(127,571)
2024	(864,241)
2025	(365,457)
Thereafter	-

Actuarial assumptions. The total pension liability (asset) in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2019
Measurement Date of Net Pension Liability (Asset):	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	3.1% to 8.6% including inflation
Mortality:	Wisconsin 2018 mortality table
Post-retirement Adjustments:*	1.9%

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the December 31, 2019 actuarial valuation.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Wisconsin Retirement System Pension Plan Benefits (Continued)

Pension Liability/Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (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 arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Core Asset Allocation		Variable Asset Allocation	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	N/A	N/A	70%	4.1%
International Equity	N/A	N/A	30%	4.9%
Equities	51.0%	4.7%	N/A	N/A
Fixed Income	25.0%	0.8%	N/A	N/A
Inflation Sensitive Assets	16.0%	-0.4%	N/A	N/A
Real Estate	8.0%	3.1%	N/A	N/A
Private Equity/Debt	11.0%	7.6%	N/A	N/A
Multi-Asset	4.0%	3.3%	N/A	N/A
Cash	-15.0%	4.1%	N/A	N/A
Totals	100%		100%	

Single Discount rate. A single discount rate of 7.00% was used to measure the total pension liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.00% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2020. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Wisconsin Retirement System Pension Plan Benefits (Continued)

Pension Liability/Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

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 liability (asset) calculated using the discount rate of 7.00%, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's Proportionate Share of the Net Pension Liability (Asset)	\$ 2,416,256	\$ (2,538,454)	\$ (6,177,653)

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>.

B. Other Postemployment Benefit Other Than Pensions (OPEB)

Single-Employer Plan

Plan description

The Unity School District's plan is a single-employer defined benefit plan used to provide postemployment benefits other than pensions (OPEB). The District's OPEB consists of several interdependent pieces arising from the rules of the plan. The amounts paid by the District for continued health care for all classifications that are entitled to a benefit are briefly outlined below. The School Board of the Unity School District is designated as the administrator of the OPEB plan and it reserves the right to alter, amend, or terminate the OPEB at any time for any reason, without consent.

Benefits provided

Teachers: At least 10 years of service as of July 1, 2012. Upon retirement, the District will contribute an additional \$1,000 per year of service worked as of July 1, 2012, up to a maximum of 14 years, to the HRA of eligible retirees. This additional amount will be contributed evenly over a period of 7 years but not to exceed Medicare-eligibility. Retirees that have less than 7 years to reach Medicare-eligibility will have their additional HRA amount of contributed evenly over the number of years remaining to become Medicare-eligible.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 4 OTHER INFORMATION (CONTINUED)

B. Other Postemployment Benefit Other Than Pensions (OPEB) (Continued)

Single-Employer Plan (Continued)

Benefits provided (Continued)

At least 15 years of service as of July 1, 2012. Upon retirement, the District will contribute an additional \$1,500 per year of service worked as of July 1, 2012, up to a maximum of 30 years, to the HRA of eligible retirees. This additional amount will be contributed evenly over a period of 7 years but not to exceed Medicare-eligibility. Retirees that have less than 7 years to reach Medicare-eligibility will have their additional HRA amount of contributed evenly over the number of years remaining to become Medicare-eligible.

Notes:

- *HRA funds may be used towards premiums to remain on the District's health plan or with an outside provider or for approved medical expenses.*
- *Upon retirement, retirees may self-pay the full(100%) amount of required premiums to remain on the District's health plan until Medicare eligible.*

District Administrators: Funded during active years of service. The District shall provide and HRA contribution of \$1,000 until the age of WRS eligibility. These funds will be provided during active years of service and deposited into the individual's HRA account at the end of each school year (last week in July).

Employees covered by benefit terms. At June 30, 2021, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	6
Inactive plan members entitled to but not yet receiving benefit payments	13
Active plan members	135
	154

Contributions

Per Article 6 of the District's Trust Agreement states the District shall make contributions to the Trust from time to time as required per contractual agreement, and, in addition, such other contributions, if any, as it may determine in its discretion. For the year ended June 30, 2021, the District contributed \$176,950 to the plan.

Investments

Investment policy. The School Board of the Unity School District' policy in regard to the allocation of invested assets is established and may be amended by the School Board by a majority vote of its members. It is the policy of the School Board that all investments shall be made and administered in compliance with legal requirements, sections 25.50, 34.05, 34.08, 66.06.07, 120.11(3), 120.12(7), 120.16(5) Wisconsin State Statutes and other regulatory authorities.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 4 OTHER INFORMATION (CONTINUED)

B. Other Postemployment Benefit Other Than Pensions (OPEB) (Continued)

Single-Employer Plan (Continued)

Investments (Continued)

The following was the School Board's asset allocation policy as of June 30, 2021:

<u>Asset Class</u>	<u>Target Allocation</u>
Mutual Funds - Equities	100.0%

Rate of Return. For the year ended June 30, 2021, the annual money-weighted rate of return, net of investment expense, was .56 percent.

Net OPEB Liability (Asset)

Total OPEB Liability - Ending (a)	\$ 889,110
Plan Fiduciary Net Position - Ending (b)	<u>903,664</u>
District's Net OPEB Asset - Ending (a) - (b)	<u>\$ (14,554)</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	101.64%

The District's net OPEB asset was measured as of June 30, 2021, and the total OPEB liability (asset) used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of June 30, 2020, rolled forward to the measurement date of June 30, 2021.

Actuarial Assumptions

The total OPEB liability (asset) in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Salary Increases:	3.0%
Assumed Rate of Return on Plan Assets	2.25%
Plan Participation of Future Retirees	40.0%
Discount Rate:	2.25%
Healthcare Cost Trend Rates	6.50% decreasing 0.10% per year to 5.0% and level thereafter

Mortality rates were based on the Wisconsin Projected Experience Table for Men and Women. The actuarial assumptions used in the valuation were based on the results of an actuarial experience study conducted in 2018 using WRS experience from 2015-2017.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 4 OTHER INFORMATION (CONTINUED)

B. Other Postemployment Benefit Other Than Pensions (OPEB) (Continued)

Single-Employer Plan (Continued)

Actuarial Assumptions (Continued)

The long-term expected rate of return on OPEB plan investments was determined based on the District's investment in mutual. Given this information and based upon the actuary's determination that the level of asset in the District's trust will remain sufficient to pay future retiree benefits, the District determined a 2.25 percent long-term expected rate of return to be reasonable for valuation purposes.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Mutual Funds - Equities	100.0%	2.25%

Discount Rate

The discount rate used to measure the total OPEB liability (asset) was 2.25 percent based upon all projected payments discounted at a long-term expected rate of return of 2.25 percent. This rate is equivalent to the Bond Buyer GO 20-year AA Bond Index published by the Federal Reserve as of the week of the measurement date. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability (asset). Further, the discount rate was determined by looking at actual investment returns for the last three years and take the rounded average, therefore a discount rate of 2.25 percent was used in calculating the District's total OPEB liability.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 4 OTHER INFORMATION (CONTINUED)

B. Other Postemployment Benefit Other Than Pensions (OPEB) (Continued)

Single-Employer Plan (Continued)

Changes in the Net OPEB Liability (Asset)

	Total OPEB Liability (Asset) (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a-b)
Balances at June 30, 2020	\$ 1,169,689	\$ 812,275	\$ 357,414
Changes for the year:			
Service Cost	53,997	-	53,997
Interest	25,908	-	25,908
Differences Between Expected and Actual Experience	(228,465)	-	(228,465)
Changes of Assumptions or Other Input	(41,537)	-	(41,537)
Contributions - Employer	-	176,950	(176,950)
Net Investment Income	-	4,921	(4,921)
Benefit Payments	(90,482)	(90,482)	-
Net Changes	(280,579)	91,389	(371,968)
Balances at June 30, 2021	\$ 889,110	\$ 903,664	\$ (14,554)

Sensitivity of the net OPEB liability (asset) to changes in the discount rate

The following presents the net OPEB (asset) of the District, as well as what the District's net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (1.25%)	Current Discount Rate (2.25%)	1% Increase (3.25%)
Net OPEB Liability (Asset) 6/30/21	\$ 30,398	\$ (14,554)	\$ (57,881)

Sensitivity of the net OPEB liability (asset) to changes in the healthcare cost trend rates

The following presents the net OPEB asset of the District, as well as what the District's net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 4 OTHER INFORMATION (CONTINUED)

B. Other Postemployment Benefit Other Than Pensions (OPEB) (Continued)

Single-Employer Plan (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the District recognized OPEB expense of \$32,407. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB as follows:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 64,373	\$ 205,618
Changes of Assumptions or Other Input	53,108	223,066
Net Difference Between Projected and Actual Earnings on OPEB Investments	23,712	-
Total	<u>\$ 141,193</u>	<u>\$ 428,684</u>

Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30:</u>	OPEB Expense Amount
2022	\$ (28,249)
2023	(30,699)
2024	(32,563)
2025	(34,589)
2026	(37,453)
Thereafter	(123,938)

The plan does not issue separate financial statements.

C. Defined Contribution Plan

The District also sponsors a defined contribution retirement plan under a Health Reimbursement Arrangement (HRA). The District contributes \$1,000 per year for each full-time eligible teacher until the age of retirement. The funds are deposited into individual accounts upon successful completion of services for the preceding year. The teacher is considered fully vested into the HRA when the teacher has completed at least 15 years with the District and upon retirement will have access to their HRA funds. Contributions made on behalf of the employees who terminate employment or do not meet the vesting requirements will be reverted back into the District's HRA fund. The District contributed \$86,600 to the Plan during 2020-21.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 4 OTHER INFORMATION (CONTINUED)

D. 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; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. There has been no significant reduction in insurance coverage from the previous year in any of the District's policies. Settled claims have not exceeded this commercial coverage in any of the past three years.

E. Limitation on School District Revenues

Wisconsin statutes limit the amount of revenues school Districts may derive from general school aids and property taxes. The annual revenue increase from these sources is based on pupil count and is limited to the amount approved by legislative action unless a higher amount has been approved by a referendum. The State also placed a limit on the decrease in the annual revenue cap due to declining enrollments. The State further allows an exemption equal to 75% of the prior year unused allowable revenue.

This limitation does not apply to revenues needed for payment of any general obligation debt service (including refinanced debt) authorized by either of the following:

- A resolution of the school board or by a referendum prior to August 12, 1992.
- A referendum on or after August 12, 1993.

F. Contingencies

The World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. The full impact of COVID-19 is unknown and cannot be reasonably estimated as these events are still developing.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 4 OTHER INFORMATION (CONTINUED)

G. Change in Accounting Principle

During the year ended June 30, 2021, the District adopted GASB Statement No. 84 *Fiduciary Activities*. This pronouncement required the restatement of the June 30, 2020 net position of the governmental activities and fund balance of the Other Governmental Funds to move certain activity out of the fiduciary activities into the governmental funds as shown below:

	Governmental Activities	Other Governmental Funds	Employee Benefit Trust Fund	Private Purpose Trust Fund
Net Position/Fund Balance, June 30, 2020, as Previously Reported	\$ 17,578,394	\$ 31,059	\$ 812,275	\$ 88,674
GASB 84 Implementation	<u>161,896</u>	<u>161,896</u>	<u>945,402</u>	<u>(88,674)</u>
Net Position/Fund Balance, June 30, 2020, as Restated	<u>\$ 17,740,290</u>	<u>\$ 192,955</u>	<u>\$ 1,757,677</u>	<u>\$ -</u>

In addition to the Private Purpose Trust Fund, \$73,221 is included in the restatement of Other Governmental Funds and Governmental Activities relating to the Agency Fund reported in the Statement of Net Position in the 2019-20 financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Local Sources:				
Property Taxes	\$ 8,912,149	\$ 8,912,149	\$ 8,912,149	\$ -
Other Local Sources	68,950	68,950	61,267	(7,683)
Interdistrict Sources	742,316	742,316	734,951	(7,365)
Intermediate Sources	14,495	14,495	15,732	1,237
State Sources	4,070,451	4,070,451	4,095,497	25,046
Federal Sources	687,678	687,678	942,379	254,701
Other Sources	23,500	23,500	97,773	74,273
Total Revenues	<u>14,519,539</u>	<u>14,519,539</u>	<u>14,859,748</u>	<u>340,209</u>
EXPENDITURES				
Instruction:				
Undifferentiated Curriculum	2,343,063	2,343,063	2,405,477	(62,414)
Regular Curriculum	2,504,928	2,504,928	2,592,508	(87,580)
Vocational Curriculum	202,310	202,310	208,078	(5,768)
Physical Curriculum	381,955	381,955	388,730	(6,775)
Special Education Curriculum	1,237,403	1,320,323	1,260,468	59,855
Co-Curricular Activities	322,224	322,224	301,666	20,558
Other Special Needs	176,509	93,589	86,255	7,334
Total Instruction	<u>7,168,392</u>	<u>7,168,392</u>	<u>7,243,182</u>	<u>(74,790)</u>
Support Services:				
Pupil Services	723,002	723,002	653,287	69,715
Instructional Staff Services	629,234	629,234	698,924	(69,690)
General Administration	270,137	270,137	307,835	(37,698)
School Building Administration	766,383	766,383	755,438	10,945
Business Administration	299,736	299,736	286,606	13,130
Operation and Maintenance	1,763,147	1,763,147	1,893,393	(130,246)
Pupil Transportation	899,155	899,155	907,411	(8,256)
Internal Services	85,400	85,400	60,530	24,870
Central Services	26,000	26,000	24,834	1,166
Insurance and Judgments	138,594	138,594	166,436	(27,842)
Debt Services	27,402	27,402	27,412	(10)
Other Support Services	246,781	246,781	359,410	(112,629)
Total Support Services	<u>5,874,971</u>	<u>5,874,971</u>	<u>6,141,516</u>	<u>(266,545)</u>
Non-Program:				
Purchased Instructional Services	1,475,676	1,475,676	1,466,178	9,498
Other Non-Program	500	500	654	(154)
Total Non-Program	<u>1,476,176</u>	<u>1,476,176</u>	<u>1,466,832</u>	<u>9,344</u>
Total Expenditures	<u>14,519,539</u>	<u>14,519,539</u>	<u>14,851,530</u>	<u>(331,991)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	8,218	8,218
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	(5,000)	(5,000)
NET CHANGE IN FUND BALANCE	-	-	3,218	3,218
Fund Balance - Beginning of Year	<u>3,618,538</u>	<u>3,618,538</u>	<u>3,618,538</u>	-
FUND BALANCE - END OF YEAR	<u>\$ 3,618,538</u>	<u>\$ 3,618,538</u>	<u>\$ 3,621,756</u>	<u>\$ 3,218</u>

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF
WISCONSIN RETIREMENT SYSTEM NET PENSION PLAN LIABILITY (ASSET)
LAST TEN MEASUREMENT PERIODS
(SCHEDULE IS PRESENTED PROSPECTIVELY FROM IMPLEMENTATION)**

Measurement Date, December 31,	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
District's proportion of the net pension liability (asset)	0.04659001%	0.04549624%	0.04411217%	0.04290453%	0.04182677%	0.04110957%	0.04065991%
District's proportionate share of the net pension liability (asset)	\$ (1,144,378)	\$ 739,305	\$ 363,590	\$ (1,273,886)	\$ 1,488,065	\$ (1,325,560)	\$ (2,538,454)
District's covered payroll	\$ 6,411,811	\$ 6,259,991	\$ 6,133,239	\$ 6,275,257	\$ 6,285,077	\$ 6,440,791	\$ 6,821,909
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-17.85%	11.81%	5.93%	-20.30%	23.68%	-20.58%	-37.21%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.20%	99.12%	102.93%	96.45%	102.96%	105.26%

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The amounts presented for each fiscal year were determined as of a measurement date of 12/31 that occurred within the fiscal year.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
SCHEDULE OF DISTRICT'S CONTRIBUTIONS TO
WISCONSIN RETIREMENT SYSTEM PENSION PLAN
LAST TEN FISCAL YEARS
(SCHEDULE IS PRESENTED PROSPECTIVELY FROM IMPLEMENTATION)**

Year Ended, June 30,	2015	2016	2017	2018	2019	2020	2021
Contractually Required Contribution	\$ 439,375	\$ 412,821	\$ 404,458	\$ 422,555	\$ 421,535	\$ 438,607	\$ 476,553
Contributions in Relation to the Contractually Required Contributions	(439,375)	(412,821)	(404,458)	(422,555)	(421,535)	(438,607)	(476,553)
Contribution Deficiency (Excess)	<u>\$ -</u>						
District's Covered Payroll	\$ 6,370,549	\$ 6,164,624	\$ 6,166,198	\$ 6,261,189	\$ 6,365,132	\$ 6,591,351	\$ 7,060,047
Contributions as a Percentage of Covered Payroll	6.90%	6.70%	6.56%	6.75%	6.62%	6.65%	6.75%

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

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Changes of Assumptions:

2016 – No significant change in assumptions from the prior year were noted.

2017 – No significant change in assumptions from the prior year were noted.

2018 – No significant change in assumptions from the prior year were noted.

2019 – Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015-17. Based on the experience study conducted in 2018, actuarial assumptions used to develop Total Pension Liability changed, including the discount rate, long-term expected rate of return, post-retirement adjustments, wage inflation rate, mortality and separation rates.

2020 – No significant change in assumptions from the prior year were noted.

2021 – No significant change in assumptions from the prior year were noted.

See accompanying Notes to Required Supplementary Information.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
SCHEDULE OF CHANGES IN THE DISTRICT'S OPEB LIABILITY (ASSET) AND RELATED RATIOS
LAST TEN MEASUREMENT PERIODS
(SCHEDULE IS PRESENTED PROSPECTIVELY FROM IMPLEMENTATION)**

	2017	2018	2019	2020	2021
Total OPEB Liability					
Service Cost	\$ 62,127	\$ 62,127	\$ 59,457	\$ 41,661	\$ 53,997
Interest	43,210	44,101	47,340	38,358	25,908
Differences Between Expected and Actual Experience	-	-	91,961	-	(228,465)
Changes of Assumptions or Other Input	-	(20,051)	(246,164)	66,386	(41,537)
Benefit Payments	(111,446)	(48,293)	(116,669)	(103,634)	(90,482)
Net Change in Total OPEB Liability	<u>(6,109)</u>	<u>37,884</u>	<u>(164,075)</u>	<u>42,771</u>	<u>(280,579)</u>
Total OPEB Liability - Beginning	1,259,218	1,253,109	1,290,993	1,126,918	1,169,689
Total OPEB Liability - Ending (a)	<u>\$ 1,253,109</u>	<u>\$ 1,290,993</u>	<u>\$ 1,126,918</u>	<u>\$ 1,169,689</u>	<u>\$ 889,110</u>
Plan Fiduciary Net Position					
Contributions - Employer	\$ 214,473	\$ -	\$ 235,959	\$ 216,950	\$ 176,950
Net Investment Income	3,840	7,601	13,537	15,782	4,921
Benefit Payments	(111,446)	(48,293)	(116,669)	(103,634)	(90,482)
Net Change in Plan Fiduciary Net Position	<u>106,867</u>	<u>(40,692)</u>	<u>132,827</u>	<u>129,098</u>	<u>91,389</u>
Plan Fiduciary Net Position - Beginning	484,175	591,042	550,350	683,177	812,275
Plan Fiduciary Net Position - Ending (b)	<u>\$ 591,042</u>	<u>\$ 550,350</u>	<u>\$ 683,177</u>	<u>\$ 812,275</u>	<u>\$ 903,664</u>
District's Net OPEB Liability - Ending (a) - (b)	<u>\$ 662,067</u>	<u>\$ 740,643</u>	<u>\$ 443,741</u>	<u>\$ 357,414</u>	<u>\$ (14,554)</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.17%	42.63%	60.62%	69.44%	101.64%
Covered Employee Payroll	\$ 4,031,069	\$ 4,031,069	\$ 5,886,120	\$ 5,886,120	\$ 6,440,482
District's Total OPEB Liability as a Percentage of Covered Employee Payroll	16.42%	18.37%	7.54%	6.07%	-0.23%

Changes of Assumptions:

2018 – No significant change in assumptions from the prior year were noted.
2019 – The discount rate changed from 3.75 percent in 2017-18 to 3.50 percent in 2018-19.
2020 – The discount rate was changed from 3.50 percent in 2018-19 to 1.76 percent in 2019-20.
2021 – The discount rate was changed from 1.76 percent in 2019-20 to 2.25 percent in 2020-21.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
SCHEDULE OF DISTRICT'S CONTRIBUTIONS TO OPEB PLAN
LAST TEN FISCAL YEARS
(SCHEDULE IS PRESENTED PROSPECTIVELY FROM IMPLEMENTATION)**

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Actuarially Determined Contribution (ADC)	\$ 235,959	\$ 235,959	\$ 216,950	\$ 216,950	\$ 175,603
Contributions in Relation to the Actuarially Determined Contribution	214,473	-	235,959	216,950	176,950
Contribution Deficiency (Excess)	<u>\$ 21,486</u>	<u>\$ 235,959</u>	<u>\$ (19,009)</u>	<u>\$ -</u>	<u>\$ (1,347)</u>
Covered Employee Payroll	\$ 4,031,069	\$ 4,031,069	\$ 5,886,120	\$ 5,886,120	\$ 6,440,482
Contributions as a Percentage of Covered Employee Payroll	5.32%	0.00%	4.01%	3.69%	2.75%

Notes to Schedule

Valuation Dated: July 1, 2020

Measurement Dated: June 30, 2021

Methods and assumptions used to determine contribution rates:

Actuary Cost Method:	Entry Age Normal
Amortization Method:	Level-Dollar
Asset Valuation Method:	Market Value
Inflation:	2.0%
Healthcare Cost Trend Rates	6.5% decreasing 0.10% per year down to 5.0%, and level thereafter
Salary Increases:	3.00%
Discount Rate:	2.25%
Investment Rate of Return:	2.25%
Plan Participation:	40% of future retirees
Mortality:	Wisconsin 2018 mortality table adjusted for future mortality improvements using the MP-2018 fully generated improvement scale (multiplied 60%)

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
SCHEDULE OF DISTRICT'S INVESTMENT RETURNS ON OPEB PLAN ASSETS
LAST TEN FISCAL YEARS
(SCHEDULE IS PRESENTED PROSPECTIVELY FROM IMPLEMENTATION)**

<u>Year</u>	
2017	0.50%
2018	0.95%
2019	1.56%
2020	1.76%
2021	0.56%

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2021**

BUDGETARY INFORMATION

GASB Statement No. 34 requires the presentation of budgetary comparison schedules for the general fund and for each major special revenue fund. Budgetary information for the general fund is derived from the District's annual operating budget.

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. The District's legally adopted budget and budgetary expenditure control is exercised at the one digit function level in the general fund and at the fund 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 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 the 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.

Budget amounts in the financial statements include both the original adopted budget and the final budget.

EXCESS OF EXPENDITURES OVER BUDGET

Comparisons of actual revenues and expenditures to budgeted amounts for the District's general fund are presented as required supplementary information following the basic financial statements. Expenditures in excess of budgeted amounts at the legally adopted levels for each of the functions are shown in that schedule.

SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND STATEMENTS

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
COMBINING BUDGETARY COMPARISON SCHEDULE
FUND 10 AND FUND 27
YEAR ENDED JUNE 30, 2021**

	Original Budgets				Final Budgets				Actuals			
	Fund 10	Fund 27	Elimination	Totals	Fund 10	Fund 27	Elimination	Totals	Fund 10	Fund 27	Elimination	Totals
	General	Special	Adjustments		General	Special	Adjustments		General	Special	Adjustments	
Fund	Education Fund			Fund	Education Fund			Fund	Education Fund			
REVENUES												
Local Sources:												
Property Taxes	\$ 8,912,149	\$ -	\$ -	\$ 8,912,149	\$ 8,912,149	\$ -	\$ -	\$ 8,912,149	\$ 8,912,149	\$ -	\$ -	\$ 8,912,149
Other Local Sources	68,950	-	-	68,950	68,950	-	-	68,950	61,267	-	-	61,267
Interdistrict Sources	730,316	12,000	-	742,316	730,316	12,000	-	742,316	715,939	19,012	-	734,951
Intermediate Sources	14,495	-	-	14,495	14,495	-	-	14,495	15,732	-	-	15,732
State Sources	3,624,301	446,150	-	4,070,451	3,624,301	446,150	-	4,070,451	3,610,596	484,901	-	4,095,497
Federal Sources	441,983	245,695	-	687,678	441,983	245,695	-	687,678	694,456	247,923	-	942,379
Other Sources	23,500	-	-	23,500	23,500	-	-	23,500	97,773	-	-	97,773
Total Revenues	13,815,694	703,845	-	14,519,539	13,815,694	703,845	-	14,519,539	14,107,912	751,836	-	14,859,748
EXPENDITURES												
Instruction:												
Undifferentiated Curriculum	2,343,063	-	-	2,343,063	2,343,063	-	-	2,343,063	2,405,477	-	-	2,405,477
Regular Curriculum	2,504,928	-	-	2,504,928	2,504,928	-	-	2,504,928	2,592,508	-	-	2,592,508
Vocational Curriculum	201,810	500	-	202,310	201,810	500	-	202,310	208,078	-	-	208,078
Physical Curriculum	381,955	-	-	381,955	381,955	-	-	381,955	388,730	-	-	388,730
Special Education Curriculum	-	1,237,403	-	1,237,403	-	1,320,323	-	1,320,323	-	1,260,468	-	1,260,468
Co-Curricular Activities	322,224	-	-	322,224	322,224	-	-	322,224	301,666	-	-	301,666
Other Special Needs	93,589	82,920	-	176,509	93,589	-	-	93,589	86,255	-	-	86,255
Total Instruction	5,847,569	1,320,823	-	7,168,392	5,847,569	1,320,823	-	7,168,392	5,982,714	1,260,468	-	7,243,182
Support Services:												
Pupil Services	506,866	216,136	-	723,002	506,866	216,136	-	723,002	428,254	225,033	-	653,287
Instructional Staff Services	429,216	200,018	-	629,234	429,216	200,018	-	629,234	503,851	195,073	-	698,924
General Administration	270,137	-	-	270,137	270,137	-	-	270,137	307,835	-	-	307,835
School Building Administration	766,383	-	-	766,383	766,383	-	-	766,383	755,438	-	-	755,438
Business Administration	299,736	-	-	299,736	299,736	-	-	299,736	286,606	-	-	286,606
Operation and Maintenance	1,763,147	-	-	1,763,147	1,763,147	-	-	1,763,147	1,893,393	-	-	1,893,393
Pupil Transportation	775,205	123,950	-	899,155	775,205	123,950	-	899,155	777,316	130,095	-	907,411
Internal Services	85,400	-	-	85,400	85,400	-	-	85,400	60,530	-	-	60,530
Central Services	25,500	500	-	26,000	25,500	500	-	26,000	24,834	-	-	24,834
Insurance and Judgments	138,594	-	-	138,594	138,594	-	-	138,594	166,436	-	-	166,436
Debt Services	27,402	-	-	27,402	27,402	-	-	27,402	27,412	-	-	27,412
Other Support Services	246,781	-	-	246,781	246,781	-	-	246,781	359,410	-	-	359,410
Total Support Services	5,334,367	540,604	-	5,874,971	5,334,367	540,604	-	5,874,971	5,591,315	550,201	-	6,141,516
Non-Program:												
Purchased Instructional Services	1,472,176	3,500	-	1,475,676	1,472,176	3,500	-	1,475,676	1,443,064	23,114	-	1,466,178
Other Non-Program	500	-	-	500	500	-	-	500	654	-	-	654
Total Non-Program	1,472,676	3,500	-	1,476,176	1,472,676	3,500	-	1,476,176	1,443,718	23,114	-	1,466,832
Total Expenditures	12,654,612	1,864,927	-	14,519,539	12,654,612	1,864,927	-	14,519,539	13,017,747	1,833,783	-	14,851,530
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,161,082	(1,161,082)	-	-	1,161,082	(1,161,082)	-	-	1,090,165	(1,081,947)	-	8,218
OTHER FINANCING SOURCES (USES)												
Transfers In	-	1,161,082	(1,161,082)	-	-	1,161,082	(1,161,082)	-	-	1,081,947	(1,081,947)	-
Transfers Out	(1,161,082)	-	1,161,082	-	(1,161,082)	-	1,161,082	-	(1,086,947)	-	1,081,947	(5,000)
Total Other Financing Sources (Uses)	(1,161,082)	1,161,082	-	-	(1,161,082)	1,161,082	-	-	(1,086,947)	1,081,947	-	(5,000)
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-	-	-	3,218	-	-	3,218
Fund Balance - Beginning of Year	3,618,538	-	-	3,618,538	3,618,538	-	-	3,618,538	3,618,538	-	-	3,618,538
FUND BALANCE - END OF YEAR	\$ 3,618,538	\$ -	\$ -	\$ 3,618,538	\$ 3,618,538	\$ -	\$ -	\$ 3,618,538	\$ 3,621,756	\$ -	\$ -	\$ 3,621,756

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
BUDGETARY COMPARISON SCHEDULE
FUND 10
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Local Sources:				
Property Taxes	\$ 8,912,149	\$ 8,912,149	\$ 8,912,149	\$ -
Other Local Sources	68,950	68,950	61,267	(7,683)
Interdistrict Sources	730,316	730,316	715,939	(14,377)
Intermediate Sources	14,495	14,495	15,732	1,237
State Sources	3,624,301	3,624,301	3,610,596	(13,705)
Federal Sources	441,983	441,983	694,456	252,473
Other Sources	23,500	23,500	97,773	74,273
Total Revenues	<u>13,815,694</u>	<u>13,815,694</u>	<u>14,107,912</u>	<u>292,218</u>
EXPENDITURES				
Instruction:				
Undifferentiated Curriculum	2,343,063	2,343,063	2,405,477	(62,414)
Regular Curriculum	2,504,928	2,504,928	2,592,508	(87,580)
Vocational Curriculum	201,810	201,810	208,078	(6,268)
Physical Curriculum	381,955	381,955	388,730	(6,775)
Co-Curricular Activities	322,224	322,224	301,666	20,558
Other Special Needs	93,589	93,589	86,255	7,334
Total Instruction	<u>5,847,569</u>	<u>5,847,569</u>	<u>5,982,714</u>	<u>(135,145)</u>
Support Services:				
Pupil Services	506,866	506,866	428,254	78,612
Instructional Staff Services	429,216	429,216	503,851	(74,635)
General Administration	270,137	270,137	307,835	(37,698)
School Building Administration	766,383	766,383	755,438	10,945
Business Administration	299,736	299,736	286,606	13,130
Operation and Maintenance	1,763,147	1,763,147	1,893,393	(130,246)
Pupil Transportation	775,205	775,205	777,316	(2,111)
Internal Services	85,400	85,400	60,530	24,870
Central Services	25,500	25,500	24,834	666
Insurance and Judgments	138,594	138,594	166,436	(27,842)
Debt Services	27,402	27,402	27,412	(10)
Other Support Services	246,781	246,781	359,410	(112,629)
Total Support Services	<u>5,334,367</u>	<u>5,334,367</u>	<u>5,591,315</u>	<u>(256,948)</u>
Non-Program:				
Purchased Instructional Services	1,472,176	1,472,176	1,443,064	29,112
Other Non-Program	500	500	654	(154)
Total Non-Program	<u>1,472,676</u>	<u>1,472,676</u>	<u>1,443,718</u>	<u>28,958</u>
Total Expenditures	<u>12,654,612</u>	<u>12,654,612</u>	<u>13,017,747</u>	<u>(363,135)</u>
EXCESS OF REVENUES OVER EXPENDITURES	1,161,082	1,161,082	1,090,165	(70,917)
OTHER FINANCING SOURCES (USES)				
Transfers Out	(1,161,082)	(1,161,082)	(1,086,947)	74,135
NET CHANGE IN FUND BALANCE	-	-	3,218	3,218
Fund Balance - Beginning of Year	3,618,538	3,618,538	3,618,538	-
FUND BALANCE - END OF YEAR	<u>\$ 3,618,538</u>	<u>\$ 3,618,538</u>	<u>\$ 3,621,756</u>	<u>\$ 3,218</u>

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
BUDGETARY COMPARISON SCHEDULE
FUND 27
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Local Sources:				
Interdistrict Sources	\$ 12,000	\$ 12,000	\$ 19,012	\$ 7,012
State Sources	446,150	446,150	484,901	38,751
Federal Sources	245,695	245,695	247,923	2,228
Total Revenues	<u>703,845</u>	<u>703,845</u>	<u>751,836</u>	<u>47,991</u>
EXPENDITURES				
Instruction:				
Vocational Curriculum	500	500	-	500
Special Education Curriculum	1,237,403	1,320,323	1,260,468	59,855
Other Special Needs	82,920	-	-	-
Total Instruction	<u>1,320,823</u>	<u>1,320,823</u>	<u>1,260,468</u>	<u>60,355</u>
Support Services:				
Pupil Services	216,136	216,136	225,033	(8,897)
Instructional Staff Services	200,018	200,018	195,073	4,945
Pupil Transportation	123,950	123,950	130,095	(6,145)
Central Services	500	500	-	500
Total Support Services	<u>540,604</u>	<u>540,604</u>	<u>550,201</u>	<u>(9,597)</u>
Non-Program:				
Purchased Instructional Services	<u>3,500</u>	<u>3,500</u>	<u>23,114</u>	<u>(19,614)</u>
Total Expenditures	<u>1,864,927</u>	<u>1,864,927</u>	<u>1,833,783</u>	<u>31,144</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,161,082)	(1,161,082)	(1,081,947)	79,135
OTHER FINANCING SOURCES				
Transfers In	<u>1,161,082</u>	<u>1,161,082</u>	<u>1,081,947</u>	<u>(79,135)</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
YEAR ENDED JUNE 30, 2021**

	Special Revenue Funds									
	Community Services							Capital Improvement Trust Program	Total Nonmajor Governmental Funds	
	Education Trust	Special Projects	Food Service	Adult Recreation and Education	Drivers Education	Pool	After School Program			Day Care Program
ASSETS										
Cash and Investments	\$ 199,787	\$ -	\$ 174,242	\$ 245,322	\$ 47,595	\$ 104,771	\$ 82,082	\$ -	\$ 75,473	\$ 929,272
Accounts Receivable	-	-	-	-	-	-	-	1,000	-	1,000
Due from Other Governments	-	16,474	31,148	-	-	-	-	-	-	47,622
Due from Other Governmental Funds	-	-	-	-	-	-	-	-	5,000	5,000
Total Assets	<u>\$ 199,787</u>	<u>\$ 16,474</u>	<u>\$ 205,390</u>	<u>\$ 245,322</u>	<u>\$ 47,595</u>	<u>\$ 104,771</u>	<u>\$ 82,082</u>	<u>\$ 1,000</u>	<u>\$ 80,473</u>	<u>\$ 982,894</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts Payable	\$ 219	\$ -	\$ -	\$ -	\$ -	\$ 184	\$ -	\$ 1,479	\$ -	\$ 1,882
Accrued Salaries and Wages	-	1,709	500	1,565	-	667	-	-	-	4,441
Payroll Taxes and Withholdings	-	498	72	545	-	94	-	-	-	1,209
Due to Other Governmental Funds	-	14,267	-	-	-	-	-	83,733	-	98,000
Unearned Revenue	-	-	16,643	-	-	-	-	-	-	16,643
Total Liabilities	<u>219</u>	<u>16,474</u>	<u>17,215</u>	<u>2,110</u>	<u>-</u>	<u>945</u>	<u>-</u>	<u>85,212</u>	<u>-</u>	<u>122,175</u>
Fund Balances:										
Restricted	<u>199,568</u>	<u>-</u>	<u>188,175</u>	<u>243,212</u>	<u>47,595</u>	<u>103,826</u>	<u>82,082</u>	<u>(84,212)</u>	<u>80,473</u>	<u>860,719</u>
Total Liabilities and Fund Balances	<u>\$ 199,787</u>	<u>\$ 16,474</u>	<u>\$ 205,390</u>	<u>\$ 245,322</u>	<u>\$ 47,595</u>	<u>\$ 104,771</u>	<u>\$ 82,082</u>	<u>\$ 1,000</u>	<u>\$ 80,473</u>	<u>\$ 982,894</u>

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2021**

	Special Revenue Funds								Capital Improvement Trust Fund	Total Nonmajor Governmental Funds
			Community Services							
	Education Trust	Special Projects	Food Service	Adult Recreation and Education	Drivers Education	Pool	After School Program	Day Care Program		
REVENUES										
Local Sources:										
Property Taxes	\$ -	\$ -	\$ -	\$ 147,730	\$ 16,830	\$ 125,359	\$ 93,659	\$ 168,000	\$ -	\$ 551,578
Other Local Sources	81,284	-	10,632	18,131	-	9,958	-	138,141	8	258,154
Intermediate Sources	-	-	-	-	-	-	-	1,000	-	1,000
State Sources	-	-	13,946	-	-	-	-	91,930	-	105,876
Federal Sources	-	16,474	764,964	-	-	-	-	-	-	781,438
Other Sources	-	-	-	-	-	-	-	652	-	652
Total Revenues	81,284	16,474	789,542	165,861	16,830	135,317	93,659	399,723	8	1,698,698
EXPENDITURES										
Instruction:										
Regular Instruction	792	-	-	-	-	-	-	-	-	80,792
Special Instruction	-	16,474	-	-	-	-	-	-	-	16,474
Other Instruction	36,489	-	-	-	-	-	-	-	-	36,489
Support Services:										
School Building Administration	2,300	-	-	-	-	-	-	-	-	2,300
Operation and Maintenance of Plant	-	-	-	-	-	38,473	38,431	5,009	-	81,913
Food Service	-	-	769,568	-	-	-	-	-	-	769,568
Debt Services	-	-	-	-	-	-	-	136,699	-	136,699
Other Support Services	-	-	-	-	-	-	-	1,890	-	1,890
Community Services	-	-	-	143,609	15,902	54,051	31,633	349,262	-	594,457
Post-Secondary Scholarships	35,090	-	-	-	-	-	-	-	-	35,090
Total Expenditures	74,671	16,474	769,568	143,609	15,902	92,524	70,064	492,860	-	1,675,672
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,613	-	19,974	22,252	928	42,793	23,595	(93,137)	8	23,026
OTHER FINANCING SOURCES (USES)										
Transfers In	-	-	-	-	-	-	-	-	5,000	5,000
NET CHANGE IN FUND BALANCES	6,613	-	19,974	22,252	928	42,793	23,595	(93,137)	5,008	28,026
Fund Balances - Beginning of Year	31,059	-	168,201	220,960	46,667	61,033	58,487	8,925	75,465	670,797
Change in Accounting Principle	161,896	-	-	-	-	-	-	-	-	161,896
Fund Balances - Beginning of Year - Restated	192,955	-	168,201	220,960	46,667	61,033	58,487	8,925	75,465	832,693
FUND BALANCES - END OF YEAR	<u>\$ 199,568</u>	<u>\$ -</u>	<u>\$ 188,175</u>	<u>\$ 243,212</u>	<u>\$ 47,595</u>	<u>\$ 103,826</u>	<u>\$ 82,082</u>	<u>\$ (84,212)</u>	<u>\$ 80,473</u>	<u>\$ 860,719</u>

UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
DEBT SERVICE FUND
DETAILED BALANCE SHEET
JUNE 30, 2021

	Referendum Debt Service	Non-Referendum Debt Service	Total
ASSETS			
Cash and Investments	\$ 507,122	\$ 11,831	\$ 518,953
 LIABILITIES AND FUND BALANCES			
Fund Balances:			
Restricted	\$ 507,122	\$ 11,831	\$ 518,953

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
DEBT SERVICE FUND
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGE IN FUND BALANCES
YEAR END JUNE 30, 2021**

	Referendum Debt Service	Non-Referendum Debt Service	Total
REVENUES			
Local Sources:			
Property Taxes	\$ 1,197,263	\$ 111,723	\$ 1,308,986
Other Local Sources	58	-	58
Total Revenues	<u>1,197,321</u>	<u>111,723</u>	<u>1,309,044</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	765,000	90,000	855,000
Interest and Fiscal Fees	<u>339,313</u>	<u>21,751</u>	<u>361,064</u>
Total Expenditures	<u>1,104,313</u>	<u>111,751</u>	<u>1,216,064</u>
NET CHANGE IN FUND BALANCES	93,008	(28)	92,980
Fund Balances - Beginning of Year	<u>414,114</u>	<u>11,859</u>	<u>425,973</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 507,122</u></u>	<u><u>\$ 11,831</u></u>	<u><u>\$ 518,953</u></u>

SINGLE AUDIT SECTION

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR END JUNE 30, 2021**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued Receivable (Unearned Revenue) July 1, 2020	Federal Expenditures	Grant Reimbursements	Accrued Receivable (Unearned Revenue) June 30, 2021	
<u>U.S. Department of Agriculture</u>									
Wisconsin Department of Public Instruction:									
Child Nutrition Cluster:									
Noncash Commodities	10.555	*	WI DPI	2021-480238-DPI-NSL-547	\$ -	\$ -	\$ 48,674	\$ 48,674	\$ -
COVID 19 - Summer Food Service Program For Children	10.559	*	WI DPI	2021-480238-DPI-SFSP-566	-	65,928	642,287	676,311	31,904
Total Child Nutrition Cluster					-	65,928	690,961	724,985	31,904
Fresh Fruit and Vegetable Program - July	10.582		WI DPI	2021-480238-DPI-FFVPJULPUB-594	-	-	2,872	2,872	-
Fresh Fruit and Vegetable Program - October	10.582		WI DPI	2021-480238-DPI-FFVPOCTPUB-376	-	2,403	16,272	18,675	84.
Farm to School Grant Program	10.575		DIRECT	0503459900000	-	-	54,859	54,859	-
Total Department of Agriculture					-	68,331	764,964	801,391	31,904
<u>U.S. Department of Education</u>									
Direct Grant:									
Impact Aid	84.041		DIRECT	DIRECT	-	-	127,402	127,402	-
Indian Education	84.060		DIRECT	DIRECT	-	-	16,474	-	16,474
Subtotal Direct Grants					-	-	143,876	127,402	16,474
<u>U.S. Department of Education (Continued)</u>									
Wisconsin Department of Public Instruction:									
ESEA Title I-A Basic Grant	84.010		WI DPI	2021-480238-DPI-TIA-141	-	182,561	181,635	182,561	181,635
Special Education Cluster:									
IDEA Flow Through	84.027		WI DPI	2021-480238-DPI-IDEA-F-341	-	127,672	214,770	127,672	214,770
IDEA Preschool Entitlement	84.173		WI DPI	2021-480238-DPI-IDEA-P-347	-	5,200	5,294	5,200	5,294
Total Special Education Cluster					-	132,872	220,064	132,872	220,064

* Tested as major federal program

See accompanying Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR END JUNE 30, 2021**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued Receivable (Unearned Revenue) July 1, 2020	Federal Expenditures	Grant Reimbursements	Accrued Receivable (Unearned Revenue) June 30, 2021
<u>U.S. Department of Education (Continued)</u>								
Wisconsin Department of Public Instruction (Continued):								
ESEA Title II-A Teacher and Principal Training and Recruiting Fund	84.367	WI DPI	2021-480238-DPI-TIIA-365	\$ -	\$ 30,905	\$ 34,105	\$ 30,905	\$ 34,105
Title IV-A Student Support and Academic Enrichment Grant	84.424	WI DPI	2021-480238-DPI-TIVA-A-381	-	15,862	13,074	15,862	13,074
COVID-19 - Governor's Emergency Education Relief Fund	84.425C	WI DPI	2021-480238-DPI-GEERF-162	-	-	133,333	-	133,333
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425D	WI DPI	2021-480238-DPI-ESSERF-160	-	-	152,302	-	85 152,302
Total Wisconsin Department of Public Instruction				-	362,200	734,513	362,200	734,513
Total Department of Education				-	362,200	878,389	489,602	750,987
<u>U.S. Department of Health and Human Services</u>								
Wisconsin Department of Health Services:								
Medicaid Cluster:								
Medical Assistance Program	93.778	WI DHS	44230700	-	1,533	80,464	78,332	3,665
Total Federal Program Awards				\$ -	\$ 432,064	\$ 1,723,817	\$ 1,369,325	\$ 786,556

* Tested as major federal program

See accompanying Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE
YEAR END JUNE 30, 2021**

Award Agency/ Pass-Through Agency/Award Description	State I.D. Number	Pass-Through Entity	Pass-Through Identifying Number	Accrued Receivable (Unearned Revenue) July 1, 2020	Expenditures	State Reimburse- ments	Accrued Receivable (Unearned Revenue) June 30, 2021
<u>Wisconsin Department of Workforce Development</u>							
Cost Reimbursement Programs - Nonmajor:							
Direct Grant:							
Youth Apprenticeship Grant	455.107	CESA #11	FY 2021	\$ 5,855	\$ 9,570	\$ 15,425	\$ -
<u>Wisconsin Department of Public Instruction</u>							
Major State Programs:							
Major State Programs:							
Handicapped Pupils and School Age Parents:							
Internal District Programs	255.101	[1] WI DPI	480238-100	\$ -	\$ 454,423	\$ 454,423	\$ -
Pupil Transportation	255.107	WI DPI	480238-102	-	73,433	73,433	-
General Equalization	255.201	WI DPI	480238-116	30,417	2,099,076	2,096,326	33,167
Total Major Programs				30,417	2,626,932	2,624,182	33,167
Nonmajor State Programs:							
State Lunch	255.102	WI DPI	480238-107	-	5,799	5,799	-
Common School Fund	255.103	WI DPI	480238-104	-	48,237	48,237	86
Morning Milk Program	255.109	WI DPI	480238-109	-	4,857	4,857	-
High Cost Special Education Aid	255.210	WI DPI	480238-119	-	11,036	11,036	-
Aid for School Mental Health Programs	255.227	WI DPI	480238-176	-	13,063	13,063	-
Supplemental Per Pupil Aid	255.245	WI DPI	480238-181	-	3,118	3,118	-
Special Education Transition Readiness Grant	255.257	WI DPI	480238-174	-	14,442	-	14,442
School Based Mental Health Services	255.297	WI DPI	480238-177	4,583	54,346	4,583	54,346
Peer Review and Mentoring	255.301	CESA #11	FY 2021	-	17,010	-	17,010
School Breakfast Program	255.344	WI DPI	480238-108	-	3,290	3,290	-
Tribal Language Revitalization Grant	255.364	WI DPI	480238-155	19,818	19,053	19,818	19,053
Early College Credit Program	255.445	WI DPI	480238-178	-	1,219	1,219	-
Achievement Gap Reduction	255.504	WI DPI	480238-160	-	393,158	393,158	-
Per Pupil Adjustment Aid	255.945	WI DPI	480238-113	-	761,292	761,292	-
High-Poverty Aid	255.926	WI DPI	480238-121	-	72,069	72,069	-
Educator Effectiveness Grant	255.940	WI DPI	480238-154	-	6,960	-	6,960
High Cost Transportation Aid	255.947	WI DPI	480238-114	-	15,092	15,092	-
Career and Technical Education Incentive Grant	255.950	WI DPI	480238-152	-	7,179	7,179	-
Assessments of Reading Readiness Grant	255.956	WI DPI	480238-166	-	4,810	4,810	-
Robotics League Participation Grant	255.959	WI DPI	480238-167	-	803	-	803
Aid for Special Education Transition Grant	255.960	WI DPI	480238-168	-	5,000	5,000	-
<u>Wisconsin Department of Public Instruction</u>							
School Safety Grant	455.206	WI DPI	SSI-13474 & 14069	19,500	-	19,500	-
Total Nonmajor Programs				43,901	1,461,833	1,393,120	112,614
Total State Financial Assistance				<u>\$ 80,173</u>	<u>\$ 4,098,335</u>	<u>\$ 4,032,727</u>	<u>\$ 145,781</u>

[1] District's 2020-21 Aidable Costs Reported to DPI Totaled \$1,563,320.

See accompanying Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2021**

NOTE 1 GENERAL

The accompanying schedules of expenditures of federal awards and state financial assistance present the expenditures of all federal financial assistance programs and state financial assistance of the District subject to inclusion under the federal and state single audit requirements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and the State of Wisconsin Single Audit Guidelines, which in certain types of expenditures are not allowable or are limited as to reimbursement. The reporting entity is defined in Note 1 to the financial statements. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance)* and the State Single Audit Guidelines. Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.

NOTE 2 BASIS OF ACCOUNTING

The accompanying schedules of expenditures of federal awards and state financial assistance are presented using the modified accrual basis of accounting, which is described in Note 1 to the District's financial statements.

NOTE 3 FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed for the USDA Commodities Program (CFDA #10.555).

NOTE 4 INDIRECT COSTS

The District has not elected to use the 10% de minimis indirect cost rate.

NOTE 5 MEDICAL ASSISTANCE

Expenditures presented for the Medicaid School Based Services (SBS) Benefit represent only the federal funds for the program that the District receives from the Department of Health Services (DHS). District records should be consulted to determine the total amount expended for this program.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Education
Unity School District
Balsam Lake, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America 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 Unity School District, Wisconsin (District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 13, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as 2021-001 and 2021-002 that we consider to be material weaknesses.

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*.

Unity School District's Response to Findings

The District's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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.



CliftonLarsonAllen LLP

Eau Claire, Wisconsin
December 13, 2021



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES

Board of Education
Unity School District
Balsam Lake, Wisconsin

Report on Compliance for Each Major Federal and State Program

We have audited Unity School District, Wisconsin's (District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. We have also audited the District's compliance with types of compliance requirements described in the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that are applicable to each of the District's major state programs (including federal programs required to be tested as major state programs) for the same period. The District's major federal programs and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Those standards, the Uniform Guidance and state guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal and State Programs

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state programs and to test and report on internal control over compliance in accordance with the Uniform Guidance and *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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 result of that testing based on the requirements of the Uniform Guidance and State Single Audit Guidelines. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

SECTION 1: Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued		Unmodified
2. Internal control over financial reporting:	<u>Yes</u>	<u>No</u>
* Material weakness(es) identified?	X	
* Significant deficiency(es)?		None Reported
3. Noncompliance material to financial statements noted?		None Reported

Federal Awards

1. Internal control over major programs:		
* Material weakness(es) identified?		None Reported
* Significant deficiency(es)?		None Reported
2. Type of auditors' report issued on compliance for major programs		Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?		None Reported

Identification of major Federal Program(s):

Assistance Listing Number(s)	Name of Federal Program or Cluster
-------------------------------------	---

10.555 and 10.559	Child Nutrition Cluster
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Dollar threshold used to distinguish between type A and type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	X
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**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

SECTION 1: Summary of Auditors' Results

State Financial Assistance

	Yes	No
1. Internal control over major programs:		
* Material weakness(es) identified?		None Reported
* Significant deficiency(es)?		None Reported
2. Type of auditors' report issued on compliance for major programs		Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with Wisconsin Public School District Audit Manual?		None Reported

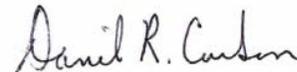
Identification of Major State Program(s):

State ID Number(s)	Name of State Program or Cluster
255.101	Handicapped Pupils and School Age Parents
255.107	Pupil Transportation
255.201	General Equalization Aids

Dollar threshold used to distinguish between type A and type B programs: \$250,000

Other Issues

- | | |
|--|----|
| 1. Do the auditors' 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 |
| 2. Does the auditors' report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comments, excess revenue or excess reserve) related to grants or contracts with funding agencies that require audits to be in accordance with the <i>Wisconsin Public School District Audit Manual</i> : | |
| Department of Public Instruction | No |
| Department of Health Services | No |
| 3. Was a management letter or other document conveying audit comments Issued as a result of this audit? | No |



4. Name and signature of Principal Daniel R. Carlson, CPA

5. Date of Report December 13, 2021

UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021

SECTION II: Financial Statement Findings

FINDING: 2021-001 Limited Segregation of Duties

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: The auditors noted during the audit that the available staff precludes a proper separation of duties to assure adequate internal control.

Criteria: Generally, a system of internal control contemplates separation of duties such that no individual has responsibility to execute a transaction, have physical access to the related assets, and have responsibility or authority to record the transaction.

Effect: Lack of segregation of duties could result in a financial statement misstatement, caused by error or fraud that would not be detected or prevented by District staff.

Cause: The condition is due to limited staff available.

Repeat Finding: The finding is a repeat of a finding in the immediately prior year. Prior year finding number was 2020-001.

Recommendation: The District should continue to evaluate its staffing in order to segregate incompatible duties whenever possible.

Views of Responsible Officials and Planned Corrective Actions: The District will continue to work to achieve segregation of duties whenever cost effective. The District's Administrator is the official responsible for ensuring corrective action of the deficiency.

**UNITY SCHOOL DISTRICT
BALSAM LAKE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

SECTION II: Financial Statement Findings

FINDING: 2021-002 Material Audit Adjustments

- Type of Finding:** Material Weakness in Internal Control over Financial Reporting
- Criteria:** The District should have controls in place to prevent or detect a material misstatement in the financial statements in a timely manner.
- Condition:** The audit firm proposed and the District posted to its general ledger accounts journal entries for correcting certain misstatements.
- Context:** The District has informed us that they will continue to rely upon the audit firm to propose such audit adjustments as are necessary to adjust accounts in accordance with Generally Accepted Accounting Principles (GAAP). Management will review and approve those entries prior to recording them.
- Cause:** The District has not established controls to ensure that all accounts are adjusted to their appropriate year-end balances in accordance with GAAP.
- Effect:** The financial statements of the District may include inaccurate information not detected or prevented by District staff.
- Repeat Finding:** The finding is a repeat of a finding in the immediately prior year. Prior year finding number was 2020-002.
- Recommendation:** The District should continue to evaluate its internal control processes to determine if additional internal control procedures should be implemented to ensure that accounts are adjusted to their appropriate year-end balances in accordance with GAAP.

Views of Responsible Officials and Planned Corrective Actions: The District will continue to rely upon the audit firm to propose audit adjustments necessary to adjust accounts in accordance with GAAP. Management will review, approve, and accept all audit entries prior to posting to the District's finance system. The District's Administrator is the official responsible for ensuring corrective action of the deficiency.

PART III: FINDINGS RELATED TO MAJOR STATE FINANCIAL ASSISTANCE PROGRAMS:

None.

PART IV: FINDINGS RELATED TO STATE GENERAL REQUIREMENTS:

None.

2021 Audit Report Notations

Item #

1 Auditor's Report (Opinion):

We have issued an unmodified opinion on the financial statements.
 - Emphasis of Matter = Implementation of GASB No. 84

Management Letter:

Our report on internal control included the following deficiencies in internal control over financial reporting.

Material Weaknesses:

- 2021-001: Limited Segregation of Duties
- 2021-002: Material Audit Adjustments

Other:

- PI-1506 Aid Certification Examination Report
- Federal Data Collection Report

2 General Fund: The General fund is the general operating fund of the District. It is used to account for all financial resources which are not required to be accounted for in another fund.
 NOTE: Represents the combination of funds 10 and 27.

	<u>6/30/2021</u>	<u>6/30/2020</u>	<u>6/30/2019</u>	<u>6/30/2018</u>
General Fund Balance Sheet Summary:				
Cash and Investments	\$ 381,833	\$ 372,142	\$ 160,087	\$ -
Taxes Receivable	4,115,645	4,303,894	4,409,096	3,992,638
Accounts Receivable	2,555	1,513	2,500	16,359
Due from Other Governments	896,233	469,010	592,522	682,492
Due from Other Funds	110,046	29,697	265,573	238,228
	<u>\$ 5,506,312</u>	<u>\$ 5,176,256</u>	<u>\$ 5,429,778</u>	<u>\$ 4,929,717</u>
Payables and Other Accruals	\$ 1,879,556	\$ 1,577,861	\$ 1,407,943	\$ 1,154,904
Due to Other Funds	5,000	-	443,141	217,951
Fund Balance:				
Restricted	42,501	-	-	-
Unassigned	3,579,255	3,598,395	3,578,694	3,556,862
	<u>\$ 5,506,312</u>	<u>\$ 5,176,256</u>	<u>\$ 5,429,778</u>	<u>\$ 4,929,717</u>
Revenues	\$ 14,859,748	\$ 14,176,632	\$ 14,464,282	\$ 14,100,006
Expenditures	(14,851,530)	(14,156,931)	(14,563,110)	(14,386,529)
Net Other Financing Sources (Uses)	(5,000)	-	120,660	153,813
Change in Fund Balance	<u>\$ 3,218</u>	<u>\$ 19,701</u>	<u>\$ 21,832</u>	<u>\$ (132,710)</u>
% of Unassigned Fund Balance to General Fund Expenditures	24.1%	25.4%	24.6%	24.7%

2021 Audit Report Notations

3 Special Revenue Funds: Special Revenue funds are used to account for the proceeds of specific revenues sources that are restricted to expenditures for specified purposes.

	<u>6/30/2021</u>	<u>6/30/2020</u>	<u>6/30/2019</u>	<u>6/30/2018</u>
Special Revenue Fund Balances:				
Education Trust	\$ 199,568	\$ 51,202	\$ 25,184	\$ 26,262
Special Projects	-	-	-	-
Food Service	188,175	168,201	168,201	167,173
Adult Recreation and Education	243,212	220,960	181,164	170,998
Drivers Education	47,595	46,667	44,882	43,316
Pool	103,826	61,033	36,826	44,580
After School Program	82,082	58,487	34,182	32,963
Day Care Program	(84,212)	8,925	62,000	31,000
	<u>\$ 780,246</u>	<u>\$ 615,475</u>	<u>\$ 552,439</u>	<u>\$ 516,292</u>

4 Debt Service Funds: Debt Service Funds are used to account for the accumulation of resources for, and the payment of certain general long-term debt principal, interest and related charges.

	<u>6/30/2021</u>	<u>6/30/2020</u>	<u>6/30/2019</u>	<u>6/30/2018</u>
Debt Service Funds Balances:				
	<u>\$ 518,953</u>	<u>\$ 425,973</u>	<u>\$ 310,320</u>	<u>\$ 327,940</u>

5 Capital Project Funds: Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

	<u>6/30/2021</u>	<u>6/30/2020</u>	<u>6/30/2019</u>	<u>6/30/2018</u>
Capital Projects Fund Balances:				
Capital Improvement Trust Fund	\$ 80,473	\$ 75,465	\$ 75,429	\$ 50,384
Capital Project Fund	-	109,035	616,000	-
	<u>\$ 80,473</u>	<u>\$ 184,500</u>	<u>\$ 691,429</u>	<u>\$ 50,384</u>

6 Fiduciary Funds: Trust and agency funds are use to account for assets held by the District either in a trustee capacity or as an agent for individuals, private organizations or other governmental units.

	<u>6/30/2021</u>	<u>6/30/2020</u>	<u>6/30/2019</u>	<u>6/30/2018</u>
Trust and Agency Fund Balances:				
Employee Benefit Trust Fund (Net Position)	\$ 1,953,942	\$ 812,275	\$ 683,177	\$ 550,350
Private Purpose Trust Fund (Net Position)	-	88,674	82,573	84,839
Agency Fund (Cash)	-	73,221	75,915	71,229
	<u>\$ 1,953,942</u>	<u>\$ 974,170</u>	<u>\$ 841,665</u>	<u>\$ 706,418</u>

7 Long-Term Obligations

	<u>6/30/2021</u>	<u>6/30/2020</u>	<u>6/30/2019</u>	<u>6/30/2018</u>
General Obligation Bonds	\$ 12,465,000	\$ 13,230,000	\$ 13,980,000	\$ 14,715,000
General Obligation Notes	711,834	801,834	1,001,834	585,834
Capital Leases	1,082,936	1,214,822	243,168	306,640
Other Postemployment Benefit (Asset) Liability	(14,554)	357,414	443,741	740,643
WRS Pension (Asset) Liability	(2,538,454)	(1,325,560)	1,488,065	(1,273,886)
Total Long Term Obligations	<u>\$ 11,706,762</u>	<u>\$ 14,278,510</u>	<u>\$ 17,156,808</u>	<u>\$ 15,074,231</u>
Equalized Valuation	\$ 1,250,993,669	\$ 1,189,745,993	\$ 1,127,550,457	\$ 1,071,861,138
General Obligation Debt Limit (10% EV)	\$ 125,099,367	\$ 118,974,599	\$ 112,755,046	\$ 107,186,114
General Obligation Debt as Percent of Debt Limitation	10.5%	11.8%	13.3%	14.3%

SOAR TO SCHOOL PLAN SUMMARY

January 2022

Plan Overview

- ☆ Face coverings for students and staff are recommended.
- ☆ Student meals, breakfast and lunch, remain free for the 2021-2022 school year.
- ☆ There is no longer a "virtual learning option" offered.
- ☆ Bus Capacity is not limited (social distancing not possible).
- ☆ Volunteers are welcome back to campus. Visitors are limited.
- ☆ Concerts and PAC Events are conducted in-person, streaming/recordings are available.
- ☆ Community Education classes and events return.
- ☆ Mental Health and social supports are available to students.

COVID Cases & Testing

- Confirmed positive COVID cases are excluded from school setting.
- COVID contact tracing is conducted by the Polk County Health Department.
- Voluntary testing is available onsite for students and staff.

COVID Precautions

- Plexiglass barriers remain in Kitchen and Offices.
- Bottle filling stations only. Drinking fountains remain turned off.
- Cleaning/Disinfection practices remain in place.

Student Learning & Technology

- There is no longer a "virtual learning option" offered.
- Virtual learning may be requested by parents and may be provided in individual and special circumstances, at the discretion of the principal.
- Canvas is used by students, staff, and parents as our LMS. Canvas extends the classroom beyond the building, so students can connect with learning at home.
- iPads and MacBooks will be available, Grades 1-12.
- Academic interventions are provided to students who have been identified as being behind learning expectations.

Events & Activities

- Specific information is shared prior to events (Homecoming, Dads & Donuts, Poetry Readings, etc.) about how parents can participate.
- Classroom visitors remain limited.
- Follow WIAA Fall Sports Guidance. 98

Student Pick Up & Drop Off

- Student Pick Up & Drop Off has been redesigned for the 2021-22 school year.
- Parents entrance to the buildings is limited before and after school to limit congestion in the entries.



UNITY SCHOOL DISTRICT

SOAR TO SCHOOL PLAN 2021-2022

January 11, 2022 Version 2.2

SOAR TO SCHOOL PLAN PLAN FOCUS

- In-Person Learning
- Practical COVID Mitigation Procedures
- Mental Health and Social Supports
- Academic Interventions
- Positive Comprehensive School Experience

SOAR TO SCHOOL PLAN

Plan Changes

- The UNITY SOAR TO SCHOOL PLAN 2021-2022 is subject to change based upon local community COVID health data. Various COVID mitigation strategies may be changed or reinstated.
- District administration is authorized to make changes as needed, subject to Board approval.
- The Plan will be modified to comply with a legal order or mandate by a superseding governmental authority.
- The Plan satisfies the requirements of Federal ESSER Funding.

SOAR TO SCHOOL PLAN

Plan Overview

TOPIC	DISTRICT COVID STRATEGY
Face Coverings	Masks and Face Coverings are recommended for all students and staff on District property.
COVID-19 Health Services Office	Unity has a COVID isolation room available in the Health Services Office, if someone develops symptoms during the school day.
Close Contact Process	The contact tracing process is administered by the Polk County Health Department. County Public Health may direct an individual to mask and/or quarantine if previously exposed to COVID.
Positive Case Communication	Unity communicates with parents via the Infinite Campus parent notification system, if there has been a possibility that their child has come in contact with a confirmed COVID positive individual. Parents should then monitor for symptoms.
Household Exclusion	If a positive case is confirmed in a household, the entire household must follow the exclusion protocol. For those who are vaccinated, asymptomatic, and have a negative test result, this exclusion will not apply.
Screening	COVID screening should be conducted by students and staff each day, prior to arriving at school.
Vaccination Exemption	All students and staff identified as a close contact are exempted from the requirement of isolation if vaccinated, unless symptomatic.
Voluntary COVID Testing	Voluntary COVID testing is available through the Unity Health Services Office, through an agreement with the WI DHS. Testing is being offered as a convenience for families.
Voluntary Vaccination	Vaccination in the school setting, for students and staff, is a voluntary practice. Unity provides access to vaccination information and clinics as it becomes available. Unity campus may be used as a county vaccination site.

SOAR TO SCHOOL PLAN

Plan Overview

TOPIC	DISTRICT COVID STRATEGY
COVID Related Student Absences	COVID related student absences are supported through Canvas Learning.
Visitors	Visitors to classrooms are not allowed unless specifically approved. Visitors must follow school safety check-in procedures. Pickup and drop-off access for parents are limited to the entrance.
Transportation	Assigned seats are required on daily bus routes. Kobussen Buses may require further COVID precautions.
Field Trips	School sponsored field trips are allowed. Students and staff shall abide by the COVID requirements of the field trip location. Field trips to certain locations may be restricted.
Social Distancing	Social distancing of three (3) feet is followed as is reasonably practical.
Hygiene	Increased hand washing procedures will continue. Hand sanitizer stations continue to be available in all common areas.
Cleaning and Disinfection	Increased cleaning and disinfection between student groups continues in all classrooms, buses, and interior common areas.
Ventilation	Filtration and ventilation air exchange rates are to meet or exceed CDC recommended levels.
Events	School sponsored events (concerts, games, activities, etc.) have resumed. Events will be scheduled for the largest location available.
Communication	Information regarding updates to the Soar to School Plan will be posted to the District website at www.unity.k12.wi.us .

SOAR TO SCHOOL PLAN

Plan Components

- COVID Screener and Absences
- Optional Mask Policy
- Learning Model
- Special Education and 504 Plans
- Health Services
- Mental Health Supports
- Athletics and Co-Curricular Activities
- Technology
- Communication
- School Nutrition
- Transportation
- Facilities Management
- Unity Child Care

SOAR TO SCHOOL PLAN

COVID Screener and Absences

- **Parents/Guardians should not send their child(ren) to school if they are ill.**
- A COVID screener tool is located on the District website at www.unity.k12.wi.us.
- Parents/Guardians should screen their child(ren) daily, prior to arriving at school or placing their child on the school bus.
- Student athletes should complete their COVID screener, as required for participation by the WIAA.
- Family members of a COVID positive individual are to be excluded from the school environment.

SOAR TO SCHOOL PLAN

OPTIONAL Mask Policy

- All students, staff, and visitors have the option of wearing a mask or face covering on school property. Face coverings are recommended to be worn.
- School activities at other locations may require wearing masks in compliance with the venue's requirements. Unity will follow the requirements of the host venue.
- All students, regardless of whether they are wearing a mask or not, will be treated with kindness, empathy, and respect.
- The policy of mask wearing will be periodically reviewed by the district administration.
- Wearing masks on school buses is currently required. Kobussen may take additional precautions, but Unity will not take disciplinary action regarding a student for not wearing a mask on a school bus.

SOAR TO SCHOOL PLAN

Learning Model

- Unity School District is committed to providing an In-Person learning model for the success of its students.
- Canvas Learning Management System is used to organize learning activities and lessons for students, for those in school and absent.
- To this end, a “Virtual Learning Option” is not available for all students. If a parent or student is interested in a virtual learning setting, they must meet with their principal for approval. Virtual learning is provided by a contracted vendor (Wisconsin Virtual Academy, EduCere, etc.) and supported by District staff.

SOAR TO SCHOOL PLAN

Special Education and 504 Plans

- Unity School District is committed to working collaboratively with families of students with disabilities to ensure that consistent, quality services are provided.
- Parents of students with disabilities are encouraged to communicate with their principal or child’s case manager regarding their child’s IEP and whether additional adjustments or modifications may be necessary.
- Parents have the option of attending meetings in person, via telephone, Google Meet, or ZOOM.

SOAR TO SCHOOL PLAN

Health Services

- **Free, voluntary COVID testing is offered at the school through an agreement with WI DHS.** Testing is offered as a convenience for families.
- A separate COVID isolation room is located in the Health Services Office. The isolation room has additional ventilation and filtration.
- The school nurse will send home students who present with symptoms during the school day.
- All individuals with COVID symptoms are to remain home for 24 hours after symptoms subside, without the use of fever reducing medication.
- All confirmed COVID positive individuals must follow the isolation requirement, as defined by the CDC and WI DHS.
- The school nurse will collaborate and communicate with the Polk County Health Department.

SOAR TO SCHOOL PLAN

Mental Health Supports

- **Unity School District has added an additional school counselor to its pupil services team.**
- A school social worker continues to provide parent/family support, connecting with available resources.
- Unity has an in-school therapy clinic, with an agreement with Family Therapy Associates (FTA), to provide therapy sessions. Parents are encouraged to communicate directly with their child's school counselor or FTA for referral or scheduling.
- Unity will continue to utilize screeners to identify students who may benefit from assistance or counseling.
- Unity has implemented the daily screener, CloseGap, so that struggling students may receive a same-day connection with a counselor.

SOAR TO SCHOOL PLAN

Athletics and Co-Curricular Activities

- **The WIAA COVID guidelines are posted online at www.wiaawi.org.**
- Unity will follow the WIAA COVID guidelines as much as possible, to ensure that Unity's student-athletes are allowed to compete.
- Sharing of common items, like water bottles, is not allowed.
- Vaccination is encouraged, as vaccinated athletes are exempt from exclusion.
- Home events are streamed via Unity's YouTube Channel or WeAreUnity.
- Events, concerts, and games may have an audience or spectators.
- Concession sales are allowed, with precautions and prepackaging.

SOAR TO SCHOOL PLAN

Technology

- Students are provided with school issued technology devices.
 - Grades 1-4: iPad, stored at school, unless needed during absence.
 - Grades 5-8: iPad, with keyboard case, able to be taken home daily.
 - Grades 9-12: Apple Laptop, able to be taken home daily.
- Internet Access: Parents are encouraged to communicate with the District if internet access is limiting your family's educational experience.
 - Public WiFi Access:
 - Unity School Parking Lot
 - Village Public Libraries
 - Lakeland Communications - Milltown, WI
- Canvas Learning Management System is used to organize learning activities and lessons for students, for those in school and absent.
- Google Meet and Zoom is used when virtual meetings are necessary.
- If a parent or student is interested in a virtual learning setting, they must meet with their principal for approval. Virtual learning is provided by a contracted vendor (Wisconsin Virtual Academy, EduCere, etc.) and supported by District staff.

SOAR TO SCHOOL PLAN

Communication

- COVID information will be shared via the District website at www.unity.k12.wi.us. Parents are encouraged to download the Unity App and follow the District on Facebook and Instagram.
- Direct parent communication is facilitated via the Infinite Campus Parent Notification System. Parents are encouraged to update their contact information in the parent portal. Communication occurs in various ways through this system; phone call, text messaging, and emails.
- Periodic letters may be mailed or sent home with students.
- Parents are encouraged to communicate with their child(ren)'s teachers and principal whenever they have concerns or questions.

SOAR TO SCHOOL PLAN

School Nutrition

- **Free breakfast and lunch meals continue for all students for the 2021-2022 school year.**
- Students have access to hand sanitizer and hand washing prior to eating.
- Social distancing of three (3) feet, as much as possible, will be followed in the cafeteria setting.
- Groups of students may eat with their classroom or grade level to reduce the number of students in the cafeteria or classroom at any one time.
- Food options are available. Such options may be pre-packaged salads and a la carte items.

SOAR TO SCHOOL PLAN

Transportation

- Assigned seats are required on school buses for daily routes.
- Parents are notified that social distancing is not possible on school buses.
- Buses are disinfected between routes.
- Masks are currently required on school buses, in accordance with federal order. The school will not discipline students for not wearing a mask on a school bus.

SOAR TO SCHOOL PLAN

Facilities Management

- Daily and weekly cleaning and disinfecting continues.
- Disinfection supplies continue to be made available and used between student groups.
- Plexiglass shields remain in the office and food service areas.
- Ventilation systems continues to maximize air filtration and fresh air circulation.
- Hand sanitizer stations continue to be provided in common areas.
- Drinking fountains remain off. Additional water bottle filling stations have been installed.
- Classroom spaces maximize space between students as much as practical.

SOAR TO SCHOOL PLAN

Unity Child Care

- The LEAP Childcare Center has distinct COVID mitigation strategies unique to the needs of the setting.
- LEAP Childcare Center closure decisions are made separately from the school buildings and will be communicated directly with parents.

Questions

Questions regarding the Soar To School Plan, 2021-2022, and any other COVID related measures should be directed to:

Brandon Robinson, District Administrator

Plan Review

The plan is reviewed continually by the district administration, in consultation with the health department, DPI, and DHS.

Unity School District Educational Options for the 2022-2023 School Year

Pursuant to Wisconsin State Statute 115.28 (54m), notice must be provided regarding the educational options available to all students who are at least three years old, but not yet 18 years old. Each of the following areas represent educational options for Wisconsin students.

The Unity School District “Meets Expectations” on the Wisconsin Department of Public Instruction’s District Report Card for the 2020-2021 school year. Specific district and school report cards can be found at <https://apps2.dpi.wi.gov/reportcards/> for your convenience. Report card data can also be found on the district’s website homepage. [Due to the COVID-19 Pandemic, DPI recommends to please use caution when interpreting scores and ratings. Careful review of the detailed data on all pages is encouraged.]

The Unity School District offers students a variety of educational options to children who reside within the boundaries of the Unity School District. The District’s primary educational pathway and instructional program for students begins with our Early Childhood Program through 12th grade. The District’s educational options and recent school performance category (if applicable) are listed below:

Recommended Options:

- Attendance at resident public schools
- Full-time open enrollment
- Early College Credit Program, course options, and partial enrollment options for pupils enrolled in a home-based private educational program
- Parents of children with disabilities are also advised that there is a special needs voucher program

Unity School District Specific Options:

Elementary Schools:

Unity Elementary School – Meets Expectations

Middle School:

Unity Middle School – Exceeds Expectations

High Schools:

Unity High School – Meets Expectations

Additional Educational programs offered to eligible students who are enrolled in and attending school in the Unity School District include:

- Early childhood special education (for students who are at least 3 years old, prior to school-age)
- Special education for students with disabilities
- English learner services
- Career and Technical Education (CTE) programs
- Personalized learning instructional opportunities
- Alternative educational program(s)
- Summer school programming

High School Program Highlights:

Students at Unity High School (UHS) have a wide variety of educational opportunities throughout their time enrolled. These opportunities are provided to meet the needs of our students with variation in coursework as well as to personalize their learning experience to best meet their individual needs.

Additionally, we strive to ensure we are providing quality opportunities aligned to our district and community expectations.

Below are opportunities provided for current students enrolled at UHS:

Face-to-Face Classroom Instruction: Students at Unity High School have the opportunity to enroll in a wide variety of coursework in core academic classes, visual arts, performing arts, career and technical education, family consumer science, and other elective opportunities. These courses offered by UHS staff are offered through face-to-face instruction or hybrid online courses taught using our learning management system. Students participating in these educational opportunities are held accountable to the grading for learning guidelines identified by UHS and included in our student handbook. These expectations are further communicated in teacher syllabi and/or course expectation guidelines.

Additional course opportunities include:

Online Courses (WVS) Hybrid Courses

Advanced Placement (AP)

Transcripted Credits (TC)

Independent Study (IS)

Youth Apprenticeship (YA)

Work-Based Learning

Early College Credit Program: Early College Credit Program (ECCP) is a collaborative program between UHS, UWRF, CVTC and WITC. Juniors and seniors may enroll in college level courses that earn high school and college or technical school credit. Admission is based on school records and/or special interest courses, approval by the District Administrator and available space. If approved, tuition and fees are paid by the school district. Application deadlines are March 1 for fall semester and October 1 for spring semester. Students may not enroll in more than 18 credits during their junior and senior years. Upon enrollment in an ECCP course, it is the student's responsibility to notify the college or technical school if the student decides not to take the course. This must be accomplished prior to the first class session in order to avoid enrollment charges. Students/families will be required to reimburse the school district for tuition costs in the event of failed or incomplete ECCP classes.

Part-time Open Enrollment: Part-time Open Enrollments provides a means for Wisconsin students to take courses offered by other Wisconsin school districts and also includes the opportunity for students to enroll in courses offered by charter schools, various institutions of higher education and approved nonprofit organizations at no cost to the student. Specifically, Part-time Open Enrollments allows students enrolled in a public school district to take up to two courses at any time from an educational institution. Part-time Open Enrollments applications must be submitted and received 6 weeks prior to the start of any course.

For more information, please contact the District Administrator, Brandon Robinson, at brobinson@unity.k12.wi.us or (715) 825-3515.

Updated: January 11, 2022

Unity School District - Board of Education

Board Policy 341.8

Native American Policies and Procedures

Last Revised 1/11/2022

It is the intent of the Unity School District that all Native American children of school age have equal access to all programs, services and activities offered within the school district. In order to fulfill the requirements of Title VIII (Impact Aid Program) and Title VI (Indian Education Formula Grant), the following policies and procedures are adopted by the Unity Board of Education.

Policy 1: Opportunity to Comment

Students, parents of Native American children, and/or Tribal officials will have an opportunity to annually address the Board of Education at a meeting of the Board Policy and Programming Committee regarding participation of Native American children on an equal basis in the educational programs.

The District Administrator, or a designee assigned by the District Administrator, will review individual grievances and comments from Tribal officials and parents to assess the extent of Native American children's participation in the educational program on an equal basis with non-Native children.

Policy 2: Dissemination of Information

Unity School District will disseminate and/or make available applications, evaluations, program plans and other information related to the educational programs of the school system in a timely manner.

The following materials shall be made available on the district website to tribal officials, school committees, and parents of Native American children:

- Title VI (Indian Education Formula Grant) and Title VIII (Impact Aid) applications/information/surveys
- Evaluations of educational programs assisted with funds provided by Title VIII or Title VI
- Any program plans for educational programs funded by Title VIII or Title VI that the school system plans to initiate or eliminate
- Assessment data for Native American students and non-Indian students in the district

The materials mentioned above, when appropriate, will be sent home to parents by electronic means or in hard copy, as requested by parents or guardians.

Policy 3: Modification of Education Program

When necessary, modified educational programs will be developed to promote equal participation in the educational program by Native American children by the Board Policy and Programming Committee, facilitated by the District Administrator, which will be charged with formulating recommendations for such modifications. Furthermore, the Native American Policies and Procedures Board Policy may be modified as needed based upon input from tribal representatives and parents of Native American students, and at the discretion of the District Administrator and the Board of Education.

Policy 4: Assessment of Equal Participation

Unity School District will annually assess the extent to which Native American students are participating on an equal basis in the educational programs and activities of the District.

Unity School District administration, in coordination with the Board Policy and Programming Committee, will review school data, comments, and information regarding the assessment and extent of Native American students' participation and progress in the educational programs and services offered by the District.

Unity School District will annually submit requested information to the Wisconsin Department of Public Instruction and the U.S. Department of Education.

Policy 5: Parent/Community Views

The Round Lake Education Committee and/or Tribal Education Department may invite the District Administrator to their meetings. If the District Administrator is unable to attend, he/she shall assign a designated representative to attend on his/her behalf. The District Administrator or designee shall be prepared to share information about the extent to which Native American students are participating on an equal basis in the educational programs and activities of the District.

Policy 6: Notification of Meetings

Unity School District shall notify Tribal officials and Native American parents of the location and times of Board of Education and Board Policy and Programming Committee meetings. This notification process shall be in compliance with Board policy. Such notification shall be on the District website, www.unity.k12.wi.us, and by written notification at the U.S. Postal Offices in Centuria, Milltown, and Balsam Lake.

Policy 7: Native American Program Coordination

The Unity Board of Education may authorize the District Administrator to hire and employ a Native American Coordinator. The District Administrator shall establish a job description, duties, and expectations. A primary focus of the position may be the ongoing and successful communication with tribal officials and parents.



UNITY SCHOOL DISTRICT

INDIAN POLICY AND PROCEDURES FOR THE
UNITY SCHOOL DISTRICT

@UNITYSCHOOL

"EXPECT GREAT THINGS"

#UNITYEAGLEPRIDE

It is the intent of the Unity School District that all American Indian children of school age have equal access to all programs, services and activities offered within the school district. To this end, the Unity School District will consult with local tribal education departments, in the planning and development of American Indian Policies and Procedures (hereafter referred to as IPP's), general education programs, and co-curricular activities. These policies and procedures will be reviewed and revisions will be made within 90 days of the determination that requirements are not being adequately met. Any notice of inadequacy must be made in writing and verified by the District Administrator.

ATTESTATIONS

The Unity School District attests that it has established IPP's as required in section 7003 of the Impact Aid law for any children claimed who reside on eligible American Indian lands. The IPP's have been adequately disseminated to the tribe(s) and parents of children residing on eligible American Indian lands. A copy of the current policies and procedures is attached to the FY 2020 Impact Aid application.

The Unity School District attests that it has provided a copy of written responses to comments, concerns, and recommendations received from tribal leaders and parents of American Indian children through the American Indian policies and procedures consultation process and disseminated these responses to tribal leaders and parents of American Indian children prior to the submission of the FY 2020 Impact Aid application.

INDIAN POLICIES AND PROCEDURES

The following American Indian policies and procedures become effective upon school board approval (see last page for approval date).

POLICY 1: The LEA will disseminate relevant applications, evaluations, program plans, and information related to the LEA's education program and activities with sufficient advance notice to allow tribal officials and parents of American Indian children the opportunity to review and make recommendations.

[34CFR222.94(a)(1)]

- i. Parents of American Indian students will be given notice of all information related to equitable participation, the content of the education program, and the Impact Aid Application through Board of Education approved methods of communication which includes letters sent home with students, email, postings in tribal buildings, and on the school webpage at www.unity.k12.wi.us. Information will also be given to parents regarding the locations where this pertinent information can be found which will be, the Tribal education departments, the Unity School District Office, and on the school webpage at www.unity.k12.wi.us and also through publication in our bi-monthly newsletter.
- ii. Parents of American Indians students and tribal officials will be given notice at least five to seven days in advance of any Board meeting where educational program changes will be discussed.

PROCEDURE 1: The District Administrator/designee will, as soon as reasonably possible after such information becomes available, but no later than five days in advance of any Board meeting, email to the tribal education department chairperson a copy of the following documents:

- i. FY 2020 Impact Aid application
- ii. Evaluation of all educational programs assisted with Impact Aid funds
- iii. Plans for education programs the District intends to initiate, change, or eliminate

In addition, information regarding these materials may be included in the District's Bi-Monthly Newsletter, which is made available to all parents and the tribal education department.

Parents of American Indian children, tribal officials, and the public will be given notice of any, and all meetings related to equal participation, or the content of the educational program by including information about meeting times and location. Five days prior to said meeting, the parents of American Indian students and tribal officials will be notified by Board of Education approved methods of communication which includes letters sent home with students, email, posting notices in tribal buildings, and on the school webpage at www.unity.k12.wi.us.

POLICY 2: The Unity School District will provide an opportunity for the tribe and parents of American Indian children to provide their views on the District's educational program and co-curricular activities, including recommendations on the needs of their children and how the District may help those children realize the benefits of the educational program and activities. [34CFR222.94(a)(2)]

- i. Notify tribes and the parents of American Indian children of the opportunity to submit comments, recommendations, and other input concerning the educational programs including but not limited to core academics, electives, and co-curricular activities including, but not limited to sports, music, field trips, and clubs, by website, email, by attending any monthly, quarterly, or annual meeting, by contacting a tribal education chairperson or appearing in person by visiting the Unity School District Office.
- ii. At any time, parents of tribal students are welcome to submit comments, recommendations, and other input concerning the educational programs and co-curricular activities of the Unity School District to the Unity School District, District Administrator.
- iii. The Unity School District will communicate with tribal parents and the Board of Education using their preferred methods of communication which includes letters sent home with students, email, and posting notices in tribal buildings, and on the school webpage at www.unity.k12.wi.us.
- iv. If participation in surveys or questionnaires results in a low rate of participation or established meetings yield in a low rate (less than 25%) of participation by the parents of American Indian students and tribal officials, the Unity School District will re-evaluate its plan. The Unity School District may re-locate or change times of meetings to encourage participation.

PROCEDURE 2: In order to allow American Indian parents and tribal officials to make commentary concerning (1) the needs of their children and the ways in which they can assist them in realizing the benefits of the education programs, (2) the overall operation of the District's education program, and (3) the degree of parental participation allowed in the same, the District Administrator or designee will annually provide parents of American Indian children and tribal officials with a questionnaire formally requesting their input and recommendations. Once the questionnaire data is gathered, the District Administrator or designee may hold a forum where such commentary may be reviewed by American Indian parents, tribal education department leaders, and tribal officials. Only items related to the survey will be addressed and a summary of recommendations will be prepared. One week prior to the meeting, the parents of American Indian students

and tribal officials will be notified using Board of Education approved methods of communication which includes letters sent home with students, email, posting notices in tribal buildings, and on the school webpage at www.unity.k12.wi.us.

The Unity School District will regularly consult and involve the tribal education department chairperson in the planning and development of education programs and activities. American Indian representation will be solicited for major task forces, committees, etc. so that American Indian people will have a forum for input of their views in the formulation of the total school district program, including curriculum and activities.

By approving this policy, the Unity School District Board of Education agrees to accept two appointments (tribal education chairperson and District Native American Coordinator) to serve the District Administrator in an advisory capacity on matters related to academic and co-curricular programs. These two advisers will serve as advocates for American Indian students, parents, and the tribes as a whole. When information is disseminated as agenda notices, these individuals will be responsible for communicating the items and their implications to their tribe. They will also be responsible for bringing the Council's, education department's, and parent's perspective to the meeting to guarantee input from the American Indian community regarding academic and co-curricular programming.

To ensure thorough transparency and promote mutual respect among all involved, the Unity Board of Education requires a meeting annually (not to be confused with the District's annual financial meeting) with both representatives at the school district to review the recommendations gathered from the questionnaire data, share administrative recommendations from the collaborative work of administration and the education department, and take any questions brought forth by parents of American Indian children, education department staff, and tribal officials. One week prior to the meeting, the parents of American Indian students and tribal officials will be notified using Board of Education approved methods of communication which includes letters sent home with students, email, posting notices in tribal buildings, and on the school webpage at www.unity.k12.wi.us.

POLICY 3: The Unity School District will encourage American Indian students to participate in all curricular subjects including, but not limited to core academics, electives, and co-curricular activities including but not limited to sports, music, field trips and clubs and will assess the extent to which American Indian children participate on an equitable basis with non-Indian children in the District's education programs and activities. [34CFR222.94(a)(3)]

- i. After each academic semester and co-curricular season, the District Administrator or designee(s) will assess the extent to which equal participation of American Indian students is occurring in each program.
- ii. All educational programs including, but not limited to core academics, electives, and all co-curricular programs including, but not limited to sports, music, field trips and clubs will be assessed to ensure American Indians students participate on an equitable basis with non-Indian students.
- iii. At the required Title 6 meeting and the meeting referenced in procedure #2, the Unity School District will share its assessment findings with the parents of American Indian students, tribal education departments, and tribal officials through the Board of Education approved methods of

communication which includes letters sent home with students, email, posting in tribal buildings, and on the school webpage at www.unity.k12.wi.us.

- iv. At any time, through direct communication such as phone call, email, letter, or visiting the Unity School District Office, or at any monthly school board meeting, request results of findings of any assessments concerning American Indian student participation in all academic subjects including, but not limited to core academics, electives, and co-curricular activities including, but not limited to sports, music, field trips and clubs on an equal basis. Note that this data will be aggregate and not reveal individual students. Data can be provided as long as it does not lead to individual identification of students.
- v. The parents of American Indian students, tribal officials, and any other interested parties will be given an adequate time of one week to review and provide meaningful input on any recommendations and questions concerning the school district's academic subjects including, but not limited to core academics, electives, and co-curricular activities including, but not limited to sports, music, field trips and clubs.
- vi. The District will provide adequate time of one week for parents of American Indian students and tribal officials review the assessments and provide meaningful input on any recommendations concerning academic subjects and co-curricular activities.
- vii. Recommendations or suggestions concerning the District's academic subjects including but not limited to core academics, electives, and co-curricular activities including, but not limited to sports, music, field trips and clubs will be submitted to the District Administrator and Board of Education for review, consideration and possible adoption.

PROCEDURE 3: The Unity School District will take the following measures to assess the extent to which American Indian children participate on an equitable basis with non-American Indian children in the District's academic programs and activities.

- i. The Unity School District will monitor American Indian student participation in all academic subjects including, but not limited to core academics, electives, and co-curricular activities including, but not limited to sports, music, field trips, and clubs.
- ii. District officials will review school data to assess the extent of American Indian children's participation in the District's educational programs including, but not limited to core academics, electives, and co-curricular activities including, but not limited to sports, music, field trips, and clubs on an equal basis.
- iii. The Unity School District will share its assessment of district funding, American Indian student participation, related academic achievements and other related data and it will be shared with the parents of American Indian children and tribal officials by Board of Education approved methods of communication which include letters sent home with students, email, posting in tribal buildings, and on the school webpage www.unity.k12.wi.us one week prior to any meeting in addition to publication in our bi-monthly newsletter.

- iv. Parents of American Indian children, tribal officials, and other interested parties may express their views on participation at any time through direct communication (such as phone call, email, letter or visiting the Unity School District Office) with the school district or at monthly or annual school board meetings. Tribal officials and parents of American Indian students will be given a one week notice prior to the meetings in order to review and assess all evaluations.
- v. Procedures for modifying District policy are established by the Board of Education. and will be continually articulated. Procedures will allow for tribal and parental assessment of American Indian child's participation in Unity education programs and activities. Recommendations will be considered by the Board of Education for possible adoption.
- vi. Copies of all meeting reports will be provided to the tribal education department by Board of Education approved methods of communication which include letters sent home with students, email, posting in tribal buildings, and on the school webpage www.unity.k12.wi.us.

POLICY 4: The Unity School District will modify the IPP's if necessary, based upon the results of any assessment or meaningful input described in this document. [34CRF222.94 (a)(4)]

- i. At any time, parents of American Indian students or tribal officials can express their questions and concerns and make recommendations for changes to the IPP's by attending monthly or annual meetings, phone call, email, visit to the Unity School District Office, or communication to the tribal education department chairpersons.
- ii. Each respective tribe-appointed Board of Education representative will prepare official recommendations for changes to the IPP's and bring those changes to the Unity Board of Education.
- iii. Changes to the IPP's will be implemented in the month immediately following an approval by the Unity Board of Education.
- iv. Within two weeks after the Unity Board of Education approving any changes to the IPP's, the parents of American Indian students and others will be made aware of any changes to the IPP's by Board of Education approved methods of communication which include letters sent home with students, email, posting in tribal buildings, and on the school webpage at www.unity.k12.wi.us.

PROCEDURE 4: At any time, parents of American Indian students or tribal officials can express their concerns and make recommendations for changes to the IPP's by attending monthly or annual meetings, phone call, email, a visit to the Unity School District Office, letter or by contacting the District Administrator. When it appears that a concern does exist regarding the educational programming for American Indian students, the District Administrator along with the appropriate building administrators will meet with the Board of Education representatives to determine next steps. The representatives will have direct interaction the education departments of the tribe. The representatives will be charged with the following:

- i. Review the American Indian questionnaire for input and the Unity School District's response to the American Indian parent comments recommending changes in the District's policies and procedures

and recommend modification of the policies and procedures if necessary, to respond to American Indian input.

- ii. For those concerns found to have merit, develop a list of recommendations.
- iii. The Board of Education representative will bring all IPP recommendations (renewals and changes) to the District Administrator for review prior to the board meeting where said recommendations are potentially going to be approved. Changes will be reviewed and then their recommended adjustments will be shared with the Board Policy Committee and brought to the next appropriate board meeting for Board consideration, review, and potential adoption.
- iv. The tribal representatives will report to the Unity Board of Education on the impact of the action taken prior to the annual meeting. New or continuing educational concerns will be identified.
- v. The parents of American Indian students and tribal officials will be made aware of any possible changes to the IPP's by Board of Education approved methods of communication which includes letters sent home with students, email, posting in tribal buildings, and on the school webpage at www.unity.k12.wi.us in addition to publication in our bi-monthly newsletter.
- vi. Finally, the Unity Board of Education can approve the changes to the IPP's in the month immediately following the month in which the annual meeting between the tribal representatives and the District Administrator is held.

POLICY 5: The Unity School District will respond at least annually in writing to comments and recommendations made by the tribes or parents of American Indian children, and disseminate the responses to the tribe and parents of American Indian children prior to submission of the IPP's by the LEA.
[34CRF222.94(a)(5)]

- i. The District Administrator will respond annually in writing to comments and recommendations made by parents of American Indian students and tribal officials to the IPP's, using the Board of Education approved methods of communication which includes letters sent home with students, email, posting in tribal buildings, and on the school webpage at www.unity.k12.wi.us within two weeks of the meeting between the school and tribes.
- ii. The Unity Board of Education will disseminate the responses to the comments and recommendations of parents of American Indian students and tribal officials by the Board of Education approved methods of communication which includes letters sent home with students, email, posting in tribal buildings, and on the school webpage at www.unity.k12.wi.us within two weeks of the annual meeting between the school and representatives.

PROCEDURE 5: The Unity School District will at least annually, respond in writing to comments and recommendations made by the tribal officials, or parents of American Indian children, and disseminate the responses to all parties through Board of Education approved methods of communication which includes letters sent home with students, email, posting in tribal buildings, and on the school webpage at www.unity.k12.wi.us, within two weeks of the annual meeting between the school and representatives.

POLICY 6: The Unity School District will provide a copy of the IPP's annually to the affected tribe.
[34CRF222.94(a)(6)]

- i. Annually, after submission of the Impact Aid application, the Unity School District will provide a copy of the current Indian Policies & Procedures to the tribal education department using mail, email, and the school webpage at www.unity.k12.wi.us and through publication in the bi-monthly district newsletter.

PROCEDURE 6: The Unity School District will annually, after submission of the Impact Aid application is completed, provide a copy of the current Indian Policies & Procedures to the tribal education department by mail or email and also post it on the school webpage at www.unity.k12.wi.us as well as publication in the bi-monthly newsletter.