

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

James Bouché, President
Karen Vandenberg, Clerk

A meeting of the **AUDIT OF THE BILLS COMMITTEE** will be held in the **Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403 at 5:00 PM on Monday, December 12, 2022.**

I. CALL TO ORDER	
II. ROLL CALL	
III. PLEDGE OF ALLEGIANCE: Jim Bouché, President	
IV. READING OF THE MISSION STATEMENT	
V. PUBLIC AND STUDENT COMMENT	
VI. APPROVE CONSENT AGENDA (Action Requested)	3
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B. Separations (Resignations, Contract Decreases, Terminations)	
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2. Student Fee Requests for the 2023-24 School Year (Action Requested)	213
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X. OPEN FORUM	
A. Board Member Professional Growth & Development Report	

**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.

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James Bouché, President
Karen Vandenberg, Clerk

- B. Legislative Liaison
- C. Superintendent Commentary
- D. Presiding Officer Commentary

XI. REQUEST FOR CLOSED SESSION PURSUANT TO STATE STATUTES

- A. Evaluation and Employment of Superintendent of Schools s. 19.85(1)(c)
- B. Reconvene in Open Session, to take further action if necessary and appropriate.

XII. ADJOURN

NOTICE IS HEREBY GIVEN THAT SCHOOL BOARD MEMBERS WHO ARE NOT MEMBERS OF THE AUDIT OF THE BILLS COMMITTEE MAY ATTEND THIS COMMITTEE MEETING AS TO CONSTITUTE A QUORUM OF THE BOARD OF EDUCATION. ANY SUCH BOARD MEMBER ATTENDANCE WILL BE FOR INFORMATION GATHERING, DISCUSSION, AND/OR RELATED PURPOSES AND WILL NOT RESULT IN DIRECT DECISION MAKING BY THE BOARD OF EDUCATION AT THE COMMITTEE MEETING.

Action Item*

NOTICE POSTED: Friday, December 9, 2022, at 1:15 pm

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 12, 2022
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
Heidi Ruckwardt	District	.75 FTE, Special Education Teacher	12/05/2022

SEPARATIONS (Resignations, Contract Decreases, Terminations):

NAME	BUILDING	POSITION	EFFECTIVE DATE
Ben Kessler	John Muir MS	1.00 FTE, Math Teacher	12/22/2022 (Contingent on receipt of \$3,000 liquidated damages)

LEAVES OF ABSENCE

NAME	BUILDING	POSITION	EFFECTIVE DATES
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RETIREMENTS

NAME	BUILDING	POSITION	EFFECTIVE DATE
Deborah Zuelke	John Muir MS	1.00 FTE, Math & Social Studies Teacher	Close of 22-23
Sheila Kostroski	John Muir MS	1.00 FTE, Math Teacher	Close of 22-23
Patricia David	Riverview Elementary	1.00 FTE, EL Teacher	Close of 22-23
Kim Byer	Horace Mann & John Muir MS	1.00 FTE, Health Teacher	Close of 22-23
Perry de Jong	John Muir MS	1.00 FTE, Social Studies Teacher	Close of 22-23
Dina Rasmussen-Spear	Wausau East HS	1.00 FTE, Physical Education Teacher	Close of 22-23

Teresa Wonders	John Marshall Elementary	1.00 FTE, 4 th Grade Teacher	Close of 22-23
Laura Straub	Hawthorn Hills Elementary	1.00 FTE, Title 1 Reading Teacher	Close of 22-23
Lynette Weis	Hawthorn Hills Elementary	1.00 FTE, Title 1 Math Teacher	Close of 22-23
Robert Tess	District	1.00 FTE, Chief Finance & Business Services Officer	6/30/2023
Elizabeth Burke	Lincoln Elementary	1.00 FTE, Title 1 Reading Teacher	Close of 22-23
Halle Veenstra	Lincoln & Thomas Jefferson Elementary	1.00 FTE, EL Teacher	Close of 22-23
Grace Aspenes	John Muir MS	1.00 FTE, Math Teacher	Close of 22-23
Sheri Vandehey	John Muir MS	1.00 FTE, Music Teacher	Close of 22-23
Lynne Strehlow-Meilahn	District	1.00 FTE, Reading Specialist	Close of 22-23
Mao Yang-Lee	Hawthorn Hills Elementary	1.00 FTE, School Counselor	Close of 22-23
Larry Cihlar	District	1.00 FTE, Director of Buildings and Grounds	11/1/2023
Kristine Haling	Wausau West HS	1.00 FTE, English Teacher	Close of 22-23
Carrie Clemment	John Muir MS	1.00 FTE, Math Teacher	Close of 22-23
Shelly Smith-Payant	Riverview Elementary	1.00 FTE, Social Worker	Close of 22-23
William Haling	Wausau West HS	1.00 FTE, Social Studies Teacher	Close of 22-23
David Coenen	Wausau East HS	1.00 FTE, Science Teacher	Close of 22-23
Carla Gerstenberger	Wausau West HS	1.00 FTE, Science Teacher	Close of 22-23
Debra Treager	Thomas Jefferson Elementary	1.00 FTE, 1 st Grade Teacher	Close of 22-23

WAUSAU SCHOOL DISTRICT
HUMAN RESOURCES

TO: Board of Education
FROM: Tabatha Gundrum
MEETING: December 12, 2022
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

SEPARATIONS (Resignations, Contract Decreases, Terminations):

NAME	BUILDING	POSITION	EFFECTIVE DATE

LEAVES OF ABSENCE

NAME	BUILDING	POSITION	EFFECTIVE DATES
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RETIREMENTS

NAME	BUILDING	POSITION	EFFECTIVE DATE
Sharon Gauger	District	1.00 FTE, Special Education Coordinator	6/13/2023

Minutes of REGULAR MEETING

The Board of Education Wausau School District

DRAFT

A Special Meeting of the Board of Education of the Wausau School District was held Monday, October 24, 2022, beginning at 6:00 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

Present: James Bouche; Jon Creisher; Cody Nikolai; Joanna Reyes; Cory Sillars; Lance Trollop; Karen Vandenberg; Lee Webster.

Absent: Pat McKee.

I. Call to Order

The meeting was called to order at 6:38 pm.

II. APPROVE CONSENT AGENDA (Action Requested)

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

Jenni Vaughn (Special Education Teacher/Hawthorn Hills) 1.00 FTE, effective October 27, 2022.

B. Separations (Resignations, Contract Decreases, Terminations)

Mark Spratte (Special Education Teacher/Wausau East & Wausau West) 1.00 FTE, effective October 14, 2022.

C. Leaves of Absence

D. Retirements

Kelley Derrick (Biology Teacher/Wausau West) 1.00 FTE, effective close of 22-23 school year.

Cody Nikolai moved to approve the consent agenda, seconded by Karen Vandenberg. The motion carried.

III. Adopt Final 2022-23 Budget (Action Requested)

Lance Trollop moved to approve final 2022-23 budgets as presented below: • Fund 10: Expense \$111,953,306 (\$101,443,539 plus transfers to Funds 27 and 38), Revenue \$111,935,772 • Fund 27: \$18,952,368, (\$8,524,466 plus transfer from Fund 10) • Other Fund 20: \$1,875,000 • Fund 30: Expense \$17,462,310, Revenue \$19,108,891 • Fund 40: Expense \$32,026,526, Revenue \$101,995,000 • Fund 50: Expense \$4,827,080, Revenue \$4,570,600 • Fund 80: \$1,027,235 (levy, fees, and carryover), seconded by Karen Vandenberg. The motion carried 8-0 via a roll call vote with all voting “aye”.

IV. Adopt Final 2022-23 District Levy (Action Requested)

Cody Nikolai moved to adopt a final tax levy of \$48,234,940 representing \$28,545,714 for the General Fund, \$19,027,026 for the Debt Service Funds, and

\$662,200 for the Community Service Fund, seconded by Lee Webster. The motion carried 8-0 via a roll call vote with all voting “aye”.

V. Adjourn

Karen Vandenberg moved to adjourn, seconded by Cody Nikolai. The motion carried at 7:05 pm.

Respectfully Submitted,

Karen Vandenberg,
Board Clerk

KV:cp

Minutes of REGULAR MEETING

The Board of Education Wausau School District

DRAFT

A Special Meeting of the Board of Education of the Wausau School District was held Tuesday, November 1, 2022, beginning at 5:00 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

Present: James Bouche; Jon Creisher; Joanna Reyes; Cory Sillars; Lance Trollop; Karen Vandenberg.

Absent: Pat McKee; Cody Nikolai; Lee Webster.

I. Call to Order

The meeting was called to order at 5:00 pm.

II. Approve Riverview Elementary Construction Bids (**Action Requested**)

Joanna Reyes moved to award the eleven work scope bids for the Riverview referendum project as presented bringing the total cost of the Riverview project to \$1,920,287, seconded by Karen Vandenberg. The motion carried 6-0.

III. Adjourn

Lance Trollop moved to adjourn, seconded by Karen Vandenberg. The motion carried at 5:23 pm.

Respectfully Submitted,

Karen Vandenberg,
Board Clerk

KV:cp

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 14, 2022, beginning at 5:00 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

Present: James Bouche; Jon Creisher; Pat McKee; Cody Nikolai; Joanna Reyes; Cory Sillars; Lance Trollop; Karen Vandenberg; and Lee Webster.

I. CALL TO ORDER

The meeting was called to order at 5:00 pm.

II. ROLL CALL

Ms. Peck read the roll call.

III. PLEDGE OF ALLEGIANCE: Jim Bouché, President

President Bouché led everyone in the Pledge of Allegiance.

IV. READING OF THE MISSION STATEMENT

President Bouché read the District mission statement.

V. RESOLUTION OF COMMENDATION: Jennifer Moore

Lance Trollop moved to approve Jennifer Moore to receive the Resolution of Commendation, seconded by Karen Vandenberg. The motion carried 9-0.

VI. RESOLUTION OF COMMENDATION: Tonya Strandberg-Bauer

Cory Sillars moved to approve Tonya Standber-Bauer to receive the Resolution of Commendation, seconded by Lee Webster. The motion carried 9-0.

VII. PUBLIC AND STUDENT COMMENT

Savanah Hoffmeister, Rob Hughes, and Tony Gonzalez made brief comments.

VIII. APPROVE CONSENT AGENDA (Action Requested)

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

Benjamin Johnson (Physical Education Teacher/East) LTC 1.00 FTE, effective September 29, 2022; Dallas Cole (Special Education Teacher/Hawthorn Hills) 1.00 FTE, effective November 9, 2022; Caitlyn Fostering (EL Teacher/Hawthorn Hills) 1.00 FTE, effective November 28, 2022.

B. Separations (Resignations, Contract Decreases, Terminations)

Michael Lasee (School Psychologist/Franklin) LTC .5 FTE, effective October 11, 2022.; Mai Lee Kha (EL Teacher/WAVE) .20 FTE (Contract decrease from 1.00 FTE to .20 FTE) effective November 28, 2022; Sarah Lynch (Special Education

Teacher/South Mountain & Maine Elementary) 1.00 FTE, effective November 18, 2022.

C. Leaves of Absence

D. Retirements

Ann Tiffany Hessil (2nd Grade Teacher/Lincoln) 1.00 FTE, effective close of 22-23; Terrie Lang (English Teacher/John Muir) 1.00 FTE, effective close of 22-23; Lynn Talg (Special Education Teacher/PEER) 1.00 FTE, effective close of 22-23; Carolyn Rawlings (2nd Grade Teacher/Hewitt-Texas) 1.00 FTE, effective close of 22-23.

E. Minutes: Regular Session of October 10, 2022;

F. Payment of Bills/Budget Status and Investment Report

G. Donations to the District

210 5lb bags of potatoes from Incredible Bank to Franklin, Thomas Jefferson, Lincoln, and Hawthorn Hills; school supplies from 3M to Franklin; \$200 from Kwik Trip to Hawthorn Hills; General Vang Pao Book from Nao Shoua Xiong to G.D. Jones; \$7,000 from an anonymous donor, \$786 from the Knights of Columbus, General Vang Pao Book from Nao Shoua Xiong to Horace Mann Middle School; \$133 from Maine Lions to Maine Elementary; \$73 from The Mathias Family, \$683 from the Knights of Columbus to John Muir Middle School, \$77 from UMR to Wausau Area Montessori Charter School; food and personal hygiene items from Forest Park Village, \$300 from Wendy Mergendahl to Wausau East; and ; General Vang Pao Book from Nao Shoua Xiong to Wausau West.

Cody Nikolai moved to approve the consent agenda with great gratitude for donations made to the District, seconded by Lance Trollop. The motion carried 9-0.

IX. OLD/RECURRING BUSINESS

A. Education/Operations Committee Meeting

1. 2022-23 Student Demographic Report

At the October Education/Operations Committee Meeting, Jon Euting presented the 2022-23 Student Demographic Report.

2. Legal Expense Summary for 1st Quarter

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 2022-2023. The report is broken down by law firm and by type of legal advice sought. This is a written report that requires no action.

3. Referendum Bidding Process Update

At the October Education/Operations Committee meeting, Chief Finance and Business Services Officer, Bob Tess, and Nexus Site Project Manager, Nick Anderson reviewed the design approval and bidding process that was agreed to, using Stettin Elementary as an example. Added to the presentation for the November Board meeting is a slide towards the end that previews the budget summary report.

4. Neola Policy Updates - Vol. 31-2 and Policy 6320 (**Action Requested**)

Lance Trollop moved to approve the following Neola policies as presented:

- Policy 0100 - Definitions
- Policy 0161 - Parliamentary Authority
- Policy 1213 - Student Supervision and Welfare
- Policy 1421 - Criminal History Record Check and Self-Reporting Requirement
- Policy 2460.03 - Independent Educational Evaluation
- Policy 2522 - Instructional Media Centers
- Policy 2700.01 - School Performance and State Accountability Report Cards
- Policy 3120.04 - Employment of Substitutes
- Policy 3121 - Criminal History Record Check and Employee Self-Reporting Requirement
- Policy 3213 - Student Supervision and Welfare
- Policy 4121 - Criminal History Record Check and Employee Self-Reporting Requirement
- Policy 4213 - Student Supervision and Welfare
- Policy 5113 - Open Enrollment Program
- Policy 5340 - Student Accidents, Illness, Concussion
- Policy 6320 - Purchasing
- Policy 8146 - Notification of Educational Options
- Policy 8500 - Food Services
- Policy 8740 - Protection of District Funds
- Policy 2260.02 - Services for Bilingual Students/English Learners
- Policy 7440.01 Video Surveillance and Electronic Monitoring

Seconded by Pat McKee. The motion carried 9-0.

5. Middle School Update

Middle School principals Dr. Galligan and Dr. Phelps updated the Board on staff feedback related to grading and instructional practices, including the decision to continue with traditional report card grading.

6. Restructuring Update (**Action Requested**)

Cody Nikolai moved to direct administration to develop draft plans to restructure the Wausau School District, seconded by Joanna Reyes. The motion carried 9-0.

X. NEW BUSINESS

A. Education/Operations Committee Meeting

1. Alpine Ski Co-Op (**Action Requested**)

Cory Sillars moved to approve the Alpine Ski Co-Op including Wausau East, Wausau West, and D.C. Everest for 2022-2024, seconded by Cody Nikolai. The motion carried 9-0.

2. Wausau East Graduation Date **(Requested Action)**

Lee Webster moved to approve of the change to the Wausau East graduation date as presented, seconded by Karen Vandenberg. The motion carried 9-0.

XI. OPEN FORUM

A. Board Member Professional Growth & Development Report

Lee Webster shared that he attended a legislative advocacy workshop.

B. Legislative Liaison

Lee Webster gave a brief overview of the area school referendum and local legislator election results.

C. Superintendent Commentary

Dr. Hilts shared information about the upcoming Public meeting about restructuring.

D. Presiding Officer Commentary

The Board Liaison Report for November is as follows: Lance Trollop attended a WASB online seminar, the Leader in Me Community assembly at Grant, the Academic Awards ceremony at Wausau West, and the 6th grade concert at John Muir. Lee Webster attended a CESA 9 Board meeting and WASB Legislative Advocacy workshop.

XII. ADJOURN

Pat McKee moved to adjourn, seconded by Karen Vandenberg. The motion carried at 7:39 pm.

Respectfully Submitted,

Karen Vandenberg,
Board Clerk

KV:cp

WAUSAU SCHOOL DISTRICT
APPROVAL OF BILLS

Education/Operations Committee of the Whole - November 28, 2022
Board Meeting - December 12, 2022

2022-23 Budget
October 18, 2022 to November 21, 2022

Vouchers 1060211-1060437, 222300930-222301405

General Fund - Fund 10	\$2,169,719.28
Grants - Fund 11	\$276,490.68
Federal Projects Fund - Fund 20	\$4,759.99
Special Education - 27	\$312,799.33
Food Service Fund - Fund 50	\$345,917.65
Trust Funds - Fund 72	\$0.00
Community Service Fund - Fund 80	\$2,130.40

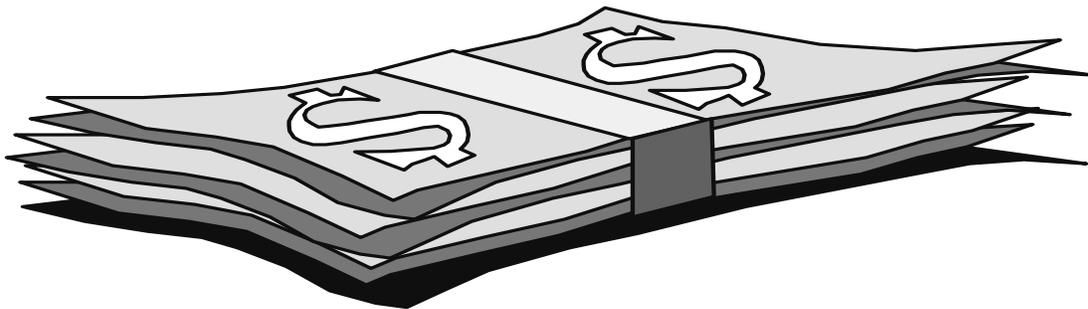
Total	\$3,111,817.33
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Vouchers 1060210

Capital Projects - Fund 49	\$4,504,620.87
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Total	\$4,504,620.87
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WAUSAU SCHOOL DISTRICT



BUDGET STATUS REPORT

Month Ending

November 30, 2022

INVESTMENT PORTFOLIO
November 30, 2022

<u>INSTITUTION</u>	<u>BALANCE</u>	<u>RATE</u>
Associated Bank	19,110,557.13	0 to 1.72%
BMO Financial Group	3,696,010.81	variable
CoVantage Credit Union	6,902.44	.4% to .46%
State of Wisconsin Investment Pool	5,998.10	2.91%
Wisconsin Investment Series Cooperative	106,020,887.72	3.303-3.474%

BALANCE SHEET SUMMARY

November 30, 2022

ASSETS

General Fund	\$4,276,876.65
Special Projects Fund	\$0.00
Community Services Fund	\$397,822.64
Special Education	(\$4,162,671.67)
Food Service Fund	\$1,845,814.48
Scholarships/Donations/Activity Accounts	\$1,920,738.73
HRA Account	\$3,722.73
Trust Funds - OPEB	\$3,696,010.81
Petty Cash Fund	\$249.00

Investments

General Fund	\$10,492,866.49
Debt Service Fund	\$14,437,120.21
Long Term Capital Improvement Trust Fund	\$2,095,972.71
Capital Projects Fund	<u>\$95,261,484.83</u>

Interest Receivable	\$543.63
Taxes Receivable	\$0.15
Accounts Receivable	\$364,117.16
Prepaid	\$0.00

TOTAL ASSETS \$130,630,668.55

LIABILITIES

Line of Credit	\$0.00
Salaries and Benefits Payable	\$3,484,031.71
Accrued Interest Payable	\$0.00
Accounts Payable	\$27,994.91

TOTAL LIABILITIES \$3,512,026.62

EQUITY - FUND BALANCE

General Fund Balance	\$5,252,334.62
Federal Programs Balance	\$0.00
Special Education	(\$4,308,920.46)
Debt Service Balance	\$14,560,833.21
Food Service Balance	\$1,827,283.18
Scholarships/Donations/Activity Accounts	\$1,928,206.19
Trust Fund Balance - OPEB	\$3,880,023.71
Community Service Balance	\$393,578.00

TOTAL FUND BALANCE \$23,533,338.45

Restricted for Insurance Claims	\$6,227,845.94
Restricted for Long Term Capital Improvement Trust Fund	\$2,095,972.71
Restricted for Construction	\$95,261,484.83

TOTAL EQUITY - FUND BALANCE \$127,118,641.93

TOTAL EQUITY AND LIABILITIES \$130,630,668.55

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
10	R	---	129	-----	---	OTHER SPECIAL PROJECTS FUND	10,000.00	0.00	0.00	10,000.00
10	R	---	211	-----	---	CURRENT PROPERTY TAX	28,537,110.00	0.00	0.00	28,537,110.00
10	R	---	212	-----	---	PROPERTY TAX CHARGEBACKS	8,604.00	0.00	0.00	8,604.00
10	R	---	213	-----	---	MOBILE HOME TAX	20,000.00	0.00	0.00	20,000.00
10	R	---	249	-----	---	TRANSPORTATION FEES-PRIVATE	25,000.00	3,110.80	9,101.05	15,898.95
10	R	---	271	-----	---	ADMISSIONS ATHL/SPRT	60,000.00	4,505.92	4,505.92	55,494.08
10	R	---	279	-----	---	OTH SCH ACTIVITY INC	120,000.00	12,291.00	61,572.49	58,427.51
10	R	---	280	-----	---	INT ON INVESTMENTS	100,000.00	11,532.08	54,325.77	45,674.23
10	R	---	292	-----	---	STUDENT FEES	75,000.00	14,051.29	65,241.09	9,758.91
10	R	---	293	-----	---	RENTALS	70,000.00	1,105.00	6,977.18	63,022.82
10	R	---	297	-----	---	STUDENT FINES	0.00	0.00	353.37	-353.37
10	R	---	341	-----	---	NON-OPEN ENROLL GENERAL TUIT	20,000.00	0.00	0.00	20,000.00
10	R	---	345	-----	---	OPEN ENROLLMENT GEN. TUITION	2,295,683.00	0.00	0.00	2,295,683.00
10	R	---	515	-----	---	STATE AID TRANSIT/INT. SOURC	35,000.00	16,400.00	16,400.00	18,600.00
10	R	---	612	-----	---	TRANSPORTATION AID	145,000.00	0.00	0.00	145,000.00
10	R	---	613	-----	---	LIBRARY AID	345,000.00	0.00	0.00	345,000.00
10	R	---	618	-----	---	BILINGUAL STATE AID	404,649.00	0.00	0.00	404,649.00
10	R	---	619	-----	---	OTHER STATE CATEGORICAL AID	0.00	0.00	1,521.07	-1,521.07
10	R	---	621	-----	---	EQUALIZATION AID	63,469,157.00	0.00	8,958,734.00	54,510,423.00
10	R	---	630	-----	---	SPECIAL PROJECT GRNT	180,093.00	0.00	56,543.31	123,549.69
10	R	---	641	-----	---	STATE TUITION PAYMENTS	206,006.00	0.00	0.00	206,006.00
10	R	---	650	-----	---	STATE SAGE AID	1,681,888.00	513,465.00	513,465.00	1,168,423.00
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	855,271.00	0.00	0.00	855,271.00
10	R	---	695	-----	---	PER PUPIL AID	5,997,586.00	0.00	0.00	5,997,586.00
10	R	---	780	-----	---	FED AID STATE AGENCY. NOT DP	736,127.00	0.00	736,127.00	0.00
10	R	---	861	-----	---	EQUIPMENT SALES	75,000.00	60,990.62	65,769.52	9,230.48
10	R	---	971	-----	---	REFUND OF PRIOR YEAR EXPENSE	225,000.00	39,749.72	43,214.05	181,785.95
10	R	---	990	-----	---	MISCELLANEOUS	115,000.00	20,952.33	68,060.41	46,939.59
10	-	---	---	-----	---	GENERAL FUND	105,852,174.00	698,153.76	10,661,911.23	95,190,262.77

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
10	E	---	131	-----	---	STRAIGHT TIME	101,100.00	0.00	14,076.42	87,023.58
10	E	---	161	-----	---	ADMIN SALARY	495,053.14	18,332.69	206,624.42	288,428.72
10	E	---	164	-----	---	OTHER PROF SALARIES	1,365,175.66	93,248.16	525,499.97	839,675.69
10	E	---	166	-----	---	PRINCIPALS SALARY	2,241,512.28	172,424.02	952,501.61	1,289,010.67
10	E	---	167	-----	---	ASSIST PRINC SALARY	792,213.33	60,939.52	337,167.36	455,045.97
10	E	---	171	-----	---	INSTR SUB TEACHERS	35,000.00	5,054.60	11,824.65	23,175.35
10	E	---	172	-----	---	OTHER CERT SALARIES	2,590,829.93	190,973.60	524,633.63	2,066,196.30
10	E	---	173	-----	---	SUB TEACHER SALARIES	152,150.00	18,757.98	98,045.20	54,104.80
10	E	---	174	-----	---	PROF HEALTH SALARIES	156,164.30	11,474.47	63,690.22	92,474.08
10	E	---	175	-----	---	TEACHERS SALARIES	31,454,442.82	2,353,835.44	9,220,250.74	22,234,192.08
10	E	---	176	-----	---	L-TERM SUB TCHRS	750,000.00	19,082.35	23,090.15	726,909.85
10	E	---	178	-----	---	COACHING SALARIES	832,504.11	100,732.85	357,638.40	474,865.71
10	E	---	180	-----	---	SUPPORT SALARIES	111,894.08	-23,112.47	41,725.50	70,168.58
10	E	---	181	-----	---	CUSTODIAL SALARIES	4,119,500.66	317,603.77	1,530,851.25	2,588,649.41
10	E	---	182	-----	---	TEACHR AIDE SALARIES	2,744,721.67	208,092.05	659,385.98	2,085,335.69
10	E	---	184	-----	---	ATTENDANCE OFFICE	57,151.88	4,476.46	16,544.22	40,607.66
10	E	---	185	-----	---	OTHER MUNIC SALARIES	1,073,583.14	156,761.47	462,311.83	611,271.31
10	E	---	186	-----	---	SECR-CLER SALARIES	1,950,890.24	164,452.72	642,770.34	1,308,119.90
10	E	---	187	-----	---	MAINT WORKER SALARY	123,108.28	9,590.66	47,010.84	76,097.44
10	E	---	188	-----	---	TEACHER AIDE-ENROLLMENT	14,414.69	3,112.97	3,211.19	11,203.50
10	E	---	194	-----	---	OTHER SUPV SALARIES	207,138.30	15,834.34	76,432.84	130,705.46
10	E	---	195	-----	---	MISC PAYROLLS	100,000.00	14,724.46	30,717.28	69,282.72
10	E	---	212	-----	---	RET-EMPLR CONTRIBTN	3,141,069.85	247,444.62	996,175.94	2,144,893.91
10	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	1,154,303.55	87,892.34	363,663.90	790,639.65
10	E	---	219	-----	---	OTHER EMPLOYEE BENEFITS	20,000.00	0.00	0.00	20,000.00
10	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	709,999.43	53,873.21	219,738.65	490,260.78
10	E	---	222	-----	---	S S EMLPR CON	3,033,389.86	229,457.17	938,610.58	2,094,779.28
10	E	---	230	-----	---	GROUP LIFE INS	106,214.24	9,084.72	30,607.52	75,606.72
10	E	---	243	-----	---	DENTAL INSURANCE	739,154.02	63,920.37	230,504.47	508,649.55
10	E	---	248	-----	---	HOSPITAL SURGICL INS	11,453,345.44	967,531.36	3,521,678.94	7,931,666.50
10	E	---	251	-----	---	DISABILITY INSURANCE	133,688.78	10,568.14	35,206.47	98,482.31
10	E	---	291	-----	---	COLLEGE CREDIT REIMB	40,000.00	0.00	19,295.40	20,704.60
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	139,181.83	4,181.83-
10	E	---	299	-----	---	MISC BENEFITS	8,000.00	0.00	2,078.00	5,922.00
10	E	---	310	-----	---	PERSONAL SERVICES	837,896.00	34,233.85	471,629.25	366,266.75
10	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	400.00	8,636.53	41,223.48	40,823.48-
10	E	---	324	-----	---	MAINTENANCE SERVICES	1,230,015.00	130,459.89	809,230.99	420,784.01
10	E	---	325	-----	---	VEHICLE AND EQUIPMENT RENTAL	12,000.00	0.00	8,539.95	3,460.05
10	E	---	327	-----	---	CONSTRUCTION SERVICE	1,224,108.00	228,727.06	655,140.64	568,967.36

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
10	E	---	328	-----	---	BUILDING RENTAL	25,793.00	2,579.95	-9,295.80	35,088.80
10	E	---	329	-----	---	CLEANING SERVICES	187,958.00	0.00	0.00	187,958.00
10	E	---	331	-----	---	GAS FOR HEAT	417,322.00	45,225.87	98,708.47	318,613.53
10	E	---	336	-----	---	ELECT NOT FOR HEAT	1,209,975.00	142,221.08	550,772.45	659,202.55
10	E	---	337	-----	---	WATER	94,476.00	1,564.06	30,895.17	63,580.83
10	E	---	338	-----	---	SEWER	65,105.00	2,446.90	32,686.57	32,418.43
10	E	---	339	-----	---	OTHER UTILITIES	93,006.00	8,330.38	44,399.22	48,606.78
10	E	---	341	-----	---	PUPIL TRANSPORTATION	2,477,887.00	274,033.17	568,451.10	1,909,435.90
10	E	---	342	-----	---	EMPLOYEE TRAVEL	113,743.00	10,992.86	30,500.18	83,242.82
10	E	---	345	-----	---	PUPIL LODGING & MEALS	27,441.00	239.80	239.80	27,201.20
10	E	---	348	-----	---	VEHICLE FUEL	355,400.00	43,887.46	86,378.25	269,021.75
10	E	---	351	-----	---	ADVERTISING	13,090.00	1,886.69	-1,341.94	14,431.94
10	E	---	352	-----	---	PHOTOGRAPHY	3,208.00	0.00	0.00	3,208.00
10	E	---	353	-----	---	POSTAGE	102,477.00	2,810.58	27,524.39	74,952.61
10	E	---	354	-----	---	PRINTING & BINDING	211,322.00	17,375.99	95,077.23	116,244.77
10	E	---	355	-----	---	TELEPHONE	74,595.00	3,233.53	33,963.67	40,631.33
10	E	---	358	-----	---	ON-LINE COMMUNICATIONS	196,343.00	8,446.02	17,512.77	178,830.23
10	E	---	359	-----	---	OTHER COMMUNICATIONS	27,000.00	0.00	0.00	27,000.00
10	E	---	360	-----	---	INFORMATION TECHNOLOGY	174,609.00	59,670.66	690,683.99	516,074.99-
10	E	---	362	-----	---	SOFTWARE AS A SERVICE	750.00	1,458.00	48,906.05	48,156.05-
10	E	---	382	-----	---	PAYMENTS TO WI SCHOOL DISTRI	3,958,085.00	0.00	0.00	3,958,085.00
10	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	233,051.00	4,900.76	37,883.56	195,167.44
10	E	---	387	-----	---	PAYMENTS TO STATE	2,245,376.38	4,361.14	6,873.14	2,238,503.24
10	E	---	389	-----	---	PAYMENT TO WTCS	660,779.00	450.00	23,125.96	637,653.04
10	E	---	411	-----	---	GENERAL SUPPLIES	1,039,104.00	48,745.22	296,634.16	742,469.84
10	E	---	413	-----	---	COMPUTER SUPPLIES	1,437.00	0.00	0.00	1,437.00
10	E	---	415	-----	---	FOOD	42,705.00	6,364.71	17,867.81	24,837.19
10	E	---	416	-----	---	MEDICAL SUPPLIES	12,466.00	849.26	4,019.62	8,446.38
10	E	---	417	-----	---	PAPER	56,442.00	1,885.39	-2,823.71	59,265.71
10	E	---	420	-----	---	APPAREL	20,759.00	9,652.77	18,039.43	2,719.57
10	E	---	431	-----	---	AUDIO-VISUAL MEDIA	5,423.00	1,497.72	4,498.88	924.12
10	E	---	432	-----	---	LIBRARY BOOKS	211,352.00	25,844.01	65,419.32	145,932.68
10	E	---	433	-----	---	NEWSPAPERS	1,116.00	379.95	1,251.26	135.26-
10	E	---	434	-----	---	PERIODICALS	10,630.00	268.30	7,649.35	2,980.65
10	E	---	439	-----	---	OTHER MEDIA	171,502.00	7,104.67	9,030.82	162,471.18
10	E	---	440	-----	---	N-CAPITAL EQUIPMENT	928,065.00	15,122.00	283,789.58	644,275.42
10	E	---	449	-----	---	OTHER NON-CAPITAL OBJECTS	712.00	0.00	0.00	712.00
10	E	---	460	-----	---	EQUIPMENT COMPONENTS	4,968.00	0.00	0.00	4,968.00
10	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	491,565.62	20,750.60	128,009.47	363,556.15
10	E	---	472	-----	---	WORKBOOKS	5,750.00	0.00	0.00	5,750.00

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
10	E	---	473	-----	---	SHEET MUSIC	16,120.00	1,747.36	6,219.59	9,900.41
10	E	---	479	-----	---	OTHER INSTRUCTIONAL BOOKS	200.00	0.00	0.00	200.00
10	E	---	480	-----	---	NON-INSTRUCTIONAL COMPUTER S	145,241.00	0.00	96,511.90	48,729.10
10	E	---	481	-----	---	TECHNOLOGY SUPPLIES	12,220.00	249.86	2,200.41	10,019.59
10	E	---	482	-----	---	NON-CAPITAL HARDWARE	1,277,245.00	370,010.53	1,104,833.45	172,411.55
10	E	---	483	-----	---	NON-CAPITAL SOFTWARE	25,323.00	34.77	1,884.02	23,438.98
10	E	---	490	-----	---	OTHER NON-CAPITAL OBJECTS	750.00	1,032.69	1,866.16	1,116.16-
10	E	---	542	-----	---	BLDG COMP REM/REPL	0.00	0.00	79,705.00	79,705.00-
10	E	---	550	-----	---	EQUIPMENT ADDITION	0.00	0.00	0.00	0.00
10	E	---	551	-----	---	EQUIP PURCHASE ADDN	40,299.00	0.00	19,315.92	20,983.08
10	E	---	553	-----	---	EQUIP/VEHICLE PURCHASE	97,000.00	74,999.80	158,229.45	61,229.45-
10	E	---	561	-----	---	EQUIPMENT REPLACE	14,117.00	0.00	89,456.87	75,339.87-
10	E	---	563	-----	---	EQUIP/VEHICLE REPLACEMENT	66,200.00	0.00	47,443.63	18,756.37
10	E	---	581	-----	---	TECHNOLOGY RELATED HARDWARE	944,319.00	0.00	64,614.81	879,704.19
10	E	---	582	-----	---	TECHNOLOGY RELATED SOFTWARE	43,200.00	0.00	0.00	43,200.00
10	E	---	678	-----	---	CAPITAL LEASE PRINCIPAL	284,577.00	7,692.67	227,364.48	57,212.52
10	E	---	688	-----	---	CAPITAL LEASE INTEREST	10,000.00	424.17	1,942.88	8,057.12
10	E	---	711	-----	---	DIST LIABILITY INS	73,212.00	1,000.00	2,014.50	71,197.50
10	E	---	712	-----	---	DIST PROPERTY INS	182,332.00	0.00	6,038.00	176,294.00
10	E	---	713	-----	---	WORKERS COMPENSATION	650,331.00	76,066.82	228,034.54	422,296.46
10	E	---	730	-----	---	UNEMPLOYMENT COMP	31,828.00	364.98	8,052.94	23,775.06
10	E	---	827	-----	---	SPECIAL ED FUND TRANSFERS	10,427,901.00	0.00	0.00	10,427,901.00
10	E	---	838	-----	---	NON-REFERENDUM DEBT FUND TRA	81,865.00	0.00	0.00	81,865.00
10	E	---	940	-----	---	DUES & FEES	0.00	0.00	125.00	125.00-
10	E	---	941	-----	---	DISTRICT DUES & FEES	57,329.00	13,117.17	78,758.54	21,429.54-
10	E	---	942	-----	---	EMPLOYEE DUES & FEES	1,455.00	159.00	1,785.00	330.00-
10	E	---	943	-----	---	PUPIL DUES & FEES	47,279.00	4,644.50	11,875.50	35,403.50
10	E	---	949	-----	---	OTHER DUES & FEES	0.00	0.00	135.00	135.00-
10	E	---	972	-----	---	REFND RECPT N-AIDBLE	11,095.00	0.00	0.00	11,095.00
10	-	---	---	-----	---	GENERAL FUND	105,971,358.68	7,314,345.19	29,814,247.86	76,157,110.82

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
11	R	---	630	-----	---	SPECIAL PROJECT GRNT	70,008.00	54,480.00	1,953.75	68,054.25
11	R	---	713	-----	---	VOCATIONAL EDUC ACT	63,358.00	0.00	0.00	63,358.00
11	R	---	730	-----	---	SPECIAL PROJ GRANT THROUGH D	4,677,769.00	0.00	-137,373.74	4,815,142.74
11	R	---	751	-----	---	ESEA TITLE 1	1,272,463.00	0.00	501.33	1,271,961.67
11	-	---	---	-----	---	GENERAL GRANTS	6,083,598.00	54,480.00	-134,918.66	6,218,516.66

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
11	E	---	164	-----	---	OTHER PROF SALARIES	84,180.99	11,443.40	30,463.66	53,717.33
11	E	---	171	-----	---	INSTR SUB TEACHERS	14,486.00	1,700.40	1,977.00	12,509.00
11	E	---	172	-----	---	OTHER CERT SALARIES	121,943.95	0.00	187,397.20	65,453.25-
11	E	---	173	-----	---	SUB TEACHER SALARIES	122,850.00	34,768.03	40,352.13	82,497.87
11	E	---	175	-----	---	TEACHERS SALARIES	2,183,862.07	209,041.52	705,828.49	1,478,033.58
11	E	---	182	-----	---	TEACHR AIDE SALARIES	276,774.78	24,752.67	80,819.39	195,955.39
11	E	---	185	-----	---	OTHER MUNIC SALARIES	123,413.00	10,179.84	31,195.73	92,217.27
11	E	---	186	-----	---	SECR-CLER SALARIES	82,958.40	810.00	2,502.17	80,456.23
11	E	---	203	-----	---		0.00	0.00	1.45	1.45-
11	E	---	212	-----	---	RET-EMPLR CONTRIBTN	192,966.84	17,476.23	68,485.39	124,481.45
11	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	52,941.37	5,111.77	16,529.95	36,411.42
11	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	42,475.52	3,985.11	14,799.86	27,675.66
11	E	---	222	-----	---	S S EEMPLR CON	182,100.14	17,040.21	63,283.20	118,816.94
11	E	---	230	-----	---	GROUP LIFE INS	7,420.79	776.63	1,776.59	5,644.20
11	E	---	243	-----	---	DENTAL INSURANCE	39,339.20	4,106.49	11,898.62	27,440.58
11	E	---	248	-----	---	HOSPITAL SURGICL INS	640,215.35	67,118.20	186,757.84	453,457.51
11	E	---	251	-----	---	DISABILITY INSURANCE	9,883.25	788.57	1,912.34	7,970.91
11	E	---	310	-----	---	PERSONAL SERVICES	306,279.13	39,852.04	190,552.28	115,726.85
11	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	2,248.00	0.00	0.00	2,248.00
11	E	---	341	-----	---	PUPIL TRANSPORTATION	8,971.00	156.79	1,442.07	7,528.93
11	E	---	342	-----	---	EMPLOYEE TRAVEL	15,717.00	419.40	1,405.36	14,311.64
11	E	---	354	-----	---	PRINTING & BINDING	0.00	131.08	736.19	736.19-
11	E	---	360	-----	---	INFORMATION TECHNOLOGY	70,286.00	-12,552.00	26,664.11	43,621.89
11	E	---	362	-----	---	SOFTWARE AS A SERVICE	124,003.00	17,628.00	255,633.29	131,630.29-
11	E	---	371	-----	---	INSTR PAYMENTS-PRIV VENDOR	5,484.00	0.00	0.00	5,484.00
11	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	1,577.00	0.00	0.00	1,577.00
11	E	---	387	-----	---	PAYMENTS TO STATE	0.00	1,500.00	1,500.00	1,500.00-
11	E	---	410	-----	---	SUPPLIES & MATERIALS	4,326.00	0.00	0.00	4,326.00
11	E	---	411	-----	---	GENERAL SUPPLIES	143,572.48	3,824.85	59,358.91	84,213.57
11	E	---	415	-----	---	FOOD	822.87	614.40	6,506.99	5,684.12-
11	E	---	416	-----	---	MEDICAL SUPPLIES	42,500.00	406.58	39,727.26	2,772.74
11	E	---	420	-----	---	APPAREL	0.00	0.00	49,985.35	49,985.35-
11	E	---	440	-----	---	N-CAPITAL EQUIPMENT	38,627.00	182,748.33	183,489.50	144,862.50-
11	E	---	480	-----	---	NON-INSTRUCTIONAL COMPUTER S	0.00	0.00	31,805.15	31,805.15-
11	E	---	482	-----	---	NON-CAPITAL HARDWARE	891,872.19	4,181.20	189,801.20	702,070.99
11	E	---	483	-----	---	NON-CAPITAL SOFTWARE	5,616.00	0.00	189.05	5,426.95
11	E	---	490	-----	---	OTHER NON-CAPITAL OBJECTS	110.00	0.00	0.00	110.00
11	E	---	541	-----	---	BLDG COMP REM/ADDN	20,000.00	0.00	0.00	20,000.00
11	E	---	550	-----	---	EQUIPMENT ADDITION	22,125.00	0.00	0.00	22,125.00
11	E	---	551	-----	---	EQUIP PURCHASE ADDN	99,999.00	0.00	0.00	99,999.00

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
11	E	---	943	-----	---	PUPIL DUES & FEES	0.00	0.00	11,650.00	11,650.00-
11	-	---	---	-----	---	GENERAL GRANTS	5,981,947.32	648,009.74	2,496,427.72	3,485,519.60

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
21	R	---	279	-----	---	OTH SCH ACTIVITY INC	1,800,000.00	156,248.07	975,632.55	824,367.45
21	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	75,000.00	0.00	17,625.00	57,375.00
21	-	---	---	-----	---	DONATIONS	1,875,000.00	156,248.07	993,257.55	881,742.45

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
21	E	---	175	-----	---	TEACHERS SALARIES	0.00	113.60	113.60	113.60-
21	E	---	212	-----	---	RET-EMPLR CONTRIBTN	0.00	7.38	7.38	7.38-
21	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	0.00	1.44	1.44	1.44-
21	E	---	222	-----	---	S S EMPLR CON	0.00	6.15	6.15	6.15-
21	E	---	310	-----	---	PERSONAL SERVICES	0.00	17,623.64	82,417.02	82,417.02-
21	E	---	324	-----	---	MAINTENANCE SERVICES	0.00	0.00	20,284.24	20,284.24-
21	E	---	328	-----	---	BUILDING RENTAL	4,885.00	0.00	0.00	4,885.00
21	E	---	340	-----	---	TRAVEL	0.00	19,254.36	22,673.20	22,673.20-
21	E	---	341	-----	---	PUPIL TRANSPORTATION	0.00	9,551.36	33,698.53	33,698.53-
21	E	---	342	-----	---	EMPLOYEE TRAVEL	0.00	159.00	992.88	992.88-
21	E	---	345	-----	---	PUPIL LODGING & MEALS	0.00	0.00	1,723.00	1,723.00-
21	E	---	348	-----	---	VEHICLE FUEL	0.00	0.00	586.66	586.66-
21	E	---	353	-----	---	POSTAGE	0.00	0.00	-290.00	290.00
21	E	---	354	-----	---	PRINTING & BINDING	160.00	-210.00	1,111.43	951.43-
21	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	0.00	499.00	499.00-
21	E	---	370	-----	---	EDUC SERV N-GOVT	0.00	0.00	72,350.00	72,350.00-
21	E	---	411	-----	---	GENERAL SUPPLIES	1,823,940.00	66,161.72	162,367.41	1,661,572.59
21	E	---	415	-----	---	FOOD	5,500.00	28,704.00	90,982.81	85,482.81-
21	E	---	416	-----	---	MEDICAL SUPPLIES	0.00	27.50	27.50	27.50-
21	E	---	420	-----	---	APPAREL	0.00	6,844.18	78,327.55	78,327.55-
21	E	---	432	-----	---	LIBRARY BOOKS	0.00	0.00	76.83	76.83-
21	E	---	440	-----	---	N-CAPITAL EQUIPMENT	40,515.00	2,344.66	38,014.87	2,500.13
21	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	0.00	0.00	1,292.50	1,292.50-
21	E	---	479	-----	---	OTHER INSTRUCTIONAL BOOKS	0.00	0.00	3,528.20	3,528.20-
21	E	---	550	-----	---	EQUIPMENT ADDITION	0.00	0.00	68,278.00	68,278.00-
21	E	---	551	-----	---	EQUIP PURCHASE ADDN	0.00	0.00	371.00	371.00-
21	E	---	940	-----	---	DUES & FEES	0.00	18,996.25	90,809.34	90,809.34-
21	E	---	941	-----	---	DISTRICT DUES & FEES	0.00	2,199.95	8,713.44	8,713.44-
21	E	---	943	-----	---	PUPIL DUES & FEES	0.00	61,038.99	120,687.53	120,687.53-
21	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	0.00	114,130.00	114,130.00-
21	-	---	---	-----	---	DONATIONS	1,875,000.00	232,824.18	1,013,781.51	861,218.49

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
27	R	---	110	-----	---	GENERAL	10,427,901.00	0.00	0.00	10,427,901.00
27	R	---	346	-----	---	NON-OPEN ENROLL SP ED TUITIO	50,000.00	0.00	-3,127.58	53,127.58
27	R	---	611	-----	---	HANDICAPPED AID	4,439,087.91	631,771.00	631,771.00	3,807,316.91
27	R	---	625	-----	---	HIGH COST SPECIAL EDUC AID	50,000.00	0.00	0.00	50,000.00
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	3,460,379.00	279,380.06	416,029.77	3,044,349.23
27	R	---	780	-----	---	FED AID STATE AGENCY. NOT DP	500,000.00	0.00	50,526.70	449,473.30
27	-	---	---	-----	---	SPECIAL EDUCATION	18,952,367.91	911,151.06	1,095,199.89	17,857,168.02

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
27	E	---	164	-----	---	OTHER PROF SALARIES	370,363.45	28,233.38	170,266.62	200,096.83
27	E	---	171	-----	---	INSTR SUB TEACHERS	25,000.00	206.80	206.80	24,793.20
27	E	---	172	-----	---	OTHER CERT SALARIES	1,194,585.22	105,253.03	342,695.70	851,889.52
27	E	---	173	-----	---	SUB TEACHER SALARIES	35,000.00	9,067.23	25,470.37	9,529.63
27	E	---	174	-----	---	PROF HEALTH SALARIES	63,785.42	4,686.75	24,248.34	39,537.08
27	E	---	175	-----	---	TEACHERS SALARIES	7,918,746.17	608,191.99	2,189,524.07	5,729,222.10
27	E	---	176	-----	---	L-TERM SUB TCHRS	76,500.00	13,638.73	28,067.25	48,432.75
27	E	---	182	-----	---	TEACHR AIDE SALARIES	2,257,754.98	216,417.16	594,381.82	1,663,373.16
27	E	---	185	-----	---	OTHER MUNIC SALARIES	248,320.42	20,671.75	60,916.46	187,403.96
27	E	---	186	-----	---	SECR-CLER SALARIES	80,405.31	7,710.43	34,270.91	46,134.40
27	E	---	212	-----	---	RET-EMPLR CONTRIBTN	786,824.73	64,076.36	220,917.98	565,906.75
27	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	249,753.89	19,654.91	72,865.68	176,888.21
27	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	176,119.52	13,843.26	47,645.48	128,474.04
27	E	---	222	-----	---	S S EMLPR CON	753,897.47	59,191.81	203,589.87	550,307.60
27	E	---	230	-----	---	GROUP LIFE INS	21,025.54	1,890.48	5,598.41	15,427.13
27	E	---	243	-----	---	DENTAL INSURANCE	179,716.84	15,453.72	51,266.25	128,450.59
27	E	---	248	-----	---	HOSPITAL SURGICL INS	2,643,652.77	235,763.17	787,049.49	1,856,603.28
27	E	---	251	-----	---	DISABILITY INSURANCE	31,929.04	2,548.99	8,076.81	23,852.23
27	E	---	310	-----	---	PERSONAL SERVICES	115,006.06	4,598.66	40,555.46	74,450.60
27	E	---	324	-----	---	MAINTENANCE SERVICES	4,396.00	0.00	0.00	4,396.00
27	E	---	328	-----	---	BUILDING RENTAL	123,142.00	1,447.80	11,831.95	111,310.05
27	E	---	341	-----	---	PUPIL TRANSPORTATION	859,049.00	108,743.88	204,038.41	655,010.59
27	E	---	342	-----	---	EMPLOYEE TRAVEL	109,016.86	1,761.94	2,224.88	106,791.98
27	E	---	343	-----	---	CONTRCT SERV TRAVEL	419.00	0.00	0.00	419.00
27	E	---	348	-----	---	VEHICLE FUEL	73,149.00	13,215.41	19,931.22	53,217.78
27	E	---	353	-----	---	POSTAGE	11,904.39	4.08	104.79	11,799.60
27	E	---	354	-----	---	PRINTING & BINDING	142,004.39	285.21	4,425.48	137,578.91
27	E	---	355	-----	---	TELEPHONE	5,235.00	117.24	471.48	4,763.52
27	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	2,451.06	2,963.32	2,963.32-
27	E	---	362	-----	---	SOFTWARE AS A SERVICE	64,082.00	0.00	32,007.82	32,074.18
27	E	---	370	-----	---	EDUC SERV N-GOVT	0.00	3,827.50	16,290.25	16,290.25-
27	E	---	383	-----	---	PAYMENT TO CCDEB	42,231.00	0.00	0.00	42,231.00
27	E	---	385	-----	---	PAYMENT TO COUNTY	0.00	0.00	163.90	163.90-
27	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	53,063.42	59,172.00	113,844.00	60,780.58-
27	E	---	387	-----	---	PAYMENTS TO STATE	1,968.00	0.00	0.00	1,968.00
27	E	---	389	-----	---	PAYMENT TO WTCS	131,934.00	0.00	0.00	131,934.00
27	E	---	411	-----	---	GENERAL SUPPLIES	32,487.56	6,684.89	24,878.46	7,609.10
27	E	---	415	-----	---	FOOD	0.00	774.56	1,023.62	1,023.62-
27	E	---	434	-----	---	PERIODICALS	0.00	0.00	214.44	214.44-
27	E	---	440	-----	---	N-CAPITAL EQUIPMENT	0.00	1,279.65	10,093.81	10,093.81-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
27	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	0.00	0.00	33,947.53	33,947.53-
27	E	---	472	-----	---	WORKBOOKS	0.00	0.00	294.25	294.25-
27	E	---	482	-----	---	NON-CAPITAL HARDWARE	0.00	6,405.34	10,229.20	10,229.20-
27	E	---	490	-----	---	OTHER NON-CAPITAL OBJECTS	19,289.45	0.00	2,667.60	16,621.85
27	E	---	936	-----	---	SP EDUC AID TRANSITED TO OTH	38,500.00	0.00	0.00	38,500.00
27	E	---	941	-----	---	DISTRICT DUES & FEES	0.00	0.00	631.00	631.00-
27	E	---	942	-----	---	EMPLOYEE DUES & FEES	2,931.00	0.00	105.50	2,825.50
27	E	---	943	-----	---	PUPIL DUES & FEES	1,864.00	0.00	0.00	1,864.00
27	E	---	949	-----	---	OTHER DUES & FEES	7,315.01	500.00	4,124.00	3,191.01
27	-	---	---	-----	---	SPECIAL EDUCATION	18,952,367.91	1,637,769.17	5,404,120.68	13,548,247.23

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
38	R	---	110	-----	---	GENERAL	81,865.00	0.00	0.00	81,865.00
38	R	---	211	-----	---	CURRENT PROPERTY TAX	2,102,619.00	0.00	0.00	2,102,619.00
38	R	---	280	-----	---	INT ON INVESTMENTS	0.00	0.00	0.73	-0.73
38	-	---	---	-----	---	NON-REFERENDUM DEBT SERVICE	2,184,484.00	0.00	0.73	2,184,483.27

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
38	E	---	673	-----	---	PRINC L-TERM LOANS	2,005,000.00	0.00	0.00	2,005,000.00
38	E	---	683	-----	---	INT L-TERM LOANS	209,135.00	0.00	104,567.50	104,567.50
38	-	---	---	-----	---	NON-REFERENDUM DEBT SERVICE	2,214,135.00	0.00	104,567.50	2,109,567.50

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
39	R	---	211	-----	---	CURRENT PROPERTY TAX	16,924,407.00	0.00	0.00	16,924,407.00
39	R	---	280	-----	---	INT ON INVESTMENTS	0.00	21,712.49	53,692.37	-53,692.37
39	R	---	968	-----	---	INTEREST FROM NON-REFINANCIN	0.00	0.00	3,088,345.94	-3,088,345.94
39	-	---	---	-----	---	DEBT SERVICE-REFERENDUM APPR	16,924,407.00	21,712.49	3,142,038.31	13,782,368.69

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
39	E	---	675	-----	---	PRINC L-TERM BONDS	11,786,654.50	0.00	0.00	11,786,654.50
39	E	---	685	-----	---	INT L-TERM BONDS	3,461,520.50	0.00	269,056.25	3,192,464.25
39	-	---	---	-----	---	DEBT SERVICE-REFERENDUM APPR	15,248,175.00	0.00	269,056.25	14,979,118.75

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
46	R	---	280	-----	---	INT ON INVESTMENTS	5,000.00	4,276.32	12,691.02	-7,691.02
46	-	---	---	-----	---	LONG TERM CAPITAL IMPR TRUST	5,000.00	4,276.32	12,691.02	-7,691.02

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
49	R	---	280	-----	---	INT ON INVESTMENTS	2,000,000.00	53,143.78	248,285.44	1,751,714.56
49	R	---	875	-----	---	LONG-TERM BONDS	99,990,000.00	0.00	99,990,000.00	0.00
49	-	---	---	-----	---	OTHER CAPITAL PROJECTS FUND	101,990,000.00	53,143.78	100,238,285.44	1,751,714.56

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
49	E	---	310	-----	---	PERSONAL SERVICES	0.00	6,390.89	6,390.89	6,390.89-
49	E	---	324	-----	---	MAINTENANCE SERVICES	0.00	4,227,971.93	4,286,077.90	4,286,077.90-
49	E	---	327	-----	---	CONSTRUCTION SERVICE	32,026,526.00	0.00	0.00	32,026,526.00
49	E	---	482	-----	---	NON-CAPITAL HARDWARE	0.00	0.00	281,250.00	281,250.00-
49	E	---	712	-----	---	DIST PROPERTY INS	0.00	-4,227,971.93	271,164.05	271,164.05-
49	E	---	964	-----	---		0.00	22,896.06	28,718.79	28,718.79-
49	E	---	998	-----	---	UNREALIZED LOSSES ON INVESTM	0.00	96,414.20	103,198.98	103,198.98-
49	-	---	---	-----	---	OTHER CAPITAL PROJECTS FUND	32,026,526.00	125,701.15	4,976,800.61	27,049,725.39

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
50	R	---	251	-----	---	PUPILS	882,000.00	267,512.05	267,512.05	614,487.95
50	R	---	252	-----	---	ADULTS	28,600.00	6,503.90	6,503.90	22,096.10
50	R	---	259	-----	---	OTH FOOD SERV SALES	155,000.00	2,854.54	102,403.86	52,596.14
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	372,000.00	0.00	0.00	372,000.00
50	R	---	717	-----	---	FEDERAL FOOD SERVICE AID	3,030,000.00	608,214.31	702,483.17	2,327,516.83
50	R	---	730	-----	---	SPECIAL PROJ GRANT THROUGH D	26,000.00	3,140.94	3,140.94	22,859.06
50	R	---	861	-----	---	EQUIPMENT SALES	6,000.00	0.00	0.00	6,000.00
50	-	---	---	-----	---	FOOD SERVICE FUND	4,570,600.00	888,225.74	1,082,043.92	3,488,556.08

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23	November 2022-23	2022-23	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	Balance
50	E	---	181	-----	---	CUSTODIAL SALARIES	58,508.48	4,502.90	21,138.23	37,370.25
50	E	---	183	-----	---	COOKS SALARIES	1,184,639.21	117,453.88	355,397.47	829,241.74
50	E	---	185	-----	---	OTHER MUNIC SALARIES	60,636.00	4,664.30	23,321.50	37,314.50
50	E	---	186	-----	---	SECR-CLER SALARIES	67,490.69	5,204.44	24,606.13	42,884.56
50	E	---	191	-----	---	FOOD SERVICE SUPVSR	86,339.27	6,641.48	36,528.14	49,811.13
50	E	---	212	-----	---	RET-EMPLR CONTRIBTN	83,334.56	7,985.80	27,011.91	56,322.65
50	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	6,475.44	498.12	2,739.66	3,735.78
50	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	20,863.09	1,838.57	6,205.72	14,657.37
50	E	---	222	-----	---	S S EEMPLR CON	89,207.62	7,861.50	26,534.85	62,672.77
50	E	---	230	-----	---	GROUP LIFE INS	3,284.71	266.57	907.62	2,377.09
50	E	---	243	-----	---	DENTAL INSURANCE	27,142.80	2,891.00	8,715.02	18,427.78
50	E	---	248	-----	---	HOSPITAL SURGICL INS	392,825.67	41,075.54	125,321.15	267,504.52
50	E	---	251	-----	---	DISABILITY INSURANCE	3,315.47	349.61	998.86	2,316.61
50	E	---	310	-----	---	PERSONAL SERVICES	18,269.00	0.00	0.00	18,269.00
50	E	---	324	-----	---	MAINTENANCE SERVICES	31,344.00	3,197.66	19,634.73	11,709.27
50	E	---	342	-----	---	EMPLOYEE TRAVEL	1,836.00	0.00	455.80	1,380.20
50	E	---	348	-----	---	VEHICLE FUEL	537.00	0.00	0.00	537.00
50	E	---	353	-----	---	POSTAGE	0.00	554.51	2,355.35	2,355.35-
50	E	---	354	-----	---	PRINTING & BINDING	5,552.00	0.00	1,401.16	4,150.84
50	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	0.00	1,658.28	1,658.28-
50	E	---	387	-----	---	PAYMENTS TO STATE	2,462.00	6,296.59	6,296.59	3,834.59-
50	E	---	411	-----	---	GENERAL SUPPLIES	86,487.00	19,365.61	44,475.90	42,011.10
50	E	---	415	-----	---	FOOD	2,483,110.00	280,065.81	619,456.38	1,863,653.62
50	E	---	417	-----	---	PAPER	0.00	36.50	215.75	215.75-
50	E	---	420	-----	---	APPAREL	1,637.00	0.00	741.55	895.45
50	E	---	440	-----	---	N-CAPITAL EQUIPMENT	40,950.00	2,610.99	16,599.59	24,350.41
50	E	---	480	-----	---	NON-INSTRUCTIONAL COMPUTER S	14,333.00	0.00	14,445.48	112.48-
50	E	---	551	-----	---	EQUIP PURCHASE ADDN	50,000.00	0.00	0.00	50,000.00
50	E	---	941	-----	---	DISTRICT DUES & FEES	6,500.00	38.00	1,359.00	5,141.00
50	-	---	---	-----	---	FOOD SERVICE FUND	4,827,080.01	513,399.38	1,388,521.82	3,438,558.19

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
72	R	---	280	-----	---	INT ON INVESTMENTS	0.00	0.00	45.38	-45.38
72	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	0.00	0.00	9,920.50	-9,920.50
72	-	---	---	-----	---	EXP/NONEXP TRUST FUNDS	0.00	0.00	9,965.88	-9,965.88

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
72	E	---	991	-----	---	TRUST FUND EXPENDITURES	0.00	0.00	35,967.85	35,967.85-
72	-	---	---	-----	---	EXP/NONEXP TRUST FUNDS	0.00	0.00	35,967.85	35,967.85-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 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: 463

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

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
80	E	---	175	-----	---	TEACHERS SALARIES	30,800.00	0.00	5,421.57	25,378.43
80	E	---	182	-----	---	TEACHR AIDE SALARIES	20,000.00	5,749.82	26,112.25	6,112.25-
80	E	---	185	-----	---	OTHER MUNIC SALARIES	135,142.90	12,085.13	44,315.58	90,827.32
80	E	---	186	-----	---	SECR-CLER SALARIES	10,730.60	1,234.01	3,913.25	6,817.35
80	E	---	189	-----	---	SEASONAL CUSTODIANS	39,662.00	1,363.45	3,694.96	35,967.04
80	E	---	195	-----	---	MISC PAYROLLS	75,000.00	10,145.90	10,533.70	64,466.30
80	E	---	212	-----	---	RET-EMPLR CONTRIBTN	10,906.42	1,743.52	5,331.32	5,575.10
80	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	799.58	0.00	123.00	676.58
80	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	2,654.47	414.99	1,285.13	1,369.34
80	E	---	222	-----	---	S S EMPLR CON	11,183.78	1,774.34	5,494.96	5,688.82
80	E	---	230	-----	---	GROUP LIFE INS	351.10	34.50	132.54	218.56
80	E	---	243	-----	---	DENTAL INSURANCE	1,816.82	134.40	591.60	1,225.22
80	E	---	248	-----	---	HOSPITAL SURGICL INS	31,632.77	2,266.08	9,122.70	22,510.07
80	E	---	251	-----	---	DISABILITY INSURANCE	371.37	30.83	122.80	248.57
80	E	---	310	-----	---	PERSONAL SERVICES	0.00	3,120.00	22,598.00	22,598.00-
80	E	---	341	-----	---	PUPIL TRANSPORTATION	0.00	0.00	-125.17	125.17
80	E	---	342	-----	---	EMPLOYEE TRAVEL	0.00	-43.00	580.93	580.93-
80	E	---	353	-----	---	POSTAGE	0.00	0.00	0.73	0.73-
80	E	---	354	-----	---	PRINTING & BINDING	0.00	116.22	537.47	537.47-
80	E	---	355	-----	---	TELEPHONE	0.00	282.48	1,137.48	1,137.48-
80	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	19.22	19.22	19.22-
80	E	---	381	-----	---	PAYMENT TO MUNICIPALITY	160,000.00	0.00	7,258.58	152,741.42
80	E	---	411	-----	---	GENERAL SUPPLIES	496,183.00	1,365.57	-1,594.65	497,777.65
80	E	---	415	-----	---	FOOD	0.00	265.48	839.69	839.69-
80	E	---	417	-----	---	PAPER	0.00	243.71	243.71	243.71-
80	E	---	440	-----	---	N-CAPITAL EQUIPMENT	0.00	49.99	359.86	359.86-
80	E	---	480	-----	---	NON-INSTRUCTIONAL COMPUTER S	0.00	101.15	101.15	101.15-
80	E	---	482	-----	---	NON-CAPITAL HARDWARE	0.00	0.00	0.00	0.00
80	E	---	942	-----	---	EMPLOYEE DUES & FEES	0.00	0.00	75.50	75.50-
80	E	---	943	-----	---	PUPIL DUES & FEES	0.00	0.00	796.00	796.00-
80	-	---	---	-----	---	COMMUNITY SERVICES	1,027,234.81	42,497.79	149,023.86	878,210.95

Number of Accounts: 11749

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



District Donation Form Gifts, Grants, and Bequests

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

Today's Date: 11-15-2022

Donor's Name: Mark LLC Lambert

Donor's Address: 215 North 12th Avenue

Wausau, WI 54401

Donor's Phone: (715) 212-2457

Amount of Donation: Value unknown

School/Building Receiving Donation: Longfellow Administration

Department/Program Receiving Donation: _____

Designation/Purpose of Donation: Artist Proof & Sketches of All
Schools in District

The Wausau School District and Communications Dept.
Department/Program

of Longfellow gratefully acknowledge your gift of the artist proof &
School/Building Donation Sketches

to be used by the Department/Program named above for display in our schools
Purpose

Building Principal Signature: Diana White Date: 11/15/22

- 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

Today's Date: November 15, 2022

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

Donor's Name: Marathon Chapter of Whitetails Unlimited - Jay Newton (Field Director) & Jim Richardson (Event Chair)

Donor's Address: N4119S Barton Rd - 607 Bramble Way
Oakfield, WI 53065 - Merrill, WI 54452

Donor's Phone: 920.960.9594 - 715.536.4912

Amount of Donation: \$2,000

School/Building Receiving Donation: Maine Elementary

Department/Program Receiving Donation: George Klinker Nature Trail (Maine School Forest)

Designation/Purpose of Donation: This gift will go towards our wish list and includes bat houses, ferns, perennial plant for the butterfly garden, and ants for the ant hill station.

The Wausau School District and Maine School Forest
Department/Program

of Maine Elementary School gratefully acknowledge your gift of \$2,000
School/Building Donation

to be used by the Department/Program named above for \$ towards wish list items listed above
Purpose

Building Principal Signature: *Lance Simon* Date: 11.15.22

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

11/21/22

Today's Date: _____

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

Renee Kressel

Donor's Name: _____

4303 Troy St

Donor's Address: _____

Wausau, WI 54403

715-261-0030

Donor's Phone: _____

How-to Drawing Books for Kids (4)

Amount of Donation: _____

Riverview G2M

School/Building Receiving Donation: _____

Riverview G2M

Department/Program Receiving Donation: _____

For students to learn how to draw various things in the Drawing/Coloring G2M Class at Riverview

Designation/Purpose of Donation: _____

G2M Program

The Wausau School District and _____

Department/Program

Riverview Elementary

4 how-to draw books for kids

of _____ gratefully acknowledge your gift of _____

School/Building

Donation

G2M

to be used by the Department/Program named above for _____

Purpose

Building Principal Signature: _____ Date: 11/22/22

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: 11-9-22

Donor's Name: Incredible Bank

Donor's Address: PO Box 777

Wausau WI 54402-0777

Donor's Phone: _____

Amount of Donation: \$500.00

School/Building Receiving Donation: Wausau East

Department/Program Receiving Donation: Band

Designation/Purpose of Donation: Rose Bowl Parade

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: Deb Foster/km Date: 11/15/22

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: 10-31-22

Donor's Name: Knights of Columbus - Intellectual Disabilities Fund

Donor's Address: 7297 W Beltline Hwy

Madison WI 53711-3859

Donor's Phone: _____

Amount of Donation: 786.21

School/Building Receiving Donation: Wausau East

Department/Program Receiving Donation: Special Ed Dept

Designation/Purpose of Donation: as needed for our Special Needs students

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: Deb Foster/km Date: 11/7/22

- 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: 11-7-22

Donor's Name: McLAX INC

Donor's Address: c/o Alison Speichinger 2317 OAKWOOD BLVD
Wausau, WI 54403

Donor's Phone: _____

Amount of Donation: \$1760.00

School/Building Receiving Donation: Wausau East

Department/Program Receiving Donation: Girls LaCrosse

Designation/Purpose of Donation: buses

The Wausau School District and _____
Department/Program

of _____
School/Building gratefully acknowledge your gift of _____
Donation

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

Building Principal Signature: Deb Foster/km Date: 11/15/22

- 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: 11/16/2022

Donor's Name: Neighbors' Place

Donor's Address: 745 Scott St

Wausau WI 54403

Donor's Phone: 715.845.1966

Amount of Donation: 2 bags of clothes, 1 bag of personal care items

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: Deb Foster/km Date: 11-18-22

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: 10-31-22

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

Donor's Address: 923 Parcher Street

Wausau WI 54403

Donor's Phone: _____

Amount of Donation: 2581.43

School/Building Receiving Donation: Wausau East

Department/Program Receiving Donation: football

Designation/Purpose of Donation: Reconditioning helmets

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: Deb Foster/km Date: 11/7/22

- 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: 11-7-22

Donor's Name: Wausau East Junior Jacks Youth Wrestling Inc.

Donor's Address: 219 STURGEON EDDY RD
Wausau, WI 54403

Donor's Phone: _____

Amount of Donation: \$7592.00

School/Building Receiving Donation: Wausau East

Department/Program Receiving Donation: Wrestling

Designation/Purpose of Donation: new wrestling mat

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: Deb Foster/km Date: 11/15/22

- 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: 11-9-22

Donor's Name: Wi Valley Flag Football Inc

Donor's Address: 3306 Falcon Way

Wausau WI 54401-1219

Donor's Phone: _____

Amount of Donation: \$500.00

School/Building Receiving Donation: Wausau East

Department/Program Receiving Donation: Football

Designation/Purpose of Donation: supplies as needed for football

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: Deb Foster/km Date: 11/15/22

- 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: 11-7-22

Donor's Name: John Worotny

Donor's Address: 1021 Broadway Avenue
Wausau WI 54403

Donor's Phone: _____

Amount of Donation: \$200.00

School/Building Receiving Donation: Wausau East

Department/Program Receiving Donation: Zoro's Locker

Designation/Purpose of Donation: food pantry

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: Deb Foster/km Date: 11/15/22

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: 11-7-22

Donor's Name: Don and Carrie Zoromski

Donor's Address: 1 Lawrence Court

Appleton WI 54911

Donor's Phone: _____

Amount of Donation: \$500.00

School/Building Receiving Donation: Wausau East

Department/Program Receiving Donation: Zoro's Locker

Designation/Purpose of Donation: food pantry

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: Deb Foster/km Date: 11/15/22

- 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: 11-7-22

Donor's Name: Roxann Zoromski

Donor's Address: 814 Hamilton Street

Wausau WI 54403

Donor's Phone: _____

Amount of Donation: \$250.00

School/Building Receiving Donation: Wausau East

Department/Program Receiving Donation: Zoro's Locker

Designation/Purpose of Donation: food pantry

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: Deb Foster/km Date: 11/15/22

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
WAUSAU, WISCONSIN**

**FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT**

JUNE 30, 2022

WAUSAU SCHOOL DISTRICT
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JUNE 30, 2022

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MEMBERS OF THE BOARD OF EDUCATION

President	James Bouche
Vice-President	Lance Trollop
Clerk	Karen Vandenberg
Treasurer	Jon Creisher
Member	Cody Nikolai
Member	Pat McKee
Member	Joanna Reyes
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 Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Wausau School District, Wisconsin, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Wausau School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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 Wausau School District, as of June 30, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Wausau School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Wausau School District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Wausau School District's ability to continue as a going concern for one year after the date that the financial statements are issued or when applicable, one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Wausau School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Wausau School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, Wisconsin Retirement System pension schedules, Wisconsin Retirement System Local Retiree Life Insurance Fund schedules, and OPEB healthcare defined benefit plan schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Wausau School District's 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 the schedule of state financial assistance, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and *State Single Audit Guidelines* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, schedule of charter school authorizer operating costs, schedule of expenditures of federal awards, and the schedule of 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 November 22, 2022 on our consideration of the Wausau School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Wausau School District's internal control over financial reporting and compliance.

HAWKINS ASH CPAS, LLP



Manitowoc, Wisconsin
November 22, 2022

**WAUSAU SCHOOL DISTRICT
WAUSAU, WISCONSIN**

MANAGEMENT'S DISCUSSION AND ANALYSIS

**Wausau School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022**

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 \$14.6 million to \$125.5 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 3.0 million. (Increase to net position)
 - Capital assets less depreciation decreased 9.0 million. (Decrease to net position)
 - Wisconsin Retirement System asset increased 6.8 million (Increase to net position)
 - Other Post Employment benefits inflows and outflows decreased 1.1 million (Decrease to net position)
 - Governmental Fund Balance increased by 14.0 million. (Increase to net position)
- **The District's total Governmental Fund balance increased \$14.0 million to \$51.4 million.**
 - General Fund balance increased \$1.6 million to \$33.3 million which is 27.6% of 2021-22 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 more than expected. (Negative)
 - Benefit expenses were less than expected. (Positive)
 - Transportation and fuel costs were less than expected. (Positive)
 - Utilities were more than expected. (Negative)
 - Medicaid revenue from prior years was received. (Positive)
 - Open enrollment expenses were higher than expected. (Negative)
 - Federal stimulus money released by the state. (Positive)
 - Special project grants were less than expected. (Negative)
 - Interest on Investments was less than expected. (Negative)
 - A deposit was made to fund 46. (Negative)
 - Debt Service fund balance increased \$10.3 million. Revenue from the debt service levy and interest income was higher than the debt service payments.
 - Other Governmental Funds increased \$2.1 million. Food Service Fund increased \$1.5 million, Non-Scholarship Donation Fund which now includes Fund 21 increased \$.2 million, Non-referendum debt decreased, Community Service Fund increased and Long-term Capital Improvement Trust increased \$.3 million.
- **Long -Term liabilities decreased by \$3.0 million.**
 - General obligation debt decreased \$2.0 million.
 - Capital Leases increased \$.5 million.
 - Issuance premium decreased \$.3 million

**Wausau School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022**

- WRS net pension increased \$.8 million.
- Net OPEB obligation decreased \$2.1 million.
- Accrued Interest Payable decreased.

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.
- 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.

**Wausau School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022**

- 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 55 of this report.
- The district serves as a trustee, or *fiduciary*, for student activity funds. The assets of these organizations 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 50.

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 49 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. Student and other organizations that have funds on deposit with the district are reported here.
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.

**Wausau School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022**

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, 2022**

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, 2022.

Table 1 Condensed Statement of Net Position June 30, 2022	
Current assets	\$ 95,361,597
Capital assets	116,014,136
Deferred outflows of resources	<u>61,719,191</u>
Total assets and deferred outflows of resources	273,094,924
Current liabilities	18,705,502
Noncurrent portion of long-term obligations	<u>50,501,124</u>
Total liabilities	69,206,626
Deferred inflows of resources	
Wisconsin Retirement Systems pension	<u>78,425,966</u>
Total deferred inflows of resources	78,425,966
Net position	
Invested in capital assets, net of related debt	89,724,527
Restricted	53,419,911
Unrestricted	<u>(17,682,106)</u>
Total net position	<u>\$ 125,462,332</u>
Total liabilities and net position	<u>\$ 273,094,924</u>

In governmental activities, total assets increased \$30.4 million.

- Current Assets increased \$19.3 million. Major positive and negative impacts to Current Assets can be attributed to the following:
 - Increase in Cash and Investments \$13.1 million. (Positive)
 - Increase in Due from Other Governments \$.7 million. (Positive)
 - Wisconsin Retirement System net pension \$6.2 million (Positive)
 - Other Assets decreased \$.7 million (Negative)
- Capital Assets decreased \$8.2 million due to asset retirement and increase depreciation.

**Wausau School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022**

- Deferred Outflows of Resources Increased \$19.3 million due to charge on refunding and increased Wisconsin Retirement System net pension. (See Note 1)

Table 2 Change in Net Position June 30, 2022	
<u>Revenues</u>	
Program revenues	
Charges for services	\$ 216,257
Operating grants & contributions	14,041,662
General revenues	
Property taxes	47,342,939
State formula aid	77,967,324
Other	<u>4,059,052</u>
Total revenues	<u>143,627,234</u>
<u>Expenses</u>	
Instruction	62,874,780
Pupil & instructional services	13,481,049
General, building administration	6,639,156
Business administration, central services	41,577,658
Interest	454,143
Other support services	<u>4,203,161</u>
Total expenses	<u>129,229,947</u>
Change in net position from operations	\$ 14,397,287
Net position - beginning of year	\$ 110,849,746
Change in accounting principal	<u>\$ 215,299</u>
Net position - end of year	<u>\$ 125,462,332</u>

As shown, general revenues provide about 90.1% of the funding for governmental activities. State aid alone, accounts for 54.3% of the funding for governmental activities, while property taxes account for 33.0%.

- Program revenues, in the form of charges for services and operating grants and contributions, accounted for \$14.0 million of the total revenues of \$143.6 million.
- General revenues for operations accounted for \$129.4 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, 2022**

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 2022. 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.

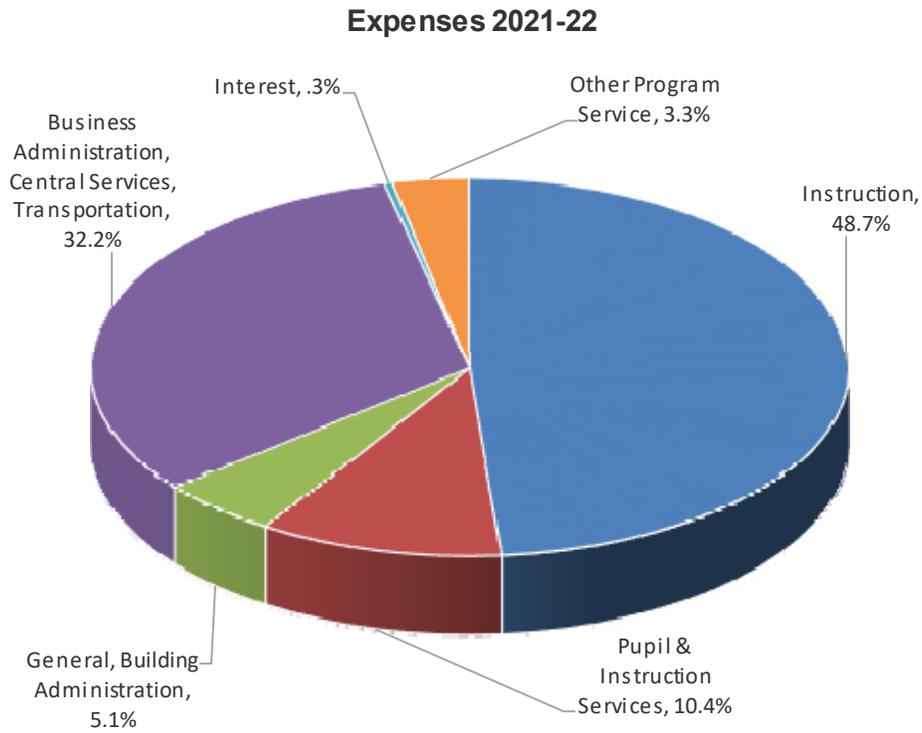
Governmental Activities

Net cost of governmental activities. Table 3 reports the cost of six 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).

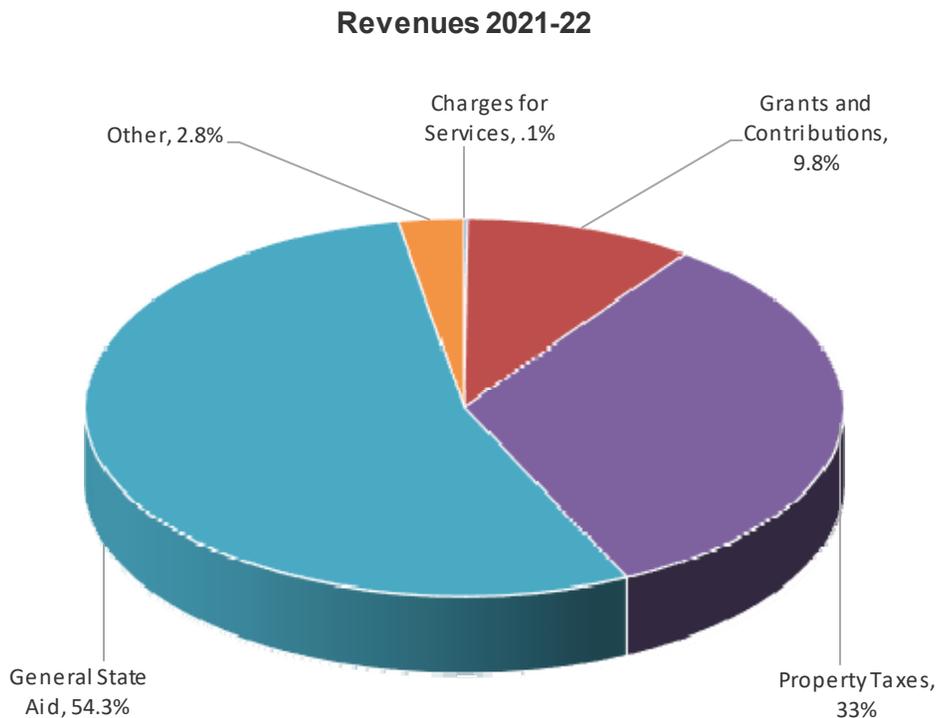
Table 3 Net Cost of Governmental Activities June 30, 2022		
	<u>Total Costs of Services</u>	<u>Net Costs of Services</u>
Instruction	\$ 62,874,780	\$ 55,446,135
Pupil & instructional services	13,481,049	13,136,952
General, building administration	6,639,156	6,639,156
Business administration, central services	41,577,658	35,092,481
Other support services	4,203,161	4,203,161
Interest	454,143	454,143
Total expenses	<u>\$ 129,229,947</u>	<u>\$ 114,972,028</u>

Wausau School District Management's Discussion and Analysis For the Year Ended June 30, 2022

- 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, 2022**

Governmental Funds

In governmental funds, total fund balance increased by \$14.0 million.

- General Fund balance increased \$1.6 million due to Medicaid revenue from prior years, lower transportation fuel costs, lower benefit expenses, lower insurance claims and federal stimulus money released by the state. The increases were offset by higher open enrollment expenses, lower interest on investment, higher insured but not recorded adjustment, higher salary expenses, higher utility costs, lower special project expenses, and a deposit to Fund 46.
- Debt Service fund balance increased \$10.3 million. The balance increased due to the difference in the amount levied (calendar year) and the amount spent (fiscal year).
- Other governmental Funds increased \$2.1 million. Food Service Fund increased, 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 Budgetary Comparison Schedule for the General Fund, found on page 50, shows variances between the final budget and actual revenues/expenditures. The variance between the final revenue budget and actual revenues was .53%. Significant items that caused this variance were as follows:

- Other Local Sources - Interest on investments, athletic user fees, and building rental revenues were lower than expected.
- Intermediate Sources - Youth Apprenticeship grant was less than expected.
- Federal Sources - Federal stimulus released by the state and Medicaid service payments increased. Special project grants were 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.
- Sale of Capital Assets - Credit for returned apple equipment was more than expected.

The variance between the final expenditure budget and actual expenditures was 1.1%. Significant items that caused this variance were as follows:

- Instruction Staff Services - ESSER expenditures were less than expected.
- General Administrative Services - Salaries, general supplies and CESA expenditures increased.
- Central Services - Federal and State grants spent more than expected.
- Insurance - Workers Compensation was lower than expected.
- Other Support Services - The budget did not include the Apple equipment lease.
- Debt Service - Capital Lease expenditures were more than expected.
- Long-Term Debt Proceeds - Future Apple lease payments were recorded in this budget.

**Wausau School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2022, the district had invested \$177.1 million in a broad range of capital assets, including buildings, sites, library books, and equipment. This amount represents a net decrease of \$6.6 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 \$61,870,795 resulting in capital assets, net of depreciation, of \$115,212,633.

- Capital assets being depreciated decreased due to equipment purchased, land improvements and building improvements offset by asset retirements.
- Accumulated depreciation increased by \$2.4 million. The District recognized depreciation expense of \$2.4 million and removed equipment that was disposed.

Table 4 Capital Assets			
	<u>2021</u>	<u>2022</u>	<u>% Change</u>
Land	\$ 7,399,045	\$ 7,399,045	0%
Construction in progress	<u>737,333</u>	<u>78,931</u>	<u>-89%</u>
Total capital assets not being depreciated	<u>\$ 8,136,378</u>	<u>\$ 7,477,976</u>	<u>-8%</u>
Land improvements	\$ 2,889,071	\$ 2,889,071	0%
Buildings	\$ 155,518,104	\$ 149,793,407	-4%
Equipment & furniture	\$ 17,180,759	\$ 16,922,974	-2%
Accumulated depreciation	<u>\$ (59,500,538)</u>	<u>\$ (61,870,795)</u>	<u>4%</u>
Total capital assets being depreciated less accumulated depreciation	<u>\$ 116,087,396</u>	<u>\$ 107,734,657</u>	<u>-7%</u>
Total	<u>\$ 124,223,774</u>	<u>\$ 115,212,633</u>	<u>-7%</u>

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 \$54.6 million in long-term obligations. This is a decrease of \$3.0 million. The decrease is due to reduced general obligation debt of \$2.0 million, issuance premium of \$.3 million, net OPEB obligation of \$2.1 million, a decrease of accrued interest payable, and increased Wisconsin Retirement System net pension of \$.8 million and capital leases of \$.5 million.

**Wausau School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022**

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, 2022 was \$24.5 million. The legal debt limit in accordance with section 67.03(1)(b) of the Wisconsin statutes is \$460.8 million (10% of the 2021 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 11.82% in 2022 and increase 1% in 2023-35.

Table 5 Future Debt Mill Rate (2022-2028)		
	Current Statutory Debt	Debt
<u>Levy Year</u>	<u>Per Levy Year</u>	<u>Mill Rate</u>
2022	\$ 10,788,133	2.34
2023	\$ 16,924,407	3.28
2024	\$ 8,337,024	1.60
2025	\$ 6,833,775	1.30
2026	\$ 6,835,150	1.29
2027	\$ 6,333,125	1.27
2028	\$ 7,901,400	1.46

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, 2022 was \$21,945,490. For the year ended June 30, 2022 the District recognized OPEB healthcare expense of \$1,048,249.

**Wausau School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022**

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.
- Paying debt through defeasance and pre-payment 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 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 difficult national and local labor market coupled with historically high inflation will create challenges in hiring and retaining a high quality workforce. This challenge is exacerbated when limited District revenue is considered.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The 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, 2022

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and investments	\$ 49,790,677
Receivables	
Accounts	37,915
Taxes	11,346,294
Interest	544
Due from other governments	4,250,052
Receivable from external parties	349,652
Wisconsin Retirement System net pension	29,586,463
Capital assets (net of accumulated depreciation/amortization)	
Capital assets not being depreciated	7,477,976
Capital assets being depreciated	107,734,657
Capital assets being amortized	801,503
TOTAL ASSETS	211,375,733
 DEFERRED OUTFLOWS OF RESOURCES	
Wisconsin Retirement System pension	55,737,634
Wisconsin Retirement System LRLIF	2,379,080
OPEB healthcare	3,602,477
TOTAL DEFERRED OUTFLOWS OF RESOURCES	61,719,191
 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
	273,094,924
 LIABILITIES	
Accounts payable	721,035
Accrued liabilities	
Payroll, payroll taxes, insurance	13,588,111
Interest	249,447
Payable to external parties	92,006
Current portion of long-term obligations	4,054,903
Noncurrent portion of long-term obligations	50,501,124
TOTAL LIABILITIES	69,206,626
 DEFERRED INFLOWS OF RESOURCES	
Wisconsin Retirement System pension	69,718,137
Wisconsin Retirement System LRLIF	1,043,139
OPEB healthcare	7,664,690
TOTAL DEFERRED INFLOWS OF RESOURCES	78,425,966
 NET POSITION	
Net investment in capital assets	89,724,527
Restricted for	
Special revenue	3,742,670
Capital projects	2,083,282
Debt service	11,792,418
Other activities	35,801,541
Unrestricted	(17,682,106)
TOTAL NET POSITION	125,462,332
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	
	\$ 273,094,924

The accompanying notes are an integral part of these statements.

WAUSAU SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
GOVERNMENTAL ACTIVITIES				
Instruction				
Regular instruction	\$ 43,939,009	\$ -	\$ -	\$ (43,939,009)
Vocational instruction	2,414,569	-	-	(2,414,569)
Special instruction	12,311,208	-	7,428,645	(4,882,563)
Other instruction	4,209,994	-	-	(4,209,994)
Total instruction	<u>62,874,780</u>	<u>-</u>	<u>7,428,645</u>	<u>(55,446,135)</u>
Support services				
Pupil services	6,753,170	-	-	(6,753,170)
Instructional staff services	6,727,879	-	344,097	(6,383,782)
General administration services	960,240	-	-	(960,240)
Building administration services	5,678,916	-	-	(5,678,916)
Business services	32,316,506	216,257	6,268,920	(25,831,329)
Central services	1,339,200	-	-	(1,339,200)
Insurance	772,898	-	-	(772,898)
Interest	454,143	-	-	(454,143)
Other support services	4,203,161	-	-	(4,203,161)
Total support services	<u>59,206,113</u>	<u>216,257</u>	<u>6,613,017</u>	<u>(52,376,839)</u>
Non-program transactions	7,149,054	-	-	(7,149,054)
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 129,229,947</u>	<u>\$ 216,257</u>	<u>\$ 14,041,662</u>	<u>(114,972,028)</u>

General revenues

Taxes

Property taxes, levied for general purposes	33,783,458
Property taxes, levied for debt services	12,897,281
Property taxes, levied for community services	662,200
State and federal aids not restricted to specific functions	77,967,324
Interest and investment earnings	25,800
Miscellaneous	3,658,002
Net gain on disposal of capital assets	<u>375,250</u>
Total general revenues	<u>129,369,315</u>

CHANGE IN NET POSITION	14,397,287
NET POSITION - BEGINNING OF YEAR	110,849,746
CHANGE IN ACCOUNTING PRINCIPLE	<u>215,299</u>
NET POSITION - END OF YEAR	<u>\$ 125,462,332</u>

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, 2022

	GENERAL FUND	REFERENDUM APPROVED DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS				
Cash and investments	\$ 31,908,865	\$ 11,589,988	\$ 6,291,824	\$ 49,790,677
Receivables				
Accounts	37,915	-	-	37,915
Taxes	11,346,294	-	-	11,346,294
Interest	544	-	-	544
Due from other funds	349,652	77,564	202,430	629,646
Due from other governments	4,135,939	-	114,113	4,250,052
TOTAL ASSETS	<u>47,779,209</u>	<u>11,667,552</u>	<u>6,608,367</u>	<u>66,055,128</u>
LIABILITIES				
Accounts payable	711,955	-	9,138	721,093
Accrued payroll liabilities	13,508,954	-	79,099	13,588,053
Due to other funds	294,436	-	77,564	372,000
TOTAL LIABILITIES	<u>14,515,345</u>	<u>-</u>	<u>165,801</u>	<u>14,681,146</u>
FUND BALANCES				
Restricted	6,215,078	11,667,552	5,950,818	23,833,448
Committed	-	-	491,748	491,748
Assigned	25,457,394	-	-	25,457,394
Unassigned	1,591,392	-	-	1,591,392
TOTAL FUND BALANCES	<u>33,263,864</u>	<u>11,667,552</u>	<u>6,442,566</u>	<u>51,373,982</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 47,779,209</u>	<u>\$ 11,667,552</u>	<u>\$ 6,608,367</u>	

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	\$ 177,083,428	
Governmental accumulated depreciation	<u>(61,870,795)</u>	115,212,633

Governmental capital lease	\$ 1,542,788	
Governmental accumulated amortization	<u>(741,285)</u>	801,503

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: 16,941,901

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: (4,062,213)

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	\$ (24,520,000)	
Premium	(1,077,440)	
Capital leases	(692,169)	
Accrued interest	(249,447)	
WRS liability	(6,320,928)	
Net OPEB obligation	<u>(21,945,490)</u>	<u>(54,805,474)</u>

Total net position - governmental activities **\$ 125,462,332**

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, 2022

	GENERAL FUND	REFERENDUM APPROVED DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Property taxes	\$ 33,783,458	\$ 10,788,113	\$ 2,771,368	\$ 47,342,939
Other local sources	351,303	5,448	2,585,122	2,941,873
Interdistrict sources	2,340,970	-	-	2,340,970
Intermediate sources	32,046	-	-	32,046
State sources	73,753,792	-	-	73,753,792
Federal sources	9,753,088	-	6,129,090	15,882,178
Other sources	957,347	-	839	958,186
TOTAL REVENUES	<u>120,972,004</u>	<u>10,793,561</u>	<u>11,486,419</u>	<u>143,251,984</u>
EXPENDITURES				
Current				
Instruction				
Regular instruction	45,619,510	-	2,076,474	47,695,984
Vocational instruction	2,631,453	-	29,416	2,660,869
Special instruction	13,441,773	-	-	13,441,773
Other instruction	4,510,824	-	-	4,510,824
Total instruction	<u>66,203,560</u>	<u>-</u>	<u>2,105,890</u>	<u>68,309,450</u>
Support services				
Pupil services	7,617,942	-	4,468	7,622,410
Instructional staff services	6,784,425	-	2,483	6,786,908
General administration services	674,542	-	424,668	1,099,210
Building administration services	6,236,816	-	-	6,236,816
Business services	18,790,644	-	4,991,404	23,782,048
Central services	1,372,002	-	2,534	1,374,536
Insurance	772,898	-	-	772,898
Other support services	4,268,380	-	5,402	4,273,782
Total support services	<u>46,517,649</u>	<u>-</u>	<u>5,430,959</u>	<u>51,948,608</u>
Non-program transactions	<u>7,149,054</u>	<u>-</u>	<u>-</u>	<u>7,149,054</u>
Debt service				
Principal	614,418	-	1,950,000	2,564,418
Interest	9,664	538,113	266,635	814,412
Total debt service	<u>624,082</u>	<u>538,113</u>	<u>2,216,635</u>	<u>3,378,830</u>
TOTAL EXPENDITURES	<u>120,494,345</u>	<u>538,113</u>	<u>9,753,484</u>	<u>130,785,942</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>477,659</u>	<u>10,255,448</u>	<u>1,732,935</u>	<u>12,466,042</u>
OTHER FINANCING SOURCES (USES)				
Net transfer (to) from other funds	(378,717)	-	378,717	-
Capital lease proceeds	1,117,200	-	-	1,117,200
Sale of capital assets	375,250	-	-	375,250
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,113,733</u>	<u>-</u>	<u>378,717</u>	<u>1,492,450</u>
NET CHANGE IN FUND BALANCE	1,591,392	10,255,448	2,111,652	13,958,492
FUND BALANCE - BEGINNING OF YEAR	<u>31,672,472</u>	<u>1,412,104</u>	<u>4,330,914</u>	<u>37,415,490</u>
FUND BALANCE - END OF YEAR	<u>\$ 33,263,864</u>	<u>\$ 11,667,552</u>	<u>\$ 6,442,566</u>	<u>\$ 51,373,982</u>

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, 2022**

Net change in fund balances - total governmental funds		\$ 13,958,492
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 as other expenses in fund statements	\$ 1,998,404	
Depreciation expense reported in the statement of activities	(3,094,961)	
Amortization expense of leased assets	(530,996)	
Net book value of capital assets disposed	<u>(6,797,384)</u>	
Amount by which capital outlays are less than depreciation in the current period:		(8,424,937)
The proceeds from long-term obligations are reported in the governmental funds as a source of financing. In the statement of net position however, long-term obligations are not reported as a financing source, but rather constitute a long-term liability.		
		(1,117,200)
Wisconsin Retirement System pension asset, deferred outflows of resources, liability, and deferred inflows of resources changes:		
		6,782,180
Wisconsin Retirement System LRLIF, deferred outflows of resources, liability, and deferred inflows of resources changes:		
		(737,277)
OPEB healthcare deferred outflows of resources, liability, and deferred inflows of resources changes:		
		1,011,342
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:		2,564,418
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	\$ 814,412	
Amount of interest and other debt costs accrued during the current period is	<u>(454,143)</u>	
Interest paid is greater than interest accrued by:		<u>360,269</u>
Change in net position - governmental activities		<u>\$ 14,397,287</u>

The accompanying notes are an integral part of these statements.

WAUSAU SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2022

	PRIVATE PURPOSE TRUST FUND SCHOLARSHIPS	PENSION (OTHER EMPLOYEE BENEFIT) TRUST FUND EMPLOYEE BENEFIT
ASSETS		
Cash and investments	\$ 416,254	\$ 4,200,817
Accounts receivable	838	151,321
Due from other funds	-	92,006
TOTAL ASSETS	417,092	4,444,144
LIABILITIES		
Deposits payable	-	111,836
Due to other funds	-	349,652
TOTAL LIABILITIES	-	461,488
NET POSITION		
Restricted for		
Postemployment benefits other than pensions	-	3,982,656
Individuals and organizations	417,092	-
TOTAL NET POSITION	417,092	3,982,656
TOTAL LIABILITIES AND NET POSITION	\$ 417,092	\$ 4,444,144

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, 2022

	PRIVATE PURPOSE TRUST FUND <u>SCHOLARSHIPS</u>	PENSION (OTHER EMPLOYEE BENEFIT) TRUST FUND <u>EMPLOYEE BENEFIT</u>
ADDITIONS		
Investment income	\$ 216	\$ 320,468
Contributions	<u>21,623</u>	<u>2,178,704</u>
TOTAL ADDITIONS	<u>21,839</u>	<u>2,499,172</u>
DEDUCTIONS		
Disbursements	<u>33,809</u>	<u>2,958,478</u>
CHANGE IN NET POSITION	(11,970)	(459,306)
NET POSITION - BEGINNING OF YEAR	<u>429,062</u>	<u>4,441,962</u>
NET POSITION - END OF YEAR	<u>\$ 417,092</u>	<u>\$ 3,982,656</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
JUNE 30, 2022

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, 2022

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, 2022

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 2021 tax levy is used to finance operations of the District's fiscal year ended June 30, 2022. 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 transfers, and exchange transactions are recorded as revenues and expenses.

WAUSAU SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2022

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 acquisition value at the date of donation.

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, 2022

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, 2022

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, 2022, 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	\$ 4,200,817
State of Wisconsin Investment Pool	Less than one year	5,957
Wisconsin Investment Trust	Less than one year	649,534
Wisconsin Investment Series Cooperative	Less than one year	2,083,282
Certificates of deposit	Less than one year	710,647
Total		<u>\$ 7,650,237</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, 2022, 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, 2022

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, 2022, \$47,088,756 of the District's bank balance of \$48,729,550 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, 2022 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>737,333</u>	<u>78,931</u>	<u>(737,333)</u>	<u>78,931</u>
Total capital assets not being depreciated	<u>8,136,378</u>	<u>78,931</u>	<u>(737,333)</u>	<u>7,477,976</u>
Capital assets being depreciated:				
Land improvements	2,889,071	-	-	2,889,071
Buildings and improvements	155,518,104	669,649	(6,394,346)	149,793,407
Equipment	<u>17,180,759</u>	<u>869,957</u>	<u>(1,127,742)</u>	<u>16,922,974</u>
Total capital assets being depreciated	<u>175,587,934</u>	<u>1,539,606</u>	<u>(7,522,088)</u>	<u>169,605,452</u>
Less accumulated depreciation for:				
Land improvements	(1,436,453)	(97,366)	-	(1,533,819)
Buildings and improvements	(44,509,851)	(2,318,465)	-	(46,828,316)
Equipment	<u>(13,554,234)</u>	<u>(679,130)</u>	<u>724,704</u>	<u>(13,508,660)</u>
Total accumulated depreciation	<u>(59,500,538)</u>	<u>(3,094,961)</u>	<u>724,704</u>	<u>(61,870,795)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>116,087,396</u>	<u>(1,555,355)</u>	<u>(6,797,384)</u>	<u>107,734,657</u>
Capital assets, net of accumulated depreciation	<u>\$ 124,223,774</u>	<u>\$ (1,476,424)</u>	<u>\$ (7,534,717)</u>	<u>\$ 115,212,633</u>

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2022

NOTE 3 - Capital Assets - Continued

Depreciation expense was charged to governmental functions as follows:

Regular instruction	\$ 22,660
Vocational instruction	9,191
Special education instruction	3,122
Other instruction	2,069
Pupil services	162
Instructional staff services	2,329
General administration services	143
Building administration services	2,677
Business services	3,027,764
Central services	<u>24,844</u>
Total	<u>\$ 3,094,961</u>

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being amortized:				
Leased equipment	<u>\$ 425,588</u>	<u>\$ 1,117,200</u>	<u>\$ -</u>	<u>\$ 1,542,788</u>
Less accumulated amortization for:				
Leased equipment	<u>(210,289)</u>	<u>(530,996)</u>	<u>-</u>	<u>(741,285)</u>
Total capital assets being amortized, net of accumulated amortization	<u>215,299</u>	<u>586,204</u>	<u>-</u>	<u>801,503</u>
Capital assets, net of accumulated amortization	<u>\$ 215,299</u>	<u>\$ 586,204</u>	<u>\$ -</u>	<u>\$ 801,503</u>

The District leases a building. Amortization expense was charged to the following:

Regular instruction	\$ 357,504
Special education instruction	89,376
Business services	<u>84,116</u>
Total	<u>\$ 530,996</u>

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2022

NOTE 4 - Long-Term Liabilities

Long-term obligations are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Bonds payable	\$ 16,090,000	\$ -	\$ -	\$ 16,090,000	\$ -
Notes payable - direct placement	10,380,000	-	(1,950,000)	8,430,000	2,005,000
Leases	189,387	1,117,200	(614,418)	692,169	290,415
Premium	1,418,227	-	(340,787)	1,077,440	253,271
Wisconsin Retirement System					
LRLIF	5,518,880	802,048	-	6,320,928	-
OPEB healthcare	24,007,960	6,650,469	(8,712,939)	21,945,490	1,506,217
Total	<u>\$ 57,604,454</u>	<u>\$ 8,569,717</u>	<u>\$ (11,618,144)</u>	<u>\$ 54,556,027</u>	<u>\$ 4,054,903</u>

Interest costs incurred during the year totaled \$794,929. Total interest paid during the year aggregated \$814,412 including \$9,664 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, 2022 is comprised of the following individual issues:

<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	3-4%	3/1/25	2,980,000
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	5,450,000
Total General Obligation Debt				<u>\$ 24,520,000</u>

General Obligation Debt - The 2021 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$4,608,399,274. The legal debt limit and margin of indebtedness as of June 30, 2022 in accordance with section 67.03(1)(b) of the Wisconsin Statutes, follows:

Debt limit (10% of \$4,608,399,274)	\$ 460,839,927
Amount available in debt service fund	11,792,418
Deduct long-term debt applicable to debt margin	<u>(24,520,000)</u>
Margin of indebtedness	<u>\$ 448,112,345</u>

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

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2022

NOTE 4 - Long-Term Liabilities - Continued

Year Ending June 30	Bonds		Notes Payable - Direct Borrowing and Placement		Total
	Principal	Interest	Principal	Interest	
2023	\$ -	\$ 538,113	\$ 2,005,000	\$ 209,135	\$ 2,752,248
2024	1,880,000	538,113	2,065,000	149,835	4,632,948
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	385,000	326,863	1,135,000	23,835	1,870,698
2028-2032	3,115,000	1,398,563	-	-	4,513,563
2033-2037	8,365,000	464,338	-	-	8,829,338
	<u>\$ 16,090,000</u>	<u>\$ 4,055,466</u>	<u>\$ 8,430,000</u>	<u>\$ 527,425</u>	<u>\$29,102,891</u>

Year Ending June 30	Leases		
	Principal	Interest	Total
2023	\$ 290,415	\$ 3,827	\$ 294,242
2024	204,914	43	204,957
2025	196,840	-	196,840
	<u>\$ 692,169</u>	<u>\$ 3,870</u>	<u>\$ 696,039</u>

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 <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

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

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

WAUSAU SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2022

NOTE 5 - Wisconsin Retirement System - Continued

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:

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
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
2021	5.1	13

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 \$4,232,906 in contributions from the employer.

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2022

NOTE 5 - Wisconsin Retirement System - Continued

Contribution rates as of June 30, 2022 are:

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

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

At June 30, 2022, the District reported a liability (asset) of \$(29,586,463) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021. 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, 2021, the District's proportion was 0.36706933%, which was a decrease of 0.00687402% from its proportion measured as of December 31, 2020.

For the year ended June 30, 2022, the District recognized pension expense (revenue) of (\$2,542,298).

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experience	\$ 47,795,438	\$ 3,446,568
Net differences between projected and actual earnings on pension plan investments	-	66,187,379
Changes in assumptions	5,519,822	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	93,796	84,190
Employer contributions subsequent to the measurement date	2,328,578	-
Total	\$ 55,737,634	\$ 69,718,137

\$2,328,578 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, 2023. 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:

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2022

NOTE 5 - Wisconsin Retirement System - Continued

Year ending June 30	Deferred Outflows and (Inflows) of Resources
2023	\$ (1,373,662)
2024	(8,038,775)
2025	(3,523,333)
2026	(3,373,311)
Thereafter	-

Actuarial Assumptions - The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2020
Measurement Date of Net Pension Liability (Asset):	December 31, 2021
Experience Study:	January 1, 2018 - December 31, 2020. Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3%
Seniority/Merit	.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments*	1.7%

** No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, price inflation, mortality and separation rates. The total pension liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the December 31, 2020 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:

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2022

NOTE 5 - Wisconsin Retirement System - Continued

Asset Allocation Targets and Expected Returns
As of December 31, 2021

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	52	6.8	4.2
Fixed Income	25	4.3	1.8
Inflation Sensitive Assets	19	2.7	.2
Real Estate	7	5.6	3
Private Equity/Debt	12	9.7	7
Total Core Fund	115	6.6	4
Variable Fund Asset Class			
U.S. Equities	70	6.3	3.7
International Equities	30	7.2	4.6
Total Variable Fund	100	6.8	4.2

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations
New England Pension Consultants Long-Term US CPI (Inflation) Forecast 2.5%

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.

Single Discount Rate - A single discount rate of 6.8% was used to measure the total pension liability, as opposed to a discount rate of 7% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 1.84% (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, 2021. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.8 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 (5.8 percent) or 1-percentage-point higher (7.8 percent) than the current rate:

WAUSAU SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2022

NOTE 5 - Wisconsin Retirement System - Continued

	1% Decrease to Discount Rate (5.8%)	Current Discount Rate (6.8%)	1% Increase to Discount Rate (7.8%)
District's proportionate share of the net pension liability (asset)	\$ 20,993,693	\$ (29,586,463)	\$ (65,994,765)

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 \$1,040,967 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2022.

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 <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

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.

Contribution rates as of June 30, 2022 are:

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

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2022

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

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, 2021 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 \$33,811 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, 2022, the District reported a liability (asset) of \$6,320,928 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2021, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2021 rolled forward to December 31, 2021. 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, 2021, the District's proportion was 1.069464%, which was an increase of 0.066163% from its proportion measured as of December 31, 2020.

For the year ended June 30, 2022, the District recognized OPEB expense (revenue) of \$774,758.

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 321,543
Net differences between projected and investment earnings on plan investments	82,240	-
Changes in assumptions	1,909,770	306,378
Changes in proportion and differences between employer contributions and proportionate share of contributions	371,478	415,218
Employer contributions subsequent to the measurement date	15,592	-
Total	\$ 2,379,080	\$ 1,043,139

WAUSAU SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2022

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

\$15,592 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, 2023. 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
2023	\$ 298,883
2024	289,342
2025	261,718
2026	333,990
Thereafter	136,416

Actuarial Assumptions - The total OPEB liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2021
Measurement Date of Net OPEB Liability (Asset):	December 31, 2021
Experience Study:	January 1, 2018 - December 31, 2020. Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax Exempt Municipal Bond Yield:	2.06%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.17%
Salary Increases:	
Wage Inflation	3%
Seniority/Merit	.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the total OPEB liability changed from the prior year, including the price inflation, mortality and separation rates. The total OPEB liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the January 1, 2021 actuarial valuation.

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.

WAUSAU SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2022

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

State OPEB Life Insurance
 Asset Allocation Targets and Expected Returns
 As of December 31, 2021

Asset Class	Index	Target Allocation %	Long-Term Expected Geometric Real Rate of Return %
US Intermediate Credit Bonds	Bloomberg US Interm Credit	45	1.68
US Long Credit Bonds	Bloomberg US Long Credit	5	1.82
US Mortgages	Bloomberg US MBS	50	1.94
Inflation			2.3
Long-term Expected Rate of Return			4.25

The long-term expected rate of return remained unchanged from the prior year at 4.25%. 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. The expected inflation rate increased from 2.2% as of December 31, 2020 to 2.3% as of December 31, 2021.

Single Discount Rate - A single discount rate of 2.1% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.25% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.1% as of December 31, 2020 to 2.106% as of December 31, 2021. 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.

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 2.17 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 (1.17 percent) or 1-percentage-point higher (3.17 percent) than the current rate:

	1% Decrease to Discount Rate (1.17%)	Current Discount Rate (2.17%)	1% Increase to Discount Rate (3.17%)
District's proportionate share of the net OPEB liability (asset)	\$ 8,575,220	\$ 6,320,928	\$ 4,624,666

WAUSAU SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2022

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

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, 2022.

NOTE 7 - Interfund Balances and Activity

Interfund receivable and payable balances on June 30, 2022, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Employee benefit trust	\$ 349,652
Non-referendum debt service	General	202,430
Referendum debt service	Non-referendum debt service	77,564
Employee benefit trust	General	92,006
		<u>\$ 721,652</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, 2022 were as follows:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
General	Long-term capital improvement trust	\$ 300,000
General	Non-referendum debt service	78,717
		<u>\$ 378,717</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

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.

WAUSAU SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2022

NOTE 8 - Post Employment Benefits Other Than Pensions - Continued

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, 2021 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	102
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>1,268</u>
Total	<u>1,370</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, 2022, 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 \$484,492 and the District contributed \$1,506,217 to the plan.

Actuarial Assumptions - The net OPEB healthcare liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	June 30, 2021
Measurement Date:	June 30, 2021
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:	3%
Mortality:	Wisconsin 2018 Mortality Table
Medical Care Cost Trend:	6.5% decreasing by .1% per year down to 5%, and level thereafter
Dental Care Cost Trend:	5%

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2022

NOTE 8 - Post Employment Benefits Other Than Pensions - Continued

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, 2021. 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.

Changes in the Net OPEB Healthcare Liability

	Increase (Decrease)		
	Total OPEB Healthcare Liability (a)	Fiduciary Net Position (b)	Net OPEB Healthcare Liability (a) - (b)
Beginning balance	\$ 27,762,854	\$ 3,754,894	\$ 24,007,960
Changes for the year:			
Service cost	1,387,899	-	1,387,899
Interest	629,383	-	629,383
Differences between expected and actual experience	(2,601,788)	-	(2,601,788)
Changes of assumptions or other input	177,526	-	177,526
Contributions - employer	-	1,048,249	(1,048,249)
Net investment income	-	625,661	(625,661)
Benefit payments	(968,422)	(968,422)	-
Administrative expense	-	(18,420)	18,420
Net changes	<u>(1,375,402)</u>	<u>687,068</u>	<u>(2,062,470)</u>
Ending balance	<u>\$ 26,387,452</u>	<u>\$ 4,441,962</u>	<u>\$ 21,945,490</u>

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2022

NOTE 8 - Post Employment Benefits Other Than Pensions - Continued

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 6.5 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 (5.5 percent decreasing to 4 percent) or 1-percentage-point higher (7.5 percent decreasing to 6 percent) than the current rate:

	1% Decrease (5.5% decreasing to 4%)	Healthcare Cost Trend Rates (6.5% decreasing to 5%)	1% Increase (7.5% decreasing to 6%)
Net OPEB healthcare liability	\$ 20,126,325	\$ 21,945,490	\$ 24,030,548

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	\$ 23,558,507	\$ 21,945,490	\$ 20,392,601

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

For the year ended June 30, 2022, the District recognized OPEB healthcare expense of \$494,875.

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB healthcare from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 5,696,474
Net differences between projected and actual earnings on pension plan investments	-	562,075
Changes of assumptions or other inputs	2,096,260	1,406,141
Employer contributions subsequent to the measurement date	1,506,217	-
Total	\$ 3,602,477	\$ 7,664,690

\$1,506,217 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB healthcare will be recognized in expense as follows:

WAUSAU SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2022

NOTE 8 - Post Employment Benefits Other Than Pensions - Continued

Year ending June 30	Deferred Outflows and (Inflows) of Resources
2023	\$ (1,475,556)
2024	(1,500,243)
2025	(1,483,292)
2026	(305,486)
Thereafter	(803,853)

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, 2022.

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>
<u>Restricted</u>		
General	Self-insurance	\$ 6,190,154
General	Common School Fund	\$ 24,924
Referendum approved debt service	Principal and interest	\$ 11,667,552
Non-scholarship donation	Specific expenses	\$ 1,558,055
Food service	DPI regulation	\$ 2,133,761
Community service	Specific expenses	\$ 50,854
Non-referendum debt service	Principal and interest	\$ 124,866
Long-term capital improvement trust	DPI regulation	\$ 2,083,282
<u>Committed</u>		
Food service	Specific expenses	\$ 491,748
<u>Assigned</u>		
General	Specific expenses	\$ 25,457,394
<u>Governmental Activities</u>	<u>Purpose</u>	<u>Amount</u>
<u>Restricted</u>		
Special revenue	DPI regulation	\$ 3,742,670
Capital projects	DPI regulation	\$ 2,083,282
Debt service	Principal and interest	\$ 11,792,418
Other activities	Self-insurance	\$ 6,190,154
Other activities	Wisconsin Retirement System pension	\$ 29,586,463
Other activities	Common School Fund	\$ 24,924

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

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2022

NOTE 10 - Risk Management - Continued

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 2022-2023. Expected costs are \$145,996.

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

2022-2023	\$	3,184,356
2023-2024		<u>3,279,887</u>
	\$	<u>6,464,243</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 the District for reimbursement. The District is also responsible for an administrative fee. The Plan reports on a fiscal year ending June 30, 2022.

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 \$4,510,923, which represents reported and unreported claims which were incurred on or before June 30, 2022, but were not paid by the District as of that date. Changes in the claims liability for the years ended June 30, 2022 and June 30, 2021 are as follows:

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2022

NOTE 13 - Self-Funded Insurance Program - Continued

	<u>Year Ended</u> <u>June 30, 2022</u>	<u>Year Ended</u> <u>June 30, 2021</u>
Beginning liability balance	\$ 4,768,516	\$ 4,891,476
Claims and changes in estimates	19,071,626	19,429,369
Claim payments	<u>(19,329,219)</u>	<u>(19,552,329)</u>
Ending liability balance	<u>\$ 4,510,923</u>	<u>\$ 4,768,516</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 principle adjustment of \$215,299 on the statement of activities is due to the adoption of Governmental Accounting Standards Board Statement No. 87 *Leases*.

NOTE 15 - Subsequent Events

On July 6, 2022 the District issued \$99,990,000 of general obligation bonds for school building and facility improvement.

**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, 2022

	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	
REVENUES										
Property taxes	\$ 33,778,528	\$ -	\$ 33,778,528	\$ 33,778,528	\$ -	\$ 33,778,528	\$ 33,783,458	\$ -	\$ 33,783,458	\$ 4,930
Other local sources	497,500	-	497,500	497,500	-	497,500	351,303	-	351,303	(146,197)
Interdistrict sources	2,296,919	100,000	2,396,919	2,296,919	100,000	2,396,919	2,306,091	34,879	2,340,970	(55,949)
Intermediate sources	63,375	-	63,375	63,375	-	63,375	32,046	-	32,046	(31,329)
State sources	69,503,327	4,498,361	74,001,688	69,503,327	4,498,361	74,001,688	69,466,626	4,287,166	73,753,792	(247,896)
Federal sources	6,724,554	3,853,124	10,577,678	6,724,554	3,853,124	10,577,678	6,646,488	3,106,600	9,753,088	(824,590)
Other sources	300,000	-	300,000	300,000	-	300,000	956,895	452	957,347	657,347
TOTAL REVENUES	113,164,203	8,451,485	121,615,688	113,164,203	8,451,485	121,615,688	113,542,907	7,429,097	120,972,004	(643,684)
EXPENDITURES										
Current										
Instruction										
Regular instruction	46,239,335	-	46,239,335	46,239,335	-	46,239,335	45,619,510	-	45,619,510	619,825
Vocational instruction	2,800,043	-	2,800,043	2,800,043	-	2,800,043	2,631,453	-	2,631,453	168,590
Special instruction	-	14,304,778	14,304,778	-	14,304,778	14,304,778	31	13,441,742	13,441,773	863,005
Other instruction	4,408,716	-	4,408,716	4,408,716	-	4,408,716	4,510,824	-	4,510,824	(102,108)
Total instruction	53,448,094	14,304,778	67,752,872	53,448,094	14,304,778	67,752,872	52,761,818	13,441,742	66,203,560	1,549,312
Support services										
Pupil services	5,858,861	2,259,626	8,118,487	5,858,861	2,259,626	8,118,487	5,414,631	2,203,311	7,617,942	500,545
Instructional staff services	7,627,249	777,089	8,404,338	7,627,249	777,089	8,404,338	6,180,451	603,974	6,784,425	1,619,913
General administration services	583,536	-	583,536	583,536	-	583,536	674,542	-	674,542	(91,006)
Building administration services	6,530,546	-	6,530,546	6,530,546	-	6,530,546	6,236,816	-	6,236,816	293,730
Business services	17,024,925	1,019,229	18,044,154	17,024,925	1,019,229	18,044,154	17,699,774	1,090,870	18,790,644	(746,490)
Central services	1,038,214	5,357	1,043,571	1,038,214	5,357	1,043,571	1,370,058	1,944	1,372,002	(328,431)
Insurance	937,703	-	937,703	937,703	-	937,703	772,898	-	772,898	164,805
Other support services	3,147,430	53,991	3,201,421	3,147,430	53,991	3,201,421	4,241,319	27,061	4,268,380	(1,066,959)
Total support services	42,748,464	4,115,292	46,863,756	42,748,464	4,115,292	46,863,756	42,590,489	3,927,160	46,517,649	346,107
Non-program transactions	6,654,460	174,557	6,829,017	6,654,460	174,557	6,829,017	6,749,016	400,038	7,149,054	(320,037)
Debt service										
Principal	382,000	-	382,000	382,000	-	382,000	614,418	-	614,418	(232,418)
Interest	-	-	-	-	-	-	9,664	-	9,664	(9,664)
Total debt service	382,000	-	382,000	382,000	-	382,000	624,082	-	624,082	(242,082)
TOTAL EXPENDITURES	103,233,018	18,594,627	121,827,645	103,233,018	18,594,627	121,827,645	102,725,405	17,768,940	120,494,345	1,333,300
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,931,185	(10,143,142)	(211,957)	9,931,185	(10,143,142)	(211,957)	10,817,502	(10,339,843)	477,659	689,616
OTHER FINANCING SOURCES (USES)										
Transfer (to) / from other funds	(10,206,859)	10,143,142	(63,717)	(10,206,859)	10,143,142	(63,717)	(10,718,560)	10,339,843	(378,717)	(315,000)
Long term debt proceeds	-	-	-	-	-	-	1,117,200	-	1,117,200	1,117,200
Sale of capital assets	40,000	-	40,000	40,000	-	40,000	375,250	-	375,250	335,250
TOTAL OTHER FINANCING SOURCES (USES)	(10,166,859)	10,143,142	(23,717)	(10,166,859)	10,143,142	(23,717)	(9,226,110)	10,339,843	1,113,733	1,137,450
NET CHANGE IN FUND BALANCE	(235,674)	-	(235,674)	(235,674)	-	(235,674)	1,591,392	-	1,591,392	1,827,066
FUND BALANCE - BEGINNING OF YEAR	31,672,472	-	31,672,472	31,672,472	-	31,672,472	31,672,472	-	31,672,472	-
FUND BALANCE - END OF YEAR	\$ 31,436,798	\$ -	\$ 31,436,798	\$ 31,436,798	\$ -	\$ 31,436,798	\$ 33,263,864	\$ -	\$ 33,263,864	\$ 1,827,066

The accompanying notes are an integral part of these statements.

WAUSAU SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
ON BUDGETARY ACCOUNTING AND CONTROL
JUNE 30, 2022

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	Other instruction	\$ 102,108
General/Special Education	General administration services	91,006
General/Special Education	Business services	746,490
General/Special Education	Central services	328,431
General/Special Education	Other support services	1,066,959
General/Special Education	Non-program transactions	320,037
General/Special Education	Debt service	242,082
General/Special Education	Transfers to other funds	315,000

WAUSAU SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM PENSION SCHEDULES
YEAR ENDED JUNE 30, 2022

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

Pension Plan Fiscal Year	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	0.36706933%	\$ (29,586,463)	\$ 62,650,851	-47.22%	106.02%
2020	0.37394335%	(23,345,802)	61,563,422	-37.92%	105.26%
2019	0.38171293%	(12,308,167)	59,187,190	-20.80%	102.96%
2018	0.38559986%	13,718,434	59,035,595	23.24%	96.45%
2017	0.39691836%	(11,784,977)	58,188,507	-20.25%	102.93%
2016	0.40199573%	3,313,405	55,026,320	6.02%	99.12%
2015	0.41264480%	6,705,398	59,416,959	11.29%	98.20%
2014	0.41090077%	(10,092,847)	56,913,887	-17.73%	102.74%

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years *

District Fiscal Year End	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 4,232,906	\$ (4,232,906)	\$ -	\$ 64,036,538	6.61%
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, 2022

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

Changes of assumptions - Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- * Lowering the long-term expected rate of return from 7% to 6.8%
- * Lowering the discount rate from 7% to 6.8%
- * Lowering the price inflation rate from 2.5% to 2.4%
- * Lowering the post-retirement adjustments from 1.9% to 1.7%
- * Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

WAUSAU SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES
YEAR ENDED JUNE 30, 2022

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

OPEB Plan Fiscal Year	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	1.06946400%	\$ 6,320,928	\$ 57,982,000	10.90%	29.57%
2020	1.00330100%	5,518,880	52,906,000	10.43%	31.36%
2019	1.17355700%	4,997,234	52,872,000	9.45%	37.58%
2018	1.08617300%	2,802,693	52,113,000	5.38%	48.69%
2017	1.09493800%	3,294,209	46,045,275	7.15%	44.81%

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years *

District Fiscal Year End	Contractually Required Contributions	Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 33,811	\$ (33,811)	\$ -	\$ 42,245,000	0.08%
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, 2022

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

Changes of assumptions - in addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including

* Lowering the price inflation rate from 2.5% to 2.4%

* Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality table.

WAUSAU SCHOOL DISTRICT
OPEB HEALTHCARE DEFINED BENEFIT PLAN SCHEDULES
YEAR ENDED JUNE 30, 2022

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Healthcare Liability					
Service cost	\$ 1,387,899	\$ 1,109,438	\$ 1,157,754	\$ 1,206,085	\$ 1,731,945
Interest	629,383	864,125	925,940	847,749	958,552
Differences between expected and actual experience	(2,601,788)	-	(1,720,487)	-	(5,887,663)
Changes of assumptions or other input	177,526	1,958,998	619,230	(402,122)	(3,213,549)
Benefit payments	<u>(968,422)</u>	<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	(1,375,402)	3,323,990	(330,435)	650,158	(7,522,492)
Total OPEB Healthcare Liability - Beginning	<u>27,762,854</u>	<u>24,438,864</u>	<u>24,769,299</u>	<u>24,119,141</u>	<u>31,641,633</u>
Total OPEB Healthcare Liability - Ending (a)	<u>\$ 26,387,452</u>	<u>\$ 27,762,854</u>	<u>\$ 24,438,864</u>	<u>\$ 24,769,299</u>	<u>\$ 24,119,141</u>
Plan Fiduciary Net Position					
Contributions - employer	\$ 1,048,249	\$ 671,841	\$ 1,412,609	\$ 1,083,806	\$ 1,203,237
Net investment income	625,661	320,148	202,548	(15,470)	(8,715)
Benefit payments	(968,422)	(608,571)	(1,312,872)	(1,001,554)	(1,111,777)
Administrative expense	<u>(18,420)</u>	<u>(13,651)</u>	<u>(18,175)</u>	<u>(18,423)</u>	<u>(22,996)</u>
Net Changes in Plan Fiduciary Net Position	687,068	369,767	284,110	48,359	59,749
Plan Fiduciary Net Position - Beginning	<u>3,754,894</u>	<u>3,385,127</u>	<u>3,101,017</u>	<u>3,052,658</u>	<u>2,992,909</u>
Plan Fiduciary Net Position - Ending (b)	<u>\$ 4,441,962</u>	<u>\$ 3,754,894</u>	<u>\$ 3,385,127</u>	<u>\$ 3,101,017</u>	<u>\$ 3,052,658</u>
Net OPEB Healthcare Liability - Ending (a) - (b)	<u>\$ 21,945,490</u>	<u>\$ 24,007,960</u>	<u>\$ 21,053,737</u>	<u>\$ 21,668,282</u>	<u>\$ 21,066,483</u>
Plan fiduciary net position as a percentage of the total OPEB Healthcare Liability	16.83%	13.52%	13.85%	12.52%	12.66%
Covered payroll	\$ 59,321,446	\$ 56,290,841	\$ 56,290,841	\$ 27,692,237	\$ 27,692,237
Net OPEB Healthcare Liability as a percentage of covered payroll	36.99%	42.65%	37.40%	78.25%	76.07%

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contributions	\$ 2,292,988	\$ 2,292,988	\$ 2,393,711	\$ 2,393,711	\$ 2,955,715
Contributions in relation to the actuarially determined contributions	<u>(1,048,249)</u>	<u>(671,841)</u>	<u>(1,412,609)</u>	<u>(1,083,806)</u>	<u>(1,203,237)</u>
Contribution deficiency (excess)	<u>\$ 1,244,739</u>	<u>\$ 1,621,147</u>	<u>\$ 981,102</u>	<u>\$ 1,309,905</u>	<u>\$ 1,752,478</u>
Covered payroll	\$ 59,321,446	\$ 56,290,841	\$ 56,290,841	\$ 27,692,237	\$ 27,692,237
Contributions as a percentage of covered payroll	1.77%	1.19%	2.51%	3.91%	4.35%
Actuarial valuation date	6/30/2021	6/30/2019	6/30/2019	6/30/2018	6/30/2017
Measurement date	6/30/2021	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, 2022

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 health care trend rate table was reset.

**WAUSAU SCHOOL DISTRICT
WAUSAU, WISCONSIN**

SUPPLEMENTARY INFORMATION

WAUSAU SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2022

	SPECIAL REVENUE FUNDS			NON-REFERENDUM DEBT SERVICE	LONG-TERM CAPITAL IMPROVEMENT TRUST	TOTAL NONMAJOR GOVERNMENTAL FUNDS
	NON- SCHOLARSHIP DONATION FUND	FOOD SERVICE FUND	COMMUNITY SERVICES			
ASSETS						
Cash and investments	\$ 1,558,923	\$ 2,075,519	\$ 574,100	\$ -	\$ 2,083,282	\$ 6,291,824
Due from other funds	-	-	-	202,430	-	202,430
Due from other governments	-	114,113	-	-	-	114,113
TOTAL ASSETS	1,558,923	2,189,632	574,100	202,430	2,083,282	6,608,367
LIABILITIES						
Accounts payable	868	6,485	1,785	-	-	9,138
Accrued payroll liabilities	-	49,386	29,713	-	-	79,099
Due to other funds	-	-	-	77,564	-	77,564
TOTAL LIABILITIES	868	55,871	31,498	77,564	-	165,801
FUND BALANCES						
Restricted	1,558,055	2,133,761	50,854	124,866	2,083,282	5,950,818
Committed	-	-	491,748	-	-	491,748
TOTAL FUND BALANCES	1,558,055	2,133,761	542,602	124,866	2,083,282	6,442,566
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,558,923	\$ 2,189,632	\$ 574,100	\$ 202,430	\$ 2,083,282	\$ 6,608,367

WAUSAU SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022

	SPECIAL REVENUE FUNDS			NON-REFERENDUM DEBT SERVICE	LONG-TERM CAPITAL IMPROVEMENT TRUST	TOTAL NONMAJOR GOVERNMENTAL FUNDS
	NON- SCHOLARSHIP DONATION FUND	FOOD SERVICE FUND	COMMUNITY SERVICES			
REVENUES						
Property taxes	\$ -	\$ -	\$ 662,200	\$ 2,109,168	\$ -	\$ 2,771,368
Other local sources	2,365,326	216,258	-	281	3,257	2,585,122
Federal sources	-	6,129,090	-	-	-	6,129,090
Other sources	839	-	-	-	-	839
TOTAL REVENUES	<u>2,366,165</u>	<u>6,345,348</u>	<u>662,200</u>	<u>2,109,449</u>	<u>3,257</u>	<u>11,486,419</u>
EXPENDITURES						
Current						
Instruction						
Regular instruction	2,076,474	-	-	-	-	2,076,474
Vocational instruction	29,416	-	-	-	-	29,416
Total instruction	<u>2,105,890</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,105,890</u>
Support services						
Pupil services	4,468	-	-	-	-	4,468
Instructional staff services	2,483	-	-	-	-	2,483
General administration services	396	-	424,272	-	-	424,668
Business services	3,966	4,800,368	187,070	-	-	4,991,404
Central services	-	2,530	4	-	-	2,534
Other support services	5,402	-	-	-	-	5,402
Total support services	<u>16,715</u>	<u>4,802,898</u>	<u>611,346</u>	<u>-</u>	<u>-</u>	<u>5,430,959</u>
Debt service						
Principal	-	-	-	1,950,000	-	1,950,000
Interest	-	-	-	266,635	-	266,635
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,216,635</u>	<u>-</u>	<u>2,216,635</u>
TOTAL EXPENDITURES	<u>2,122,605</u>	<u>4,802,898</u>	<u>611,346</u>	<u>2,216,635</u>	<u>-</u>	<u>9,753,484</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>243,560</u>	<u>1,542,450</u>	<u>50,854</u>	<u>(107,186)</u>	<u>3,257</u>	<u>1,732,935</u>
OTHER FINANCING (USES) SOURCES						
Net transfer (to) from other funds	-	-	-	78,717	300,000	378,717
NET CHANGE IN FUND BALANCE	243,560	1,542,450	50,854	(28,469)	303,257	2,111,652
FUND BALANCE - BEGINNING OF YEAR	1,314,495	591,311	491,748	153,335	1,780,025	4,330,914
FUND BALANCE - END OF YEAR	<u>\$ 1,558,055</u>	<u>\$ 2,133,761</u>	<u>\$ 542,602</u>	<u>\$ 124,866</u>	<u>\$ 2,083,282</u>	<u>\$ 6,442,566</u>

WAUSAU SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS
YEAR ENDED JUNE 30, 2022

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, 2022

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, 2021	REVENUES GRANTOR REIMBURSE- MENTS	EXPENDITURES	ACCRUED RECEIVABLE (UNEARNED REVENUE) JUNE 30, 2022	SUBRECIPIENT PASS-THROUGH EXPENDITURES
FEDERAL COMMUNICATIONS COMMISSION								
Emergency Connectivity Aid July 1, 2021 - June 30, 2022	None		32,009	N/A	\$ -	\$ 67,800	\$ 67,800	\$ -
TOTAL FEDERAL COMMUNICATIONS COMMISSION					-	67,800	67,800	-
U.S. DEPARTMENT OF AGRICULTURE								
Wisconsin Department of Public Instruction Child Nutrition Cluster								
COVID-19 - School Breakfast Program July 1, 2021 - June 30, 2022	2022-376223-DPI-SB-546		10,553	N/A	-	1,208,918	1,208,918	-
Food Distribution July 1, 2021 - June 30, 2022	None		10,555	N/A	-	475,598	475,598	-
COVID-19 - National School Lunch Program July 1, 2021 - June 30, 2022	2022-376223-DPI-NSL-547		10,555	N/A	-	4,227,258	4,227,258	-
COVID-19 - National School Lunch Program Snack Program July 1, 2021 - June 30, 2022	2022-376223-DPI-SK_NSL-561		10,555	N/A	-	18,049	18,049	-
COVID-19 - Special Milk Program for Children July 1, 2020 - June 30, 2021	2021-376223-DPI-SMP-548		10,556	N/A	40	40	-	-
July 1, 2021 - June 30, 2022	2022-376223-DPI-SMP-561			N/A	-	5,889	5,889	-
COVID-19 - Summer Food Service Program for Children July 1, 2020 - June 30, 2021	2021-376223-DPI-SFSP-566		10,559	N/A	157,596	157,596	-	-
July 1, 2021 - June 30, 2022	2022-376223-DPI-SFSP-561			N/A	-	55,426	167,938	112,512
Fresh Fruit and Vegetable Program July 1, 2020 - June 30, 2021	2021-376223-DPI-FFVPJULPUB-594		10,582	N/A	-	-	-	-
July 1, 2021 - June 30, 2022	2022-376223-DPI-FFVP-July-594			N/A	-	23,839	25,440	1,601
Total Child Nutrition Cluster					157,636	6,172,613	6,129,090	114,113
TOTAL U.S. DEPARTMENT OF AGRICULTURE					157,636	6,172,613	6,129,090	114,113
U.S. DEPARTMENT OF EDUCATION								
Wisconsin Department of Public Instruction Special Education Cluster								
Special Education - Grants to States (IDEA Part B) July 1, 2020 - June 30, 2021	2021-376223-DPI-IDEA-FT-341	84.027A		N/A	917,447	917,447	-	-
July 1, 2021 - June 30, 2022	2022-376223-DPI-FLOW-341				\$2,156,435	-	685,120	1,481,453
Special Education - Grants to States (ARPA) (IDEA Part B) July 1, 2021 - June 30, 2022	2022-376223-DPI-FLOW-341	84.027X		N/A	-	227,449	383,987	156,538
Special Education - Grants to States (IDEA Part B-CEIS) July 1, 2020 - June 30, 2021	2021-376223-DPI-IDEA-FT-341	84.027A		N/A	7,248	7,248	-	-
July 1, 2021 - June 30, 2022	2022-376223-DPI-FLOW-341				293,700	-	138,815	138,815
Special Education - Preschool Grants (IDEA Preschool) July 1, 2021 - June 30, 2022	2022-376223-DPI-PRESCH-347	84.173A		52,981	-	-	328	328
Special Education - Preschool Grants (ARPA) (IDEA Preschool) July 1, 2020 - June 30, 2021	2021-376223-DPI-IDEA-P-347	84.173X		N/A	7,039	7,039	-	-
July 1, 2021 - June 30, 2022	2022-376223-DPI-PRESCH-347			N/A	-	29,129	53,012	23,883
Total Special Education Cluster					931,734	1,873,432	2,057,595	1,115,897
Title I-A - Grants to Local Educational Agencies July 1, 2020 - June 30, 2021	2021-376223-DPI-TIA-141	84.010A		N/A	657,397	657,397	-	-
July 1, 2021 - June 30, 2022	2022-376223-DPI-TIA-141				1,490,620	-	1,024,212	398,267
Title I-D - Delinquent July 1, 2021 - June 30, 2022	2022-376223-DPI-TID-144	84.010D		21,600	-	-	1,800	1,800
Career and Technical Education - Basic Grants to States (Perkins IV) July 1, 2020 - June 30, 2021	2021-376223-DPI-CTE-400	84.048		N/A	51,195	51,195	-	-
July 1, 2021 - June 30, 2022	2022-376223-DPI-CTE-400				63,358	-	28,428	52,607
Title III - English Language Acquisition Grants July 1, 2020 - June 30, 2021	2021-376223-DPI-TIIIA-391	84.365A		N/A	11,071	11,071	-	-
July 1, 2021 - June 30, 2022	2022-376223-DPI-TIIIA-391				147,205	-	114,161	126,091
Title II-A - Supporting Effective Instruction State Grant July 1, 2020 - June 30, 2021	2021-376223-DPI-TIIA-365	84.367A		N/A	11,564	11,564	-	-
July 1, 2021 - June 30, 2022	2022-376223-DPI-TIIA-365				285,511	-	252,548	252,548
Title IV-A-Student Support and Acad Enrich Grants July 1, 2020 - June 30, 2021	2021-376223-DPI-TIVA-381	84.424A		N/A	29,460	29,460	-	-
July 1, 2021 - June 30, 2022	2022-376223-DPI-TIVA-381				132,122	-	7,509	62,452
Education Stabilization Fund COVID-19 - Elementary and Secondary School Emergency Relief March 13, 2020 - September 30, 2022	2021-376223-DPI-ESSERF-160	84.425D		N/A	109,958	109,958	-	-
March 13, 2020 - September 30, 2022	2022-376223-DPI-ESSERF-160				1,353,186	-	238,652	280,445
COVID-19 - Elementary and Secondary School Emergency Relief March 13, 2020 - September 30, 2023	2022-376223-DPI-ESSERF-163	84.425D		4,688,161	-	1,797,772	3,155,918	1,358,146
ARP Homeless Children and Youth July 1, 2020 - June 30, 2021	NA	84.425W		N/A	-	-	-	-
July 1, 2021 - June 30, 2022	2022-376223-DPI-ARPHCYII-173				50,243	-	284	284
Total Education Stabilization Fund					109,958	2,146,382	3,436,647	1,400,223
TOTAL U.S. DEPARTMENT OF EDUCATION					1,802,379	5,954,811	7,412,219	3,259,787
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Wisconsin Department of Health Services Medical Assistance								
July 1, 2021 - June 30, 2022	None		93,778	N/A	-	1,075,359	1,075,359	-
Total Medicaid Cluster					-	1,075,359	1,075,359	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					-	1,075,359	1,075,359	-
TOTAL FEDERAL AWARDS					\$ 1,960,015	\$ 13,270,583	\$ 14,684,468	\$ 3,373,900

WAUSAU SCHOOL DISTRICT
SCHEDULE OF STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2022

AWARDING AGENCY PASS-THROUGH AGENCY AWARD DESCRIPTION	PASS-THROUGH		RECEIVABLE			RECEIVABLE		SUBRECIPIENT PASS-THROUGH EXPENDITURES
	ENTITY IDENTIFYING NUMBER	STATE I.D. NUMBER	(UNEARNED REVENUE) JULY 1, 2021	REVENUE		(UNEARNED REVENUE) JUNE 30, 2022		
				GRANTOR REIMBURSEMENTS	EXPENDITURES			
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION								
Wisconsin Department of Public Instruction								
Special Education and School Age Parents	376223-100	255.101	\$ -	\$ 4,207,208	\$ 4,207,208	\$ -	\$ -	-
Common School Fund Library Aid	376223-104	255.103	-	344,097	344,097	-	-	-
Bilingual/Bicultural Aid	376223-111	255.106	-	404,649	404,649	-	-	-
General Transportation Aid	376223-102	255.107	-	139,830	139,830	-	-	-
General Aids Cluster								
Equalization Aid	376223-116	255.201	930,666	60,417,972	59,487,306	-	-	-
Integration Transfer Resident	376223-105	255.205	-	30,220	30,220	-	-	-
Total General Aids Cluster			930,666	60,448,192	59,517,526	-	-	-
High Cost Special Education Aid	376223-119	255.210	-	28,442	28,442	-	-	-
Aid for School Mental Health Programs	376223-176	255.227	-	-	151,022	151,022	-	-
Tuition Payments by State	376223-157	255.401	-	199,712	199,712	-	-	-
Early College Credit Program	376223-178	255.445	-	3,853	3,853	-	-	-
Achievement Gap Reduction	376223-160	255.504	-	1,640,867	1,640,867	-	-	-
Educator Effectiveness Evaluation System	376223-154	255.940	-	-	54,480	54,480	-	-
Per Pupil Aid	376223-113	255.945	-	5,997,586	5,997,586	-	-	-
Career and Technical Education Incentive	376223-152	255.950	-	-	56,543	56,543	-	-
Assessments of Reading Readiness	376223-166	255.956	-	14,808	14,808	-	-	-
Robotics Lead Participation	376223-167	255.959	-	-	2,317	2,317	-	-
Aid for Special Education Transition	376223-168	255.960	-	22,954	22,954	-	-	-
TOTAL WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION			930,666	73,452,198	72,785,894	264,362	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES								
Payment in Lieu of Taxes	None	None	-	37,252	37,252	-	-	-
TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES			-	37,252	37,252	-	-	-
WISCONSIN DEPARTMENT OF REVENUE								
Exempt Computer Aid	None	None	564,122	564,122	564,122	564,122	-	-
Exempt Personal Property Aid	None	None	-	337,662	337,662	-	-	-
TOTAL WISCONSIN DEPARTMENT OF REVENUE			564,122	901,784	901,784	564,122	-	-
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT								
North Central Technical College								
Youth Apprenticeship Grant	None	445.107	-	32,056	32,056	-	-	-
TOTAL STATE FINANCIAL ASSISTANCE			\$ 1,494,788	\$ 74,423,290	\$ 73,756,986	\$ 828,484	\$ -	\$ -

The accompanying notes are an integral part of these statements.

WAUSAU SCHOOL DISTRICT
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
JUNE 30, 2022

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

2021-2022 eligible costs under the State Special Education Program are \$14,822,577.

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 22, 2022.

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 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

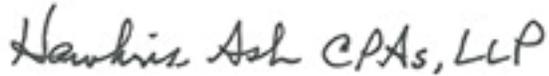
As part of obtaining reasonable assurance about whether the Wausau School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an

opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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
November 22, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
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

Opinion on Each Major Federal and State Program

We have audited Wausau School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Wausau School District's major federal and state programs for the year ended June 30, 2022. 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.

In our opinion, Wausau School District complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and 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 *State Single Audit Guidelines*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Wausau School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of Wausau School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Wausau School District's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Wausau School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and *State Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Wausau School District's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and *State Single Audit Guidelines*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Wausau School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Wausau School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of Wausau School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and 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 and 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not

identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and *State Single Audit Guidelines*. Accordingly, this report 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
November 22, 2022

WAUSAU SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2022

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified		
Internal control over financial reporting: Material weakness identified?	_____ Yes	<u> X </u> No	
Significant deficiencies identified not considered to be material weaknesses?	_____ Yes	<u> X </u> None reported	
Noncompliance material to the financial statements?	_____ Yes	<u> X </u> No	

Federal Awards

Internal control over financial reporting: Material weakness identified?	_____ Yes	<u> X </u> No	
Significant deficiencies identified not considered to material weaknesses?	_____ Yes	<u> X </u> 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	<u> X </u> No	

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
84.027/84.173	IDEA Cluster
84.425D	Education Stabilization 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?	<u> X </u> Yes	_____ No
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MEMO

TO: Education/Operations Committee of the Whole
 FROM: Bob Tess, Chief Finance and Business Services Officer
 DATE: November 28, 2022
 RE: Financial projection model assumptions

Shared in this document are many of the key variables that contribute to the Frontline 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 Frontline model primarily uses budget amounts from the 2022-23 WSD budget with percentages cast forward and adjustments made to create this baseline model. The supporting documents summarize these assumptions.

FY2023-24 Frontline Revenue and Expenditure Assumptions

EXPENDITURE ASSUMPTIONS

Salary Assumptions

Projected % Salary Increases

	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
<input checked="" type="checkbox"/> Teachers	3.00%	3.00%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/> Teachers - Non-Salary Sched. (e.g. Appx. B)	3.00%	3.00%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/> Administrators	3.00%	3.00%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/> Clerical	3.00%	3.00%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/> Custodial	3.00%	3.00%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/> Municipal	3.00%	3.00%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/> Food Service	3.00%	3.00%	3.00%	3.00%	3.00%

Teachers:

	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
<input checked="" type="checkbox"/> Retirement FTE's per Year	18.0	18.0	18.0	18.0	18.0
<input checked="" type="checkbox"/> Retiree Salary or Salary Schedule Placement Step 125	\$74,832	\$76,590	\$78,366	\$80,160	\$81,971
<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 107	\$51,973	\$52,493	\$53,018	\$53,548	\$54,083
<input checked="" type="checkbox"/> New Hire Salary or Salary Schedule Placement Step 106	\$51,255	\$51,768	\$52,285	\$52,808	\$53,336

Benefit Assumptions

Percent of Payroll Benefits

	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
<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%	6.80%	6.80%	6.80%	6.80%	6.80%
<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%

	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
<input checked="" type="checkbox"/> Health Ins. - Percent Increase	2.00%	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"/>	General Fund 10 Assumptions (% change)	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
	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"/>	Utilities Assumptions (Function 2530) (% change)	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
	331 Gas for Heat	2.00%	2.00%	2.00%	2.00%	2.00%
	336 Electricity Other Than Heat	2.00%	2.00%	2.00%	2.00%	2.00%
	337 Water	2.00%	2.00%	2.00%	2.00%	2.00%
	338 Sewerage	2.00%	2.00%	2.00%	2.00%	2.00%
	339 Other Utilities	2.00%	2.00%	2.00%	2.00%	2.00%
<input checked="" type="checkbox"/>	Transportation Assumptions (Function 2560) (% change)	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
	341 Contracted Pupil Transportation	2.50%	2.50%	5.00%	5.00%	5.00%
	348 Vehicle Fuel	0.00%	2.00%	2.00%	2.00%	2.00%
<input checked="" type="checkbox"/>	District Insurance (% change)	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
	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"/>	Fund 27 Assumptions (% change)	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
	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"/>	Fund 50 Assumptions (% change)	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
	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"/>	Fund 80 Assumptions (% change)	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
	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	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
10		Open Enrollment Tuition (net expense increase)	3.00%	3.00%	3.00%	3.00%	3.00%
10		Wisc Parental Choice Program Vouchers	10%	10%	10%	10%	10%



Weighted Grades/Laude System Update

11/28/22



Where We Started....

- Goal:
 - To encourage students to pursue rigorous courses, including career pathway courses

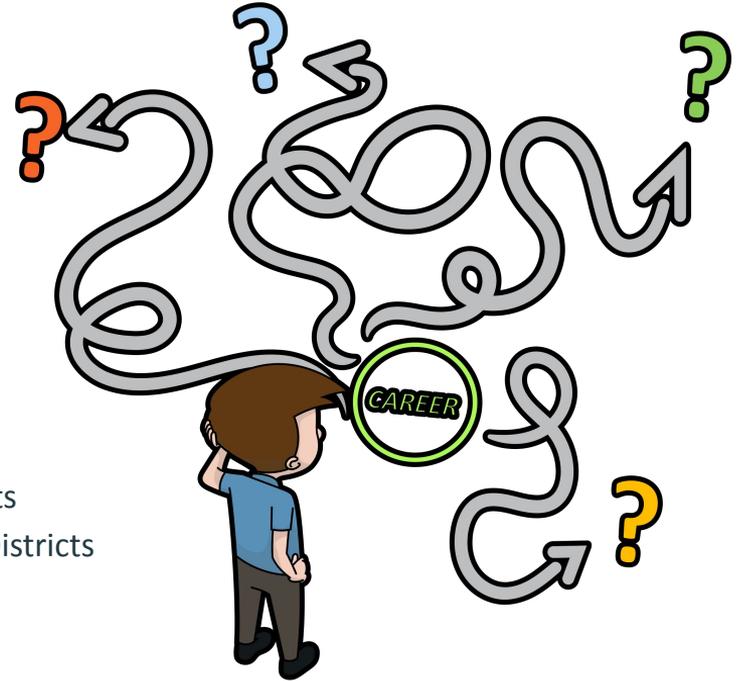
- Initial Questions:
 - How many students pursue these courses?
 - How might a weighted grade/laude system impact student experiences?

Recommendations Based on the Data

- Continue to Monitor Student Course Selection and Achievement via Redefining Ready Data
- Explore other ways to encourage students to pursue rigorous courses, including career pathway courses

Sources of Data

- Student, Family, and Staff Surveys
- Common Themes From:
 - Discussions with Students and Staff
 - Student, Family, and Staff Survey Results/Comments
 - Conversations with UW System and Other School Districts
- Student Data from Infinite Campus and Educlimber
- Life After High School Study (WIPPS)



Survey Results*

Highlights

Staff Results (105/189=56%)

Student Results (347/2,351=15%)

High School Parent Results
(239/2,379=10%)

Middle School Parent Results
(174/1,707=10%)

- 50% of staff who responded (52 staff members) believe students avoid advanced/rigorous coursework
- 42% of staff who responded (44 staff members) support a implementing a weighted grade system or something similar
- 77% of students believe a weighted grade system would incentivize students to take advanced/rigorous courses
 - 79% of students(274) would have liked to have a weighted grade system during their time in high school
- 76% of current High School Parents do not believe their children avoid advanced/rigorous coursework
 - 72% of parents (172) would have liked their child to have the opportunity to earn weighted grades or something similar
- 66% of Middle School Parents(115) would support starting a weighted grade/laude system with their child's class



Does low response rate reflect low stakeholder interest regarding weighted grades?

Surveys & Discussions

Are Students Avoiding Rigorous Coursework? Why?

- No
 - The high-achieving students pursue rigorous coursework regardless of incentive, just like they do now
 - Parents don't believe their children are avoiding advanced/rigorous coursework*
 - AP/IB/Dual-Credit Awards College Credit, isn't that incentive enough?
 - Data does not support the "avoidance narrative"
 - 4.0's do take rigorous coursework
 - AP/Dual Credit Numbers are steady and in some cases increasing @ West
 - Some decreases seen at East in IB, Dual-Credit is steady
- Yes
 - Students/Staff
 - The "culture" of our students
 - Students taking the path of least resistance
 - It's a student culture issue- "Scared of hard work", "Time"
 - Some concern over GPA
 - May be pursuing different passions and opportunities, including co-curricular activities

Surveys & Discussions, cont.

Weighted Grade Pros-Summary of Stakeholder Input

- Strong parent and student support*
 - Believe that a system of sorts will motivate students to pursue rigorous coursework
 - Comments wishing they would have had this opportunity while in high school
 - Alleviate some student stress surrounding GPA
- G/T PLC Feels it Would Be Beneficial
- A chance to revamp salutatorian/valedictorian process
 - Restructuring conversation?
- Staff Input
 - Exciting possibilities for some departments, pending the model chosen
 - Could take “stress off the grade and more emphasis on learning”
 - Increased enrollments in ‘waning’ upper level coursework (Foreign Language, Advanced Comp)
- A more accurate representation of some students’ achievement

Surveys & Discussions, cont.

Weighted Grade Cons-Summary of Stakeholder Input

- **UW System, for the most part, does not look at weighted grades**
- Staff concerns over which classes are selected
 - “Difficulty is Subjective”
 - Core Departments vs Electives
 - Staff divisiveness and conflict over numbers
- Equal Opportunity
 - Survey Comments:
 - Benefits a small portion of our population
 - Who determines what is considered rigorous?
 - Ex. ELL Students
- There is no perfect system
 - Students focusing on the system, not the learning
 - Gets increasingly complex over time trying to ensure ‘fairness’
 - Schools that have it seem neutral to negative on their system, some moving away (Rhinelander)
- “Why now?”
 - Do we have bigger priorities right now?
 - Affects a small portion of our student population
 - A lack of + or - indicator in our grading system already creates a ‘GPA cushion’ for students

Additional Data Analyzed:

Does other Data Support the “Avoidance of Rigor” Narrative?

- 4.0 Students & Course Selection
- Related Redefining Ready Indicators
- Life After High School Study (WIPPS)

Additional Data

4.0 Students & Course Selections

WEST

Graduating Class of	Total 4.0 GPA	Graduating Class Total	% w/4.0 GPA
2022	21	333	6.31%
2021	20	323	6.19%
2020	18	284	6.34%
2019	17	321	5.30%
2018	18	328	5.49%

Graduating Class of	4.0 GPA + AP	4.0 GPA + Dual-Credit	4.0 GPA + College-Credit	Total 4.0 GPA
2022	20	15	2	21
2021	19	14	4	20
2020	17	11	2	18
2019	16	15	1	17
2018	18	10	2	18

EAST

Graduating Class of	Total 4.0 GPA	Graduating Class Total	% w/4.0 GPA
2022	11	232	4.74%
2021	9	222	4.10%
2020	9	236	3.81%
2019	9	264	3.41%
2018	13	216	6.01%

Graduating Class of	4.0 GPA + IB	4.0 GPA + Dual-Credit	4.0 GPA + College-Credit	Total 4.0 GPA
2022	11	1	0	11
2021	7	2	2	9
2020	9	0	0	9
2019	8	2	0	9
2018	13	1	2	13

Additional Data

2021-22 District Redefining Ready Indicators

<u>Advanced Placement Enrollment:</u>	253 Unique Students (~17% @West)
<u>International Baccalaureate Enrollment:</u>	257 Unique Students (~28% @ East)
<u>Dual-Credit Enrollment:</u>	2,342 Total Enrollments
<u>Work Based Learning Experiences:</u>	440 Total Enrollments

Additional Data

Life After High School Themes (WIPPS Study)

- Help students build their schedules around interests and future plans
- Continue/expand diverse course offerings
- Continue/expand work-based learning
- Expand exposure to trades and technical college opportunities
- Students and families want to better understand AP, IB, and dual credit
- Schools need to value and share all career paths, not just 4-year college

While survey results are conflicting, additional data suggests that students may not be avoiding rigorous coursework.

Other Considerations

- Choosing a specific system
- Identifying courses
 - Different course offerings at Wausau East and Wausau West
- Revising/creating systems within Infinite Campus
- Confirming accuracy
- Student and family communication and advising
- Planning for Implementation
 - Phased implementation (ex. beginning with a freshman class)
 - Alignment with student course selection timeline
 - Alignment with possible restructuring timeline

Recommendation

- **Continue to Monitor Student Course Selection and Achievement via Redefining Ready Data**
- **Explore other ways to encourage students to pursue rigorous courses, including career pathway courses**

Questions?

WSD School Board Restructuring Discussion

December 12, 2022

[New Phase of the Discussion: From Awareness to Analysis](#)



Our Mission ... To advance student learning, achievement, and success.

The background of the slide features a photograph of three young boys in school uniforms. They are smiling and looking towards the camera. The boy on the left is wearing a patterned shirt, the middle boy is wearing a dark shirt with a yellow star emblem, and the boy on the right is wearing a dark shirt. The text is overlaid on this image.

Our Why:

A desire to improve service to students, families and staff, through more efficient use of resources.

The Wausau School Board is concerned about differences in staff, student, and family experiences based on the school one attends or works in the district. These differences across schools are characterized by changing enrollment trends and future projections within geographic areas; student achievement, programs and course offerings; co-curricular offerings; staffing challenges; scheduling models; physical space and facilities.

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Long-Term Concerns Needing Solutions

Let's address these proactively!

1. Inconsistent student success and access to programming
2. Inconsistent staffing across schools
3. Inconsistent staff working conditions across schools
4. Challenges with attracting and retaining quality staff
5. Declining enrollment
6. Unfavorable open enrollment trends
7. Continued long-term financial challenges



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A photograph of three young boys smiling and hugging each other. The boy on the left has curly hair and is wearing a patterned shirt. The boy in the middle is wearing a dark blue Under Armour shirt. The boy on the right is wearing a dark blue button-down shirt. The background is a bright, out-of-focus indoor setting.

The WSD must take action to address these challenges.

We are ethically, strategically and financially compelled to improve these situations.

We encourage staff and community members to engage in the conversation.

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Agenda

- 1. Preview next community video.**
- 2. Review school board decisions.**
- 3. Risk analysis**
- 4. Potential measurable benefits**
- 5. Review high school scenarios.**
- 6. Next steps.**
- 7. Questions**

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Risk Analysis (DRAFT)

Risks if this project is pursued:

1. Open enrollment out of the district may increase in the short term.
2. Staff may choose to leave the WSD. Although certain segments of our staff are already showing lower retention rates due to work conditions.
3. Bus transportation times may increase.
4. One additional school transition may be added to a student's PK-12 career.
5. Some schools may experience tight enrollments for some time.
6. Some traditions may be lost, replaced or updated, example "Log Game"

Risk Analysis (DRAFT)

Risks if this project is NOT pursued:

1. Families are choosing to leave the WSD and this trend is projected to continue without systemic change.
2. Declining enrollment will lead to staffing reductions.
3. Declining enrollment will lead to program reductions.
4. Students will continue to have unequal access to programming.
5. Some staff will continue to have more challenging work conditions than necessary.
6. Operational costs will continue to outstrip revenues.
7. Revenues will decrease due to enrollment declines.

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Examples of Pros and Cons



Pros

- Students have equal access to secondary programming
- Students receive the support they need, when they need it
- WSD is a more attractive employer
- Academic, co-curricular programming could be expanded
- More efficient use of resources

Cons

- Could result in longer bus rides
- Schools at/over capacity for some years
- Possible one additional school transition

Possible Measurable Outcomes (DRAFT)

1. All high school students have equal access to programming.
2. Goal to save \$2 million in operations costs within 5 years.
3. Goal to re-attract 239 open enrolled students capturing \$1.6 million in revenue.
4. Expand access to high-quality child care to 200 children.
5. Expand the number of WIAA sports options by 2 for each gender over the next 5 years.
6. Create an intramural sports program including 4 sports for each gender over the next 5 years.
7. Reduce the need for future facility maintenance and improvements by \$15 million.
8. Right size our staffing over 5 years.

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Proposed Measurable Outcomes (DRAFT)

9. Increase the number of resource teachers by 1 per elementary school.
10. Increase the number of classroom support staff by 1 per elementary school.
11. Reduce the number of traveling staff by _____.
12. Increase staff satisfaction.
13. Increase student satisfaction.
14. Increase parent satisfaction. (establish baseline and set 5 year goal.)
15. Increase the number of secondary school course offerings.

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WSD School Board Decisions

Decisions about restructuring the WSD impact and restrict other decisions. Decisions will occur in this order:

- **High school options to address challenges:**
- **Middle school options to address challenges:**
- **Elementary school options to address challenges:**
- **Best use of available building spaces:**
- **Other**

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WSD School Board Decisions

High school options to address challenges:

- Move enrollment boundaries**
- Create two “Equal” high schools**
- Grades 9-12 high school on one campus**
- Grades 9-10 and 11-12 on two campuses**
- Grades 8-9 and 10-12 on two campuses**

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Secondary Subcommittee's Synthesis:



Status Quo - No Change

Change Boundaries

Junior High (8-9) & Senior High (10-12)

Academy?

Dual Campus (9-10 & 11-12)

One High School

Desired Outcomes

- Improve academic access and experiences
- Improve co-curricular access and experiences
- Maintain or improve financial status
- Offer viable transportation plan
- Address intangibles: identity, traditions, culture

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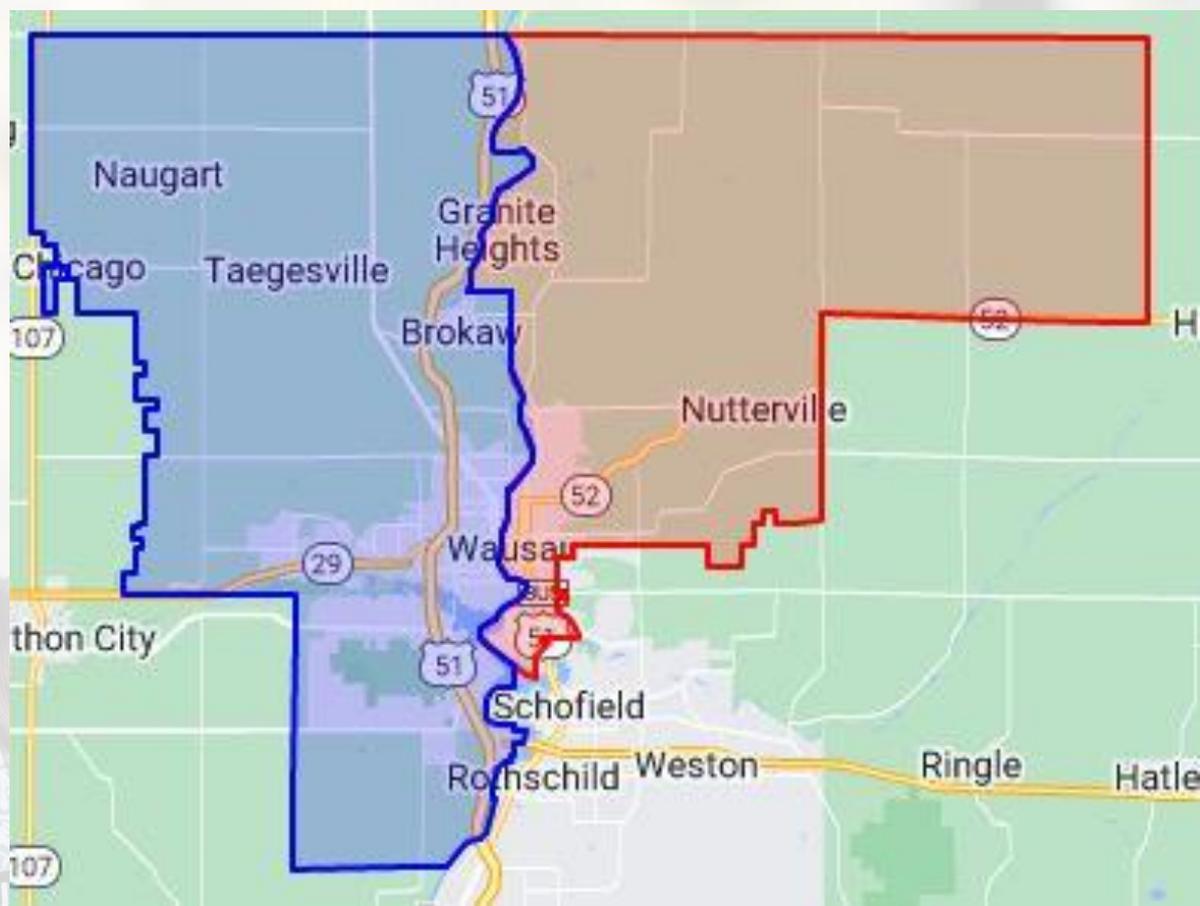
High School Options

Option 1. Move Boundaries to balance student enrollment.



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***High School
Option -
Move
Enrollment
Boundaries***



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New: What If...Boundaries Changed to Balance Enrollment?



Wausau West

Wausau East

Current
Enrollment
1,479

**-259 Students
to East =
1,220 Total**

Current
Enrollment
961

**+259 Students
from West =
1,220 Total**

Median WI High School Enrollment = 1,086 Students

Range of WI High School Enrollments = 34 to 2,271 Students
(9-12 non-charter schools in the 100 largest WI districts, not including Milwaukee)

(West Capacity = 1,614, East Capacity = 1,552)



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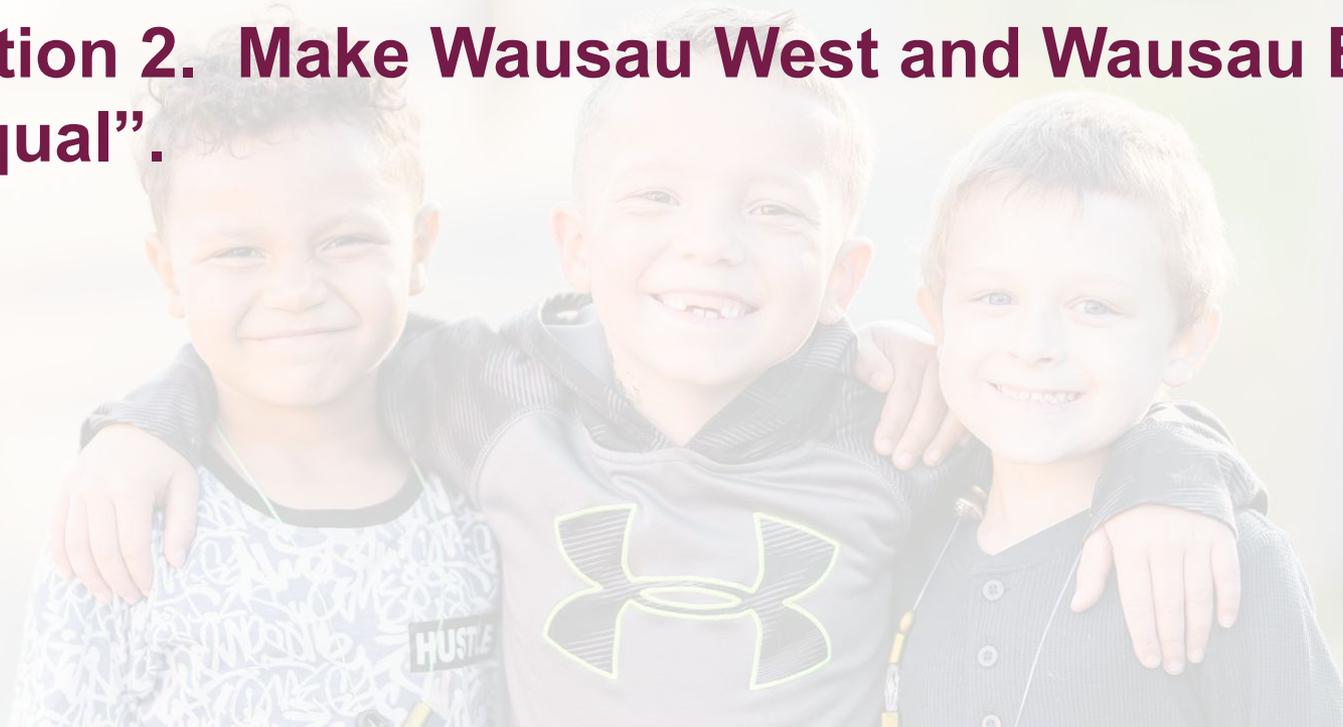
Which Prioritized Outcomes Are Achieved by Moving High School Boundaries?

- ? Improve student academic/co-curricular experiences
- ✗ Enhance student academic and behavior support
- ✓ Balance staff experiences and work conditions
- ✗ Cost Savings
- ? Consistent class sizes
- ✗ Community Unity
- ✗ Expand access to child care
- ✗ Right size the WSD to future needs
- ✗ Reduce the number of schools needing maintenance
- ? A viable transportation plan
- ? Increase staff collaboration opportunities
- ✗ Improve facilities by focusing on one high school
- ? Address intangibles (Culture, Traditions and Identity)

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High School Options

**Option 2. Make Wausau West and Wausau East
“equal”.**



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Examples of Differences in Student Programming

- **Many different academic courses differ between Wausau East and West.**
- **West offers 31 WIAA sports where East offers 27 WIAA sports.**
- **West offers 45 clubs and activities where East offers 37.**

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Requirements to Create Two “Equal” High Schools

1. Move enrollment boundaries as in Option 1 to balance enrollments.
2. Create the same coursebook for each school.
3. Create the same athletic options at each school.
4. Create the same clubs and activities at each school.
5. We would likely not change the daily schedule (flex mod and block schedules)

Concerns and challenges with this option

- Due to financial constraints and staff certification requirements, the number of courses would need to be reduced so we could offer equal numbers of courses.
- The same would be true for co-curricular and club activities. The number of opportunities would need to be reduced to create “equality”.
- Temporary solution as demographic changes will continue to occur.

Which Prioritized Outcomes Are Achieved by Moving High School Boundaries?

- Improve student academic/co-curricular experiences (reduced opportunities)
- Enhance student academic and behavior support
- Balance staff experiences and work conditions
- Cost Savings
- Consistent class sizes
- Community Unity
- Expand access to child care
- Right size the WSD to future needs
- Reduce the number of schools needing maintenance
- A viable transportation plan
- Increase staff collaboration opportunities
- Improve facilities by focusing on one high school
- Address intangibles (Culture, Traditions and Identity)

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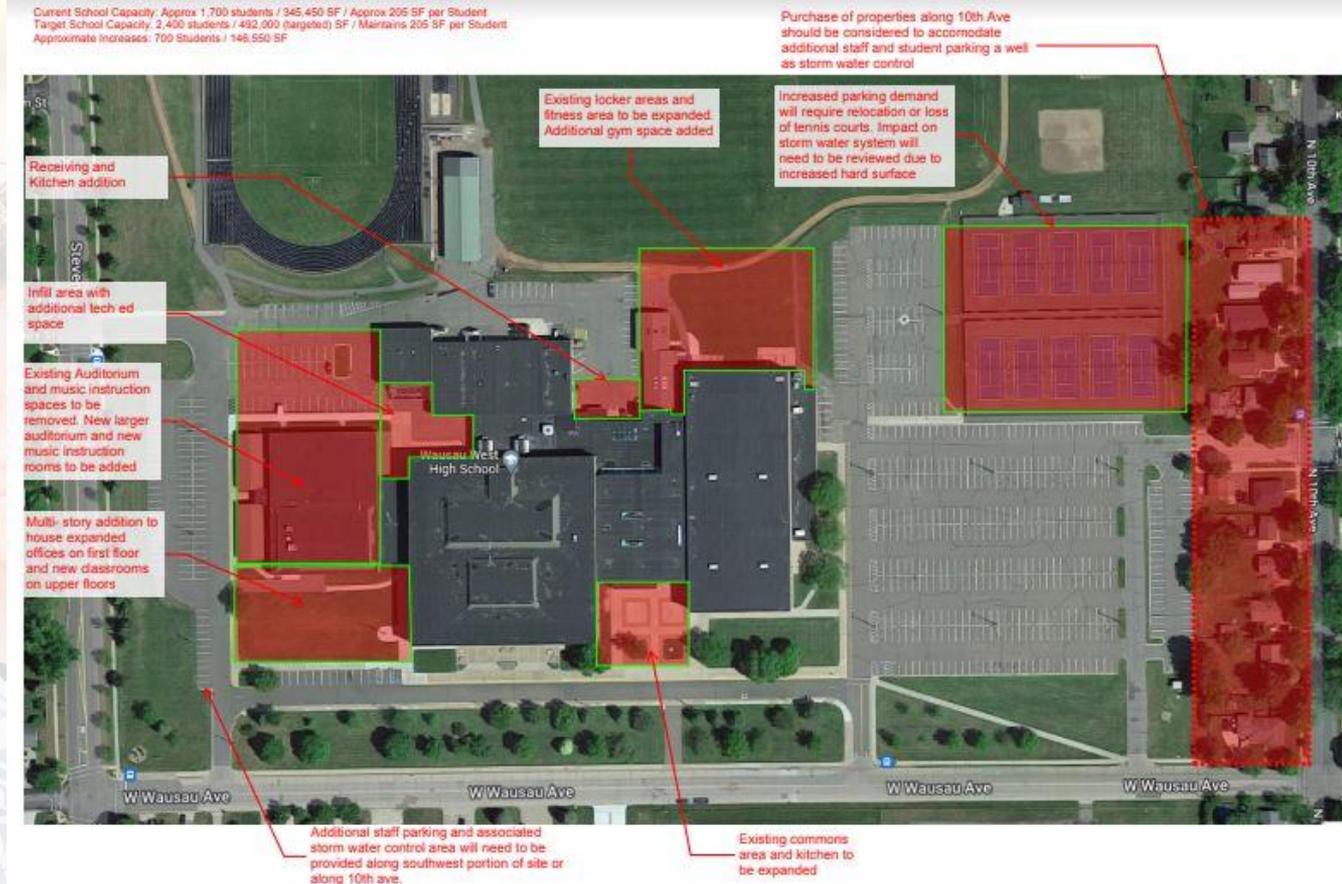
High School Options

Option 3. Create a single 9-12 high school on the West campus.



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High School Option - 9-12 on One Campus



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Requirements to Create a 9-12 High School

Expand West from ~350,000 to ~500,000 square feet of space to accommodate increased enrollment.

- **Kitchen and cafeteria**
- **Career and Technical Education (CTE) spaces**
- **Gymnasiums and locker rooms**
- **Music and auditorium**
- **Multi-story addition for classrooms**

Expand both student and staff parking.

Expand storm water system due to expanded hard surfaces.

To accomplish this work, the homes along 10th Avenue would likely need to be purchased and razed to increase the campus. (Unknown cost)

A referendum would be needed to complete the work ~\$50-100 Million, plus the cost to purchase homes east of the campus.

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Which Prioritized Outcomes Are Achieved by Creating a 9-12 High School on One Campus?

- Improve student academic/co-curricular experiences
- Enhance student academic and behavior support
- Balance staff experiences and work conditions
- Cost Savings
- Consistent class sizes
- Community Unity
- Expand access to child care
- Right size the WSD to future needs
- Reduce the number of schools needing maintenance (What happens to Wausau East?)
- A viable transportation plan
- Increase staff collaboration opportunities
- Improve facilities by focusing on one high school
- Address intangibles (Culture, Traditions and Identity)

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High School Options

Option 4. Create a single high school on two campuses, using a 9-10 and 11-12 grade structure.



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Option: Create a 9-10 and 11-12 High School on Two Campuses

Concerns:

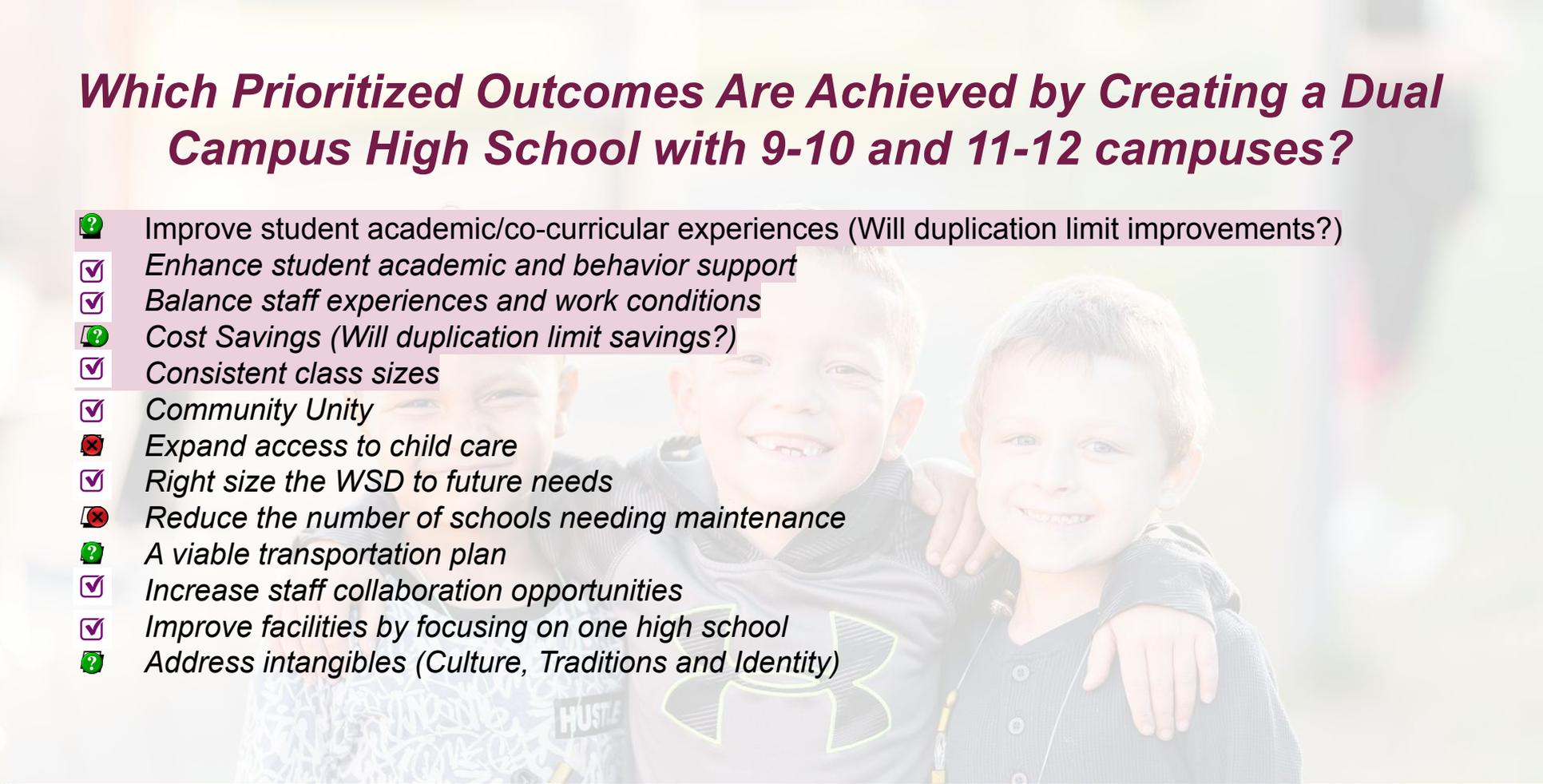
- Many 10th grade students need access to advanced coursework.
- Difficult to give access to advanced coursework without duplication.
- This structure will limit academic acceleration options for students.
- More staff would need to be split between schools to give access to advanced coursework.
- Costs to maintain duplicate programs.

Advantages:

- All students have equal access to programs.
- Balanced student enrollments (Two grades at each school)
- Maintain larger group of same-grade students to support opportunities for expanded coursework.

Our mission... advancing student learning, achievement, and success.

Which Prioritized Outcomes Are Achieved by Creating a Dual Campus High School with 9-10 and 11-12 campuses?

- 
- Improve student academic/co-curricular experiences (Will duplication limit improvements?)
 - Enhance student academic and behavior support
 - Balance staff experiences and work conditions
 - Cost Savings (Will duplication limit savings?)
 - Consistent class sizes
 - Community Unity
 - Expand access to child care
 - Right size the WSD to future needs
 - Reduce the number of schools needing maintenance
 - A viable transportation plan
 - Increase staff collaboration opportunities
 - Improve facilities by focusing on one high school
 - Address intangibles (Culture, Traditions and Identity)

Our mission... advancing student learning, achievement, and success.

Option 5: Create a 8-9 and 10-12 High School on Two Campuses

Concerns:

- Predicted 10-12th grade student enrollment is at/over projected capacity of West.
- Grade 8 and 9 students together but grade 8 is not earning credits for potential same classes.

Advantages:

- Expand course options by reinvesting savings from unduplicated efforts
- Expand co-curricular options
- 9th graders can be kept “younger” for a while. (Example: They do not attend senior high dances.)
- Tailor experiences to match adolescent development.
- All students have equal access to advanced coursework.
- What unique opportunities can be developed to inspire 8th grade students?

Our mission... advancing student learning, achievement, and success.

Our Vision

Elementary

Middle School

Junior High

Senior High

Building Confident
Learners & Developing
Skills

Continued Skill
Development and
Exploration

Inspiration and
Planning

Post High School Plan
Completion
*"Prepared for Life after High
School"*

Creating Spaces for Students and Staff to Thrive



Which Prioritized Outcomes Are Achieved by Creating a Dual Campus High School with 9-10 and 11-12 campuses?

- Improve student academic/co-curricular experiences (Expand programming)
- Enhance student academic and behavior support
- Balance staff experiences and work conditions
- Cost Savings (Less duplication of efforts)
- Consistent class sizes
- Community Unity
- Expand access to child care
- Right size the WSD to future needs
- Reduce the number of schools needing maintenance
- A viable transportation plan
- Increase staff collaboration opportunities
- Improve facilities by focusing on one high school
- Address intangibles (Culture, Traditions and Identity)

Our mission... advancing student learning, achievement, and success.

WSD School Board Decisions

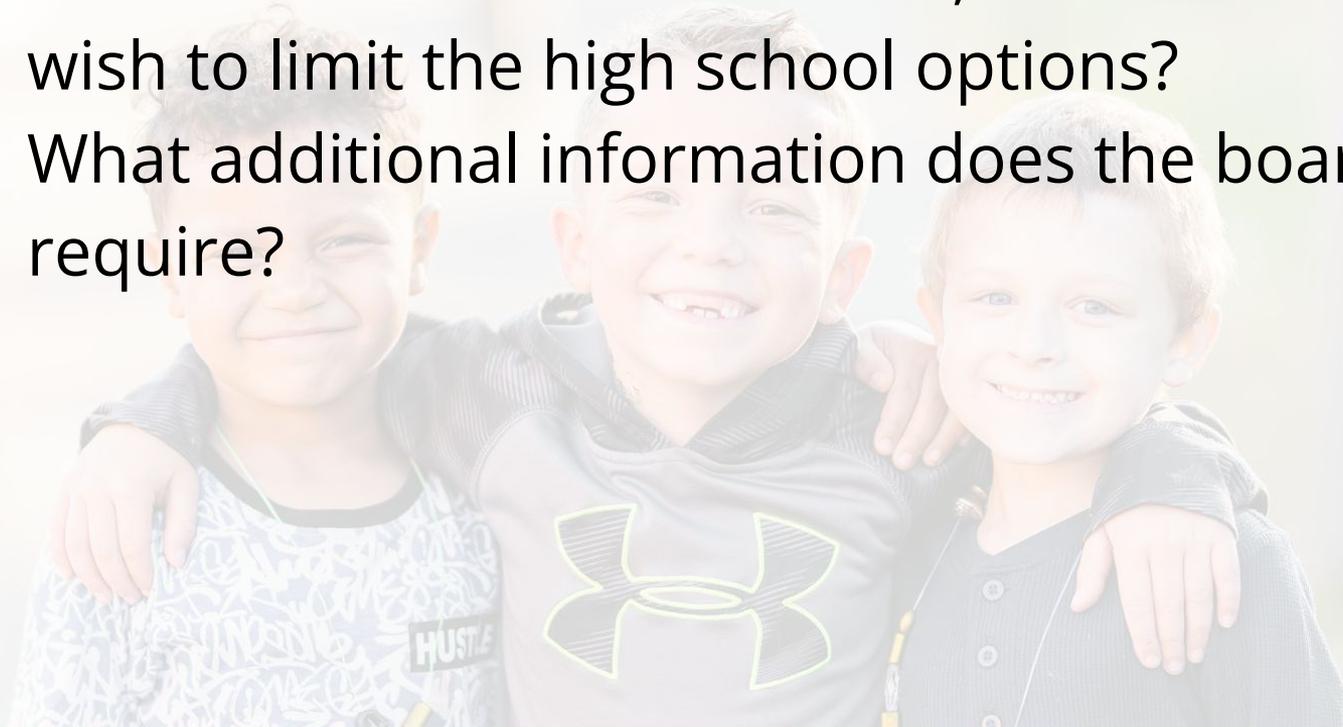
High school options to address challenges:

- Move enrollment boundaries**
- Create two “Equal” high schools**
- Grades 9-12 high school on one campus**
- Grades 9-10 and 11-12 on two campuses**
- Grades 8-9 and 10-12 on two campuses**

Our mission... advancing student learning, achievement, and success.

School Board Direction

- Based on current information, does the board wish to limit the high school options?
- What additional information does the board require?



Our mission... advancing student learning, achievement, and success.

Thank You!



Our mission... advancing student learning, achievement, and success.



Capital Referendum

CONSTRUCTION & BUDGET UPDATE

SCHOOL BOARD MEETING

December 12, 2022





BUDGET DATA POINTS School Forest

Original Concept

Budget: 9,375 sq. ft. building, \$ 4,243,000

DESIGN PHASE

Cost Reduction

- Floor Plan Sq. Ft. Reduced
- Building Volume Reduced
- Amount of Glass Reduced
- Glue Lam Wood Beams instead of Custom Wood Beams

DESIGN PHASE COST INCREASE COMPONENTS

Basement:	\$ 260,000
Relocation of Septic Field / Add Lift Stations (qty 2):	\$ 230,000
Utility Relocations:	\$ 50,000
Generator Replacement:	\$ 100,000
Patios with Pavers (qty 2):	\$ 35,000
Additional Grading for Future Amphitheater Seating:	\$ 5,000
Underfloor Radiant Heating:	\$ 60,000
Asphalt Replacement Allowance:	\$ 30,000
Polished Concrete Floors:	\$ 10,000
Solar Hot Water Heating:	\$ 20,000
Total:	\$ 800,000

Design Phase Budget: 9,076 sq. ft. building, \$ 5,043,000



Stettin Elementary School CONSTRUCTION UPDATE

- Vestibule removed
- Temporary construction enclosures and site fencing placed
- Footing and foundation excavation completed
- Playground and basketball court has been prepared for pavement
- Bearing footings and foundation walls have been placed
- Underground plumbing has been installed
- Backfilling of footings and foundation is complete
- Interior slab rough grading is complete
- Above ground masonry and MEP rough in is taking place



**Project
Budget &
Schedule
Updates**

Construction Updates Provided to District



Stettin Elementary School CONSTRUCTION UPDATE



UP NEXT

- Above ground masonry
- HM door frame installation
- Bar joist and roof deck to be installed



➤ South Mountain Elementary School CONSTRUCTION UPDATE

- Vestibules have been removed
- Temporary construction egress, enclosures, and site fencing placed
- Footing and foundation excavation ongoing
- Site utilities have been relocated (fire hydrant)
- Bearing footings and foundation walls are being installed



**Project
Budget &
Schedule
Updates**

Construction Updates Provided to District



South Mountain Elementary School CONSTRUCTION UPDATE



UP NEXT

- Underground plumbing to be installed
- Backfilling of footings and foundation will be completed
- Interior slab rough grading will be completed
- Above ground masonry and MEP rough will start taking place
- Ceiling removal in existing building will take place
- MEP tie ins from existing building will begin



➤ Riverview Elementary School CONSTRUCTION UPDATE

- Temporary construction egress, enclosures, and site fencing placed
- Footing and foundation excavation has been completed
- Site utilities have been installed (sanitary and storm lines ran)
- Exterior sidewalks have been replaced
- Bearing footings are being installed

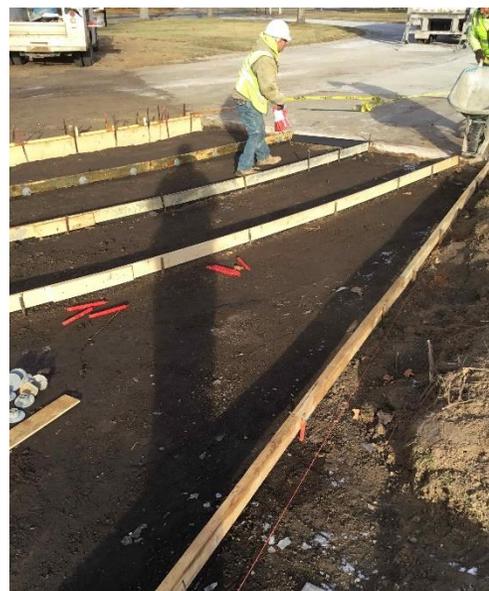
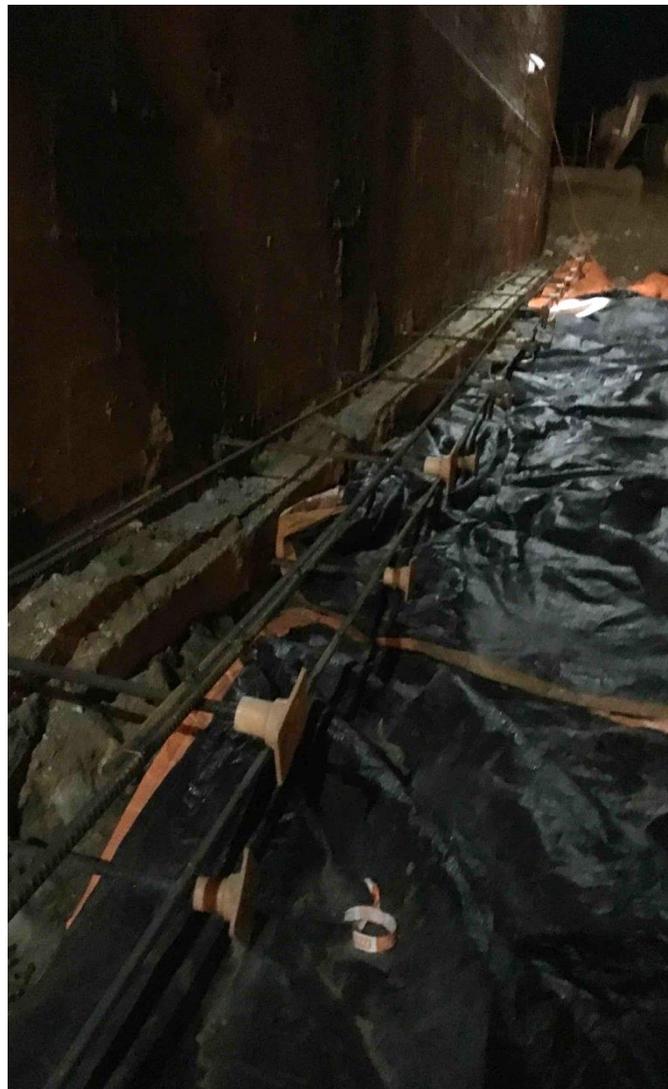


**Project
Budget &
Schedule
Updates**

Construction Updates Provided to District



Riverview Elementary School CONSTRUCTION UPDATE



UP NEXT

- Foundation walls to be installed
- Underground plumbing to be installed
- Backfilling of footings and foundation will be completed
- Interior slab rough grading will be completed
- Above ground masonry and MEP rough will start taking place
- Ceiling removal in existing building will take place
- MEP tie ins from existing building will be taking place



➤ Environmental Learning Center CONSTRUCTION UPDATE

- Existing lodge has been demolished and removed
- Site utilities have been relocated (fiber and electrical)
- Temporary construction site fencing placed
- Frost protection has been placed
- Groundbreaking ceremony was held



**Project
Budget &
Schedule
Updates**

Construction Updates Provided to District



Environmental Learning Center CONSTRUCTION UPDATE



UP NEXT

- Building excavation to begin
- Footing and foundation wall installation to begin
- Site utilities to be roughed into new building
- Backfilling of footing and foundation walls will take place

Official Groundbreaking

SCHOOL FOREST Environmental Learning Center





BUDGET SUMMARY UPDATE

2022 Capital Referendum Budgets (12-12-22)

Location	Original Budget	Design Budget	Bid Opening	Bid Budget
District Wide	8,614,000	8,614,000		8,614,000
East High School	9,712,000	9,712,000		9,712,000
Franklin Elementary	761,000	761,000		761,000
GD Jones Elementary	198,000	198,000		198,000
Grant Elementary	2,068,000	2,068,000		2,068,000
Hawthorn Hills Elementary	2,616,000	2,616,000		2,616,000
Hewitt-Texas Elementary	133,000	133,000		133,000
Horace Mann Middle School	12,119,000	12,119,000		12,119,000
John Marshall Elementary	565,000	565,000		565,000
John Muir Middle School	34,794,000	34,794,000		34,794,000
Lincoln Elementary	214,000	214,000		214,000
Maine Elementary	141,000	141,000		141,000
Rib Mountain Elementary	158,000	158,000		158,000
Riverview Elementary	1,465,000	1,665,000	10/27/2022	1,920,287
School Forest	4,243,000	5,043,000	11/3/2022	5,478,788
South Mountain Elementary	4,873,000	4,873,000	10/18/2022	4,873,000
Stettin Elementary School	3,462,000	3,767,286	10/4/2022	3,462,000
Thomas Jefferson Elementary	902,000	902,000		902,000
West High School	32,762,000	33,262,000		33,262,000
Total	119,800,000	121,605,286		121,991,075
Projected Interest Earnings	4,200,000			
Over/(under) Including Interest Earnings		(2,394,714)		(2,008,925)

UP NEXT

Bid out

- Hawthorn Hills

Continue design

- East Athletics
- West Athletics
- John Muir MS
- West HS



QUESTIONS?

Project Timelines or Updates



WAUSAU SCHOOL DISTRICT
Referendum Project Update
50% Athletics Phase I

December 12, 2022





Agenda

50% Design Review

1

50% Review Athletics

East & West High Schools Phase 1

2

Questions



1

East & West High
Schools Phase 1 –
Athletics



➤ Athletics East High – 50% Design



EHS-EE-10	Athletic Field Lighting - (1) Football, (1) Baseball, (1) Softball
EHS-EDA-13	Athletic Field Turf - (1) Football/Soccer, (1) Baseball, and (1) Softball
EHS-EDA-7.2	Baseball & Softball Field Safety Netting

Noted Updates

- Athletic Field Lighting (Tennis)
 - Was originally requested at WHS
 - Conference matches held at EHS
- Athletic Field Turf
 - Multi-Purpose Turf will not have any designed logos
 - HS and B&G Staff noted issues with Baseball/Softball Outfield Drainage
 - Outfield drainage has been added to the scope



➤ Athletics West High – 50% Design



WHS-SC-1	Tennis Court Recoating for 2022 Season
WHS-EE-10	Athletic Field Lighting - (1) Football, (1) Baseball, (1) Softball
WHS-EDA-23	Athletic Field Turf - (1) Football/Soccer, (1) Baseball, and (1) Softball
WHS-EDA-18.2	Baseball & Softball Safety Netting

Noted Updates

- Athletic Field Lighting (Tennis)
 - Was originally requested at WHS
 - Conference matches held at EHS
- Athletic Field Turf
 - Multi-Purpose field on hold pending funding/donation
 - HS and B&G Staff noted issues with Baseball/Softball Outfield Drainage
 - Outfield drainage has been added to the scope



➤ Athletics District Staff Involvement

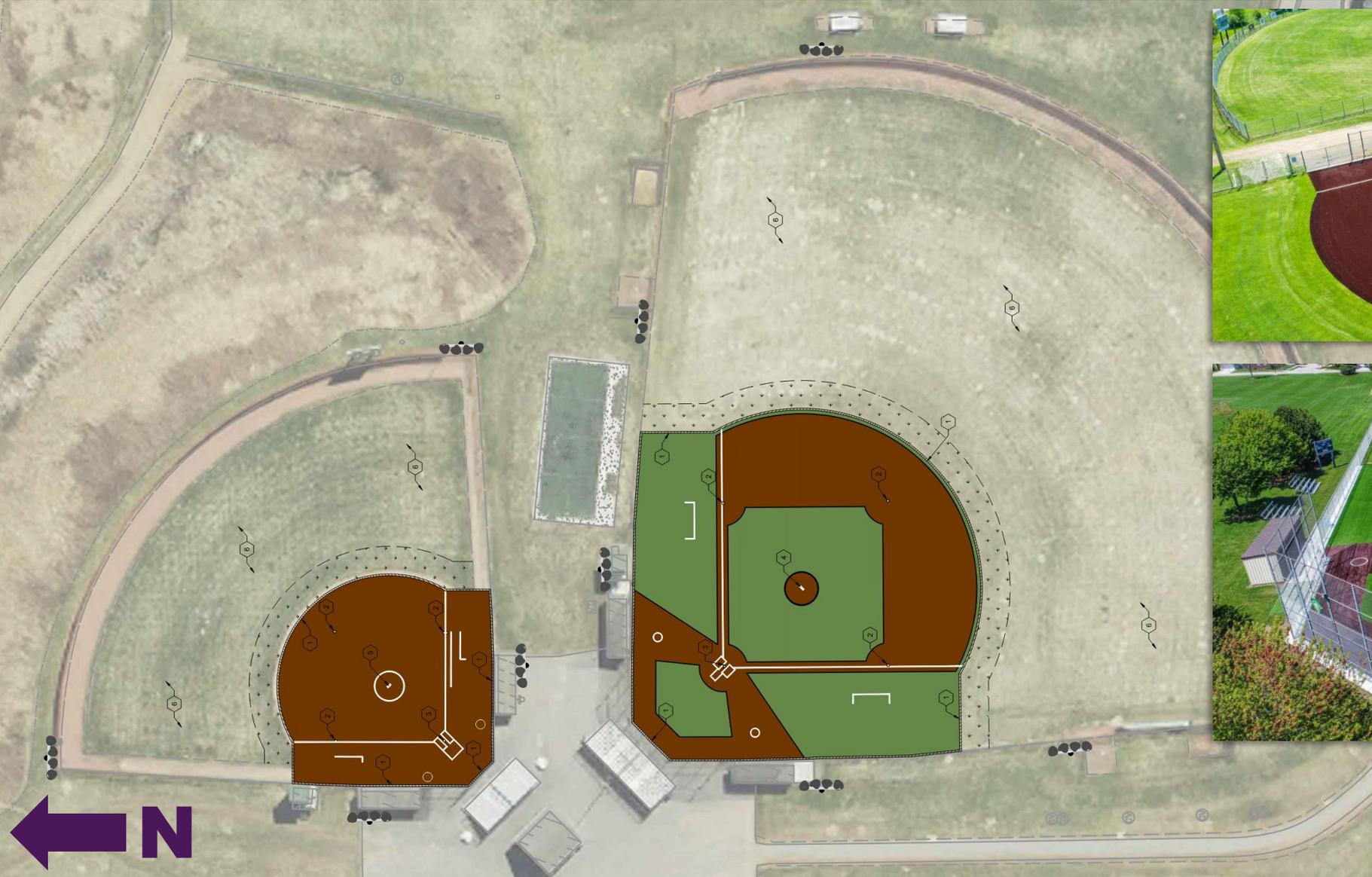
District Involvement

(5) Design Meetings

- District Leadership Team
- Building Design Committee



➤ Athletics Referendum Concepts – East High School





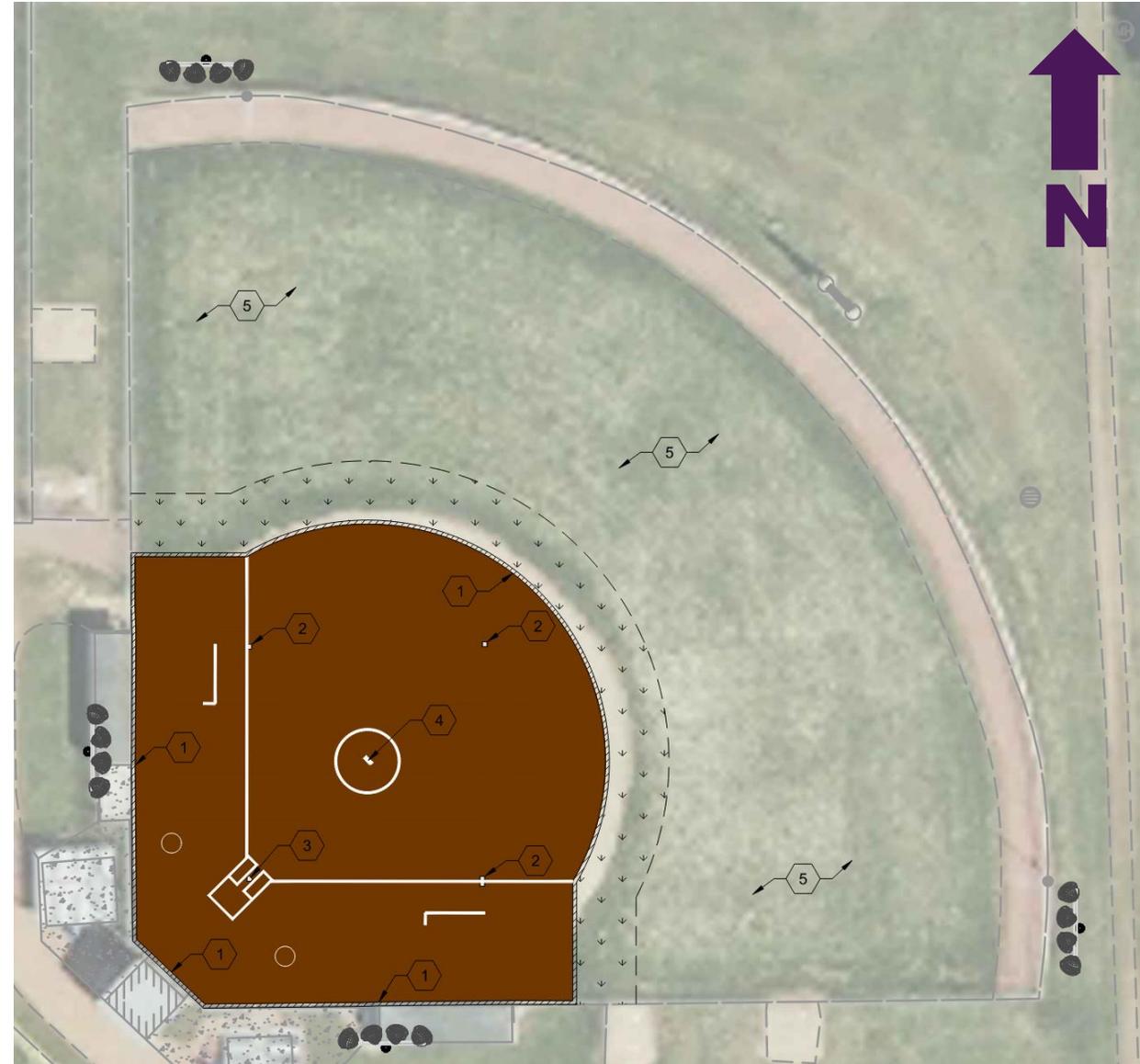
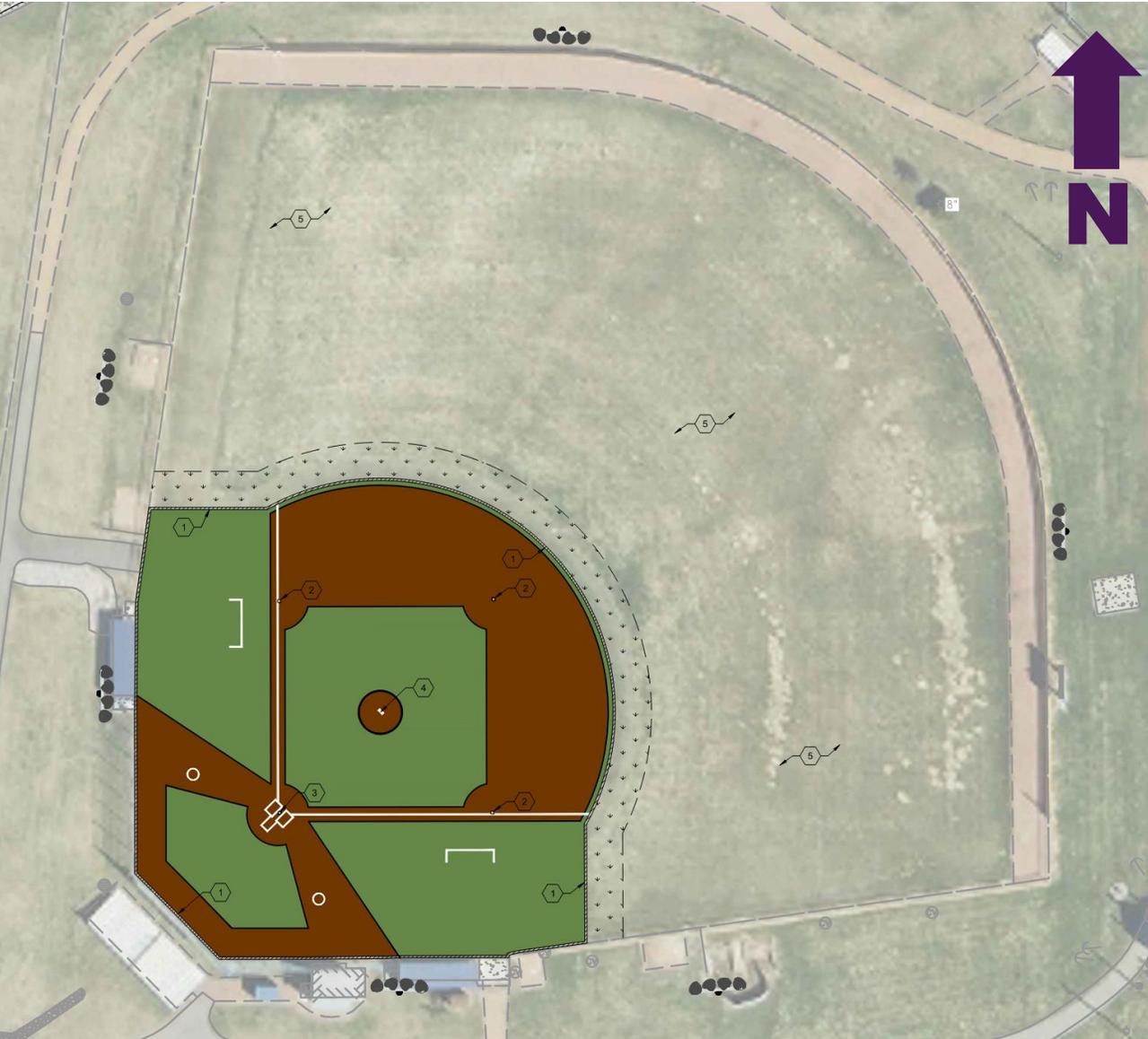
➤ Athletics Referendum Concepts – East High School



- Striping/markings for Football, Soccer & Lacrosse
- Shock pads will be included for safety
- Turf Specification



➤ Athletics Referendum Concepts – West High School





2

Questions

New Course Requests

Dr. Jennifer Rauscher
November 28, 2022



Our Mission ... To advance student learning, achievement, and success.



Request: Mathematics, Technology, & Engineering

Geometry in Construction

- 1 year
- 2 credits (1 math, 1 elective)

Students will be exposed to construction careers such as engineering, architecture, construction management, interior design, landscape architecture, and surveying. Students will learn safety, problem solving, tool use, and drawing interpretation and understand the interrelation of geometry in construction. Students will use coordinate geometry in the study of area, perimeter, volume, transformations, congruence, and functions. The class will be taught by both a Math and Technology and Engineering Education teacher so that students experience the connections between construction and geometry.

Considerations

- Academic & Career Planning
- Professional Learning
- Curriculum Development
- Scheduling/Staffing
- Geometry Applications Replacement



Request: Music

Music Production

- 1 semester
- ½ credit (elective)

Students will explore concepts in music creation using modern technology and will learn about career pathways in the music industry. Soundtrap Digital Audio Workstation (DAW) will be used in this project-based course. Students will be able to access Soundtrap from any device, and Canvas will be used as a hub for class assignments and materials.

Considerations

- Expanded Opportunity
- Academic & Career Planning
- Specialized Equipment
- Professional Learning
- Curriculum Development
- Scheduling/Staffing



Request: Music, cont.

Guitar 100: From Floundering to Functional

- 1 semester
- ½ credit (elective)

Students will establish a common level of familiarity and dexterity in playing the acoustic guitar through class instruction and individual practice. A variety of styles of music will be used to develop basic performance skills and musicianship. Beyond the course, students may transfer all of the learned skills to electric guitar and some of the learned skills to bass guitar.

Considerations

- Expanded Opportunity
- Specialized Equipment
- Curriculum Development
- Scheduling/Staffing



Request: Music, cont.

Piano 1

- 1 semester
- ½ credit (elective)

Learn to play the piano or improve your piano skills. All students will review basic skills and technique regardless of prior experience. Technical focus will help students use the correct hand position and fingerings while direct instruction of music reading (such as notes, rhythms, and musical terminology) will also be used. Multiple styles of music will be studied (classical, modern, popular, jazz, etc). Students will have the opportunity to perform for their class regularly.

Considerations

- Expanded Opportunity
- Specialized Equipment
- Curriculum Development
- Scheduling/Staffing



Update: Art, Wausau East (Previously Approved)

Portraits & Figures

- 1 semester
- ½ elective credit

This course is for students who have an interest in learning how to draw portraits and figures. Students enrolled in this course will critically explore the Elements of Art and Principles of Design with an emphasis on realistic proportions, scale, anatomy and point of view. Students will continue to develop their ability to draw what they see, improve their hand-mind connection, and engage in creative thinking. Moreover, students will learn practical drawing strategies that will improve their skills while using a variety of media (graphite, charcoal, pastel, ink, colored pencils, etc.).

Rationale

- **Revival of Existing Course**, replacing Comic Arts
- Student Needs & Interests
- Improved Scope & Sequence



Recommended Motions

- Recommend to the full Board approval of **Geometry in Construction** as a course offering, beginning with the 2023-24 school year.
- Recommend to the full Board approval of **Music Production 1** as a course offering, beginning with the 2023-24 school year.
- Recommend to the full Board approval of **Guitar 100** as a course offering, beginning with the 2023-24 school year.
- Recommend to the full Board approval of **Piano 1** as a course offering, beginning with the 2023-24 school year.

(Note: Portraits & Figures does not require a recommendation as it is a revival of a previously approved course.)

Questions?

**Wausau School District
415 Seymour Street
P.O. Box 359
Wausau WI 54402-0359
715-261-0500**

www.wausauschools.org

Facebook.com/WausauSchDist

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Instagram  ausauSchDist



Our Mission ... To advance student learning, achievement, and success.

2023-2024 High School Student Fees (Policy 6152)

Department	East	West
ACTIVITY CODE FEE	\$25.00/activity	\$25.00/activity
AGRISCIENCE		
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
ART		
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
ATHLETIC USER FEE		
	\$50.00/sport	\$50.00/sport
INTRAMURAL FEE		
	\$5.00/sport - \$10.00/year	\$5.00/sport - \$10.00/year
BUSINESS EDUCATION		
Accounting I, II		
Accounting III, IV		
Recordkeeping I, II		
COMPUTER SCIENCE		
Physical Computing	N/A	\$40.00/year
Computer Science Topics	N/A	NTC Textbook
Web Design	N/A	NTC Textbook
ENGLISH		
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
Broadcasting - Oral Communication		\$10.00
FAMILY & CONSUMER SCIENCE		
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	\$15.00
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 (East)	\$80.00/cost of textbook (depending on vendor cost)	\$79.00/cost of book
Medical Terminology (East)	\$3.00/lab fee	\$5.00/lab fee

GLOBAL LANGUAGES		
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 II		N/A
II French AP		
German I, II, III, IV		
German Pre-IB, IB I, IB II		N/A
German AP	N/A	
MUSIC		
School Instrument Rental	\$30.00/year	\$30.00/year
Band	\$35.00/year	\$35.00/year
Orchestra	\$10.00/year	\$10.00/year
MATH		
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
PSYCHOLOGY		
Psychology		
AP Psychology	N/A	
PHYSICAL EDUCATION		
Lifetime Activities	\$15.00	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)
SCIENCE		
All Science Courses Lab Fee	\$6.00/course	\$5.00/semester
Semester Classes	\$3.00/semester	See Agriculture
Medical Terminology (West)	\$80.00/cost of textbook (depending on vendor cost)	\$79.00/cost of textbook
Medical Terminology Lab Fee (West)	\$3.00/lab fee	\$5.00/lab fee
TECHNOLOGY & ENGINEERING EDUCATION		
Auto Awareness		
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		
STUDENT PARKING	\$20.00/semester	\$20.00/semester
2023-2024 ENRICH EXCEL ACHIEVE ACADEMY (EEA)		
Student Parking - \$20/semester		
2023-2024 WAUSAU AREA VIRTUAL EDUCATION (WAVE)		
K-5 Social Outings - \$1-\$15 depending on the event and supplies needed		
2023-2024 Middle School Student Fees (Policy 6152)		
	HORACE MANN	JOHN MUIR
SCHOOL ACTIVITY FEE	\$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		
ACTIVITY USER FEE		
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
MUSIC		
School Instrument Rental Fee	\$30.00/year	\$30.00/year
G2M Out of School Learning		
Enrichment Programs	\$10.00/student or \$25.00/family	\$10.00/student or \$25.00/family
2023-2024 Elementary Student Fees		
MUSIC		
Recorder - Grade 3	\$10.00	
G2M Out of School Learning		
Enrichment Programs	\$10.00/student or \$25.00/family	
2023-2024 4K & Early Childhood Student Fees		
Snack & Activity Fee	\$40.00/year	

WAUSAU SCHOOL DISTRICT
Four-Year-Old-Kindergarten
Program Agreement - Type III - 2023-2024

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.

ID. STAFF

- A. The 4K Principal & Early Childhood Coordinator is **KARA RAKOWSKI**
- B. The Director of Elementary Education 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 (Rtl/EMLSS) Team, to meet with WSD Pupil Services staff, at the District's request.

- F. At least $1/2$ 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.
- G. 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.
- H. Teacher Assistants, if employed by the Provider, will have a high school diploma and/or Early Childhood I Certification (or the equivalent).
- I. 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.
- J. 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.
- K. Provider shall provide Sexual Harassment Training and Seclusion and Restraint training, for all teachers and teacher assistants.
- L. 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 2023-2024 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 checks 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 the 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. Provider staff will use a "professional learning concept" acceptable to the WSD and meet at least one time per week for one hour, or the equivalent, to look at data and focus on student learning.
- D. Staff will be expected to submit one Student Learning Objectives (SLO's) per year based on student data with rigorous expectations for annual progress monitored by the Provider, PLC and/or the 4K Coordinator.

MISCELLANEOUS

A. The Provider shall provide a certificate of insurance evidencing liability insurance coverage to the WSD. Said certificate and policies shall provide coverage in an amount of at least \$1,000,000.00, and shall name WSD and the Provider as insured parties. Provider shall maintain such coverage throughout the term of this Agreement.

B. All notices or communications required or permitted to be given by either Party to the other under this Agreement shall be in writing to the following addresses:

Notice to Child Care Provider:	Name: _____
	Organization: _____
	Address: _____
	City/ST/Zip: _____
	Phone: _____
	E-mail: _____

Notice to Wausau School District:

Kara Rakowski
 4K Principal & Early Childhood Coordinator
 1018 S.12th Avenue
 Wausau, WI 54401
 PHONE: 715-261-0950
 FAX: 715-261-2157
 E-mail: krakowski@wausauschools.org

or such other place as such Party may subsequently designate in writing.

Notice shall be deemed to have been received on the date of mailing if sent by registered or certified mail. For all other forms of transmission, notice shall be deemed received on the date of actual receipt.

- 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 2023-2024 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 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 _____, 2023.

By: _____

Name: _____

Title: _____

By: _____

Title: _____

Wausau School District

By: _____

Julie Schell
Directory of Elementary Education

By: _____

Kara Rakowski
4K Principal and
Early Childhood Coordinator

EXHIBIT "A"

SCHEDULE OF FEES - TYPE III 2023-2024

Preschool Program Services

524.5 Hours (Full Year) 262.25

Hours (Half Year)

Breakdown Per Child (.6 FTE) Instructional

Staff Materials & Supplies	\$2,137.00
Provider Administrative Fee TOTAL	\$ 193 .00
	<u>210.00</u>
	\$2,540.00 (full year)
	\$1,270.00 (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 ("1st 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 ("2nd 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.

2023-2024 Wausau School District Calendar

Board approved: **DRAFT w/ WAIVER**

July 2023						
Su	Mo	Tu	We	Th	Fr	Sa
	3	4	5	6	7	
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	
	31					

August 2023						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	
	7	8	9	10	11	
	14	15	16	17	18	
	21	22	23	24	25	
	28	29	30	31		

September 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					1	
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	

Aug 21: New Teacher Orientation
 Aug 22-24: Professional Learning
 August 29: First Day of School

Sept 1: No Classes - No Classes
 Sept 4: No Classes - Labor Day
 Sept 29: Independent Learning Day
 Professional Learning

October 2023						
Su	Mo	Tu	We	Th	Fr	Sa
	2	3	4	5	6	
	9	10	11	12	13	
	16	17	18	19	20	
	23	24	25	26	27	
	30	31				

November 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	
	6	7	8	9	10	
	13	14	15	16	17	
	20	21	22	23	24	
	27	28	29	30		

December 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					1	
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	

Oct 25: No Elementary Classes-Recordkeeping
 No PM Secondary
 No AM/PM Pre-K Classes
 Oct 26: No Classes - Professional Learning
 Oct 27: No Classes - Non Work Day

Nov 3: 1st Quarter Ends (45)
 Nov 22: No Classes - Non-Contract Day
 Nov 23-24: No Classes - Thanksgiving Break

Dec 8: Independent Learning Day
 Professional Learning
 Dec 25-29: No Classes - Winter Break

January 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	
	29	30	31			

February 2024						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
	26	27	28	29		

March 2024						
Su	Mo	Tu	We	Th	Fr	Sa
					1	
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	

Jan 1: No Classes - Winter Break
 Jan 15: No Classes - Professional Learning
 Jan 19: No PM Elem Classes-Recordkeeping
 No AM/PM Pre-K Classes
 Jan 19: 2nd Quarter Ends (45)

Feb 19: No Classes - Prof Learning

Mar 8: Independent Learning Day
 Professional Learning
 Mar 22: No PM Elem Classes-Recordkeeping
 No AM/PM Pre-K Classes
 Mar 22: 3rd Quarter Ends (44)
 Mar 25-29: No Classes - Spring Break

April 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	
	29	30				

May 2024						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	
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	13	14	15	16	17	
	20	21	22	23	24	
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June 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	3	4	5	6	7	
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	

Apr 26: No Classes - Prof Learning

May 24: No Classes - Prof Learning
 May 27: No Classes - Memorial Day
 May 30: Students Last Day / No PM Classes ALL
 May 31: Teachers Last Day
 May 31: 4th Quarter Ends (41)

- New Teacher Orientation
- No Classes
- Students' first and last days of school
- No Classes - Professional Learning (PL)
- No Pre-K or Elementary Classes / No PM Secondary Classes / Recordkeeping AM (Elem) and Parent/Teacher Conferences PM
- 2024 High School Graduation: May - EEA; May - East; May - WAVE; May - West
- Independent Learning Day
- Quarter Ends (1st -) (2nd -) (3rd -) (4th -) =
- Teachers' last day of school
- No PM Elem Classes-Recordkeeping. No AM/PM Pre-K Classes

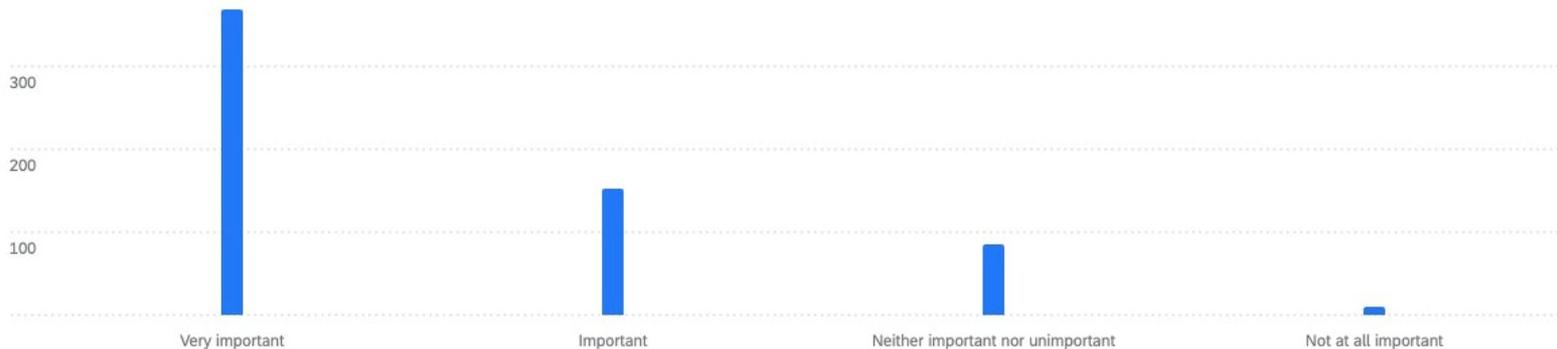
Continued Discussion...

The 2023-2024 Wausau School District
Calendar



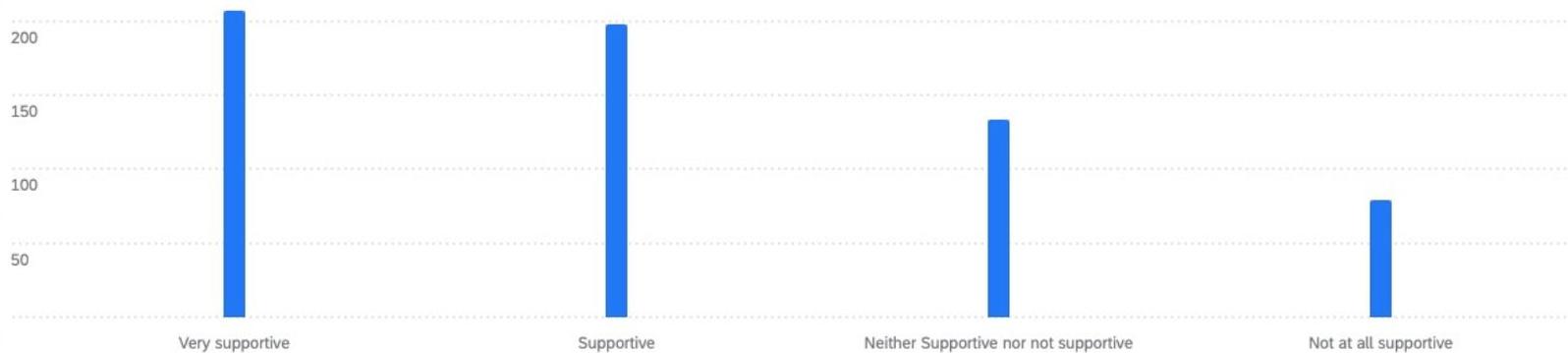
Input from Staff: Professional Learning

How important would it be for you to have time BOTH to engage in new learning AND to collaboratively apply that learning within professional dev... 617



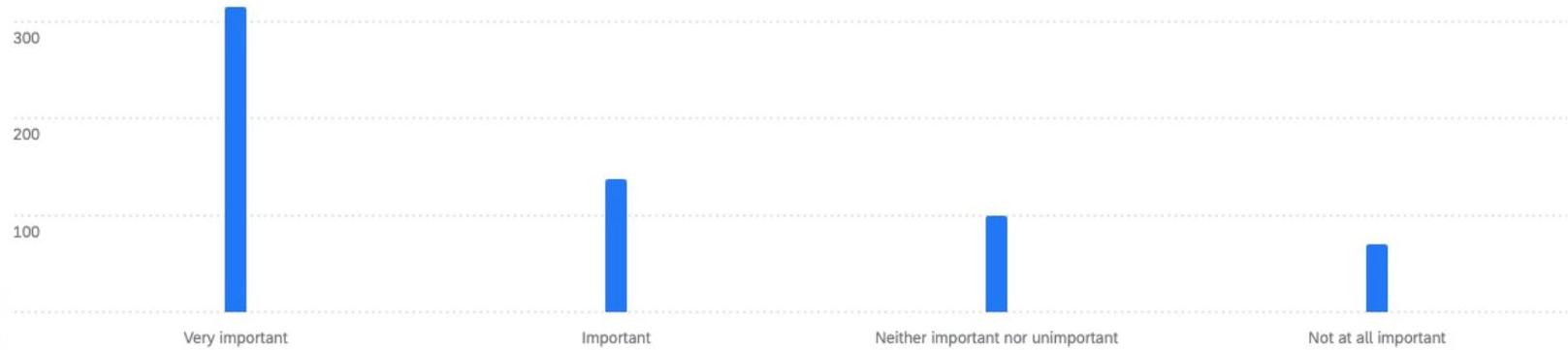
Input from Staff: Independent Learning Days

How supportive would you be of independent learning days? 617



Input from Staff: Traditional Snow Days

If we found a way to build in traditional snow days again, meaning there would NOT be remote learning on those days, how important would that be to ...



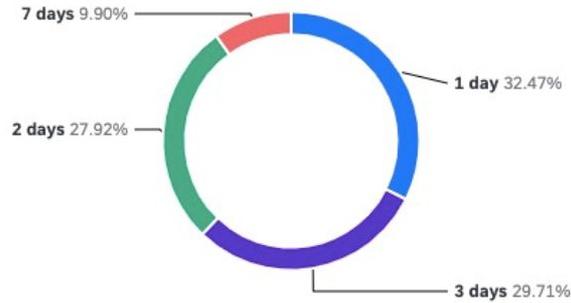
A Question Has Come Up...

Should the District pursue a waiver from DPI to start before Sept. 1 due to referendum construction?



Input from Staff: If we Start School Early...

(If we apply for a waiver) How many days between August Professional Development and start of school:



So What Would that Calendar Look Like?

2023-2024 Wausau School District Calendar

Board approved: DRAFT w/ WAIVER

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- No PM Elem Classes-Recordkeeping. No AM/PM Pre-K Classes

What's Next...

- Would the Board like us to pursue exploring a waiver from the DPI?
 - If so -- we'd get input from WSD staff and bring a calendar for your review at the next Education/Operations Committee Meeting on Dec. 19.