

**Shared Key Interests**

1. Advance student learning, achievement, and success by keeping it at the heart and as the filter for our decision making.

2. Utilize research-based curricula that reflects 21st Century themes and applications and are responsive to the needs and potential of all students, preparing them for a global society.

3. Provide real-life, diverse learning opportunities with practical applications in the classroom and beyond.

4. Inform and engage the community in shaping educational strategy and formulating responses to change.

5. Attract, retain, and develop a high quality, diverse, creative, and innovative workforce of leaders.

6. Provide safe, secure, flexible, inviting, and well-maintained environments that nurture student well-being and enhance teaching and learning.

7. Identify, integrate, and expand technology to foster adaptability and maximize learning for all.

8. Foster mutually beneficial partnerships and collaborations that expand learning opportunities and resources.

**Wausau School District**

Board of Education Meeting Agenda

In Compliance with the Wisconsin Open Meeting Law

Public Notice s.19.84 (3)  
Exemptions s.19.85

Patrick McKee, President  
Karen Vandenberg, Clerk

**A Regular Meeting** of the BOARD OF EDUCATION will be held in the **Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403 at 5:00 PM or immediately following the previous meeting on Monday, December 13, 2021.**

I. CALL TO ORDER	
II. ROLL CALL	
III. PLEDGE OF ALLEGIANCE: Patrick McKee, President	
IV. READING OF THE MISSION STATEMENT	
V. PUBLIC AND STUDENT COMMENT	
VI. APPROVE CONSENT AGENDA ( <b>Action Requested</b> )	3
A. Additional Staff / Replacement Staff	
B. Contract Increases / Decreases	
C. Contract Renewals / Non-renewals	
D. Leaves of Absence	
E. Resignations	
F. Terminations	
G. Voluntary Retirements	
H. Minutes: Regular Session of November 8, 2021.	5
I. Payment of Bills/Budget Status and Investment Report	9
J. Donations to the District	35
VII. Approve the 2020-2021 Audit Report ( <b>Action Requested</b> )	56
VIII. OLD/RECURRING BUSINESS	
A. Education/Operations Committee Meeting	
1. Presentation of Financial Projection Model Assumptions	130
IX. NEW BUSINESS	
A. WASB Delegate Assembly Resolutions ( <b>Action Requested</b> )	133
B. Approve District-Wide Safety Plan ( <b>Action Requested</b> )	139
C. Board to Consider Adding Future Agenda Item re Covid Variant ( <b>Possible Action</b> )	
D. Education/Operations Committee Meeting	
1. New Course Requests for the 2022-23 School Year ( <b>Action Requested</b> )	167
2. Student Fee Requests for the 2022-23 School Year ( <b>Action Requested</b> )	171
3. School Safety Drill Update ( <b>Action Requested</b> )	175
4. 4K Program Agreement ( <b>Action Requested</b> )	195
X. Referendum Proposal ( <b>Possible Action Requested</b> )	203
XI. OPEN FORUM	
A. Board Member Professional Growth & Development Report	
B. Legislative Liaison	
C. Superintendent Commentary	
D. Presiding Officer Commentary	
XII. ADJOURN	

NOTICE POSTED: Friday, December 10, 2021, at 1 pm

**Shared Key  
Interests**

1. Advance student learning, achievement, and success by keeping it at the heart and as the filter for our decision making.

2. Utilize research-based curricula that reflects 21st Century themes and applications and are responsive to the needs and potential of all students, preparing them for a global society.

3. Provide real-life, diverse learning opportunities with practical applications in the classroom and beyond.

4. Inform and engage the community in shaping educational strategy and formulating responses to change.

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Patrick McKee, President  
Karen Vandenberg, Clerk

By: \_\_\_\_\_

NOTICE SENT TO:

WSAU WSAW-TV WAOW-TV WJFW-TV CITY PAGES WAUSAU PILOT & REVIEW SCHOOLS  
WAUSAU DAILY HERALD WAAM CITY HALL COURTHOUSE PUBLIC LIBRARY

WAUSAU SCHOOL DISTRICT  
HUMAN RESOURCES

TO: Board of Education  
 FROM: Tabatha Gundrum  
 MEETING: December 13, 2021  
 SUBJECT: Staffing Consent Agenda

The Administration respectfully asks that the Board of Education approve the following staffing changes pertaining to the Consent Agenda:

**APPOINTMENTS** (Additional Staff, Replacement Staff, Contract Increases):

NAME	BUILDING	POSITION	EFFECTIVE DATE
Amber Bosse	Riverview Elementary	1.00 FTE, Special Education Teacher	1/31/22
Matthew Collins	Longfellow Admin Ctr	.60 FTE, Interim Director of Pupil Services	12/6/21

**SEPARATIONS** (Resignations, Contract Decreases, Terminations):

NAME	BUILDING	POSITION	EFFECTIVE DATE
Gerry Traxler	Horace Mann MS	.50 FTE, General Music Teacher	Close of 2021-22
Ashley Russell	Franklin Elementary	1.00 FTE, Gr. 4 Teacher	1/28/22

**LEAVES OF ABSENCE**

NAME	BUILDING	POSITION	EFFECTIVE DATES

**RETIREMENTS**

NAME	BUILDING	POSITION	EFFECTIVE DATE
Carolyn Adams	Riverview Elementary	1.00 FTE, Grade 2 Teacher	Close of 2021-22
Jodi Salzer	Horace Mann MS	1.00 FTE, SPED/Intellectual Disabilities Teacher	Close of 2021-22
Sherri Bagby	Horace Mann MS	1.00 FTE, School Counselor	Close of 2021-22
John Quinn	Wausau West HS	1.00 FTE, Mathematics Teacher	Close of 2021-22
Patricia Donlin	G. D. Jones Elementary	1.00 FTE, Early Childhood-Special Education	Close of 2021-22

WAUSAU SCHOOL DISTRICT  
HUMAN RESOURCES

TO: Board of Education  
FROM: Tabatha Gundrum  
MEETING: December 13, 2021  
SUBJECT: Staffing Consent Agenda

**ADDENDUM**

The Administration respectfully asks that the Board of Education approve the following staffing changes pertaining to the Consent Agenda:

**APPOINTMENTS** (Additional Staff, Replacement Staff, Contract Increases):

NAME	BUILDING	POSITION	EFFECTIVE DATE
Amanda White*	John Muir MS	1.00 FTE, Special Education Teacher	12/9/21

**SEPARATIONS** (Resignations, Contract Decreases, Terminations):

NAME	BUILDING	POSITION	EFFECTIVE DATE

**LEAVES OF ABSENCE**

NAME	BUILDING	POSITION	EFFECTIVE DATES

**RETIREMENTS**

NAME	BUILDING	POSITION	EFFECTIVE DATE

# Minutes of REGULAR MEETING

## The Board of Education Wausau School District

**DRAFT**

A Regular Meeting of the Board of Education of the Wausau School District was held Monday, November 8, 2021, beginning at 6:00 PM in the John Muir Auditorium, 1400 West Stewart Ave., Wausau, WI 54401.

Present: James Bouché; Pat McKee; Cody Nikolai; Jane Rusch; Lance Trollop; Karen Vandenberg; and Lee Webster.

Absent: Jon Creisher; and Ka Lo.

### I. CALL TO ORDER

The meeting was called to order at 6:17 pm.

### II. ROLL CALL

Ms. Peck read the roll call.

### III. PLEDGE OF ALLEGIANCE: Patrick McKee, President

President McKee lead everyone in the Pledge of Allegiance.

### IV. READING OF THE MISSION STATEMENT

President McKee read the District mission statement.

### V. RESOLUTION OF COMMENDATION: Krista Gates

**Karen Vandenberg moved to award Krista Gates, Wausau West High School General and AP Physics teacher, the Resolution of Commendation, seconded by Lance Trollop. The motion carried 7-0.**

### VI. PUBLIC AND STUDENT COMMENT

The following individuals made public comments: Rob Hughes, Clint Ruesch, and Mary Thao.

### VII. APPROVE CONSENT AGENDA (Action Requested)

#### A. Appointments (Additional Staff, Replacement Staff, Contract Increases)

Shania Warren (Cross-Categorical Special Education/Horace Mann) 1.00 FTE, effective January 24, 2022; and John Kennedy (School Psychologist/District) 1.00 FTE, effective January 17, 2022.

#### B. Separations (Resignations, Contract Decreases, Terminations)

#### C. Leaves of Absence

#### D. Retirements

Cassandra Zipp (Grade 1 Teacher/Stettin) 1.00 FTE, effective close of 2021-22;  
Diane Eder (Grade 2 Teacher/Jefferson) 1.00 FTE, effective close of 2021-22; James Bauman (Grade 3 Teacher/Riverview) 1.00 FTE, effective close of 2021-22; Jessica

Knoke (Grade 2 Teacher/John Marshall) 1.00 FTE, effective close of 2021-22; Marie Northup (Principal/Maine) 1.00 FTE, effective close of 2021-22; Paul Dimka (Science & Social Studies Teacher/Horace Mann) 1.00 FTE, effective close of 2021-22; and Catherine Newton (Business Education Teacher/West) 1.00 FTE, effective close of 2021-22.

E. Minutes: Regular Session of October 11, 2021; Closed Session of October 19, 2021; Special Session of October 25, 2021; Special Session of November 1, 2021; and Closed Session of November 1, 2021.

F. Payment of Bills/Budget Status and Investment Report

G. Donations to the District

1500 lbs of Potatoes from Incredible Bank to the District; \$200 in gift cards from Kwik Trip to Franklin Elementary; \$500 from Cloverbelt Credit Union, \$500 from Peoples State Bank, and \$1,000 from Wausau Breakfast Optimists to Hawthorn Hills Elementary; 100 Beanie Babies from Lisa Darragh, winter hats and gloves from Stephanie Hamann, and 40 knit hats from Ethel Schwartz to Lincoln Elementary; \$120 from an anonymous donor to Horace Mann Middle School; \$75 from UMR to Montessori Charter School; \$500 from Kay Lockwood, \$120 from the Needle Workshop, 28 cases of food from Peyton's Promise, and 80 lbs of ground chuck from Ben and Amy Reif and family to Wausau East High School; and \$500 from Kwik Trip to Wausau West High School.

**Cody Nikolai moved to approve the consent agenda, with great gratitude for donations made to the District, seconded by Karen Vandenberg. The motion carried 7-0.**

## VIII. OLD/RECURRING BUSINESS

### A. Education/Operations Committee Meeting

#### 1. Legal Expense Summary for 1st Quarter of 2021-22

President McKee shared that at the October Education/Operations Committee Meeting, Chief Finance and Business Services Officer, Bob Tess presented a summary report presenting all legal counsel expenses incurred during the first quarter of 2021-2022.

#### 2. Community Engagement Presentation

Diana White provided a brief update of the community engagement presentations.

#### 3. Review Community Survey Data with Donovan Group

President McKee shared that at the October Education/Operations Committee Meeting, Joe Donovan of the Donovan Group reviewed the results of the recent Community Survey.

## IX. NEW BUSINESS

### A. Education/Operations Committee Meeting

#### 1. 2021-22 Student Demographic Report

President McKee shared that at the October Education/Operations Committee Meeting, Jon Euting presented the 2021-22 Student Demographic Report.

2. Milwaukee Public School Resolution (**Action Requested**)

**Jim Bouché moved that the Board support the Milwaukee Public Schools Resolution that the Wisconsin Association of School Boards encourages Wisconsin public schools to develop an educational curriculum and professional training to teach the history, culture and contributions of Asian Americans & Pacific Islanders to the economic, cultural and social development of Wisconsin and the USA, seconded by Jane Rusch. The motion carried 7-0.**

B. Staff Listening Session Summary

Dr. Hilts shared his findings from the recent staff listening sessions.

Lance Trollop left the room at 6:46 pm due to a conflict of interest.

C. Compensation Item (**Action Requested**)

**Karen Vandenberg moved to approve the \$1 Million dollar “Thank You Bonus” of \$100 plus 1.25% of their base salary as presented including Dr. Hilts, seconded by Lee Webster. The motion carried 6-0.**

Lance Trollop returned to the room at 6:59 pm.

X. OPEN FORUM

A. Board Member Professional Growth & Development Report

Jim Bouché shared that the WASB is considering leaving the NSBA. It will be brought before the stakeholders at the State Education Convention in January.

1. Board Member Recognition

Jim Bouché was awarded a WASB Certificate of Achievement.

B. Legislative Liaison

Dr. Hilts reviewed the recent education related bills that were signed into law.

C. Superintendent Commentary

There was none.

D. Presiding Officer Commentary

The Board Liaison report for November is as follows: Lance Trollop attended the Wausau West Awards night, and the Wausau West football game; Jon Creisher hosed a fundraising event for Wausau West Girls Basketball; Karen Vandenberg attended the Wausau School Foundation Board Meeting, Wausau West Awards Night, East vs West girls swim meet, a Women's Leadership Conference, and mentored a high school youth for four weeks; Lee Webster attended the CESA 9 Board meeting and the Community Listening Session at John Muir.

XI. ADJOURN

**Karen Vandenberg moved to adjourn, seconded by Lance Trollop. The motion carried at 7:09 pm.**

Respectfully Submitted,

KV:cp

Karen Vandenberg,  
Board Clerk

WAUSAU SCHOOL DISTRICT  
APPROVAL OF BILLS

Education/Operations Committee of the Whole - November 22, 2021  
Board Meeting - December 13, 2021

2021-22 Budget  
October 19, 2021 to November 16, 2021

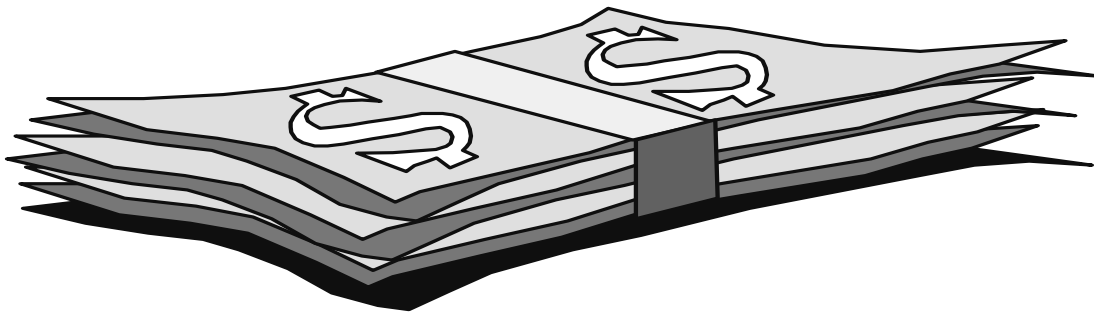
Vouchers 1057459-1057768, 212200804-212201065

<b>General Fund - Fund 10</b>	\$1,510,615.37
<b>Grants - Fund 11</b>	\$351,634.02
<b>Federal Projects Fund - Fund 20</b>	\$1,198.74
<b>Special Education - 27</b>	\$135,909.34
<b>Food Service Fund - Fund 50</b>	\$269,562.71
<b>Community Service Fund - Fund 80</b>	\$1,383.95
<b>Total</b>	<b>\$2,270,304.13</b>

Vouchers

<b>Capital Projects - Fund 49</b>	\$0.00
<b>Total</b>	<b>\$0.00</b>

# **WAUSAU SCHOOL DISTRICT**



## **BUDGET STATUS REPORT**

**Month Ending**

**November 30, 2021**

INVESTMENT PORTFOLIO  
November 30, 2021

<u>INSTITUTION</u>	<u>BALANCE</u>	<u>RATE</u>
Associated Bank	12,281,736.63	0 to.25%
BMO Financial Group	4,788,956.57	variable
CoVantage Credit Union	6,884.10	.30% to .48%
State of Wisconsin Investment Pool	5,944.38	1.14%
US Bank	-	0.10%
Wisconsin Investment Series Cooperative	2,425,349.35	.10% to 2.589%

BALANCE SHEET SUMMARY

November 30, 2021

ASSETS

General Fund	\$3,961,071.66
Special Projects Fund	\$0.00
Community Services Fund	\$370,094.76
Special Education	(\$3,851,312.76)
Food Service Fund	\$757,813.77
Scholarships/Donations/Activity Accounts	\$1,823,934.44
HRA Account	\$12,127.94
Trust Funds - OPEB	\$4,788,956.57
Petty Cash Fund	\$500.00

Investments

General Fund	\$10,390,037.16
Debt Service Fund	\$1,039,732.04
Long Term Capital Improvement Trust Fund	\$1,780,392.96
Capital Projects Fund	\$0.00

Interest Receivable	\$543.63
Taxes Receivable	\$0.15
Accounts Receivable	(\$95,651.41)
Prepaid	\$0.00

TOTAL ASSETS \$20,978,240.91

LIABILITIES

Line of Credit	\$0.00
Salaries and Benefits Payable	\$5,362,643.56
Accrued Interest Payable	\$0.00
Accounts Payable	\$26,609.00

TOTAL LIABILITIES \$5,389,252.56

EQUITY - FUND BALANCE

General Fund Balance	\$4,955,348.31
Federal Programs Balance	\$0.00
Special Education	(\$4,209,292.14)
Debt Service Balance	\$1,163,445.04
Food Service Balance	\$740,644.49
Scholarships/Donations/Activity Accounts	\$1,831,682.26
Trust Fund Balance - OPEB	\$4,788,956.57
Community Service Balance	\$366,238.92

TOTAL FUND BALANCE \$9,637,023.45

Restricted for Insurance Claims	\$4,171,571.94
Restricted for Long Term Capital Improvement Trust Fund	\$1,780,392.96
Restricted for Construction	\$0.00

TOTAL EQUITY - FUND BALANCE \$15,588,988.35

TOTAL EQUITY AND LIABILITIES \$20,978,240.91

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
10	R	---	129	-----	---	OTHER SPECIAL PROJECTS FUND	15,000.00	0.00	0.00	15,000.00
10	R	---	211	-----	---	CURRENT PROPERTY TAX	33,697,688.00	0.00	0.00	33,697,688.00
10	R	---	212	-----	---	PROPERTY TAX CHARGEBACKS	65,840.00	0.00	0.00	65,840.00
10	R	---	213	-----	---	MOBILE HOME TAX	15,000.00	0.00	0.00	15,000.00
10	R	---	249	-----	---	TRANSPORTATION FEES-PRIVATE	20,000.00	160.28	3,522.14	16,477.86
10	R	---	271	-----	---	ADMISSIONS ATHL/SPRT	70,000.00	20,669.02	20,669.02	49,330.98
10	R	---	279	-----	---	OTH SCH ACTIVITY INC	162,500.00	29,244.55	45,196.55	117,303.45
10	R	---	280	-----	---	INT ON INVESTMENTS	100,000.00	1,378.82	6,253.65	93,746.35
10	R	---	292	-----	---	STUDENT FEES	65,000.00	14,429.57	48,965.55	16,034.45
10	R	---	293	-----	---	RENTALS	80,000.00	18,320.11	20,145.11	59,854.89
10	R	---	341	-----	---	NON-OPEN ENROLL GENERAL TUIT	20,000.00	0.00	1,109.82	18,890.18
10	R	---	345	-----	---	OPEN ENROLLMENT GEN. TUITION	2,276,919.00	0.00	0.00	2,276,919.00
10	R	---	515	-----	---	STATE AID TRANSIT/INT. SOURC	63,375.00	0.00	0.00	63,375.00
10	R	---	612	-----	---	TRANSPORTATION AID	160,000.00	0.00	0.00	160,000.00
10	R	---	613	-----	---	LIBRARY AID	340,000.00	0.00	0.00	340,000.00
10	R	---	615	-----	---	Chapter 220	29,731.00	0.00	0.00	29,731.00
10	R	---	618	-----	---	BILINGUAL STATE AID	470,000.00	0.00	0.00	470,000.00
10	R	---	619	-----	---	OTHER STATE CATEGORICAL AID	35,000.00	0.00	3,853.13	31,146.87
10	R	---	621	-----	---	EQUALIZATION AID	59,487,795.00	0.00	8,792,470.00	50,695,325.00
10	R	---	630	-----	---	SPECIAL PROJECT GRNT	155,558.00	0.00	0.00	155,558.00
10	R	---	641	-----	---	STATE TUITION PAYMENTS	210,435.00	0.00	0.00	210,435.00
10	R	---	650	-----	---	STATE SAGE AID	1,606,445.00	546,956.00	546,956.00	1,059,489.00
10	R	---	660	-----	---	STATE REV. THROUGH LOCAL GOV	40,000.00	0.00	0.00	40,000.00
10	R	---	691	-----	---	STATE TAX EXEMPT AID	901,784.00	0.00	0.00	901,784.00
10	R	---	695	-----	---	PER PUPIL AID	5,997,586.00	0.00	0.00	5,997,586.00
10	R	---	861	-----	---	EQUIPMENT SALES	40,000.00	10,931.50	17,999.50	22,000.50
10	R	---	869	-----	---	OTHER PROPERTY SALES	0.00	294.40	12,396.95	-12,396.95
10	R	---	971	-----	---	REFUND OF PRIOR YEAR EXPENSE	200,000.00	0.00	122,229.99	77,770.01
10	R	---	990	-----	---	MISCELLANEOUS	100,000.00	8,949.00	78,927.01	21,072.99
10	-	---	---	-----	---	GENERAL FUND	106,425,656.00	651,333.25	9,720,694.42	96,704,961.58

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
10	E	---	131	-----	---	STRAIGHT TIME	27,900.00	0.00	14,441.49	13,458.51
10	E	---	161	-----	---	ADMIN SALARY	473,735.67	41,840.52	227,423.18	246,312.49
10	E	---	164	-----	---	OTHER PROF SALARIES	1,316,817.10	102,960.28	532,263.12	784,553.98
10	E	---	166	-----	---	PRINCIPALS SALARY	2,155,739.49	165,825.72	912,144.82	1,243,594.67
10	E	---	167	-----	---	ASSIST PRINC SALARY	763,773.97	58,751.86	323,135.23	440,638.74
10	E	---	171	-----	---	INSTR SUB TEACHERS	35,000.00	2,969.60	16,590.47	18,409.53
10	E	---	172	-----	---	OTHER CERT SALARIES	3,198,267.16	197,480.35	733,178.23	2,465,088.93
10	E	---	173	-----	---	SUB TEACHER SALARIES	275,000.00	33,457.76	65,161.67	209,838.33
10	E	---	174	-----	---	PROF HEALTH SALARIES	154,701.26	11,630.14	61,365.12	93,336.14
10	E	---	175	-----	---	TEACHERS SALARIES	31,307,050.06	2,368,699.39	8,951,071.16	22,355,978.90
10	E	---	176	-----	---	L-TERM SUB TCHRS	750,000.00	100,101.84	273,837.20	476,162.80
10	E	---	178	-----	---	COACHING SALARIES	753,349.80	118,862.25	345,997.62	407,352.18
10	E	---	180	-----	---	SUPPORT SALARIES	193,140.61	20,520.62	98,175.88	94,964.73
10	E	---	181	-----	---	CUSTODIAL SALARIES	3,907,491.56	295,973.96	1,497,326.99	2,410,164.57
10	E	---	182	-----	---	TEACHR AIDE SALARIES	2,384,994.02	188,560.96	620,934.24	1,764,059.78
10	E	---	184	-----	---	ATTENDANCE OFFICE	54,487.13	5,729.50	16,615.25	37,871.88
10	E	---	185	-----	---	OTHER MUNIC SALARIES	834,851.72	65,097.28	314,356.08	520,495.64
10	E	---	186	-----	---	SECR-CLER SALARIES	1,864,933.69	161,053.40	632,575.36	1,232,358.33
10	E	---	187	-----	---	MAINT WORKER SALARY	117,820.08	9,188.03	45,403.79	72,416.29
10	E	---	188	-----	---	TEACHER AIDE-ENROLLMENT	0.00	1,344.96	1,344.96	1,344.96-
10	E	---	194	-----	---	OTHER SUPV SALARIES	208,942.37	15,282.63	73,540.74	135,401.63
10	E	---	195	-----	---	MISC PAYROLLS	74,081.07	13,204.99	27,146.97	46,934.10
10	E	---	212	-----	---	RET-EMPLR CONTRIBTN	3,340,820.63	255,371.63	1,017,190.65	2,323,629.98
10	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	1,002,974.66	89,177.98	364,553.23	638,421.43
10	E	---	219	-----	---	OTHER EMPLOYEE BENEFITS	20,000.00	0.00	0.00	20,000.00
10	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	724,778.79	54,816.98	218,386.26	506,392.53
10	E	---	222	-----	---	S S EMPLR CON	3,097,372.39	233,533.26	925,933.74	2,171,438.65
10	E	---	230	-----	---	GROUP LIFE INS	108,936.39	9,931.77	31,005.71	77,930.68
10	E	---	243	-----	---	DENTAL INSURANCE	767,105.93	67,092.65	252,590.45	514,515.48
10	E	---	248	-----	---	HOSPITAL SURGICL INS	11,961,384.50	994,353.52	3,612,663.15	8,348,721.35
10	E	---	251	-----	---	DISABILITY INSURANCE	146,820.86	11,567.37	37,986.34	108,834.52
10	E	---	291	-----	---	COLLEGE CREDIT REIMB	40,000.00	0.00	7,514.79	32,485.21
10	E	---	292	-----	---	ANNUITY PAYMENTS BY DISTRICT	10,000.00	0.00	0.00	10,000.00
10	E	---	293	-----	---	MISC BENEFITS	135,000.00	0.00	3,214.91	131,785.09
10	E	---	299	-----	---	MISC BENEFITS	8,000.00	0.00	735.00	7,265.00
10	E	---	310	-----	---	PERSONAL SERVICES	1,673,213.00	33,054.14	400,283.77	1,272,929.23
10	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	82,200.00	6,159.16	22,769.74	59,430.26
10	E	---	324	-----	---	MAINTENANCE SERVICES	1,039,595.00	219,468.69	940,272.83	99,322.17
10	E	---	325	-----	---	VEHICLE AND EQUIPMENT RENTAL	119,199.00	0.00	1,779.02	117,419.98
10	E	---	327	-----	---	CONSTRUCTION SERVICE	912,484.00	66,748.16	1,058,245.57	145,761.57-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
10	E	---	328	-----	---	BUILDING RENTAL	26,148.00	2,284.40	10,456.60	15,691.40
10	E	---	329	-----	---	CLEANING SERVICES	277,812.00	0.00	38,629.00	239,183.00
10	E	---	331	-----	---	GAS FOR HEAT	423,424.00	11,663.76	55,443.93	367,980.07
10	E	---	336	-----	---	ELECT NOT FOR HEAT	1,301,044.00	117,219.04	517,501.37	783,542.63
10	E	---	337	-----	---	WATER	101,587.00	1,548.07	29,817.01	71,769.99
10	E	---	338	-----	---	SEWER	70,006.00	2,324.37	23,262.62	46,743.38
10	E	---	339	-----	---	OTHER UTILITIES	93,317.00	1,124.99	36,692.96	56,624.04
10	E	---	341	-----	---	PUPIL TRANSPORTATION	2,643,740.00	280,026.01	537,601.74	2,106,138.26
10	E	---	342	-----	---	EMPLOYEE TRAVEL	156,323.00	3,817.88	10,912.16	145,410.84
10	E	---	343	-----	---	CONTRCT SERV TRAVEL	0.00	0.00	43.86	43.86-
10	E	---	345	-----	---	PUPIL LODGING & MEALS	21,224.00	0.00	305.00	20,919.00
10	E	---	348	-----	---	VEHICLE FUEL	310,244.00	27,080.74	92,049.18	218,194.82
10	E	---	351	-----	---	ADVERTISING	14,000.00	1,000.00	2,986.52	11,013.48
10	E	---	352	-----	---	PHOTOGRAPHY	3,450.00	0.00	0.00	3,450.00
10	E	---	353	-----	---	POSTAGE	92,500.00	16,092.07	32,380.66	60,119.34
10	E	---	354	-----	---	PRINTING & BINDING	261,556.00	52,057.90	107,609.85	153,946.15
10	E	---	355	-----	---	TELEPHONE	146,062.00	0.00	35,723.94	110,338.06
10	E	---	358	-----	---	ON-LINE COMMUNICATIONS	208,788.00	0.00	28,470.27	180,317.73
10	E	---	359	-----	---	OTHER COMMUNICATIONS	27,526.00	0.00	0.00	27,526.00
10	E	---	360	-----	---	INFORMATION TECHNOLOGY	277,406.00	61,017.88	380,901.00	103,495.00-
10	E	---	362	-----	---	SOFTWARE AS A SERVICE	750.00	281.00	4,810.61	4,060.61-
10	E	---	382	-----	---	PAYMENTS TO WI SCHOOL DISTRI	3,958,085.00	0.00	6,051.00	3,952,034.00
10	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	304,530.00	3,200.00	19,575.60	284,954.40
10	E	---	387	-----	---	PAYMENTS TO STATE	1,909,181.00	2,955.22	4,221.91	1,904,959.09
10	E	---	389	-----	---	PAYMENT TO WTCS	647,281.00	1,150.00	19,704.98	627,576.02
10	E	---	411	-----	---	GENERAL SUPPLIES	1,304,717.00	41,382.57	440,148.84	864,568.16
10	E	---	413	-----	---	COMPUTER SUPPLIES	2,700.00	0.00	29.99	2,670.01
10	E	---	415	-----	---	FOOD	53,215.00	-3,798.14	5,085.99	48,129.01
10	E	---	416	-----	---	MEDICAL SUPPLIES	13,950.00	987.02	2,994.00	10,956.00
10	E	---	417	-----	---	PAPER	126,298.00	-12,257.63	-21,353.86	147,651.86
10	E	---	420	-----	---	APPAREL	9,031.00	10,126.91	12,669.38	3,638.38-
10	E	---	431	-----	---	AUDIO-VISUAL MEDIA	5,208.00	20.64	607.60	4,600.40
10	E	---	432	-----	---	LIBRARY BOOKS	7,500.00	16,428.04	31,025.09	23,525.09-
10	E	---	433	-----	---	NEWSPAPERS	2,206.00	-91.79	128.26	2,077.74
10	E	---	434	-----	---	PERIODICALS	7,763.00	-1,254.79	7,160.01	602.99
10	E	---	439	-----	---	OTHER MEDIA	2,791.00	418.45	418.45	2,372.55
10	E	---	440	-----	---	N-CAPITAL EQUIPMENT	1,286,623.00	129,505.07	352,288.56	934,334.44
10	E	---	449	-----	---	OTHER NON-CAPITAL OBJECTS	766.00	0.00	0.00	766.00
10	E	---	460	-----	---	EQUIPMENT COMPONENTS	4,668.00	0.00	182.02	4,485.98
10	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	431,391.00	1,002.49	49,181.96	382,209.04

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
10	E	---	471	-----	---	TEXTBOOKS	670.00	353.25	353.25	316.75
10	E	---	472	-----	---	WORKBOOKS	750.00	0.00	423.90	326.10
10	E	---	473	-----	---	SHEET MUSIC	10,460.00	1,048.53	4,644.36	5,815.64
10	E	---	479	-----	---	OTHER INSTRUCTIONAL BOOKS	718.00	0.00	1,370.30	652.30-
10	E	---	480	-----	---	NON-INSTRUCTIONAL COMPUTER S	235,499.00	0.00	15,377.53	220,121.47
10	E	---	481	-----	---	TECHNOLOGY SUPPLIES	1,080.00	918.00	2,116.00	1,036.00-
10	E	---	482	-----	---	NON-CAPITAL HARDWARE	1,461,377.00	82,490.37	741,486.17	719,890.83
10	E	---	483	-----	---	NON-CAPITAL SOFTWARE	73,389.00	1,223.31	2,222.71	71,166.29
10	E	---	490	-----	---	OTHER NON-CAPITAL OBJECTS	1,250.00	0.00	782.20	467.80
10	E	---	550	-----	---	EQUIPMENT ADDITION	0.00	0.00	0.00	0.00
10	E	---	551	-----	---	EQUIP PURCHASE ADDN	184,996.00	0.00	37,584.46	147,411.54
10	E	---	553	-----	---	EQUIP/VEHICLE PURCHASE	19,885.00	73,902.78	224,337.70	204,452.70-
10	E	---	561	-----	---	EQUIPMENT REPLACE	24,117.00	0.00	257.70	23,859.30
10	E	---	563	-----	---	EQUIP/VEHICLE REPLACEMENT	834.00	6,519.00	28,569.40	27,735.40-
10	E	---	581	-----	---	TECHNOLOGY RELATED HARDWARE	215,373.00	136,476.95	136,000.52	79,372.48
10	E	---	678	-----	---	CAPITAL LEASE PRINCIPAL	360,000.00	7,212.82	360,851.27	851.27-
10	E	---	688	-----	---	CAPITAL LEASE INTEREST	22,000.00	904.02	3,846.90	18,153.10
10	E	---	711	-----	---	DIST LIABILITY INS	73,212.00	0.00	-58,187.00	131,399.00
10	E	---	712	-----	---	DIST PROPERTY INS	182,332.00	0.00	4,202.00	178,130.00
10	E	---	713	-----	---	WORKERS COMPENSATION	650,331.00	42,452.68	254,530.92	395,800.08
10	E	---	730	-----	---	UNEMPLOYMENT COMP	31,828.00	220.88	5,270.71	26,557.29
10	E	---	827	-----	---	SPECIAL ED FUND TRANSFERS	10,143,142.00	0.00	0.00	10,143,142.00
10	E	---	838	-----	---	NON-REFERENDUM DEBT FUND TRA	78,717.00	0.00	0.00	78,717.00
10	E	---	940	-----	---	DUES & FEES	0.00	-405.00	-105.00	105.00
10	E	---	941	-----	---	DISTRICT DUES & FEES	110,831.00	39,447.04	142,643.83	31,812.83-
10	E	---	942	-----	---	EMPLOYEE DUES & FEES	1,487.00	0.00	1,937.00	450.00-
10	E	---	943	-----	---	PUPIL DUES & FEES	50,000.00	1,560.00	10,710.00	39,290.00
10	E	---	972	-----	---	REFND RECPT N-AIDBLE	11,930.00	0.00	0.00	11,930.00
10	-	---	---	-----	---	GENERAL FUND	106,522,980.91	7,181,448.15	29,476,099.62	77,046,881.29

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
11	R	---	630	-----	---	SPECIAL PROJECT GRNT	68,993.00	0.00	0.00	68,993.00
11	R	---	713	-----	---	VOCATIONAL EDUC ACT	63,358.00	0.00	0.00	63,358.00
11	R	---	730	-----	---	SPECIAL PROJ GRANT THROUGH D	5,174,458.00	0.00	-7,248.01	5,181,706.01
11	R	---	751	-----	---	ESEA TITLE 1	1,486,738.00	0.00	-596.26	1,487,334.26
11	-	---	---	-----	---	GENERAL GRANTS	6,793,547.00	0.00	-7,844.27	6,801,391.27

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
11	E	---	164	-----	---	OTHER PROF SALARIES	49,081.07	3,781.78	20,799.79	28,281.28
11	E	---	171	-----	---	INSTR SUB TEACHERS	0.00	2,176.00	3,264.00	3,264.00-
11	E	---	175	-----	---	TEACHERS SALARIES	1,053,261.97	84,349.73	594,396.56	458,865.41
11	E	---	182	-----	---	TEACHR AIDE SALARIES	291,130.06	26,189.23	83,129.84	208,000.22
11	E	---	185	-----	---	OTHER MUNIC SALARIES	317,591.04	33,016.22	96,913.26	220,677.78
11	E	---	186	-----	---	SECR-CLER SALARIES	14,134.50	970.66	4,258.80	9,875.70
11	E	---	212	-----	---	RET-EMPLR CONTRIBTN	115,443.06	9,833.62	53,341.83	62,101.23
11	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	29,421.16	2,219.06	8,508.22	20,912.94
11	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	25,027.43	1,981.78	10,850.73	14,176.70
11	E	---	222	-----	---	S S EEMPLR CON	107,013.86	8,474.08	46,396.04	60,617.82
11	E	---	230	-----	---	GROUP LIFE INS	4,233.17	404.63	1,098.44	3,134.73
11	E	---	243	-----	---	DENTAL INSURANCE	33,549.12	2,918.31	9,547.82	24,001.30
11	E	---	248	-----	---	HOSPITAL SURGICL INS	517,289.41	46,324.12	148,096.28	369,193.13
11	E	---	251	-----	---	DISABILITY INSURANCE	5,189.43	420.47	1,300.54	3,888.89
11	E	---	310	-----	---	PERSONAL SERVICES	423,423.00	130.00	56,787.69	366,635.31
11	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	3,857.00	0.00	0.00	3,857.00
11	E	---	341	-----	---	PUPIL TRANSPORTATION	10,965.00	394.74	438.60	10,526.40
11	E	---	342	-----	---	EMPLOYEE TRAVEL	21,549.00	0.00	0.00	21,549.00
11	E	---	353	-----	---	POSTAGE	0.00	7.66	7.66	7.66-
11	E	---	354	-----	---	PRINTING & BINDING	0.00	73.40	334.71	334.71-
11	E	---	358	-----	---	ON-LINE COMMUNICATIONS	146,259.00	11,700.93	64,371.48	81,887.52
11	E	---	360	-----	---	INFORMATION TECHNOLOGY	69,333.00	0.00	16,521.00	52,812.00
11	E	---	362	-----	---	SOFTWARE AS A SERVICE	767,892.00	18,304.65	292,951.04	474,940.96
11	E	---	371	-----	---	INSTR PAYMENTS-PRIV VENDOR	9,412.00	0.00	0.00	9,412.00
11	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	11,081.00	0.00	0.00	11,081.00
11	E	---	410	-----	---	SUPPLIES & MATERIALS	30,410.00	0.00	1,095.00	29,315.00
11	E	---	411	-----	---	GENERAL SUPPLIES	70,677.00	153.33	82,226.32	11,549.32-
11	E	---	415	-----	---	FOOD	673.00	958.21	1,338.03	665.03-
11	E	---	416	-----	---	MEDICAL SUPPLIES	4,382.00	1,396.48	1,890.58	2,491.42
11	E	---	440	-----	---	N-CAPITAL EQUIPMENT	50,396.00	1,210.54	25,189.99	25,206.01
11	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	1,006,029.00	209,025.22	555,822.25	450,206.75
11	E	---	481	-----	---	TECHNOLOGY SUPPLIES	1,378.00	0.00	0.00	1,378.00
11	E	---	482	-----	---	NON-CAPITAL HARDWARE	1,728,960.00	0.00	491,288.19	1,237,671.81
11	E	---	483	-----	---	NON-CAPITAL SOFTWARE	12,080.00	0.00	299.00	11,781.00
11	E	---	490	-----	---	OTHER NON-CAPITAL OBJECTS	775.00	0.00	0.00	775.00
11	E	---	550	-----	---	EQUIPMENT ADDITION	0.00	108,700.00	96,938.32	96,938.32-
11	E	---	941	-----	---	DISTRICT DUES & FEES	0.00	0.00	11,650.00	11,650.00-
11	E	---	943	-----	---	PUPIL DUES & FEES	0.00	1,250.00	1,250.00	1,250.00-
11	-	---	---	-----	---	GENERAL GRANTS	6,931,896.28	576,364.85	2,782,302.01	4,149,594.27

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
21	R	---	279	-----	---	OTH SCH ACTIVITY INC	1,175,000.00	140,242.40	883,898.24	291,101.76
21	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	75,000.00	30,450.00	30,450.00	44,550.00
21	-	---	---	-----	---	DONATIONS	1,250,000.00	170,692.40	914,348.24	335,651.76

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
21	E	---	310	-----	---	PERSONAL SERVICES	3,000.00	15,544.60	63,988.42	60,988.42-
21	E	---	328	-----	---	BUILDING RENTAL	4,844.00	0.00	0.00	4,844.00
21	E	---	340	-----	---	TRAVEL	0.00	2,786.84	15,653.87	15,653.87-
21	E	---	341	-----	---	PUPIL TRANSPORTATION	0.00	673.05	5,333.59	5,333.59-
21	E	---	342	-----	---	EMPLOYEE TRAVEL	0.00	0.00	350.68	350.68-
21	E	---	353	-----	---	POSTAGE	0.00	58.00	16,271.41	16,271.41-
21	E	---	354	-----	---	PRINTING & BINDING	160.00	1,388.23	38,292.46	38,132.46-
21	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	69.24	11,569.34	11,569.34-
21	E	---	411	-----	---	GENERAL SUPPLIES	1,196,185.00	33,150.00	104,917.26	1,091,267.74
21	E	---	415	-----	---	FOOD	6,330.00	42,246.30	90,554.55	84,224.55-
21	E	---	420	-----	---	APPAREL	0.00	19,460.64	80,792.58	80,792.58-
21	E	---	432	-----	---	LIBRARY BOOKS	0.00	451.32	451.32	451.32-
21	E	---	440	-----	---	N-CAPITAL EQUIPMENT	38,481.00	2,965.43	9,996.69	28,484.31
21	E	---	550	-----	---	EQUIPMENT ADDITION	0.00	0.00	-1,636.32	1,636.32
21	E	---	940	-----	---	DUES & FEES	0.00	13,590.93	48,701.79	48,701.79-
21	E	---	941	-----	---	DISTRICT DUES & FEES	1,000.00	-100.00	900.00	100.00
21	E	---	943	-----	---	PUPIL DUES & FEES	0.00	73,046.68	138,547.16	138,547.16-
21	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	3,553.88	175,812.88	175,812.88-
21	-	---	---	-----	---	DONATIONS	1,250,000.00	208,885.14	800,497.68	449,502.32

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
27	R	---	110	-----	---	GENERAL	10,143,142.00	0.00	0.00	10,143,142.00
27	R	---	346	-----	---	NON-OPEN ENROLL SP ED TUITIO	100,000.00	0.00	0.00	100,000.00
27	R	---	611	-----	---	HANDICAPPED AID	4,423,361.00	637,485.00	637,485.00	3,785,876.00
27	R	---	625	-----	---	HIGH COST SPECIAL EDUC AID	50,000.00	0.00	0.00	50,000.00
27	R	---	630	-----	---	SPECIAL PROJECT GRNT	0.00	0.00	-5,259.50	5,259.50
27	R	---	697	-----	---	AID FOR SPECIAL ED TRANSITIO	25,000.00	0.00	0.00	25,000.00
27	R	---	730	-----	---	SPECIAL PROJ GRANT THROUGH D	3,453,124.00	294,547.36	82,414.01	3,370,709.99
27	R	---	780	-----	---	FED AID STATE AGENCY. NOT DP	400,000.00	16,284.32	65,950.72	334,049.28
27	-	---	---	-----	---	SPECIAL EDUCATION	18,594,627.00	948,316.68	780,590.23	17,814,036.77

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
27	E	---	164	-----	---	OTHER PROF SALARIES	416,333.97	25,321.21	166,617.91	249,716.06
27	E	---	171	-----	---	INSTR SUB TEACHERS	25,000.00	0.00	320.00	24,680.00
27	E	---	172	-----	---	OTHER CERT SALARIES	1,052,649.26	75,270.67	288,047.59	764,601.67
27	E	---	173	-----	---	SUB TEACHER SALARIES	35,000.00	4,174.48	7,694.48	27,305.52
27	E	---	174	-----	---	PROF HEALTH SALARIES	61,145.58	4,750.36	23,751.80	37,393.78
27	E	---	175	-----	---	TEACHERS SALARIES	7,682,810.23	584,946.80	2,023,917.51	5,658,892.72
27	E	---	176	-----	---	L-TERM SUB TCHRS	76,500.00	13,501.11	25,908.79	50,591.21
27	E	---	182	-----	---	TEACHR AIDE SALARIES	2,210,194.56	193,429.22	562,044.15	1,648,150.41
27	E	---	185	-----	---	OTHER MUNIC SALARIES	170,476.25	16,241.34	47,057.56	123,418.69
27	E	---	186	-----	---	SECR-CLER SALARIES	76,904.24	5,977.92	32,355.76	44,548.48
27	E	---	212	-----	---	RET-EMPLR CONTRIBTN	784,616.99	59,839.12	208,727.29	575,889.70
27	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	229,718.41	17,323.90	65,515.91	164,202.50
27	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	169,857.47	12,430.66	43,022.04	126,835.43
27	E	---	222	-----	---	S S EMLPR CON	727,044.25	53,152.40	183,958.03	543,086.22
27	E	---	230	-----	---	GROUP LIFE INS	22,166.26	2,008.69	5,471.67	16,694.59
27	E	---	243	-----	---	DENTAL INSURANCE	180,978.78	15,512.20	52,764.30	128,214.48
27	E	---	248	-----	---	HOSPITAL SURGICL INS	2,922,840.93	243,613.97	806,583.29	2,116,257.64
27	E	---	251	-----	---	DISABILITY INSURANCE	32,210.54	2,428.89	7,521.73	24,688.81
27	E	---	310	-----	---	PERSONAL SERVICES	107,150.00	120.00	38,856.00	68,294.00
27	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	0.00	0.00	290.00	290.00-
27	E	---	324	-----	---	MAINTENANCE SERVICES	4,534.00	0.00	300.00	4,234.00
27	E	---	328	-----	---	BUILDING RENTAL	126,990.00	1,326.60	9,892.77	117,097.23
27	E	---	341	-----	---	PUPIL TRANSPORTATION	818,087.00	103,367.96	187,692.56	630,394.44
27	E	---	342	-----	---	EMPLOYEE TRAVEL	88,314.00	0.00	153.73	88,160.27
27	E	---	343	-----	---	CONTRCT SERV TRAVEL	432.00	0.00	0.00	432.00
27	E	---	348	-----	---	VEHICLE FUEL	69,618.00	7,551.87	7,551.87	62,066.13
27	E	---	353	-----	---	POSTAGE	5,391.00	12.83	329.22	5,061.78
27	E	---	354	-----	---	PRINTING & BINDING	139,557.00	1,813.07	4,823.38	134,733.62
27	E	---	355	-----	---	TELEPHONE	5,399.00	0.00	446.22	4,952.78
27	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	820.00	2,406.97	2,406.97-
27	E	---	362	-----	---	SOFTWARE AS A SERVICE	66,084.00	18,000.00	39,306.88	26,777.12
27	E	---	370	-----	---	EDUC SERV N-GOVT	0.00	20,775.00	20,775.00	20,775.00-
27	E	---	382	-----	---	PAYMENTS TO WI SCHOOL DISTRI	0.00	0.00	23,989.87	23,989.87-
27	E	---	383	-----	---	PAYMENT TO CCDEB	43,551.00	0.00	0.00	43,551.00
27	E	---	385	-----	---	PAYMENT TO COUNTY	0.00	0.00	164.28	164.28-
27	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	47,830.00	500.00	500.00	47,330.00
27	E	---	387	-----	---	PAYMENTS TO STATE	2,030.00	0.00	0.00	2,030.00
27	E	---	389	-----	---	PAYMENT TO WTCS	136,057.00	0.00	0.00	136,057.00
27	E	---	411	-----	---	GENERAL SUPPLIES	4,517.00	10,372.74	32,739.27	28,222.27-
27	E	---	415	-----	---	FOOD	0.00	61.46	188.71	188.71-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
27	E	---	440	-----	---	N-CAPITAL EQUIPMENT	0.00	3,270.12	23,529.29	23,529.29-
27	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	0.00	0.00	2,315.15	2,315.15-
27	E	---	472	-----	---	WORKBOOKS	0.00	0.00	71.92	71.92-
27	E	---	482	-----	---	NON-CAPITAL HARDWARE	0.00	0.00	119.00	119.00-
27	E	---	490	-----	---	OTHER NON-CAPITAL OBJECTS	2,682.00	0.00	3,833.30	1,151.30-
27	E	---	552	-----	---	VEHICLE ADDITION	0.00	0.00	37,366.50	37,366.50-
27	E	---	936	-----	---	SP EDUC AID TRANSITED TO OTH	38,500.00	0.00	0.00	38,500.00
27	E	---	942	-----	---	EMPLOYEE DUES & FEES	3,023.00	0.00	0.00	3,023.00
27	E	---	943	-----	---	PUPIL DUES & FEES	1,922.00	0.00	0.00	1,922.00
27	E	---	949	-----	---	OTHER DUES & FEES	6,511.00	0.00	961.00	5,550.00
27	-	---	---	-----	---	SPECIAL EDUCATION	18,594,626.72	1,497,914.59	4,989,882.70	13,604,744.02

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
38	R	---	110	-----	---	GENERAL	78,717.00	0.00	0.00	78,717.00
38	R	---	211	-----	---	CURRENT PROPERTY TAX	2,109,168.00	0.00	0.00	2,109,168.00
38	R	---	280	-----	---	INT ON INVESTMENTS	0.00	1.62	7.82	-7.82
38	-	---	---	-----	---	NON-REFERENDUM DEBT SERVICE	2,187,885.00	1.62	7.82	2,187,877.18

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
38	E	---	673	-----	---	PRINC L-TERM LOANS	1,950,000.00	0.00	0.00	1,950,000.00
38	E	---	683	-----	---	INT L-TERM LOANS	266,635.00	133,317.50	133,317.50	133,317.50
38	-	---	---	-----	---	NON-REFERENDUM DEBT SERVICE	2,216,635.00	133,317.50	133,317.50	2,083,317.50

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
39	R	---	211	-----	---	CURRENT PROPERTY TAX	10,788,113.00	0.00	0.00	10,788,113.00
39	R	---	280	-----	---	INT ON INVESTMENTS	0.00	76.89	371.67	-371.67
39	-	---	---	-----	---	DEBT SERVICE-REFERENDUM APPR	10,788,113.00	76.89	371.67	10,787,741.33

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
39	E	---	675	-----	---	PRINC L-TERM BONDS	10,250,000.50	0.00	0.00	10,250,000.50
39	E	---	685	-----	---	INT L-TERM BONDS	538,112.50	269,056.25	269,056.25	269,056.25
39	-	---	---	-----	---	DEBT SERVICE-REFERENDUM APPR	10,788,113.00	269,056.25	269,056.25	10,519,056.75

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
46	R	---	280	-----	---	INT ON INVESTMENTS	5,000.00	30.38	367.73	4,632.27
46	-	---	---	-----	---	LONG TERM CAPITAL IMPR TRUST	5,000.00	30.38	367.73	4,632.27

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
50	R	---	251	-----	---	PUPILS	840,000.00	0.00	-1,159.47	841,159.47
50	R	---	252	-----	---	ADULTS	26,000.00	0.00	0.00	26,000.00
50	R	---	259	-----	---	OTH FOOD SERV SALES	155,000.00	1,888.35	10,623.00	144,377.00
50	R	---	280	-----	---	INT ON INVESTMENTS	1,000.00	0.00	0.00	1,000.00
50	R	---	617	-----	---	FOOD SERVICE AID	70,000.00	0.00	0.00	70,000.00
50	R	---	714	-----	---	USDA COMMODITIES	310,000.00	0.00	0.00	310,000.00
50	R	---	717	-----	---	FEDERAL FOOD SERVICE AID	2,525,000.00	1,083,743.51	1,423,128.05	1,101,871.95
50	R	---	730	-----	---	SPECIAL PROJ GRANT THROUGH D	26,000.00	3,037.66	3,037.66	22,962.34
50	R	---	861	-----	---	EQUIPMENT SALES	6,000.00	0.00	0.00	6,000.00
50	-	---	---	-----	---	FOOD SERVICE FUND	3,959,000.00	1,088,669.52	1,435,629.24	2,523,370.76

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
50	E	---	181	-----	---	CUSTODIAL SALARIES	55,961.11	4,346.56	20,519.83	35,441.28
50	E	---	183	-----	---	COOKS SALARIES	1,215,621.77	109,722.78	345,695.66	869,926.11
50	E	---	185	-----	---	OTHER MUNIC SALARIES	58,028.05	4,463.70	22,318.50	35,709.55
50	E	---	186	-----	---	SECR-CLER SALARIES	64,143.36	4,991.48	23,810.04	40,333.32
50	E	---	191	-----	---	FOOD SERVICE SUPVSR	82,621.31	6,355.48	34,955.14	47,666.17
50	E	---	212	-----	---	RET-EMPLR CONTRIBTN	79,981.14	7,555.49	26,477.46	53,503.68
50	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	6,196.60	476.66	2,621.63	3,574.97
50	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	19,233.72	1,684.96	5,946.11	13,287.61
50	E	---	222	-----	---	S S EEMPLR CON	82,240.83	7,204.47	25,424.40	56,816.43
50	E	---	230	-----	---	GROUP LIFE INS	3,304.53	322.26	920.30	2,384.23
50	E	---	243	-----	---	DENTAL INSURANCE	30,543.72	3,329.56	9,399.70	21,144.02
50	E	---	248	-----	---	HOSPITAL SURGICL INS	527,362.29	49,480.14	137,126.53	390,235.76
50	E	---	251	-----	---	DISABILITY INSURANCE	3,781.85	315.22	1,024.74	2,757.11
50	E	---	310	-----	---	PERSONAL SERVICES	18,269.00	0.00	0.00	18,269.00
50	E	---	324	-----	---	MAINTENANCE SERVICES	31,344.00	2,072.92	3,438.22	27,905.78
50	E	---	342	-----	---	EMPLOYEE TRAVEL	1,836.00	33.00	638.36	1,197.64
50	E	---	348	-----	---	VEHICLE FUEL	537.00	0.00	0.00	537.00
50	E	---	353	-----	---	POSTAGE	0.00	203.18	1,366.91	1,366.91-
50	E	---	354	-----	---	PRINTING & BINDING	5,552.00	356.56	1,353.23	4,198.77
50	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	0.00	1,549.80	1,549.80-
50	E	---	387	-----	---	PAYMENTS TO STATE	2,462.00	6,880.06	6,880.06	4,418.06-
50	E	---	411	-----	---	GENERAL SUPPLIES	82,335.00	16,027.79	33,685.95	48,649.05
50	E	---	415	-----	---	FOOD	1,636,236.00	205,303.94	537,046.89	1,099,189.11
50	E	---	417	-----	---	PAPER	0.00	46.46	69.69	69.69-
50	E	---	420	-----	---	APPAREL	1,558.00	0.00	0.00	1,558.00
50	E	---	440	-----	---	N-CAPITAL EQUIPMENT	38,968.00	4,633.54	17,335.46	21,632.54
50	E	---	480	-----	---	NON-INSTRUCTIONAL COMPUTER S	13,639.00	0.00	14,400.48	761.48-
50	E	---	551	-----	---	EQUIP PURCHASE ADDN	50,000.00	0.00	8,150.00	41,850.00
50	E	---	563	-----	---	EQUIP/VEHICLE REPLACEMENT	0.00	2,737.48	2,737.48	2,737.48-
50	E	---	941	-----	---	DISTRICT DUES & FEES	6,500.00	12.00	1,403.00	5,097.00
50	-	---	---	-----	---	FOOD SERVICE FUND	4,118,256.28	438,555.69	1,286,295.57	2,831,960.71

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
72	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	0.00	0.00	3,264.73	-3,264.73
72	-	---	---	-----	---	EXP/NONEXP TRUST FUNDS	0.00	0.00	3,264.73	-3,264.73

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
72	E	---	991	-----	---	TRUST FUND EXPENDITURES	0.00	0.00	33,809.00	33,809.00-
72	-	---	---	-----	---	EXP/NONEXP TRUST FUNDS	0.00	0.00	33,809.00	33,809.00-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
80	R	---	211	-----	---	CURRENT PROPERTY TAX	662,200.00	0.00	0.00	662,200.00
80	-	---	---	-----	---	COMMUNITY SERVICES	662,200.00	0.00	0.00	662,200.00

Number of Accounts: 456

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

Fd	T	Loc	Obj	Func	Prj	OBJECT	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	Unexpended Balance
80	E	---	175	-----	---	TEACHERS SALARIES	30,800.00	2,429.24	8,457.34	22,342.66
80	E	---	182	-----	---	TEACHR AIDE SALARIES	18,536.80	3,722.61	10,997.69	7,539.11
80	E	---	185	-----	---	OTHER MUNIC SALARIES	160,897.64	11,460.28	45,751.00	115,146.64
80	E	---	186	-----	---	SECR-CLER SALARIES	10,208.09	1,011.52	3,977.52	6,230.57
80	E	---	189	-----	---	SEASONAL CUSTODIANS	35,000.00	0.00	4,899.28	30,100.72
80	E	---	195	-----	---	MISC PAYROLLS	85,684.06	8,159.04	8,159.04	77,525.02
80	E	---	212	-----	---	RET-EMPLR CONTRIBTN	17,743.78	1,504.43	4,758.92	12,984.86
80	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	770.00	59.24	207.34	562.66
80	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	3,985.98	370.35	1,128.75	2,857.23
80	E	---	222	-----	---	S S EMLPR CON	17,093.98	1,583.41	4,826.46	12,267.52
80	E	---	230	-----	---	GROUP LIFE INS	516.98	26.66	93.80	423.18
80	E	---	243	-----	---	DENTAL INSURANCE	2,302.37	177.42	698.50	1,603.87
80	E	---	248	-----	---	HOSPITAL SURGICL INS	31,083.15	2,266.08	8,258.33	22,824.82
80	E	---	251	-----	---	DISABILITY INSURANCE	771.17	37.92	135.49	635.68
80	E	---	310	-----	---	PERSONAL SERVICES	39,612.82	690.00	19,586.58	20,026.24
80	E	---	341	-----	---	PUPIL TRANSPORTATION	10,666.57	394.70	931.35	9,735.22
80	E	---	342	-----	---	EMPLOYEE TRAVEL	585.51	0.00	0.00	585.51
80	E	---	353	-----	---	POSTAGE	0.00	4.23	25.61	25.61-
80	E	---	354	-----	---	PRINTING & BINDING	777.26	267.23	277.73	499.53
80	E	---	355	-----	---	TELEPHONE	2,107.84	0.00	1,130.94	976.90
80	E	---	381	-----	---	PAYMENT TO MUNICIPALITY	140,000.00	0.00	0.00	140,000.00
80	E	---	411	-----	---	GENERAL SUPPLIES	503,739.58	-102.76	242.29	503,497.29
80	E	---	415	-----	---	FOOD	1,039.96	0.00	348.65	691.31
80	E	---	440	-----	---	N-CAPITAL EQUIPMENT	2,807.88	337.00	616.03	2,191.85
80	E	---	480	-----	---	NON-INSTRUCTIONAL COMPUTER S	5,272.58	0.00	0.00	5,272.58
80	-	---	---	-----	---	COMMUNITY SERVICES	1,122,004.00	34,398.60	125,508.64	996,495.36

Number of Accounts: 11695

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



WAUSAU SCHOOL DISTRICT DONATION FORM  
(In compliance with Board Policy 1500 – Public Gifts to the Schools)

DONOR NAME: Middle Wisconsin Chef's Association

DONOR ADDRESS: 2000 Wyatt Ave, Stevens Point WI 54401

DONOR PHONE:

AMOUNT OF DONATION: \$650.00

SCHOOL: Maintenance and Operations Building – Nutrition Services

DEPT./PROGRAM RECEIVING DONATION: Nutrition Services

DESIGNATION/PURPOSE OF DONATION: Student meal account assistance  
or department needs

The Wausau School District and Nutrition Services gratefully acknowledge your gift of \$650.00 to used by the Dept./Program named above for Student meal account assistance or other department needs.

Date 11/9/21

Signature Karen Fochs

Routing:

- Original to Donor
- Email copy to Dept./Program
- Email copy to Building Secretary / Building Bookkeeper
- Email copy to Cassie Peck at Longfellow



# District Donation Form Gifts, Grants, and Bequests

Today's Date: 12/2/21

- This is a grant.  
 This is a donation.  
 I wish to remain anonymous.

Donor's Name: Associated Bank

Donor's Address: 2010 Stewart Avenue

Wausau, WI 54401

Donor's Phone: 715-845-4301

Amount of Donation: \$400.00

School/Building Receiving Donation: Hawthorn Hills Elementary School

Department/Program Receiving Donation: -----

Designation/Purpose of Donation: Leader in Me Parenting Program

The Wausau School District and \_\_\_\_\_

Department/Program

of Hawthorn Hills

School/Building

gratefully acknowledge your gift of \$400.00

Donation

to be used by the Department/Program named above for the Leader in Me program

Purpose

Building Principal Signature: 

Date: 12/1/21

#### ROUTING:

- Original to Donor
- Email copy to Department/Program
- Email copy to Building Administrative Assistant/Building Bookkeeper
- Email copy to Superintendent's Administrative Assistant at Longfellow



# District Donation Form

## Gifts, Grants, and Bequests

October 18, 2021

Today's Date: \_\_\_\_\_

Cloverbelt Credit Union

Donor's Name: \_\_\_\_\_  
110 McIndoe Street

Donor's Address: \_\_\_\_\_  
Wausau, Wi. 54403

715-842-5693

Donor's Phone: \_\_\_\_\_  
\$500.00

Amount of Donation: \_\_\_\_\_

School/Building Receiving Donation: \_\_\_\_\_  
Hawthorn Hills Elementary School

Department/Program Receiving Donation: \_\_\_\_\_  
Leader in Me Parenting Program

Designation/Purpose of Donation: \_\_\_\_\_

Hawthorn Hills School #10

The Wausau School District and \_\_\_\_\_  
Department/Program

of \_\_\_\_\_  
School/Building gratefully acknowledge your gift of \_\_\_\_\_  
Donation

\$500.00

The Leader in Me Parenting Program  
to be used by the Department/Program named above for \_\_\_\_\_  
Purpose

Building Principal Signature: \_\_\_\_\_ Date: 10/20/21

**ROUTING:**

- Original to Donor
- Email copy to Department/Program
- Email copy to Building Administrative Assistant/Building Bookkeeper
- Email copy to Superintendent's Administrative Assistant at Longfellow



# District Donation Form

## Gifts, Grants, and Bequests

10/18/21

Today's Date: \_\_\_\_\_

Peoples State Bank

Donor's Name: \_\_\_\_\_

1201 - 6th Street

Donor's Address: \_\_\_\_\_

Wausau, WI. 54403

715-842-0299

Donor's Phone: \_\_\_\_\_

\$500.00

Amount of Donation: \_\_\_\_\_

Hawthorn Hills Elementary School

School/Building Receiving Donation: \_\_\_\_\_

Department/Program Receiving Donation: \_\_\_\_\_

Leader in Me Parenting Program

Designation/Purpose of Donation: \_\_\_\_\_

Hawthorn Hills School

The Wausau School District and \_\_\_\_\_

Department/Program

\$500.00

of \_\_\_\_\_ gratefully acknowledge your gift of \_\_\_\_\_

School/Building

Donation

Leader in Me Program

to be used by the Department/Program named above for \_\_\_\_\_

Purpose

Building Principal Signature: \_\_\_\_\_ Date: 10/20/21

### ROUTING:

Original to Donor

Email copy to Department/Program

Email copy to Building Administrative Assistant/Building Bookkeeper

Email copy to Superintendent's Administrative Assistant at Longfellow



# District Donation Form

Today's Date: 11/11/2021

I wish to remain anonymous.

Donor's Name: Anonymous

Donor's Address: \_\_\_\_\_  
\_\_\_\_\_

Donor's Phone: \_\_\_\_\_

Amount of Donation: \$6000 (Grant)

School/Building Receiving Donation: Horace Mann

Department/Program Receiving Donation: Eagle Pride Market

Designation/Purpose of Donation: Purchase food for students in need.

The Wausau School District and Eagle Pride Market  
Department/Program

of Horace Mann gratefully acknowledge your gift of \$6000  
School/Building Donation

to be used by the Department/Program named above for Food Purchase  
Purpose

Building Principal Signature: *Gabe Phelan* Date: 11/11/21

- ROUTING:
- Original to Donor
  - Email copy to Department/Program
  - Email copy to Building Administrative Assistant/Building Bookkeeper
  - Email copy to Superintendent's Administrative Assistant at Longfellow



WAUSAU SCHOOL DISTRICT DONATION FORM  
(In compliance with Board Policy 1500 – Public Gifts to the Schools)

DONOR NAME: Incredible Bank

DONOR ADDRESS: 327 N. 17th Avenue, Wausau, WI 54401

DONOR PHONE: 715-845-5522

AMOUNT OF DONATION: 50+ bags of potatoes

SCHOOL: Lincoln Elementary School

DEPT./PROGRAM RECEIVING DONATION: Lincoln Elementary  
School-G2M

DESIGNATION/PURPOSE OF DONATION: G2M October Family Night.

The Wausau School District and Lincoln Elementary gratefully acknowledge your gift of 50+ bags of potatoes to be used for students by Lincoln Elementary School G2M.

Date 11/23/2021

Signature Colleen Whooley Jepson

Routing:

Original to Donor

Email copy to Dept./Program

Email copy to Building Secretary / Building Bookkeeper

Email copy to Cassie Peck at Longfellow



WAUSAU SCHOOL DISTRICT DONATION FORM  
(In compliance with Board Policy 1500 – Public Gifts to the Schools)

DONOR NAME: Thrivent

DONOR ADDRESS: 3506 Stewart Avenue, Wausau, WI 54401

DONOR PHONE: 1-715-551-1303

AMOUNT OF DONATION: \$250.00

SCHOOL: Lincoln Elementary School

DEPT./PROGRAM RECEIVING DONATION: Lincoln Elementary  
School-G2M

DESIGNATION/PURPOSE OF DONATION: G2M Lincoln Leaders Class-Service  
project for the warming house.

The Wausau School District and Lincoln Elementary gratefully acknowledge your  
gift of \$250.00 to be used for students by Lincoln Elementary School G2M.

Date 11/23/2021

Signature Colleen Whooley Jepson

Routing:

Original to Donor

Email copy to Dept./Program

Email copy to Building Secretary / Building Bookkeeper

Email copy to Cassie Peck at Longfellow



WAUSAU SCHOOL DISTRICT DONATION FORM  
(In compliance with Board Policy 1500 – Public Gifts to the Schools)

DONOR NAME: Thrivent

DONOR ADDRESS: 3506 Stewart Avenue, Wausau, WI 54401

DONOR PHONE: 1-715-551-1303

AMOUNT OF DONATION: \$250.00

SCHOOL: Lincoln Elementary School

DEPT./PROGRAM RECEIVING DONATION: Lincoln Elementary  
School-G2M

DESIGNATION/PURPOSE OF DONATION: Friendsgiving Event on December  
2nd (Families, Friends, Food, and Fun)

The Wausau School District and Lincoln Elementary gratefully acknowledge your  
gift of \$250.00 to be used for students by Lincoln Elementary School G2M.

Date 11/23/2021

Signature Colleen Whooley Jepson

Routing:

- Original to Donor
- Email copy to Dept./Program
- Email copy to Building Secretary / Building Bookkeeper
- Email copy to Cassie Peck at Longfellow



# District Donation Form

Today's Date: November 8<sup>th</sup> 2021

Donor's Name: Anonymous

Donor's Address: \_\_\_\_\_

Donor's Phone: \_\_\_\_\_

Amount of Donation: \$120.00

School/Building Receiving Donation: John Muir Middle School

Department/Program Receiving Donation: Food Pantry / SEL Account

Designation/Purpose of Donation: Food Pantry

The Wausau School District and Food Pantry  
Department/Program

of John Muir Middle School gratefully acknowledge your gift of \$120.00  
School/Building Donation

to be used by the Department/Program named above for Food Pantry  
Purpose

Building Principal Signature: [Signature] Date: 11-10-21

**ROUTING:**

- Original to Donor
- Email copy to Department/Program
- Email copy to Building Administrative Assistant/Building Bookkeeper
- Email copy to Superintendent's Administrative Assistant at Longfellow



# District Donation Form Gifts, Grants, and Bequests

- This is a grant.
- This is a donation.
- I wish to remain anonymous.

11/15/21

Today's Date: \_\_\_\_\_

Polito's Pizza

Donor's Name: \_\_\_\_\_

Donor's Address: \_\_\_\_\_

311 N. 3rd St  
Wausau, WI 54403

715-298-9079

Donor's Phone: \_\_\_\_\_

3 large pizza's

Amount of Donation: \_\_\_\_\_

Riverview Elementary

School/Building Receiving Donation: \_\_\_\_\_

G2M - Academic

Department/Program Receiving Donation: \_\_\_\_\_

Pizza party for participants in G2M Mindfulness

Designation/Purpose of Donation: \_\_\_\_\_

G2M - Academic

The Wausau School District and \_\_\_\_\_

Department/Program

Riverview Elementary

3 pizzas

of \_\_\_\_\_ gratefully acknowledge your gift of \_\_\_\_\_

School/Building

Donation

a pizza party for Mindfulness class participants

to be used by the Department/Program named above for \_\_\_\_\_

Purpose

Building Principal Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Sarah Budny  
digital signature

11/15/21

### ROUTING:

- Original to Donor
- Email copy to Department/Program
- Email copy to Building Administrative Assistant/Building Bookkeeper
- Email copy to Superintendent's Administrative Assistant at Longfellow



# District Donation Form

Today's Date: December 3, 2021

Donor's Name: UMR

Donor's Address: 40 East Main Street, Suite 887  
Newark, DE 199711

Donor's Phone: \_\_\_\_\_

Amount of Donation: \$75.98

School/Building Receiving Donation: Wausau Area Montessori Charter School

Department/Program Receiving Donation: WAMCS Activity Account

Designation/Purpose of Donation: To support the needs of students in our school.

The Wausau School District and Wausau Area Montessori Charter School  
Department/Program

of \_\_\_\_\_ gratefully acknowledge your gift of \$75.98  
School/Building Donation

to be used by the Department/Program named above for Activity Account  
Purpose

Building Principal Signature: Elizabeth Channel Date: 12/3/2021

ROUTING:  
Original to Donor  
Email copy to Department/Program  
Email copy to Building Administrative Assistant/Building Bookkeeper  
Email copy to Superintendent's Administrative Assistant at Longfellow



# District Donation Form

## Gifts, Grants, and Bequests

- This is a grant.
- This is a donation.
- I wish to remain anonymous.

Today's Date: 11-12-21

Donor's Name: Anonymous

Donor's Address: \_\_\_\_\_

Donor's Phone: \_\_\_\_\_

Amount of Donation: \$5000

School/Building Receiving Donation: Wausau East

Department/Program Receiving Donation: Baseball

Designation/Purpose of Donation: Expenses related to the various baseball programs, including the East travel ball teams and tournaments.

The Wausau School District and \_\_\_\_\_ Department/Program

of \_\_\_\_\_ gratefully acknowledge your gift of \_\_\_\_\_  
School/Building Donation

to be used by the Department/Program named above for \_\_\_\_\_ Purpose

Building Principal Signature: Cale Bushman Digitally signed by Cale Bushman  
Date: 2021.11.17 10:58:39 -06'00' Date: \_\_\_\_\_

ROUTING:  
Original to Donor  
Email copy to Department/Program  
Email copy to Building Administrative Assistant/Building Bookkeeper  
Email copy to Superintendent's Administrative Assistant at Longfellow



# District Donation Form

Today's Date: 11-8-21

Donor's Name: Friends of Riverview Elementary School

Donor's Address: 4303 Troy Street

Wausau WI 54403

Donor's Phone: \_\_\_\_\_

Amount of Donation: \$182.50

School/Building Receiving Donation: Wausau East

Department/Program Receiving Donation: Zoro's Locker

Designation/Purpose of Donation: as needed for our food pantry

The Wausau School District and Zoro's locker  
Department/Program

of Wausau East gratefully acknowledge your gift of \$182.50  
School/Building Donation

to be used by the Department/Program named above for as needed for our food pantry  
Purpose

Building Principal Signature: Cale Bushman Digitally signed by Cale Bushman  
Date: 2021.11.11 08:57:12 -06'00' Date: \_\_\_\_\_

- ROUTING:
- Original to Donor
  - Email copy to Department/Program
  - Email copy to Building Administrative Assistant/Building Bookkeeper
  - Email copy to Superintendent's Administrative Assistant at Longfellow



# District Donation Form Gifts, Grants, and Bequests

- This is a grant.
- This is a donation.
- I wish to remain anonymous.

Today's Date: 11-12-21

Donor's Name: Laurelie Gorski

Donor's Address: 168145 County Road G

Wausau, WI 54403

Donor's Phone: 845-608-1885

Amount of Donation: (5) cases of antibacterial hand wipes (retail value \$390)

School/Building Receiving Donation: Wausau East

Department/Program Receiving Donation: Lumberjack Closet

Designation/Purpose of Donation: Students in need

The Wausau School District and \_\_\_\_\_  
Department/Program

of \_\_\_\_\_ gratefully acknowledge your gift of \_\_\_\_\_  
School/Building Donation

to be used by the Department/Program named above for \_\_\_\_\_  
Purpose

Building Principal Signature: Cale Bushman Digitally signed by Cale Bushman  
Date: 2021.11.17 09:03:58 -06'00' Date: \_\_\_\_\_

ROUTING:  
Original to Donor  
Email copy to Department/Program  
Email copy to Building Administrative Assistant/Building Bookkeeper  
Email copy to Superintendent's Administrative Assistant at Longfellow



# District Donation Form

Today's Date: 11-16-21

Donor's Name: GPM SOUTHEAST

Donor's Address: 1410 Commonwealth, Suite 202

Wilmington NC 28403

Donor's Phone: 910-395-5300

Amount of Donation: 366.48

School/Building Receiving Donation: Wausau East

Department/Program Receiving Donation: Athletics

Designation/Purpose of Donation: as needed for Athletic supplies

The Wausau School District and Athletics  
Department/Program

of Wausau East gratefully acknowledge your gift of 366.48  
School/Building Donation

to be used by the Department/Program named above for as needed for athletic supplies  
Purpose

Building Principal Signature: Cale Bushman Digitally signed by Cale Bushman  
Date: 2021.11.19 12:15:32 -06'00' Date: \_\_\_\_\_

- ROUTING:  
Original to Donor  
Email copy to Department/Program  
Email copy to Building Administrative Assistant/Building Bookkeeper  
Email copy to Superintendent's Administrative Assistant at Longfellow



# District Donation Form Gifts, Grants, and Bequests

- This is a grant.
- This is a donation.
- I wish to remain anonymous.

Today's Date: 11-22-21

Donor's Name: Highland Community Church, Attn: Janna Janke

Donor's Address: 1005 N. 28th Ave  
Wausau, WI 54401

Donor's Phone: \_\_\_\_\_

Amount of Donation: (6) bags of groceries

School/Building Receiving Donation: Wausau East High School

Department/Program Receiving Donation: Zoro's Locker

Designation/Purpose of Donation: For students in need

The Wausau School District and \_\_\_\_\_  
Department/Program

of \_\_\_\_\_ gratefully acknowledge your gift of \_\_\_\_\_  
School/Building Donation

to be used by the Department/Program named above for \_\_\_\_\_  
Purpose

Building Principal Signature: Cale Bushman Digitally signed by Cale Bushman  
Date: 2021.11.23 15:20:36 -06'00' Date: \_\_\_\_\_

ROUTING:  
Original to Donor  
Email copy to Department/Program  
Email copy to Building Administrative Assistant/Building Bookkeeper  
Email copy to Superintendent's Administrative Assistant at Longfellow



# District Donation Form

Today's Date: 11-8-21

Donor's Name: Wausau East Gridiron Club - Amy DeMoss

Donor's Address: 923 Parcher Street

Wausau WI 54403

Donor's Phone: (765)490-1409

Amount of Donation: \$1100.25

School/Building Receiving Donation: Wausau East

Department/Program Receiving Donation: Football

Designation/Purpose of Donation: coaches jackets and end of the year player awards

The Wausau School District and Football  
Department/Program

of Wausau East gratefully acknowledge your gift of 1100.25  
School/Building Donation

to be used by the Department/Program named above for coaches jackets and end of the year player awards  
Purpose

Building Principal Signature: Cale Bushman Digitally signed by Cale Bushman  
Date: 2021.11.11 08:56:42 -06'00' Date: \_\_\_\_\_

- ROUTING:
- Original to Donor
  - Email copy to Department/Program
  - Email copy to Building Administrative Assistant/Building Bookkeeper
  - Email copy to Superintendent's Administrative Assistant at Longfellow



# District Donation Form

Today's Date: 11-4-2021

Donor's Name: Carrie Zoromski

Donor's Address: N2450 Milly Street  
Greenville WI 54942-9700

Donor's Phone: \_\_\_\_\_

Amount of Donation: \$500

School/Building Receiving Donation: Wausau East

Department/Program Receiving Donation: Zoro's Locker

Designation/Purpose of Donation: food pantry

The Wausau School District and Zoro's Locker  
Department/Program

of Wausau East gratefully acknowledge your gift of \$500  
School/Building Donation

to be used by the Department/Program named above for food pantry  
Purpose

Building Principal Signature: Cale Bushman Digitally signed by Cale Bushman  
Date: 2021.11.11 08:58:03 -06'00' Date: \_\_\_\_\_

- ROUTING:
- Original to Donor
  - Email copy to Department/Program
  - Email copy to Building Administrative Assistant/Building Bookkeeper
  - Email copy to Superintendent's Administrative Assistant at Longfellow



# District Donation Form

Today's Date: 11-4-2021

Donor's Name: Roxann Zoromski

Donor's Address: 814 Hamilton Street

Wausau WI 54403

Donor's Phone: 715-581-2583

Amount of Donation: \$200 of Lamb's gift cards

School/Building Receiving Donation: Wausau East

Department/Program Receiving Donation: Zoro's Locker

Designation/Purpose of Donation: food pantry

The Wausau School District and Zoro's Locker  
Department/Program

of Wausau East gratefully acknowledge your gift of \$200 of Lamb's gift cards  
School/Building Donation

to be used by the Department/Program named above for food pantry  
Purpose

Building Principal Signature: Cale Bushman Digitally signed by Cale Bushman  
Date: 2021.11.11 08:57:38 -06'00' Date: \_\_\_\_\_

- ROUTING:
- Original to Donor
  - Email copy to Department/Program
  - Email copy to Building Administrative Assistant/Building Bookkeeper
  - Email copy to Superintendent's Administrative Assistant at Longfellow



# District Donation Form

## Gifts, Grants, and Bequests

- This is a grant.
- This is a donation.
- I wish to remain anonymous.

Today's Date: 11/18/21

Donor's Name: Cory Sillars - Dan Sillars General Contractor Inc

Donor's Address: 227229 Bobolink Ave

Wausau, WI 54401

Donor's Phone: 715-432-4652

Amount of Donation: \$1,200

School/Building Receiving Donation: Wausau East & Wausau West

Department/Program Receiving Donation: Career & Technical Education

Designation/Purpose of Donation: Donation of insulated siding for the building trades program at Wausau East and Wausau West.

The Wausau School District and the CTE Department's  
Department/Program

of Wausau East & Wausau West gratefully acknowledge your gift of \$1,200 of insulated siding  
School/Building Donation

to be used by the Department/Program named above for the building trades program.  
Purpose

Building Principal Signature:  Date: 11/18/21

ROUTING:  
Original to Donor  
Email copy to Department/Program  
Email copy to Building Administrative Assistant/Building Bookkeeper  
Email copy to Superintendent's Administrative Assistant at Longfellow



WAUSAU SCHOOL DISTRICT DONATION FORM  
(In compliance with Board Policy 1500 – Public Gifts to the Schools)

DONOR NAME: Wisconsin Woodchucks - Mark MacDonald

DONOR ADDRESS:

2401 N. 3rd St.  
Wausau, WI 54403

DONOR PHONE: 715-845-5055

AMOUNT OF DONATION: \$5,000

SCHOOL: Wausau East and Wausau West

DEPT./PROGRAM RECEIVING DONATION:

Baseball Programs at East and West

DESIGNATION/PURPOSE OF DONATION:

The Wausau School District gratefully acknowledges your gift of \$5,000 to be used for the baseball programs at East and West.

This letter will serve as a formal acknowledgment for federal tax purposes that you made this gift on November 23rd, 2021. You received no goods or services in exchange for this gift. Thank you again for your generous support.

Date 11/23/21

Signature Jon Winter

Routing:

Original to Donor  
Email copy to Dept./Program  
Email copy to Building Secretary / Building Bookkeeper  
Email copy to Cassie Peck at Longfellow

**WAUSAU SCHOOL DISTRICT  
WAUSAU, WISCONSIN**

**FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITORS' REPORT**

**JUNE 30, 2021**

**WAUSAU SCHOOL DISTRICT**  
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JUNE 30, 2021

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**WAUSAU SCHOOL DISTRICT**  
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**JUNE 30, 2021**

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**MEMBERS OF THE BOARD OF EDUCATION**

President	Pat McKee
Vice-President	James Bouche
Clerk	Karen Vandenberg
Treasurer	Lance Trollop
Member	Cody Nikolai
Member	Ka Lo
Member	Jane Rusch
Member	Jon Creisher
Member	Lee Webster
Superintendent	Dr. Keith Hilts
Chief Financial and Business Services Officer	Robert Tess
Supervisor of Financial Services	Noel Tordsen



## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
Wausau School District  
Wausau, 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 Wausau School District, (the "District"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Wausau School District's 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of 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 District, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, Wisconsin Retirement System pension schedules, Wisconsin Retirement System local retiree life insurance fund, and OPEB healthcare defined benefit plan, as stated 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.

### *Other Information*

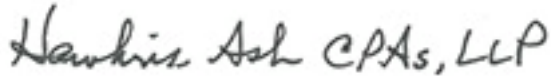
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund financial statements and schedule of charter school authorizer operating costs are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and *State Single Audit Guidelines*, and are also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, schedule of charter school authorizer operating costs, schedule of expenditures of federal awards, and schedule of state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the schedule of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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.

HAWKINS ASH CPAS, LLP

A handwritten signature in cursive script that reads "Hawkins Ash CPAs, LLP".

Manitowoc, Wisconsin  
December 2, 2021

**WAUSAU SCHOOL DISTRICT  
WAUSAU, WISCONSIN  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Wausau School District  
Management's Discussion and Analysis  
For the Year Ended June 30, 2021**

This Discussion and Analysis of the Wausau School District's financial information provides an overall review of financial activities for the fiscal year. The analysis generally focuses on school district financial performance as a whole.

**FINANCIAL HIGHLIGHTS**

- The District's overall financial position, as reflected in total net assets, increased by \$20.4 million to \$110.8 million. The financial position includes the Wisconsin Retirement System (WRS) asset, deferred inflows of resources, and deferred outflows of resources. Some of the major items that affected the overall financial position are:
  - Long term liabilities decreased by 10.7 million. (Increase to net position)
  - Capital assets less depreciation decreased 1.7 million. (Decrease to net position)
  - Wisconsin Retirement System asset increased 6.5 million (Increase to net position)
  - Other Post Employment benefits inflows and outflows increased 3.2 million (Increase to net position)
  - Governmental Fund Balance increased by 1.5 million. (Increase to net position)
  
- **The District's total Governmental Fund balance increased \$1.5 million to \$37.4 million.**
  - General Fund balance increased \$.01 million to \$31.7 million which is 28.3% of 2020-21 expenditures. Major positive and negative impacts to fund balance can be attributed to the following:
    - Insurance claims were less than expected. (Positive)
    - Insured incurred but not recorded increased (Negative)
    - Salary expenses were less than expected (Positive)
    - Benefit expenses were less than expected (Positive)
    - Transportation and fuel costs were less than expected. (Positive)
    - Medicaid revenue from prior years was received. (Positive)
    - Open enrollment expenses were higher than expected. (Negative)
    - Open enrollment revenues were less than expected. (Negative)
    - Rental and Fee revenues were less than expected (Negative)
    - Interest on Investments was less than expected (Negative)
    - Refunds of Prior Years Expenses was more than expected (Positive)
  - Debt Service fund balance decreased \$.2 million. Revenue from the debt service levy and interest income was slightly lower than the debt service payments.
  - Other Governmental Funds increased \$1.7 million. Food Service Fund decreased \$.4 million, Non-Scholarship Donation Fund which now includes Fund 21 increased \$1.1 million, Non- referendum debt decreased, Community Service Fund increased and Long-term Capital Improvement Trust increased \$1 million.
  
- **Long -Term liabilities decreased by \$10.7 million.**
  - General obligation debt decreased \$13.7 million.
  - Capital Leases decreased \$.1 million.
  - Issuance premium decreased \$.3 million
  - WRS net pension increased \$.5 million.
  - Net OPEB obligation increased \$3.0 million.
  - Accrued Interest Payable decreased \$.2 million.

**Wausau School District  
Management's Discussion and Analysis  
For the Year Ended June 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The basic financial statements are comprised of 1) district-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition, other information supplementary to the basic financial statements is provided.

**District Wide Financial Statements**

- The district-wide financial statements are the *statement of net assets* and *statement of activities*. These statements present an aggregate view of the district's finances in a manner similar to private-sector business. Both statements include functions that are supported principally by property and intergovernmental revenues, called *governmental activities*. Functions that are intended to recover all or a significant portion of costs through user fees and charges (*business type activities*) are not included because the district does not have any of these activities.
- The *statement of net assets* presents information on all of the district's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the district is improving or deteriorating.
- The *statement of activities* presents information showing how the district's net assets changed during the year. This statement reports the cost of government functions and how those functions were financed for the fiscal year.
- The district-wide financial statements are shown on pages 18 and 19 of this report.

**Fund Financial Statements**

- The district also produces *fund financial statements*. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities. The district, like other state and local governments, uses fund accounting to demonstrate compliance with finance related legal requirements. Fund statements generally report operations in more detail than the district-wide statements and provide information that may be useful in evaluation of a district's near-term financing requirements.

**Wausau School District  
Management's Discussion and Analysis  
For the Year Ended June 30, 2021**

- There are two fund financial statements, *the balance sheet* and *the statement of revenues, expenditures and changes in fund balances*. Generally, fund statements focus on near-term inflows and outflows of spendable resources and their impact on fund balance.
- Because the focus of fund financial statements is narrower than that of the district-wide statements it is useful to make comparison between the information presented. By doing so readers may better understand the long-term implication of the government's near-term financial decisions. A reconciliation to facilitate this comparison is provided either at the bottom of the governmental funds statement or as a separate statement.
- The district has two kinds of funds: *governmental* and *fiduciary*. *Governmental funds* include the district's five permanent funds (general, special education, debt service, food service and Employee Benefit Trust Fund) and individual capital project funds as needed. The only *fiduciary funds* for the district serve as agency funds for student activity funds.
- Financial information is presented separately on both the *balance sheet* and the *statement of revenues, expenditures and changes in fund balance* for the general fund, debt service fund and the capital projects fund as these are considered to be major funds. Data for non-major funds is combined and provided in a separate column. The governmental fund financial statements are on pages 20 and 21 of this report. A detailed balance sheet for nonmajor governmental funds is on page 54 of this report.
- The district serves as a trustee, or *fiduciary*, for a private purpose trust - scholarships and an Employee Benefit Trust. The assets of these trusts do not directly benefit nor are under the direct control of the district. The district's responsibility is limited to ensuring the assets reported in these funds are used only for their intended purposes. *Fiduciary* activities are excluded from the district-wide financial statements because the district cannot use these assets to finance its operations. *Fiduciary* fund statements are presented on page 23 and 24.
- The district adopts an annual appropriated budget for its general fund and special education fund. A budgetary comparison statement has been provided to demonstrate compliance with this budget. The budgetary comparison statements are on page 49.

**Wausau School District  
Management's Discussion and Analysis  
For the Year Ended June 30, 2021**

**Notes to the Financial Statements**

The notes to the financial statements provide additional information that is essential to the full understanding of the data provided in the district-wide and fund financial statements. The notes to the financial statements can be found on pages 25 to 48 of this report.

The major features of the district's financial statements, including the portion of the activities reported and the type of information contained is shown in the table below.

	District-Wide Statements	Fund Financial Statements	
		Governmental	Fiduciary
Scope	Entire district (except fiduciary funds).	The activities of the district that are not fiduciary, such as instructional, and support services.	Assets held by the district on behalf of someone else.
Required financial statements	Statement of net assets, and Statement of activities	Balance sheet, and Statement of revenues, expenditures and changes in fund balance.	Statement of fiduciary net assets, and Statement of changes in fiduciary net assets.
Basis of accounting and measurement focus	Accrual accounting. Economic resources focus.	Modified accrual accounting. Current financial resources focus.	Accrual accounting. Economic resources focus.
Type of asset and liability information	All assets and liabilities, both financial and capital, short-term and long-term.	Generally, assets expected to be used up and liabilities that come due during the year or soon thereafter. No capital assets or long-term liabilities included.	All assets and liabilities, both financial and capital, short-term and long-term. These funds do not currently contain any capital assets, although they can.
Type of inflow and outflow information	All revenues and expenses during the year, regardless of when cash is received or paid.	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability are due and payable.	All additions or deductions during the year, regardless of when cash is received and paid.

**Wausau School District  
Management's Discussion and Analysis  
For the Year Ended June 30, 2021**

**FINANCIAL ANALYSIS**

**The District as a Whole**

**Net position.** Table 1 below, provides a summary of the district's net position for the year ended June 30, 2021.

<b>Table 1 Condensed Statement of Net Position June 30, 2021</b>	
<b>Current assets</b>	<b>\$ 76,077,426</b>
<b>Capital assets</b>	<b>124,223,774</b>
<b>Deferred outflows of resources</b>	<b><u>42,394,583</u></b>
<b>Total assets and deferred outflows of resources</b>	<b>242,695,783</b>
<b>Current liabilities</b>	<b>19,011,837</b>
<b>Noncurrent portion of long-term obligations</b>	<b><u>54,177,680</u></b>
<b>Total liabilities</b>	<b>73,189,517</b>
<b>Deferred inflows of resources</b>	
<b>Wisconsin Retirement Systems pension</b>	<b><u>58,656,520</u></b>
<b>Total deferred inflows of resources</b>	<b>58,656,520</b>
<b>Net position</b>	
<b>Invested in capital assets, net of related debt</b>	<b>96,146,160</b>
<b>Restricted</b>	<b>33,278,040</b>
<b>Unrestricted</b>	<b><u>(18,574,454)</u></b>
<b>Total net position</b>	<b><u>\$ 110,849,746</u></b>
<b>Total liabilities and net position</b>	<b><u>\$ 242,695,783</u></b>

In governmental activities, total assets increased \$23.5 million.

- Current Assets increased \$13.2 million. Major positive and negative impacts to Current Assets can be attributed to the following:
  - Increase in Cash and Investments \$1.7 million. (Positive)
  - Increase in Due from Other Governments \$.8 million. (Positive)
  - Wisconsin Retirement System net pension \$11.0 million (Positive)
  - Other Assets decreased \$.4 million (Negative)
- Capital Assets decreased \$1.7 million due to more depreciation.
- Deferred Outflows of Resources Increased \$12.1 million due to charge on refunding and increased Wisconsin Retirement System net pension. (See Note 1)

**Wausau School District  
Management's Discussion and Analysis  
For the Year Ended June 30, 2021**

<b>Table 2 Change in Net Position June 30, 2021</b>	
<b><u>Revenues</u></b>	
<b>Program revenues</b>	
Charges for services	\$ 34,544
Operating grants & contributions	10,029,556
<b>General revenues</b>	
Property taxes	47,988,879
State formula aid	73,989,518
Other	<u>1,988,526</u>
Total revenues	<u>134,031,023</u>
<b><u>Expenses</u></b>	
Instruction	59,528,016
Pupil & instructional services	11,614,625
General, building administration	6,546,223
Business administration, central services	31,389,751
Interest	2,283,328
Other support services	<u>3,402,216</u>
Total expenses	<u>114,764,159</u>
Change in net position from operations	\$ 19,266,864
Net position - beginning of year	\$ 90,447,445
Change in accounting principal	\$ 1,135,437
Net position - end of year	<u>\$ 110,849,746</u>

As shown, general revenues provide about 92.5% of the funding for governmental activities. State aid alone, accounts for 55.2% of the funding for governmental activities, while property taxes account for 35.8%.

- Program revenues, in the form of charges for services and operating grants and contributions, accounted for \$10.0 million of the total revenues of \$134.0 million.
- General revenues for operations accounted for \$124.0 million. Local property taxes increased, state aid increased and other revenues increased.

**Wausau School District  
Management's Discussion and Analysis  
For the Year Ended June 30, 2021**

Through effective management of resources and a continued effort to secure additional funding sources the district improved its financial position.

- The district continued to apply for and receive competitive federal and state grants in 2021. These grants allow the district to maintain reduced class sizes, and provide additional services to students during regular instruction and through after school programs.
- The district summer school program continues to increase offerings to meet the needs of all students.
- The health insurance and wellness committees continue to research ways to reduce costs.
- The district implemented and maintains three charter schools.
- Cash-flow is monitored and investments with Board approved entities are made to maximize interest income when funds are available.
- The District has maintained an adequate fund balance. The fund balance has helped the District keep a higher bond rating and avoid short term borrowing.
- The district continues to run successful 4K and Early Childhood programs.

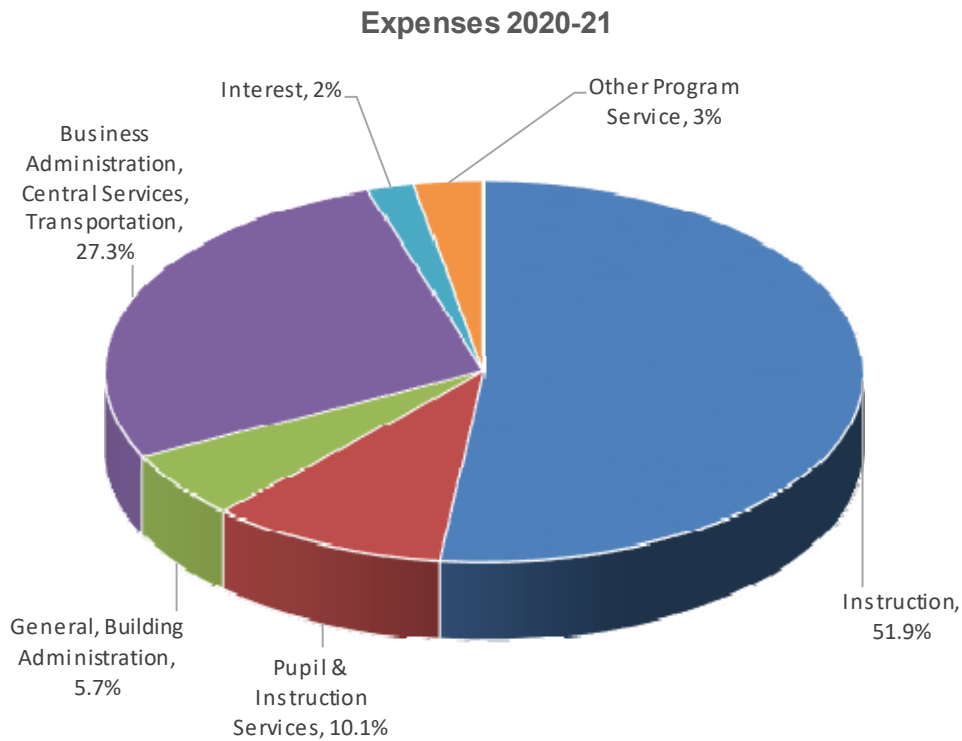
**Governmental Activities**

Net cost of governmental activities. Table 3 reports the cost of seven major district activities. The table also shows each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs).

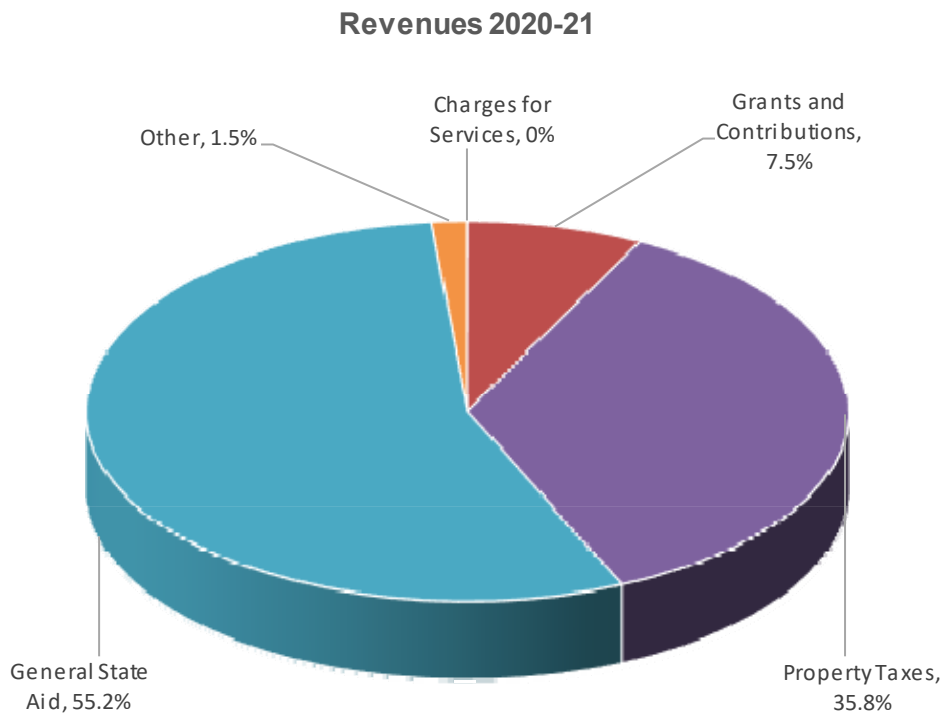
<b>Table 3</b>		
<b>Net Cost of Governmental Activities</b>		
<b>June 30, 2021</b>		
	<b><u>Total Costs of Services</u></b>	<b><u>Net Costs of Services</u></b>
<b>Instruction</b>	<b>\$ 59,528,016</b>	<b>\$ 52,902,266</b>
<b>Pupil &amp; instructional services</b>	<b>11,614,625</b>	<b>11,289,216</b>
<b>General, building administration</b>	<b>6,546,223</b>	<b>6,546,223</b>
<b>Business administration, central services</b>	<b>31,389,751</b>	<b>28,276,810</b>
<b>Other support services</b>	<b>3,402,216</b>	<b>3,402,216</b>
<b>Interest</b>	<b>2,283,328</b>	<b>2,283,328</b>
<b>Total expenses</b>	<b><u>\$ 114,764,159</u></b>	<b><u>\$ 104,700,059</u></b>

**Wausau School District  
Management's Discussion and Analysis  
For the Year Ended June 30, 2021**

- Expenses by major function are illustrated below.



- The revenue graph below shows that General State Aid and Property Taxes account for the greatest portion of revenues for the district.



**Wausau School District  
Management's Discussion and Analysis  
For the Year Ended June 30, 2021**

**Governmental Funds**

In governmental funds, total fund balance increased by \$1.5 million.

- General Fund balance increased \$.01 million due to Medicaid revenue from prior years, lower transportation fuel costs, lower salary and benefit expenses, lower insurance claims and higher refunds from prior year expenses. The increases were offset by higher open enrollment expenses, lower interest on investments, higher insured but not recorded adjustment, lower rental and fee revenues and open enrollment revenues were less than expected.
- Debt Service fund balance decreased \$.2 million. The balance decreased due to the difference in the amount levied (calendar year) and the amount spent (fiscal year).
- Other Governmental Funds increased. Food Service Fund decreased, Non-Scholarship Donation Fund which now includes Fund 21 increased, Non-referendum debt decreased, Community Service Fund increased and Long-term Capital Improvement Trust increased.

**Budget Variances**

The Statement of Revenues, Expenditures and Changes in Fund Balances, found on page 21, shows variances between the final budget and actual revenues/expenditures. The variance between the final revenue budget and actual revenues was .47%. Significant items that caused this variance were as follows:

- Other Local Sources - Interest on investments, student device insurance and fees, contracted transportation, and building rental revenues were lower than expected.
- Interdistrict - Open enrollment revenue was less than budgeted.
- Intermediate Sources - Categorical Aid from CESA was less than expected.
- Other Sources - E-rate reimbursements and Focus on Energy rebates were higher than budgeted. Prior years aid was also recorded in other sources.

The variance between the final expenditure budget and actual expenditures was 2.13%. Significant items that caused this variance were as follows:

- Central Services - Federal and State grants spent less than expected.
- Other Support Services - Post 2011 retirement benefit was under and information technology, salary, and benefits were over budget.
- Non-program transactions - Regular and Special Education open enrollment expenses, and WAVE expenses were higher than budgeted.
- Debt Service - Capital Lease expenditures were less than expected.
- Capital Outlay - The expenditures in Capital Outlay were higher due to the number of large items (fixed assets) purchased. These items were coded to Capital Outlay instead of Business Services, General Administrative Services, and other support service budgets.

**Wausau School District  
Management's Discussion and Analysis  
For the Year Ended June 30, 2021**

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

As of June 30, 2021, the district had invested \$183.7 million in a broad range of capital assets, including buildings, sites, library books, and equipment. This amount represents a net increase of \$1.3 million over the prior fiscal year. Additional information about capital assets can be found in NOTE 3, page 31-32. Total accumulated depreciation on these assets is \$59,500,538 resulting in capital assets, net of depreciation, of \$124,223,774.

- Capital assets being depreciated increased due to equipment purchased, land improvements and building improvements.
- Accumulated depreciation increased by \$3.0 million. The District recognized depreciation expense of \$3.0 million and removed equipment that was disposed.

<b>Table 4 Capital Assets</b>			
	<u>2020</u>	<u>2021</u>	<u>% Change</u>
<b>Land</b>	\$ 7,399,045	\$ 7,399,045	0%
<b>Construction in progress</b>	<u>6,757,282</u>	<u>737,333</u>	<u>-89%</u>
<b>Total capital assets not being depreciated</b>	<u>\$ 14,156,327</u>	<u>\$ 8,136,378</u>	<u>-43%</u>
<b>Land improvements</b>	\$ 2,595,965	\$ 2,889,071	11%
<b>Buildings</b>	\$ 148,720,343	\$ 155,518,104	5%
<b>Equipment &amp; furniture</b>	\$ 16,989,693	\$ 17,180,759	1%
<b>Accumulated depreciation</b>	<u>\$ (56,540,491)</u>	<u>\$ (59,500,538)</u>	<u>5%</u>
<b>Total capital assets being depreciated less accumulated depreciation</b>	<u>\$ 111,765,510</u>	<u>\$ 116,087,396</u>	<u>4%</u>
<b>Total</b>	<u>\$ 125,921,837</u>	<u>\$ 124,223,774</u>	<u>-1%</u>

**Wausau School District  
Management's Discussion and Analysis  
For the Year Ended June 30, 2021**

**Long-Term Obligations**

The District's long term obligations consist of long-term General Obligation Debt for buildings and sites and future obligations for post-employment benefits. At year-end, the district had \$57.6 million in long-term obligations. This is a decrease of \$10.7 million. The decrease is due to reduced general obligation debt of \$13.7 million, capital Leases of \$.1 million, issuance premium of \$.3 million and increase in net OPEB obligation of \$3 million and Wisconsin Retirement System net pension of \$.5 million.

**General Obligation/Refunding Bonds**

This category represents long-term debt for building and site construction and renovations. Total General Obligation Debt as of June 30, 2021 was \$26.5 million. The legal debt limit in accordance with section 67.03(1)(b) of the Wisconsin statutes is \$466.2 million (10% of the 2020 equalized valuation of the District as certified by the Wisconsin Department of Revenue). More information on general obligation/refunding bonds can be found in Note 4 on page 33.

In 1999 a referendum authorizing \$65,383,000 was passed. The 1999 Referendum authorized construction of a new Wausau East High School, a new Stettin Elementary School, and, additions and remodeling at Wausau West High School, Riverview, Maine, Grant, and John Marshall Elementary schools.

In 2015 a referendum authorizing \$29,565,000 was passed. The 2015 referendum authorized construction of additions to G.D. Jones, Hawthorn Hills, Riverview, Thomas Jefferson, Wausau East High School, and Wausau West High School. Capital maintenance projects throughout the District were also authorized. The following table projects the future debt mill rate requirements based on existing obligations and assuming the equalized value will decrease 1.06% in 2021 and increase 1% in 2022-35.

<b>Table 5 Future Debt Mill Rate (2021-2028)</b>		
	<b>Current</b>	<b>Debt</b>
<b><u>Levy Year</u></b>	<b><u>Statutory Debt Per Levy Year</u></b>	<b><u>Mill Rate</u></b>
<b>2021</b>	<b>\$ 14,055,000</b>	<b>3.05</b>
<b>2022</b>	<b>\$ 12,055,105</b>	<b>2.59</b>
<b>2023</b>	<b>\$ 538,113</b>	<b>0.11</b>
<b>2024</b>	<b>\$ 2,371,113</b>	<b>0.50</b>
<b>2025</b>	<b>\$ 2,369,738</b>	<b>0.49</b>
<b>2026</b>	<b>\$ 336,113</b>	<b>0.07</b>
<b>2027</b>	<b>\$ 321,008</b>	<b>0.07</b>
<b>2028</b>	<b>\$ 1,011,120</b>	<b>0.20</b>

**Wausau School District  
Management's Discussion and Analysis  
For the Year Ended June 30, 2021**

**Post-Employment Benefits**

The District's post-employment benefit program provides health and dental insurance to eligible retired employees. The net OPEB obligation account on June 30, 2021 was \$24,007,960. For the year ended June 30, 2021 the District recognized OPEB healthcare expense of \$671,841.

**Factors Bearing on the District's Future**

Currently known circumstances that may impact the District's financial status in the future are:

- The current economic conditions and uncertainties make it a challenge to plan for the future. Funding in future years, property values, retirements, and employees' salary and benefits are factors that are hard to predict. The District is continuing to work on compensation process for all employee groups.
- Prepaying debt through defeasance is a strategy the District has used to maintain a stable tax rate while saving the District interest payments on callable debt issues. The continuation of this strategy along with the corresponding tax rate will be reconsidered prior to establishing the District tax levy in future years.
- Revenue limit increases are minimal compared to recent history. This causes the District budget reconciliation process to be more of a challenge; this challenge is compounded by the temptation to use one-time Federal relief funds for ongoing operational expenses.
- Shifting student demographics, building capacity, open enrollment fluctuations, expansion of voucher programs and associated funding issues.
- A growing list of capital improvements including roofs, windows, and HVAC may be more than the current budget can accommodate. The District continues to take advantage of a revenue limit exemption for energy efficiency projects, and continues to consider a future bond referendum to fund some of these necessary capital improvements.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the district's finances and to demonstrate the district's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Robert Tess, Chief Finance and Business Services Officer or Noel Tordsen, Supervisor of Financial Services and Data Processing, Wausau School District, 415 Seymour Street, Wausau, WI 54402-0359.

**WAUSAU SCHOOL DISTRICT  
WAUSAU, WISCONSIN**

**BASIC  
FINANCIAL STATEMENTS**

**WAUSAU SCHOOL DISTRICT  
WAUSAU, WISCONSIN**

**DISTRICT-WIDE  
FINANCIAL STATEMENTS**

**WAUSAU SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

	GOVERNMENTAL ACTIVITIES
<b>ASSETS</b>	
Cash and investments	\$ 36,645,509
Taxes receivable	11,416,846
Accounts receivable	12,234
Interest receivable	544
Receivable from external parties	1,081,624
Due from other governments	3,574,867
Wisconsin Retirement System net pension	23,345,802
Capital assets (net of accumulated depreciation)	
Capital assets not being depreciated	8,136,378
Capital assets being depreciated	116,087,396
<b>TOTAL ASSETS</b>	<b>200,301,200</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Wisconsin Retirement System pension	36,710,245
Wisconsin Retirement System LRLIF	2,413,133
OPEB healthcare	3,271,205
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>42,394,583</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>242,695,783</b>
<b>LIABILITIES</b>	
Accounts payable	1,257,680
Accrued liabilities	
Payroll, payroll taxes, insurance	14,058,454
Interest	268,929
Current portion of long-term obligations	3,426,774
Noncurrent portion of long-term obligations	54,177,680
<b>TOTAL LIABILITIES</b>	<b>73,189,517</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Wisconsin Retirement System pension	51,232,267
Wisconsin Retirement System LRLIF	1,141,963
OPEB healthcare	6,282,290
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>58,656,520</b>
<b>NET POSITION</b>	
Net investment in capital assets	96,146,160
Restricted for	
General	4,189,220
Special revenue	2,397,554
Capital projects	1,780,025
Debt service	1,565,439
Other activities	23,345,802
Unrestricted	(18,574,454)
<b>TOTAL NET POSITION</b>	<b>110,849,746</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 242,695,783</b>

The accompanying notes are an integral part of these statements.

**WAUSAU SCHOOL DISTRICT**  
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	
<b>GOVERNMENTAL ACTIVITIES</b>				
Instruction				
Regular instruction	\$ 41,307,608	\$ -	\$ -	\$ (41,307,608)
Vocational instruction	2,378,477	-	-	(2,378,477)
Special instruction	11,872,348	-	6,625,750	(5,246,598)
Other instruction	3,969,583	-	-	(3,969,583)
Total instruction	<u>59,528,016</u>	<u>-</u>	<u>6,625,750</u>	<u>(52,902,266)</u>
Support services				
Pupil services	5,155,123	-	-	(5,155,123)
Instructional staff services	6,459,502	-	325,409	(6,134,093)
General administration services	901,386	-	-	(901,386)
Building administration services	5,644,837	-	-	(5,644,837)
Business services	21,753,429	34,544	3,078,397	(18,640,488)
Central services	1,128,734	-	-	(1,128,734)
Insurance	1,025,428	-	-	(1,025,428)
Interest	2,283,328	-	-	(2,283,328)
Other support services	3,402,216	-	-	(3,402,216)
Total support services	<u>47,753,983</u>	<u>34,544</u>	<u>3,403,806</u>	<u>(44,315,633)</u>
Non-program transactions	7,482,160	-	-	(7,482,160)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ 114,764,159</u></b>	<b><u>\$ 34,544</u></b>	<b><u>\$ 10,029,556</u></b>	<b><u>(104,700,059)</u></b>

**General revenues**

Taxes

Property taxes, levied for general purposes	31,162,333
Property taxes, levied for debt services	16,164,346
Property taxes, levied for community services	662,200
State and federal aids not restricted to specific functions	73,989,518
Interest and investment earnings	29,457
Miscellaneous	1,889,497
Net gain on disposal of capital assets	<u>69,572</u>
Total general revenues	<u>123,966,923</u>

CHANGE IN NET POSITION	19,266,864
NET POSITION - BEGINNING OF YEAR	90,447,445
CHANGE IN ACCOUNTING PRINCIPLE	<u>1,135,437</u>
<b>NET POSITION - END OF YEAR</b>	<b><u>\$ 110,849,746</u></b>

The accompanying notes are an integral part of these statements.

**WAUSAU SCHOOL DISTRICT  
WAUSAU, WISCONSIN**

**FUND  
FINANCIAL STATEMENTS**

**WAUSAU SCHOOL DISTRICT**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2021**

	GENERAL FUND	REFERENDUM APPROVED DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b><u>ASSETS</u></b>				
Cash and investments	\$ 31,094,814	\$ 1,412,104	\$ 4,138,591	\$ 36,645,509
Taxes receivable	11,416,846	-	-	11,416,846
Accounts receivable	12,234	-	-	12,234
Interest receivable	544	-	-	544
Due from other funds	1,081,624	-	123,713	1,205,337
Due from other governments	3,417,231	-	157,636	3,574,867
<b>TOTAL ASSETS</b>	<b>47,023,293</b>	<b>1,412,104</b>	<b>4,419,940</b>	<b>52,855,337</b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>				
<b>LIABILITIES</b>				
Accounts payable	1,248,661	-	9,019	1,257,680
Due to other funds	123,713	-	-	123,713
Accrued liabilities				
Payroll, payroll taxes, insurance	13,978,447	-	80,007	14,058,454
<b>TOTAL LIABILITIES</b>	<b>15,350,821</b>	<b>-</b>	<b>89,026</b>	<b>15,439,847</b>
<b>FUND BALANCES</b>				
Restricted	4,189,220	1,412,104	4,330,914	9,932,238
Assigned	27,483,252	-	-	27,483,252
<b>TOTAL FUND BALANCES</b>	<b>31,672,472</b>	<b>1,412,104</b>	<b>4,330,914</b>	<b>37,415,490</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 47,023,293</b>	<b>\$ 1,412,104</b>	<b>\$ 4,419,940</b>	

**Total net position reported for governmental activities in the statement of net position is different from the amount reported above as total governmental funds fund balance because:**

Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements. Amounts reported for governmental activities in the statement of net position are:

Governmental capital asset	\$ 183,724,312	
Governmental accumulated depreciation	(59,500,538)	124,223,774

Wisconsin Retirement System asset, deferred inflows of resources, and deferred outflows of resources are not current financial resources and are not reported in fund statements:

10,094,950

Other post employment benefits deferred inflows of resources and deferred outflows of resources are not current financial resources and are not reported in fund statements:

(3,011,085)

Long-term liabilities are not due in the current period and therefore are not reported in the fund statements. Long-term liabilities reported in the statement of net position that are not reported in the funds balance sheet are:

General obligation debt	\$ (26,470,000)	
Premium	(1,418,227)	
Capital leases	(189,387)	
Accrued interest	(268,929)	
WRS liability	(5,518,880)	
Net OPEB obligation	(24,007,960)	(57,873,383)

**Total net position - governmental activities** **\$ 110,849,746**

The accompanying notes are an integral part of these statements.

**WAUSAU SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2021**

	GENERAL FUND	REFERENDUM APPROVED DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>				
Property taxes	\$ 31,162,333	\$ 14,055,000	\$ 2,771,546	\$ 47,988,879
Other local sources	160,573	3,684	1,147,088	1,311,345
Interdistrict sources	2,265,683	-	-	2,265,683
Intermediate sources	15,686	-	-	15,686
State sources	72,941,695	-	63,197	73,004,892
Federal sources	5,886,885	-	2,845,928	8,732,813
Other sources	642,153	-	-	642,153
<b>TOTAL REVENUES</b>	<b>113,075,008</b>	<b>14,058,684</b>	<b>6,827,759</b>	<b>133,961,451</b>
<b>EXPENDITURES</b>				
Current				
Instruction				
Regular instruction	42,990,614	-	1,133,365	44,123,979
Vocational instruction	2,508,364	-	8,253	2,516,617
Special instruction	12,756,869	-	-	12,756,869
Other instruction	4,234,448	-	-	4,234,448
Total instruction	62,490,295	-	1,141,618	63,631,913
Support services				
Pupil services	5,723,398	-	4,637	5,728,035
Instructional staff services	6,602,788	-	4,740	6,607,528
General administration services	600,329	-	428,234	1,028,563
Building administration services	6,147,199	-	-	6,147,199
Business services	16,770,581	-	3,474,992	20,245,573
Central services	1,164,956	-	7,659	1,172,615
Insurance	1,025,428	-	-	1,025,428
Other support services	2,942,268	-	-	2,942,268
Total support services	40,976,947	-	3,920,262	44,897,209
Non-program transactions	7,482,160	-	-	7,482,160
Debt service				
Principal	82,265	11,815,000	1,895,000	13,792,265
Interest	15,137	994,499	313,435	1,323,071
Other	-	1,463,061	-	1,463,061
Total debt service	97,402	14,272,560	2,208,435	16,578,397
Capital outlay	1,011,574	-	17,133	1,028,707
<b>TOTAL EXPENDITURES</b>	<b>112,058,378</b>	<b>14,272,560</b>	<b>7,287,448</b>	<b>133,618,386</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,016,630</b>	<b>(213,876)</b>	<b>(459,689)</b>	<b>343,065</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	69,572	-	-	69,572
Transfer (to) from other funds	(1,075,689)	-	1,075,689	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,006,117)</b>	<b>-</b>	<b>1,075,689</b>	<b>69,572</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>10,513</b>	<b>(213,876)</b>	<b>616,000</b>	<b>412,637</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>31,661,959</b>	<b>1,625,980</b>	<b>2,579,477</b>	<b>35,867,416</b>
<b>CHANGE IN ACCOUNTING PRINCIPLE</b>	<b>-</b>	<b>-</b>	<b>1,135,437</b>	<b>1,135,437</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 31,672,472</b>	<b>\$ 1,412,104</b>	<b>\$ 4,330,914</b>	<b>\$ 37,415,490</b>

The accompanying notes are an integral part of these statements.

**WAUSAU SCHOOL DISTRICT**  
**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2021**

Net change in fund balances - total governmental funds \$ 412,637

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

The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities.

Capital outlay reported in fund statements	\$ 1,028,707	
Capital outlay reported as other expenses in fund statements	302,610	
Depreciation expense reported in the statement of activities	(3,027,585)	
Net book value of capital assets disposed	<u>(1,795)</u>	
Amount by which capital outlays are less than depreciation in the current period:		(1,698,063)

Wisconsin Retirement System pension asset, deferred outflows of resources, liability, and deferred inflows of resources changes: 6,580,197

Wisconsin Retirement System LRLIF, deferred outflows of resources, liability, and deferred inflows of resources changes: (608,486)

OPEB healthcare deferred outflows of resources, liability, and deferred inflows of resources changes: 285,510

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.

Amount of long-term debt principal payments in the current year is: 13,792,265

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

Amount of interest and other debt costs paid during the current period is	\$ 2,786,132	
Amount of interest and other debt costs accrued during the current period is	<u>(2,283,328)</u>	
Interest paid is greater than interest accrued by:		<u>502,804</u>

**Change in net position - governmental activities \$ 19,266,864**

**WAUSAU SCHOOL DISTRICT**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2021**

	PRIVATE PURPOSE TRUST FUND <u>SCHOLARSHIPS</u>	PENSION (OTHER EMPLOYEE BENEFIT) TRUST FUND <u>EMPLOYEE BENEFIT</u>
<b>ASSETS</b>		
Cash and investments	\$ 428,414	\$ 5,484,365
Accounts receivable	648	146,514
<b>TOTAL ASSETS</b>	<b><u>429,062</u></b>	<b><u>5,630,879</u></b>
<b>LIABILITIES</b>		
Deposits payable	-	107,293
Due to other funds	-	1,081,624
<b>TOTAL LIABILITIES</b>	<b><u>-</u></b>	<b><u>1,188,917</u></b>
<b>NET POSITION</b>		
Restricted for		
Postemployment benefits other than pensions	-	4,441,962
Individuals and organizations	429,062	-
<b>TOTAL NET POSITION</b>	<b><u>429,062</u></b>	<b><u>4,441,962</u></b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b><u>\$ 429,062</u></b>	<b><u>\$ 5,630,879</u></b>

The accompanying notes are an integral part of these statements.

**WAUSAU SCHOOL DISTRICT**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**YEAR ENDED JUNE 30, 2021**

	PRIVATE PURPOSE TRUST FUND <u>SCHOLARSHIPS</u>	PENSION (OTHER EMPLOYEE BENEFIT) TRUST FUND <u>EMPLOYEE BENEFIT</u>
<b>ADDITIONS</b>		
Interest	\$ 1,287	\$ 219,628
Contributions	<u>12,074</u>	<u>2,130,582</u>
<b>TOTAL ADDITIONS</b>	<u>13,361</u>	<u>2,350,210</u>
<b>DEDUCTIONS</b>		
Trust expenditures	<u>31,600</u>	<u>1,663,143</u>
<b>TOTAL DEDUCTIONS</b>	<u>31,600</u>	<u>1,663,143</u>
<b>CHANGE IN NET POSITION</b>	(18,239)	687,067
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>447,301</u>	<u>3,754,895</u>
<b>NET POSITION - END OF YEAR</b>	<u><u>\$ 429,062</u></u>	<u><u>\$ 4,441,962</u></u>

The accompanying notes are an integral part of these statements.

**WAUSAU SCHOOL DISTRICT  
WAUSAU, WISCONSIN**

**NOTES TO THE BASIC  
FINANCIAL STATEMENTS**

**WAUSAU SCHOOL DISTRICT**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
JUNE 30, 2021

**NOTE 1 - Summary of Significant Accounting Policies**

The financial statements of the Wausau School District (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the District are described below.

**Reporting Entity** - The District is organized as a common school district governed by an elected nine-member school board. The District operates grades kindergarten through grade 12. The District is comprised of all or parts of nine taxing districts.

The District's basic financial statements do not include any component units, as defined in GASB 14 and amended by GASB 39 and GASB 61, as there are no organizations which meet the criterion. The criterion for including a legally separate organization as a component unit is the degree of financial accountability the District has with the organization. A financial benefit or burden relationship needs to be present between the primary government and that organization for it to be included in the reporting entity as a component unit.

The following circumstances set forth the District's financial accountability for a legally separate organization: the District is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the District. The District may be financially accountable if an organization is fiscally dependent on the District regardless of whether the organization has (1) a separately-elected governing body, (2) a governing body appointed by a higher level of government, or (3) a jointly-appointed governing body. In addition, the primary government may determine, through exercise of management's professional judgment, that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the reporting entity's financial statements from being misleading.

**Basis of Presentation**

District-Wide Statements

The statement of net position and the statement of activities present financial information about the District's governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. These statements distinguish between the governmental and business type activities of the District. 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.

**WAUSAU SCHOOL DISTRICT**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
JUNE 30, 2021

**NOTE 1 - Summary of Significant Accounting Policies - 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 other governmental funds.

The District reports the following major governmental funds:

General Fund - is used for all financial activity that is not required to be accounted for in another fund. This is the District's primary operating fund.

Referendum Approved Debt Service Fund - is used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest.

The District has two fiduciary funds which account for an employee benefit trust and a private purpose trust.

**Measurement Focus and Basis of Accounting**

The district-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when 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 assets 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.

**Cash and Investments** - The District's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of

**WAUSAU SCHOOL DISTRICT**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
JUNE 30, 2021

**NOTE 1 - Summary of Significant Accounting Policies - Continued**

acquisition. All funds share common (pooled) checking and investment accounts unless regulations require separate investment accounts, such as the debt service fund.

Investments are stated at fair value, if applicable, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average investment balances.

**Property Tax Levy** - Under Wisconsin law, personal property taxes and first and second installment real estate taxes are collected by municipal treasurers who then make proportional settlement with the District and county treasurer for those taxes collected on their behalf. Third installment real estate taxes and delinquent taxes are collected by the county treasurer who then makes settlement with the city, town, village, and the District before retaining any for county purposes. Taxes collected by the township are made in two installments, the first by the town, and the second by the county treasurer.

The District's property taxes are levied on or before November 1 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 in two or more installments with the first installment payable the subsequent January 31, and a final payment no later than the following July 31. 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 15, and by the 20 of each subsequent month thereafter. On or before August 20, the county treasurer makes full settlement to the District for any remaining balance. The county assumes all responsibility for delinquent real estate property taxes.

Property taxes are recognized as revenue in the period for which the taxes are levied. The 2020 tax levy is used to finance operations of the District's fiscal year ended June 30, 2021. All property taxes are considered due on January 1, when an enforceable lien is assessed against the property and the taxpayer is liable for the taxes. All taxes are collected within 60 days of June 30 and are available to pay current liabilities.

**Accounts Receivable** - Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that such allowance would not be material.

**Due to/Due from Other Funds** - During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as due to and from other funds. The amounts reported on the statement of net position for receivable/payable from external parties represents amounts due between different fund types (governmental activities and fiduciary funds). Eliminations have been made for amounts due to and due from within the same fund type.

**Interfund Transactions** - Non-exchange transactions which are not borrowing/lending (will not be repaid) are recorded as operating transfers, and exchange transactions are recorded as revenues and expenses. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers.

**WAUSAU SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2021

**NOTE 1 - Summary of Significant Accounting Policies - Continued**

**Capital Assets** - Capital assets are reported at actual cost or estimated historical costs, based on appraisals conducted by an independent third-party professional appraisal firm. Donated assets are reported at estimated fair market value at the time received.

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

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Land improvements	\$ 5,000	Straight-line	10-20 years
Buildings	\$ 5,000	Straight-line	75 years
Equipment	\$ 5,000	Straight-line	5-20 years

**Debt Premiums and Discounts** - In the government-wide financial statements, debt premiums and discounts are amortized over the life of the debt. Long-term debt is reported net of the applicable debt premium or discount.

In the fund financial statements, premiums and discounts are recognized during the current period. The face amount of debt issued is reported as other financing sources. Premiums on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses.

**Compensated Absences** - Under terms of employment, employees are granted sick leave and vacations in varying amounts. The District's policy generally does not allow accumulated employee benefits to vest. Unused accumulated employee benefits are forfeited upon retirement or termination of employment, except in cases of voluntary early retirement.

**Pension** - For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense (revenue), information about the fiduciary net pension 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.

**Other Post-Employment Benefits (OPEB)** - The fiduciary net position of the local retiree life insurance fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources, and deferred inflows of resources related to other post-employment benefits, OPEB expense (revenue), and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIFs fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Deferred Outflows and Inflows of Resources** - In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial

**WAUSAU SCHOOL DISTRICT**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
JUNE 30, 2021

**NOTE 1 - Summary of Significant Accounting Policies - Continued**

statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expenditure) until then. The District has three items that qualify for reporting in this category. They are the Wisconsin Retirement System pension, Wisconsin Retirement System LRLIF, and OPEB healthcare reported in the government-wide statement of net position. The Wisconsin Retirement System pension, Wisconsin Retirement System LRLIF, and OPEB healthcare result from changes in their actuarial studies and are amortized over the average of the expected remaining service lives of participants.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position which applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. The District has three types of items, Wisconsin Retirement System pension, Wisconsin Retirement System LRLIF, and OPEB healthcare which qualify for reporting in this category. The Wisconsin Retirement System pension, Wisconsin Retirement System LRLIF, and OPEB healthcare result from changes in their actuarial studies and are amortized over the average of the expected remaining service lives of participants.

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

**Net Position Classifications** - Net position represents the difference between the total assets and deferred outflows of resources and the total liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement for 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.

**Fund Balance Classifications** - The District classifies its fund equity as follows: 1) nonspendable fund balance consists of equity not in a spendable form or is legally or contractually required to be maintained intact, 2) restricted fund balance consists of equity constrained to specific purposes by their providers, externally imposed by creditors, constitutional provisions or by enabling legislation, 3) committed fund balance consists of equity constrained to specific purposes by the District itself, using its highest level of decision making authority - Board of Education policies, 4) assigned fund balance consists of equity the governing body intends to use for a specific purpose, intent can be expressed by the governing body. The Board of Education has authorized the Supervisor of Financial Services to assign fund balances through its financial management policy and 5) unassigned fund balance consists of equity available for any purpose.

When net losses occur, it is the District's policy to record the net loss against unassigned fund balance, then assigned fund balance, then committed fund balance and lastly to restricted fund balance. The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

**WAUSAU SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2021

**NOTE 2 - Cash and Investments**

State statutes permit the District to invest available cash balances, other than debt service funds, in time deposits of authorized depositories, state obligations, U.S. Treasury obligations, U.S. agency issues, repurchase agreements and other investments secured by federal securities, 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. No significant violations of these restrictions occurred during the year.

As of June 30, 2021, the District had the following investments:

<u>Investment</u>	<u>Weighted average maturities</u>	<u>Fair value</u>
OPEB - BMO Harris Bank	Less than one year	\$ 5,484,365
State of Wisconsin Investment Pool	Less than one year	5,945
Wisconsin Investment Trust	Less than one year	644,934
Wisconsin Investment Series Cooperative	Less than one year	1,780,025
Certificates of deposit	Less than one year	709,197
Total		<u>\$ 8,624,466</u>

**Investment Pool Information** - Participation in the State of Wisconsin Local Government Investment Pool is voluntary. The Pool's regulatory oversight is provided by state statutes and its investment board. The fair value of the District's position in the Pool is the same as the value of the Pool shares. At June 30, 2021, the Pool's fair value was 100 percent of book value.

**Determining Fair Value** - The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets; level 2 inputs are significant other observable inputs; level 3 inputs are significant unobservable inputs. The District has the following recurring fair value measurements:

- 1) OPEB - BMO Harris Bank values are determined based on published market quotations (level 2 inputs).
- 2) State of Wisconsin Local Government Investment Pool fair value is determined monthly by the Pool's investment board based on published market quotations (level 2 inputs).
- 3) Wisconsin Investment Trust is determined based on published market quotations (level 1 inputs).
- 4) Wisconsin Investment Series Cooperative is determined based on published market quotations (level 1 inputs).

**Income Allocation** - Interest income is generally allocated to the fund that owns the certificate of deposit, money market account, savings account, and investment. Interest income from the food service fund is reported in the general fund.

**Interest Rate Risk** - State statutes limit investments in commercial paper, corporate bonds, and mutual bond funds to mature or may be tendered for purchase at the option of the holder within not more than 7 years of the date acquired. The District does not have a formal investment policy that would further limit investment maturities as a means of further managing its exposure to fair value losses arising from increasing interest rates.

**WAUSAU SCHOOL DISTRICT**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
JUNE 30, 2021

**NOTE 2 - Cash and Investments - Continued**

**Credit Risk** - State statutes limit investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The District has no investment policy that would further limit its investment choices. The State of Wisconsin Investment Pool, Wisconsin Investment Trust, and Wisconsin Investment Series Cooperative are not rated.

**Custodial Credit Risk - Deposits** - Custodial credit is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. The State of Wisconsin's Public Deposit Guarantee Fund created under Chapter 34 of the Wisconsin Statutes protects the District's designated public depositories against any losses of public funds up to \$400,000 subject to the total amount of the Guarantee Fund available. As of June 30, 2021, \$33,263,293 of the District's bank balance of \$35,154,082 was exposed to custodial credit risk as uninsured, pledged collateral, collateralized by U.S. Government of municipal securities held by the bank in the bank's name and a letter of credit. There were zero deposits that were uninsured and uncollateralized.

**NOTE 3 - Capital Assets**

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

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 7,399,045	\$ -	\$ -	\$ 7,399,045
Construction in progress	<u>6,757,282</u>	<u>737,333</u>	<u>(6,757,282)</u>	<u>737,333</u>
Total capital assets not being depreciated	<u>14,156,327</u>	<u>737,333</u>	<u>(6,757,282)</u>	<u>8,136,378</u>
Capital assets being depreciated:				
Land improvements	2,595,965	293,106	-	2,889,071
Buildings and improvements	148,720,343	6,797,761	-	155,518,104
Equipment	<u>16,989,693</u>	<u>260,399</u>	<u>(69,333)</u>	<u>17,180,759</u>
Total capital assets being depreciated	<u>168,306,001</u>	<u>7,351,266</u>	<u>(69,333)</u>	<u>175,587,934</u>
Less accumulated depreciation for:				
Land improvements	(1,345,339)	(91,114)	-	(1,436,453)
Buildings and improvements	(42,245,196)	(2,264,655)	-	(44,509,851)
Equipment	<u>(12,949,956)</u>	<u>(671,816)</u>	<u>67,538</u>	<u>(13,554,234)</u>
Total accumulated depreciation	<u>(56,540,491)</u>	<u>(3,027,585)</u>	<u>67,538</u>	<u>(59,500,538)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>111,765,510</u>	<u>4,323,681</u>	<u>(1,795)</u>	<u>116,087,396</u>
Capital assets, net of accumulated depreciation	<u>\$ 125,921,837</u>	<u>\$ 5,061,014</u>	<u>\$ (6,759,077)</u>	<u>\$ 124,223,774</u>

**WAUSAU SCHOOL DISTRICT**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
JUNE 30, 2021

**NOTE 3 - Capital Assets - Continued**

Depreciation expense was charged to governmental functions as follows:

Regular instruction	\$ 22,166
Vocational instruction	8,991
Special education instruction	3,054
Other instruction	2,023
Pupil services	159
Instructional staff services	2,278
General administration services	140
Building administration services	2,618
Business administration services	2,961,853
Central services	<u>24,303</u>
Total	<u>\$ 3,027,585</u>

The District does not capitalize interest on general fixed asset projects.

**NOTE 4 - Long-Term Liabilities**

Long-term obligations are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Bonds payable	\$ 27,905,000	\$ -	\$ (11,815,000)	\$ 16,090,000	\$ -
Notes payable - direct placement	12,275,000	-	(1,895,000)	10,380,000	1,950,000
Leases - direct placement	271,652	-	(82,265)	189,387	87,738
Premium	1,759,014	-	(340,787)	1,418,227	340,787
Wisconsin Retirement System					
LRLIF	4,997,234	521,646	-	5,518,880	-
OPEB healthcare	<u>21,053,737</u>	<u>9,908,354</u>	<u>(6,954,131)</u>	<u>24,007,960</u>	<u>1,048,249</u>
Total	<u>\$ 68,261,637</u>	<u>\$ 10,430,000</u>	<u>\$ (21,087,183)</u>	<u>\$ 57,604,454</u>	<u>\$ 3,426,774</u>

Interest costs incurred during the year totaled \$1,161,054. Total interest paid during the year aggregated \$1,323,071 including \$15,137 for capital leases.

**General Obligation Debt** - All long-term debt is secured by the full faith and credit and unlimited taxing powers of the District. The long-term debt is expected to be repaid with general property taxes. Long-term debt at June 30, 2021 is comprised of the following individual issues:

**WAUSAU SCHOOL DISTRICT**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
JUNE 30, 2021

**NOTE 4 - Long-Term Liabilities - Continued**

<u>Issue Description</u>	<u>Issue Dates</u>	<u>Interest Rates (%)</u>	<u>Dates of Maturity</u>	<u>Balance</u>
Bonds	8/4/15	2-5%	3/1/32	\$ 6,090,000
Notes - direct placement	8/4/15	2-4%	3/1/25	3,905,000
Bonds	3/1/16	2.5-2.75%	3/1/35	10,000,000
Notes - direct placement	7/6/17	2-2.1%	3/1/27	6,475,000
Total General Obligation Debt				<u>\$ 26,470,000</u>

**General Obligation Debt** - The 2020 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$4,661,678,892. 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, follows:

Debt limit (10% of \$4,661,678,892)	\$ 466,167,889
Amount available in debt service fund	1,565,439
Deduct long-term debt applicable to debt margin	<u>(26,470,000)</u>
Margin of indebtedness	<u>\$ 441,263,328</u>

**Maturities of Long-Term Obligations** - Aggregate cash flow requirements for the retirement of long-term principal and interest are as follows:

Year Ending	Bonds		Notes Payable - Direct Borrowing and Placement		Leases - Direct Placement		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
June 30							
2022	\$ -	\$ 538,113	\$ 1,950,000	\$ 266,635	\$ 87,738	\$ 9,664	\$ 2,852,150
2023	-	538,113	2,005,000	209,135	93,575	3,827	2,849,650
2024	1,880,000	538,113	2,065,000	149,835	8,074	43	4,641,065
2025	1,975,000	444,113	2,115,000	98,585	-	-	4,632,698
2026	370,000	345,363	1,110,000	46,035	-	-	1,871,398
2027-2031	1,865,000	1,454,513	1,135,000	23,835	-	-	4,478,348
2032-2036	10,000,000	735,250	-	-	-	-	10,735,250
	<u>\$ 16,090,000</u>	<u>\$ 4,593,578</u>	<u>\$ 10,380,000</u>	<u>\$ 794,060</u>	<u>\$ 189,387</u>	<u>\$ 13,534</u>	<u>\$32,060,559</u>

The District leases \$3,238,512 of equipment under direct placement leases.

**Cash Defeasance** - The District defeased \$11,195,000 of outstanding 2015 refunding bonds by depositing \$209,884 with an escrow agent to reduce future debt service payments. The transaction resulted in a reduction of \$3,509,902 in future debt service payments.

**Defeased Debt** - In prior years, the District defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. At June 30, 2021, \$16,500,000 of bonds outstanding are considered defeased.

**WAUSAU SCHOOL DISTRICT**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
JUNE 30, 2021

**NOTE 5 - Wisconsin Retirement System**

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

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

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

**Benefits Provided** - Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) 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 age 55 (50 for protective occupations) and receive an actuarial-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.

**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:

**WAUSAU SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2021

**NOTE 5 - Wisconsin Retirement System - Continued**

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2011	(1.2)	11
2012	(7)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	.5	(5)
2017	2	4
2018	2.4	17
2019	-	(10)
2020	1.7	21

**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 reporting period, the WRS recognized \$4,155,531 in contributions from the employer.

Contribution rates as of June 30, 2021 are:

Employee Category	Employee	Employer
General (including teachers, executives, and elected officials)	6.75%	6.75%
Protective with Social Security	6.75%	11.65%
Protective without Social Security	6.75%	16.25%

**Pension Liabilities, Pension Expense (Revenue), Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

At June 30, 2021, the District reported a liability (asset) of \$(23,345,802) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability (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 0.37394335%, which was a decrease of 0.00776958% from its proportion measured as of December 31, 2019.

For the year ended June 30, 2021, the District recognized pension expense (revenue) of (\$2,517,533).

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

**WAUSAU SCHOOL DISTRICT**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
JUNE 30, 2021

**NOTE 5 - Wisconsin Retirement System - Continued**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experience	\$ 33,788,545	\$ 7,277,992
Net differences between projected and actual earnings on pension plan investments	-	43,829,840
Changes in assumptions	529,528	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	67,670	124,435
Employer contributions subsequent to the measurement date	2,324,502	-
Total	\$ 36,710,245	\$ 51,232,267

\$2,324,502 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense (revenue) as follows:

Year ending June 30	Deferred Outflows and (Inflows) of Resources
2022	\$ (4,319,195)
2023	(1,182,636)
2024	(7,972,147)
2025	(3,372,546)
Thereafter	-

**Actuarial Assumptions** - The total pension liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2019
Measurement Date of Net Pension Liability (Asset)	December 31, 2020
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7%
Discount Rate:	7%
Salary Increases:	
Inflation	3%
Seniority/Merit	.1% - 5.6%
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 the post-retirement discount rate.

**WAUSAU SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2021

**NOTE 5 - Wisconsin Retirement System - Continued**

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.

**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 Allocation Targets and Expected Returns  
 As of December 31, 2020

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	51	7.2	4.7
Fixed Income	25	3.2	.8
Inflation Sensitive Assets	16	2	(.4)
Real Estate	8	5.6	3.1
Private Equity/Debt	11	10.2	7.6
Multi-Asset	4	5.8	3.3
Total Core Fund	115	6.6	4.1
Variable Fund Asset Class			
U.S. Equities	70	6.6	4.1
International Equities	30	7.4	4.9
Total Variable Fund	100	7.1	4.6

New England Pension Consultants Long-Term US CPI (Inflation) Forecast 2.4%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

**Single Discount Rate** - A single discount rate of 7% 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% and a municipal bond rate of 2% (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% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal

**WAUSAU SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2021

**NOTE 5 - Wisconsin Retirement System - Continued**

bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate** - The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 7 percent, 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 percent) or 1-percentage-point higher (8 percent) than the current rate:

	1% Decrease to Discount Rate (6%)	Current Discount Rate (7%)	1% Increase to Discount Rate (8%)
District's proportionate share of the net pension liability (asset)	\$ 22,221,968	\$ (23,345,802)	\$ (56,814,989)

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

**Payables to the Pension Plan** - The District reported a payable of \$1,039,344 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

**NOTE 6 - Wisconsin Retirement System Local Retirement Life Insurance Fund**

**General Information about the Other Post Employment Benefits**

**Plan Description** - The LRLIF is a multiple-employer defined-benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post employment life insurance benefits for all eligible employees.

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

**Benefits Provided** - The LRLIF plan provides fully paid life insurance benefits for post age 64 retired employees and pre-65 retirees who pay for coverage.

**Contributions** - The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with basic coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

**WAUSAU SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2021

**NOTE 6 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued**

Contribution rates as of June 30, 2021 are:

Coverage Type	Employer Contribution
50% post retirement coverage	40% of employee contribution
25% post retirement coverage	20% of employee contribution

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2020 are as listed below:

Attained Age	Basic	Supplemental
Under 30	\$.05	\$.05
30-34	.06	.06
35-39	.07	.07
40-44	.08	.08
45-49	.12	.12
50-54	.22	.22
55-59	.39	.39
60-64	.49	.49
65-69	.57	.57
*Disabled members under age 70 receive a waiver-of-premium benefit.		

During the reporting period, the LRLIF recognized \$20,006 in contributions from the employer.

**OPEB Liabilities, OPEB Expense (Revenue), Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEBs**

At June 30, 2021, the District reported a liability (asset) of \$5,518,880 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2020 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 OPEB liability (asset) was based on the District's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2020, the District's proportion was 1.003301%, which was a decrease of .170256% from its proportion measured as of December 31, 2019.

For the year ended June 30, 2021, the District recognized OPEB expense (revenue) of \$628,491.

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

**WAUSAU SCHOOL DISTRICT**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
JUNE 30, 2021

**NOTE 6 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 263,342
Net differences between projected and investment earnings on plan investments	80,350	-
Changes in assumptions	2,146,922	378,670
Changes in proportion and differences between employer contributions and proportionate share of contributions	185,861	499,951
Employer contributions subsequent to the measurement date	-	-
Total	\$ 2,413,133	\$ 1,141,963

Zero reported as deferred outflows related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (revenue) as follows:

Year Ending June 30	Deferred Outflows and (Inflows) of Resources
2022	\$ 249,904
2023	241,214
2024	232,264
2025	206,423
Thereafter	341,365

**Actuarial Assumptions** - The total OPEB liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2020
Measurement Date of Net OPEB Liability (Asset)	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
20 Year Tax Exempt Municipal Bond Yield:	2.12%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.25%
Salary Increases:	
Inflation	3%
Seniority/Merit	.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

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 OPEB liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the January 1, 2020 actuarial valuation.

**WAUSAU SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2021

**NOTE 6 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued**

**Long-Term Expected Return on Plan Assets** - The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Local OPEB Life Insurance  
 Asset Allocation Targets and Expected Returns  
 As of December 31, 2020

Asset Class	Index	Target Allocation %	Long-Term Expected Geometric Real Rate of Return %
US Credit Bonds	Barclays Credit	50	1.47
US Mortgages	Barclays MBS	50	0.82
Inflation			2.20
Long-term Expected Rate of Return			4.25

The long-term expected rate of return and expected inflation rate remained unchanged from the prior year at 4.25% and 2.2% respectively. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

**Single Discount Rate** - A single discount rate of 2.25% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.87% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.74% as of December 31, 2019 to 2.12% as of December 31, 2020. The plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payments to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

**WAUSAU SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2021

**NOTE 6 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued**

**Sensitivity of the District's proportionate share of the Net OPEB Liability (Asset) to changes in the discount rate** - The following presents the District's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 2.25 percent, as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current rate:

	1% Decrease to Discount Rate (1.25%)	Current Discount Rate (2.25%)	1% Increase to Discount Rate (3.25%)
District's proportionate share of the net OPEB liability (asset)	\$ 7,507,254	\$ 5,518,880	\$ 4,015,129

**Payables to the Pension Plan** - The District reported a payable of zero for the outstanding amount of contributions to the OPEB plan required for the year ended June 30, 2021.

**NOTE 7 - Interfund Balances and Activity**

Interfund receivable and payable balances on June 30, 2021, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Employee benefit trust	\$ 1,081,624
Non-referendum debt service	General	123,713
		<u>\$ 1,205,337</u>

The above balances resulted from the timing differences between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made. All amounts are due within one year. For the statement of net position, interfund balances which are owed within the governmental activities are netted and eliminated.

Interfund transfers at June 30, 2021 were as follows:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
General	Long-term capital improvement trust	\$ 1,000,000
General	Non-referendum debt service	75,689
		<u>\$ 1,075,689</u>

Generally, transfers are used to move revenue from the fund that collects them to the fund that the budget requires to expend them and use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**NOTE 8 - Post Employment Benefits Other Than Pensions**

**General Information about the Post Employment Benefits Other Than Pensions**

**WAUSAU SCHOOL DISTRICT**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
JUNE 30, 2021

**NOTE 8 - Post Employment Benefits Other Than Pensions - Continued**

**Plan Description** - The other post employment benefits (OPEB) other than pensions is a single-employer defined benefit OPEB plan. Benefit terms are established by employee handbooks and may be modified by the Board of Education. The plan is administered by the District and included in the District's financial statements.

**Benefits Provided** - Administrators at least age 55 on or before December 31 with no less than 10 years of service as an Administrator or 5 years of service as an Administrator and 7 years of service as a Teacher will receive contributions that are 100% of the monthly medical, dental and life insurance premiums of the retiree. The District's contributions towards the retiree's medical and dental benefits shall continue for a period of 10 years; whereas, its contributions towards a retiree's life insurance shall not exceed a period of 5 years or age 65.

Administrators retired prior to July 1, 2005 will have the District pay the full amount of the medical premiums until both the retiree and their spouse reach age 65 which may exceed a 10 year duration.

Teachers hired prior to January 1, 2011, at least age 55 with 10 years of service and whose age was less than 15 years below WRS age eligibility as of December 31, 2005 or at least age 55 with 15 years of service will receive contributions towards their medical premiums. Contributions will be \$400 per month for retirees with single medical coverage and \$980 per month for retirees with family coverage. The District's contributions will continue, frozen at these amounts, for a period of 120 months but not to exceed Medicare eligibility.

In lieu of the District provided post employment benefit described above, teachers hired on or after January 1, 2011 will receive an annual benefit that will be funded during active service. In the event that two teachers employed by the District are married to each other, their benefit may be combined.

**Employees Covered** - As of the June 30, 2020 measurement date, the following employees were covered by the benefit terms. The plan is not closed to new entrants.

Inactive employees or beneficiaries currently receiving benefits	105
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>934</u>
Total	<u>1,039</u>

**Contributions** - The Board of Education has the authority to establish the contribution requirements for the plan. The Board establishes contribution rates based on premiums and an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the unfunded accrued liability. For the year ended June 30, 2021, contribution rates for Plan members were \$0 - \$1,017 per participant per month and \$400 - \$2,034 from the District, depending on the type of retiree plan. Plan members receiving benefits contributed \$482,979 and the District contributed \$1,048,249 to the plan.

**Actuarial Assumptions** - The net OPEB healthcare liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

**WAUSAU SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2021

**NOTE 8 - Post Employment Benefits Other Than Pensions - Continued**

Actuarial Valuation Date:	June 30, 2019
Measurement Date:	June 30, 2020
Actuarial Cost Method:	Entry Age Normal - Level %
Amortization Period:	30 years
Long-Term Expected Rate of Return:	2.25%
Discount Rate:	2.25%
Salary Increases:	2%
Mortality:	Wisconsin 2018 Mortality Table
Medical Care Cost Trend:	8.3% in the first year, then 7% decreasing by .5% per year down to 6.5%, then by .1% per year down to 5%, and level thereafter
Dental Care Cost Trend:	5%

The actuarial valuation was based upon the data provided by the District and utilized the premium rate history of the District's medical plans as well as the trends used in the prior valuation and projected a stream of expected premium rates for each year in the future based on the data as of June 30, 2019. Actuarial assumptions are based upon an experience study conducted in 2018 using Wisconsin Retirement System experience from 2015 - 2017.

**Long-Term Expected Return on Plan Assets** - The long-term expected rate of return on plan investments was determined by expected future real rates of return (expected returns, net of plan investment expense and inflation) developed for each major asset class. 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	Long-Term Real Rate of Return	Target Allocation
Fixed Income	2.50%	61%
Cash	-%	7%
Equity	2.16%	32%

**Discount Rate** - A discount rate of 2.25% was used to measure the total OPEB healthcare liability. The discount rate was based on a 20 year municipal bond rate. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rates. Based on these assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total OPEB healthcare liability.

**WAUSAU SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2021

**NOTE 8 - Post Employment Benefits Other Than Pensions - Continued**

**Changes in the Net OPEB Healthcare Liability**

	Increase (Decrease)		
	Total OPEB Healthcare Liability	Fiduciary Net Position	Net OPEB Healthcare Liability
	(a)	(b)	(a) - (b)
Beginning balance	\$ 24,438,864	\$ 3,385,127	\$ 21,053,737
Changes for the year:			
Service cost	1,109,438	-	1,109,438
Interest	864,125	-	864,125
Changes of assumptions or other input	1,958,998	-	1,958,998
Contributions - employer	-	671,841	(671,841)
Net investment income	-	320,148	(320,148)
Benefit payments	(608,571)	(608,571)	-
Administrative expense	-	(13,651)	13,651
Net changes	<u>3,323,990</u>	<u>369,767</u>	<u>2,954,223</u>
Ending balance	<u>\$ 27,762,854</u>	<u>\$ 3,754,894</u>	<u>\$ 24,007,960</u>

**Sensitivity of the Net OPEB Healthcare Liability to Changes in the Healthcare Cost Trend Rate -**

The following presents the net OPEB healthcare liability calculated using the healthcare cost trend rate of 8.3 percent decreasing to 5 percent, as well as what the net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (7.3 percent decreasing to 4 percent) or 1-percentage-point higher (9.3 percent decreasing to 6 percent) than the current rate:

	1% Decrease (7.3% decreasing to 4%)	Healthcare Cost Trend Rates (8.3% decreasing to 5%)	1% Increase (9.3% decreasing to 6%)
Net OPEB healthcare liability	\$ 21,599,101	\$ 24,007,960	\$ 26,763,801

**Sensitivity of the Net OPEB Healthcare Liability to Changes in the Discount Rate -** The following presents the net OPEB healthcare liability calculated using the discount rate of 2.25 percent, as well as what the net OPEB healthcare liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current rate:

	1% Decrease (1.25%)	Current Discount Rate (2.25%)	1% Increase (3.25%)
Net OPEB healthcare liability	\$ 25,649,120	\$ 24,007,960	\$ 22,432,004

**Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB Healthcare**

For the year ended June 30, 2021, the District recognized OPEB healthcare expense of \$671,841.

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

**WAUSAU SCHOOL DISTRICT**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
JUNE 30, 2021

**NOTE 8 - Post Employment Benefits Other Than Pensions - Continued**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 4,281,988
Net differences between projected and actual earnings on pension plan investments	-	142,202
Changes of assumptions or other inputs	2,222,956	1,858,100
Employer contributions subsequent to the measurement date	1,048,249	-
Total	\$ 3,271,205	\$ 6,282,290

\$1,048,249 reported as deferred outflows related to OPEB healthcare resulting from contributions subsequent to the measurement date will be recognized as a reduction on the net OPEB healthcare liability (asset) in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB healthcare will be recognized in expense as follows:

Year ending June 30	Deferred Outflows and (Inflows) of Resources
2022	\$ (1,105,128)
2023	(1,125,033)
2024	(1,149,720)
2025	(1,132,769)
Thereafter	453,316

**Payables to the OPEB Healthcare Plan** -The District reported a payable of zero for the outstanding amount of contributions to the OPEB healthcare plan required for the year ended June 30, 2021.

**NOTE 9 - Fund Balance and Net Position**

Portions of fund balances and net position are not available for current appropriation or expenditure as follows:

<u>Governmental Fund</u>	<u>Purpose</u>	<u>Amount</u>
Restricted		
General	Self-insurance	\$ 4,171,572
General	Common School Fund	\$ 17,648
Referendum approved debt service	Principal and interest	\$ 1,412,104
Non-scholarship donation	Specific expenses	\$ 1,314,495
Food service	DPI regulation	\$ 591,311
Community service	Specific expenses	\$ 491,748
Non-referendum debt service	Principal and interest	\$ 153,335
Long-term capital improvement trust	DPI regulation	\$ 1,780,025
Assigned		
General	Specific expenses	\$ 27,483,252

**WAUSAU SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2021

**NOTE 9 - Fund Balance and Net Position - Continued**

<u>Governmental Activities</u>	<u>Purpose</u>	<u>Amount</u>
Restricted		
General	Self-insurance	\$ 4,171,572
Special revenue	DPI regulation	\$ 2,397,554
Capital projects	DPI regulation	\$ 1,780,025
Debt service	Principal and interest	\$ 1,565,439
Other activities	Wisconsin Retirement System pension	\$ 23,345,802
Other activities	Common School Fund	\$ 17,648

**NOTE 10 - Risk Management**

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; employee health and accident claims; and natural disasters. The District manages these risks through the purchase of various forms of commercial insurance except for self-insured health and dental benefits as described in Note 13. Settled claims have not exceeded commercial coverage in any of the past three years and there has been no significant reduction in insurance coverage from coverage in the prior year.

**NOTE 11 - Commitments and Contingent Liabilities**

The District has a service agreement with Cooperative Education Service Agency #9 for services to be provided to the District in 2021-2022. Expected costs are \$116,133.

The District has a transportation agreement for the following school years:

2021-2022	\$	3,097,686
2022-2023		3,159,640
2023-2024		<u>3,286,335</u>
	\$	<u>9,543,661</u>

From time to time, the District is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the District's attorney that the likelihood is remote that any such claims or proceedings will have a material effect on the District's financial position or results of operations.

**NOTE 12 - Limitation of School District Revenue**

Wisconsin statutes limit the amount of revenue school districts may derive from general school aids and property taxes. This limitation does not apply to revenue needed for the payment of any general obligation debt service (including refinanced debt) authorized by either of the following (a) a resolution of the school board or by a referendum prior to August 12, 1993 and (b) a referendum on or after August 12, 1993.

**NOTE 13 - Self-Funded Insurance Program**

The District established a self-funded health and dental benefit plan for its employees. The Plan administrators are responsible for the approval, processing, and payment of claims, after which they bill

**WAUSAU SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2021

**NOTE 13 - Self-Funded Insurance Program - Continued**

the District for reimbursement. The District is also responsible for an administrative fee. The Plan reports on a fiscal year ending June 30, 2021.

Accounting and budgeting requirements for the Plan are established by the Wisconsin Department of Public Instruction. Currently, the Plan is accounted for in the General Fund and other funds of the District.

The district has no stop-loss coverage for health and dental care coverage of the Plan.

The district has reported a liability of \$4,768,516, which represents reported and unreported claims which were incurred on or before June 30, 2021, but were not paid by the District as of that date. Changes in the claims liability for the years ended June 30, 2021 and June 30, 2020 are as follows:

	<u>Year Ended June 30, 2021</u>	<u>Year Ended June 30, 2020</u>
Beginning liability balance	\$ 4,891,476	\$ 5,035,891
Claims and changes in estimates	19,429,369	18,361,298
Claim payments	<u>(19,552,329)</u>	<u>(18,505,713)</u>
Ending liability balance	<u>\$ 4,768,516</u>	<u>\$ 4,891,476</u>

Claim payments are principally funded through charges to employees, which are paid through payroll deductions, and employer contributions to the health and dental plan.

The District premium rates were calculated by a third-party administrator for the self-insured health and dental plan. The District did not receive an actuarial certification related to the adequacy of reserves or financial soundness of the plan.

**NOTE 14 - Change in Accounting Principle**

The change in accounting principles adjustment of \$1,135,437 on the statement of activities, statement of revenues, expenditures and changes in fund balances - governmental funds, and combining statement of revenues, expenditures and changes in fund balances - nonmajor funds is due to the adoption of Governmental Accounting Standards Board Statement No. 84 *Fiduciary Activities*.

**NOTE 15 - Coronavirus (COVID-19)**

The World Health Organization declared the spread of COVID-19 a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. COVID-19 may impact various parts of the District's operations including costs for emergency preparedness, virtual school, shortages of personnel, and potential delays in revenue collections.

**WAUSAU SCHOOL DISTRICT  
WAUSAU, WISCONSIN  
REQUIRED  
SUPPLEMENTARY INFORMATION**

**WAUSAU SCHOOL DISTRICT**  
**BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2021**

	ORIGINAL BUDGETED AMOUNTS			FINAL BUDGETED AMOUNTS			ACTUAL AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	SPECIAL			SPECIAL			SPECIAL			
	GENERAL	EDUCATION	TOTAL	GENERAL	EDUCATION	TOTAL	GENERAL	EDUCATION	TOTAL	
<b>REVENUES</b>										
Property taxes	\$ 31,159,804	\$ -	\$ 31,159,804	\$ 31,159,804	\$ -	\$ 31,159,804	\$ 31,162,333	\$ -	\$ 31,162,333	\$ 2,529
Other local sources	442,500	-	442,500	442,500	-	442,500	160,573	-	160,573	(281,927)
Interdistrict sources	2,423,518	145,000	2,568,518	2,423,518	145,000	2,568,518	2,172,026	93,657	2,265,683	(302,835)
Intermediate sources	73,182	-	73,182	73,182	-	73,182	15,686	-	15,686	(57,496)
State sources	68,927,727	3,795,956	72,723,683	68,927,727	3,795,956	72,723,683	68,760,856	4,180,839	72,941,695	218,012
Federal sources	4,321,532	2,037,961	6,359,493	4,321,532	2,037,961	6,359,493	3,535,631	2,351,254	5,886,885	(472,608)
Other sources	280,000	-	280,000	280,000	-	280,000	642,153	-	642,153	362,153
<b>TOTAL REVENUES</b>	<b>107,628,263</b>	<b>5,978,917</b>	<b>113,607,180</b>	<b>107,628,263</b>	<b>5,978,917</b>	<b>113,607,180</b>	<b>106,449,258</b>	<b>6,625,750</b>	<b>113,075,008</b>	<b>(532,172)</b>
<b>EXPENDITURES</b>										
Current										
Instruction										
Regular instruction	45,332,658	-	45,332,658	45,332,658	-	45,332,658	42,990,614	-	42,990,614	2,342,044
Vocational instruction	2,693,308	-	2,693,308	2,693,308	-	2,693,308	2,508,364	-	2,508,364	184,944
Special instruction	-	12,839,198	12,839,198	-	12,839,198	12,839,198	-	12,756,869	12,756,869	82,329
Other instruction	4,544,315	-	4,544,315	4,544,315	-	4,544,315	4,234,448	-	4,234,448	309,867
Total instruction	52,570,281	12,839,198	65,409,479	52,570,281	12,839,198	65,409,479	49,733,426	12,756,869	62,490,295	2,919,184
Support services										
Pupil services	4,105,518	1,991,580	6,097,098	4,105,518	1,991,580	6,097,098	3,790,716	1,932,682	5,723,398	373,700
Instructional staff services	6,462,261	855,115	7,317,376	6,462,261	855,115	7,317,376	5,830,242	772,546	6,602,788	714,588
General administration services	577,043	-	577,043	577,043	-	577,043	600,329	-	600,329	(23,286)
Building administration services	6,015,848	-	6,015,848	6,015,848	-	6,015,848	6,147,199	-	6,147,199	(131,351)
Business services	16,595,935	865,553	17,461,488	16,595,935	865,553	17,461,488	15,951,509	819,072	16,770,581	690,907
Central services	1,537,480	4,178	1,541,658	1,537,480	4,178	1,541,658	1,162,713	2,243	1,164,956	376,702
Insurance	937,703	-	937,703	937,703	-	937,703	1,025,428	-	1,025,428	(87,725)
Other support services	2,078,619	41,270	2,119,889	2,078,619	41,270	2,119,889	2,923,638	18,630	2,942,268	(822,379)
Total support services	38,310,407	3,757,696	42,068,103	38,310,407	3,757,696	42,068,103	37,431,774	3,545,173	40,976,947	1,091,156
Non-program transactions	6,418,608	169,257	6,587,865	6,418,608	169,257	6,587,865	7,303,629	178,531	7,482,160	(894,295)
Debt service	382,000	-	382,000	382,000	-	382,000	97,402	-	97,402	284,598
Capital outlay	-	-	-	-	-	-	1,011,574	-	1,011,574	(1,011,574)
<b>TOTAL EXPENDITURES</b>	<b>97,681,296</b>	<b>16,766,151</b>	<b>114,447,447</b>	<b>97,681,296</b>	<b>16,766,151</b>	<b>114,447,447</b>	<b>95,577,805</b>	<b>16,480,573</b>	<b>112,058,378</b>	<b>2,389,069</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>9,946,967</b>	<b>(10,787,234)</b>	<b>(840,267)</b>	<b>9,946,967</b>	<b>(10,787,234)</b>	<b>(840,267)</b>	<b>10,871,453</b>	<b>(9,854,823)</b>	<b>1,016,630</b>	<b>1,856,897</b>
<b>OTHER FINANCING SOURCES (USES)</b>										
Proceeds from sale of capital assets	40,000	-	40,000	40,000	-	40,000	69,572	-	69,572	29,572
Transfer (to) from other funds	(10,847,923)	10,787,234	(60,689)	(10,847,923)	10,787,234	(60,689)	(10,930,512)	9,854,823	(1,075,689)	(1,015,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(10,807,923)</b>	<b>10,787,234</b>	<b>(20,689)</b>	<b>(10,807,923)</b>	<b>10,787,234</b>	<b>(20,689)</b>	<b>(10,860,940)</b>	<b>9,854,823</b>	<b>(1,006,117)</b>	<b>(985,428)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(860,956)</b>	<b>-</b>	<b>(860,956)</b>	<b>(860,956)</b>	<b>-</b>	<b>(860,956)</b>	<b>10,513</b>	<b>-</b>	<b>10,513</b>	<b>871,469</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>31,661,959</b>	<b>-</b>	<b>31,661,959</b>	<b>31,661,959</b>	<b>-</b>	<b>31,661,959</b>	<b>31,661,959</b>	<b>-</b>	<b>31,661,959</b>	<b>-</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 30,801,003</b>	<b>\$ -</b>	<b>\$ 30,801,003</b>	<b>\$ 30,801,003</b>	<b>\$ -</b>	<b>\$ 30,801,003</b>	<b>\$ 31,672,472</b>	<b>\$ -</b>	<b>\$ 31,672,472</b>	<b>\$ 871,469</b>

**WAUSAU SCHOOL DISTRICT**  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
 ON BUDGETARY ACCOUNTING AND CONTROL  
 JUNE 30, 2021

**NOTE 1 - Budgetary Information** - Budgets are adopted each fiscal year for all funds in accordance with Section 65.90 of the Wisconsin Statutes, using the budgetary accounting basis prescribed by the Wisconsin Department of Public Instruction, which is in accordance with generally accepted accounting principles. The legally adopted budget and budgetary expenditure control is exercised at the two-digit sub-function level in the General Fund and at the function level for all other funds. Reported budget amounts are as originally adopted or as amended by the School Board resolution.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Based upon requests from District staff, District administration recommends budget proposals to the School Board.
2. 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.
3. A public notice is published containing a summary of the budget and identifying the time and place where a public hearing will be held on the proposed budget.
4. Pursuant to the public budget hearing, the School Board may alter the proposed budget.
5. After the School Board (following the public hearing) adopts the budget, no changes may be made in the amount of tax to be levied or in the amount of the various appropriations and the purposes of such appropriations unless authorized by a 2/3 vote of the entire School Board.
6. Appropriations lapse at year-end unless authorized as a carryover by the School Board. The portion of fund balance representing carryover appropriations is reported as a reserve of fund balance.
7. Encumbrance accounting is used by the District.
8. Budgets are adopted on a basis consistent with generally accepted accounting principles.

**NOTE 2 - Excess of Actual Expenditure Over Budget** - The following expenditure classifications were in excess of \$1,000 over budget.

General/Special Education	General administration services	\$ 23,286
General/Special Education	Building administration services	131,351
General/Special Education	Insurance	87,725
General/Special Education	Other support services	822,379
General/Special Education	Non-program transactions	894,295
General/Special Education	Capital outlay	1,011,574
General/Special Education	Transfers to other funds	1,015,000

**WAUSAU SCHOOL DISTRICT**  
**WISCONSIN RETIREMENT SYSTEM PENSION SCHEDULES**  
**YEAR ENDED JUNE 30, 2021**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)**  
**Last 10 Fiscal Years \***

	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
2021	0.37394335%	\$ (23,345,802)	\$ 61,563,422	-37.92%	105.26%
2020	0.38171293%	(12,308,167)	59,187,190	-20.80%	102.96%
2019	0.38559986%	13,718,434	59,035,595	23.24%	96.45%
2018	0.39691836%	(11,784,977)	58,188,507	-20.25%	102.93%
2017	0.40199573%	3,313,405	55,026,320	6.02%	99.12%
2016	0.41264480%	6,705,398	59,416,959	11.29%	98.20%
2015	0.41090077%	(10,092,847)	56,913,887	-17.73%	102.74%

**SCHEDULE OF CONTRIBUTIONS**  
**Last 10 Fiscal Years \***

	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2021	\$ 4,155,531	\$ (4,155,531)	\$ -	\$ 61,563,422	6.75%
2020	3,876,767	(3,876,767)	-	59,187,190	6.55%
2019	3,955,399	(3,955,399)	-	59,035,595	6.70%
2018	3,957,255	(3,957,255)	-	58,188,507	6.80%
2017	3,632,045	(3,632,045)	-	55,026,320	6.60%
2016	4,040,371	(4,040,371)	-	59,416,959	6.80%
2015	3,985,066	(3,985,066)	-	56,913,887	7.00%

\* The amounts presented for each fiscal year were determined as of the calendar year end which occurred within the fiscal year.

The District implemented the Government Accounting Standards Board Statement No. 68 for the year ended June 30, 2015. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the proceeding years.

**Notes to Required Supplementary Information for the Year Ended June 30, 2021**

Changes of benefit terms - there were no changes of benefit terms for any participating employer in WRS.

Changes of assumptions - no significant change in assumptions from the prior year were noted.

**WAUSAU SCHOOL DISTRICT**  
WISCONSIN RETIREMENT SYSTEM LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES  
YEAR ENDED JUNE 30, 2021

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)  
Last 10 Fiscal Years \*

	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Covered Payroll	Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
2021	1.00330100%	\$ 5,518,880	\$ 52,906,000	10.43%	31.36%
2020	1.17355700%	4,997,234	52,872,000	9.45%	37.58%
2019	1.08617300%	2,802,693	52,113,000	5.38%	48.69%
2018	1.09493800%	3,294,209	46,045,275	7.15%	44.81%

SCHEDULE OF CONTRIBUTIONS  
Last 10 Fiscal Years \*

	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2021	\$ 20,006	\$ (20,006)	\$ -	\$ 52,906,000	0.04%
2020	21,215	(21,215)	-	52,872,000	0.04%
2019	20,926	(20,926)	-	52,113,000	0.04%
2018	20,793	(20,793)	-	46,045,275	0.05%

\* The amounts presented for each fiscal year were determined as of the calendar year end which occurred within the fiscal year.

The District implemented the Government Accounting Standards Board Statement No. 75 for the year ended June 30, 2018. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the proceeding years.

**Notes to Required Supplementary Information for the Year Ended June 30, 2021**

Changes of benefit terms - there were no changes of benefit terms for any participating employer in LRLIF.

Changes of assumptions - *The Single Discount Rate* assumption used to develop Total OPEB Liability changed from the prior year. Please refer to the Actuarial Assumptions section above for additional detail.

**WAUSAU SCHOOL DISTRICT**  
**OPEB HEALTHCARE DEFINED BENEFIT PLAN SCHEDULES**  
**YEAR ENDED JUNE 30, 2021**

SCHEDULE OF CHANGES IN THE NET OPEB HEALTHCARE LIABILITY AND RELATED RATIOS  
Last 10 Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Healthcare Liability</b>				
Service cost	\$ 1,109,438	\$ 1,157,754	\$ 1,206,085	\$ 1,731,945
Interest	864,125	925,940	847,749	958,552
Differences between expected and actual experience	-	(1,720,487)	-	(5,887,663)
Changes of assumptions or other input	1,958,998	619,230	(402,122)	(3,213,549)
Benefit payments	<u>(608,571)</u>	<u>(1,312,872)</u>	<u>(1,001,554)</u>	<u>(1,111,777)</u>
Net Changes in Total OPEB Healthcare Liability	3,323,990	(330,435)	650,158	(7,522,492)
Total OPEB Healthcare Liability - Beginning	<u>24,438,864</u>	<u>24,769,299</u>	<u>24,119,141</u>	<u>31,641,633</u>
<b>Total OPEB Healthcare Liability - Ending (a)</b>	<b><u>\$ 27,762,854</u></b>	<b><u>\$ 24,438,864</u></b>	<b><u>\$ 24,769,299</u></b>	<b><u>\$ 24,119,141</u></b>
<b>Plan Fiduciary Net Position</b>				
Contributions - employer	\$ 671,841	\$ 1,412,609	\$ 1,083,806	\$ 1,203,237
Net investment income	320,148	202,548	(15,470)	(8,715)
Benefit payments	(608,571)	(1,312,872)	(1,001,554)	(1,111,777)
Administrative expense	<u>(13,651)</u>	<u>(18,175)</u>	<u>(18,423)</u>	<u>(22,996)</u>
Net Changes in Plan Fiduciary Net Position	369,767	284,110	48,359	59,749
Plan Fiduciary Net Position - Beginning	<u>3,385,127</u>	<u>3,101,017</u>	<u>3,052,658</u>	<u>2,992,909</u>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b><u>\$ 3,754,894</u></b>	<b><u>\$ 3,385,127</u></b>	<b><u>\$ 3,101,017</u></b>	<b><u>\$ 3,052,658</u></b>
<b>Net OPEB Healthcare Liability - Ending (a) - (b)</b>	<b><u>\$ 24,007,960</u></b>	<b><u>\$ 21,053,737</u></b>	<b><u>\$ 21,668,282</u></b>	<b><u>\$ 21,066,483</u></b>
Plan fiduciary net position as a percentage of the total OPEB Healthcare Liability	13.52%	13.85%	12.52%	12.66%
Covered payroll	\$ 56,290,841	\$ 56,290,841	\$ 27,692,237	\$ 27,692,237
Net OPEB Healthcare Liability as a percentage of covered payroll	42.65%	37.40%	78.25%	76.07%

SCHEDULE OF CONTRIBUTIONS  
Last 10 Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contributions	\$ 2,292,988	\$ 2,393,711	\$ 2,393,711	\$ 2,955,715
Contributions in relation to the actuarially determined contributions	<u>(671,841)</u>	<u>(1,412,609)</u>	<u>(1,083,806)</u>	<u>(1,203,237)</u>
Contribution deficiency (excess)	<u>\$ 1,621,147</u>	<u>\$ 981,102</u>	<u>\$ 1,309,905</u>	<u>\$ 1,752,478</u>
Covered payroll	\$ 56,290,841	\$ 56,290,841	\$ 27,692,237	\$ 27,692,237
Contributions as a percentage of covered payroll	1.19%	2.51%	3.91%	4.35%
Actuarial valuation date	6/30/2019	6/30/2019	6/30/2018	6/30/2017
Measurement date	6/3/2020	6/30/2019	6/30/2018	6/30/2017

The District implemented the Government Accounting Standards Board Statement No. 75 for the year ended June 30, 2018. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the preceding years.

**Notes to Required Supplementary Information for the Year Ended June 30, 2021**

Methods and assumptions used to determine actuarial calculations - entry age normal cost, level % open amortization, fair market value asset valuation, 2.25% discount rate, 2% inflation, 3% salary increases, Wisconsin 2018 mortality table.

Changes of benefit terms - there were no changes of benefit terms.

Changes of assumptions - the discount rate decreased to 2.25%.

**WAUSAU SCHOOL DISTRICT  
WAUSAU, WISCONSIN  
SUPPLEMENTARY INFORMATION**

**WAUSAU SCHOOL DISTRICT**  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2021

	SPECIAL REVENUE FUNDS				LONG-TERM CAPITAL IMPROVEMENT TRUST	TOTAL NONMAJOR GOVERNMENTAL FUNDS
	NON- SCHOLARSHIP DONATION FUND	FOOD SERVICE FUND	COMMUNITY SERVICES	NON-REFERENDUM DEBT SERVICE		
<b>ASSETS</b>						
Cash and investments	\$ 1,314,495	\$ 493,555	\$ 520,894	\$ 29,622	\$ 1,780,025	\$ 4,138,591
Due from other governments	-	157,636	-	-	-	157,636
Due from other funds	-	-	-	123,713	-	123,713
<b>TOTAL ASSETS</b>	<b>1,314,495</b>	<b>651,191</b>	<b>520,894</b>	<b>153,335</b>	<b>1,780,025</b>	<b>4,419,940</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	-	8,187	832	-	-	9,019
Accrued liabilities						
Payroll, payroll taxes, insurance	-	51,693	28,314	-	-	80,007
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>59,880</b>	<b>29,146</b>	<b>-</b>	<b>-</b>	<b>89,026</b>
<b>FUND BALANCES</b>						
Restricted	1,314,495	591,311	491,748	153,335	1,780,025	4,330,914
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,314,495</b>	<b>\$ 651,191</b>	<b>\$ 520,894</b>	<b>\$ 153,335</b>	<b>\$ 1,780,025</b>	<b>\$ 4,419,940</b>

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

	<u>SPECIAL REVENUE FUNDS</u>					TOTAL NONMAJOR GOVERNMENTAL FUNDS
	NON- SCHOLARSHIP DONATION FUND	FOOD SERVICE FUND	COMMUNITY SERVICES	NON-REFERENDUM DEBT SERVICE	LONG-TERM CAPITAL IMPROVEMENT TRUST	
<b>REVENUES</b>						
Property taxes	\$ -	\$ -	\$ 662,200	\$ 2,109,346	\$ -	\$ 2,771,546
Other local sources	1,111,335	34,832	-	675	246	1,147,088
State sources	-	63,197	-	-	-	63,197
Federal sources	-	2,845,928	-	-	-	2,845,928
<b>TOTAL REVENUES</b>	<u>1,111,335</u>	<u>2,943,957</u>	<u>662,200</u>	<u>2,110,021</u>	<u>246</u>	<u>6,827,759</u>
<b>EXPENDITURES</b>						
Current						
Instruction						
Regular instruction	1,133,365	-	-	-	-	1,133,365
Vocational instruction	8,253	-	-	-	-	8,253
Total instruction	<u>1,141,618</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,141,618</u>
Support services						
Pupil services	4,637	-	-	-	-	4,637
Instructional staff services	4,740	-	-	-	-	4,740
General administration services	-	-	428,234	-	-	428,234
Business services	-	3,311,990	163,002	-	-	3,474,992
Central services	-	6,806	853	-	-	7,659
Total support services	<u>9,377</u>	<u>3,318,796</u>	<u>592,089</u>	<u>-</u>	<u>-</u>	<u>3,920,262</u>
Debt service						
Principal	-	-	-	1,895,000	-	1,895,000
Interest	-	-	-	313,435	-	313,435
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,208,435</u>	<u>-</u>	<u>2,208,435</u>
Capital outlay	5,761	11,372	-	-	-	17,133
<b>TOTAL EXPENDITURES</b>	<u>1,156,756</u>	<u>3,330,168</u>	<u>592,089</u>	<u>2,208,435</u>	<u>-</u>	<u>7,287,448</u>
<b>EXCESS (DEFICIENCY) OF</b>						
REVENUES OVER EXPENDITURES	<u>(45,421)</u>	<u>(386,211)</u>	<u>70,111</u>	<u>(98,414)</u>	<u>246</u>	<u>(459,689)</u>
<b>OTHER FINANCING (USES) SOURCES</b>						
Net transfer (to) from other funds	-	-	-	75,689	1,000,000	1,075,689
<b>NET CHANGE IN FUND BALANCE</b>	(45,421)	(386,211)	70,111	(22,725)	1,000,246	616,000
FUND BALANCE - BEGINNING OF YEAR	224,479	977,522	421,637	176,060	779,779	2,579,477
CHANGE IN ACCOUNTING PRINCIPLE	1,135,437	-	-	-	-	1,135,437
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,314,495</u>	<u>\$ 591,311</u>	<u>\$ 491,748</u>	<u>\$ 153,335</u>	<u>\$ 1,780,025</u>	<u>\$ 4,330,914</u>

**WAUSAU SCHOOL DISTRICT**  
**SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS**  
**YEAR ENDED JUNE 30, 2021**

OPERATING ACTIVITY	WUFAR OBJECT CODE	EEA COST	Montessori COST	WAVE COST
Employee salary	100	\$ -	\$ -	\$ -
Employee benefits	200	-	-	-
Purchased services	300	-	-	-
Non-capital objects	400	-	-	-
Capital objects	500	-	-	-
Insurance and judgements	700	-	-	-
Pupil dues and fees	900	-	-	-
Employee dues and fees	900	-	-	-
District dues and fees	900	-	-	-
Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WAUSAU SCHOOL DISTRICT**  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED JUNE 30, 2021

Awarding Agency Pass-Through Agency Award Description	PASS-THROUGH ENTITY IDENTIFYING NUMBER	ASSISTANCE LISTING NUMBER	PROGRAM OR AWARD AMOUNT	ACCRUED RECEIVABLE (UNEARNED REVENUE) JULY 1, 2020		REVENUES GRANTOR REIMBURSE- MENTS		EXPENDITURES		ACCRUED RECEIVABLE (UNEARNED REVENUE) JUNE 30, 2021	SUBRECIPIENT PASS-THROUGH EXPENDITURES
<b>U.S. DEPARTMENT OF AGRICULTURE</b>											
Wisconsin Department of Public Instruction											
Child Nutrition Cluster											
Food Distribution											
July 1, 2020 - June 30, 2021	None	10.555	N/A	\$ -	\$ 307,281	\$ 307,281	\$ -	\$ -	\$ -	\$ -	-
COVID-19 - National School Lunch Program Snack Program July 1, 2020 - June 30, 2021	2021-376223-DPI-NSLAE-566	10.555	N/A	-	913	913	-	-	-	-	-
COVID-19 - Special Milk Program for Children July 1, 2020 - June 30, 2021	2021-376223-DPI-SMP-548	10.556	N/A	-	2,030	2,070	40	-	-	-	-
COVID-19 - Summer Food Service Program for Children July 1, 2019 - June 30, 2020	2020-376223-DPI-SFSP-566	10.559	N/A	83,072	83,072	-	-	-	-	-	-
July 1, 2020 - June 30, 2021	2020-376223-DPI-SFSP-566		N/A	-	2,355,525	2,513,121	157,596	-	-	-	-
Total Child Nutrition Cluster				83,072	2,748,821	2,823,385	157,636	-	-	-	-
Fresh Fruit and Vegetable Program July 1, 2020 - June 30, 2021	2021-376223-DPI-FFVJULPUB-594	10.582	N/A	-	11,171	11,171	-	-	-	-	-
School Food Equipment Grant July 1, 2020 - June 30, 2021	None	10.579	N/A	-	11,372	11,372	-	-	-	-	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE				83,072	2,771,364	2,845,928	157,636	-	-	-	-
<b>U.S. DEPARTMENT OF EDUCATION</b>											
Wisconsin Department of Public Instruction											
Special Education Cluster											
Special Education - Grants to States (IDEA Part B) July 1, 2019 - June 30, 2020	2020-376223-DPI-IDEA-FT-341	84.027A	N/A	(34,886)	(34,886)	-	-	-	-	-	-
July 1, 2020 - June 30, 2021	2021-376223-DPI-IDEA-FT-341			\$ 2,135,719	942,455	1,859,902	917,447	-	-	-	-
Special Education - Grants to States (IDEA Part B-CEIS) July 1, 2019 - June 30, 2020	2020-376223-DPI-IDEA-F-341	84.027A	N/A	21,391	21,391	-	-	-	-	-	-
July 1, 2020 - June 30, 2021	2021-376223-DPI-IDEA-FT-341			271,000	93,722	100,970	7,248	-	-	-	-
Special Education - Preschool Grants (IDEA Preschool) July 1, 2019 - June 30, 2020	2020-376223-DPI-IDEA-PS-347	84.173A	N/A	9,780	9,780	-	-	-	-	-	-
July 1, 2020 - June 30, 2021	2021-376223-DPI-IDEA-P-347			52,981	31,182	38,221	7,039	-	-	-	-
Total Special Education Cluster				(3,715)	1,063,644	1,999,093	931,734	-	-	-	-
Wisconsin Department of Public Instruction											
Title I-A - Grants to Local Educational Agencies July 1, 2019 - June 30, 2020	2020-376223-TIA-141	84.010A	N/A	575,296	575,296	-	-	-	-	-	-
July 1, 2020 - June 30, 2021	2021-376223-DPI-TIA-141			1,632,343	932,696	1,590,093	657,397	-	-	-	-
Career and Technical Education - Basic Grants to States (Perkins IV) July 1, 2019 - June 30, 2020	2020-376223-CTE-400	84.048	N/A	19,837	19,837	-	-	-	-	-	-
July 1, 2020 - June 30, 2021	2021-376223-DPI-CTE-400			68,377	15,132	66,327	51,195	-	-	-	-
Title III - English Language Acquisition Grants July 1, 2019 - June 30, 2020	2020-376223-TIIIA-391	84.365A	N/A	16,486	16,486	-	-	-	-	-	-
July 1, 2020 - June 30, 2021	2021-376223-DPI-TIIIA-391			304,662	90,402	101,473	11,071	-	-	-	-
Title II-A - Supporting Effective Instruction State Grant July 1, 2019 - June 30, 2020	2020-376223-DPI-TIIA-365	84.367A	N/A	37,687	37,687	-	-	-	-	-	-
July 1, 2020 - June 30, 2021	2021-376223-DPI-TIIA-365			248,083	180,333	191,897	11,564	-	-	-	-
Title IV-A-Student Support and Acad Enrich Grants July 1, 2019 - June 30, 2020	2020-376223-DPI-TIVA-381	84.424A	N/A	53,375	53,375	-	-	-	-	-	-
July 1, 2020 - June 30, 2021	2021-376223-DPI-TIVA-381			227,244	107,612	137,072	29,460	-	-	-	-
Education Stabilization Fund COVID-19 - Elementary and Secondary School Emergency Relief Fund July 1, 2020 - June 30, 2021	2021-376223-DPI-ESSERF-160	84.425D		1,353,186	943,934	1,053,892	109,958	-	-	-	-
Total Education and Stabilization Fund				-	943,934	1,053,892	109,958	-	-	-	-
TOTAL U.S. DEPARTMENT OF EDUCATION				698,966	4,036,434	5,139,847	1,802,379	-	-	-	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>											
Wisconsin Department of Health Services											
Medical Assistance											
July 1, 2020 - June 30, 2021	None	93.778	N/A	-	747,036	747,036	-	-	-	-	-
Total Medicaid Cluster				-	747,036	747,036	-	-	-	-	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				-	747,036	747,036	-	-	-	-	-
<b>TOTAL FEDERAL AWARDS</b>				<b>\$ 782,038</b>	<b>\$ 7,554,834</b>	<b>\$ 8,732,811</b>	<b>\$ 1,960,015</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**WAUSAU SCHOOL DISTRICT**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE**  
**YEAR ENDED JUNE 30, 2021**

AWARDING AGENCY PASS-THROUGH AGENCY AWARD DESCRIPTION	PASS-THROUGH		RECEIVABLE		EXPENDITURES	RECEIVABLE		SUBRECIPIENT PASS-THROUGH EXPENDITURES
	ENTITY IDENTIFYING NUMBER	STATE I.D. NUMBER	(UNEARNED REVENUE) JULY 1, 2020	REVENUE GRANTOR REIMBURSEMENTS		(UNEARNED REVENUE) JUNE 30, 2021		
<b>WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION</b>								
Wisconsin Department of Public Instruction								
Special Education and School Age Parents	376223-100	255.101	\$ -	\$ 4,052,097	\$ 4,052,097	\$ -	\$ -	-
State School Lunch Aid	376223-107	255.102	-	42,383	42,383	-	-	-
Common School Fund Library Aid	376223-104	255.103	-	325,409	325,409	-	-	-
Bilingual/Bicultural Aid	376223-111	255.106	-	406,953	406,953	-	-	-
General Transportation Aid	376223-102	255.107	-	169,272	169,272	-	-	-
General Aids Cluster								
Equalization Aid	376223-116	255.201	937,730	58,509,833	58,502,769	930,666	-	-
Integration Transfer Resident	376223-105	255.205	-	59,463	59,463	-	-	-
Total General Aids Cluster			937,730	58,569,296	58,562,232	930,666	-	-
High Cost Special Education Aid	376223-119	255.210	-	56,134	56,134	-	-	-
Aid for School Mental Health Programs	376223-176	255.227	-	141,945	141,945	-	-	-
Supplemental Per Pupil Aid	376223-181	255.245	-	24,843	24,843	-	-	-
Special Education Transition Readiness Grant	376223-174	255.257	5,260	-	-	5,260	-	-
School Based Mental Health Services Grant	376223-177	255.297	(5,479)	15,171	20,650	-	-	-
School Breakfast Program	376223-108	255.344	-	20,815	20,815	-	-	-
Tuition Payments by State	376223-157	255.401	-	206,006	206,006	-	-	-
Early College Credit Program	376223-178	255.445	-	1,739	1,739	-	-	-
Achievement Gap Reduction	376223-160	255.504	-	1,572,633	1,572,633	-	-	-
Educator Effectiveness Evaluation System	376223-154	255.940	-	55,200	55,200	-	-	-
Per Pupil Aid	376223-113	255.945	-	6,065,850	6,065,850	-	-	-
Career and Technical Education Incentive	376223-152	255.950	-	59,823	59,823	-	-	-
Assessments of Reading Readiness	376223-166	255.956	-	13,792	13,792	-	-	-
Robotics Lead Participation	376223-167	255.959	820	820	-	-	-	-
Aid for Special Education Transition	376223-168	255.960	-	29,000	29,000	-	-	-
TOTAL WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION			938,331	71,829,181	71,826,776	935,926	-	-
<b>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</b>								
Payment in Lieu of Taxes	None	None	-	36,332	36,332	-	-	-
TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES			-	36,332	36,332	-	-	-
<b>WISCONSIN DEPARTMENT OF REVENUE</b>								
Exempt Computer Aid	None	None	564,122	564,122	564,122	564,122	-	-
Exempt Personal Property Aid	None	None	-	83,352	83,352	-	-	-
TOTAL WISCONSIN DEPARTMENT OF REVENUE			564,122	647,474	647,474	564,122	-	-
<b>WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT</b>								
North Central Technical College								
Youth Apprenticeship Grant	None	445.107	-	15,686	15,686	-	-	-
<b>WISCONSIN DEPARTMENT OF JUSTICE</b>								
School Safety Initiative	None	445.206	36,343	471,843	435,500	-	-	-
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>			<b>\$ 1,538,796</b>	<b>\$ 73,000,516</b>	<b>\$ 72,961,768</b>	<b>\$ 1,500,048</b>	<b>\$ -</b>	<b>\$ -</b>

**WAUSAU SCHOOL DISTRICT**  
NOTES TO THE SCHEDULES OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
JUNE 30, 2021

**NOTE 1 - Basis of Presentation**

The accompanying schedules of expenditures of federal awards and state financial assistance include the federal and state grant activity of the Wausau School District. The information in these schedules is presented in accordance with the requirements of Uniform Guidance and *State Single Audit Guidelines*. Therefore, some amounts presented in these schedules may differ from amounts presented in or used in the preparation of the financial statements.

**NOTE 2 - Summary of Significant Accounting Policies**

Expenditures reported on the schedules are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable and are limited as to reimbursement.

**NOTE 3 - Special Education and School Age Parents Program**

2020-2021 eligible costs under the State Special Education Program are \$14,266,205.

**NOTE 4 - Food Distribution Program**

Non-monetary assistance is reported in the schedule of federal awards at the fair market value of the commodities received and used.

**NOTE 5 - 10% De Minimis Cost Rate**

Elected not to use.

**WAUSAU SCHOOL DISTRICT  
WAUSAU, WISCONSIN**

**OTHER REPORTS**



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

To the Board of Education  
Wausau School District  
Wausau, 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 Wausau School 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 2, 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 Wausau School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Wausau School 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

***Compliance and Other Matters***


As part of obtaining reasonable assurance about whether the Wausau School 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 determination of financial statement amounts. However, providing an

opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HAWKINS ASH CPAS, LLP

A handwritten signature in cursive script that reads "Hawkins Ash CPAs, LLP".

Manitowoc, Wisconsin  
December 2, 2021



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

To the Board of Education  
Wausau School District  
Wausau, Wisconsin

**Report on Compliance for Each Major Federal and State Program**

We have audited the Wausau School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the Wausau School District's major federal and state programs for the year ended June 30, 2021. The Wausau School District's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the Wausau School 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 Wausau School 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 Wausau School District's compliance.

## ***Opinion on Each Major Federal and State Program***

In our opinion, the Wausau School 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 Wausau School 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 Wausau School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 Wausau School District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit 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.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

HAWKINS ASH CPAS, LLP



Manitowoc, Wisconsin  
December 2, 2021

**WAUSAU SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2021**

**Section I - Summary of Auditors' Results**

*Financial Statements*

Type of auditors' report issued: Unmodified

Internal control over financial reporting:  
 Material weakness identified? \_\_\_\_\_ Yes      X   No

Significant deficiencies identified not  
 considered to be material weaknesses? \_\_\_\_\_ Yes      X   None reported

Noncompliance material to the financial  
 statements? \_\_\_\_\_ Yes      X   No

*Federal Awards*

Internal control over financial reporting:  
 Material weakness identified? \_\_\_\_\_ Yes      X   No

Reportable condition(s) identified not  
 considered to material weaknesses? \_\_\_\_\_ Yes      X   None reported

Type of auditors' report issued on compliance  
 for major programs: Unmodified

Any audit findings disclosed that are required to  
 be reported in accordance with Uniform  
 Guidance? \_\_\_\_\_ Yes      X   No

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.555/10.556/10.559	Child Nutrition Cluster
93.778	Medicaid Cluster
84.425D	Elementary and Secondary Schools Emergency Relief Fund

Dollar threshold used to distinguish between:  
 Type A and Type B federal programs: \$750,000  
 Type A and Type B state programs: \$250,000

Auditee qualified as a low-risk auditee?   X   Yes    \_\_\_\_\_ No





# MEMO

TO: Education/Operations Committee of the Whole  
 FROM: Bob Tess, Chief Finance and Business Services Officer  
 DATE: November 22, 2021  
 RE: Financial projection model assumptions

Shared in this document are many of the key variables that contribute to the 5Cast multi-year projection model. This is done in an effort to create a baseline using information representative of the current state, to which adjustments are subsequently made. The 5Cast model primarily uses budget amounts from the 2021-22 WSD budget with percentages cast forward and adjustments made to create this baseline model. The supporting documents summarize these assumptions.

## FY2020-21 5Cast Revenue and Expenditure Assumptions

### EXPENDITURE ASSUMPTIONS

#### Salary Assumptions

Projected % Salary Increases		FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
<input checked="" type="checkbox"/>	Teachers	2.30%	2.75%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/>	Teachers - Non-Salary Sched. (e.g. Appx. B)	2.30%	2.75%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/>	Administrators	2.30%	2.75%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/>	Clerical	2.30%	2.75%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/>	Custodial	2.30%	2.75%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/>	Municipal	2.30%	2.75%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/>	Food Service	2.30%	2.75%	3.00%	3.00%	3.00%

Teachers:		FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
<input checked="" type="checkbox"/>	Retirement FTE's per Year	20.0	20.0	20.0	20.0	20.0
<input checked="" type="checkbox"/>	Retiree Salary or Salary Schedule Placement Step 125	\$73,000	\$74,740	\$76,497	\$78,272	\$80,065
<input checked="" type="checkbox"/>	Attrition FTE's per Year	40.0	40.0	40.0	40.0	40.0
<input checked="" type="checkbox"/>	Attrition Salary or Salary Schedule Placement Step 106	\$50,000	\$50,500	\$51,005	\$51,515	\$52,030
<input checked="" type="checkbox"/>	New Hire Salary or Salary Schedule Placement Step 106.5	\$50,700	\$51,207	\$51,719	\$52,236	\$52,759

#### Benefit Assumptions

Percent of Payroll Benefits		FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
<input checked="" type="checkbox"/>	FICA/Medicare	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
<input checked="" type="checkbox"/>	WRS - Board	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
<input checked="" type="checkbox"/>	Life Ins. Obj 230	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
<input checked="" type="checkbox"/>	Disability Ins. Obj 251	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%

		FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
<input checked="" type="checkbox"/>	Health Ins. - Percent Increase	0.00%	4.00%	6.00%	6.00%	6.00%
<input checked="" type="checkbox"/>	Dental Ins. - Percent Increase	0.00%	0.00%	1.00%	1.00%	1.00%

**Non-Salary & Benefit Expenditure Assumptions**

<input checked="" type="checkbox"/>	<b>General Fund 10 Assumptions (% change)</b>	<b>FY22-23</b>	<b>FY23-24</b>	<b>FY24-25</b>	<b>FY25-26</b>	<b>FY26-27</b>
	300 Purchased Services	0.00%	0.00%	0.00%	0.00%	0.00%
	400 Non-Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	500 Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	600 Debt Service	0.00%	0.00%	0.00%	0.00%	0.00%
	900 Other Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%

<input checked="" type="checkbox"/>	<b>Utilities Assumptions (Function 2530) (% change)</b>	<b>FY22-23</b>	<b>FY23-24</b>	<b>FY24-25</b>	<b>FY25-26</b>	<b>FY26-27</b>
	331 Gas for Heat	0.00%	2.00%	2.00%	2.00%	2.00%
	336 Electricity Other Than Heat	0.00%	2.00%	2.00%	2.00%	2.00%
	337 Water	0.00%	2.00%	2.00%	2.00%	2.00%
	338 Sewerage	0.00%	2.00%	2.00%	2.00%	2.00%
	339 Other Utilities	0.00%	2.00%	2.00%	2.00%	2.00%

<input checked="" type="checkbox"/>	<b>Transportation Assumptions (Function 2560) (% change)</b>	<b>FY22-23</b>	<b>FY23-24</b>	<b>FY24-25</b>	<b>FY25-26</b>	<b>FY26-27</b>
	341 Contracted Pupil Transportation	2.50%	2.50%	2.50%	5.00%	5.00%
	348 Vehicle Fuel	0.00%	2.00%	2.00%	2.00%	2.00%

<input checked="" type="checkbox"/>	<b>District Insurance (% change)</b>	<b>FY22-23</b>	<b>FY23-24</b>	<b>FY24-25</b>	<b>FY25-26</b>	<b>FY26-27</b>
	711 District Liability	3.00%	3.00%	3.00%	3.00%	3.00%
	712 District Property	3.00%	3.00%	3.00%	3.00%	3.00%
	713 Workers Compensation	3.00%	3.00%	3.00%	3.00%	3.00%
	730 Unemployment Compensation	0.00%	0.00%	0.00%	0.00%	0.00%
	790 Insurance & Judgements					

<input checked="" type="checkbox"/>	<b>Fund 27 Assumptions (% change)</b>	<b>FY22-23</b>	<b>FY23-24</b>	<b>FY24-25</b>	<b>FY25-26</b>	<b>FY26-27</b>
	300 Purchased Services	0.00%	0.00%	0.00%	0.00%	0.00%
	400 Non-Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	500 Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	600 Debt Service	0.00%	0.00%	0.00%	0.00%	0.00%
	900 Other Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%

<input checked="" type="checkbox"/>	<b>Fund 50 Assumptions (% change)</b>	<b>FY22-23</b>	<b>FY23-24</b>	<b>FY24-25</b>	<b>FY25-26</b>	<b>FY26-27</b>
	300 Purchased Services	0.00%	0.00%	0.00%	0.00%	0.00%
	400 Non-Capital Objects	2.00%	2.00%	2.00%	2.00%	2.00%
	500 Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	600 Debt Service	0.00%	0.00%	0.00%	0.00%	0.00%
	900 Other Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%

<input checked="" type="checkbox"/>	<b>Fund 80 Assumptions (% change)</b>	<b>FY22-23</b>	<b>FY23-24</b>	<b>FY24-25</b>	<b>FY25-26</b>	<b>FY26-27</b>
	300 Purchased Services	0.00%	0.00%	0.00%	0.00%	0.00%
	400 Non-Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	500 Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	600 Debt Service	0.00%	0.00%	0.00%	0.00%	0.00%
	900 Other Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%

**Manual Adjustments - Ongoing**

Fund Object	Function	Description	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
10		Open Enrollment Tuition (net expense increase)	2.00%	2.00%	2.00%	2.00%	2.00%
10		Wisc Parental Choice Program Vouchers	20%	20%	20%	20%	20%

## REVENUE ASSUMPTIONS

### Equalized Value/General State Aid/Revenue Limit

			FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
<input checked="" type="checkbox"/>	Oct 15 Equalized Valuation (% change)	-1.14%	2.00%	2.00%	2.00%	2.00%	2.00%
<input checked="" type="checkbox"/>	Per Pupil Revenue Limit Increase		\$0	\$200.00	\$200.00	\$200.00	\$200.00
<input checked="" type="checkbox"/>	Per Pupil Categorical Aid Amount Increase		\$0	\$0	\$0	\$0	\$0

### Other Revenue Assumptions

			FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
<input checked="" type="checkbox"/>	Investment Income (% change)		-10.00%	0.00%	0.00%	0.00%	0.00%

### Revenue Limit Exemptions

			FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
<input checked="" type="checkbox"/>	Energy Efficiency, Debt Service (\$ amount)		\$2,102,620	\$2,104,070	\$2,098,765	\$1,113,613	\$1,114,344
<input checked="" type="checkbox"/>	Energy Efficiency, Utility Savings (\$ amount)		-\$81,865	-\$85,140	-\$88,545	-\$31,322	-\$32,574

### Levy Assumptions

			FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
<input checked="" type="checkbox"/>	Fund 80 Levy (\$ amount)		\$627,200	\$627,200	\$627,200	\$627,200	\$627,200

### SPED Aid Reimbursement Percent

	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
SPED Aidable Cost Reimbursement % (DPI Req)	28.20%	30.00%	30.00%	30.00%	30.00%	30.00%



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

6  
7 Between the 2010 to the 2020 Census periods, the population of Asian Americans & Pacific  
8 Islanders in Wisconsin grew 36% from 131,061 to 177,901 (consistent with the nationwide trend  
9 of 35.5% growth) – increasing significantly faster than the state’s overall growth rate of 3.6%.

10  
11 At the same time, the COVID-19 Pandemic and the Delta variant have engendered the targeting  
12 of Asian Americans & Pacific Islanders in WI and the USA with Anti-Asian hate and  
13 harassment. (According to the group *Stop AAPI Hate*, the number of anti-Asian hate incidents  
14 from March 2020 to June 2021 totaled 9,081 across the USA, with 4,533 in January-June 2021  
15 alone).

16  
17 This resolution aims to build greater understanding of Asian American & Pacific Islanders’  
18 economic, cultural, and other contributions to our state and nation. This in turn may reduce  
19 violence or threats of violence against Asian Americans & Pacific Islanders.

20  
21 Proponents of this resolution note that in 2021, Wisconsin lawmakers officially recognized the  
22 contributions of AAPI people in Wisconsin, including by recognizing May 2021 as Asian  
23 Pacific Islander Desi American (APIDA) Heritage Month and by designating May 14 annually  
24 as Hmong-Lao Veterans Day. Both these legislative resolutions received bipartisan support.

25  
26  
27  
28 **Resolution 22-08: WASB National Presence and/or National Association Membership**

29  
30 **Repeal and recreate** existing resolution 5.16 as follows:

31  
32 The WASB will maintain a national presence and/or membership in a national  
33 association(s) and will participate in and support that national presence and/or  
34 membership(s), when compatible with WASB programs and policies. The WASB urges  
35 members to actively participate in and support national presence activities and/or national  
36 association(s).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# WAUSAU SCHOOL DISTRICT



## DISTRICT-WIDE SAFETY PLAN

2021-2022

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# Introduction

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The safety, security, and well-being of our students and staff are priority in the Wausau School District. Specifically, Wausau School District Shared Key Interest #6 is to “Provide safe, secure, flexible, inviting, and well-maintained environments that nurture student well-being and enhance teaching and learning.” In addition to this Shared Key Interest, 2009 Wisconsin Act 309 requires that all districts and schools develop a safety plan with special attention to prevention and mitigation, preparedness, response, and recovery in mind, which also follows Homeland Security and Emergency Management recommendations.

This District Safety Plan serves as District-level guidance to both District and site level safety and security. The plan has been developed with the thoughtful consideration of the following District and community partners who provide representation on the District-wide Safety Committee:

- Wausau Police Department
- Marathon County Sheriff’s Office
- Wausau Fire Department
- Community/Parents
- Building-level Administration
- Longfellow Administration

The Safety Committee is committed to analyzing this plan annually and will share the plan with the Wausau School Board every three years. In the process, the committee will keep the safety and security of both our students and staff at the heart of the process.

# Mitigation

---

- **Board Policies**

All schools will approach behavior concerns with Board Policy in mind. See policies on bullying/harassment and the Code of Student Conduct at the end of the Mitigation section.

- **PBIS**

Positive Behavioral Interventions and Supports (PBIS) is the social-emotional side of Response to Intervention (RtI). The focus of RtI is to create a system-wide, universal approach to meeting the needs of students. The PBIS approach is to implement evidence-based practices within our schools and buildings to teach our students what good behavior looks like in the classrooms, hallways, playgrounds, lunch room, bus area, etc.

For students who are unable to meet these expectations, a tiered system of interventions is also formulated based on evidenced-based practices. Interventions are designed to provide additional support to universal practices to assist students in fully meeting the expectations of the school setting.

PBIS is a District-wide initiative. All schools are in the implementation process and will continue to work toward implementation with fidelity at all three tiers of the PBIS framework.

- **District-wide Safety Committee and Building-level Safe School Teams**

The District-wide Safety Committee meets twice each year, along with potential subcommittee meetings as well. They will continue to focus on improving safety measures for the district and will evaluate the district safety plan annually. In addition, the District-wide Safety Plan will be analyzed annually.

Each school will implement a building-level safe school team. Each team will continue to focus on building specific safety measures.

- **Student Surveys**

Each school will regularly survey their students in some fashion (confidential survey, discussion groups, grade-level discussions, etc.) to determine areas of concern for the students of the building. Our vision is to provide safe environments from transportation to school, throughout the school day, and then again for transportation home.

- **Elementary Counseling Lessons**

Elementary Counselors are scheduled into each K-5 classroom for 30 minutes every other week. Counselors utilize a curriculum consisting of units addressing respect (bullying and harassment, safety, and responsibility). The standards-based curriculum assists students in skill building for each area through age appropriate lessons with re-teaching as necessary.

- **Collaboration with Mental Health and AODA Agencies**

The Wausau School District is currently collaborating with Mental Health Agencies in the Wausau area. Satellite office space is being provided in some of our schools to better facilitate our students receiving mental health counseling should they need it. Agencies will handle all aspects of the agreement and communication with the client and their family while the school will assist in scheduling the office space only. This collaboration assists in eliminating a common roadblock of students needing to travel to the agency for counseling when that is not always a viable option for students and their families.

## WAUSAU SCHOOL DISTRICT

### STUDENTS - EQUAL EDUCATIONAL OPPORTUNITIES POLICY

#### Complaint Procedures – Education

The Wausau School District shall maintain an educational environment that is free from unlawful harassment including sexual harassment.

#### Informal Complaint Procedure

An individual who believes he or she has been subjected to discrimination or unlawful harassment in education or educational opportunities shall promptly report it to the building principal or a guidance counselor. If the individual is uncomfortable discussing the concern at this level, he/she shall report it to the Title IX/Discrimination Complaint Officer or Superintendent of Schools. A prompt and impartial investigation will occur with a response to the complainant within five (5) business days. For the purposes of this Policy, a “business day” is any day the School District Administrative Office is open.

If the response to the informal complaint is not satisfactory to the complainant, he/she may initiate a formal complaint according to the steps listed below. Individuals may choose to forego the informal complaint process and initiate a formal complaint at any time.

#### Formal Complaint Procedure

1. A written statement of the complaint shall be prepared with a signature by the complainant. Written complaints should contain the names of all parties involved, the date the discrimination or unlawful harassment occurred, details about the discrimination or unlawful harassment, and signature of the complainant. The Discrimination/Harassment Complaint Form, attached to this policy, may be utilized for this purpose. The written complaint shall be submitted to the Title IX/Discrimination Complaint Officer at the Longfellow Administration Center, 415 Seymour Street, Wausau, Wisconsin 54402-0359.
2. Upon receipt of the written complaint, the complaint officer or his/her designee shall further investigate the complaint and reply in writing to the complainant with specific findings and conclusions of the investigation within fifteen (15) business days of receipt of the complaint, unless the parties mutually agree to an extension.
3. If the complainant wishes to appeal the response to the formal complaint, he/she may submit a signed statement of appeal to the Superintendent of Schools within fifteen (15) business days, unless the parties mutually agree to an extension. The appeal should include a copy of the original complaint, a copy of the Title IX/Discrimination Complaint Officer’s response, and a written explanation of the basis for the appeal.

4. The Superintendent of Schools shall review the details of the investigation and may, at his or her discretion, further investigate the complaint if necessary. A written response will be issued to the complainant within fifteen (15) business days of receipt of the appeal, unless the parties mutually agree to an extension.
5. If the complainant wishes to appeal the response from the Superintendent of Schools, he/she may submit a signed statement of appeal to the Board of Education within fifteen (15) business days, unless the parties mutually agree to an extension. The appeal should include a copy of the original complaint, copies of the responses from the Title IX/Discrimination Officer and Superintendent of Schools, and a written explanation of the basis for the appeal.
6. In an attempt to resolve the complaint, the Board of Education shall meet in closed session as early as practicable, or in any event, within thirty (30) business days. The Board, at its sole discretion, may invite the complainant, the Superintendent of Schools, or other individuals to the meeting in order to ask questions or clarify information in the appeal. The Board Clerk shall send a copy of the Board's disposition of the appeal to each concerned party within five (5) business days of this meeting, unless the parties mutually agree to an extension.
7. If the complainant receives a negative determination from the Board, an appeal may be made to the State Superintendent of Public Instruction within thirty (30) days according to Section 118.13(2)(b), Wisconsin Statutes.

A complaint or appeal based on Title IX, Title VI, Section 504, or the Americans with Disabilities Act may also be made to the Office of Civil Rights, U.S. Department of Education, 300 South Wacker Drive, 8th Floor, Chicago, Illinois 60606.

### Confidentiality

Formal complaints will be subject to thorough review and immediate investigation by the Title IX/Discrimination Complaint Officer or his/her designee. It is important for these procedures to respect and advance the rights of all parties, including the protection of personal privacy interests and the protection of the reputations of all parties. In order to ensure fair procedures and to protect these interests, all parties are encouraged to keep these matters confidential. All investigation and reviewing offices are responsible for ensuring confidentiality.

Nevertheless, the District cannot promise anonymity to individuals filing complaints, including those reporting discrimination and harassment, or that it will not disclose information from individuals filing complaints. In certain situations, it may be necessary to reveal the content and the source for the complaint in order to properly investigate and resolve the complaint, or as required by state and federal law.

Page 3

### Investigation

1. The District shall provide prompt, thorough, and impartial investigation of the complaint.
2. The Title IX/Discrimination Complaint Officer or his/her designee will conduct or oversee the investigation.
3. If the investigation reveals evidence that discrimination or unlawful harassment has occurred, the District will take immediate action to stop the discrimination or harassment.

### Non-Retaliation

This policy expressly prohibits retaliation of any kind against any student reporting a complaint or assisting in the investigation of a complaint. Such students may not be adversely affected in any manner related to their education or educational opportunities. Such retaliation is illegal under Section 118.13, Wisconsin Statutes.

No District employee or student shall attempt to restrain, interfere with, coerce, discriminate or take reprisal action against the complainant or his/her witnesses during or after the presentation, processing, and resolution of a complaint.

### Monitoring

The District shall follow-up to ensure that any occurrence of discrimination or unlawful harassment has ceased and that no retaliatory action has been taken against the complainant.

### Complaint Procedure/Special Education

Discrimination complaints related to the identification, evaluation, educational placement, or the provision of free appropriate public education of a child with special needs shall be processed in accordance with established appeal procedures outlined in the District's Special Education Policies and Procedures Handbook.

## Complaint Procedure/Federal Programs

Discrimination complaints relating to programs specifically governed by federal law or regulation [e.g. EDGAR (Education Department General Administrative Regulations) complaints] shall be referred directly to the State Superintendent of Public Instruction.

## Dissemination of Discrimination Complaint Procedures

The adopted discrimination complaint procedures shall be disseminated to students, parents/guardians, employees, and others to inform them about the proper process for making a complaint. The information shall be published in student/parent/staff handbooks and shall be posted in staff lounges and guidance offices.

Cross Ref.: Discrimination/Harassment Complaint Form  
Policy 2260 – Nondiscrimination and Access to Equal Opportunity  
Policy 0145 – Sexual and Other Forms of Harassment  
Policy 9130 – Public Requests, Suggestions, or Complaints

Legal Ref.: Title VI, Civil Rights Act of 1964  
Title IX, Education Amendments of 1972  
Section 504, Rehabilitation Act of 1973  
Americans with Disabilities Act  
WI Statute: 118.13  
WI Statute: Chapter 985  
PI 9.03  
PI 1

Adopted: September 14, 1987  
Revised: April 14, 1997  
Updated: October 22, 2007  
Updated: July 16, 2008  
Revised: February 9, 2009  
Revised and Adopted: October 13, 2014

## WAUSAU SCHOOL DISTRICT

### STUDENTS - WELFARE/DISCIPLINE POLICY

## **Prohibition Against Bullying, Hazing, Discrimination and Harassment**

### STATEMENT OF PURPOSE

The Wausau School District prohibits bullying, hazing, discrimination and harassment or the threat of such activities by a student or group of students against other students or personnel in any form it may take. The Board of Education considers these actions to be a violation of its obligation and Shared Key Interest to provide safe, secure, flexible, inviting, and well-maintained environments that nurture student well-being and enhance teaching and learning, and determines them to be disruptive to the academic atmosphere. All reports of bullying will be taken seriously.

### DEFINITIONS:

- Aggressive behavior: physical or verbal behavior described as leading to self-assertion; it is often angry and destructive and intended to be injurious, physically or emotionally, and aimed at domination of one person by another.
- Cyberbullying: Sending, posting, or sharing negative, harmful, false or mean content about someone else through use of digital devices, occurring through text message, apps, social media, online forums, blogs, gaming or e-mail.
- Discrimination: the prejudicial treatment of people based on protected categories.
- Harassment. persistent and unwelcome conduct, advances, gestures, or words that are based on any legally protected categories.
- Power: the capacity or ability to direct or influence the behavior of others or the course of events., including, but not limited to, through use of physical strength, access to embarrassing information, popularity.

## BULLYING

Bullying is defined as the unwanted, aggressive behavior among school-age children that involves a real or perceived power imbalance. The behavior is reasonably perceived as being dehumanizing, intimidating, hostile, humiliating, threatening, or otherwise likely to evoke fear of physical harm or emotional distress. The behavior is repeated, or has the potential to be repeated, over time and can be physical, verbal, or indirect. Both students who are bullied and students who bully others may have serious, lasting problems. Bullying may consist of the real or threatened infliction of physical, verbal, non-verbal, written, electronically transmitted, or emotional abuse, or through attacks on the property of another. Such conduct based on race, ethnicity, disability, gender, or sexual orientation, physical ability or disability; and social, economic, or family status.” may contribute to harassment and discrimination in the school environment. Bullying may include, but is not limited to:

1. Verbal taunts;
2. Spreading rumors, name-calling, and put-downs;
3. Extortion of money or possessions;
4. Exclusion from peer groups within the school;
5. Threatening another person;
6. Manipulating friendships;
7. Posting or sending negative, harmful, false or mean-spirited messages about someone using cell phones, electronic mail, internet-based communications, texting, websites, blogs, social media etc. (also known as cyberbullying);
8. Organizing others to threaten, tease, or exclude a targeted individual, or any of the above;
9. Retaliation against individuals who report or cooperate in an investigation conducted pursuant to this policy.

In order to be considered bullying, the behavior must be aggressive and include:

1. **An imbalance of power:** Students who bully use their power, such as physical strength, access to embarrassing information, or popularity, to control or harm others. Power imbalances can change over time and in different situations, even if they involve the same people; and
2. **Repetition:** Bullying behaviors happen more than once or have the potential to happen more than once.

Students who engage in any act of bullying at school, at a school function, or in connection to any activity sponsored by the District (whether it is held on school premises or not), or while enroute to or from school (whether it is by District sponsored transportation or walking) are subject to disciplinary action in accordance with Board Policy 5705, Board Policy 5708 and Board Policy 5750, up to and including suspension or expulsion. In addition, cyberbullying can result in discipline whether it occurs on or off school property, irrespective of whether it involves an electronic device at school, at home, or at a third-party location, if it results in a substantial disruption of the school learning environment.

### TRAINING/EDUCATION

Students, parents, and employees shall be informed annually, and additionally as the need arises, of this prohibition via the parent/student handbook, employee handbook, other such publications, and through age- appropriate training at the building level. Parent education is seen as a critical component and addressed on an ongoing basis through when opportunities arise at events such as PTO meetings, open houses, scheduling meetings, orientations, and other venues as appropriate. Additionally, this policy shall not be interpreted to prohibit a reasonable and civil exchange of opinions or debate, which is protected by state or federal law.

### HAZING

Hazing is defined as:

1. any intentional, knowing, or reckless act meant to
  - a. induce physical pain, embarrassment, humiliation, deprivation of rights; or
  - b. create physical or mental discomfort; or
  - c. result in property damage or theft; and
2. is directed against a student for the purpose of being initiated into, affiliating with, holding office in (collectively called “initiation activities”), or maintaining membership in an organization, club, or athletic team sponsored or supported by the District and whose membership is totally or predominately other students from the District

Hazing is prohibited and applies to any and all student-sponsored and adult-sponsored activities that have not been approved by the District. An example of an approved school-sponsored initiation activity is the ceremony for the induction of students into the National Honor Society. Examples of prohibited hazing include, but are not limited to:

- Requiring a behavior for people to “earn” their way onto a team or activity;
- Physically or verbally abusing someone as a way of “initiation.”

Students engaging in any hazing or hazing-type behavior that is in any way connected to any activity sponsored or supported by the District will be subject to disciplinary actions in accordance with Board Policy 5705, up to and including suspension or expulsion. Students and employees shall be informed annually of this prohibition via the parent/student handbook, employee handbook, or other such publications.

### REPORTING

The School Board shall comply with Wisconsin statutes that require school boards to provide an instructional program designed to give students knowledge of effective means by which they may

recognize, avoid, prevent, and halt physically or psychologically intrusive or abusive situations that may be harmful to them. Any student who feels targeted by acts of bullying or hazing should contact the building principal designee, or follow the complaint procedure provided in Board Policy 5405. Students who file false reports of bullying or hazing will be subject to discipline, up to and including expulsion.

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### RETALIATION

Students and others are prohibited from retaliating against those who report incidents of bullying or hazing or who assist in an investigation. Students and others who retaliate shall be subject to discipline consistent with District policies and procedures, up to and including suspension or expulsion, and may be referred to law enforcement.

Employees who participate in, allow, or knowingly fail to enforce this policy will be subject to disciplinary action as per the Employee Handbook.

Furthermore, students may be referred to law enforcement for bullying, cyberbullying, or hazing incidents, and shall be referred to law enforcement where required by law.

### SUPPORT

Students who Administration has identified as bullied, cyberbullied, or hazed will be supported by:

1. Being offered an opportunity to discuss the incident with a Pupil Services' staff member or other staff of their choice;
2. Being offered on-going support with the goal of restoring self-esteem, confidence, and a feeling of safety in the school environment;
3. Being offered encouragement to report further incidents.

Students who Administration has identified as bullying, cyberbullying, or hazing others will be supported by:

1. Being offered an opportunity to discuss the incident with an administrator, Pupil Services' staff member, or other staff member;
2. Identifying the bullying behavior, the need to change, and support to change;
3. Working to discover why the student became involved in the act of bullying;
4. Enlisting the assistance of the parents/guardians or other supportive adult to assist in changing the behavior/attitude of the student.

Cross Ref.: Board Policy po0145 – Sexual and Other Forms of Harassment  
Board Policy 9130 – Public Requests, Suggestions, or Complaints  
Board Policy 5517, Student Anti-Harassment  
Board Policy 5610, Student Discipline  
Board Policy 5500, Student Code of Classroom Conduct  
WSD Parent/Student Handbook  
WSD Employee Handbook  
Stopbullying.gov  
Miller-Keane Encyclopedia and Dictionary of Medicine, Nursing, and Allied Health

Legal Ref.: Wisconsin Statutes 118.01(2)(d), 118.13, 118.46(2), 120.13(1), 948.51(2)  
Title VI of the Civil Rights Act of 1964  
Title IX of the Education Amendments of 1972  
Section 504 of the Rehabilitation Act of 1973  
Americans With Disabilities Act  
US Constitution, Equal Protection Clause of the 14<sup>th</sup> Amendment

Adopted: April 19, 2004  
Revised and Approved: June 9, 2014  
Revised and Approved: August 13, 2018

## WAUSAU SCHOOL DISTRICT

### STUDENTS - WELFARE/DISCIPLINE POLICY

#### Unlawful Harassment/Sexual Harassment – Education

The Wausau School District shall maintain an educational environment that is free from unlawful harassment including sexual harassment.

In general, unlawful harassment involves persistent and unwelcome conduct, advances, gestures or words (either written or spoken), that are based on any legally protected areas including, but not limited to: ancestry, color, creed, marital or parental status, national origin, pregnancy, race, religion, sex, sexual orientation or physical, mental, emotional, or learning disability. Sexual harassment is one type of unlawful harassment. Sexual harassment includes unwelcome sexual advances, requests for sexual favors, and other verbal, nonverbal, or physical conduct of a sexual nature.

Unlawful harassment based on any of the legally protected areas listed above exists when it:

1. Unreasonably interferes with a student's educational opportunities; or
2. Creates an intimidating, hostile or offensive learning environment; or
3. Implies that submission to such conduct is made an explicit or implicit condition of receiving grades or credit; or
4. Implies that submission to or rejection of such conduct will be used as a basis for determining the student's grades and/or participation in a student activity.

#### EXAMPLES OF SEXUAL HARASSMENT

Examples of prohibited conduct include, but are not limited to the following:

1. Lewd or sexually suggestive comments
2. Unwelcome sexual flirtations, touching, advances, or propositions
3. Offensive language or jokes of a sexual nature
4. Slurs and any other verbal, graphic, or physical conduct relating to an individual's gender
5. Any display of sexually explicit pictures, greeting cards, articles, books, magazines, photos, or cartoons
6. Spreading rumors of a sexual nature
7. Sexual harassment through the use of the Internet or other telecommunications technologies
8. Blocking normal movements, threatening, or stalking behavior
9. Unwelcome physical contact including touching, patting, or grabbing a person or their clothing
10. Unwelcome person-to-person contact including bumping and/or rubbing against a person

Harassment may be subtle, manipulative, and is not always obvious. Harassment may occur between genders or within the same gender. Offenders can be principals, teachers, coaches, staff members, students, and non-employees such as contractors or vendors. Harassment, including sexual harassment, may occur between students or may involve students and staff members.

The Board of Education will not tolerate any form of unlawful harassment, including sexual harassment. Anyone who violates this policy will be subject to disciplinary action up to the fullest extent possible.

### **Informal Complaint Procedure**

Any student, who believes he or she has been subjected to discrimination or unlawful harassment, including sexual harassment, shall promptly report it to the building principal or a guidance counselor. If the student is uncomfortable discussing the concern at this level, he/she shall report it to the Title IX/Discrimination Complaint Officer or Superintendent of Schools. A prompt and impartial investigation will occur with a response to the complainant within five (5) business days. For the purposes of this Policy, a “business day” is any day the School District Administrative Office is open.

If the response to the informal complaint is not satisfactory to the complainant, he/she may initiate a formal complaint according to the steps listed below. Individuals may choose to forego the informal complaint process and initiate a formal complaint at any time.

### **Formal Complaint Procedure**

1. A written statement of the complaint shall be prepared with a signature by the complainant. Written complaints should contain the names of all parties involved, the date the discrimination or unlawful harassment occurred, details about the discrimination or unlawful harassment, and signature of the complainant. The Discrimination/Harassment Complaint Form, attached to this policy, may be utilized for this purpose. The written complaint shall be submitted to the Title IX/Discrimination Complaint Officer at the Longfellow Administration Center, 415 Seymour Street, Wausau, Wisconsin 54402-0359.
2. Upon receipt of the written complaint, the complaint officer or his/her designee shall further investigate the complaint and reply in writing to the complainant with specific findings and conclusions of the investigation within fifteen (15) business days of receipt of the complaint, unless the parties mutually agree to an extension
3. If the complainant wishes to appeal the response to the formal complaint, he/she may submit a signed statement of appeal to the Superintendent of Schools within fifteen (15)

business days of receipt of the response, unless the parties mutually agree to an extension. The appeal should include a copy of the original complaint, a copy of the Title IX/Discrimination Complaint Officer's response, and a written explanation of the basis for the appeal.

Page 3

4. The Superintendent of Schools shall review the details of the investigation and may, at his or her discretion, further investigate the complaint if necessary. A written response will be issued to the complainant within fifteen (15) business days of receipt of the appeal, unless the parties mutually agree to an extension.
5. If the complainant wishes to appeal the response from the Superintendent of Schools, he/she may submit a signed statement of appeal to the Board of Education within fifteen (15) business days, unless the parties mutually agree to an extension. The appeal should include a copy of the original complaint, copies of the responses from the Title IX/Discrimination Officer and Superintendent of Schools, and a written explanation of the basis for the appeal.
6. In an attempt to resolve the complaint, the Board of Education shall meet in closed session as early as practicable, or in any event, within thirty (30) business days. The Board, at its sole discretion, may invite the complainant, the Superintendent of Schools, or other individuals to the meeting in order to ask questions or clarify information in the appeal. The Board Clerk shall send a copy of the Board's disposition of the appeal to each concerned party within five (5) business days of this meeting, unless the parties mutually agree to an extension.
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A complaint or appeal based on Title IX, Title VI, Section 504, or the Americans with Disabilities Act may also be made to the Office of Civil Rights, U.S. Department of Education, 300 South Wacker Drive, 8th Floor, Chicago, Illinois 60606.

### Confidentiality

Formal complaints will be subject to thorough review and immediate investigation by the Title IX/Discrimination Complaint Officer or his/her designee. It is important for these procedures to respect and advance the rights of all parties, including the protection of personal privacy interests and the protection of the reputations of all parties. In order to ensure fair procedures and to protect these interests, all parties are encouraged to keep these matters confidential. All investigation and reviewing offices are responsible for ensuring confidentiality.

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content and the source for the complaint in order to properly investigate and resolve the complaint, or as required by state and federal law.

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### Investigation

1. The District shall provide prompt, thorough, and impartial investigation of the complaint.
2. The Title IX/Discrimination Complaint Officer or his/her designee will conduct or oversee the investigation.
3. If the investigation reveals evidence that discrimination or unlawful harassment has occurred, the District will take immediate action to stop the discrimination or harassment.

### Non-Retaliation

This policy expressly prohibits retaliation of any kind against any student reporting a complaint or assisting in the investigation of a complaint. Such students may not be adversely affected in any manner related to their education or educational opportunities. Such retaliation is illegal under Section 118.13, Wisconsin Statutes.

No District employee or student shall attempt to restrain, interfere with, coerce, discriminate or take reprisal action against the complainant or his/her witnesses during or after the presentation, processing, and resolution of a complaint.

### Monitoring

The District shall follow-up to ensure that any occurrence of discrimination or unlawful harassment has ceased and that no retaliatory action has been taken against the complainant.

### Dissemination of Policy

Every student will receive a copy of the policy and procedures for reporting a complaint. The information and procedures contained in this policy will be reviewed annually with all students for the purpose of building an understanding and awareness of the Board's policies against unlawful harassment, including the reporting and complaint procedure, with the goal of preventing and eradicating all forms of unlawful harassment.

Page 5

Cross Ref.: Discrimination/Harassment Complaint Form  
Board Policy 9130 – Public Requests, Suggestions, or Complaints

Legal Ref.: Title VI, Civil Rights Act of 1964  
Title IX, Education Amendments of 1972  
Section 504, Rehabilitation Act of 1973  
Americans with Disabilities Act  
WI Statute: 118.13  
WI Statute: Chapter 985  
PI 9.03  
PI 1

Adopted: September 9, 1985  
Revised: June 16, 1999  
Revised: February 9, 2009  
Revised and Adopted: October 13, 2014

# Preparation

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- **School Safety Plans**

Each school has emergency procedure protocols to follow that meet the specific needs of their building and their students. Protocols exist to meet multiple potential safety scenarios: health-related emergencies, hard lockdowns in the event of an intruder, soft lockdowns, evacuations, etc. Updated plans are provided annually to the Pupil Services Department for inclusion on our Google School Safety Shared Drive.

- **School Safety Drills**

Safety drills are practiced regularly and follow the “Annual Emergency Procedure Drills” guidelines shown at the end of the Preparation section.

- **Rally Points**

Each building will have a Rally Point for the purpose of housing students when the school site is unsafe and for parent reunification procedures. Schools will communicate annually with the Rally Point to verify the relationship. Rally Points for our District schools, when necessary, are as follows:

Columns are Intentionally Blank to Protect Location of Evacuation Sites

School	Rally Point	Secondary
Franklin		
Grant		
Hawthorn		
Hewitt-Texas		
Jefferson		
Jones		
Lincoln		
Maine		
Marshall		
Rib Mountain		
Riverview		
South Mountain		
Stettin		

Mann/Montessori		
Muir		
East/EEA		
West		

**ANNUAL EMERGENCY PROCEDURE DRILLS 2021-2022**

	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May				Nov	Feb/ Mar
	Fire	Fire	Fire	Fire	Fire	Fire	Fire	Fire	Fire		Evac 1	Evac 2	Safety 1	Safety 2
Franklin														
Grant														
Hawthorn														
Hewitt-TX														
Jefferson														
Jones														
Kiefer														
Lincoln														
Maine														
Marshall														
Rib														
Riverview														
S. Mtn.														
Stettin														
Mann/Mont.														
Muir														
East/EGL/EEA														
West/Planetarium														

Fire Drills: Consider blocked entrance/exit, pulling students, etc.

Evac Drills: Evacuation to a safe location in the event of a tornado or other hazard

Safety Drills: ALICE drills in the event of a school safety incident



# Response

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- **District-wide Incident Command Structure**

An incident command structure has been created to assist in identifying roles during an active emergency. See the Wausau School District Incident Command Structure in Appendix C

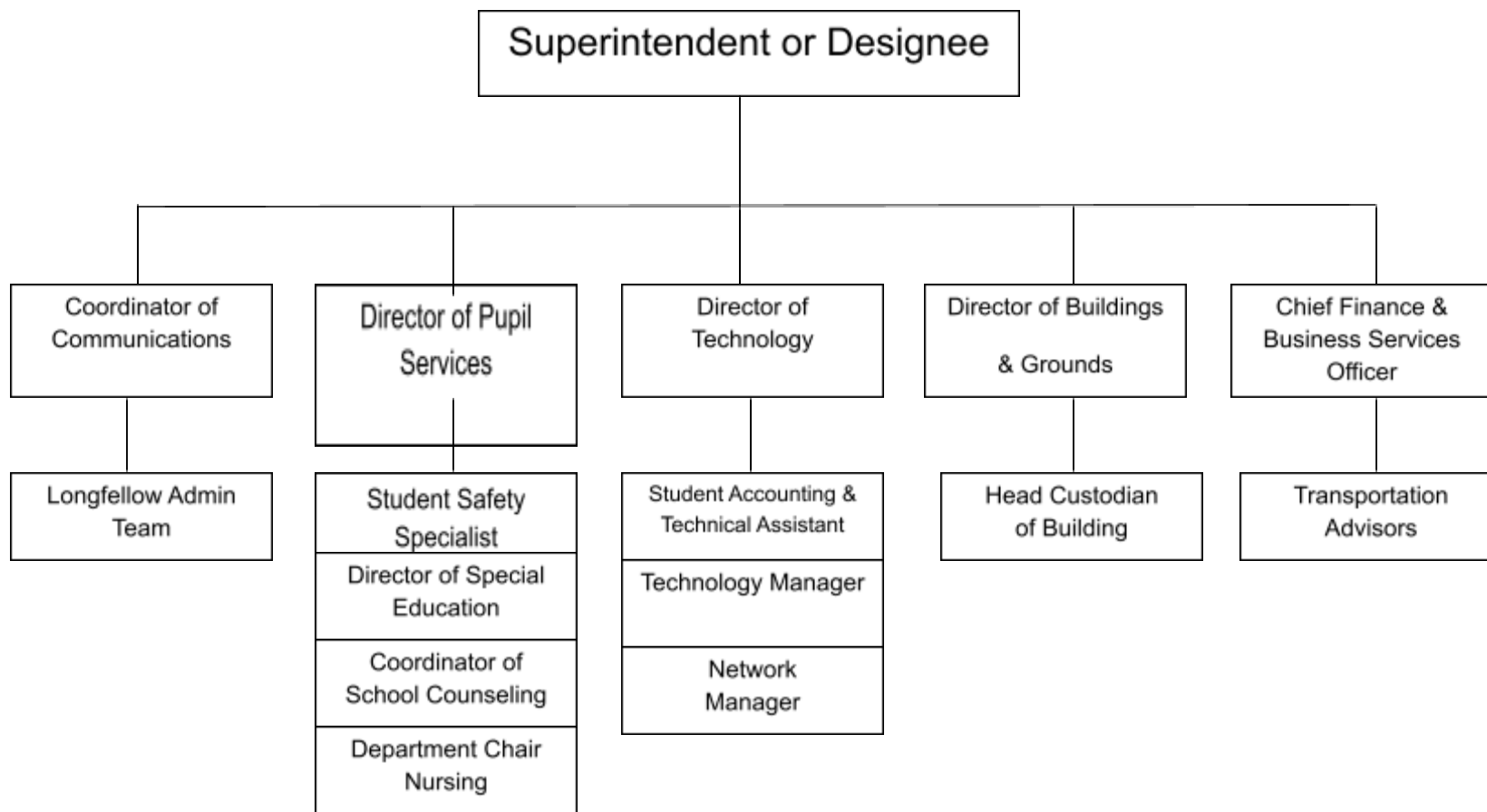
- **Coordinated Efforts**

The Wausau School District (WSD) is committed to working collaboratively with local emergency response agencies to effectively response to any crisis involving one of our schools. Upon the arrival of the appropriate agency related to a crisis, the Wausau School District will defer to that agency to neutralize the emergency. Members of our WSD Administrative Team will play an active role in the incident when appropriate and based on the Incident Command Structure.

- **Building-level Crisis Action Teams**

Each building will form a Crisis Action Team to coordinate building-level responses to emergency situations occurring within their building. Members of the team will work closely with Longfellow Administration.

# DISTRICT INCIDENT COMMAND STRUCTURE



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\*\*\*Coordinator of Communications will be point of contact for media requests\*\*\*

\*\*\*Director of Pupil Services will be point of contact for Emergency Personnel Incident Command Structure\*\*\*

# Recovery

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- **District-wide Crisis Response Team**

The following teams represent crisis action teams who will support a particular school going through a crisis, should it be necessary. The East-side team will play a support role for West-side schools, and the West-side team will support East-side schools. Teams will support the opposite side of town to allow those buildings to focus on their crisis-specific needs.

**TEAM A (East-side team)**

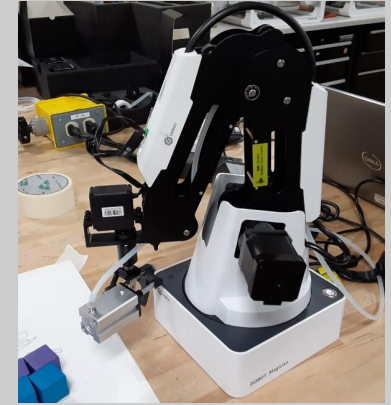
Matt Collins, Interim Pupil Services Director  
Diana White, Communications Coordinator  
Andy Grimm, Coordinator of School Counseling  
Henry Kremnitzer, Student Safety Specialist  
Sara Gardner, East-side School Psychologist  
Katie Gilles, East Counselor  
Sherri Bagby, Mann Counselor  
Kris Boulanger, East-side Elementary Counselor  
Sarah Nilles, East-side School Social Worker  
Jason Sinz/Cale Bushman, East High Administrators  
Tami Cummings/Rob Phelps, Horace Mann Administrators  
Amanda Patterson, East-side Elementary Administrator  
Kathy Becker, School Nurse  
Larry Cihlar, Director of Buildings and Grounds

**TEAM B (West-side team)**

Matt Collins, Interim Pupil Services Director  
Diana White, Communications Coordinator  
Andy Grimm, Coordinator of School Counseling  
Henry Kremnitzer, Student Safety Specialist  
Amanda Decaire-Denk, West-side School Psychologist  
Joe Kelter, West High Counselor  
Heidi Schmidt, Muir Counselor  
Sue Doerr, West-side Elementary Counselor  
Kelly Perdue, West-side School Social Worker  
Jeb Steckbauer/Jon Tomski, West High Administrators  
Angela Rodgers/Matt Raduechel, Muir Administrators  
Deb Heilmann, West-side Elementary Administrator  
Kira McGinnity, School Nurse  
Larry Cihlar, Director of Buildings and Grounds

- **Building-level Crisis Action Teams**

Each building's Crisis Action Team will assist in the recovery process and work in conjunction with the District team as necessary.



2021-2022  
Fab Lab 1 & Fab Lab 2  
Exploratory Course  
Technology Education Department



# What is a Fab Lab?

Classroom that allows students to design and make things using digital fabrication equipment.

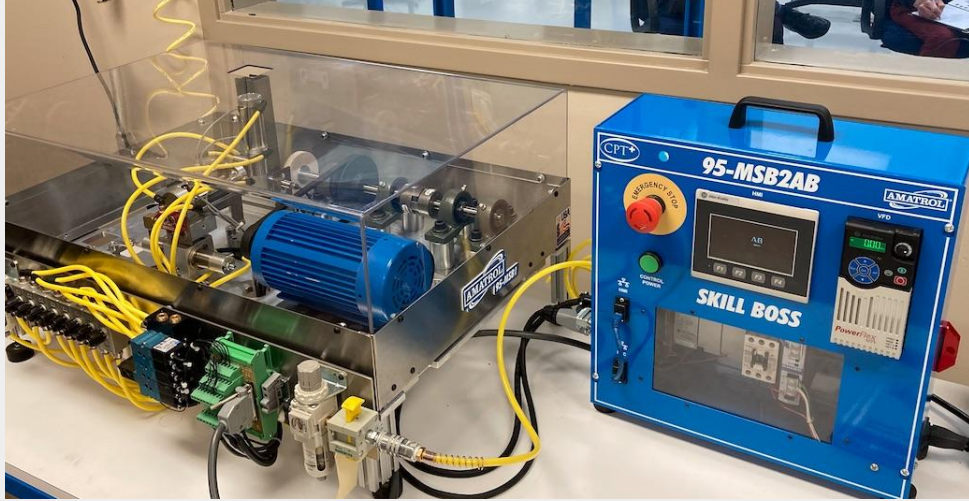
- Laser Engraver
- 3D Printers
- CNC Router
- Vinyl Cutter
- 3D Design Software
- General Supplies



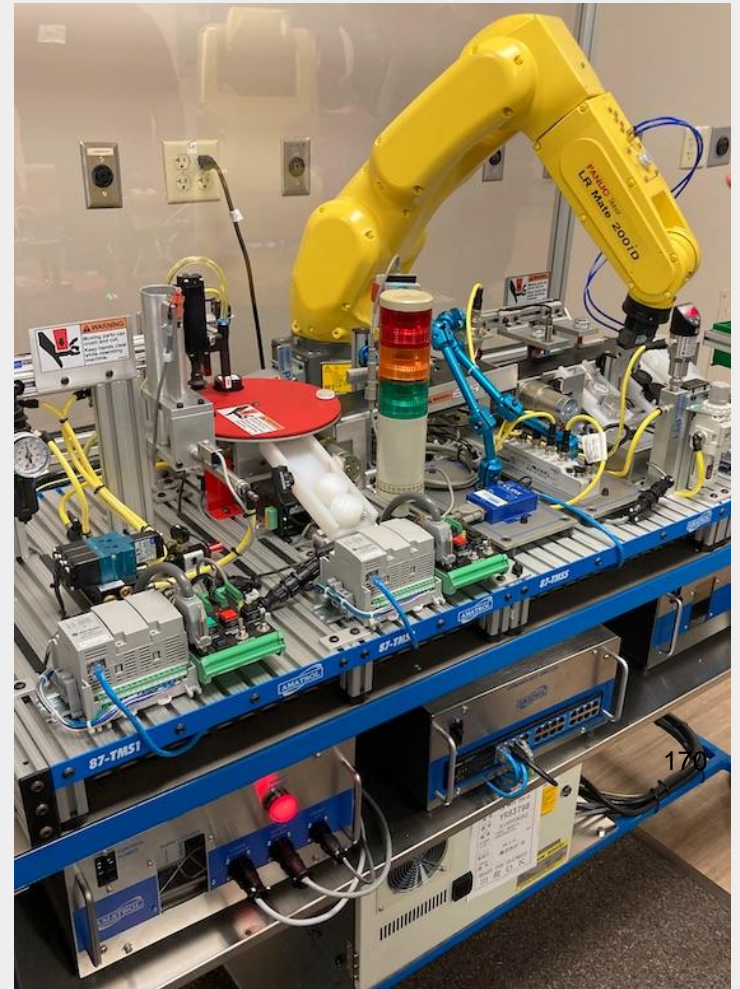
# Fab Lab 1 & Fab Lab 2

- Existing course - Project Lead the Way - Introduction to Engineering Design
  - Year long
  - College Credit offered
  - 1st level of the high school PLTW engineering curriculum offered by WSD
  - Emphasis on solid modeling, design process, reverse engineering, sketching
- Proposed course will retain much of the content, PLTW branding and opportunities, but...
  - Offered as two semester courses to provide greater flexibility for students schedules
  - Modify existing curriculum to include more opportunities for hands-on, project-based learning
  - Incorporate activities in graphic design, automation, manufacturing as a cross-curricular experience
  - Incorporate an introduction to Industry 4.0 fundamentals

# Future of Tech Ed



- Automation
- Mechatronics
- Robotics
- Smart Machines
- Machine Learning



**2022-2023 High School Student Fees (Policy 6152)**

<b>Department</b>	<b>East</b>	<b>West</b>
<b>ACTIVITY CODE FEE</b>	\$25.00/activity	\$25.00/activity
<b>AGRISCIENCE</b>		
Intro to Agriscience	\$5.00/semester	\$5.00/semester
Conservation	\$5.00/semester	\$5.00/semester
Vet Science	\$5.00/semester	\$5.00/semester
Horticulture	\$5.00/semester	\$5.00/semester
Advanced Conservation	\$5.00/semester	\$5.00/semester
<b>ART</b>		
Art Foundations	\$11.00/semester	\$11.00/semester
Art Classes	\$11.00/semester	\$11.00/semester
Art Fellows/Studio Art	\$11.00/semester	\$15.00/semester
Ceramics I, II, III	\$15.00/semester	\$15.00/semester
IB Art	\$11.00/semester	N/A
AP/Art Studio	N/A	\$15.00/semester
<b>ATHLETIC USER FEE</b>	\$50.00/sport	\$50.00/sport
<b>INTRAMURAL FEE</b>	\$5.00/sport - \$10.00/year	\$5.00/sport - \$10.00/year
<b>BUSINESS EDUCATION</b>		
Accounting I, II		
Accounting III, IV		
Recordkeeping I, II		
<b>COMPUTER SCIENCE</b>		
Physical Computing	N/A	\$40.00/year
Computer Science Topics	N/A	NTC Textbook
Web Design	N/A	NTC Textbook
<b>ENGLISH</b>		
English 9 - Handbook for Writers	\$15.00	N/A
English 9 - Consumable Materials	N/A	\$15.00
English 9 - ACT Workbook	\$8.25	N/A
Composition		\$2.00
Creative Writing		\$2.00
Multi-Cultural Lit	\$2.00	\$2.00
E9 Accelerated	\$2.00	N/A
World Lit	\$2.00	N/A
Contemporary American Lit	\$2.00	N/A
English 10 American Studies & Comp		\$5.00
<b>FAMILY &amp; CONSUMER SCIENCE</b>		
Foods I, II, III	\$25.00/course	\$25.00/course
Foods Core	N/A	\$25.00
Food Science	\$25.00	\$25.00
Fashion & Interior Design	\$10.00	N/A
Child Development	\$10.00	\$10.00
Family Relations	\$6.00	\$6.00
Early Childhood Services	\$10.00	\$10.00
Money Matters	\$5.00	\$5.00
Aspiring Educators & Internship	\$10.00	\$10.00
Medical Terminology	\$80.00/cost of textbook (depending on vendor cost)	\$79.00/cost of book
Medical Terminology	\$3.00/lab fee	\$5.00/lab fee

<b>GLOBAL LANGUAGES</b>		
Spanish I & II		
Spanish III & IV	\$3.00/workbook	
Spanish IB I	\$20.00/workbook	N/A
Spanish IB II	\$20.00/workbook (unless student purchased workbook as a junior, then no fee)	N/A
Spanish AP	N/A	
French I, II, III, IV		
French Pre-IB, IB I, IB		N/A
II French AP		
German I, II, III, IV		
German Pre-IB, IB I, IB II		N/A
German AP	N/A	
<b>MUSIC</b>		
School Instrument Rental	\$30.00/year	\$30.00/year
Band	\$35.00/year	\$35.00/year
Orchestra	\$10.00/year	\$10.00/year
<b>MATH</b>		
Pre-Algebra	N/A	\$3.00/course
Algebra I, 1a, 1b, II, 2 IB	\$3.00/course	\$3.00/course
Intermediate Algebra	\$3.00/course	N/A
Algebra III	N/A	\$3.00/course
Geometry (Regular & Extended)	\$3.00/course	\$3.00/course
<b>PSYCHOLOGY</b>		
Psychology		
AP Psychology	N/A	
<b>PHYSICAL EDUCATION</b>		
Ice Skating	\$5.00	N/A
Fitness Class at FIRE	\$5.00	N/A
YMCA Class (spinning, etc.)	\$2.00	N/A
Croi Croga (yoga)	\$2.00	N/A
Bowling/Golf	N/A	\$45.00/course
Young Adult Medicine	\$5.00	\$5.00
Health	\$3.00	\$3.00
P.E. Lock		\$6.00/lock (if desired)
<b>SCIENCE</b>		
All Science Courses Lab Fee	\$6.00/course	\$5.00/semester
Semester Classes	\$3.00/semester	See Agriculture
Medical Terminology	\$80.00/cost of textbook (depending on vendor cost)	\$79.00/cost of textbook
Medical Terminology Lab Fee	\$3.00/lab fee	\$5.00/lab fee
<b>TECHNOLOGY &amp; ENGINEERING EDUCATION</b>		
Auto Awareness		
Broadcast Studio		
Buildings Trades I		
Building Trades II		
Intro to CAD		
PLTW-Intro to Engineering Design (IED)		
PLTW-Principles of Engineering (POE)		
Graphic Communications I		
Graphic Communications II		
Graphic Communications III		

Occupational Mechanics I		
Occupations Mechanics II		
Advanced Manufacturing		
Metals Materials & Processes		
Woods I		
Woods II		
Intro to Power Mechanics		
Metals II		
PLTW-Engineering Design & Development (EDD)		
Intro to Welding		
PLTW-Civil Engineering & Architecture (CEA)		
PLTW-Computer Integrated Manufacturing (CIM)		
Exploring Technology, Transportation, and Trades		
<b>STUDENT PARKING</b>	\$20.00/semester	\$20.00/semester

**ENRICH EXCEL ACHIEVE ACADEMY (EEA)**

Student Parking - \$20/semester

**WAUSAU AREA VIRTUAL EDUCATION (WAVE)**

K-5 Social Outings - \$1-\$15 depending on the event and supplies needed

**2022-2023 Middle School Student Fees (Policy 6152)**

<b>DEPARTMENT</b>	<b>HORACE MANN</b>	<b>JOHN MUIR</b>
<b>SCHOOL ACTIVITY FEE</b>	\$20.00/year	\$20.00/year
The school activity fee is used to fund the following items: Physical Education Towels, Student Council, Activity Account, District Activities		
<b>ACTIVITY USER FEE</b>		
Outdoor Club	N/A	\$10.00/year
Intramural Sports	\$10.00/activity	\$10.00/activity
WIAA Athletic User Fee	\$30.00/sport	\$30.00/sport
<b>MUSIC</b>		
School Instrument Rental Fee	\$30.00/year	\$30.00/year
<b>G2M Out of School Learning</b>		
Enrichment Programs	\$10.00/student or \$25.00/family	\$10.00/student or \$25.00/family

<b>2022-2023 Elementary Student Fees</b>		
<b>MUSIC</b>		
Recorder - Grade 3	\$10.00	
<b>G2M Out of School Learning</b>		
Enrichment Programs	\$10.00/student or \$25.00/family	
<b>2022-2023 4K &amp; Early Childhood Student Fees</b>		
Snack & Activity Fee	\$40.00/year	

# School Safety Drill Evaluation 2021-2022

**School Name: Riverview Elementary School**

## Short Narrative:

### *Grades K-2*

Grades kindergarten through second grade used multiple sources provided by the district on ALICE safety in addition to utilizing the book **I'm Not Scared, I'm Prepared.** The teachers felt this book was appropriate for the age group and it provided great discussion with the students, including the following:

- where to go if we needed to quickly exit the building, where the common place to meet up was
- A safe and trusted adult will always help out in an emergency situation
- School is a safe place to be

The teachers felt that being prepared (even if it causes some uneasiness talking about it) is more important than not talking about it and the children not knowing what to do in an emergency.

### *Grades 3-5*

Grades 3-5 viewed a couple of videos including one of Officer Bruce from the West Chester Police Department, the Safety Pup on Stranger Danger, and The Sheep, Shepherd, and the Wolf. Each class discussed the procedures for a lockdown drill. Students had a lot of "What if..." questions. Teachers reassured students that we practice different drills to keep us safe because we need to know what to do in case of a fire, tornado, or "wolf" in the building.

After the videos, teachers discussed the following:

- Identified trusted adults at our school and in our neighborhood. Students had a lot of questions about who they can trust, how to be more cautious when they are playing outside, and how to tell an adult no. They talked about the fact that someone that you do not know, should never need your help finding a dog, cat, or anything.
- How important it is to listen to the adult they are with and that it would be acceptable to break rules during this serious situation (running in hall, throwing objects, etc) Many students wondered what they should do if they were not in a classroom and the warning

came on. Should they stay hiding in the bathroom? Go to a closed classroom? Run back to homeroom?

Successful highlights:

Each classroom felt they are better prepared to react to an intruder situation than before. They are more aware of who safe and trusted adults are, and know to look for them in an emergency situation. Students felt comfortable having discussions with their teachers and also felt reassured that school is a safe place.

Focus areas for the next drill:

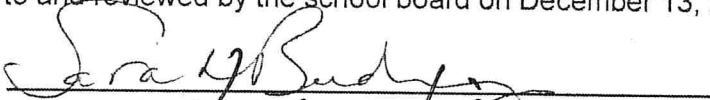
We would like to practice these skills learned in the classroom for the spring safety drill. Talking and discussing these strategies is different than going through the actions.

Certifications:

Our School Board will meet to discuss this drill on December 13, 2021 during the monthly school board meeting.

Our school certifies that this drill was conducted on November 2nd, 2021, and this written evaluation was sent to and reviewed by the school board on December 13, 2021.

Principal Signature: \_\_\_\_\_



Superintendent Signature: \_\_\_\_\_



School Board President Signature: \_\_\_\_\_

**School Safety Drill Evaluation  
2021-2022**

**School Name** Rite Mountain Elementary

**Short Narrative:** Students were shown the ALICE video created by Angie Lloyd and spent some time discussing each step  
Committing the

**Successful highlights:** See attached.

**Focus areas for the next drill:** See attached.

**Certifications:**

Our School Board will meet to discuss this drill on December 13, 2021 during the monthly school board meeting.

Our school certifies that this drill was conducted on Nov. 2, 2021, and this written evaluation was sent to and reviewed by the school board on December 13, 2021.

Principal Signature: Jammy Sledgebauer

Superintendent Signature: Keith Hills

School Board President Signature: \_\_\_\_\_

## **Rib's School Drill Safety Evaluation**

### **Successful highlights:**

- There were no tears in kdn. & kids seem to know where our big red mustang is outside (that's where they run if they need to exit the playground)
- It seemed like just enough information to keep them informed without becoming anxious
- Students felt comfortable with the video they watched and could remember what the ALICE letters stood for
- Students were able to tell the teacher that their #1 job was to look to the teacher and they did a great job listening and accepted it like any other drill
- a great discussion was had
- Students were thinking about being leaders during situations where they can help everyone.
- Discussed how practice helps make us prepared and ready
- Students were serious and asked good questions
- Assigned hiding spots, know importance of quiet and look to the teacher

### **Focus areas for the next drill:**

- Actually trying to fit in the little bathroom in the hallway if necessary or to run to the mustang outside
- Practice where to go in the room during a lockdown and where to go to evacuate
- Possibly designate jobs and walk to the mustang outside on the back of the playground
- Hiding, closing blinds, running to the mustang outside (practice before Feb.), making sure the door is closed and locked and remaining quiet during any/all announcements
- Possibly walk down to Granite Peak. This was an area discussed as a place to run on the fifth grade side of the building to help make the kids feel more comfortable if that situation should occur
- Students wondered what happens when in encore and other rooms they switch to?
- Look, and listen and be ready for inform to know what to do and be ready to make a decision in a moment

**School Safety Drill Evaluation  
2021-2022**

**School Name John Marshall Elementary**

Short Narrative:

Students and teachers viewed and discussed a video titled Speak Up Speak Out created by the Wausau Police Department about talking to a trusted adult whenever there is a safety concern. Students also viewed and discussed a series of short videos about ALICE and the process if there was an emergency situation at school and what to expect.

Successful highlights:

The primary focus for the drill was to ensure students have been taught the expectations to report concerns and to stop and listen to the adults if there is an emergency situation. Students asked great questions to better understand these steps.

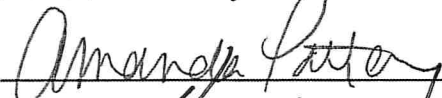
Focus areas for the next drill:

Our next drill will focus on continued reminders of the expectations in an emergency situation and then putting these steps into practice through a lockdown drill.

Certifications:

Our School Board will meet to discuss this drill on December 13, 2021 during the monthly school board meeting.

Our school certifies that this drill was conducted on November 2, 2021, and this written evaluation was sent to and reviewed by the school board on December 13, 2021.

Principal Signature: 

Superintendent Signature: 

School Board President Signature: \_\_\_\_\_

**School Safety Drill Evaluation  
2021-2022**

**School Name**           **Maine Elementary**          

**Short Narrative:**

All K-5 students were led through the A.L.I.C.E. protocols by their teacher with the preface that just as we practice for fire drills and tornado drills, we need to learn what to do in the event of someone coming into our school that didn't belong here. Teachers communicated to students that they would be watching a video which talked about what to do if there was a threat or someone who wasn't supposed to be in the building. Each class showed the recording featuring Angie Lloyd going through the steps of A.L.I.C.E. Teachers stopped after each concept was introduced and discussed with students.

**Successful highlights:**

Students are aware of the importance of A.L.I.C.E.  
Students were able to identify a safe spot or rally point for our school.  
Students honestly shared their feelings, questions, and concerns after the presentation and teachers reinforced that talking about A.L.I.C.E. is done to help them feel prepared, not scared.  
Students know that A.L.I.C.E. is not a soft lockdown.  
Students understood that voices need to be off and to follow the adult's directions quietly and quickly.

**Focus areas for the next drill:**

Teachers would like to walk their classes to our rally point so they know where to go as it's about ¼ mile from our school.  
Students request that we actually practice the drill which we will do in February.

**Certifications:**

Our School Board will meet to discuss this drill on December 13, 2021 during the monthly school board meeting.

Our school certifies that this drill was conducted on 11/2/21, and this written evaluation was sent to and reviewed by the school board on December 13, 2021.

Principal Signature:           *Mari Northrup*          

Superintendent Signature:           *Heidi Felt*          

School Board President Signature: \_\_\_\_\_



School Safety Drill Evaluation  
2021-2022

School Name Thomas Jefferson

Short Narrative:

Smooth logistics and well executed drill. Good questions came up and conversations had to be well prepared and proactive.

Successful highlights:

Very secure building during walk around. Drill was done well without causing additional stress or fear as best we could.

Focus areas for the next drill:

working on go bags and details of planning for a myriad of scenarios

Certifications:

Our School Board will meet to discuss this drill on December 13, 2020 during the monthly school board meeting.

Our school certifies that this drill was conducted on Nov 2nd 2021, and this written evaluation was sent to and reviewed by the school board on December 13, 2020.

Principal Signature: [Signature]

Superintendent Signature: [Signature]

School Board President Signature: \_\_\_\_\_

**School Safety Drill Evaluation  
2021-2022**

**School Name**     John Muir Middle School    

Short Narrative:

On November 3th, Muir students had a safety presentation on ALice training (lockdown/barricading) and Speak Up, Speak Out Wisconsin (SUSO). The presentation focused on reporting threats, ways Muir keeps students safe, and lockdown/barricading within a classroom setting. Students had discussions about items they would use to barricade themselves in a classroom and practice moving tables and chairs. There was also a debrief after the presentation in which students can ask questions and think of other ways to keep Muir safe.

Successful highlights:

One highlight from the presentation was that students learned another way to report concerning behaviors. Students were able to practice lockdown/barricading in a safe space and would ask follow up questions. We received great feedback from students on how to keep the school safe.


Focus areas for the next drill:

For our next drill, we would like to focus on evacuation and parent reunification. Evacuation and parent reunification procedures are not just for an active shooter situation but could be used for a fire, chemical spill, or any other event that would require us to move students to another area to be picked up by parents.

Certifications:

Our School Board will meet to discuss this drill on December 13, 2021 during the monthly school board meeting.

Our school certifies that this drill was conducted on     11/3/21    , and this written evaluation was sent to and reviewed by the school board on December 13, 2021.

Principal Signature:  Angela Rodgers

Superintendent Signature: 

School Board President Signature: \_\_\_\_\_

**School Safety Drill Evaluation  
2021-2022**

**School Name: Franklin Elementary, Wausau Wisconsin.**

Short Narrative: Teachers used the provided teaching tools to review the A.L.I.G.E process. Students asked engaged with the lesson, asked questions, and shared input.

Successful highlights:

Teachers presented the lesson with care and concern. First through fifth-grade students are familiar with the process and were comfortable with the style used to re-teach the safety information.

Focus areas for the next drill:

We would like to go more in-depth on where students can go for safety once they leave the school.

Certifications:

Our School Board will meet to discuss this drill on December 13, 2021 during the monthly school board meeting.

Our school certifies that this drill was conducted on 11/2/21 and this written evaluation was sent to and reviewed by the school board on December 13, 2021.

Principal Signature: 

Superintendent Signature: 

## School Safety Drill Evaluation 2021-2022

**School Name: Stettin Elementary**

Short Narrative:

- Parent/Guardian letter was sent home via school messenger on 11/1/21 from principal
- Morning Announcements on 11/2/21 included a BRIEF description of the ALICE safety procedures that each class would be learning about during their Leader in Me/Morning Meeting time today.
- Slide presentation was shared with each class.
- Discussions were held at the individual class level to meet developmental levels of k-5.
- Information included in the 11/4/21 newsletter with follow-up resources for parents/guardians.

Successful highlights:

The slide presentation is well done.

It is developmentally appropriate and the message can be adjusted for all ages to frame the class discussions. In any type of emergency, the most important thing for students to remember is to look to the adult closest to you and do what they direct them to do quickly.

The reassurance that the adults are here to do everything we can to keep them safe is critical.

Focus areas for the next drill:

We will continue to discuss emergency procedures monthly. This includes fire, tornado, and ALICE procedures.


The active ALICE safety drill will occur in February.

Certifications:

Our School Board will meet to discuss this drill on December 13, 2021 during the monthly school board meeting.

Our school certifies that this drill was conducted on 11/2/21, and this written evaluation was sent to and reviewed by the school board on December 13, 2021.

Principal Signature: 

Superintendent Signature: 

School Board President Signature: \_\_\_\_\_

**School Safety Drill Evaluation  
2021-2022**

**School Name Grant Elementary**

Short Narrative:

All classroom teachers shared the video with the WSD SRO's talking about how to talk to a trusted adult. It was followed with a brief discussion on who these might be in the building and how listening to the teacher is very important too.

Successful highlights:

Students were able to identify the School Counselor, their parents, and other safe adults in the school and community to talk to.

They also were able to share if someone was not safe/trusted, like an adult we don't know.

Focus areas for the next drill:

We think we want to read the book "I'm not Scared, I'm Prepared" and we also want to practice talking about "counter" and leaving the building.

Certifications:

Our School Board will meet to discuss this drill on December 13, 2021 during the monthly school board meeting.

Our school certifies that this drill was conducted on November 2nd, and this written evaluation was sent to and reviewed by the school board on December 13, 2021.

Principal Signature: Colleen Bergstrom

Superintendent Signature: Heidi Yells

School Board President Signature: \_\_\_\_\_

**School Safety Drill Evaluation  
2021-2022**

**School Name Wausau Area Montessori Charter School**

Short Narrative:

Communication went out to all families via paper copy and SchoolMessenger notifying them of our annual safety (ALICE) drill.

Classroom teachers had discussions with their students this morning and showed the pre-approved ALICE videos that were available in our safety folder.

We conducted our drill on Friday, November 12, 2021 at 1:30pm. It took us 1 minute and 32 seconds to complete the drill.

Successful highlights:

- All classrooms used paper covering on the glass beside the window to block visibility.
- Students were quiet during the drill.
- Staff and students follow all of our protocols to ensure everyone's safety.

Focus areas for the next drill:

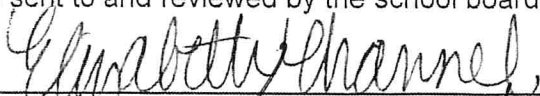
I would like to begin talking with students about general school safety after each monthly fire drill

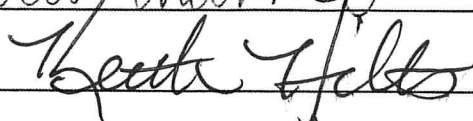
Classroom door #136 was left unlocked and an email reminder was given to that classroom teacher.

Certifications:

Our School Board will meet to discuss this drill on December 13, 2021 during the monthly school board meeting.

Our school certifies that this drill was conducted on Friday, November 12, 2021, and this written evaluation was sent to and reviewed by the school board on December 13, 2021.

Principal Signature: 

Superintendent Signature: 

School Board President Signature: \_\_\_\_\_

**School Safety Drill Evaluation  
2021-2022**

**School Name: Horace Mann Middle School**

Short Narrative:

On Thursday, November 12th, students participated in a drill, practicing the Lockdown/Barricade option in ALiCE protocols. Teachers went through a brief overview presentation of ALiCE protocols and then barricaded the doors to their classrooms / discussed other safety options should there be an intruder in the building. Officer Thao and Hope Cameron walked through the building to check in on classrooms and see the barricades.

Successful highlights:

Students were able to practice barricading and ask important questions that will be helpful in an emergency.

Focus areas for the next drill:


On February 24th, we will be doing an evacuation drill with WPD presence. We will not go to Rally points, but get students as far away from the building as possible.

Certifications:

Our School Board will meet to discuss this drill on December 13, 2021 during the monthly school board meeting.

Our school certifies that this drill was conducted on FRI NOV 12, 2021 and this written evaluation was sent to and reviewed by the school board on December 13, 2021.

Principal Signature: 

Superintendent Signature: 

School Board President Signature: \_\_\_\_\_

## School Safety Drill Evaluation 2021-2022

**School Name: Wausau West**

Short Narrative:

Students and staff were read our soft-lockdown and ALICE protocol via the PA. During this time, the incident from October 15th, when a student was found to be in possession of a firearm, was discussed along with the rationale for administration's response to the report. Staff then led a 10 minute discussion with students about ALICE protocol as well as to answer any questions they may have. The drill was concluded via the PA. The importance of reporting concerns and emphasizing how safety is the responsibility of all students and staff was discussed.

Successful highlights:

The drill gave us the ability to revisit and explain a significant safety event in the building that happened last month. It also allowed staff to continue to build relationships with students through the discussions on safety happening in their classrooms.

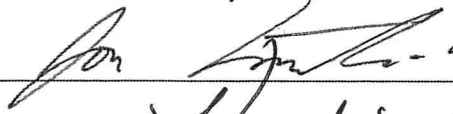
Focus areas for the next drill:

We are working to add-in an active barricade component to the next drill so students and staff can practice a barricade, or at minimum, specifically discuss how their current room could be barricaded.

Certifications:

Our School Board will meet to discuss this drill on December 13, 2021 during the monthly school board meeting.

Our school certifies that this drill was conducted on November 11th, 2021, and this written evaluation was sent to and reviewed by the school board on December 13, 2021.

Principal Signature:  \_\_\_\_\_

Superintendent Signature:  \_\_\_\_\_

School Board President Signature: \_\_\_\_\_

## School Safety Drill Evaluation 2021-2022

### School Name Lincoln Elementary

#### Short Narrative:

Students and teachers watched together the video created by Angie Lloyd on ALICE Drill protocol in the Wausau School District as well as the Speak Up Speak Out video by the SRO's. They then walked to our evacuation safe site so that students and staff would all know where our safe point was.

#### Successful highlights:

All teachers commented that their practice went well and there were no large concerns.

#### Focus areas for the next drill:

Our focus area for the next drill will be on lock down. Evacuation was our focus for this drill.

#### Certifications:

Our School Board will meet to discuss this drill on December 13, 2021 during the monthly school board meeting.

Our school certifies that this drill was conducted on November 2, 2021, and this written evaluation was sent to and reviewed by the school board on December 13, 2021.

Principal Signature: CWhooley Jepson

Superintendent Signature: \_\_\_\_\_



**School Safety Drill Evaluation  
2021-2022**

**School Name** \_\_\_\_\_ **South Mountain** \_\_\_\_\_

Short Narrative:

On Oct. 28th during our professional development day we reviewed the ALICE video and procedures that would be followed on Nov. 4th. On Nov 1st a letter was sent to parents explaining the ALICE framework and the video and process that would be followed on Nov. 4th. A document was shared with all staff prior to Nov. 4th to outline the specific steps to follow when sharing the video and follow-up discussions.

Successful highlights:

Staff was able to share the video with students and review the steps that are followed at the elementary level associated with the ALICE framework.

Focus areas for the next drill:

Our next drill will provide an opportunity for students and staff to practice a very structured ALICE drill with the focus being on lockdown and evacuate components.

Certifications:

Our School Board will meet to discuss this drill on December 13, 2021 during the monthly school board meeting.

Our school certifies that this drill was conducted on \_\_\_\_\_, and this written evaluation was sent to and reviewed by the school board on December 13, 2021.

Principal Signature: *Deb Heilmann*

Superintendent Signature: \_\_\_\_\_



School Board President Signature: \_\_\_\_\_

**School Safety Drill Evaluation  
2021-2022**

School Name GD Jones Elementary

Short Narrative:

On Tuesday, Nov. 2, 2021 257 K-5 students engaged in conversations with staff regarding an all-school field trip to our rally point at Holy Name Church. This all school drill/walk to the rally point allowed students the opportunity to know where to go should we need to evacuate the building in an event of a critical situation at GD Jones.

Successful highlights:

Teachers of students 4k-5<sup>th</sup> grade discussed with students what to do if an unsafe person enters our school.

Teachers used grade level discussion points and/or videos to support the conversations that were developmentally appropriate for all students.

Teachers conducted follow-up discussions with students after the drill.

Focus areas for the next drill:

GD Jones Elementary will continue to focus on our safety plan and practices to ensure we have the best safety practices in place for our staff and students.

Certifications:

Our School Board will meet to discuss this drill on December 13, 2021 during the monthly school board meeting.

Our school certifies that this drill was conducted on Nov. 2, 2021, and this written evaluation was sent to and reviewed by the school board on December 13, 2021.

Principal Signature: Roba Franks

Superintendent Signature: Keith Hilde

School Board President Signature: \_\_\_\_\_

**School Safety Drill Evaluation  
2021-2022**

**School Name: Hewitt-Texas Elementary School**

Short Narrative: K-5 core classroom teachers showed their students the Trusted Adult video created by Officers Cornell and Thao during their morning meetings on November 2, 2021. This was followed by teacher-led conversation. Parents were notified that this would take place via School Messenger on October 28.

Successful highlights: There were no concerns expressed by parents, teachers, or students. Our guidance counselor also talks with students about talking to trusted adults whenever they have worries or concerns.

Focus areas for the next drill: We will have an active drill in February, with the focus on ALICE as well as a review of the Trusted Adult.

Certifications:

Our School Board will meet to discuss this drill on December 13, 2021 during the monthly school board meeting.

Our school certifies that this drill was conducted on 11/2/2021, and this written evaluation was sent to and reviewed by the school board on December 13, 2021.

Principal Signature: Philip Berk

Superintendent Signature: Kent Holt

School Board President Signature: \_\_\_\_\_

## School Safety Drill Evaluation 2021-2022

### School Name - Wausau East High School

Short Narrative: We conducted a drill of just over 11 minutes length. We covered our procedures for both a Soft Lockdown and a Hard Lockdown. Students were asked to consider what they would do in the event of a Barricade, a Counter, and an Evacuate. Students and teachers discussed multiple options, and they were also asked at drill's end to discuss what they can contribute to East High safety. As a close, teachers and students were to record any questions or comments they saw fit regarding the drill and East High school safety and security.

Successful highlights: Teachers and students reported that the drill went well and that our students gave the time their full attention. This included a reported willingness to listen carefully and, when prompted, briefly discuss with their teachers.


Focus areas for the next drill: Our focus for the next drill is to incorporate the DOING as related to Barricade, Counter, and Evacuate. We will be prepared to allow all three action responses to an armed intruder threat during our February or March drill. We will also schedule a bit more time for a formal debrief with students. We anticipate that this drill will be 15 - 20 minutes long.

Certifications:

Our School Board will meet to discuss this drill on December 13, 2021 during the monthly school board meeting.

Our school certifies that this drill was conducted on \_\_\_\_\_, and this written evaluation was sent to and reviewed by the school board on December 13, 2021.

Principal Signature: Jason M. Sinz

Superintendent Signature: 

School Board President Signature: \_\_\_\_\_

**WAUSAU SCHOOL DISTRICT**  
**Four-Year-Old-Kindergarten**  
**Program Agreement - Type III – 2022-2023**

This agreement is between \_\_\_\_\_,  
a preschool/childcare provider (hereinafter “Provider”) and the Wausau School District  
(hereinafter “WSD”), (collectively hereinafter “Parties”). It is agreed as follows:

**I. OPERATIONS**

- A. Provider shall be the sole employer, and provide the teacher, teacher’s assistant and Site for the delivery of a Four Year Old Kindergarten Program under this Agreement (hereinafter “4K Services”). 4K Services shall be provided in accordance with the requirements of this agreement that provides funding for such services. WSD retains the authority to make final placement decisions based on availability, location and program evaluation.
- B. The 4K Services shall include minimum student contact time of 437 hours per full school year. Each session of 4K shall be comprised of continuous, uninterrupted 4K programming with specific hours of operation agreed to by the parties. It is understood by the parties that the WSD has no involvement of any kind with any other services and/or care provided by the Provider
- C. The Provider, in collaboration with the District, will provide an outreach program (e.g., home visits, training, team planning, parent outreach, etc.) that is available for 87.5 hours per year. Written documentation regarding the 87.5 hours of the outreach program shall be maintained and made available for auditing purposes. Each Provider will sponsor at least a one hour event, per year, for invitation to all 4K students at all District 4K sites.
- D. Students utilizing the childcare services of the Provider will have priority over students not requiring childcare services.
- E. 4K Services shall begin on the first scheduled day of the WSD school year and terminate on the last day of WSD’s scheduled school year. The scheduling of 4K Services will follow the 4K WSD’s inclement weather schedule.
- F. Daily attendance records shall be maintained by the Provider in accordance with state requirements and as requested by WSD. Attendance records must be sent to the WSD on a weekly basis. The WSD 4K Coordinator shall be advised by Provider of current enrollments, student address changes and all other student reports requested by the District within 10 school days of the event causing any change or the request, whichever

occurs first. Provider shall attend bi-monthly director's meetings, scheduled by the WSD, and be responsible for communications with District 4K Staff.

## II. LOCATION/FACILITIES

- A. The facilities at which the services are to be provided pursuant to the Agreement are located at \_\_\_\_\_, (hereinafter "Site").
- B. The Provider will be solely responsible for maintaining an appropriate environment for four-year-olds including, but not limited to:
  - (i) Indoor play space and equipment appropriate for early childhood; and
  - (ii) Space which complies with all applicable legal requirements, including but not limited to the requirements of the First Amendment to the United States Constitution regarding public educational facilities for young children; and
  - (iii) Daily access to outdoor play space and equipment appropriate for early childhood; and
  - (iv) Space for support services and parents; and
  - (v) Handicap accessibility in accordance with any applicable laws and regulations.
- C. Custodial services will be provided daily by the Provider.

## III. STAFF

- A. The 4K Principal & Early Childhood Coordinator is **KARA RAKOWSKI**.
- B. The Director of Teaching, Learning & Leadership Integration for the WSD is: **JULIE SCHELL**.
- C. The Site Coordinator's name is \_\_\_\_\_. The provider will give notification of any changes in the Site Coordinator designation at the time of such change.
- D. Participation of non-WSD students in the 4K program may occur, without reimbursement, provided that permission is obtained from the WSD. In any event, there shall be a student/adult ratio of no more than 10 to 1. Enrollment priority will be given to WSD students. Purchase of curriculum materials for non-WSD 4K students will be the responsibility of the Provider.
- E. Provider will designate a member(s) for a Response to Intervention (RtI) Team, to meet with WSD Pupil Services staff, at the District's request.

- F. At least ½ of all students in each classroom will meet the 4K age requirements. If any classroom has non-4K age students, the Provider will meet with the 4K Principal and Early Childhood Coordinator and submit a detailed plan regarding differentiated instruction in a multi-age classroom that among other components, provides for appropriate teacher training.
- F. Participation in joint training and professional development will occur for all staff providing services pursuant to this Agreement. All 4K teachers will attend the WSD designated Professional Growth & Development training. A calendar will be provided by August 15 of each year.
- G. Teacher Assistants, if employed by the Provider, will have a high school diploma and/or Early Childhood I Certification (or the equivalent).
- H. Provider shall provide a DPI certified teacher for the Program, with license Early Childhood birth – age 8 or Early Childhood to Middle Childhood birth to age 11.
- I. Provider shall conduct a background check on all candidates prior to employment and shall employ only those individuals for 4-K Program Services who pass said background check.
- J. Provider shall provide Sexual Harassment Training and Seclusion and Restraint training, for all teachers and teacher assistants.
- K. Provider shall ensure that CPR and First Aid trained staff are available during the time that 4K Services are delivered

#### **IV. ACTIVITIES/CURRICULUM**

- A. Provider must use the curricula and assessments identified by the WSD.

#### **V. FUNDING**

- A. The schedule of payments to be provided by the WSD to the Provider 2022-2023 is as shown on Exhibit “A” attached hereto and incorporated herein by reference.

- B. No enrollment fees may be required of a parent(s)/guardian(s) to enroll their child for the WSD 4K Services; Provider shall provide notification in this regard to all parents/guardians.

## **VI. PARENT INVOLVEMENT**

- A. As part of the 87.5 parent outreach program, all 4K teachers will invite parent(s)/guardian(s) to school for one hour per month with a curricular focus.
- B. Parent(s)/guardian(s) shall have input into their child’s educational program and care.
- C. Parent(s)/guardian(s) and/or community members may serve as volunteers, supervised by a teacher, with appropriate background check conducted by the Provider.

## **VII. SUPPORT SERVICES**

- A. Available support services provided by WSD include:
  - (i) Immunization records on file;
  - (ii) Information on health and safety;
  - (iii) Integration of special education students, when appropriate; and
  - (iv) Student Services: Response to Intervention Team referrals.
  - (v) ELL Assessment

## **VIII. STANDARDS**

The following standards apply to Provider and the 4K program:

- A. State day care licensing standards
- B. DPI standards
- C. State statutes, and
- D. WSD Board policies and procedures, as provided to Provider.

## **IX. EVALUATION**

- A. Monitoring of the 4K Services will be done in conjunction with the Site Coordinator and the 4K Coordinator through site observations and participation in director’s meetings.
- B. Responsibility for evaluations shall remain solely with the Provider; however, Provider will seek input from the 4K Coordinator regarding concerns, if any.



- C. This Agreement and any dispute arising from or related to this Agreement shall be governed by the law of the State of Wisconsin.
- D. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same agreement.

This Agreement shall be for the 2022-2023 school year. This Agreement shall not automatically be renewed for the next school year.

- E. If either Party shall breach any term, covenant, or condition of this Agreement, this Agreement may be terminated by the non-breaching Party or a reasonable time may be given to permit compliance at the option of the non-breaching Party. The Agreement may be immediately terminated for conduct of an employee of a Party involving the health and safety of participants or other health and safety concerns.
- F. Intending to be legally bound, Provider agrees to hold harmless, defend and indemnify the District, its officers, employees and agents from and against all claims, liability, loss, demands, causes of action, damages, costs and attorney fees, of any kind or nature, arising from or incident to Provider's and Provider's agents' acts and failures to act under this Agreement or otherwise in the operation of Provider's business, including but not limited to claims for negligence and claims associated with the condition or nature of Provider's premises.
- G. The Parties agree that Provider is and remains an independent contractor, and is not engaging in a partnership or joint venture of any kind under this Agreement.
- H. This Agreement remains subject to, and conditioned upon, the requirements of the grant that provides funding for the services hereunder. The provisions of said grant supersede any inconsistent provisions in this Agreement.
- I. Provider agrees to maintain compliance with all applicable federal and state laws, rules and regulations. Failure to do so will be recognized as grounds for declaring a breach of contract hereunder.
- J. This Agreement and attached Exhibits constitute the entire agreement between the Parties and shall supersede all previous communications and commitments, whether written or verbal, between the Parties regarding the subject matter of this Agreement. No agreement or understanding changing, modifying, or extending this Agreement, shall be binding on either Party unless in writing and signed by both Parties' authorized representatives.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed in duplicate, each constituting an original, by their duly-authorized representatives.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

Organization:

**Wausau School District**

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Julie Schell  
Director of Teaching, Learning  
and Leadership Integration

Name \_\_\_\_\_

Title: \_\_\_\_\_

\_\_\_\_\_  
Kara Rakowski  
4K Principal and  
Early Childhood Coordinator

By: \_\_\_\_\_

Title: \_\_\_\_\_

## EXHIBIT “A”

### SCHEDULE OF FEES – TYPE III 2022-2023

#### Preschool Program Services

524.5 Hours (Full Year)

262.25 Hours (Half Year)

#### **Breakdown Per Child (.6 FTE)**

Instructional Staff	\$ 2,035.00
Materials & Supplies	\$ 184.00
Provider Administrative Fee	<u>200.00</u>
TOTAL	\$2,419.00 (full year) \$1,209.50 (per semester)

On October 15 during the term of this Agreement, Provider shall be paid the first semester fees identified above for all participants enrolled as of the third Friday in September (“1<sup>st</sup> semester calculation date”). If a WSD student withdraws after the first semester calculation date, Provider shall pay no refund to WSD. If a participant enrolls in the Program after the first semester calculation date, and it results in the total number of students enrolled to exceed the number enrolled on the third Friday in September at the end of the semester, the WSD shall pay Provider a per diem based on a daily rate for each school day remaining in the semester that the student was enrolled. A child is considered enrolled on the date enrollment paperwork is received by the WSD.

On February 1 during the term of this Agreement, Provider shall be paid the second semester fees identified above for all participants enrolled as of the second Friday in January (“2<sup>nd</sup> semester calculation date”). If a WSD student withdraws after the second semester calculation date, Provider shall pay no refund to WSD. If a participant enrolls in the Program after the second semester calculation date, and it results in the total number of students enrolled to exceed the number enrolled on the second Friday in January at the end of the semester, the WSD shall pay Provider a per diem based on a daily rate for each school day remaining in the semester that the student was enrolled. A child is considered enrolled on the date enrollment paperwork is received by the WSD.

# Addressing Facility Needs in Wausau Schools

203



# Tonight's Presentation

A response to a request for a proposal that addresses the District's facility needs.



# Tonight's Presentation

Tonight, we will...

1. Outline the District's facility needs
2. Review the process used to engage the District community
3. Detail the solutions proposed by Administration



# Comprehensive Review

As we present this information, it is important to note that we are providing a full and comprehensive review of the Board and District's work to date.

# Thank You!

We want to thank everyone who has been a part of this process, including the hundreds of community members and staff members.

207



# Tonight's Presentation

I will continue this presentation by reviewing the needs of the District, the robust process we used to engage the community and staff to find a solution that meets our needs. Finally, I will discuss the proposed solution itself with the help of the principals.



# District Needs

Despite being well maintained, the Wausau School District has urgent facility needs that must be addressed **now**:

- Outdated Facility Systems/Deferred Maintenance Needs
- Safety and Security Needs
- Outdated Instructional Environment Needs
- Outdated Co-Curricular Facilities
- Outdated Fine Arts Facilities

209



# Outdated Facility Systems and Deferred Maintenance Needs

While our schools have been very well maintained we have...

- Facility systems that have outlived their useful lives
  - Inefficient, outdated heating and cooling systems
- Obsolete systems
- Electrical/instructional technology systems not conducive to classroom use
- Inefficient lights
- Inefficient single-pane windows, worn-out floor coverings, worn ceilings, aging roofs, and pavement that requires replacement



# Safety and Security Needs

Our schools are safe, some safety-related upgrades are needed, including...

- More secure and welcoming entrances
- Improved mass notification systems
- Improved video surveillance
- Safer traffic flow and parking

211



# Outdated Instructional Environment Needs

Our classrooms have served our students well, but they were created long ago and need to be renovated.

- Modern and functional classrooms
- Learning spaces that allow the use of today's curriculum
- Address accessibility concerns
- Separate gymnasiums and cafeterias at schools where it's needed

212



# Outdated Fine Arts Facilities

Our fine arts areas require attention. Of particular note, the following are some needed upgrades:

- Renovated choir/band/orchestra rehearsal and performance spaces
- Drama/theater (i.e. improve and expand rehearsal and storage/set construction spaces)

213



# Outdated Co-Curricular Facilities

Providing safe and usable facilities for co-curriculars are important. Of note, we see a need to:

- Improve training, practice, and performance spaces
- Renovate locker rooms
- Add some field lighting

214

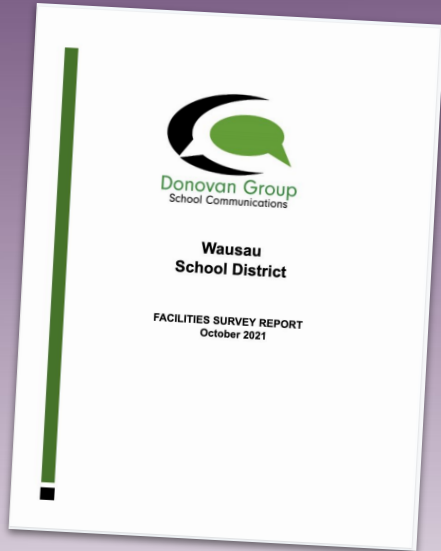


# Our Principles

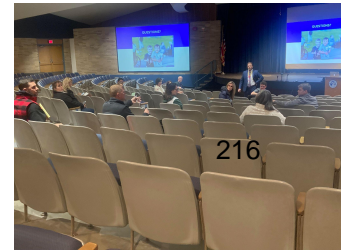
- Advance student learning, achievement, and success. (Mission)
- Be responsible to taxpayers
- Equality



# Engagement Process: we listened



- Focus: the entire District community
- We left no stone unturned:
  - Online surveys for community and staff
  - 3 Community engagement sessions
  - Staff listening sessions at all schools
  - Facility needs webpage with instant feedback form
  - Social media engagement
  - Involvement of media



# We heard you!

## Solution:



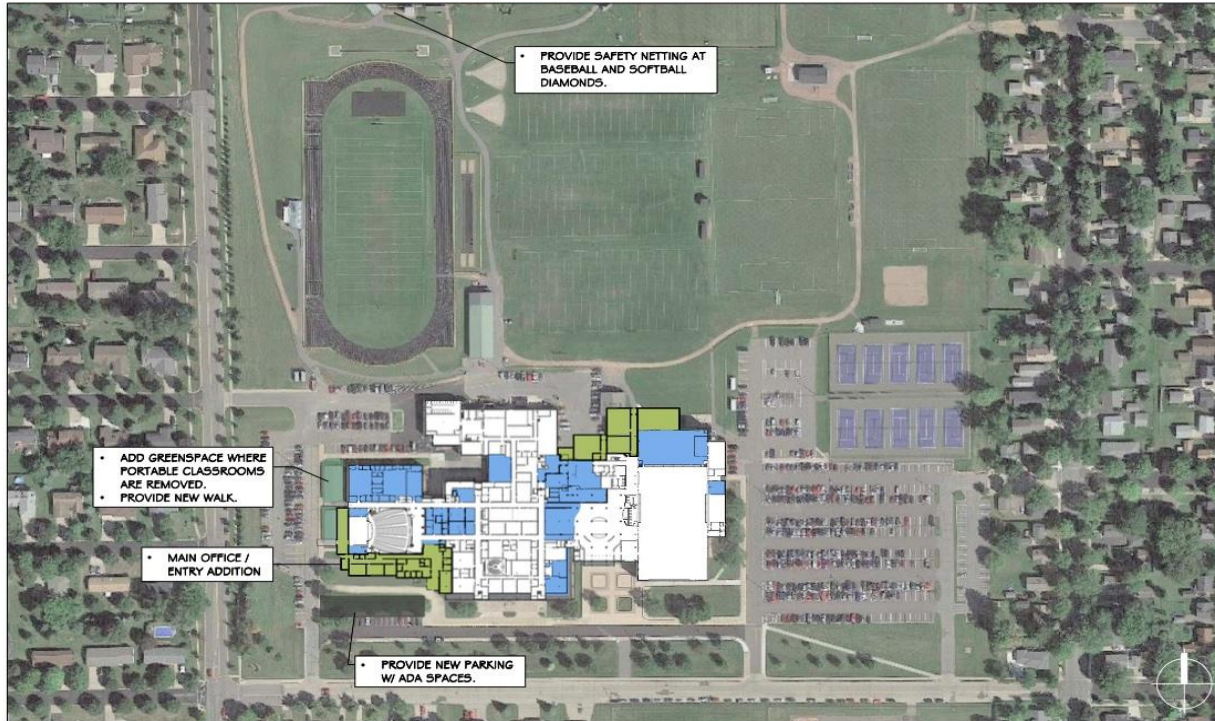
- This proposal does **not** include elementary or high school consolidation.
- While we considered District reorganization at the elementary and high school levels, we feel that reorganization is **not** the best solution.

217



# Proposal: Wausau West High School

## \$30,290,000



218

# Proposal: John Muir Middle School

## \$34,692,000

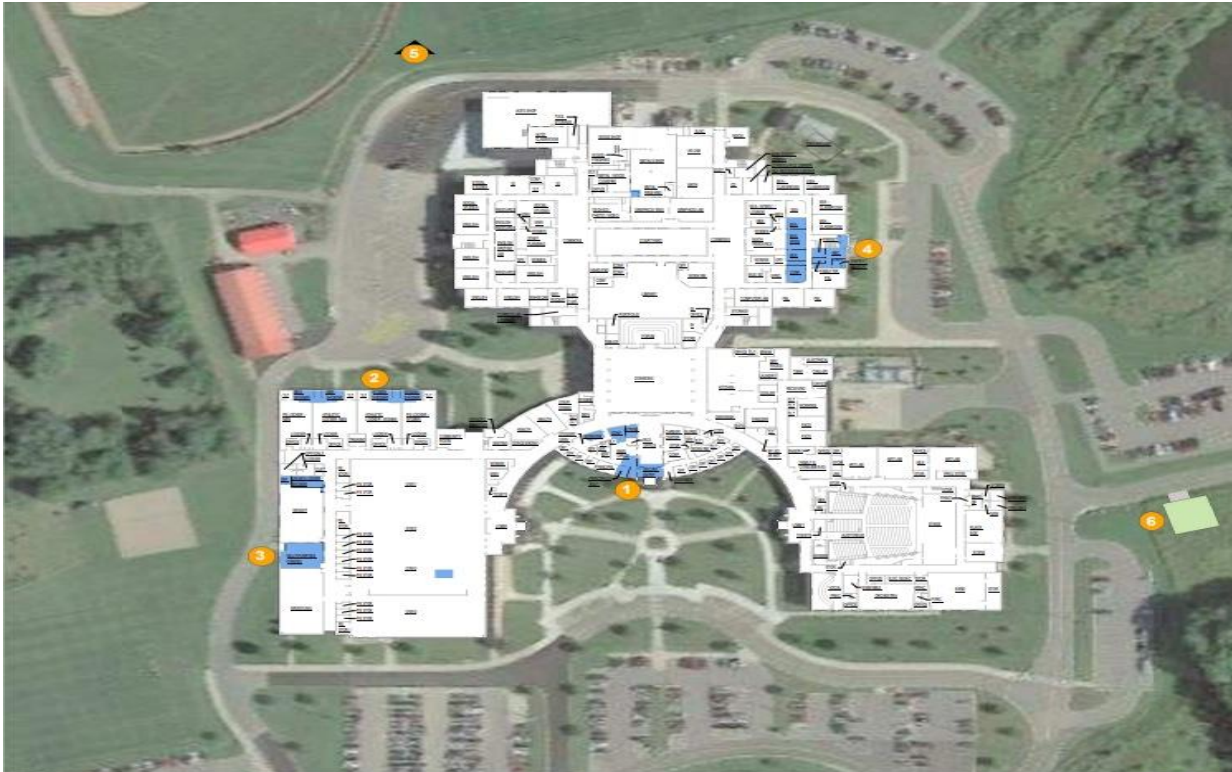


FIRST FLOOR PLAN

-  Deferred maintenance
-  New addition
-  Remodel

# Proposal: Wausau East High School & EEA

## \$7,515,000



FIRST FLOOR PLAN

-  Deferred maintenance
-  New addition
-  Remodel

# Proposal: Franklin Elementary School

## \$6,256,000



- Deferred maintenance
- New addition
- Remodel



# Proposal: Hawthorn Hills Elementary

## \$8,209,000



FIRST FLOOR PLAN

- Deferred maintenance
- New addition
- Remodel

# Proposal: Hewitt-Texas Elementary

## \$1,263,000



-  Deferred maintenance
-  New addition
-  Remodel

223



# Proposal: G.D. Jones Elementary

## \$1,555,000



FIRST FLOOR PLAN  
1 1/2" = 10' 0"

-  Deferred maintenance
-  New addition
-  Remodel



# Proposal: Grant Elementary

## \$11,742,000



-  Deferred maintenance
-  New addition
-  Remodel



# Proposal: Lincoln Elementary

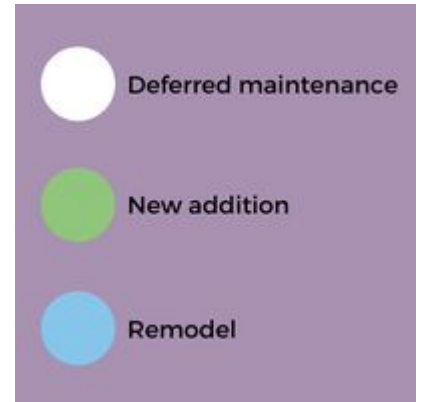
## \$9,293,000



- Deferred maintenance
- New addition
- Remodel

# Proposal: Maine Elementary

## \$5,367,000



227



# Proposal: John Marshall Elementary

## \$8,799,000



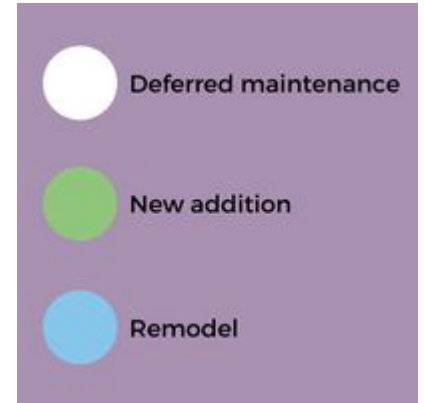
- Deferred maintenance
- New addition
- Remodel

228



# Proposal: Rib Mountain Elementary

## \$6,245,000



229



# Proposal: Riverview Elementary

\$6,096,000



- Deferred maintenance
- New addition
- Remodel

# Proposal: South Mountain Elementary

## \$8,283,000



FIRST FLOOR PLAN

-  Deferred maintenance
-  New addition
-  Remodel




# Proposal: Stettin Elementary

## \$5,170,000



FIRST FLOOR PLAN  
7-10-20 40' 00"



-  Deferred maintenance
-  New addition
-  Remodel

# Proposal: Thomas Jefferson Elementary

## \$2,295,000



FIRST FLOOR PLAN  
# 12 20 10 10

-  Deferred maintenance
-  New addition
-  Remodel

233



# Proposal: Horace Mann Middle School & Wausau Area Montessori

\$12,017,000



FIRST FLOOR PLAN  
2022-10-10

- Deferred maintenance
- New addition
- Remodel

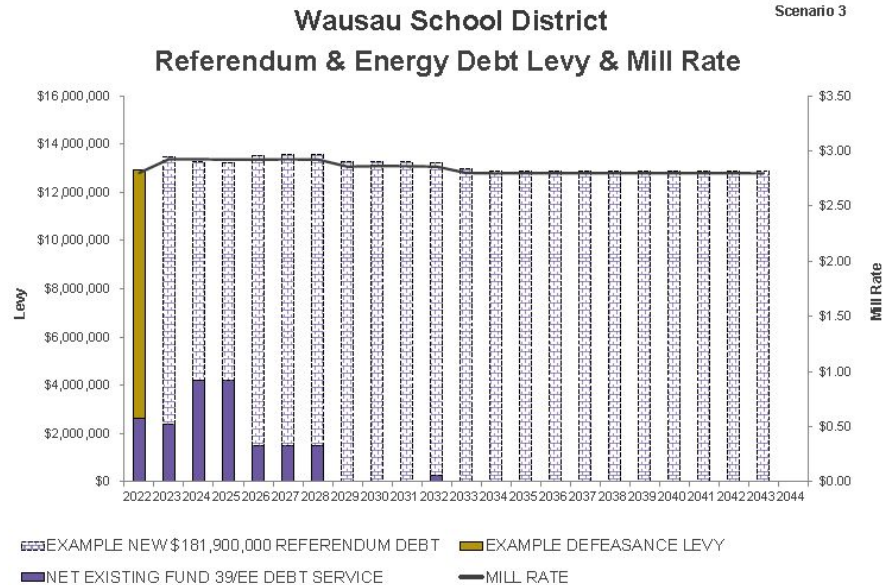


# Project Summary w/ athletic fields

Facility	TOTAL
Franklin Elementary	6,256,000
GD Jones Elementary	1,555,000
Grant Elementary	11,742,000
Hawthorn Hills Elementary	8,209,000
Hewitt-Texas Elementary	1,263,000
Horace Mann Middle School	12,017,000
John Marshall Elementary School	8,799,000
John Muir Middle School	34,692,000
Lincoln Elementary School	9,293,000
Maine Elementary School	5,367,000
Rib Mountain Elementary School	6,245,000
Riverview Elementary School	6,096,000
School Forest	4,350,000
South Mountain Elementary School	8,283,000
Stettin Elementary School	5,170,000
Thomas Jefferson Elementary School	2,295,000
East High School	7,515,000
East High School Synthetic Fields	2,031,000
West High School	30,290,000
West High School Synthetic Fields	2,031,000
District Wide	8,402,000
<b>TOTAL</b>	<b>181,901,000</b>

# Financial Impact

- The below example shows a \$181,900,000 bond issue with a mill rate increase of \$0.12 over current year.
- This represents a \$12 annual increase for every \$100,000 of property value.

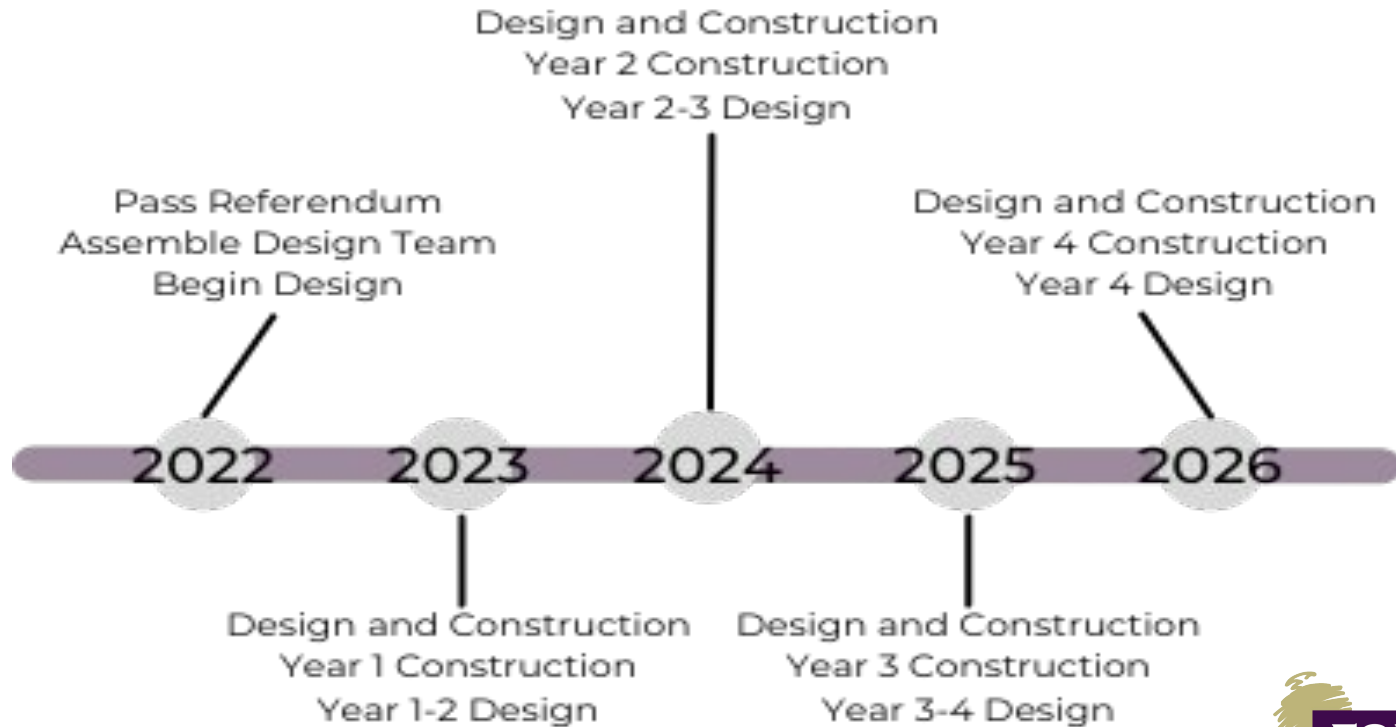


# Financial Impact

Why the costs related to this project are higher than that which was on the table last year:

- Prices have gone up
- We are including some additional items that we feel are urgent and necessary
  - Much of the work at Wausau West

# Project Timeline



# Conclusion

In considering a way to address the District's urgent facility needs at a time when costs to do so are going up, we believe the option presented is the best one in that it is most aligned with the principles we outlined.



# THANK YOU!

## Questions?

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