

**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
Jennifer Paoli, Clerk

A Education/Operations Committee Meeting of the BOARD OF EDUCATION will be held in the **Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403** at **5:00 PM** on **Monday, December 16, 2024.**

- I. Call to Order
- II. Approve the Minutes
- III. EXCELLENCE IN ACTION: Riverview Elementary
- IV. Public and Student Comment
- V. Approve 2023-24 Audit Report (**Action Requested**)
- VI. Building Assessment Results
- VII. Open Enrollment Seat Availability (**Action Requested**)
- VIII. Adjourn

NOTICE POSTED: Thursday, December 12, 2024, at 2:15 pm.

By: _____

NOTICE SENT TO:

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Minutes of REGULAR MEETING

The Board of Education Wausau School District

DRAFT

A Education/Operations Committee Meeting of the Board of Education of the Wausau School District was held Monday, November 25, 2024, beginning at 5:00 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

Present: Sarah Brock; Jon Creisher; Pat McKee; Jennifer Paoli; Joanna Reyes; Jane Rusch; Cory Sillars; Lance Trollop.

Absent: James Bouche;

I. Call to Order

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

II. Approve the Minutes

Pat McKee moved to approve the minutes of October 28, 2024, seconded by Jane Rusch. The motion carried 8-0.

III. EXCELLENCE IN ACTION: Wausau West

Jeb Steckbauer and Wausau West students, Sadie Steinbach, Milo Holdhusen, and Gina Xiong shared their insights on how the recent construction has improved their school experience and school spirit.

IV. Public and Student Comment

There was none.

V. Wausau School Foundation Update

Debi Traeder, Wausau School Foundation Executive Director gave a brief update on the Wausau School Foundation.

VI. 4K Program Agreement (Action Requested)

Sarah Brock moved to recommend to the full Board the approval of the program agreements with the listed community partner sites for the 2025-2026 school year, seconded by Jane Rusch. The motion carried 8-0.

VII. School Safety Drill Update

Andy Grimm, Coordinator of Pupil Services and School Safety Coordinator, provided an update on the District's 2024-25 school safety initiatives. Topics will include safety walk-throughs, committee work, drill procedures, and the status of the digital mapping grant.

VIII. School Referendum Discussion

Josh Viegut gave a brief overview of a potential April 2025 referendum.

IX. Adjourn

Jane Rusch moved to adjourn, seconded by Pat McKee. The motion carried at 5:43 pm.

Respectfully Submitted,

JP:cp

Jennifer Paoli,
Board Clerk

**WAUSAU SCHOOL DISTRICT
WAUSAU, WISCONSIN**

**FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT**

JUNE 30, 2024

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MEMBERS OF THE BOARD OF EDUCATION

President	James Bouche
Vice-President	Lance Trollop
Clerk	Jennifer Paoli
Treasurer	Jon Creisher
Member	Sarah Brock
Member	Pat McKee
Member	Jane Rusch
Member	Joanna Reyes
Member	Cory Sillars
Interim Superintendent	Cale Bushman
Assistant Superintendent of Operations	Joshua Viegut
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, 2024, 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, 2024, 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* (GAS), 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

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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 supplementary 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 21, 2024 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

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

Manitowoc, Wisconsin
November 21, 2024

**WAUSAU SCHOOL DISTRICT
WAUSAU, WISCONSIN**

MANAGEMENT'S DISCUSSION AND ANALYSIS

**Wausau School District
Management's Discussion and Analysis
For the Year Ended June 30, 2024**

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

FINANCIAL HIGHLIGHTS

- **The District's overall financial position, as reflected in total net assets, increased by \$20.5 million to \$155.2 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 19.5 million. (Increase to net position)
 - Capital assets less depreciation increased 38.2 million. (Increase to net position)
 - Wisconsin Retirement System asset decreased 12.6 million (Decrease to net position)
 - Other Post Employment benefits inflows and outflows increased 1.4 million (Increase to net position)
 - Governmental Fund Balance decreased by 26.1 million. (Decrease to net position)

- **The District's total Governmental Fund balance Decreased \$26.1 million to \$111.0 million.**
 - General Fund balance decreased \$2.0 million to \$30.3 million which is 23.86% of 2023-24 expenditures. Major positive and negative impacts to fund balance can be attributed to the following:
 - Health Insurance claims were higher than expected. (Negative)
 - Other Insurances were less than expected. (Positive)
 - Salary expenses were less than expected. (Positive)
 - Transportation and fuel costs were less than expected. (Positive)
 - Open enrollment expenses were higher than expected. (Negative)
 - Private School Voucher Program was more than expected. (Negative)
 - School Based Mental Health aid was high than expected. (Positive)
 - Special Project Grants were more than expected (Positive)
 - Interest on Investments was more than expected. (Positive)
 - Debt Service fund balance decreased \$6.0 million. Revenue from the debt service levy and interest income was less than the debt service payments.
 - Capital Projects fund balance decreased \$18.1 million.
 - Other Governmental Funds increased. Food Service Fund increased, Non-Scholarship Donation Fund which now includes Fund 21 increased, Non-referendum debt decreased, Community Service Fund decreased and Long-term Capital Improvement Trust increased.

- Long -Term liabilities decreased by \$19.5 million.
 - General obligation debt and premium decreased \$6.5 million.
 - Accrued Interest decreased \$.1 million
 - WRS net pension decreased \$13.2 million.
 - Net OPEB obligation increased \$.4 million.

**Wausau School District
Management's Discussion and Analysis
For the Year Ended June 30, 2024**

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.
- 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.

**Wausau School District
Management's Discussion and Analysis
For the Year Ended June 30, 2024**

- 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 57 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.

**Wausau School District
Management's Discussion and Analysis
For the Year Ended June 30, 2024**

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.
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, 2024**

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, 2024.

Table 1 Condensed Statement of Net Position June 30, 2024	
Current assets	\$ 126,898,151
Capital assets	169,912,874
Deferred outflows of resources	<u>49,681,977</u>
Total assets and deferred outflows of resources	346,493,002
Current liabilities	24,008,676
Noncurrent portion of long-term obligations	<u>130,535,055</u>
Total liabilities	154,543,731
Deferred inflows of resources	
Wisconsin Retirement Systems pension	<u>36,763,927</u>
Total deferred inflows of resources	36,763,927
Net position	
Invested in capital assets, net of related debt	123,973,748
Restricted	82,830,739
Unrestricted	<u>(51,619,143)</u>
Total net position	<u>\$ 155,185,344</u>
Total liabilities and net position	<u>\$ 346,493,002</u>

In governmental activities, total assets decreased \$14.3 million.

- Current Assets decreased \$26.5 million. Major positive and negative impacts to Current Assets can be attributed to the following:
 - Decrease in Cash and Investments \$24.3 million. (Negative)
 - Decrease in Due from Other Governments \$2.9 million. (Negative)
 - Other Assets increased \$.6 million (Positive)
- Capital Assets increased \$38.2 million due to additional assets, leases and SBITA software.
- Deferred Outflows of Resources decreased \$26 million due to Wisconsin Retirement System net pension. (See Note 1)

**Wausau School District
Management's Discussion and Analysis
For the Year Ended June 30, 2024**

**Table 2
Change in Net Position
June 30, 2024**

<u>Revenues</u>	
Program revenues	
Charges for services	\$ 1,383,323
Operating grants & contributions	13,073,518
General revenues	
Property taxes	49,636,596
State formula aid	89,094,642
Other	<u>8,264,762</u>
Total revenues	<u>161,452,841</u>
<u>Expenses</u>	
Instruction	70,743,880
Pupil & instructional services	15,892,941
General, building administration	6,874,167
Business administration, central services	39,080,833
Interest	4,679,184
Other support services	<u>3,727,476</u>
Total expenses	<u>140,998,481</u>
Change in net position from operations	\$ 20,454,360
Net position - beginning of year	<u>\$ 134,730,984</u>
Net position - end of year	<u>\$ 155,185,344</u>

As shown, general revenues provide about 91.0% of the funding for governmental activities. State aid alone, accounts for 55.2% of the funding for governmental activities, while property taxes account for 30.7%.

- Program revenues, in the form of charges for services and operating grants and contributions, accounted for \$14.5 million of the total revenues of \$161.5 million.
- General revenues for operations accounted for \$147.0 million. Local property taxes increased, state aid increased and other revenues increased.

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 2024. These grants allow the district to maintain reduced class sizes and provide additional services to students during regular instruction and through after school programs.

**Wausau School District
Management's Discussion and Analysis
For the Year Ended June 30, 2024**

- 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 four 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.

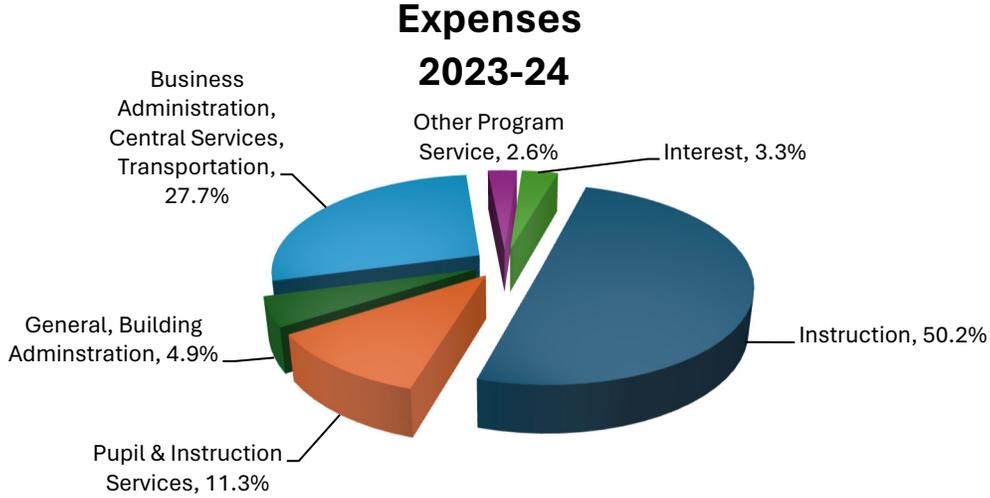
Governmental Activities

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

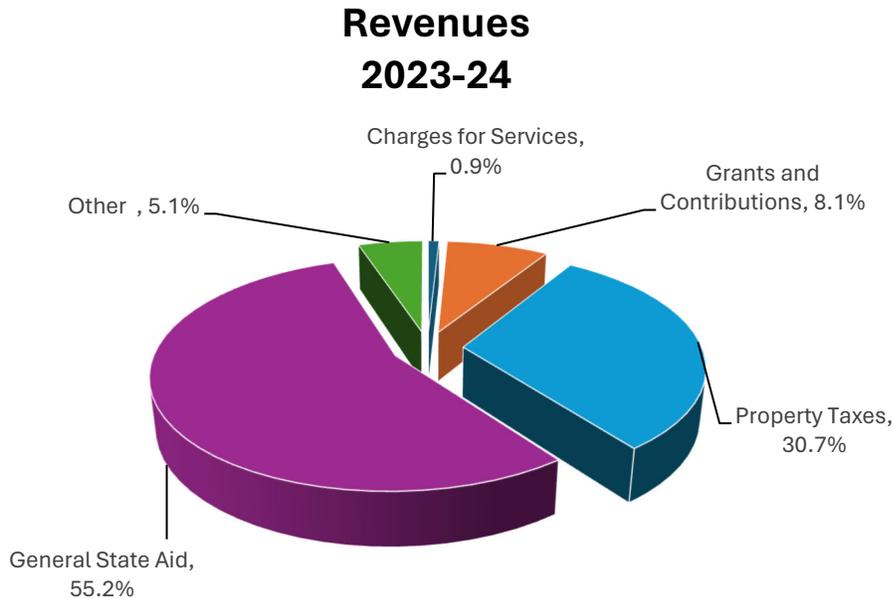
Table 3		
Net Cost of Governmental Activities		
June 30, 2024		
	<u>Total Costs of Services</u>	<u>Net Costs of Services</u>
Instruction	\$ 70,743,880	\$ 62,104,045
Pupil & instructional services	15,892,941	15,344,619
General, building administration	6,874,167	6,874,167
Business administration, central services	39,080,833	33,812,149
Other support services	3,727,476	3,727,476
Interest	4,679,184	4,679,184
Total expenses	<u>\$ 140,998,481</u>	<u>\$ 126,541,640</u>

**Wausau School District
Management's Discussion and Analysis
For the Year Ended June 30, 2024**

- 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.



Governmental Funds

In governmental funds, total fund balance decreased by \$26.1 million.

- General Fund balance decreased \$2.0 million due to higher insurance costs, higher open enrollment expenses, higher transportation and fuel costs, and lower open enrollment revenues. The decreases were offset by lower salary, increased revenue from School Based Mental Health aid, and Interest on investments.

**Wausau School District
Management's Discussion and Analysis
For the Year Ended June 30, 2024**

- Debt Service fund balance decreased \$6.0 million. The balance decreased due to the difference in the amount levied (calendar year) and the amount spent (fiscal year).
- Capital Projects Fund decreased \$18.1 million.

Budget Variances

The Budgetary Comparison Schedule for the General Fund - Budget and Actual, 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 -1.21%. Significant items that caused this variance were as follows:

- Other Local Sources – Interest on investments was higher than expected and student device insurance and fees, contracted transportation, and building rental revenues were lower than expected.
- State Sources – Common School, School Based Mental Health aids were higher than budgeted.
- Federal Sources – There were fewer Esser Funds expended in 23-24 than expected
- Other Sources – E-rate reimbursements, Focus on Energy rebates were higher than budgeted.

The variance between the final expenditure budget and actual expenditures was -0.17%. Significant items that caused this variance were as follows:

- Regular Instruction – Esser expenditures were less than expected and open positions were more than expected.
- Other Instruction – Federal and State grants spent less than expected.
- Instructional Staff Services – Federal grants expenditures were less than expected.
- General Administration Services – Legal fees and the facilities study were more than expected.
- Central Services – Federal grants expenses were under budget.
- Insurance – Liability Insurance and Workers Compensation expenditures were less than expected.
- Other Support Services – WiFi access and technology hardware expenditures were under budget while district dues and fees were over budget.
- Debt Service – Subscription-Based IT Agreements (SBITA) were less than expected.
- Transfer To/From Other Funds – Special Education Fund transfer was more than expected.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2024, the district had invested \$236.9 million in a broad range of capital assets, including buildings, sites, library books, and equipment. This amount represents a net increase of \$41.4 million over the prior fiscal year. Additional information about capital assets can be found in NOTE 3, page 31-33. Total accumulated depreciation on these assets is \$67.8 million resulting in capital assets, net of depreciation, of \$169.1 million.

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

**Wausau School District
Management's Discussion and Analysis
For the Year Ended June 30, 2024**

**Table 4
Capital Assets**

	<u>2023</u>	<u>2024</u>	<u>% Change</u>
Land	\$ 7,399,045	\$ 7,399,045	0%
Construction in progress	<u>18,026,278</u>	<u>58,937,721</u>	<u>227%</u>
Total capital assets not being depreciated	<u>\$ 25,425,323</u>	<u>\$ 66,336,766</u>	<u>161%</u>
Land improvements	\$ 2,889,071	\$ 3,120,845	8%
Buildings	\$ 149,834,398	\$ 149,881,973	0%
Equipment & furniture	\$ 17,297,393	\$ 17,540,231	1%
Accumulated depreciation	<u>\$ (64,792,410)</u>	<u>\$ (67,765,041)</u>	<u>5%</u>
Total capital assets being depreciated less accumulated depreciation	<u>\$ 105,228,452</u>	<u>\$ 102,778,008</u>	<u>-2%</u>
Total	<u>\$ 130,653,775</u>	<u>\$ 169,114,774</u>	<u>29%</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 \$137.3 million in long-term obligations. This is a decrease of \$19.4 million. The decrease is due to reduced capital Wisconsin Retirement System net pension of \$13.2 million, general obligation debt of \$6.2 million, issuance premium of \$.3 million, and increased net OPEB obligation of \$.3 million.

General Obligation/Refunding Bonds

This category represents long-term debt for building and site construction and renovations. Total General Obligation Debt as of June 30, 2024 was \$102.2 million. The legal debt limit in accordance with section 67.03(1)(b) of the Wisconsin statutes is \$561.7 million (10% of the 2023 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 pages 33-34.

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.

In 2022 a referendum authorizing \$119,800,000 was passed. The 2022 referendum authorized paying the cost of a school building project consisting of: district-wide safety and security, school updates, building infrastructure, capital maintenance and site improvements; remodeling at all middle and high schools; construction of additions at Horace Mann and John Muir Middle Schools, West and East High Schools and Grant, Riverview, South Mountain and Stettin Elementary Schools; construction of a new School Forest Environmental Learning Center; and acquisition of furnishings, fixtures and equipment.

**Wausau School District
Management's Discussion and Analysis
For the Year Ended June 30, 2024**

The following table projects the future debt mill rate requirements based on existing obligations and assuming the equalized value will increase 10.12% in 2024 and increase 1% in future years.

Table 5 Future Debt Mill Rate (2023-2042) 8 Years Shown		
Current		
Levy Year	Statutory Debt Per Levy Year	Debt Mill Rate
2024	\$ 22,275,000	3.6
2025	\$ 6,833,775	1.09
2026	\$ 6,835,150	1.08
2027	\$ 6,833,125	1.07
2028	\$ 7,901,400	1.23
2029	\$ 7,899,825	1.22
2030	\$ 7,902,450	1.20
2031	\$ 7,988,200	1.19

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, 2024 was \$20,367,258. For the year ended June 30, 2024 the District recognized OPEB healthcare expense of \$197,756.

Factors Bearing on the District's Future

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

- The current economic conditions and uncertainties make it a challenge to plan for the future. Funding in future years, property values, retirements, and employees' salary and benefits are factors that are hard to predict. The District is continuing to work on compensation process for all employee groups.
- Prepaying debt through defeasance and prepayments is a strategy the District has used to maintain a stable tax rate while saving the District interest payments on callable debt issues. The continuation of this strategy along with the corresponding tax rate will be reconsidered prior to establishing the District tax levy in future years.
- Revenue limit increases have not kept pace with inflation. This causes the District budget reconciliation process to be more of a challenge.
- Shifting student demographics, building capacity, open enrollment fluctuations, expansion of voucher programs and associated funding issues.

**Wausau School District
Management's Discussion and Analysis
For the Year Ended June 30, 2024**

- A growing list of capital improvements including roofs, windows, and HVAC may be more than the current budget can accommodate. The District continues to take advantage of a revenue limit exemption for energy efficiency projects, and continues to consider a future bond referendum to fund some of these necessary capital improvements.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the district's finances and to demonstrate the district's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Josh Viegut, Assistant Superintendent of Operations 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, 2024

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and investments	\$ 110,273,930
Receivables	
Accounts	144,899
Taxes	11,850,287
Interest	544
Due from other governments	4,288,145
Receivable from external parties	340,346
Capital assets (net of accumulated depreciation/amortization)	
Capital assets not being depreciated	66,336,766
Capital assets being depreciated	102,778,008
Leased assets being amortized	461,268
SBITA assets being amortized	336,832
TOTAL ASSETS	<u>296,811,025</u>
DEFERRED OUTFLOWS OF RESOURCES	
Wisconsin Retirement System pension	44,297,413
Wisconsin Retirement System LRLIF	2,091,912
OPEB healthcare	3,292,652
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>49,681,977</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>346,493,002</u>
LIABILITIES	
Accounts payable	826,197
Accrued liabilities	
Payroll, payroll taxes, insurance	14,478,658
Interest	1,401,054
Due to other governments	804
Payable to external parties	184,013
Deposits payable	331,772
Unearned revenue	34,000
Current portion of long-term obligations	6,752,178
Noncurrent portion of long-term obligations	130,535,055
TOTAL LIABILITIES	<u>154,543,731</u>
DEFERRED INFLOWS OF RESOURCES	
Wisconsin Retirement System pension	27,794,651
Wisconsin Retirement System LRLIF	2,801,181
OPEB healthcare	6,168,095
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>36,763,927</u>
NET POSITION	
Net investment in capital assets	123,973,748
Restricted for	
Special revenue	4,121,438
Capital projects	67,628,671
Debt service	8,554,640
Other activities	2,525,990
Unrestricted	(51,619,143)
TOTAL NET POSITION	<u>155,185,344</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 346,493,002</u>

The accompanying notes are an integral part of these statements.

WAUSAU SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

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	\$ 47,599,844	\$ -	\$ -	\$ (47,599,844)
Vocational instruction	3,026,966	-	-	(3,026,966)
Special instruction	14,688,031	-	8,639,835	(6,048,196)
Other instruction	5,429,039	-	-	(5,429,039)
Total instruction	<u>70,743,880</u>	<u>-</u>	<u>8,639,835</u>	<u>(62,104,045)</u>
Support services				
Pupil services	8,610,234	-	-	(8,610,234)
Instructional staff services	7,282,707	-	548,322	(6,734,385)
General administration services	1,192,819	-	-	(1,192,819)
Building administration services	5,681,348	-	-	(5,681,348)
Business services	27,926,533	1,383,323	3,885,361	(22,657,849)
Central services	1,686,286	-	-	(1,686,286)
Insurance	700,974	-	-	(700,974)
Interest	4,679,184	-	-	(4,679,184)
Other support services	3,727,476	-	-	(3,727,476)
Total support services	<u>61,487,561</u>	<u>1,383,323</u>	<u>4,433,683</u>	<u>(55,670,555)</u>
Non-program transactions	8,767,040	-	-	(8,767,040)
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 140,998,481</u>	<u>\$ 1,383,323</u>	<u>\$ 13,073,518</u>	<u>(126,541,640)</u>
General revenues				
Taxes				
				24,595,326
Property taxes, levied for general purposes				24,379,070
Property taxes, levied for debt services				662,200
Property taxes, levied for community services				89,094,642
State and federal aids not restricted to specific functions				4,577,505
Interest and investment earnings				3,648,681
Miscellaneous				38,576
Net gain on disposal of capital assets				<u>146,996,000</u>
Total general revenues				
CHANGE IN NET POSITION				20,454,360
NET POSITION - BEGINNING OF YEAR				<u>134,730,984</u>
NET POSITION - END OF YEAR				<u>\$ 155,185,344</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, 2024

	GENERAL FUND	REFERENDUM APPROVED DEBT SERVICE	OTHER CAPITAL PROJECTS FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS					
Cash and investments	\$ 29,313,716	\$ 8,470,303	\$ 65,256,924	\$ 7,232,987	\$ 110,273,930
Receivables					
Accounts	144,899	-	-	-	144,899
Taxes	11,850,287	-	-	-	11,850,287
Interest	544	-	-	-	544
Due from other funds	340,346	-	-	-	340,346
Due from other governments	4,193,936	-	-	94,209	4,288,145
TOTAL ASSETS	45,843,728	8,470,303	65,256,924	7,327,196	126,898,151
LIABILITIES					
Accounts payable	637,466	-	-	188,731	826,197
Accrued payroll liabilities	14,737,306	-	-	73,124	14,810,430
Due to other funds	184,013	-	-	-	184,013
Due to other governments	804	-	-	-	804
Unearned revenue	34,000	-	-	-	34,000
TOTAL LIABILITIES	15,593,589	-	-	261,855	15,855,444
FUND BALANCES					
Restricted	2,525,990	8,470,303	65,256,924	6,577,522	82,830,739
Committed	-	-	-	487,819	487,819
Assigned	27,724,149	-	-	-	27,724,149
TOTAL FUND BALANCES	30,250,139	8,470,303	65,256,924	7,065,341	111,042,707
TOTAL LIABILITIES AND FUND BALANCES	\$ 45,843,728	\$ 8,470,303	\$ 65,256,924	\$ 7,327,196	

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 assets	\$ 236,879,815	
Governmental accumulated depreciation	<u>(67,765,041)</u>	169,114,774
Governmental capital lease	\$ 1,408,419	
Governmental accumulated amortization	<u>(947,151)</u>	461,268
Governmental SBITA assets	\$ 764,957	
Governmental accumulated amortization	<u>(428,125)</u>	336,832

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: 15,793,493

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: (2,875,443)

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	\$ (102,185,000)	
Premium	(3,957,646)	
Capital leases	(442,801)	
SBITA	(47,181)	
Accrued interest	(1,401,054)	
WRS liability	(10,287,347)	
Net OPEB obligation	<u>(20,367,258)</u>	(138,688,287)

Total net position - governmental activities **\$ 155,185,344**

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, 2024

REVENUES	GENERAL FUND	REFERENDUM APPROVED DEBT SERVICE	OTHER CAPITAL PROJECTS FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Property taxes	\$ 24,595,326	\$ 22,275,000	\$ -	\$ 2,766,270	\$ 49,636,596
Other local sources	919,785	576,065	3,344,024	3,884,364	8,724,238
Interdistrict sources	2,219,717	-	-	-	2,219,717
Intermediate sources	1,897	-	-	-	1,897
State sources	85,099,545	-	-	61,798	85,161,343
Federal sources	11,145,525	-	-	3,639,678	14,785,203
Other sources	534,356	-	350,915	-	885,271
TOTAL REVENUES	124,516,151	22,851,065	3,694,939	10,352,110	161,414,265
EXPENDITURES					
Current					
Instruction					
Regular instruction	46,470,704	-	-	1,802,398	48,273,102
Vocational instruction	3,047,947	-	-	35,985	3,083,932
Special instruction	14,874,774	-	-	-	14,874,774
Other instruction	5,479,682	-	-	5,293	5,484,975
Total instruction	69,873,107	-	-	1,843,676	71,716,783
Support services					
Pupil services	8,747,907	-	-	4,747	8,752,654
Instructional staff services	7,304,412	-	-	17,309	7,321,721
General administration services	691,653	-	-	518,785	1,210,438
Building administration services	6,406,180	-	-	-	6,406,180
Business services	19,397,928	-	41,005,185	5,563,033	65,966,146
Central services	1,680,838	-	-	1,418	1,682,256
Insurance	628,119	-	72,855	-	700,974
Other support services	3,178,601	-	350,475	214,352	3,743,428
Total support services	48,035,638	-	41,428,515	6,319,644	95,783,797
Non-program transactions	8,558,830	-	208,210	-	8,767,040
Debt service					
Principal	294,070	23,940,000	-	2,065,000	26,299,070
Interest	23,173	4,901,319	-	149,835	5,074,327
Total debt service	317,243	28,841,319	-	2,214,835	31,373,397
TOTAL EXPENDITURES	126,784,818	28,841,319	41,636,725	10,378,155	207,641,017
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,268,667)	(5,990,254)	(37,941,786)	(26,045)	(46,226,752)
OTHER FINANCING SOURCES (USES)					
Net transfer (to) from other funds	(85,140)	-	-	85,140	-
Capital lease proceeds	291,219	-	-	-	291,219
Sale of capital assets	32,537	-	-	6,039	38,576
Issurance of long-term debt	-	-	19,810,000	-	19,810,000
TOTAL OTHER FINANCING SOURCES (USES)	238,616	-	19,810,000	91,179	20,139,795
NET CHANGE IN FUND BALANCE	(2,030,051)	(5,990,254)	(18,131,786)	65,134	(26,086,957)
FUND BALANCE - BEGINNING OF YEAR	32,280,190	14,460,557	83,388,710	7,000,207	137,129,664
FUND BALANCE - END OF YEAR	\$ 30,250,139	\$ 8,470,303	\$ 65,256,924	\$ 7,065,341	\$ 111,042,707

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, 2024**

Net change in fund balances - total governmental funds \$ (26,086,957)

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	\$ 41,724,849	
Depreciation expense reported in the statement of activities	(2,972,631)	
Amortization expense of leased assets in the statement of activities	(283,840)	
Amortization expense of SBITA assets in the statement of activities	<u>(257,821)</u>	
Amount by which capital outlays are greater than depreciation in the current period:		38,210,557

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. (20,101,219)

Wisconsin Retirement System pension asset, deferred outflows of resources, liability, and deferred inflows of resources changes: 1,040,609

Wisconsin Retirement System LRLIF, deferred outflows of resources, liability, and deferred inflows of resources changes: (373,657)

OPEB healthcare deferred outflows of resources, liability, and deferred inflows of resources changes: 1,070,814

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: 26,299,070

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 \$ 5,074,327
Amount of interest and other debt costs accrued during the current period is (4,679,184)
Interest paid is greater than interest accrued by: 395,143

Change in net position - governmental activities \$ 20,454,360

WAUSAU SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2024

	<u>PRIVATE PURPOSE TRUST FUND</u>	<u>PENSION (OTHER EMPLOYEE BENEFIT) TRUST FUND</u>
	<u>SCHOLARSHIPS</u>	<u>EMPLOYEE BENEFIT</u>
ASSETS		
Cash and investments	\$ 391,152	\$ 4,830,441
Accounts receivable	-	157,387
Due from other funds	-	184,013
TOTAL ASSETS	<u>391,152</u>	<u>5,171,841</u>
LIABILITIES		
Deposits payable	-	107,703
Due to other funds	-	340,346
TOTAL LIABILITIES	<u>-</u>	<u>448,049</u>
NET POSITION		
Restricted for		
Postemployment benefits other than pensions	-	4,723,792
Individuals and organizations	<u>391,152</u>	<u>-</u>
TOTAL NET POSITION	<u>391,152</u>	<u>4,723,792</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 391,152</u>	<u>\$ 5,171,841</u>

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, 2024

	PRIVATE PURPOSE TRUST FUND	PENSION (OTHER EMPLOYEE BENEFIT) TRUST FUND
	<u>SCHOLARSHIPS</u>	<u>EMPLOYEE BENEFIT</u>
ADDITIONS		
Investment income	\$ 10,745	\$ 184,078
Contributions	<u>11,382</u>	<u>2,435,641</u>
TOTAL ADDITIONS	<u>22,127</u>	<u>2,619,719</u>
 DEDUCTIONS		
Disbursements	<u>27,412</u>	<u>2,209,117</u>
 CHANGE IN NET POSITION	 (5,285)	 410,602
NET POSITION - BEGINNING OF YEAR	<u>396,437</u>	<u>4,313,190</u>
NET POSITION - END OF YEAR	<u>\$ 391,152</u>	<u>\$ 4,723,792</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, 2024

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, 2024

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 nonmajor 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.

Other Capital Projects Fund - are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The District 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 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.

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2024

NOTE 1 - Summary of Significant Accounting Policies - Continued

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 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 2023 tax levy is used to finance operations of the District's fiscal year ended June 30, 2024. 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, 2024

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

Leases - The District is a lessee because it leases capital assets from other entities. The lease liability is measured using the present value of payments to be made during the lease term. The corresponding intangible right-to-use capital asset is amortized over the shorter of the lease term or the useful life.

Subscription-Based Information Technology Arrangements (SBITA) - The SBITA liability is measured using the present value of payments to be made during the subscription term. The corresponding intangible right-to-use capital asset is amortized over the shorter of the term or the useful life.

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 - The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the net pension liability (asset), deferred outflows or resources and deferred inflows of resources related to pensions, and pension expense (revenue). Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2024

NOTE 1 - Summary of Significant Accounting Policies - Continued

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 (asset), deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, and OPEB expense (revenue). 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 member 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 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

WAUSAU SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2024

NOTE 1 - Summary of Significant Accounting Policies - Continued

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.

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, 2024, 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	\$ 4,830,441
State of Wisconsin Investment Pool	Less than one year	6,482
Wisconsin Investment Trust	Less than one year	714,844
Wisconsin Investment Series Cooperative	Less than one year	71,005,769
Certificates of deposit	Less than one year	718,185
Total		<u>\$77,275,721</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, 2024, 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).

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2024

NOTE 2 - Cash and Investments - Continued

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.

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 \$1,000,000 subject to the total amount of the Guarantee Fund available. As of June 30, 2024, \$36,916,651 of the District's bank balance of \$39,786,556 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, 2024 were as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 7,399,045	\$ -	\$ -	\$ 7,399,045
Construction in progress	18,026,278	40,911,443	-	58,937,721
Total capital assets not being depreciated	<u>25,425,323</u>	<u>40,911,443</u>	<u>-</u>	<u>66,336,766</u>
Capital assets being depreciated:				
Land improvements	2,889,071	231,774	-	3,120,845
Buildings and improvements	149,834,398	47,575	-	149,881,973
Equipment	17,297,393	242,838	-	17,540,231
Total capital assets being depreciated	<u>170,020,862</u>	<u>522,187</u>	<u>-</u>	<u>170,543,049</u>

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2024

NOTE 3 - Capital Assets - Continued

Less accumulated depreciation for:

Land improvements	(1,631,185)	(103,160)	-	(1,734,345)
Buildings and improvements	(49,136,819)	(2,312,383)	-	(51,449,202)
Equipment	<u>(14,024,406)</u>	<u>(557,088)</u>	-	<u>(14,581,494)</u>
Total accumulated depreciation	<u>(64,792,410)</u>	<u>(2,972,631)</u>	-	<u>(67,765,041)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>105,228,452</u>	<u>(2,450,444)</u>	-	<u>102,778,008</u>

Capital assets, net of accumulated depreciation	<u>\$ 130,653,775</u>	<u>\$38,460,999</u>	<u>\$ -</u>	<u>\$169,114,774</u>
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Depreciation expense was charged to governmental functions as follows:

Regular instruction	\$ 21,764
Vocational instruction	8,828
Special education instruction	2,998
Other instruction	1,986
Pupil services	156
Instructional staff services	2,237
General administration services	138
Building administration services	2,571
Business services	2,908,091
Central services	<u>23,862</u>
Total	<u>\$ 2,972,631</u>

	<u>Beginning</u>		<u>Increases</u>		<u>Decreases</u>		<u>Ending</u>
	<u>Balance</u>						<u>Balance</u>
Capital assets being amortized:							
Leased equipment	\$ 1,542,788	\$ 291,219	\$ (425,588)				\$ 1,408,419
SBITA asset	<u>856,451</u>	<u>-</u>	<u>(91,494)</u>				<u>764,957</u>
Total capital assets being amortized	<u>2,399,239</u>	<u>291,219</u>	<u>(517,082)</u>				<u>2,173,376</u>
Less accumulated amortization for:							
Leased equipment	(1,088,899)	(283,840)	425,588				(947,151)
SBITA asset	<u>(261,798)</u>	<u>(257,821)</u>	<u>91,494</u>				<u>(428,125)</u>
Total accumulated amortization	<u>(1,350,697)</u>	<u>(541,661)</u>	<u>517,082</u>				<u>(1,375,276)</u>
Total capital assets being amortized, net of accumulated amortization	<u>1,048,542</u>	<u>(250,442)</u>	<u>-</u>				<u>798,100</u>
Capital assets, net of accumulated amortization	<u>\$ 1,048,542</u>	<u>\$ (250,442)</u>	<u>\$ -</u>				<u>\$ 798,100</u>

The District leases copiers, computers, and contracts with various vendors for the right to use their IT software. Amortization expense was charged to the following:

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2024

NOTE 3 - Capital Assets - Continued

Regular instruction	\$ 339,604
Special education instruction	44,688
Instructional staff services	96,969
Business services	60,400
Total	<u>\$ 541,661</u>

NOTE 4 - Long-Term Liabilities

Long-term obligations are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Bonds payable	\$ 101,955,000	\$ -	\$ (4,130,000)	\$ 97,825,000	\$ 2,800,000
Notes payable - direct placement	6,425,000	19,810,000	(21,875,000)	4,360,000	2,115,000
Leases	401,754	291,219	(250,172)	442,801	250,044
SBITA	91,079	-	(43,898)	47,181	47,181
Premium	4,267,111	-	(309,465)	3,957,646	309,462
Wisconsin Retirement System					
Net pension liability	19,223,824	-	(14,021,332)	5,202,492	-
LRLIF	4,302,921	781,934	-	5,084,855	-
OPEB healthcare	19,986,686	2,484,646	(2,104,074)	20,367,258	1,230,491
Total	<u>\$ 156,653,375</u>	<u>\$ 23,367,799</u>	<u>\$ (42,733,941)</u>	<u>\$ 137,287,233</u>	<u>\$ 6,752,178</u>

Interest costs incurred during the year totaled \$4,984,937. Total interest paid during the year aggregated \$5,074,327 including \$19,462 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, 2024 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	\$ 4,210,000
Notes - direct placement	8/4/15	3-4%	3/1/25	1,025,000
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	3,335,000
Bonds	7/6/22	4-5%	3/1/42	83,615,000
Total General Obligation Debt				<u>\$102,185,000</u>

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2024

NOTE 4 - Long-Term Liabilities - Continued

General Obligation Debt - The 2023 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$5,617,078,411. The legal debt limit and margin of indebtedness as of June 30, 2024 in accordance with section 67.03(1)(b) of the Wisconsin Statutes, follows:

Debt limit (10% of \$5,617,078,411)	\$ 561,707,841
Amount available in debt service fund	8,554,640
Deduct long-term debt applicable to debt margin	<u>(102,185,000)</u>
Margin of indebtedness	<u>\$ 468,077,481</u>

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

Year Ending	Bonds		Notes Payable - Direct Borrowing and Placement		Total
	Principal	Interest	Principal	Interest	
June 30					
2025	\$ 2,800,000	\$ 4,103,775	\$ 2,115,000	\$ 98,585	\$ 9,117,360
2026	2,945,000	3,963,775	1,110,000	46,035	8,064,810
2027	3,090,000	3,816,525	1,135,000	23,835	8,065,360
2028	4,325,000	3,669,725	-	-	7,994,725
2029	4,530,000	3,483,075	-	-	8,013,075
2030-2034	26,135,000	13,924,348	-	-	40,059,348
2035-3039	31,700,000	8,423,198	-	-	40,123,198
2040-2042	22,300,000	1,856,000	-	-	24,156,000
	<u>\$ 97,825,000</u>	<u>\$ 43,240,421</u>	<u>\$ 4,360,000</u>	<u>\$ 168,455</u>	<u>\$ 145,593,876</u>

Year Ending	Leases		SBITAs		Total
	Principal	Interest	Principal	Interest	
June 30					
2025	\$ 250,044	\$ 17,352	\$ 47,181	\$ 1,922	\$ 316,499
2026	57,517	13,040	-	-	70,557
2027	62,179	8,378	-	-	70,557
2028	67,219	3,338	-	-	70,557
2029	5,842	38	-	-	5,880
	<u>\$ 442,801</u>	<u>\$ 42,146</u>	<u>\$ 47,181</u>	<u>\$ 1,922</u>	<u>\$ 534,050</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

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2024

NOTE 5 - Wisconsin Retirement System - Continued

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 entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at age 55 (50 for protective occupations) and receive an actuarial-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments - The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2024

NOTE 5 - Wisconsin Retirement System - Continued

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
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
2022	7.4	15
2023	1.6	(21)

Contributions - Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, and Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$4,638,400 in contributions from the employer.

Contribution rates as of June 30, 2024 are:

Employee Category	Employee	Employer
General (including teachers, executives, and elected officials)	6.8%	6.8%
Protective with Social Security	6.8%	13.2%
Protective without Social Security	6.8%	18.1%

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

At June 30, 2024, the District reported a liability (asset) of \$5,202,492 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. 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, 2023, the District's proportion was 0.34991062%, which was a decrease of 0.01296027% from its proportion measured as of December 31, 2022.

For the year ended June 30, 2024, the District recognized pension expense (revenue) of \$3,602,348.

At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2024

NOTE 5 - Wisconsin Retirement System - Continued

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experience	\$ 20,976,397	\$ 27,783,363
Net differences between projected and actual earnings on pension plan investments	18,129,839	-
Changes in assumptions	2,267,616	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	98,087	11,288
Employer contributions subsequent to the measurement date	2,825,474	-
Total	\$ 44,297,413	\$ 27,794,651

\$2,825,474 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense (revenue) as follows:

Year ending June 30	Deferred Outflows and (Inflows) of Resources
2025	\$ 2,814,932
2026	2,958,179
2027	11,393,694
2028	(3,489,517)
Thereafter	-

Actuarial Assumptions - The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
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%

WAUSAU SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2024

NOTE 5 - Wisconsin Retirement System - Continued

** 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. The total pension liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

Long-Term Expected Return on Plan Assets - The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns
 As of December 31, 2023

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Public Equity	40	7.3	4.5
Public Fixed Income	27	5.8	3
Inflation Sensitive Assets	19	4.4	1.7
Real Estate	8	5.8	3
Private Equity/Debt	18	9.6	6.7
Leverage	(12)	3.7	1
Total Core Fund	100	7.4	4.6
Variable Fund Asset Class			
U.S. Equities	70	6.8	4
International Equities	30	7.6	4.8
Total Variable Fund	100	7.3	4.5

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

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast 2.7%.

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% 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 for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 3.77% (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, 2023. 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

WAUSAU SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2024

NOTE 5 - Wisconsin Retirement System - Continued

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:

	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)	\$ 50,284,599	\$ 5,202,492	\$ (26,343,365)

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 \$1,170,573 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2024.

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.

WAUSAU SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2024

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

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, 2024 are:

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

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2023 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 \$21,904 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, 2024, the District reported a liability (asset) of \$5,084,855 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2023, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2023 rolled forward to December 31, 2023. 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, 2023, the District's proportion was 1.105246%, which was a decrease of 0.024181% from its proportion measured as of December 31, 2022.

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2024

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

For the year ended June 30, 2024, the District recognized OPEB expense (revenue) of \$395,435.

At June 30, 2024, 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	\$ -	\$ 450,024
Net differences between projected and actual earnings on OPEB plan investments	68,695	-
Changes in assumptions	1,590,587	2,002,307
Changes in proportion and differences between employer contributions and proportionate share of contributions	421,621	348,850
Employer contributions subsequent to the measurement date	11,009	-
Total	\$ 2,091,912	\$ 2,801,181

\$11,009 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, 2025. 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
2025	\$ (34,486)
2026	40,065
2027	(195,939)
2028	(280,815)
Thereafter	(249,103)

Actuarial Assumptions - The total OPEB liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2024

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

Actuarial Valuation Date:	January 1, 2023
Measurement Date of Net OPEB Liability (Asset):	December 31, 2023
WRSE 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:	3.26%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.32%
Salary Increases:	
Wage Inflation	3%
Seniority/Merit	.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

* Based on the Bond Buyer GO 20-Bond Municipal index.

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. The total OPEB liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the January 1, 2023 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.

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2023

Asset Class	Index	Target Allocation %	Long-Term Expected Geometric Real Rate of Return %
US Intermediate Credit Bonds	Bloomberg US Interm Credit	40	2.32
US Mortgages	Bloomberg US MBS	60	2.52
Inflation			2.3
Long-term Expected Rate of Return			4.25

Single Discount Rate - A single discount rate of 3.32% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.76% for the prior year. The change in the discount rate was primarily caused by the decrease in the municipal bond rate from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. The plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive

WAUSAU SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2024

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

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 3.32 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 (2.32 percent) or 1-percentage-point higher (4.32 percent) than the current rate:

	1% Decrease to Discount Rate (2.32%)	Current Discount Rate (3.32%)	1% Increase to Discount Rate (4.32%)
District's proportionate share of the net OPEB liability (asset)	\$ 6,832,211	\$ 5,084,855	\$ 3,751,056

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, 2024.

NOTE 7 - Interfund Balances and Activity

Interfund receivable and payable balances on June 30, 2024, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Employee benefit trust	\$ 340,346
Employee benefit trust	General	<u>184,013</u>
		<u>\$ 524,359</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, 2024 were as follows:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
General	Non-referendum debt service	\$ 85,140

WAUSAU SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2024

NOTE 7 - Interfund Balances and Activity - Continued

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.

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, 2023 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	117
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>1,267</u>
Total	<u>1,384</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, 2024, contribution rates for Plan members were \$0 - \$1,024 per participant per month and \$400 - \$2,327 from the District,

WAUSAU SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2024

NOTE 8 - Post Employment Benefits Other Than Pensions - Continued

depending on the type of retiree plan. Plan members receiving benefits contributed \$448,894 and the District contributed \$1,230,491 to the plan.

Actuarial Assumptions - The net OPEB healthcare liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	June 30, 2023
Measurement Date:	June 30, 2023
Actuarial Cost Method:	Entry Age Normal - Level %
Amortization Period:	30 years
Long-Term Expected Rate of Return:	4%
Discount Rate:	4.13%
Salary Increases:	3%
Mortality:	2020 WRS Experience Tables
Medical Care Cost Trend:	7% decreasing to 6.5%, then decreasing by 0.1% per year down to 4.5%, and level thereafter
Dental Care Cost Trend:	5%

The actuarial valuation was based upon the data provided by the District and utilized the premium rate history of the District's medical plans as well as the trends used in the prior valuation and projected a stream of expected premium rates for each year in the future based on the data as of June 30, 2023.

Actuarial assumptions are based upon an experience study conducted in 2021 using Wisconsin Retirement System experience from 2018 - 2020.

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 4.13% was used to measure the total OPEB healthcare liability. The discount rate was based on a 20 year municipal bond rate. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rates. Based on these assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total OPEB healthcare liability.

WAUSAU SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2024

NOTE 8 - Post Employment Benefits Other Than Pensions - Continued

Changes in the Net OPEB Healthcare Liability

	Increase (Decrease)		
	Total OPEB Healthcare Liability	Fiduciary Net Position	Net OPEB Healthcare Liability
	(a)	(b)	(a) - (b)
Beginning balance	\$ 23,969,342	\$ 3,982,656	\$ 19,986,686
Changes for the year:			
Service cost	1,019,364	-	1,019,364
Interest	943,971	-	943,971
Differences between expected and actual experience	241,727	-	241,727
Changes of assumptions or other input	265,565	-	265,565
Contributions - employer	-	1,920,195	(1,920,195)
Net investment income	-	183,879	(183,879)
Benefit payments	(1,759,521)	(1,759,521)	-
Administrative expense	-	(14,019)	14,019
Net changes	711,106	330,534	380,572
Ending balance	\$ 24,680,448	\$ 4,313,190	\$ 20,367,258

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 (6% decreasing to 3.5%)	Healthcare Cost Trend Rates (7% decreasing to 4.5%)	1% Increase (8% decreasing to 5.5%)
Net OPEB healthcare liability	\$ 18,792,195	\$ 20,367,258	\$ 22,154,467

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 4.13 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 (3.13 percent) or 1-percentage-point higher (5.13 percent) than the current rate:

	1% Decrease (3.13%)	Current Discount Rate (4.13%)	1% Increase (5.13%)
Net OPEB healthcare liability	\$ 21,894,322	\$ 20,367,258	\$ 18,914,734

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

For the year ended June 30, 2024, the District recognized OPEB healthcare expense of \$197,756.

WAUSAU SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2024

NOTE 8 - Post Employment Benefits Other Than Pensions - Continued

At June 30, 2024, 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	\$ 222,360	\$ 3,321,870
Changes of assumptions or other input	1,726,824	2,846,225
Net difference between projected and actual earnings on OPEB plan investments	112,977	-
Employer contributions subsequent to the measurement date	1,230,491	-
Total	\$ 3,292,652	\$ 6,168,095

\$1,230,491 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB healthcare will be recognized in expense as follows:

Year ending June 30	Deferred Outflows and (Inflows) of Resources
2025	\$ (1,600,408)
2026	(422,602)
2027	(264,238)
2028	(393,118)
Thereafter	(1,425,568)

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, 2024.

NOTE 9 - Fund Balance and Net Position

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

<u>Governmental Fund</u>	<u>Purpose</u>	<u>Amount</u>
Restricted		
General	Self-insurance	\$ 2,522,724
General	Common School Fund	\$ 3,266
Referendum approved debt service	Principal and interest	\$ 8,470,303
Other capital projects	DPI regulation	\$ 65,256,924
Non-scholarship donation	Specific expenses	\$ 1,635,275
Food service	DPI regulation	\$ 2,486,163
Non-referendum debt service	Principal and interest	\$ 84,337

WAUSAU SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2024

NOTE 9 - Fund Balance and Net Position - Continued

Long-term capital improvement trust	DPI regulation	\$ 2,371,747
Committed		
Community service	Specific expenses	\$ 487,819
Assigned		
General	Specific expenses	\$ 27,724,149
<u>Governmental Activities</u>	<u>Purpose</u>	<u>Amount</u>
Restricted		
Special revenue	DPI regulation	\$ 4,121,438
Capital projects	DPI regulation	\$ 67,628,671
Debt service	Principal and interest	\$ 8,554,640
Other activities	Self-insurance	\$ 2,522,724
Other activities	Common School Fund	\$ 3,266

NOTE 10 - Risk Management

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

NOTE 11 - Commitments and Contingent Liabilities

The District has a service agreement with Cooperative Education Service Agency #9 for services to be provided to the District in 2024-2025. Expected costs are \$374,911.

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

2024-2025	\$	4,316,422
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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.

WAUSAU SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2024

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, 2024.

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 \$4,955,237, which represents reported and unreported claims which were incurred on or before June 30, 2024, but were not paid by the District as of that date. Changes in the claims liability for the years ended June 30, 2024 and June 30, 2023 are as follows:

	<u>Year Ended June 30, 2024</u>	<u>Year Ended June 30, 2023</u>
Beginning liability balance	\$ 5,021,358	\$ 4,510,923
Claims and changes in estimates	23,523,777	23,575,730
Claim payments	<u>(23,589,898)</u>	<u>(23,065,295)</u>
Ending liability balance	<u>\$ 4,955,237</u>	<u>\$ 5,021,358</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.

**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, 2024

	ORIGINAL BUDGETED AMOUNTS			FINAL BUDGETED AMOUNTS			ACTUAL AMOUNTS			VARIANCE WITH
	SPECIAL			SPECIAL			SPECIAL			FINAL BUDGET
	GENERAL	EDUCATION	TOTAL	GENERAL	EDUCATION	TOTAL	GENERAL	EDUCATION	TOTAL	POSITIVE (NEGATIVE)
REVENUES										
Property taxes	\$ 24,565,622	\$ -	\$ 24,565,622	\$ 24,565,622	\$ -	\$ 24,565,622	\$ 24,595,326	\$ -	\$ 24,595,326	\$ 29,704
Other local sources	630,500	-	630,500	630,500	-	630,500	919,785	-	919,785	289,285
Interdistrict sources	2,201,139	35,000	2,236,139	2,201,139	35,000	2,236,139	2,210,758	8,959	2,219,717	(16,422)
Intermediate sources	-	-	-	-	-	-	1,897	-	1,897	1,897
State sources	79,023,343	5,266,811	84,290,154	79,023,343	5,266,811	84,290,154	79,756,593	5,342,952	85,099,545	809,391
Federal sources	10,482,670	3,639,235	14,121,905	10,482,670	3,639,235	14,121,905	7,857,601	3,287,924	11,145,525	(2,976,380)
Other sources	450,000	-	450,000	450,000	-	450,000	534,356	-	534,356	84,356
TOTAL REVENUES	117,353,274	8,941,046	126,294,320	117,353,274	8,941,046	126,294,320	115,876,316	8,639,835	124,516,151	(1,778,169)
EXPENDITURES										
Current										
Instruction										
Regular instruction	47,596,775	-	47,596,775	47,596,775	-	47,596,775	46,470,704	-	46,470,704	1,126,071
Vocational instruction	2,990,933	-	2,990,933	2,990,933	-	2,990,933	3,047,947	-	3,047,947	(57,014)
Special instruction	-	14,804,465	14,804,465	-	14,804,465	14,804,465	-	14,874,774	14,874,774	(70,309)
Other instruction	5,042,864	-	5,042,864	5,042,864	-	5,042,864	5,479,682	-	5,479,682	(436,818)
Total instruction	55,630,572	14,804,465	70,435,037	55,630,572	14,804,465	70,435,037	54,998,333	14,874,774	69,873,107	561,930
Support services										
Pupil services	5,949,044	2,764,232	8,713,276	5,949,044	2,764,232	8,713,276	5,894,340	2,853,567	8,747,907	(34,631)
Instructional staff services	6,735,005	747,083	7,482,088	6,735,005	747,083	7,482,088	6,597,678	706,734	7,304,412	177,676
General administration services	505,132	-	505,132	505,132	-	505,132	691,653	-	691,653	(186,521)
Building administration services	6,456,428	-	6,456,428	6,456,428	-	6,456,428	6,406,180	-	6,406,180	50,248
Business services	18,389,757	1,059,028	19,448,785	18,389,757	1,059,028	19,448,785	18,155,371	1,242,557	19,397,928	50,857
Central services	1,598,289	5,167	1,603,456	1,598,289	5,167	1,603,456	1,670,563	10,275	1,680,838	(77,382)
Insurance	937,703	-	937,703	937,703	-	937,703	628,119	-	628,119	309,584
Other support services	3,300,328	52,078	3,352,406	3,300,328	52,078	3,352,406	3,151,309	27,292	3,178,601	173,805
Total support services	43,871,686	4,627,588	48,499,274	43,871,686	4,627,588	48,499,274	43,195,213	4,840,425	48,035,638	463,636
Non-program transactions	7,416,457	169,736	7,586,193	7,416,457	169,736	7,586,193	8,226,658	332,172	8,558,830	(972,637)
Debt service										
Principal	479,734	-	479,734	479,734	-	479,734	294,070	-	294,070	185,664
Interest	-	-	-	-	-	-	23,173	-	23,173	(23,173)
Total debt service	479,734	-	479,734	479,734	-	479,734	317,243	-	317,243	162,491
TOTAL EXPENDITURES	107,398,449	19,601,789	127,000,238	107,398,449	19,601,789	127,000,238	106,737,447	20,047,371	126,784,818	215,420
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,954,825	(10,660,743)	(705,918)	9,954,825	(10,660,743)	(705,918)	9,138,869	(11,407,536)	(2,268,667)	(1,562,749)
OTHER FINANCING SOURCES (USES)										
Transfer (to) / from other funds	(10,745,883)	10,660,743	(85,140)	(10,745,883)	10,660,743	(85,140)	(11,492,676)	11,407,536	(85,140)	-
Long term debt proceeds	-	-	-	-	-	-	291,219	-	291,219	291,219
Sale of capital assets	75,000	-	75,000	75,000	-	75,000	32,537	-	32,537	(42,463)
TOTAL OTHER FINANCING SOURCES (USES)	(10,670,883)	10,660,743	(10,140)	(10,670,883)	10,660,743	(10,140)	(11,168,920)	11,407,536	238,616	248,756
NET CHANGE IN FUND BALANCE	(716,058)	-	(716,058)	(716,058)	-	(716,058)	(2,030,051)	-	(2,030,051)	(1,313,993)
FUND BALANCE - BEGINNING OF YEAR	32,280,190	-	32,280,190	32,280,190	-	32,280,190	32,280,190	-	32,280,190	-
FUND BALANCE - END OF YEAR	\$ 31,564,132	\$ -	\$ 31,564,132	\$ 31,564,132	\$ -	\$ 31,564,132	\$ 30,250,139	\$ -	\$ 30,250,139	\$ (1,313,993)

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, 2024

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	Vocational instruction	\$ 57,014
General/Special Education	Special instruction	70,309
General/Special Education	Other instruction	436,818
General/Special Education	Pupil services	34,631
General/Special Education	General administration services	186,521
General/Special Education	Central services	77,382
General/Special Education	Non-program transactions	972,637
General/Special Education	Interest	23,173

WAUSAU SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM PENSION SCHEDULES
YEAR ENDED JUNE 30, 2024

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)
2023	0.34991062%	\$ 5,202,492	\$ 64,540,552	8.06%	98.85%
2022	0.36287089%	19,223,824	64,590,612	29.76%	95.72%
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	Contractually Required Contributions	Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ 4,638,400	\$ (4,638,400)	\$ -	\$ 67,609,579	6.86%
2023	4,438,219	(4,438,219)	-	66,531,662	6.67%
2022	4,232,906	(4,232,906)	-	62,650,851	6.76%
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.

Notes to Required Supplementary Information for the Year Ended June 30, 2024

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

Change 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 ended 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.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2018, including the following:

- * Lowering the long-term expected rate of return from 7.2% to 7%
- * Lowering the discount rate from 7.2% to 7%
- * Lowering the wage inflation rate from 3.2% to 3%
- * Lowering the price inflation rate from 2.7% to 2.5%
- * Lowering the post-retirement adjustments from 2.1% to 1.9%
- * Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

WAUSAU SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM PENSION SCHEDULES - Continued
YEAR ENDED JUNE 30, 2024

Notes to Required Supplementary Information for the Year Ended June 30, 2024 - Continued

SIGNIFICANT METHODS AND ASSUMPTIONS USED IN CALCULATING WISCONSIN RETIREMENT SYSTEM ACTUARIALLY DETERMINED CONTRIBUTIONS:

	2023	2022	2021	2020	2019
Valuation Date:	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.4%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	6.8%	7.0%	7.0%	7.0%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.0%	3.2%
Seniority/Merit:	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%
Post Retirement Benefit Adjustments	1.7%	1.9%	1.9%	1.9%	2.1%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.
Mortality:	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010.	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).

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

WAUSAU SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM PENSION SCHEDULES - Continued
YEAR ENDED JUNE 30, 2024

Notes to Required Supplementary Information for the Year Ended June 30, 2024 - Continued

SIGNIFICANT METHODS AND ASSUMPTIONS USED IN CALCULATING WISCONSIN RETIREMENT SYSTEM ACTUARIALLY DETERMINED CONTRIBUTIONS:

	2018	2017	2016	2015	2014
Valuation Date:	December 31, 2016	December 31, 2015	December 31, 2014	December 31, 2013	December 31, 2012
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.2%	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%
Post Retirement Benefit Adjustments	2.1%	2.1%	2.1%	2.1%	2.1%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009-2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009-2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009-2011.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.

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

WAUSAU SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES
YEAR ENDED JUNE 30, 2024

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)
2023	1.10524600%	\$ 5,084,855	\$ 57,301,000	8.87%	33.90%
2022	1.12942700%	4,302,921	56,947,000	7.56%	38.81%
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
2024	\$ 21,904	\$ (21,904)	\$ -	\$ 58,148,000	0.04%
2023	23,166	(23,166)	-	56,630,436	0.04%
2022	33,811	(33,811)	-	57,982,000	0.06%
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, 2024

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 the following:

- * 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.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- * Lowering the long-term expected rate of return from 5% to 4.25%
- * Lowering the wage inflation rate from 3.2% to 3%
- * Lowering the price inflation rate from 2.7% to 2.5%
- * Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality table.

WAUSAU SCHOOL DISTRICT
OPEB HEALTHCARE DEFINED BENEFIT PLAN SCHEDULES
YEAR ENDED JUNE 30, 2024

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Healthcare Liability							
Service cost	\$ 1,019,364	\$ 1,316,423	\$ 1,387,899	\$ 1,109,438	\$ 1,157,754	\$ 1,206,085	\$ 1,731,945
Interest	943,971	592,741	629,383	864,125	925,940	847,749	958,552
Differences between expected and actual experience	241,727	6,008	(2,601,788)	-	(1,720,487)	-	(5,887,663)
Changes of assumptions or other input	265,565	(2,930,002)	177,526	1,958,998	619,230	(402,122)	(3,213,549)
Benefit payments	<u>(1,759,521)</u>	<u>(1,403,280)</u>	<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	711,106	(2,418,110)	(1,375,402)	3,323,990	(330,435)	650,158	(7,522,492)
Total OPEB Healthcare Liability - Beginning	<u>23,969,342</u>	<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>	<u>31,641,633</u>
Total OPEB Healthcare Liability - Ending (a)	<u>\$ 24,680,448</u>	<u>\$ 23,969,342</u>	<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	\$ 1,920,195	\$ 1,506,160	\$ 1,048,249	\$ 671,841	\$ 1,412,609	\$ 1,083,806	\$ 1,203,237
Net investment income	183,879	(543,514)	625,661	320,148	202,548	(15,470)	(8,715)
Benefit payments	(1,759,521)	(1,403,280)	(968,422)	(608,571)	(1,312,872)	(1,001,554)	(1,111,777)
Administrative expense	<u>(14,019)</u>	<u>(18,672)</u>	<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	330,534	(459,306)	687,068	369,767	284,110	48,359	59,749
Plan Fiduciary Net Position - Beginning	<u>3,982,656</u>	<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>	<u>2,992,909</u>
Plan Fiduciary Net Position - Ending (b)	<u>\$ 4,313,190</u>	<u>\$ 3,982,656</u>	<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>\$ 20,367,258</u>	<u>\$ 19,986,686</u>	<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	17.48%	16.62%	16.83%	13.52%	13.85%	12.52%	12.66%
Covered payroll	\$ 63,364,092	\$ 59,321,446	\$ 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	32.14%	33.69%	36.99%	42.65%	37.40%	78.25%	76.07%

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contributions	\$ 2,359,910	\$ 2,359,910	\$ 2,292,988	\$ 2,292,988	\$ 2,393,711	\$ 2,393,711	\$ 2,955,715
Contributions in relation to the actuarially determined contributions	<u>(1,920,195)</u>	<u>(1,506,160)</u>	<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>\$ 439,715</u>	<u>\$ 853,750</u>	<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	\$ 63,364,092	\$ 59,321,446	\$ 59,321,446	\$ 56,290,841	\$ 56,290,841	\$ 27,692,237	\$ 27,692,237
Contributions as a percentage of covered payroll	3.03%	2.54%	1.77%	1.19%	2.51%	3.91%	4.35%
Actuarial valuation date	6/30/2023	6/30/2021	6/30/2021	6/30/2019	6/30/2019	6/30/2018	6/30/2017
Measurement date	6/30/2023	6/30/2022	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 proceeding years.

Notes to Required Supplementary Information for the Year Ended June 30, 2024

Methods and assumptions used to determine actuarial calculations - entry age normal cost, level % open amortization, fair market value asset valuation, 4.13% discount rate, 2.5% inflation, 3% salary increases, 2020 WRS experience table.

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

Changes of assumptions - the discount rate increased to 4.13%. The mortality assumptions changed to the 2020 WRS experience table. The health care trend changed to 7% decreasing to 6.5%, then decreasing by .1% per year down to 4.5%, and level thereafter. The actuarial assumptions changed to 2021 WRS experience from 2018-2020.

**WAUSAU SCHOOL DISTRICT
WAUSAU, WISCONSIN**

SUPPLEMENTARY INFORMATION

WAUSAU SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2024

	<u>SPECIAL REVENUE FUNDS</u>					
	<u>NON- SCHOLARSHIP DONATION FUND</u>	<u>FOOD SERVICE FUND</u>	<u>COMMUNITY SERVICES</u>	<u>NON-REFERENDUM DEBT SERVICE</u>	<u>LONG-TERM CAPITAL IMPROVEMENT TRUST</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
ASSETS						
Cash and investments	\$ 1,635,931	\$ 2,441,819	\$ 699,153	\$ 84,337	\$ 2,371,747	\$ 7,232,987
Due from other governments	-	94,209	-	-	-	94,209
TOTAL ASSETS	<u>1,635,931</u>	<u>2,536,028</u>	<u>699,153</u>	<u>84,337</u>	<u>2,371,747</u>	<u>7,327,196</u>
LIABILITIES						
Accounts payable	656	7,939	180,136	-	-	188,731
Accrued payroll liabilities	-	41,926	31,198	-	-	73,124
TOTAL LIABILITIES	<u>656</u>	<u>49,865</u>	<u>211,334</u>	<u>-</u>	<u>-</u>	<u>261,855</u>
FUND BALANCES						
Restricted	1,635,275	2,486,163	-	84,337	2,371,747	6,577,522
Committed	-	-	487,819	-	-	487,819
TOTAL FUND BALANCES	<u>1,635,275</u>	<u>2,486,163</u>	<u>487,819</u>	<u>84,337</u>	<u>2,371,747</u>	<u>7,065,341</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,635,931</u>	<u>\$ 2,536,028</u>	<u>\$ 699,153</u>	<u>\$ 84,337</u>	<u>\$ 2,371,747</u>	<u>\$ 7,327,196</u>

WAUSAU SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024

	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	\$ 2,104,070	\$ -	\$ 2,766,270
Other local sources	2,354,262	1,399,117	-	9,754	121,231	3,884,364
State sources	-	61,798	-	-	-	61,798
Federal sources	-	3,639,678	-	-	-	3,639,678
TOTAL REVENUES	2,354,262	5,100,593	662,200	2,113,824	121,231	10,352,110
EXPENDITURES						
Current						
Instruction						
Regular instruction	1,802,398	-	-	-	-	1,802,398
Vocational instruction	35,985	-	-	-	-	35,985
Other instruction	5,293	-	-	-	-	5,293
Total instruction	1,843,676	-	-	-	-	1,843,676
Support services						
Pupil services	4,747	-	-	-	-	4,747
Instructional staff services	17,309	-	-	-	-	17,309
General administration services	-	-	518,785	-	-	518,785
Business services	265,381	5,103,190	194,462	-	-	5,563,033
Central services	-	1,410	8	-	-	1,418
Other support services	214,352	-	-	-	-	214,352
Total support services	501,789	5,104,600	713,255	-	-	6,319,644
Debt service						
Principal	-	-	-	2,065,000	-	2,065,000
Interest	-	-	-	149,835	-	149,835
Total debt service	-	-	-	2,214,835	-	2,214,835
TOTAL EXPENDITURES	2,345,465	5,104,600	713,255	2,214,835	-	10,378,155
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,797	(4,007)	(51,055)	(101,011)	121,231	(26,045)
OTHER FINANCING (USES) SOURCES						
Net transfer (to) from other funds	-	-	-	85,140	-	85,140
Sale of capital assets	-	6,039	-	-	-	6,039
TOTAL OTHER FINANCING (USES) SOURCES	-	6,039	-	85,140	-	91,179
NET CHANGE IN FUND BALANCE	8,797	2,032	(51,055)	(15,871)	121,231	65,134
FUND BALANCE - BEGINNING OF YEAR	1,626,478	2,484,131	538,874	100,208	2,250,516	7,000,207
FUND BALANCE - END OF YEAR	\$ 1,635,275	\$ 2,486,163	\$ 487,819	\$ 84,337	\$ 2,371,747	\$ 7,065,341

WAUSAU SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS
YEAR ENDED JUNE 30, 2024

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		\$ -	\$ -	\$ -

WAUSAU SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024

Awarding Agency Pass-Through Agency Award Description	PASS-THROUGH ENTITY IDENTIFYING NUMBER	ASSISTANCE LISTING NUMBER	PROGRAM OR AWARD AMOUNT	ACCRUED	REVENUES	ACCRUED	SUBRECIPIENT PASS-THROUGH EXPENDITURES
				RECEIVABLE (UNEARNED REVENUE) JULY 1, 2023	GRANTOR REIMBURSE- MENTS	RECEIVABLE (UNEARNED REVENUE) JUNE 30, 2024	
FEDERAL COMMUNICATIONS COMMISSION							
Universal Service Administrative Company							
Emergency Connectivity Fund Program		32.009					
July 1, 2023 - June 30, 2024	None		167,665	\$ -	\$ 102,118	\$ 167,665	\$ 65,547
TOTAL FEDERAL COMMUNICATIONS COMMISSION				-	102,118	167,665	65,547
U.S. DEPARTMENT OF AGRICULTURE							
Wisconsin Department of Public Instruction							
Local Food for Schools		10.185					
July 1, 2022 - June 30, 2023	None		N/A	3,300	3,300	-	-
July 1, 2023 - June 30, 2024	None		\$ 3,700	-	3,700	-	-
<u>Child Nutrition Cluster</u>							
School Breakfast Program		10.553					
July 1, 2023 - June 30, 2024	2024-376223-DPI-SB-546		N/A	-	632,400	632,400	-
Food Distribution		10.555					
July 1, 2023 - June 30, 2024	None		N/A	-	355,247	355,247	-
National School Lunch Program		10.555					
July 1, 2023 - June 30, 2024	2024-376223-DPI-NSL-547		N/A	-	2,414,381	2,414,381	-
National School Lunch Program Snack Program		10.555					
July 1, 2023 - June 30, 2024	2024-376223-DPI-SK_NSL-566		N/A	-	35,865	35,865	-
Special Milk Program for Children		10.556					
July 1, 2023 - June 30, 2024	2024-376223-DPI-SMP-548		N/A	-	5,909	5,909	-
Summer Food Service Program for Children		10.559					
July 1, 2022 - June 30, 2023	2023-376223-DPI-SFSP-561		N/A	106,108	106,108	-	-
July 1, 2023 - June 30, 2024	2024-376223-DPI-SFSP-566		N/A	-	63,747	157,956	94,209
Fresh Fruit and Vegetable Program		10.582					
July 1, 2023 - June 30, 2024	2024-376223-DPI-FFVP-July-594		N/A	-	34,221	34,221	-
Total Child Nutrition Cluster				106,108	3,647,878	3,635,979	94,209
TOTAL U.S. DEPARTMENT OF AGRICULTURE				109,408	3,654,878	3,639,679	94,209
U.S. DEPARTMENT OF EDUCATION							
Charter Schools							
October 1, 2023 - September 30, 2024	None	84.282B	500,000	-	-	245,537	245,537
Wisconsin Department of Public Instruction							
<u>Special Education Cluster</u>							
Special Education - Grants to States (IDEA Part B)		84.027A					
July 1, 2022 - June 30, 2023	2023-376223-DPI-FLOW-341		N/A	748,344	748,344	-	-
July 1, 2023 - June 30, 2024	2024-376223-DPI-FLOW-341		1,509,394	-	670,748	1,508,092	837,344
Special Education - Grants to States (IDEA Part B-CEIS)		84.027A					
July 1, 2022 - June 30, 2023	2023-376223-DPI-FLOW-341		N/A	169,619	169,619	-	-
July 1, 2023 - June 30, 2024	2024-376223-DPI-FLOW-341		537,923	-	387,663	449,910	62,247
Special Education - Preschool Grants (IDEA Preschool)		84.173A					
July 1, 2022 - June 30, 2023	2023-376223-DPI-PRESCH-347		N/A	53,867	53,867	-	-
July 1, 2023 - June 30, 2024	2024-376223-DPI-PRESCH-347		104,118	-	30,791	61,476	30,685
Special Education - Preschool Grants - Mini-grant (IDEA Preschool)		84.173A					
July 1, 2023 - June 30, 2024	2024-376223-ECSELMG-348		16,000	-	779	4,739	3,960
Total Special Education Cluster				971,830	2,061,811	2,024,217	934,236
Title I-A - Grants to Local Educational Agencies		84.010A					
July 1, 2022 - June 30, 2023	2023-376223-DPI-TIA-141		N/A	380,326	380,326	-	-
July 1, 2023 - June 30, 2024	2024-376223-DPI-TIA-141		1,531,586	-	1,018,880	1,459,382	440,502
Title I-D - Delinquent		84.010D					
July 1, 2022 - June 30, 2023	2023-376223-DPI-TID-144		N/A	3,618	3,618	-	-
July 1, 2023 - June 30, 2024	2024-376223-DPI-TID-144		26,000	-	2,887	6,621	3,734
Career and Technical Education - Basic Grants to States (Perkins IV)		84.048					
July 1, 2022 - June 30, 2023	2023-376223-DPI-CTE-400		N/A	4,934	4,934	-	-
July 1, 2023 - June 30, 2024	2024-376223-DPI-CTE-400		81,969	-	69,867	73,987	4,120
Education for Homeless Youth and Children		84.196A					
July 1, 2023 - June 30, 2024	2024-376223-DPI-EHCY-I-335		6,700	-	-	5,016	5,016
Title III - English Language Acquisition Grants		84.365A					
July 1, 2022 - June 30, 2023	2023-376223-DPI-TIIIA-391		N/A	41,854	41,854	-	-
July 1, 2023 - June 30, 2024	2024-376223-DPI-TIIIA-391		181,382	-	119,175	124,973	5,798
Title III - Immigrant Discretionary		84.365A					
July 1, 2023 - June 30, 2024	2024-376223-DPI-TIIIA-ICY-371		30,000	-	-	30,000	30,000
Title II-A - Supporting Effective Instruction State Grant		84.367A					
July 1, 2022 - June 30, 2023	2023-376223-DPI-TIIA-365		N/A	89,837	89,837	-	-
July 1, 2023 - June 30, 2024	2024-376223-DPI-TIIA-365		215,074	-	142,185	192,823	50,638
Title IV-A-Student Support and Acad Enrich Grants		84.424A					
July 1, 2022 - June 30, 2023	2023-376223-DPI-TIVA-381		N/A	32,031	32,031	-	-
July 1, 2023 - June 30, 2024	2024-376223-DPI-TIVA-381		192,191	-	107,252	160,906	53,654
<u>Education Stabilization Fund</u>							
COVID-19 - Elementary and Secondary School Emergency Relief		84.425D					
March 13, 2020 - September 30, 2023	2023-376223-DPI-ESSERF-163		N/A	471,974	471,974	-	-
March 13, 2020 - September 30, 2023	2024-376223-DPI-ESSERF-163		4,688,144	-	884,466	884,466	-
COVID-19 - Elementary and Secondary School Emergency Relief		84.425J					
March 13, 2020 - September 30, 2024	2023-376223-DPI-ESSERF-165		N/A	4,441,076	4,441,076	-	-
March 13, 2020 - September 30, 2024	2024-376223-DPI-ESSERF-165		10,403,345	-	2,454,363	3,620,025	1,165,662
COVID-19 - ARPA Evidence Based After School Grant		84.425U					
March 13, 2020 - September 30, 2024	2024-376223-DPI-ESSERF-165		780,000	-	108,954	705,989	597,035
ARP Homeless Children and Youth Part 2		84.425W					
April 30, 2021 - September 30, 2024	2023-376223-DPI-ARHCYII-173		N/A	2,752	2,752	-	-
April 30, 2021 - September 30, 2024	2024-376223-DPI-ARHCYII-173		49,414	-	-	26,170	26,170
Total Education Stabilization Fund				4,915,802	8,363,585	5,236,650	1,788,867
TOTAL U.S. DEPARTMENT OF EDUCATION				6,440,232	12,438,242	9,560,112	3,562,102
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Cooperative Educational Service Agency #9							
Public Health Emergency Response		93.354					
July 1, 2023 - June 30, 2024	None		3,300	-	1,897	1,897	-
Wisconsin Department of Health Services							
Medical Assistance		93.778					
July 1, 2023 - June 30, 2024	None		N/A	-	1,417,750	1,417,750	-
Total Medicaid Cluster				-	1,417,750	1,417,750	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				-	1,419,647	1,419,647	-
TOTAL FEDERAL AWARDS				\$ 6,549,640	\$ 17,614,885	\$ 14,787,103	\$ 3,721,858

WAUSAU SCHOOL DISTRICT
SCHEDULE OF STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2024

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, 2023	REVENUE GRANTOR REIMBURSEMENTS	EXPENDITURES	(UNEARNED REVENUE) JUNE 30, 2024		
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION								
Wisconsin Department of Public Instruction								
Special Education and School Age Parents	376223-100	255.101	\$ -	\$ 5,169,377	\$ 5,169,377	\$ -	\$ -	-
Transit of aids to Edgar School District	None	255.101	-	(3,405)	(3,405)	-	-	-
State School Lunch Aid	376223-107	255.102	-	41,555	41,555	-	-	-
Common School Fund Library Aid	376223-104	255.103	-	548,322	548,322	-	-	-
Bilingual/Bicultural Aid	376223-111	255.106	-	459,100	459,100	-	-	-
General Transportation Aid	376223-102	255.107	-	183,885	183,885	-	-	-
General Aids Cluster								
Equalization Aid	376223-116	255.201	-	69,309,221	69,309,221	-	-	-
High Cost Special Education Aid	376223-119	255.210	-	134,933	134,933	-	-	-
Aid for School Mental Health Programs	376223-176	255.227	-	283,105	283,105	-	-	-
Peer to Peer Suicide Prevention Grant	376223-183	255.246	834	834	-	-	-	-
School Based Mental Health Services Grant	376223-177	255.297	-	263,241	263,241	-	-	-
School Breakfast Program	376223-108	255.344	-	20,244	20,244	-	-	-
Tuition Payments by State	376223-157	255.401	-	124,644	124,644	-	-	-
Early College Credit Program	376223-178	255.445	-	2,165	2,165	-	-	-
Achievement Gap Reduction	376223-160	255.504	-	1,624,208	1,624,208	-	-	-
Educator Effectiveness Evaluation System	376223-154	255.940	-	58,640	58,640	-	-	-
Per Pupil Aid	376223-113	255.945	-	5,936,742	5,936,742	-	-	-
Career and Technical Education Incentive	376223-152	255.950	-	71,371	71,371	-	-	-
Assessments of Reading Readiness	376223-166	255.956	-	2,091	2,091	-	-	-
Robotics Lead Participation	376223-167	255.959	2,317	2,317	-	-	-	-
Aid for Special Education Transition	376223-168	255.960	-	38,642	38,642	-	-	-
TOTAL WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION			3,151	84,271,232	84,268,081	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES								
Payment in Lieu of Taxes	None	None	-	34,587	34,587	-	-	-
TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES			-	34,587	34,587	-	-	-
WISCONSIN DEPARTMENT OF REVENUE								
Exempt Computer Aid	None	None	564,122	564,122	564,122	564,122	-	-
Exempt Personal Property Aid	None	None	-	291,149	291,149	-	-	-
TOTAL WISCONSIN DEPARTMENT OF REVENUE			564,122	855,271	855,271	564,122	-	-
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT								
North Central Technical College								
Youth Apprenticeship Grant	None	445.107	-	34,000	-	(34,000)	-	-
TOTAL WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT			-	34,000	-	(34,000)	-	-
TOTAL STATE FINANCIAL ASSISTANCE			\$ 567,273	\$ 85,195,090	\$ 85,157,939	\$ 530,122	\$ -	-

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, 2024

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

2023-2024 eligible costs under the State Special Education Program are \$17,207,560.

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, 2024, and the related notes to the financial statements, which collectively comprise the Wausau School District's basic financial statements, and have issued our report thereon dated November 21, 2024.

Report on Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Wausau School District'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.

Report on 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 Wausau School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Wausau School District'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 21, 2024



**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* and *State Single Audit Guidelines* 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, 2024. 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, 2024.

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 21, 2024

WAUSAU SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2024

Section I - Summary of Auditors' Results

Financial Statements

- | | |
|---|------------|
| 1. Type of auditors' report issued: | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weakness identified? | No |
| b. Significant deficiency(ies) identified not considered to be material weaknesses? | No |
| c. Noncompliance material to the financial statements? | No |

Federal Awards

- | | |
|---|------------|
| 3. Internal control over financial reporting: | |
| a. Material weakness identified? | No |
| b. Significant deficiency(ies) identified not considered to be material weaknesses? | No |
| 4. Type of auditors' report issued on compliance for major programs: | Unmodified |
| 5. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? | No |

6. Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.553/10.555/10.556/10.559/10.582	Child Nutrition Cluster
84.425D/84.425W	Education Stabilization Fund
93.778	Medicaid Cluster

State Assistance

- | | |
|--|------------|
| 7. Internal control over financial reporting: | |
| a. Material weakness identified? | No |
| b. Significant deficiency(ies) identified not considered to be material weaknesses? | No |
| 8. Type of auditors' report issued on compliance for major programs: | Unmodified |
| 9. Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ? | No |

10. Identification of major state programs:

<u>State ID Number</u>	<u>Name of State Program or Cluster</u>
255.201	Equalization Aid
255.945	Per Pupil Aid

- | | |
|---|-------------|
| 11. Dollar threshold used to distinguish between: | |
| Type A and Type B federal programs: | \$750,000 |
| Type A and Type B state programs: | \$1,000,000 |
| 12. Auditee qualified as low-risk auditee? | Yes |

WAUSAU SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
JUNE 30, 2024

Section II - Financial Statement Findings and Questioned Costs

None

Section III - Federal and State Award Findings and Questioned Costs

None

Section IV - Other Issues

1. Does the auditors' report or the notes to the financial statements include a disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? No

2. Does the auditors' report show audit issues (i.e., material non-compliance, non-material non-compliance, questioned costs, material weaknesses, or significant deficiencies) related to state awards with pass-through entities that require audits to be conducted in accordance with the *State Single Audit Guidelines*:
 - Wisconsin Department of Natural Resources No
 - Wisconsin Department of Public Instruction No
 - Wisconsin Department of Revenue No
 - Wisconsin Department of Workforce Development No

3. Was a management letter or other document conveying audit comments issued as a result of this audit? Yes

4. Name and signature of partner



Randall L. Miller, Partner



WAUSAU SCHOOL DISTRICT
Longfellow Administration Center

415 Seymour Street • P.O. Box 359 • Wausau, Wisconsin 54402-0359 • 715-261-0500 • www.wausauschools.org
Cale Bushman, Interim Superintendent of Schools

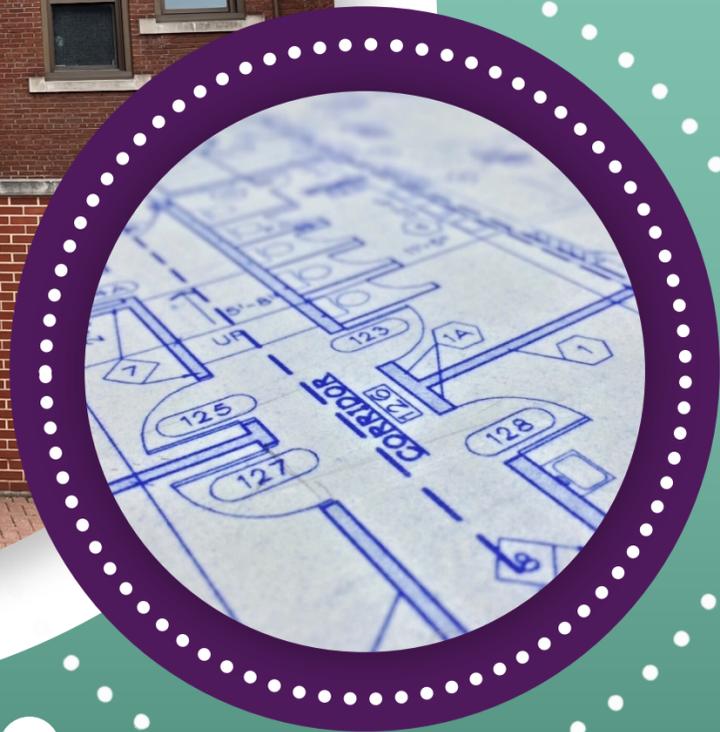
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN
JUNE 30, 2024

Summary Schedule of Prior Audits Findings

2023-002 - Actual Expenditures Over Budget - Resolved. Initially occurred 6/30/23.

Corrective Action Plan

None.



Wausau Elementary Facility Audit

Tony Menard, Facility Management Advisor
Nate Curell, Project Manager
John Berget, Project Manager
Kayla Bradley, Marketing Communications Strategist



BACKGROUND

- Facilities Management Services Started in 1990
- Serve more than 200+ Schools Annually
- Facility Audits
- Construction Managers and Owner's Representatives
- Referendum Planning Services
- Environmental Health & Safety (EHS)





Elementary Strategic Plan



Wausau - Facilities Improvement Budget

Deferred Maintenance

Campus	1-2 Year	3-5 Year	5-10 Year	Construction Cost**
Riverview	\$3,748,700	\$597,600	\$148,500	\$4,494,800
John Marshall	\$544,500	\$3,404,500	\$231,500	\$4,180,500
Lincoln	\$12,000	\$2,933,250	\$175,000	\$3,120,250
Franklin	\$88,900	\$2,567,400	\$437,500	\$3,093,800
Grant	\$75,200	\$2,558,500	\$347,500	\$2,981,200
Rib Mountain	\$37,800	\$868,950	\$1,289,500	\$2,196,250
Jefferson	\$700,000	\$808,800	\$168,500	\$1,677,300
South Mountain	\$670,800	\$961,500	\$36,000	\$1,668,300
Stettin	\$538,500	\$399,800	\$330,000	\$1,268,300
GD Jones	\$521,500	\$627,800	\$35,000	\$1,184,300
Hawthorn Hills	\$55,200	\$324,500	\$263,500	\$643,200
Maine	\$455,500	\$41,500	\$56,500	\$553,500
Hewitt-Texas	\$31,500	\$291,600	\$207,000	\$530,100
Total	\$7,480,100	\$16,385,700	\$3,726,000	\$27,591,800

** Construction Costs = Hard construction costs only (labor, materials, and equipment)



Elementary Recommended Improvements



Wausau - Facilities Improvement Budget	
Recommended Standardization Upgrades	
Campus	Construction Cost**
Grant (Pick-Up/Drop-Off Lane, Secure Entrance, Add A/C, Multipurpose Space, Kitchen Enhancements, FF&E)	\$5,175,000
Hawthorn Hills (Multipurpose or Gym Addition, Kitchen Enhancements, minor renovation, FF&E)	\$3,215,000
Lincoln (Multipurpose Space, Kitchen Enhancements, FF&E)	\$2,720,000
Rib Mountain (Multipurpose Space, Kitchen Enhancements, Bathroom Renovations, FF&E)	\$2,635,000
John Marshall (Kitchen Enhancements, Add A/C, Cabinetry, FF&E)	\$2,505,000
Maine (Multipurpose Space, minor kitchen renovation, FF&E)	\$2,390,000
Hewitt-Texas (Multipurpose Space, minor renovation, FF&E)	\$2,370,000
South Mountain (Multipurpose Space, FF&E)	\$2,065,000
Franklin (Add A/C, minor renovation, FF&E)	\$1,190,000
GD Jones (Minor Kitchen Enhancements, FF&E)	\$625,000
Riverview (Minor Renovation, FF&E)	\$550,000
Jefferson (FF&E)	\$375,000
Stettin (FF&E)	\$265,000.
Total	\$26,080,000

*FF&E = Recommended Furniture, Fixtures, and Equipment

** Construction Costs = Hard construction costs only (labor, materials, and equipment)

BUILDING ANALYSIS



Franklin Facility Analysis

The Franklin Elementary School is located at 1509 N 5th Street, Wausau, Wisconsin.

CESA 10 technical experts paid close attention to the site's lighting, building envelope, and security concerns. Items identified in this report are meant to improve the facility's efficiency over the next five to ten years while reducing future operation and maintenance costs.

Wausau School District - Franklin ES

Year Built	1966
Building Addition	1991
Square Footage	55,000
Annual Electric Usage (kWh)	255,763



[Full Report](#)

Facility Improvement Measures

Wausau - Franklin Elementary School

Building System	General Description	Recommendation	Cost Estimate
Mechanical - HVAC	Air-side HVAC in Franklin is mainly provided by original 1965 air handlers, 60 years old. This equipment is 25 years past its expected service life and obsolete. Air is provided to perimeter classrooms directly through the tunnel systems unducted. Asbestos is present in the tunnels, however the tunnels themselves appear to be dry and in very good condition.	Complete HVAC replacement of approximately 80% of the facility moving to overhead air distribution and vacating the tunnels. Pricing given assuming the 1991 Classroom/Multi/IMC addition will remain as is, however it may be desired to replace these units to add them to chilled water. Asbestos abatement will be necessary.	\$1,725,000
Mechanical - Gym Ceiling Fans	No gym destratification fans are present. Ceiling fans in high ceiling spaces help distribute heat from the ceiling to the occupants in winter, and can help maintain comfort in spring/fall.	Install gym destrat fans. Include schedulable control through the DDC system so fans can automatically turn on and off as desired.	\$20,000
Electrical	Minimal exterior area lighting inside of play area fencing.	Add LED area lighting to play areas for improved security and safety.	\$18,000
Electrical - Bell/PA & Communication	PA/Bell/Clock/mass communication systems due for upgrade. Existing system is obsolete using decades old technology.	Replacement recommended with the district's Single-wire system standard.	\$177,600



STRATEGIC PLAN

Franklin Strategic Plan

Wausau - Franklin ES

Project	Estimated Cost
1-2 Year Needs	
Replace/Repair Roof G and Concrete Canopy	\$22,500
Replace Slabs with Open or Deteriorated Joints	\$18,500
Address Electrical Availability Hazard	\$15,000
Add LED Area Lighting to Play Areas	\$15,000
Repair Asphalt Cracks and Seal/Repaint as Needed	\$7,500
Replace Water Heater	\$7,500
Remove Invasive Vegetation - Dumpster Fence	\$1,400
Clear Sand Covering Path Pavers	\$1,000
Monitor Structural Settling - Room 102/Bathroom	\$500
Total	\$88,900

Wausau - Franklin ES

Project	Estimated Cost
3-5 Year Needs	
HVAC Replacement (Approx. 80% of Facility)	\$1,725,000
Replace boilers and pumps	\$200,000
PA/Bell/Clock/Mass Communication System	\$177,600
Replace/Repair Roof Sections E and F	\$112,000
Whole Building Lighting Project (LED)	\$110,000
Replace All Subpanels and Disconnects	\$100,000
Invest in New Kitchen Equipment	\$75,000
Replace Cracked Concrete Walk Slabs	\$23,000
Replace Ceiling of 5 Classrooms	\$20,000
Card Access System Upgrades	\$8,000
Repair Loose Roof Edge Corner Brick	\$5,500
Enclose and Secure Gas Valve Access	\$4,500
Address Exterior Wall Open Wall Base	\$3,800
Coat and Guard Exterior Wall Vertical Pipe	\$2,000
Repair Bent Fence Pickets	\$1,000
Total	\$2,567,400

STRATEGIC PLAN (CONTINUED)

Wausau - Franklin ES

Project	Estimated Cost
5-10 Year Needs	
Re-tuck Walls and Exterior Masonry	\$170,000
Replace Main Electrical Breaker	\$150,000
Repair De-laminated and Damaged Glazing Film	\$26,000
Professionally Clean Exterior Walls	\$25,000
Address Missing and Peeling Fence Paint	\$20,000
Install Gym Destrat Fans	\$20,000
Add LED area Lighting to Play Areas	\$18,000
Repair Dumpster Roll Over Concrete Curbs	\$8,500
Total	\$437,500

Wausau - Franklin ES

Project	Estimated Cost
Recommended Standardization Upgrades	
Install Chilled Water-Based Air Conditioning	\$600,000
FF&E	\$290,000
Minor Renovations	\$300,000
Total	\$1,190,000

Questions?



facilities.cesa10.org



amenard@cesa10.k12.wi.us



888-947-4701





Wausau School District
Facility Assessment
September 2024





Prepared by:



CESA 10 Facilities Management

888.947.4701

facilities.cesa10.org



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• • • History • • •

Established in Wisconsin in 1964, Cooperative Educational Service Agencies (CESAs) have a long history of partnering with school districts. CESA 10 Facilities Management Department is a nonprofit educational service agency providing facilities management services to local government and school district customers throughout the state of Wisconsin.

With decades of experience and expertise in managing institutional facility needs, CESA 10 has a unique position as a nonprofit educational service agency. This unique position helps to ensure customers benefit from our trusted and unbiased judgment and experience gained through the execution of hundreds of investment grade audits, school energy efficiency, construction, renovation and environmental projects, and other facilities services.

CESA 10 assists public entities in managing their facility needs in health, safety, energy efficiency, referendum and long-term planning, and construction management.

The department's main areas of concentration are:

- Investment Grade Audits, including Long-Term Comprehensive Plans
- Referendum Planning
- Construction Management
- Owner's Representative
- Environmental Health and Safety Consulting
- Environmental Project Consulting and Management





• • • Executive Summary • • •

At the request of the Wausau School District, CESA 10 technical experts performed a detailed on-site audit of its facilities. This audit provides the District with a comprehensive facilities maintenance and capital project plan, with identified problems, proposed solutions, and estimated costs. The recommendations in this report aim to improve failing and inefficient equipment, systems, and facilities and reduce energy consumption to ensure any taxpayer investment is managed within an appropriate payback period.

According to the 2021 State of our Schools report, public school districts in the U.S. only spend an average of \$56 billion on their facilities' maintenance and operations annually. That's \$27.6 billion short of what is recommended to maintain, operate, and renew facilities to provide healthy and safe 21-century learning environments for all children. Local districts know their available funding options often fall short of maintenance wants and needs. Therefore, it is imperative to engage in proper facilities planning.

Planning should include:

- Having an up-to-date master facilities plan
- Preparing annual District-wide maintenance, repair, and energy management plans
- Defining and disseminating benchmarks for facilities planning
- Analyzing existing and potential technical assistance and tools, environmental health and safety hazards, and ADA-compliance issues
- Establishing a District facilities planning designee or committee

Numerous priority improvement measures have been identified for consideration. Preventative measures are recommended to provide more consistent quality for the ever-aging facilities. These recommendations include documented seasonal inspections, robust preventative maintenance, expeditious corrective actions, and minor and major projects.

It is important to note the prices listed in the strategic plan are only for construction costs. There are additional costs related to construction management, architect/engineer fees, contingencies, permits, plans, and other material costs. Additionally, prices can fluctuate based on the types of materials chosen, the time of year construction occurs, and final project scopes. The recent worldwide pandemic also continues to impact material and labor costs.

The District has effectively utilized the existing buildings and equipment to the best of its available resources. The District can use this report to identify the highest priority facility improvement measures (FIMS) during corrective maintenance, minor project implementation, and capital planning. The recommendations included in this report are meant to help the District maximize capital investment impact, advance the learning environment, conserve energy, reduce operating and maintenance costs, improve occupant comfort, and increase safety and security where applicable.

According to a Preventative Maintenance Report by Dude Solutions, **schools performing regular preventative maintenance saw a 50-65% reduction in the rate of emergency work.** Additionally, their studies showed **a solid preventative maintenance plan for roofing can generate a 30% extension of the life of the roof.**



Elementary Strategic Plan



Wausau - Facilities Improvement Budget

Deferred Maintenance

Campus	1-2 Year	3-5 Year	5-10 Year	Construction Cost**
Riverview	\$3,748,700	\$597,600	\$148,500	\$4,494,800
John Marshall	\$544,500	\$3,404,500	\$231,500	\$4,180,500
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Hawthorn Hills	\$55,200	\$324,500	\$263,500	\$643,200
Maine	\$455,500	\$41,500	\$56,500	\$553,500
Hewitt-Texas	\$31,500	\$291,600	\$207,000	\$530,100
Total	\$7,480,100	\$16,385,700	\$3,726,000	\$27,591,800

** Construction Costs = Hard construction costs only (labor, materials, and equipment)



Elementary Recommended Improvements



Wausau - Facilities Improvement Budget

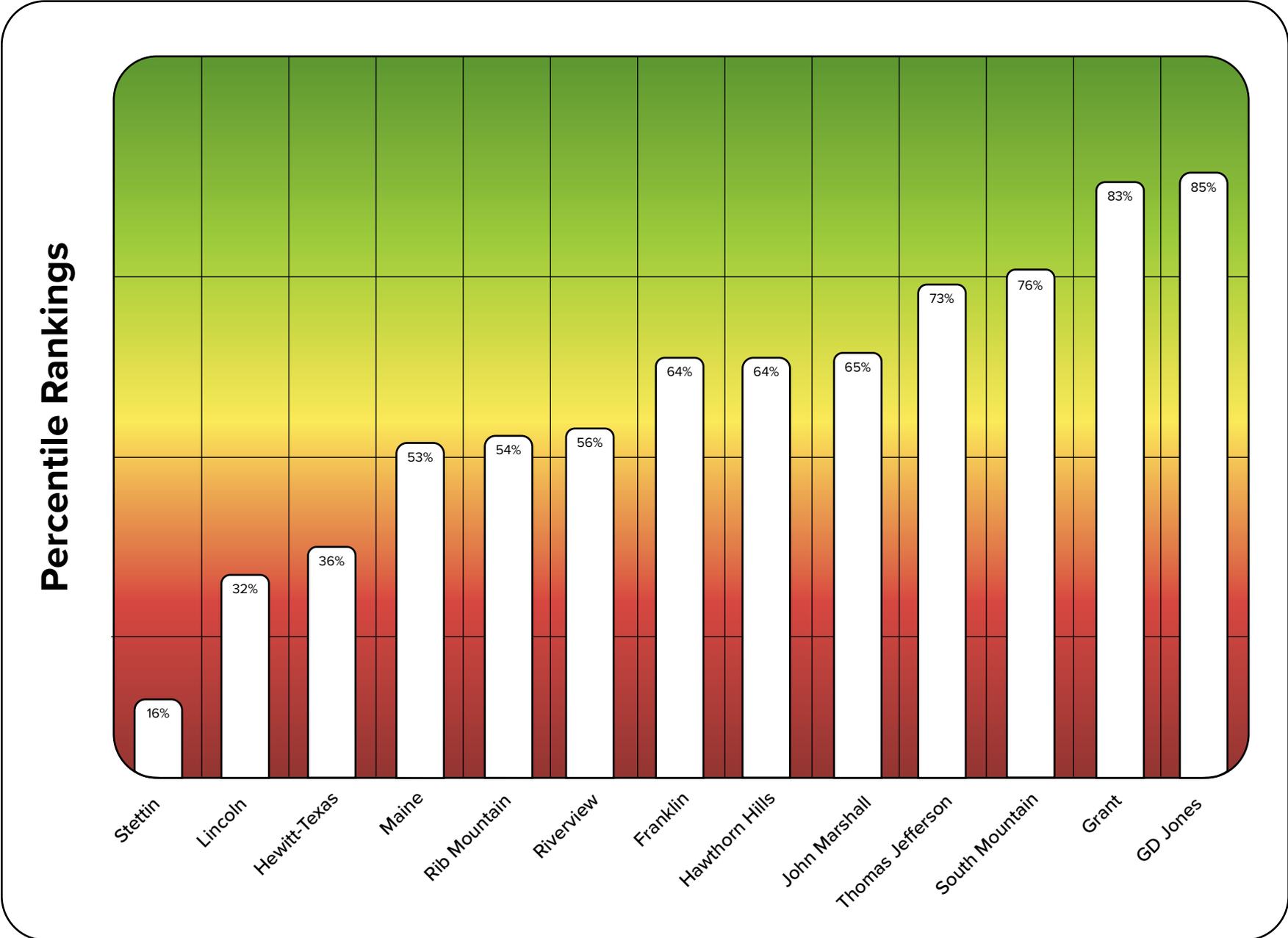
Recommended Standardization Upgrades

Campus	Construction Cost**
Grant (Pick-Up/Drop-Off Lane, Secure Entrance, Add A/C, Multipurpose Space, Kitchen Enhancements, FF&E)	\$5,175,000
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Stettin (FF&E)	\$265,000.
Total	\$26,080,000

*FF&E = Recommended Furniture, Fixtures, and Equipment

** Construction Costs = Hard construction costs only (labor, materials, and equipment)

Total Energy Use - Full Elementary Analysis





• • • Facility Analysis • • •

Conducted for the Wausau School District

Conducted on

July 15, 2024

School District Personnel

Cale Bushman • Interim Superintendent

Prepared by

CESA 10 Facilities Consultants

Nate Curell and John Berget



Rib Mountain Facility Analysis

The Rib Mountain Elementary School is located at 150801 Robin Ln, Wausau, Wisconsin.

CESA 10 technical experts paid close attention to the site’s lighting, building envelope, and security concerns. Items identified in this report are meant to improve the facility’s efficiency over the next five to ten years while reducing future operation and maintenance costs.

Wausau School District - Rib Mountain ES

Year Built	1955
Building Addition	1961, 1976
Square Footage	44,500
Annual Electric Usage (kWh)	263,464

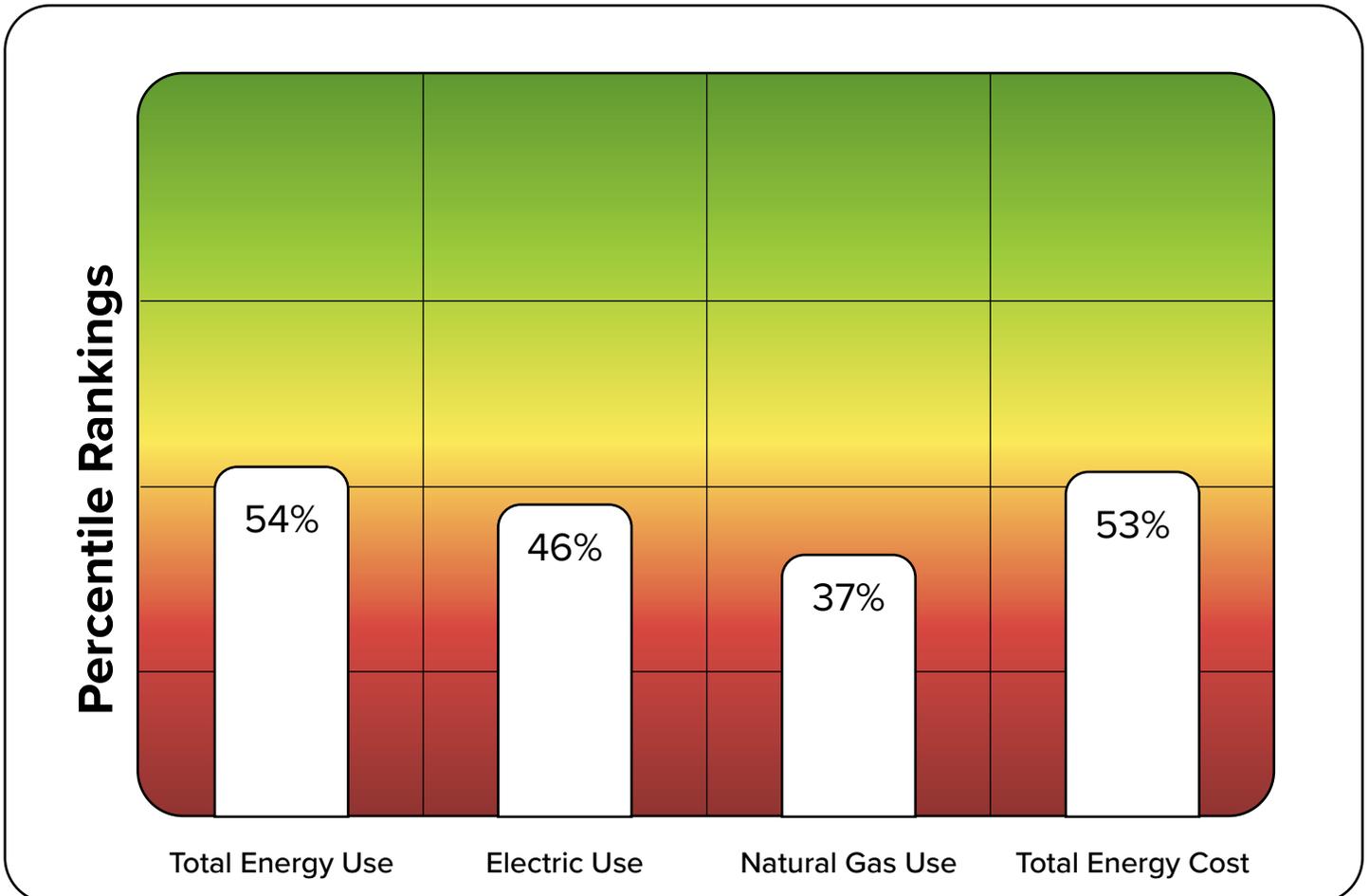


Rib Mountain Utility Analysis

ENERGY USE

The following benchmarking analysis compares Rib Mountain Elementary to an average elementary school in Wisconsin.

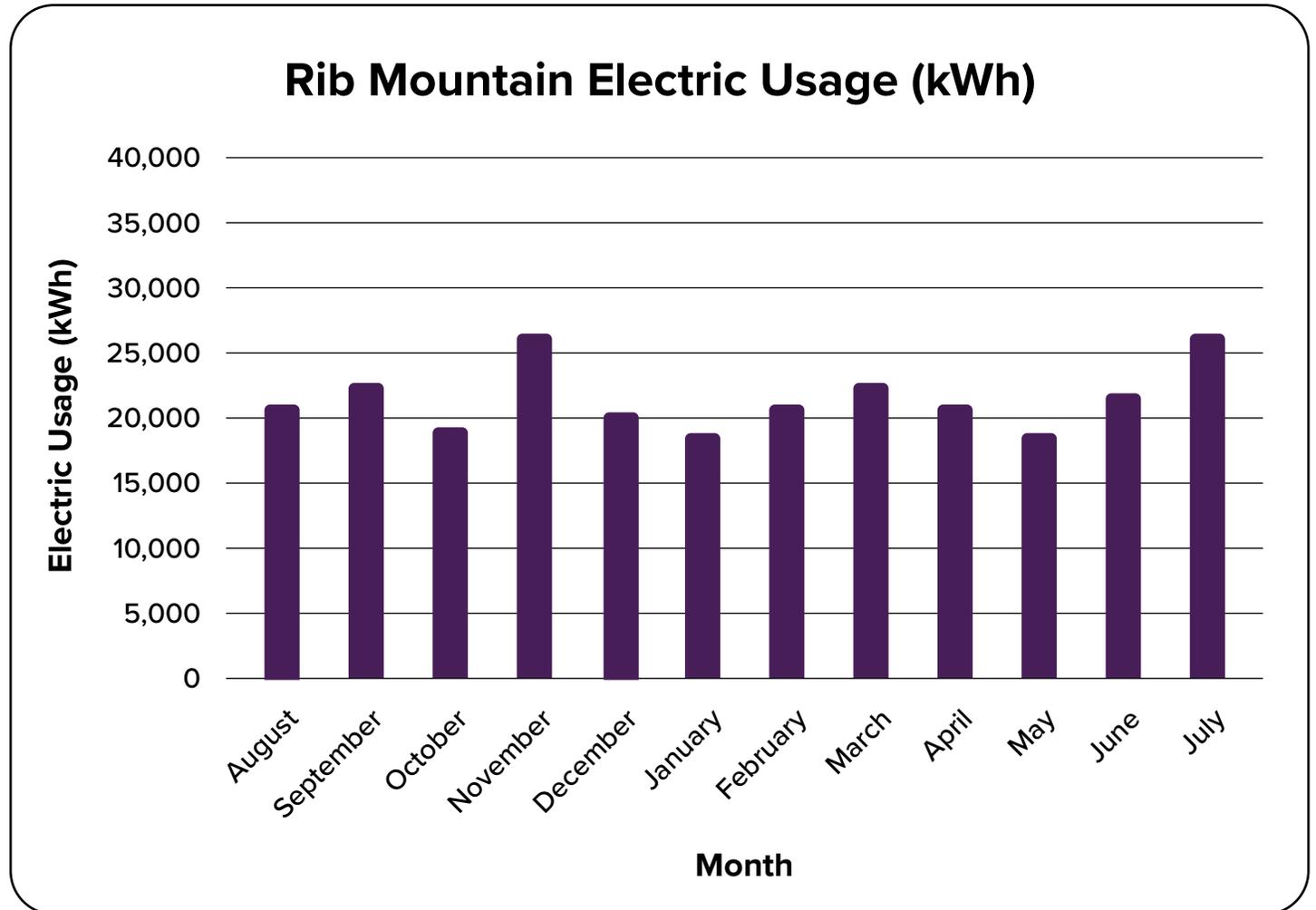
Wausau School District • Benchmarking				
	Total Energy Use kBtu/ft ²	Electric Use kWh/ft ²	Natural Gas Use Btu/ ft ² /HDD	Total Energy Cost \$/ft ²
Average Elementary School in WI	78.02	5.7	6.9	\$1.24
Rib Mountain ES	75.2	5.9	7.6	\$1.21
Percentile Rankings	54%	46%	37%	53%



Rib Mountain Utility Analysis

UTILITY ANALYSIS

The utility graph below demonstrates the electrical consumption at the Rib Mountain Elementary School from August 2023 through July 2024.





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures Wausau - Rib Mountain Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Invasive vegetation in asphalt cracks.	Remove vegetation, crack clean, and crack fill as per common practice in district.	\$1,000
Site & Landscape	Open gaps and deteriorated joints between several concrete slabs.	Replace slabs with open or deteriorated joints.	\$8,500
Site & Landscape	Substantial crack-filled areas without top sealing.	Continue to crack clean and crack fill as needed. Approximately every 3-5 years additionally seal and repaint asphalt.	\$7,500
Site & Landscape	Increase routine planters and mulch landscaping maintenance.	Annually or more often if needed remove vegetation around building perimeters, fencing, hardscape surface edges, utility supply areas, and planters. Refresh and retain mulch to an elevation lower than border, walk, or turf. Consider crushed gravel in lieu of mulch in planters.	\$5,000



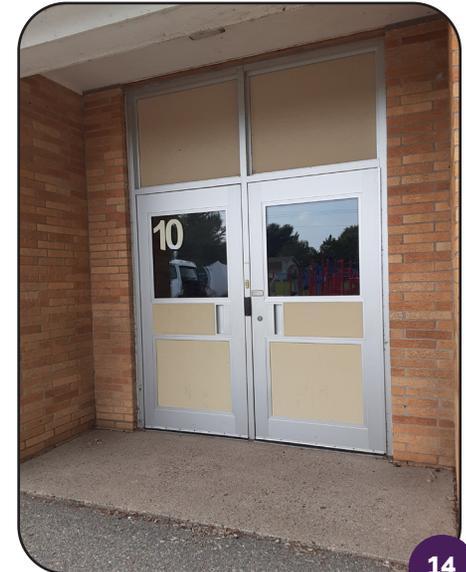


C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures Wausau - Rib Mountain Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Outbuilding shed painted wood trim and door frames paint peeling.	Prepare and repaint. Consider replacing with metal or cladding where possible.	\$2,500
Exterior Building	Open ground level roof drain pipe connector.	Refit and repair connection.	\$1,000
Exterior Building	Open roof edge fascia flashing joint.	Refit, repair, and seal flashing joint.	\$1,000
Exterior Building	Exterior exit soffit and fascia paint peeling.	Prepare and paint. Consider cladding.	\$1,800





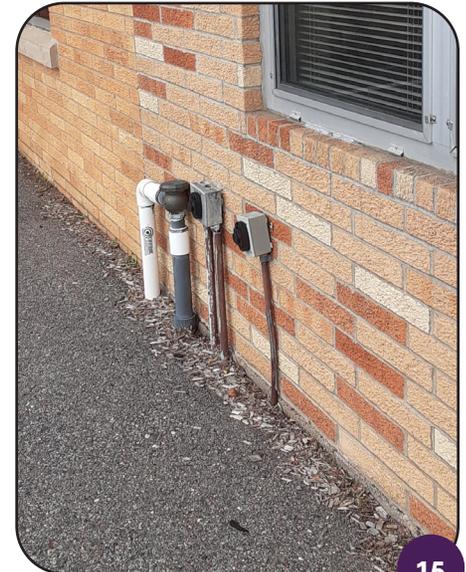
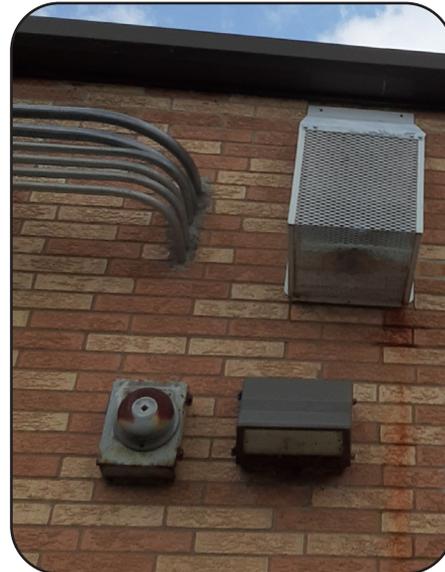
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Rib Mountain Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Exterior wood door and frame paint peeling.	Prepare and paint. Consider replacing with steel door and frame.	\$2,000
Interior - Storage Safety	Storage of excess furniture was noted in basement storage rooms, along with mop buckets in a small mechanical closet aside electric motors. Along with freeing up storage space and setting best practice for facilities personnel, cluttered spaces such as this create a fire hazard.	Clean, organize, and purge. Keep mechanical and electrical room spaces used only for their intended purpose, and never store water next to open electrical equipment.	\$1,000
Electrical	Exterior wall bell rusty.	Prepare and repaint. Consider replacing with newer weather resistant bell.	\$1,000
Electrical	Loose junction box and conduit on exterior wall.	Secure box and conduit. Replace if needed.	\$1,000





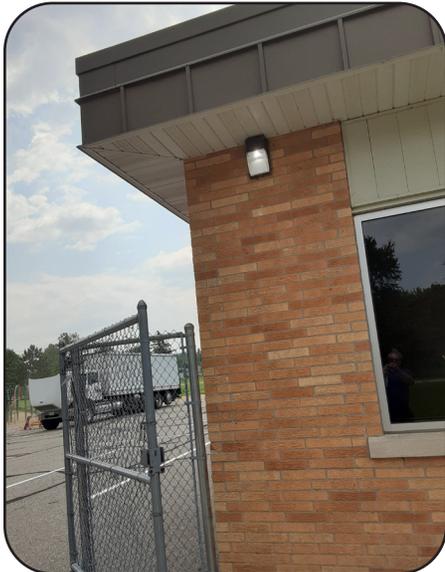
C.E.S.A.10

Facilities Management Services

Facility Improvement Measures

Wausau - Rib Mountain Elementary School

Building System	General Description	Recommendation	Cost Estimate
Electrical	Exterior wall packs on during daylight hours.	Investigate schedule and/or sensor to determine cause. Clean sensors and reset to appropriate schedule.	\$1,000
Site & Landscape	Open transition gaps between exterior walls and concrete/asphalt walks, landings, and drives.	Back fill gaps with sand and backer rod. Caulk and seal with appropriate joint filler. Heat melt in place material recommended for smooth, clean appearance.	\$5,000
Exterior Building - Roofing	Roof section A is 18 years old and 3 years beyond its warranty period. This roof is showing signs of degradation. Significant ponding water was noted in some areas.	Replace roof section A in the next 1-5 years with an adhered 60 mil black EPDM 20 year warranty roof.	\$275,000
Exterior Building	Failed and missing window caulk, joint compound, and sealant.	Remove failed and around areas of missing caulk. Re-caulk without blocking or sealing weeps.	\$1,000





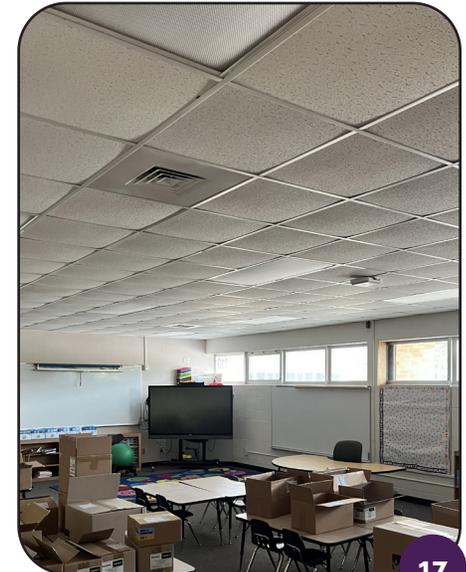
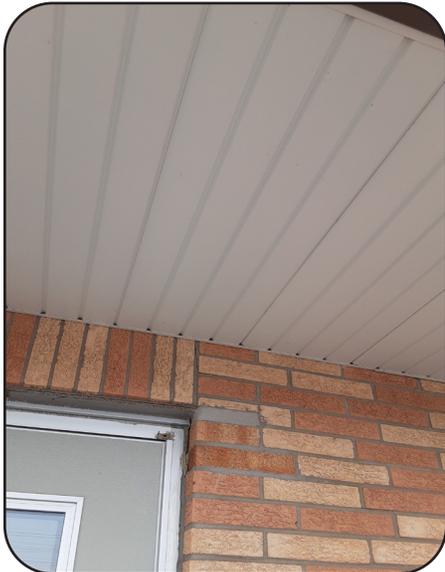
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Rib Mountain Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Exterior door frame gap.	Fill, caulk, and seal gap.	\$1,000
Exterior Building	Tuck pointing repairs needed. Below grade face brick spalling, corner brick chipped and spalling, lower wall brick cracking and deteriorating, face brick step cracks, open wall base, and deteriorated wall joints.	Re-tuck walls and exterior masonry.	\$85,000
Interior - Wood Doors	Many of the older wood doors throughout the facility are in poor condition; de-laminating, stained, and chipped.	Replace aged and damaged wood doors. Estimate given for 20 doors.	\$25,000
Interior - Acoustical Ceiling	Much of the southern portion of the building has drastically sagging ceiling tile due to past HVAC moisture issues in the facility. This is evident throughout the facility but not to the extent in the south.	Replace ceiling tile in conjunction with a whole building lighting project. Estimate given for 12,000 sq ft, rooms 101-110 area.	\$36,000





C.E.S.A. 10
 Facilities Management Services

Facility Improvement Measures

Wausau - Rib Mountain Elementary School

Building System	General Description	Recommendation	Cost Estimate
Mechanical - Pipe Insulation	Missing and/or damaged pipe insulation was noted in various locations around the building.	Insulate DHW piping up to water heaters. Replace damaged and missing pipe insulation. Presence of asbestos and abatement needed can drastically change pricing. Pricing given for minimal work noted in mechanical rooms, not potential tunnel abatement.	\$5,000
Mechanical - HVAC	Exterior condenser unit rusting.	Clean, prep for coating, and protect with rust resistant coating or paint. Verify planned unit replacement schedule prior to new coating.	\$5,000
Electrical - Whole Building Upgrade	The facility is in need of a whole building lighting upgrade from fluorescent to LED. Many classrooms were noted having fabric light filters hung over fixtures due to the harshness and intensity of existing lighting systems. Interior lighting projects provide roughly a 6 year simple payback, along with giving building occupants the ability to adjust light levels to their liking. Additionally, the systems have a 20+ year lifespan, drastically reducing maintenance required to change lamps and ballasts.	Replace classrooms, offices, corridors and common large spaces (gym) with appropriate LED fixtures, occupancy sensors, and dimming controls.	\$90,000
Electrical - Bell/PA & Communication	PA/Bell/Clock/mass communication systems due for upgrade. Existing system is obsolete using decades old technology.	Replacement recommended with the district's Single wire system standard.	\$139,200





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures Wausau - Rib Mountain Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building - Roofing	Roof section C is 13 years old and under warranty until 2026. This roofing is holding up well and appears in good condition.	Replace roof section C in the next 5-8 years with an adhered 60 mil black EPDM 20 year warranty roof.	\$155,000
Interior - Gym Floor	The gymnasium synthetic floor is holding up well, but scratches and gouges are evident due to lunchroom activities taking place in the space.	Budget to replace the gym floor in the next 5-10 years.	\$100,000
Mechanical - HVAC	The existing mechanical system at Rib Mountain is functioning adequately but it is 25 years old and obsolete to today's standards. Heating is accomplished through large gas fired duct furnaces, there are no boilers in the school. The school is largely heated and cooled with a ducted system through the tunnels, with individual volume dampers for the spaces.	If the district expects Rib Mountain to be a long-term 10+ year part of the elementary portfolio, a major mechanical project should be undertaken in the next five years. This should include, at a minimum, a hot water system running throughout the building. Existing space dampers could be swapped with VAV boxes with reheat, conventional AHU's exchanged with the furnaces. The large DX units have good life remaining, chilled water is not recommended unless the district chooses for further temperature control and efficiency.	\$975,000
Mechanical - Gym Fans	No gym destratification fans are present.	Install gym destrat fans. Include schedulable control through the DDC system so fans can automatically turn on and off as desired.	\$15,000

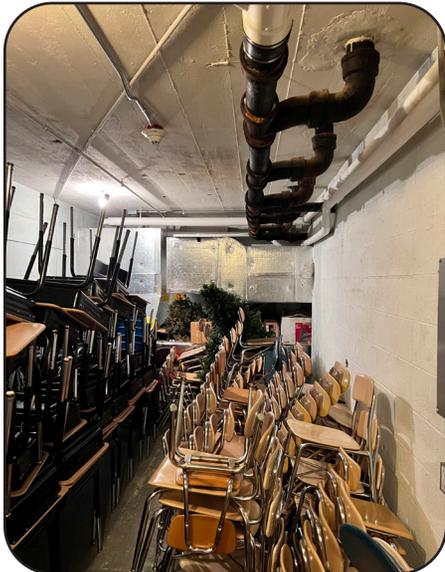




C.E.S.A. 10
Facilities Management Services

Facility Improvement Measures Wausau - Rib Mountain Elementary School

Building System	General Description	Recommendation	Cost Estimate
Plumbing - Cast Sanitary Pipe	Cast iron sanitary piping was noted below grade level. Piping observed was in fair condition however PVC connections have been made, suggesting past issues.	Estimating costs and predicted life of cast pipe is a difficult endeavor. Typically once failures begin they will continue over time. Addressing this issue can be costly since the piping is often buried in concrete. Estimates given are for a maintenance plan over the next 5-10 years.	\$40,000
Plumbing - Domestic Hot Water	An 8 year old electric 50 gallon domestic hot water heater is in place in the south mechanical room serving the southern bathrooms. The unit likely has 2-5 years of life remaining. Nearby piping to the unit was not insulated.	Consider replacing the electric unit with a gas fired unit to reduce operating costs. Gas is readily available in the room. Insulate all DHW piping in the vicinity and replace damaged insulation. Relocate unit to allow more clearance to the nearby HVAC.	\$4,500
Electrical - Door Access	Card Access systems across the district are in need of upgrade to their board controllers. Information was compiled through district IT interviews and recommended per school individual need.	Replace HID Vertx boards to Mercury LP1502's.	\$8,000
Electrical - Fire Panel	Fire panel at end of expected usable life.	Replace or upgrade to Edwards standard.	\$118,750





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures Wausau - Rib Mountain Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Front parking area asphalt surface failing.	Mill and resurface parking lot.	\$75,000
Plumbing	Frequently re-occurring grease trap back up associated with detergent/soap use.	Investigate proper installation of grease trap and use of chemical dispensing. Consider running lines with a camera. Correct deficiencies.	\$3,500
Interior - Bathrooms	Rib Mountain is lacking adequate bathroom space. The main original bathroom is undersized and not ADA compliant, secondary bathrooms are also undersized.	Add restrooms if additional students are added to school. Complete this project in conjunction with a cafeteria addition.	\$600,000





Rib Mountain Strategic Plan

The items below highlight high-priority facility issues and associated costs. Projects are broken out by immediate need, one to two-year needs, and those that can wait until up to five years and beyond to complete. This multi-year strategic plan will allow District administration to budget for upcoming costs and maintenance personnel to prioritize projects.

Wausau - Rib Mountain ES

Project	Estimated Cost
1-2 Year Needs	
Replace Damaged Concrete Slabs	\$8,500
Top Seal Asphalt Cracks	\$7,500
Increase Routine Landscaping Maintenance	\$5,000
Repair Frequent Grease Trap Back Up	\$3,500
Repaint Outbuilding Shed	\$2,500
Repair Exterior Wood Door and Frame	\$2,000
Repair Exit Soffit and Fascia	\$1,800
Remove Vegetation from Asphalt	\$1,000
Repair Roof Drain Pipe Connector	\$1,000
Repair Roof Edge Fascia Flashing Joint	\$1,000
De-clutter Basement Storage Rooms	\$1,000
Repair or Replace Exterior Wall Bell	\$1,000
Secure Junction Box and Conduit on Exterior Wall	\$1,000
Fix Exterior Wall Packs to Appropriate Schedule	\$1,000
Total	\$37,800



Rib Mountain Strategic Plan

Wausau - Rib Mountain ES

Project	Estimated Cost
3-5 Year Needs	
Replace Roof Section A	\$275,000
Replace Bell/PA System	\$139,200
Upgrade Fire Panel	\$118,750
Upgrade Facility Lighting to LED	\$90,000
Re-tuck Walls and Exterior Masonry	\$85,000
Mill and Resurface Parking Lot	\$75,000
Ceiling Tile Replacement	\$36,000
Replace Interior Wood Doors (approx. 20)	\$25,000
Card Access System	\$8,000
Fix Exterior Wall/Walk Transition Gaps	\$5,000
Address Missing or Damaged Pipe Insulation	\$5,000
Address Exterior Condenser Unit Rust	\$5,000
Repair Window Caulk	\$1,000
Repair Exterior Door Frame Gap	\$1,000
Total	\$868,950



Rib Mountain Strategic Plan

Wausau - Rib Mountain ES

Project	Estimated Cost
5-10 Year Needs	
HVAC Mechanical Project	\$975,000
Replace Roof Section C	\$155,000
Replace Gym Floor	\$100,000
Address Cast Iron Sanitary Piping	\$40,000
Install Gym Destratification Fans	\$15,000
Replace Domestic Hot Water Heater	\$4,500
Total	\$1,289,500

Wausau - Rib Mountain ES

Project	Estimated Cost
Recommended Standardization Upgrades	
Multipurpose Space and Kitchen Enhancements	\$1,800,000
Restroom Renovations	\$600,000
FF&E	\$235,000
Total	\$2,635,000

Grant Facility Analysis

The Grant Elementary School is located at 500 N 4th Ave, Wausau, Wisconsin.

CESA 10 technical experts paid close attention to the site’s lighting, building envelope, and security concerns. Items identified in this report are meant to improve the facility’s efficiency over the next five to ten years while reducing future operation and maintenance costs.

Wausau School District - Grant ES

Year Built	1910
Building Addition	1987, 2001
Square Footage	52,500
Annual Electric Usage (kWh)	195,967

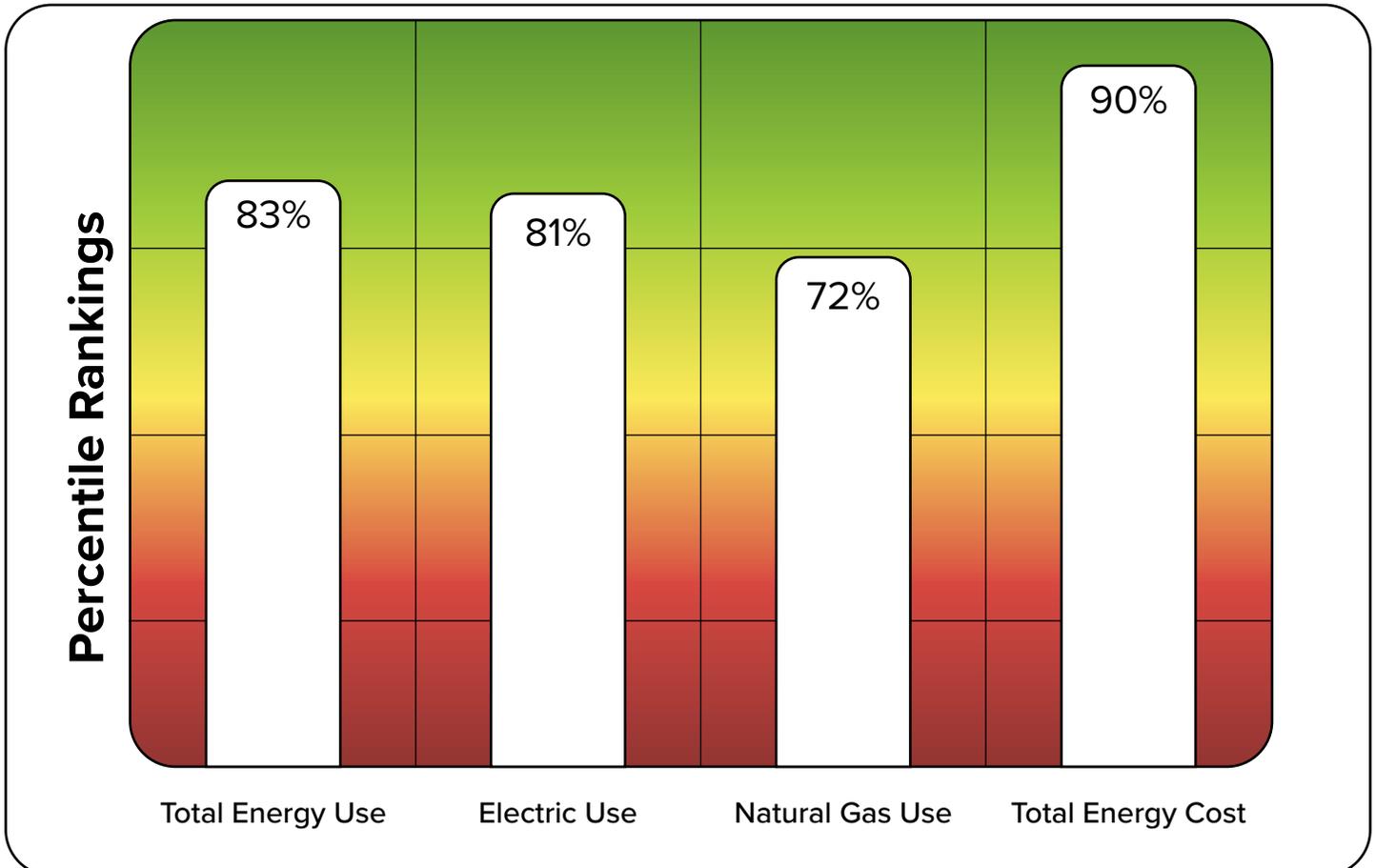


Grant Utility Analysis

ENERGY USE

The following benchmarking analysis compares Grant Elementary to an average elementary school in Wisconsin.

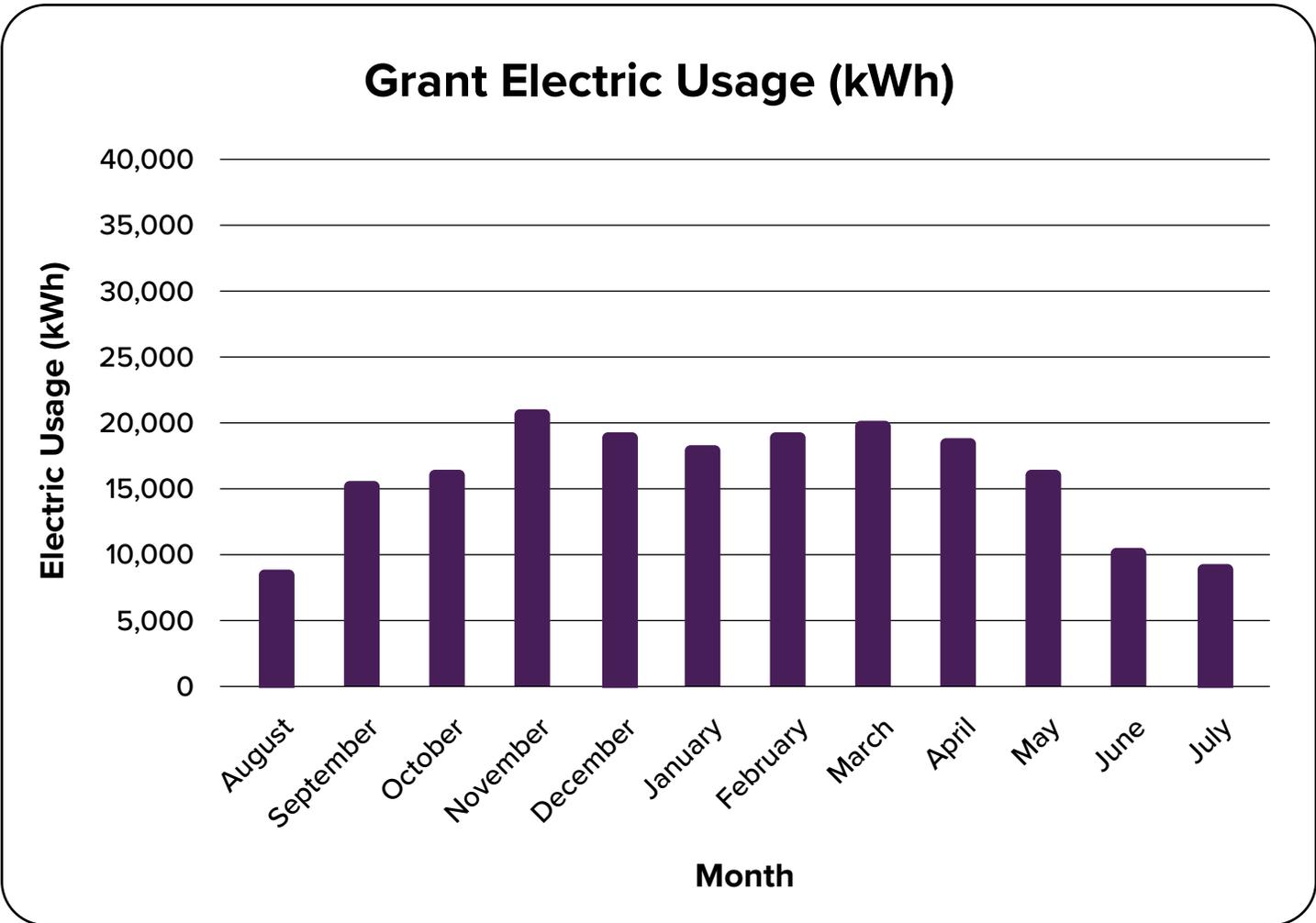
Wausau School District • Benchmarking				
	Total Energy Use kBu/ft ²	Electric Use kWh/ft ²	Natural Gas Use Btu/ ft ² /HDD	Total Energy Cost \$/ft ²
Average Elementary School in WI	78.02	5.7	6.9	\$1.24
Grant ES	53.5	3.7	5.6	\$0.67
Percentile Rankings	83%	81%	72%	90%



Grant Utility Analysis

UTILITY ANALYSIS

The utility graph below demonstrates the electrical consumption at the Grant Elementary School from August 2023 through July 2024.





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Grant Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Cracks across asphalt walking path areas.	Clean and fill cracks. Schedule every 3-5 years crack clean, seal, and repaint asphalt.	\$3,500
Site & Landscape	Concrete stairs post base open and cracked.	Cut and repair. Consider stair replacement.	\$2,500
Site & Landscape	Uneven hardscape transitions.	Realign, replace, patch, cut, grind and/or mud jacking as needed.	\$12,000
Site & Landscape	Mulch filled above exterior brick wall drip edge.	Refresh and retain mulch to an elevation lower than wall weeps, drip edges, border, walk, or turf. Consider crushed gravel in lieu of mulch in planters.	\$1,500





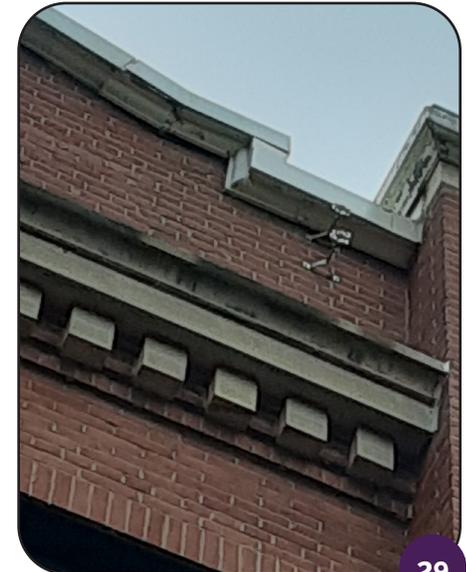
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Grant Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Building perimeter wall base concrete and stone curbs cracked.	Fill, patch, and seal cracks. Consider completion as more extensive exterior wall corrective project.	\$18,000
Exterior Building	Exterior wall base open mortar.	Fill, patch, and seal openings. Consider completion as more extensive exterior wall corrective project.	\$18,000
Exterior Building	Wall mildew stains above covered exits.	Verify cause and remedy. Remove stains. Consider completion as more extensive exterior wall corrective project.	\$3,700
Exterior Building	Missing masonry drip edge bricks.	Replace missing bricks, caulk, and seal top surfaces. Consider completion as more extensive exterior wall corrective project.	\$5,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures Wausau - Grant Elementary School

Building System	General Description	Recommendation	Cost Estimate
Interior - Storage Safety	Storage of excess furniture was noted in mechanical rooms. Along with freeing up maintenance space and setting best practice for facilities personnel, clutter spaces such as this create a fire hazard.	Clean, organize, and purge. Keep mechanical and electrical room spaces used only for their intended purpose.	\$500
Mechanical - Pipe Insulation	Missing and/or damaged pipe insulation was noted in various locations around the building.	Replace damaged and missing pipe insulation. Presence of asbestos and abatement needed can drastically change pricing. Pricing given for minimal work noted in mechanical rooms.	\$5,000
Plumbing - Domestic Hot Water	The 100-gallon gas-fired water heater in the boiler room is 18 years old and beyond its expected useful life.	Replace water heater with a high efficiency unit within the next 1-3 years.	\$7,500
Site & Landscape	Excessive cracks (alligator) on asphalt drive and parking area. Failed top asphalt layer in several areas.	Mill and resurface poor asphalt surface areas.	\$45,000





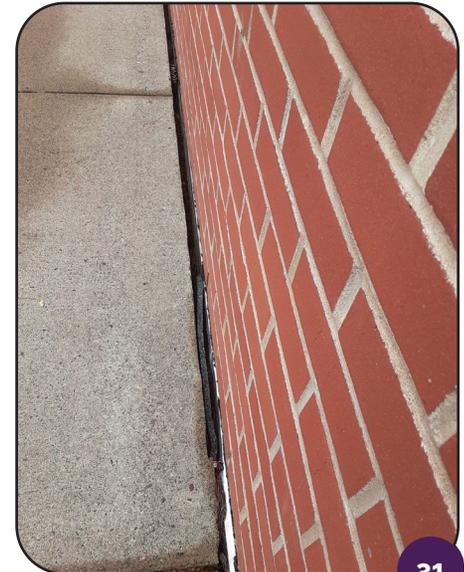
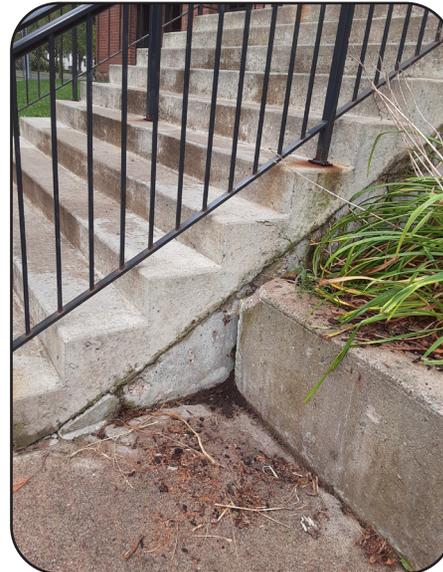
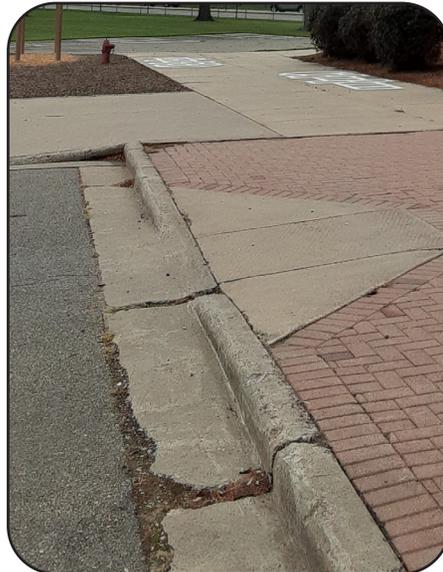
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Grant Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Multiple walk concrete slabs with transitional and divided cracks.	Replace cracked concrete walk slabs.	\$25,000
Site & Landscape	Drive concrete curbs cracked and open.	Replace, patch, cut, grind and/or mud jacking as needed.	\$17,500
Site & Landscape	Open concrete planter curb and stair base.	Patch and seal curb and base. Consider replacement with stairs replacement.	\$1,500
Site & Landscape	Open gaps between hardscapes and exterior wall perimeters.	Back fill gaps with sand and backer rod. Caulk and seal with appropriate joint filler. Heat melt in place material recommended for smooth, clean appearance.	\$7,500





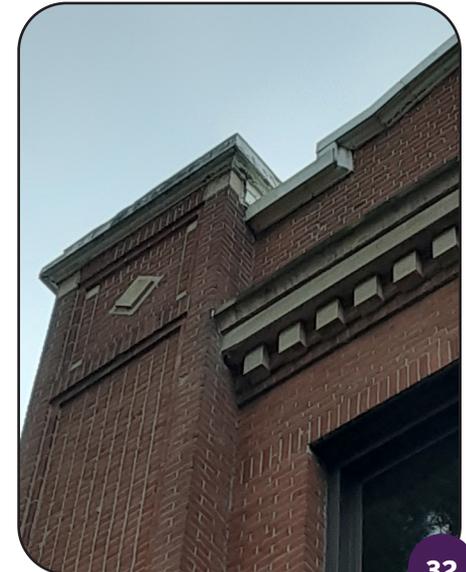
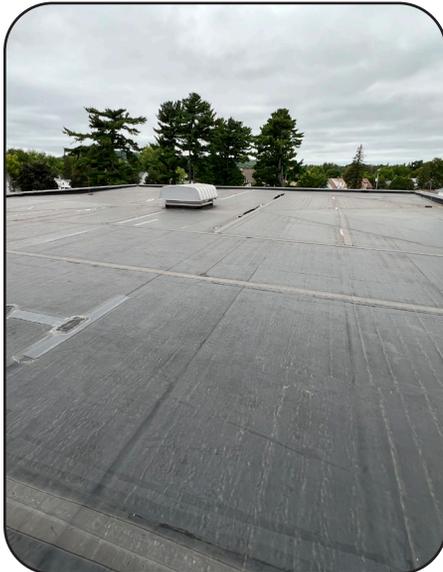
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Grant Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior - Roofing	Roof sections A-C are 23 years old and holding in good condition, however are at their expected useful life and out of warranty. Some areas of sections A & B are ponding water. Roof section D is in excellent condition with 20 years of warranty remaining.	Replace roof sections A-C in the next 2-5 years with an adhered 60 mil black EPDM 20 year warranty roof. The small elevator shaft roof within Roof B is severely holding water and should be closely monitored for leaks prior to re-roofing this section.	\$95,000
Exterior - Doors	Although minimal, some sets of exterior street doors are deteriorating. One set of gym doors is rusting through.	Complete a thorough facility exterior door inventory and replace as necessary. Expect to replace several doors in the next 1-5 years.	\$15,000
Exterior Building	Roof edge cornice paint peeling.	Prepare and paint. Consider completion as more extensive exterior wall corrective project.	\$3,000
Exterior Building	Roof edge cornice masonry deteriorating.	Replace edge masonry. Consider completion as more extensive exterior wall corrective project.	\$12,000





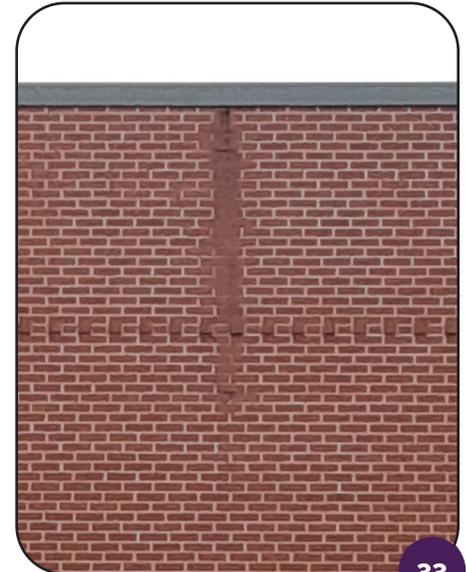
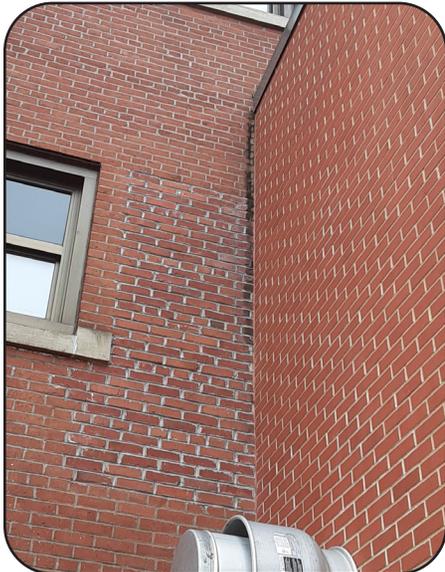
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Grant Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Upper wall to roof edge corner joint deteriorated and stained.	Verify cause and remedy for staining. Remove joint material and replace. Clean stains. Consider completion as more extensive exterior wall corrective project.	\$5,000
Exterior Building	Stained exterior wall sills and decorative stone.	Verify cause and remedy. Professionally clean wall sills and decorative stone. Consider completion as more extensive exterior wall corrective project.	\$12,500
Exterior Building	Failing aluminum door frames.	Replace doors and frames.	\$15,000
Exterior Building	Below roof edge flashing stain.	Verify and remedy cause. Remove stain.	\$1,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Grant Elementary School

Building System	General Description	Recommendation	Cost Estimate
Interior - Door Safety	The original boiler blast door is still in place to the main student ground floor corridor. This door is unsecured giving students or intruders access to the boiler and electrical rooms, where they could harm themselves, and/or shut down or damage equipment.	Replace the door with a hollow metal steel door with lockset.	\$7,500
Interior - Paint & Plaster	Minor scratches, wall damage, and needed painting was noted throughout the building, indicative of its age. Mainly in drywall and plaster, occasionally on wood doors and street shrouds.	Address plaster and drywall issues, paint.	\$7,500
Mechanical - Boilers	Grant Elementary is heated by two 18 year old standard efficiency boilers, each 1MBTU. The boilers are holding up well, however approaching their expected useful life, and inefficient to today's standards. The boiler system seems to be undersized for the facility, however maintenance staff reported no issues.	Replace the boilers and pumps in the next 5-10 years with high efficiency condensing boilers.	\$275,000
Mechanical - HVAC	Grant Elementary is provided HVAC through the older section of the facility with 1987 vintage multizone units, along with radiant wall fin heat. The gym and music areas are served by 2000 vintage mechanical. The 2000 era equipment was originally installed with evaporative cooling units which have since been disconnected, along with supplemental mechanical cooling. The 1987 equipment is beyond it's expected service life, the 2000 vintage equipment should have 5-10 years of life remaining, however is no longer operating as originally designed.	Undergo a full facility HVAC renovation in the next 3-7 years replacing all air handlers. If full facility air conditioning is not required, mechanically cool the gym and AHU4 served spaces as cooling these areas is more feasible given existing conditions. Add a dedicated office staff AHU with DX cooling.	\$1,550,000





C.E.S.A.10

Facilities Management Services

Facility Improvement Measures Wausau - Grant Elementary School

Building System	General Description	Recommendation	Cost Estimate
Mechanical - Pipe Insulation	Missing and/or damaged pipe insulation was noted in various locations around the building.	Replace damaged and missing pipe insulation. Presence of asbestos and abatement needed can drastically change pricing. Pricing given for minimal work noted in mechanical rooms.	\$5,000
Plumbing	Some bathrooms currently have no isolation valves necessary to perform maintenance when problems occur.	Install missing isolation valves for bathroom fixtures.	\$10,000
Electrical - Whole Building Lighting Upgrade	The facility is in need of a whole building lighting upgrade from fluorescent to LED. Many classrooms were noted having fabric light filters hung over fixtures due to the harshness and intensity of existing lighting systems. Interior lighting projects provide roughly a 6 year simple payback, along with giving building occupants the ability to adjust light levels to their liking. Additionally, the systems have a 20+ year lifespan, drastically reducing maintenance required to change lamps and ballasts.	Replace classrooms, offices, corridors and common large spaces (gym) with appropriate LED fixtures, occupancy sensors, and dimming controls.	\$105,000
Electrical - Bell/PA & Communication	PA/Bell/Clock/mass communication systems due for upgrade. Existing system is obsolete using decades old technology.	Replacement recommended with the district's Single-wire system standard.	\$132,000



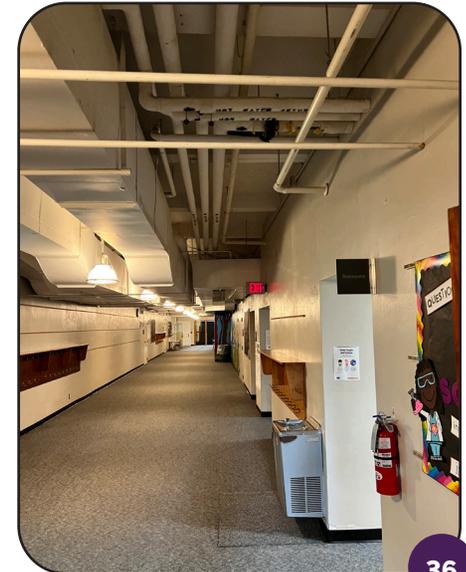


C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures Wausau - Grant Elementary School

Building System	General Description	Recommendation	Cost Estimate
Electrical	Exterior wall bell/speaker box rusty.	Prepare and repaint. Consider replacing with a newer, weather-resistant bell.	\$1,000
Exterior Building	Tuck pointing and masonry repairs needed. Severely stained with face brick spalling, corner brick chipped spalling, lower perimeter stone cracking and deteriorating, open wall base, missing bricks, and damaged decorative stone.	Re-tuck walls, replace missing and damaged masonry, and professionally clean stone and bricks. (Several specific examples listed with pictures)	\$250,000
Exterior Building	Discolored exterior wall brick and mortar.	Professionally clean walls. Consider completion as more extensive exterior wall corrective project.	\$25,000
Interior - Ceilings	By in large, ceilings across the facility are in excellent condition. The main corridor hall of ground floor is open, revealing exposed piping, valves, conduit, and ductwork.	Install a drop ceiling in the ground floor corridor, as high as possible, to conceal potentially dangerous utilities and improve aesthetics.	\$7,500





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures Wausau - Grant Elementary School

Building System	General Description	Recommendation	Cost Estimate
Interior - Flooring	Although most of the facility flooring is in good condition, spot areas of aged VCT and traffic-worn carpeting are evident.	Replace older VCT with surfaces of district choice. Some VCT appeared of a vintage where asbestos mastic was likely. Replace stained and foot traffic worn carpeting as desired. Pricing given to address 5,000 sq ft of carpet/VCT, not including abatement.	\$40,000
Mechanical - Gym Ceiling Fans	No gym destratification fans are present. Ceiling fans in high ceiling spaces help distribute heat from the ceiling to the occupants in winter, and can help maintain comfort in spring/fall.	Install gym destrat fans. Include schedulable control through the DDC system so fans can automatically turn on and off as desired.	\$25,000
Exterior Building	Exterior wall decorative corner stones damaged.	Replace stones. Consider completion as more extensive exterior wall corrective project.	\$18,500
Site & Landscape	Poor traffic flow for pick up and drop off. Tight urban site with minimal traffic options.	Reroute and modify perimeter street traffic between school and ancillary parking lot.	\$85,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Grant Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Exterior door do not close and latch.	Adjust or replace door closures. Consider replacement of all rusty and failed metal doors and door frames.	\$35,000
Exterior Building	Exterior or abandoned chimney deteriorating.	Prepare, seal and paint chimney top and vertical perimeter.	\$12,000
Interior - Entrance Security	Although the main entrance is "secure", with a second set of vestibule locked doors, there is a great distance and elevation change between the entrance and the main office. Other sets of doors to the gym and receiving are present within the vestibule, creating additional hiding areas and security challenges.	Given existing conditions, creating a true secure entrance on ground floor to this facility will be challenging without a build out of additional new square footage. As an immediate step we recommend investment in additional cameras and electronic vetting. Upgrade camera quality and move to an IP based system where visitors can be viewed on any PC with main door control. Estimate given for increasing electronic capabilities. Assume a \$1M project for a main office build out near the existing entrance.	\$50,000
Electrical	Minimal area lighting in fenced in play areas.	Install additional LED area lighting to improve security and safety inside of play areas.	\$18,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Grant Elementary School

Building System	General Description	Recommendation	Cost Estimate
Electrical - Door Access	Card Access systems across the district are in need of upgrade to their board controllers. Information was compiled through district IT interviews and recommended per school individual need.	Replace HID Vertx boards to Mercury LP1502's.	\$4,000
Mechanical - Pipe Insulation	Missing and or damaged pipe insulation was noted in various locations around the building.	Replace damaged and missing pipe insulation. Presence of asbestos and abatement needed can drastically change pricing. Pricing given for minimal work noted in mechanical rooms.	\$3,000
Mechanical - Chilled Water	The facility is largely non-airconditioned. Given the age and construction of this facility, 2nd and 3rd floors are commonly very hot in the cooling season, creating an environment not conducive to teaching and learning.	Install chilled water based mechanical cooling to the entire facility.	\$850,000
Site- Pickup/Drop-Off Lane	The 5 acre Grant block is confined on three sides by residential housing and Bridge St on the other. This creates an unsafe situation for pickup/drop-off and pedestrians crossing traffic areas.	Design and install a student pickup/drop-off area running through the West side of the school lot, eliminating the baseball and soccer activities. This would allow for a safer transfer of bussed and vehicle transferred students.	\$950,000





Grant Strategic Plan

Wausau - Grant ES

Project	Estimated Cost
1-2 Year Needs	
Repair Wall Base Concrete and Stone Curbs	\$18,000
Address Wall Base Open Mortar	\$18,000
Address Uneven Hardscape Transitions	\$12,000
Replace Water Heater	\$7,500
Replace Missing Masonry Drip Edge Bricks	\$5,000
Investigate Wall Mildew Stains Above Exits	\$3,700
Repair Asphalt Walk Path Areas	\$3,500
Replace Missing or Damaged Pipe Insulation	\$3,000
Cut and Repair Concrete Stairs Post Base	\$2,500
Fix Mulch Above Exterior Brick Wall Drip Edge	\$1,500
Remove Clutter From Mechanical Rooms	\$500
Total	\$75,200

Wausau - Grant ES

Project	Estimated Cost
3-5 Year Needs	
Full Facility HVAC Renovation	\$1,550,000
Replace Boilers and Pumps	\$275,000
Replace Bell and PA System	\$132,000
Whole Building Lighting Upgrade	\$105,000
Replace Roof Sections A-C	\$95,000
Reroute Street Traffic	\$85,000



Grant Strategic Plan

Wausau - Grant ES

Project	Estimated Cost
3-5 Year Needs (Continued)	
Evaluate and Renovate Secure Entrance	\$50,000
Mill and Resurface Poor Asphalt Surface Areas	\$45,000
Adjust or Replace Door Closures	\$35,000
Replace Cracked Concrete Walk Slabs	\$25,000
Replace Decorative Corner Stones	\$18,500
Install Additional LED Lighting in Play Areas	\$18,000
Repair Drive Concrete Curbs	\$17,500
Replace Exterior Doors	\$15,000
Replace Aluminum Door Frames	\$15,000
Clean Wall Sills and Decorative Stone	\$12,500
Replace Roof Edge Masonry	\$12,000
Address Deteriorating Chimney	\$12,000
Install Missing Isolation Valves in Bathrooms	\$10,000
Fill Hardscape and Exterior Wall Gaps	\$7,500
Replace Boiler Door to Improve Security	\$7,500
Address Plaster and Drywall Issues	\$7,500
Address Exterior Joint Deterioration and Staining	\$5,000
Replace Missing and/or Damaged Pipe Insulation	\$5,000
Card Access System	\$4,000
Replace or Repaint Roof Edge Cornice	\$3,000
Repair Concrete Planter Curb and Stair Base	\$1,500
Remove Flashing Stain Below Roof Edge	\$1,000
Replace Exterior Wall Bell/Speaker Box	\$1,000
Total	\$2,558,500



Grant Strategic Plan

Wausau - Grant ES

Project	Estimated Cost
5-10 Year Needs	
Complete Tuck Pointing and Masonry Repairs	\$250,000
Replace Worn VCT & Carpeting Areas	\$40,000
Professionally Clean Exterior Brick and Mortar	\$25,000
Install Gym Destratification Fans	\$25,000
Install Drop Ceiling in Ground Floor Corridor	\$7,500
Total	\$347,500

Wausau - Grant ES

Project	Estimated Cost
Recommended Standardization Upgrades	
Add Multipurpose/Cafeteria Space	\$2,150,000
Secure Entrance	\$1,000,000
Design and Install a Student Pickup/Drop-Off Area	\$950,000
Install Chilled Water Based Mechanical Cooling	\$850,000
FF&E	\$225,000
Total	\$5,175,000

Lincoln Facility Analysis

The Lincoln Elementary School is located at 720 S 6th Ave, Wausau, Wisconsin.

CESA 10 technical experts paid close attention to the site’s lighting, building envelope, and security concerns. Items identified in this report are meant to improve the facility’s efficiency over the next five to ten years while reducing future operation and maintenance costs.

Wausau School District - Lincoln ES

Year Built	1967
Building Addition	
Square Footage	40,500
Annual Electric Usage (kWh)	407,223

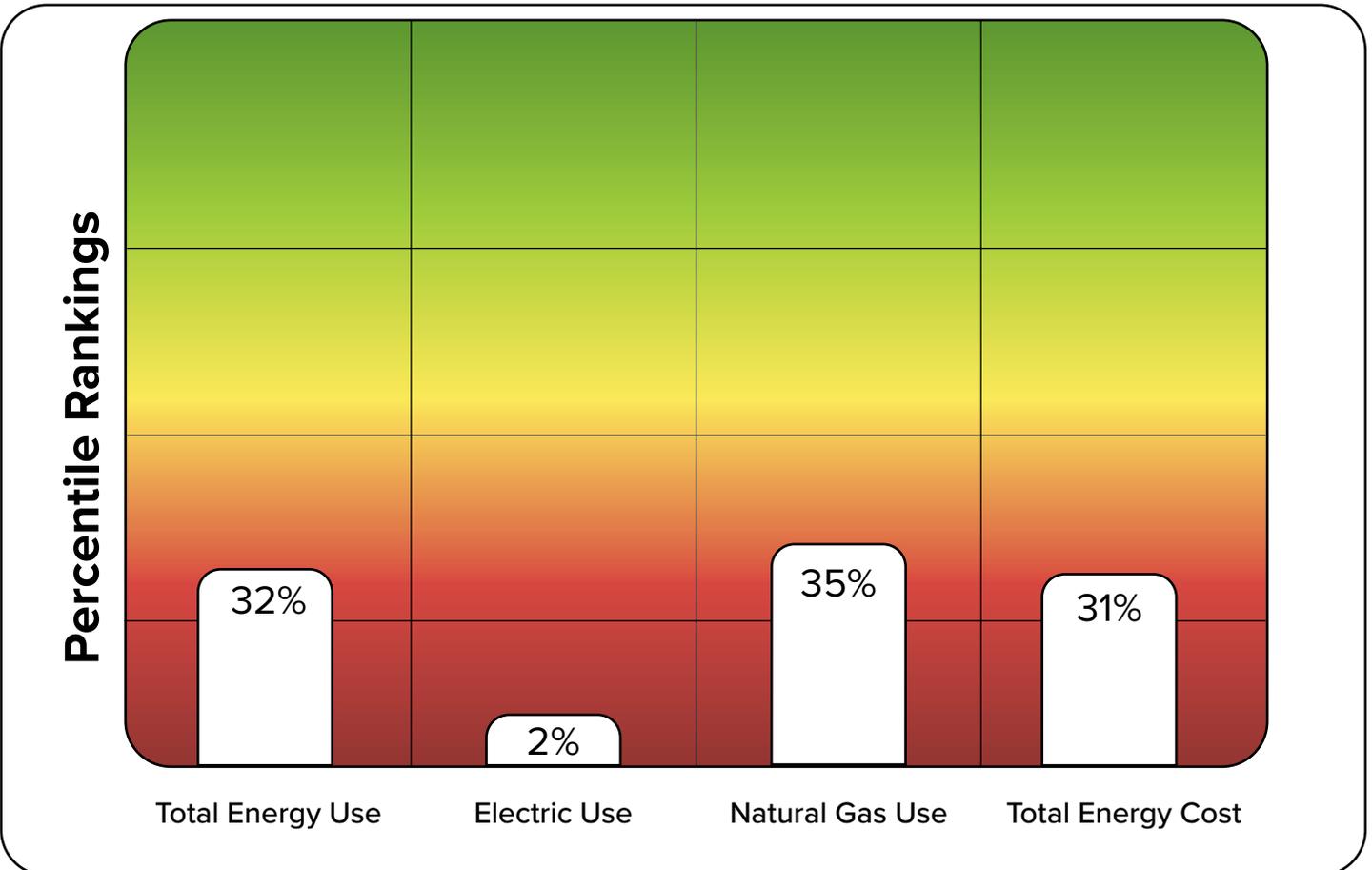


Lincoln Utility Analysis

ENERGY USE

The following benchmarking analysis compares Lincoln Elementary to an average elementary school in Wisconsin.

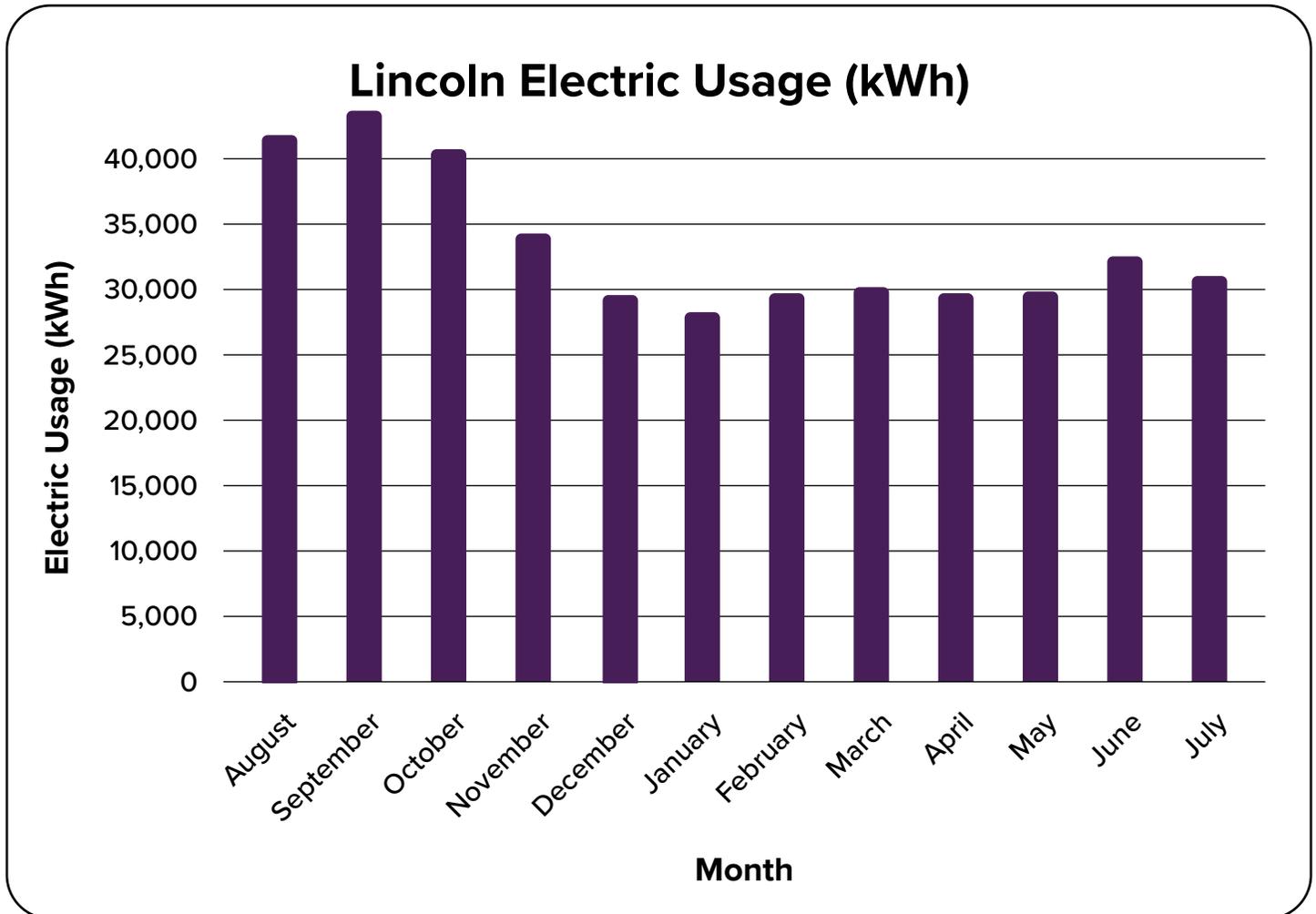
Wausau School District • Benchmarking				
	Total Energy Use kBtu/ft ²	Electric Use kWh/ft ²	Natural Gas Use Btu/ ft ² /HDD	Total Energy Cost \$/ft ²
Average Elementary School in WI	78.02	5.7	6.9	\$1.24
Lincoln ES	90.1	10.1	7.7	\$1.45
Percentile Rankings	32%	2%	35%	31%



Lincoln Utility Analysis

UTILITY ANALYSIS

The utility graph below demonstrates the electrical consumption at the Lincoln Elementary School from August 2023 through July 2024.





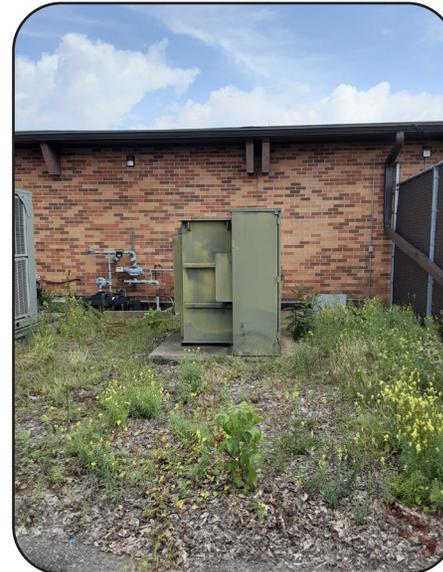
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Lincoln Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Mulch pouring over border and on to turf.	Annually or more often if needed remove vegetation around building perimeters, fencing, hardscape surface edges, utility supply areas, and planters. Refresh and retain mulch to an elevation lower than border, walk, or turf. Consider crushed gravel in lieu of mulch in planters.	\$3,500
Site & Landscape	Mulch filled above exterior brick wall drip edge.	Refresh and retain mulch to an elevation lower than wall weeps, drip edges, border, walk, or turf. Consider crushed gravel in lieu of mulch in planters.	\$1,000
Site & Landscape	Invasive vegetation inside mechanical area isolation fence.	Annually or more often if needed remove vegetation around building perimeters, fencing, hardscape surface edges, mechanical equipment areas, utility supply areas, and planters.	\$1,000
Site & Landscape	Outbuilding metal door and frame faded and paint peeling.	Prepare and paint.	\$1,000





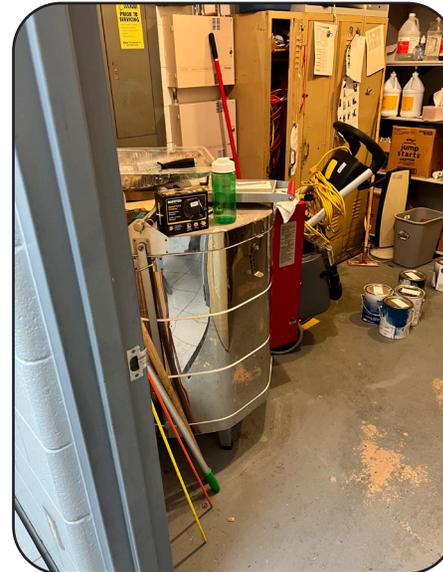
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Lincoln Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Entrance metal beam rusty and paint missing.	Prepare and apply durable weather/salt proof coating.	\$1,000
Exterior Building	Exterior wall base brick and foundation cracked and open.	Fill, patch, and seal openings.	\$2,500
Interior - Kiln Safety	Art kiln is located within a janitorial closet with materials stacked on and around the kiln. Exhaust measures taken for the kiln are in poor condition and mismatched duct size.	If the kiln is to remain in the janitorial closet, clean and organize the space. Refurbish exhaust ductwork.	\$2,000
Site & Landscape	Open gaps between hardscapes and exterior wall perimeters.	Back fill gaps with sand and backer rod. Caulk and seal with appropriate joint filler. Heat melt in place with material recommended for smooth, clean appearance.	\$5,500





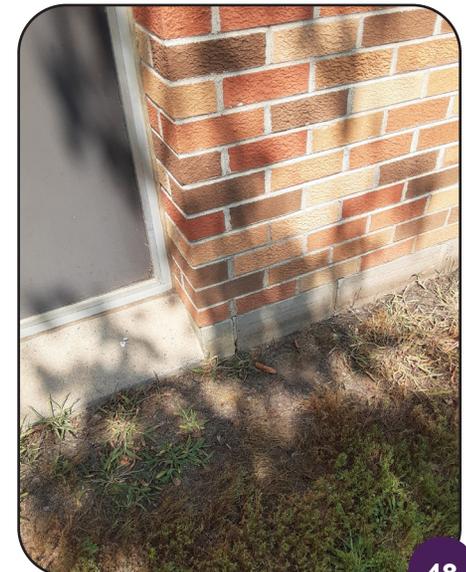
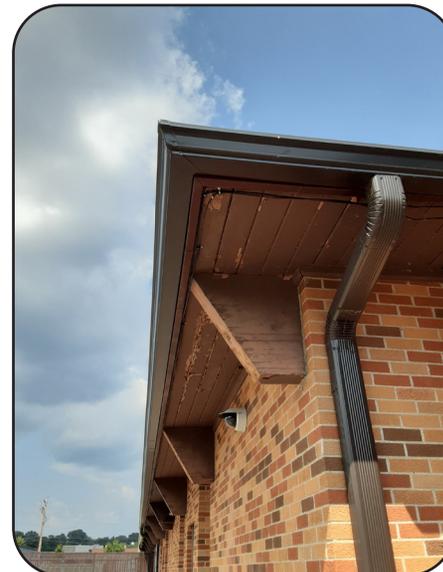
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Lincoln Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building - Exposed Wood	Exposed wood beam roof outlookers across the facility are deteriorating.	Minimal examination shows little evasive rot. No rot was known to have transferred across into the building. Have an exterior professional examine each outlooker. Likely remedy is to clean, prep, and paint. Follow up by roofing contractor encapsulating the outlookers in metal flashing and caulk.	\$60,000
Exterior Building - Caulk	Although not rampant across the facility, some building exterior caulk at soffit joints and mechanical louvers is well past its life.	Perform a thorough examination of all exterior caulking and replace where necessary.	\$20,000
Exterior Building	Wood soffit paint peeling.	Prepare and paint. Consider cladding soffits with metal to extend life and reduce maintenance.	\$12,000
Exterior Building	Exterior wall base foundation blocks mortar open.	Patch, caulk, and seal.	\$1,500





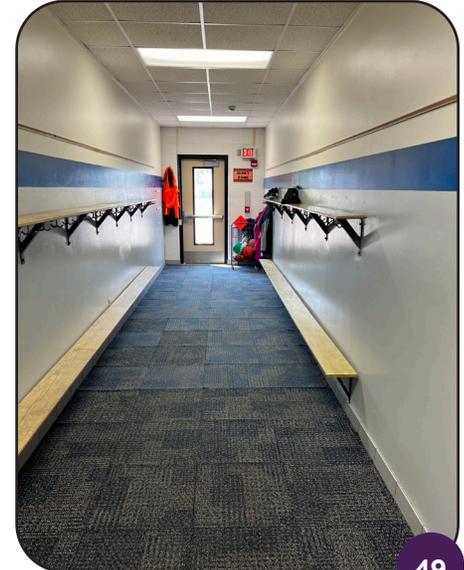
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Lincoln Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Debris in pipe well/chase.	Remove debris. Seasonally clean well. Consider cover panel or filling with permeable and easy to remove material (clean sand or pea gravel).	\$1,000
Exterior Building	Exit metal door and frame faded and paint peeling.	Prepare and paint.	\$5,000
Interior - Ceilings	Several classrooms were noted to have stained and pillowed/curling ceiling tile, this was not the condition in the majority of the school. However, with the overhead HVAC renovation measure being recommended, all ceiling tile in the facility will need to be replaced, along with tile added where there is none.	Complete a full facility new acoustical ceiling tile project, paired with an HVAC renovation. If the HVAC project does not occur, budget to replace three classrooms in the next 2 years.	\$90,000
Interior - Flooring	The majority of the flooring throughout the school is in very good condition. One corridor was noted to have carpet tile not holding well with raised seams.	Budget to replace minimal carpeting in the school in the next 2-5 years.	\$15,000





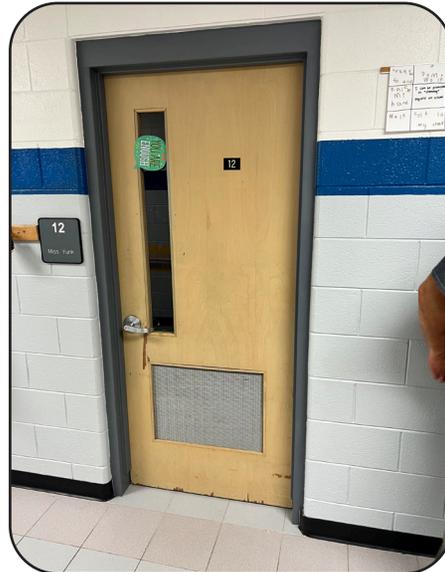
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Lincoln Elementary School

Building System	General Description	Recommendation	Cost Estimate
Interior - Bathrooms	In general bathrooms in the facility were in aged, but good, condition. Floor patching has taken place over the years. The main boys bathroom is in need of wall tile repair.	Complete a thorough inspection of all bathroom tile. Repair tile as necessary.	\$15,000
Interior - Wood Doors	Several older wood doors throughout the facility are in poor condition; de-laminating, stained, and chipped.	Replace aged and damaged interior wood doors. Estimate given for 10 doors.	\$15,000
Interior - Secure Entrance	Although the entrance is secure with a vestibule and electronic vetting area, visitors are not directly routed through the office prior to being given access to the building. This can be accomplished cost effectively at Lincoln ES with the addition of a wall or storefront glass and door modifications.	Install secure entrance measures routing visitors through the office prior to being given access to the full school.	\$100,000
Mechanical - Boilers	Lincoln ES is heated by two boilers of varying age, one 21 years old and one 14, each 1.5MBTU. The boilers are holding up well, however are approaching their expected useful life and inefficient to today's standards.	Expect to replace the older boiler in the next 2-5 years, and the newer boiler in 7-12 years. High efficiency condensing boilers are recommended. Estimate given for replacing one boiler.	\$100,000





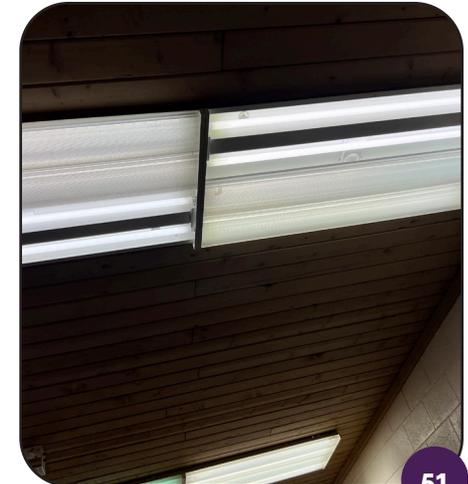
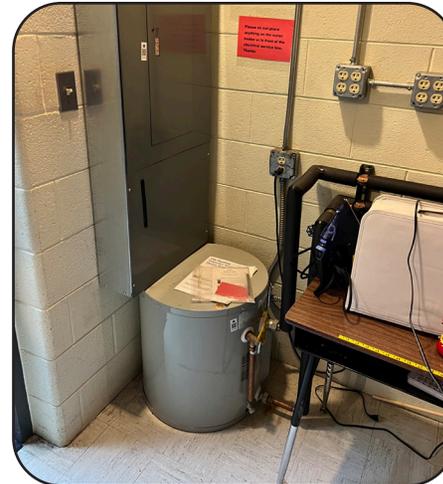
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Lincoln Elementary School

Building System	General Description	Recommendation	Cost Estimate
Mechanical - Pipe Insulation	Missing and/or damaged pipe insulation was noted in various locations around the building. Hard pipe fittings were evident, suggesting the presence of asbestos.	Replace damaged and missing pipe insulation, abate where necessary. Presence of asbestos and needed abatement can drastically change pricing. Pricing given for minimal work noted in mechanical rooms.	\$25,000
Electrical - Main Service	Original 1967 main and distribution subpanels are beyond expected service life and no longer supported. Used and refurbished breakers must be found when problems arise.	Replace main electrical service and all original subpanels and disconnects downstream.	\$450,000
Electrical - Code	A small electric water heater was installed in a janitorial closet off the IMC which is not installed to code. An electrical panel is on top of the water heater.	Relocate the water heater.	\$3,500
Electrical - Whole Building Lighting Upgrade	The facility is in need of a whole building lighting upgrade from fluorescent to LED. Many classrooms were noted having fabric light filters hung over fixtures due to the harshness and intensity of existing lighting systems. Interior lighting projects provide roughly a 6 year simple payback, along with giving building occupants the ability to adjust light levels to their liking. Additionally, the systems have a 20+ year lifespan, drastically reducing maintenance required to change lamps and ballasts.	Replace classrooms, offices, corridors and common large spaces (gym) with appropriate LED fixtures, occupancy sensors, and dimming controls. Complete this project at the same time of any major HVAC/ceiling work.	\$81,000





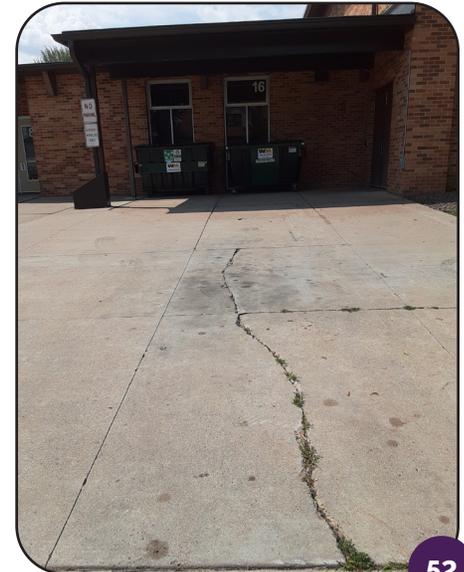
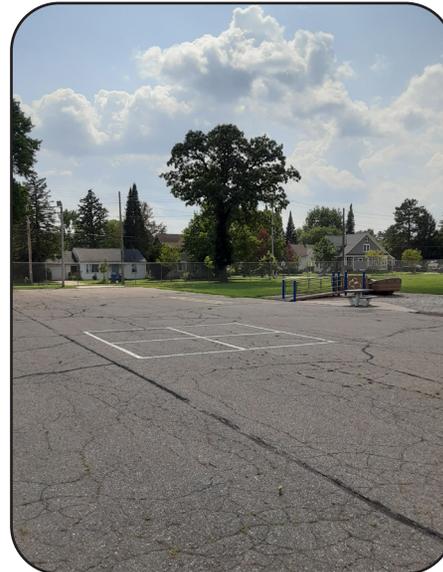
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Lincoln Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Cracked concrete slab corner.	Cut and patch.	\$1,000
Site & Landscape	Raised fence post concrete base.	Resent fence post. Consider raising elevation inside of fence to back fill around base and set slope away from inside of fence.	\$1,000
Site & Landscape	Significant cracks (alligator) on asphalt drive and parking area. Predecessor to failed top asphalt layers.	Mill and resurface poor asphalt surface areas.	\$25,000
Site & Landscape	Multiple drive concrete slabs with transitional and divided cracks.	Replace cracked concrete drive slabs. Ensure below grade fill and slab thickness is appropriate for larger trucks (garbage & food delivery).	\$20,000





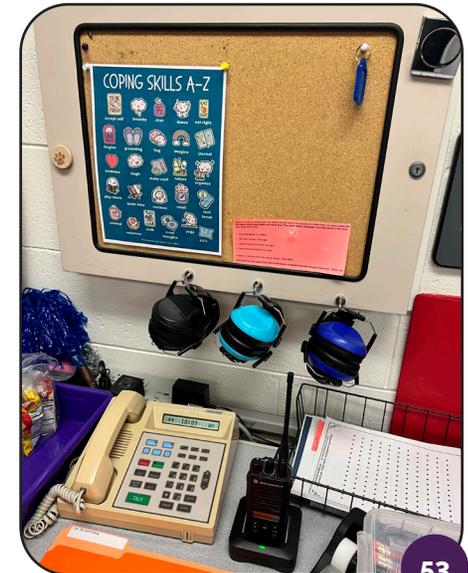
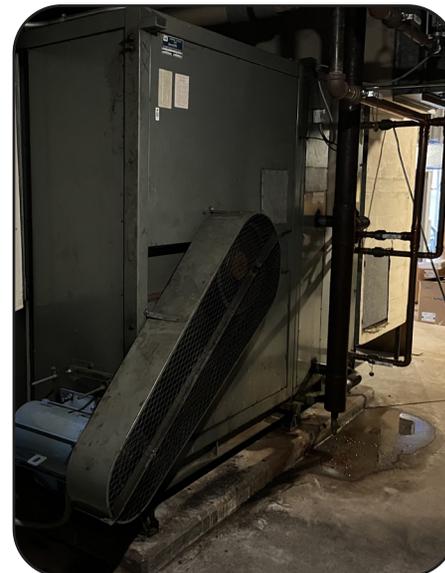
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Lincoln Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Faded metal window/spandrel panels.	Paint or replace.	\$18,000
Interior - Partition Walls	One movable partition wall was noted between rooms 111 and 112, likely no longer of use. Building a solid stud wall in this location will block noise between the classrooms and allow for electric and data in the wall.	Replace partition wall with solid stud wall. Include sound batts and electrical/IT.	\$10,000
Mechanical - HVAC	Air-side HVAC in Lincoln is provided by original 1967 air handlers. This equipment is 25 years past its expected service life and obsolete. Air is provided to perimeter classrooms directly through the tunnel systems unducted. Asbestos is present in the tunnels, however the tunnels themselves appear to be dry and in very good condition. Chilled water is provided by a 2016 40 Ton air cooled chiller with 10+ years of service life remaining.	Complete HVAC replacement moving to overhead air distribution. Although the chiller has much life remaining, it is likely not adequately sized to cool the entire facility. If partial cooling is acceptable, the chiller may be reused, or supplemented with additional DX cooling.	\$1,680,000
Electrical - Bell/PA & Communication	PA/Bell/Clock/mass communication systems due for upgrade. Existing system is obsolete using decades old technology.	Replacement recommended with the district's Single-wire system standard.	\$144,000





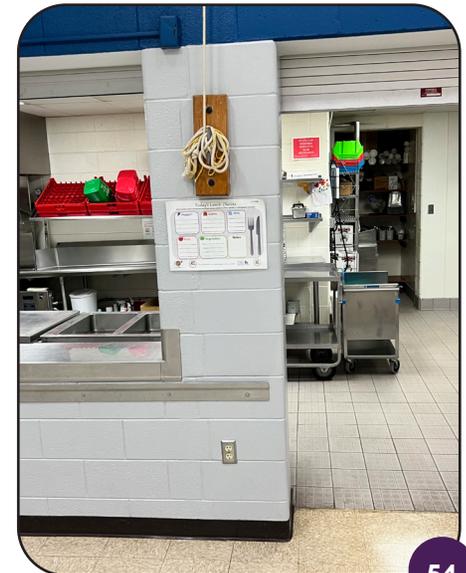
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Lincoln Elementary School

Building System	General Description	Recommendation	Cost Estimate
Electrical - Fire Panel	Fire panel at end of expected usable life.	Replace or upgrade to Edwards standard.	\$101,250
Interior - Gym Floor	Although the gym floor is VCT, the floor is holding up well for it's age.	Consider replacing the gym floor with a softer synthetic poured floor.	\$100,000
Electrical - Door Access	Card Access systems across the district are in need of upgrade to their board controllers. Information was compiled through district IT interviews and recommended per school individual need.	Replace HID Vertx boards to Mercury LP1502's.	\$8,000
Interior - Kitchen	The serving kitchen is in very good condition and well maintained, however small, with virtually no storage space.	Consider a renovation of the kitchen/PE storage/PE Office space to allow for additional food service storage.	\$300,000



Lincoln Strategic Plan

Wausau - Lincoln ES

Project	Estimated Cost
1-2 Year Needs	
Address Mulch Overflowing on Turf	\$3,500
Repair Exterior Wall Base Brick and Foundation	\$2,500
Address Art Kiln Surroundings and Exhaust	\$2,000
Address Mulch Filled Above Exterior Drip Edge	\$1,000
Remove Vegetation From Mechanical Areas	\$1,000
Paint Outbuilding Metal Door and Frame	\$1,000
Repair Rusty Metal Beam at Entrance	\$1,000
Total	\$12,000

Wausau - Lincoln ES

Project	Estimated Cost
3-5 Year Needs	
Complete HVAC Replacement	\$1,680,000
Replace Main Electrical and Distribution Subpanels	\$450,000
PA/Bell/Clock/Mass Communication System	\$144,000
Replace or Upgrade Fire Panel	\$101,250
Install Secure Entrance Measures	\$100,000
Replace Older Boiler	\$100,000
Full Facility New Acoustical Ceiling Tile Project	\$90,000
Whole Building Lighting Upgrade	\$81,000
Repair Exposed Wood Beam Roof Outlookers	\$60,000



Lincoln Strategic Plan

Wausau - Lincoln ES

Project

Estimated Cost

3-5 Year Needs (Continued)

Replace Damaged or Missing Pipe Insulation	\$25,000
Replace Exterior Caulking Where Necessary	\$20,000
Replace Remaining Carpet	\$15,000
Repair Bathroom Tile as Necessary	\$15,000
Replace Aged and Damaged Interior Wood Doors	\$15,000
Prepare and Paint Wood Soffit	\$12,000
Card Access System	\$8,000
Fix Hardscape and Exterior Wall Perimeter Gaps	\$5,500
Prepare and Paint Metal Exterior Door and Frame	\$5,500
Relocate Water Heater in Janitorial Closet	\$3,500
Caulk and Seal Exterior Wall Base Foundation	\$1,500
Remove Debris From Pipe Well/Chase	\$1,000

Total

\$2,933,250



Lincoln Strategic Plan

Wausau - Lincoln ES

Project	Estimated Cost
5-10 Year Needs	
Replace Gym Floor	\$100,000
Mill and Resurface Poor Asphalt Surface Areas	\$25,000
Replace Cracked Concrete Drive Slabs	\$20,000
Replace Faded Metal Window/Spandrel Panels	\$18,000
Replace Partition with Solid Stud Wall	\$10,000
Repair Cracked Concrete Slab Corner	\$1,000
Reset Fence Post	\$1,000
Total	\$175,000

Wausau - Lincoln ES

Project	Estimated Cost
Recommended Standardization Upgrades	
Multipurpose Space	\$2,150,000
FF&E	\$300,000
Kitchen Enhancements	\$270,000
Total	\$2,720,000

Franklin Facility Analysis

The Franklin Elementary School is located at 1509 N 5th Street, Wausau, Wisconsin.

CESA 10 technical experts paid close attention to the site’s lighting, building envelope, and security concerns. Items identified in this report are meant to improve the facility’s efficiency over the next five to ten years while reducing future operation and maintenance costs.

Wausau School District - Franklin ES

Year Built	1966
Building Addition	1991
Square Footage	55,000
Annual Electric Usage (kWh)	255,763

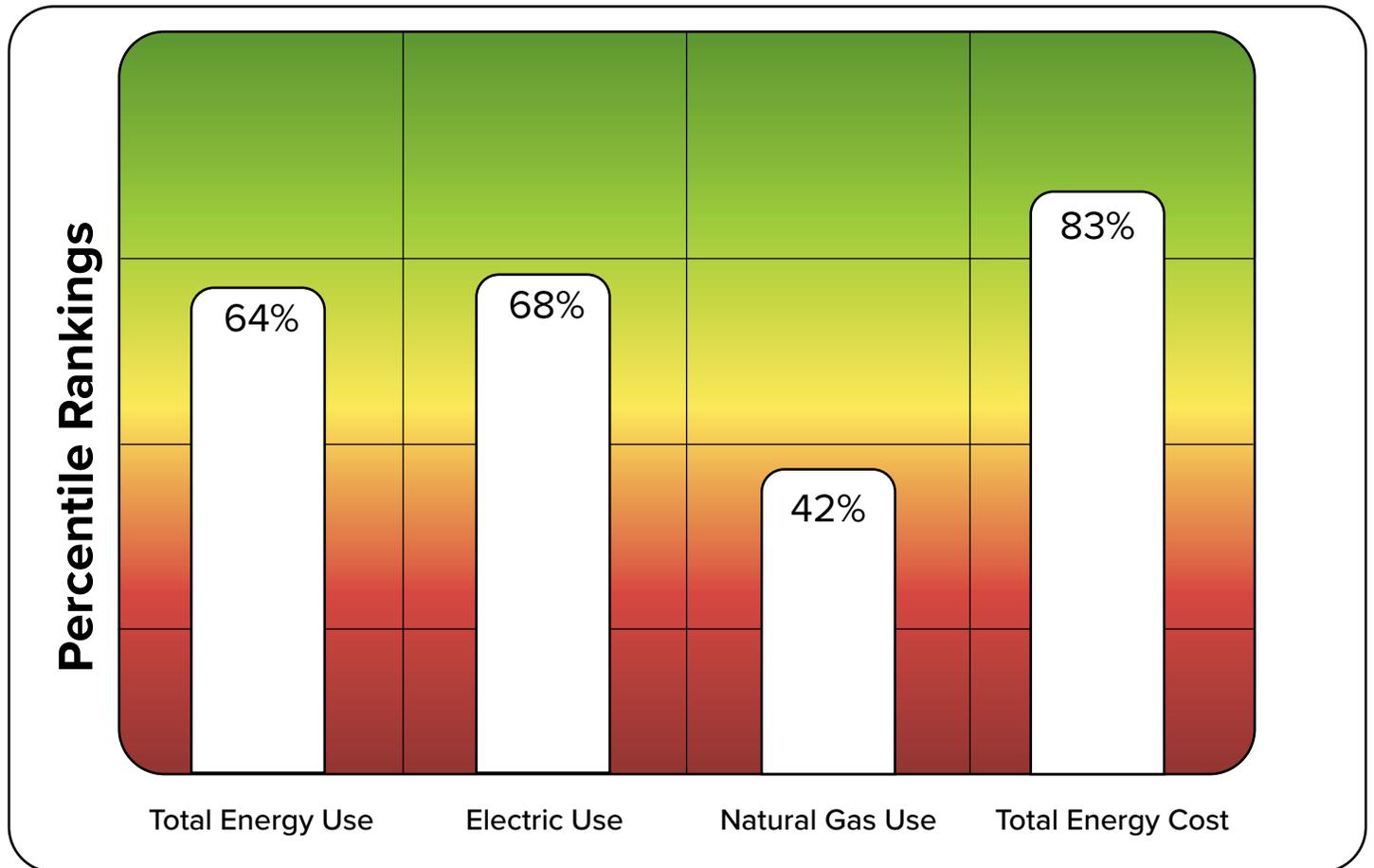


Franklin Utility Analysis

ENERGY USE

The following benchmarking analysis compares Franklin Elementary to an average elementary school in Wisconsin.

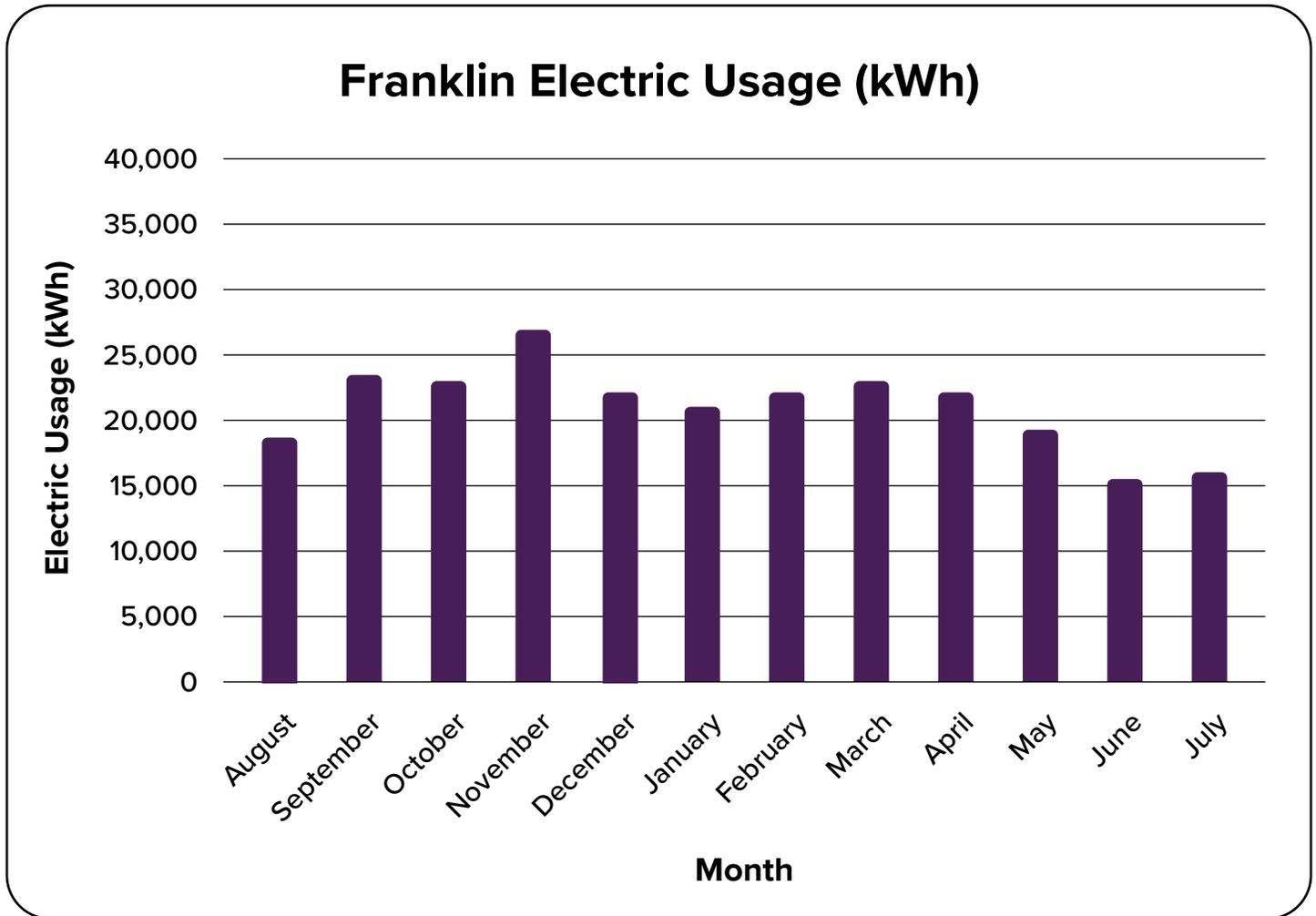
Wausau School District • Benchmarking				
	Total Energy Use kBtu/ft ²	Electric Use kWh/ft ²	Natural Gas Use Btu/ ft ² /HDD	Total Energy Cost \$/ft ²
Average Elementary School in WI	78.02	5.7	6.9	\$1.24
Franklin ES	68.7	4.7	7.3	\$0.83
Percentile Rankings	64%	68%	42%	83%



Franklin Utility Analysis

UTILITY ANALYSIS

The utility graph below demonstrates the electrical consumption at the Franklin Elementary School from August 2023 through July 2024.





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Franklin Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Substantial crack-filled areas without top sealing.	Continue to crack clean and crack fill as needed. Approximately every 3-5 years additionally seal and repaint asphalt.	\$7,500
Site & Landscape	Open gaps and deteriorated joints between several concrete slabs.	Replace slabs with open or deteriorated joints.	\$18,500
Site & Landscape	Invasive vegetation inside of dumpster fence.	Annually, or more often if needed, remove vegetation around building perimeters, fencing, hardscape surface edges, utility supply areas, and planters.	\$1,400
Site & Landscape	Sand covering path pavers.	Clear and remove sand seasonally.	\$1,000





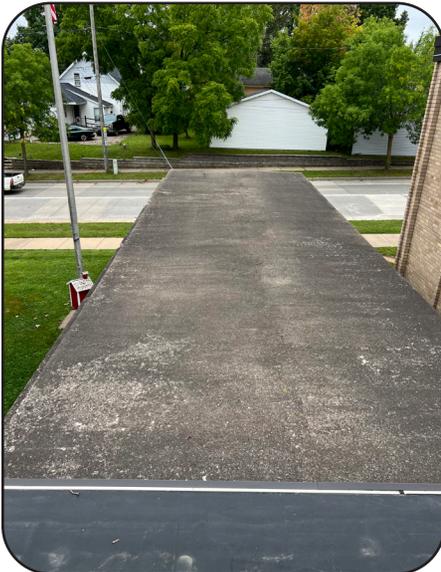
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Franklin Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building - Roofing	Two small roof sections on Franklin are in poor condition. Roof G is 24 years old, out of warranty, and leaking. Also, the exposed concrete canopy, currently with no membrane roof, is deteriorating.	Replace roof section G next summer. Insulation replacement is likely. Install a membrane roof and metal flashing over the concrete canopy roof to extend its life. Minor masonry repair will be necessary prior.	\$22,500
Interior - Structural	Minor structural settling has occurred in room 102/the bathroom area. It does not appear to have gotten worse in recent years.	Mark walls and monitor semi-annually to ensure no further settling.	\$500
Plumbing - Domestic Hot Water	The atmospheric gas fired water heater in the boiler room is 27 years old and far beyond its expected useful life.	Replace water heater with a high efficiency power vent unit withing the next year.	\$7,500
Electrical Availability	Throughout some portions of the building, extra power sources were noted to run in external raceway on block walls feeding outlets. Some were observed in special ed areas creating a safety hazard.	Rerun power internally in block wall cavities, if possible. The circuit pictured appears to be overloaded and not to code. As an immediate step, install tamper proof outlet protectors.	\$15,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Franklin Elementary School

Building System	General Description	Recommendation	Cost Estimate
Interior - Kitchen Equipment	The kitchen is functioning well for the current school capacity. Equipment however is aging and beginning to cause downtime.	Invest in new kitchen equipment over the next 2-10 years.	\$75,000
Site & Landscape	Multiple walk concrete slabs with transitional and divided cracks.	Replace cracked concrete walk slabs.	\$23,000
Site Utilities	Gas valve on side of the building not secured inside fencing.	Enclose and secure valve access.	\$4,500
Site & Landscape	Minor bent fence pickets in perimeter fencing.	Repair bent pickets.	\$1,000





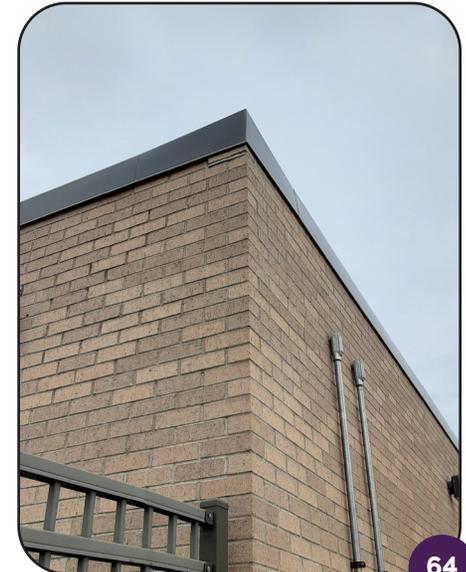
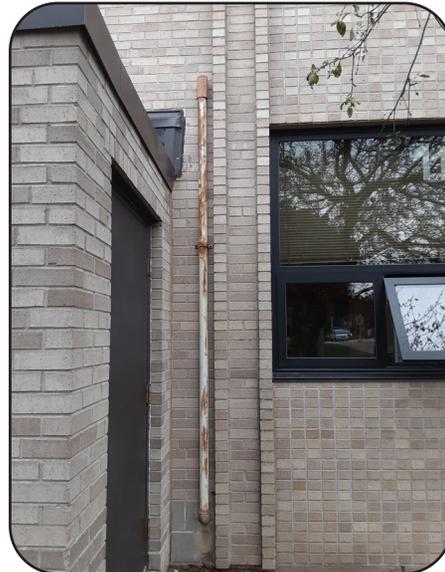
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Franklin Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building - Roofing	Roof sections E & F are 19 years old and out of warranty. Both sections are holding ponding water but no major leaks were reported.	Replace roof sections E & F in the next 1-5 years. Correct insulation elevation for proper drainage of roof sections. Recommend a 60 mil 20 year adhered black EPDM membrane.	\$112,000
Exterior Building	Exterior wall vertical pipe unguarded and rusty.	Prepare and coat pipe with weather durable coatings. Consider guarding pipe to eliminate use as climbing assistance to adjacent roof.	\$2,000
Exterior Building	Exterior wall open wall base metal flashing.	Remove, seal, and replace.	\$3,800
Exterior Building	Exterior wall loose roof edge corner brick.	Stabilize area, repair, and replace.	\$5,500





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Franklin Elementary School

Building System	General Description	Recommendation	Cost Estimate
Interior - Ceilings	Although minimal, some rooms are showing early signs of ceiling failure with curled corners. Ceiling is mainly of 2x4 construction, which degrades faster than 2x2.	Replace ceiling of 5 classrooms in 3-5 years, recommend switching to 2x2 grid layout. Postpone ceiling work if large scale above-ceiling HVAC measures are being considered.	\$20,000
Mechanical - Boilers	Lincoln ES is heated by two 20-year-old boilers, each 2.0MBTU. The boilers are holding up well, however approaching their expected useful life, and inefficient to today's standards.	Expect to replace the boilers and pumps in the next 3-5 years. High efficiency condensing boilers are recommended.	\$200,000
Electrical - Whole Building Lighting Upgrade	The facility is in need of a whole building lighting upgrade from fluorescent to LED. Many classrooms were noted having fabric light filters hung over fixtures due to the harshness and intensity of existing lighting systems. Interior lighting projects provide roughly a 6 year simple payback, along with giving building occupants the ability to adjust light levels to their liking. Additionally, the systems have a 20+ year lifespan, drastically reducing maintenance required to change lamps and ballasts.	Replace classrooms, offices, corridors and common large spaces (gyms) with appropriate LED fixtures, occupancy sensors, and dimming controls. Complete this project at the same time of any major HVAC/ceiling work.	\$110,000
Site & Landscape	Dumpster roll over concrete curbs cracked and open.	Replace, patch, cut, grind, and/or mud jack as needed.	\$8,500





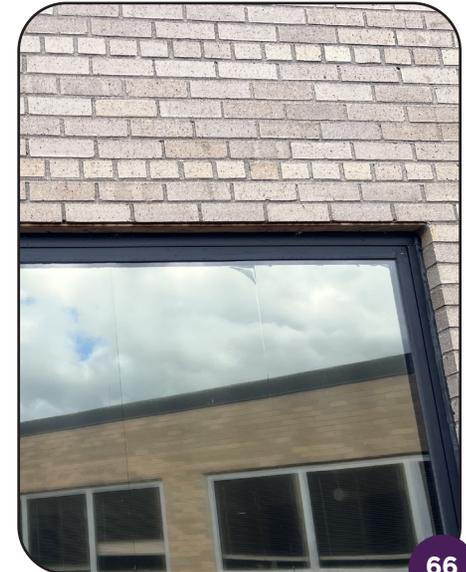
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Franklin Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Fence paint missing and peeling.	Prepare and coat with weather durable coatings. Consider electrostatic painting of high use, metal-on-metal areas.	\$20,000
Exterior Building	Exterior wall brick and mortar stained.	Professionally clean walls. Consider completion as more extensive exterior wall corrective project.	\$25,000
Exterior Building	Exterior tuck pointing repairs needed. Masonry, concrete, and expansion joint deteriorating; face brick repair, open mortar joints, and door and window lintels.	Re-tuck walls and exterior masonry.	\$170,000
Exterior Building	Exterior window and door de-laminating glazing film.	Repair or replace de-laminated and damaged window and door glazing film.	\$26,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Franklin Elementary School

Building System	General Description	Recommendation	Cost Estimate
Mechanical - HVAC	Air-side HVAC in Franklin is mainly provided by original 1965 air handlers, 60 years old. This equipment is 25 years past its expected service life and obsolete. Air is provided to perimeter classrooms directly through the tunnel systems unducted. Asbestos is present in the tunnels, however the tunnels themselves appear to be dry and in very good condition.	Complete HVAC replacement of approximately 80% of the facility moving to overhead air distribution and vacating the tunnels. Pricing given assuming the 1991 Classroom/Multi/IMC addition will remain as is, however it may be desired to replace these units to add them to chilled water. Asbestos abatement will be necessary.	\$1,725,000
Mechanical - Gym Ceiling Fans	No gym destratification fans are present. Ceiling fans in high ceiling spaces help distribute heat from the ceiling to the occupants in winter, and can help maintain comfort in spring/fall.	Install gym destrat fans. Include schedulable control through the DDC system so fans can automatically turn on and off as desired.	\$20,000
Electrical	Minimal exterior area lighting inside of play area fencing.	Add LED area lighting to play areas for improved security and safety.	\$18,000
Electrical - Bell/PA & Communication	PA/Bell/Clock/mass communication systems due for upgrade. Existing system is obsolete using decades old technology.	Replacement recommended with the district's Single-wire system standard.	\$177,600





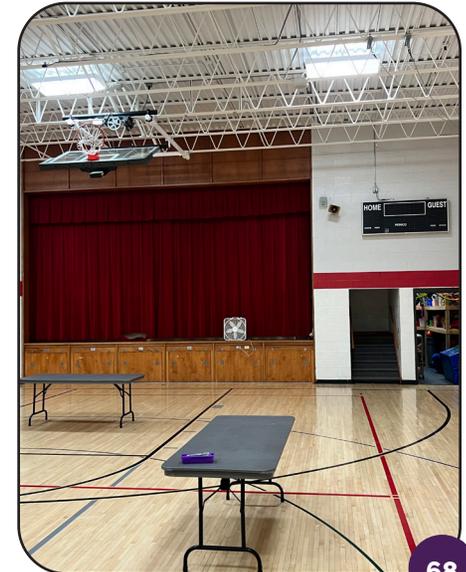
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Franklin Elementary School

Building System	General Description	Recommendation	Cost Estimate
Electrical - Door Access	Card Access systems across the district are in need of upgrade to their board controllers. Information was compiled through district IT interviews and recommended per school individual need.	Replace HID Vertx boards to Mercury LP1502's.	\$8,000
Electrical - Main Service	Subsequent breakers downstream from the main breaker are original 1965. These components are 60 years old, beyond their expected life and obsolete. Parts will be very difficult to find if problems arise.	Replace all original subpanels and disconnects downstream of the main.	\$100,000
Electrical - Main Service	The electrical main is 33 years old, and obsolete. Parts will be difficult to find if problems arise.	Replace main breaker in the next 5-10 years.	\$150,000
Interior - Stage Renovation	The stage area off the gym is original and dated. Stage curtain appears to be original and of a combustible materials commonly called out by insurance for replacement.	Renovate the space into usable square footage, consider removing the curtain entirely if never used.	\$150,000





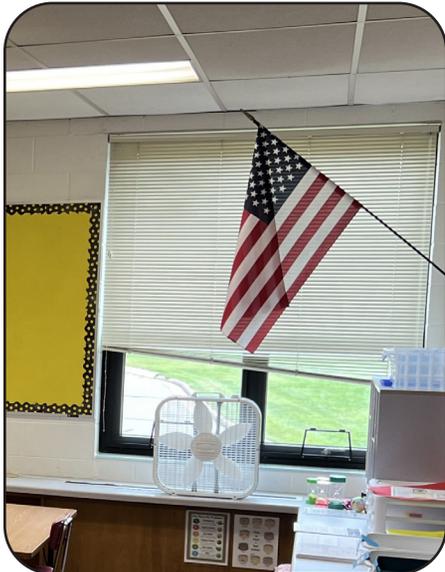
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Franklin Elementary School

Building System	General Description	Recommendation	Cost Estimate
Interior - Window Treatments	Window treatments were observed as being low quality for a school and often damaged.	Replace plastic blinds with roller shades across the school.	\$30,000
Mechanical - Air Conditioning	The facility is mainly unairconditioned, creating an uncomfortable environment for teaching and learning.	Install chilled water based air conditioning. Pricing given assuming the large HVAC renovation recommendation occurs simultaneously.	\$600,00





Franklin Strategic Plan

Wausau - Franklin ES

Project	Estimated Cost
1-2 Year Needs	
Replace/Repair Roof G and Concrete Canopy	\$22,500
Replace Slabs with Open or Deteriorated Joints	\$18,500
Address Electrical Availability Hazard	\$15,000
Add LED Area Lighting to Play Areas	\$15,000
Repair Asphalt Cracks and Seal/Repaint as Needed	\$7,500
Replace Water Heater	\$7,500
Remove Invasive Vegetation - Dumpster Fence	\$1,400
Clear Sand Covering Path Pavers	\$1,000
Monitor Structural Settling - Room 102/Bathroom	\$500
Total	\$88,900



Franklin Strategic Plan

Wausau - Franklin ES

Project	Estimated Cost
3-5 Year Needs	
HVAC Replacement (Approx. 80% of Facility)	\$1,725,000
Replace boilers and pumps	\$200,000
PA/Bell/Clock/Mass Communication System	\$177,600
Replace/Repair Roof Sections E and F	\$112,000
Whole Building Lighting Project (LED)	\$110,000
Replace All Subpanels and Disconnects	\$100,000
Invest in New Kitchen Equipment	\$75,000
Replace Cracked Concrete Walk Slabs	\$23,000
Replace Ceiling of 5 Classrooms	\$20,000
Card Access System Upgrades	\$8,000
Repair Loose Roof Edge Corner Brick	\$5,500
Enclose and Secure Gas Valve Access	\$4,500
Address Exterior Wall Open Wall Base	\$3,800
Coat and Guard Exterior Wall Vertical Pipe	\$2,000
Repair Bent Fence Pickets	\$1,000
Total	\$2,567,400



Franklin Strategic Plan

Wausau - Franklin ES

Project	Estimated Cost
5-10 Year Needs	
Re-tuck Walls and Exterior Masonry	\$170,000
Replace Main Electrical Breaker	\$150,000
Repair De-laminated and Damaged Glazing Film	\$26,000
Professionally Clean Exterior Walls	\$25,000
Address Missing and Peeling Fence Paint	\$20,000
Install Gym Destrat Fans	\$20,000
Add LED area Lighting to Play Areas	\$18,000
Repair Dumpster Roll Over Concrete Curbs	\$8,500
Total	\$437,500

Wausau - Franklin ES

Project	Estimated Cost
Recommended Standardization Upgrades	
Install Chilled Water-Based Air Conditioning	\$600,000
FF&E	\$290,000
Minor Renovations	\$300,000
Total	\$1,190,000

Hewitt-Texas Facility Analysis

The Hewitt-Texas Elementary School is located at 164475 Granite Road, Wausau, Wisconsin.

CESA 10 technical experts paid close attention to the site’s lighting, building envelope, and security concerns. Items identified in this report are meant to improve the facility’s efficiency over the next five to ten years while reducing future operation and maintenance costs.

Wausau School District - Hewitt-Texas ES

Year Built	1962
Building Addition	1990
Square Footage	21,500
Annual Electric Usage (kWh)	138,767

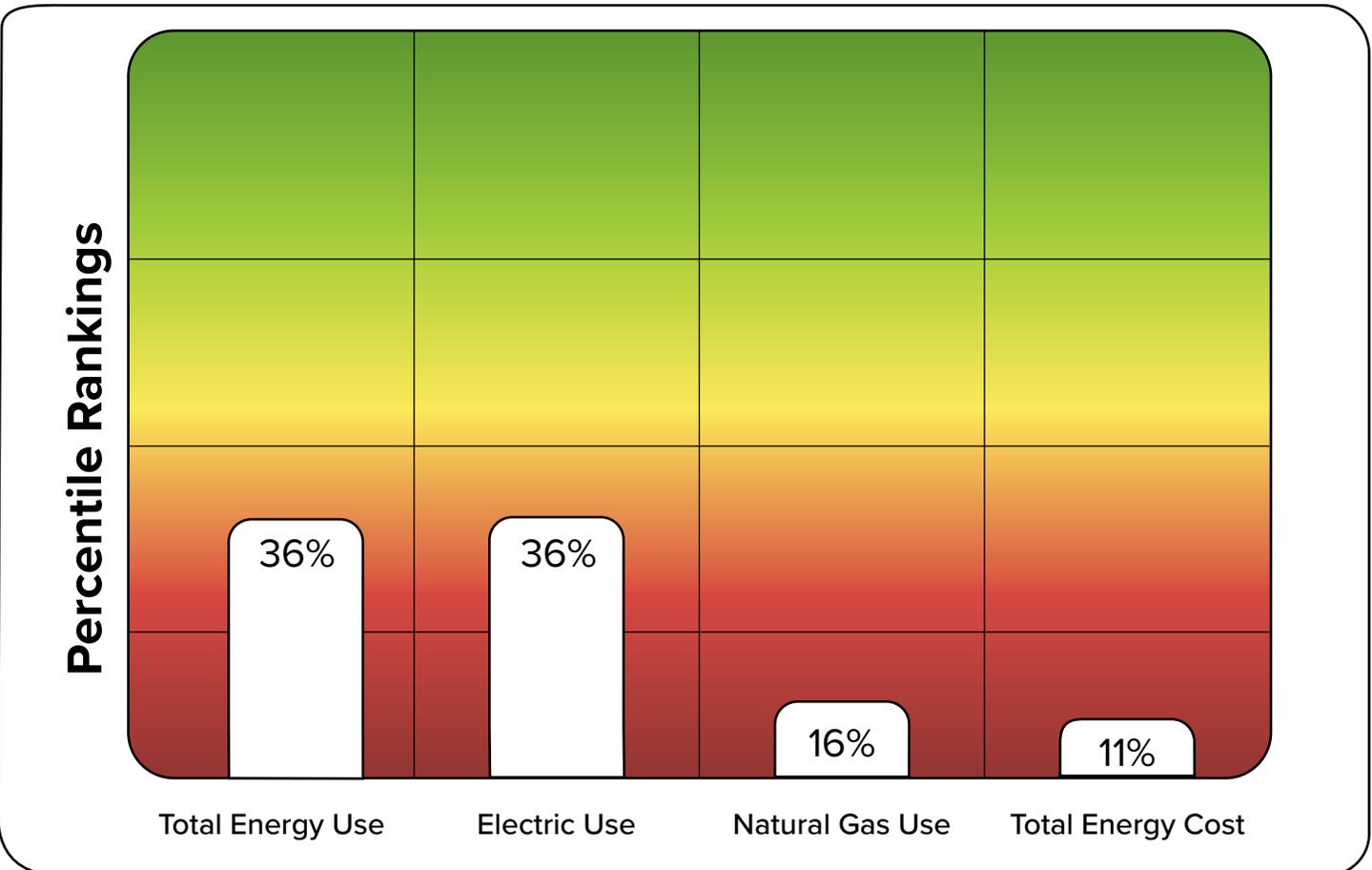


Hewitt-Texas Utility Analysis

ENERGY USE

The following benchmarking analysis compares Hewitt-Texas Elementary to an average elementary school in Wisconsin.

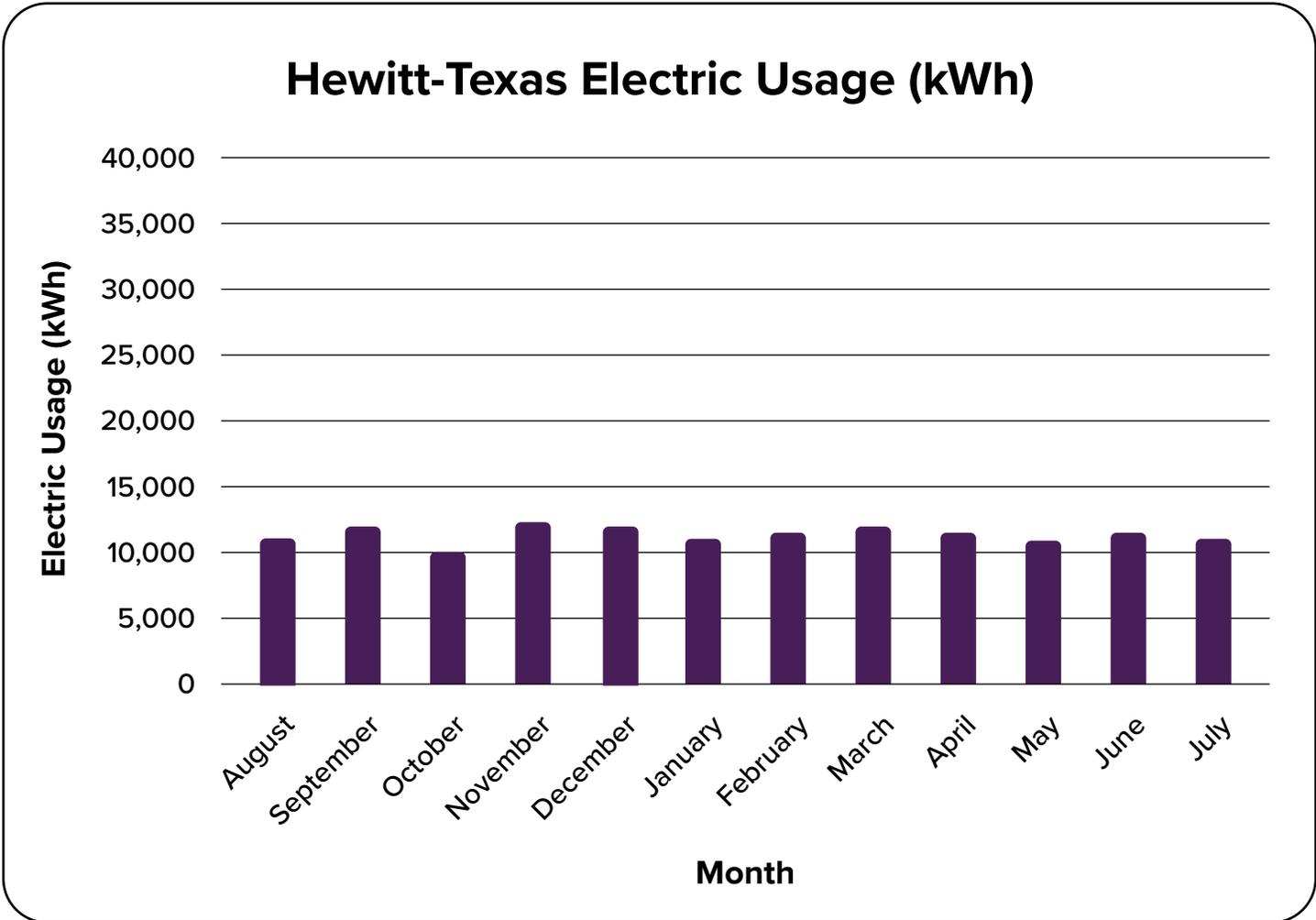
Wausau School District • Benchmarking				
	Total Energy Use kBtu/ft ²	Electric Use kWh/ft ²	Natural Gas Use Btu/ ft ² /HDD	Total Energy Cost \$/ft ²
Average Elementary School in WI	78.02	5.7	6.9	\$1.24
Hewitt-Texas ES	87.3	6.5	9.0	\$1.78
Percentile Rankings	36%	36%	16%	11%



Hewitt-Texas Utility Analysis

UTILITY ANALYSIS

The utility graph below demonstrates the electrical consumption at the Hewitt-Texas Elementary School from August 2023 through July 2024.



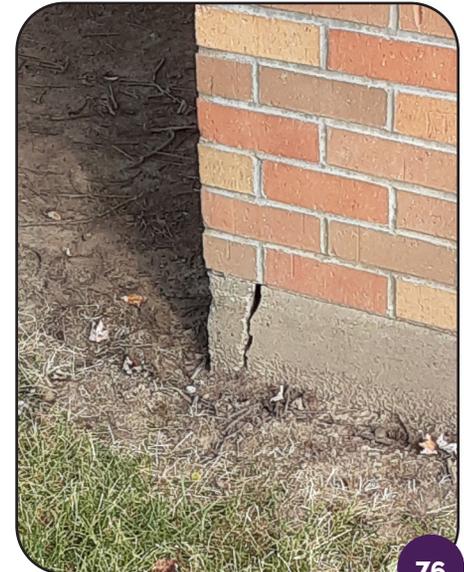
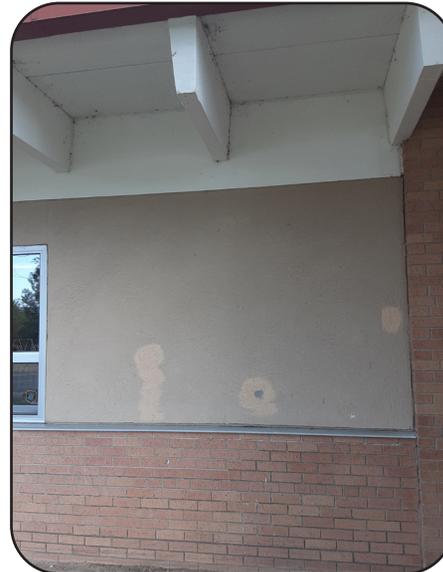


C.E.S.A. 10
 Facilities Management Services

Facility Improvement Measures

Wausau - Hewitt-Texas Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Concrete entrance landing raised edge transition to walk.	Replace, patch, cut, or grind to eliminate trip hazard.	\$85,00
Exterior Building	Soiled soffits between outlookers.	Clean and paint where needed.	\$5,500
Exterior Building	Exterior wall EIFS blemishes and paint discoloration.	Skim patch and paint to match existing.	\$1,000
Exterior Building	Exterior wall base below face brick cracked and open.	Patch and seal.	\$4,500





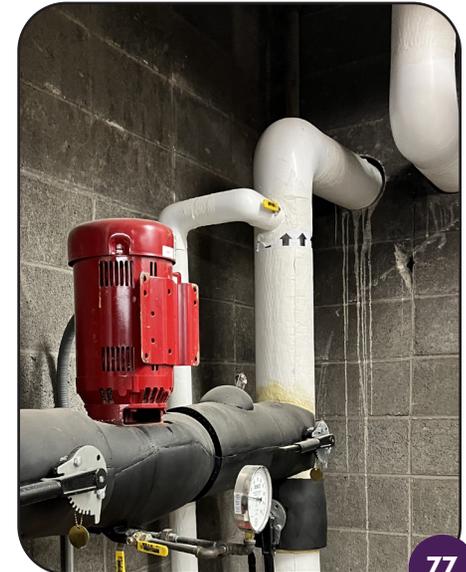
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Hewitt-Texas Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Open roof edge flashing.	Add metal flashing to close opening.	\$1,000
Exterior Building	Exterior wall roof drain discharge wall stains.	Clean stains. Consider extending discharge away from brick face.	\$1,000
Interior - Kiln Safety	Art kiln is housed along with combustible materials.	Clean and organize the space. Store combustibles appropriately a safe distance away.	\$500
Interior - Wall Patching	Minor CMU block wall patching is needed in the boiler room. Determine if walls are fire rated.	Patch masonry and seal penetrations with caulk for noise. If a fire wall is present, properly seal with fire caulk.	\$2,000





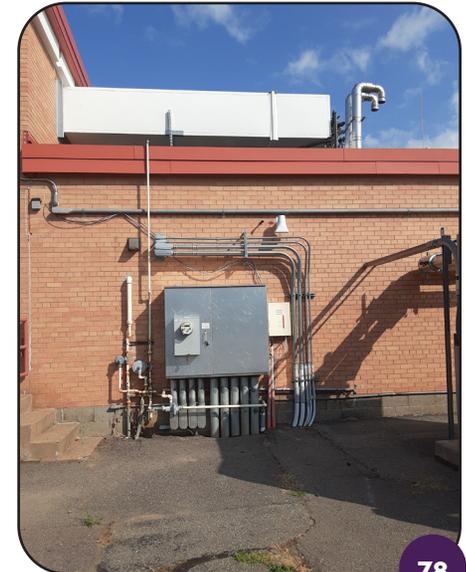
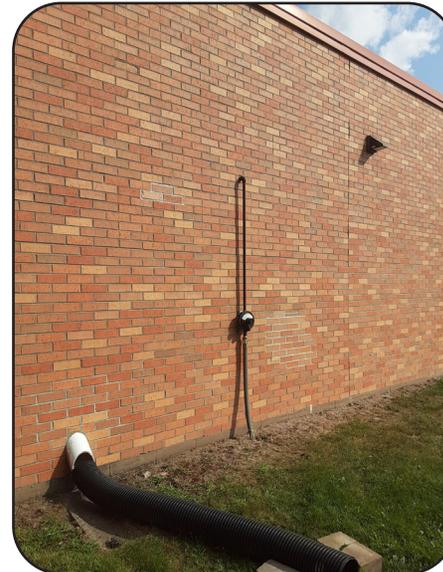
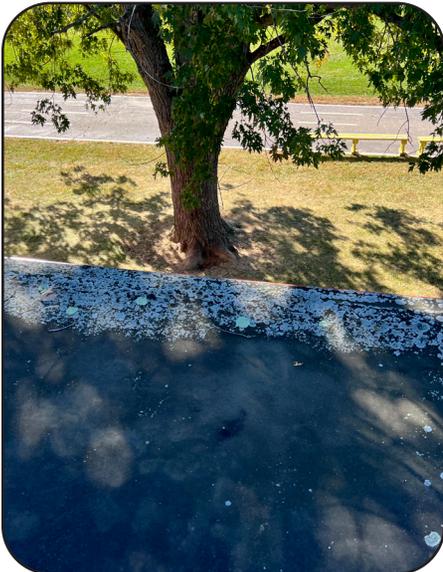
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Hewitt-Texas Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape - Trees	One tree on the south side of the facility is overhanging the roof, too close to the building. Trees overhanging the building shed leaves on the roof which block roof drains, create mold and mildew on the building, allow a path for intruders to access the roof creating a security hazard.	Take down the tree and remove remaining stump.	\$3,000
Site & Landscape	Dumpsters on asphalt.	Install concrete pads for dumpsters.	\$6,800
Site & Landscape	Propane pipe tubing unprotected on side of building.	Isolate or guard pipe tubing.	\$1,000
Site & Landscape	Electrical service supply meter and cabinet unprotected and providing potential climbing assistance to roof.	Fence in to isolate. Consider fencing with other adjacent HVAC and generator mechanical equipment.	\$3,000





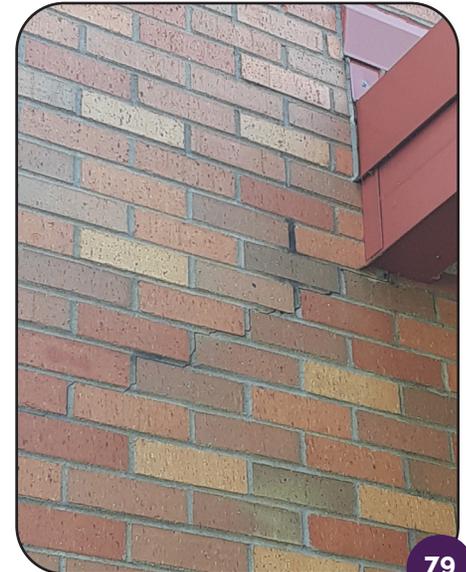
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Hewitt-Texas Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Mechanical equipment (HVAC & generator) unprotected.	Fence in to isolate. Consider fencing with adjacent electrical supply meter and cabinet.	\$6,500
Exterior Building - Roofing	Roof sections B-D are 23 years old and many years out of warranty period. The roofs are showing signs of degradation, slightly ponding water and frequent patches were observed.	Replace roof sections B-D in the next 2-5 years with an adhered 60 mil black EPDM 20 year warranty roof.	\$192,000
Exterior Building	Open narrow soffit area under roof edge.	Seal and paint. Consider cladding to close open areas.	\$12,000
Exterior Building	Exterior wall step cracks at exit overhang.	Investigate and eliminate cause. Tuck point bricks and mortar.	\$18,500





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Hewitt-Texas Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Exterior wall low corner bricks cracked.	Replace and tuck point.	\$3,800
Interior - Wood Doors	Minimal older interior wood doors throughout the facility are showing age; de-laminating, stained, and chipped.	Replace aged and damaged interior wood doors. Estimate given for 5 doors.	\$7,500
Electrical	Minimal original construction 1961 obsolete electrical subpanels were noted throughout the facility. If failures arise, replacement breakers will be difficult to find.	Replace panels and breakers. Ensure functional locking enclosure doors are in place.	\$20,000
Electrical	Although interior lighting in the facility has mainly been completed, spot small areas around the entrance look to still be fluorescent.	Complete remaining lighting conversion.	\$5,000





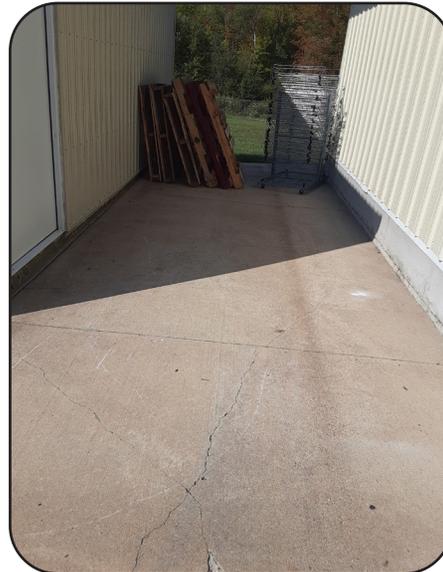
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Hewitt-Texas Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Asphalt drive too narrow. Drive off area formed on edge.	Widen asphalt drive.	\$15,500
Site & Landscape	Multiple walk concrete slabs with transitional and divided cracks.	Replace cracked concrete walk slabs.	\$6,000
Site & Landscape	Missing insulation and unprotected tubing on side of building.	Isolate or guard pipe tubing.	\$1,000
Site & Landscape	Dock wall and bumper deteriorating.	Replace wall and bumpers.	\$14,500





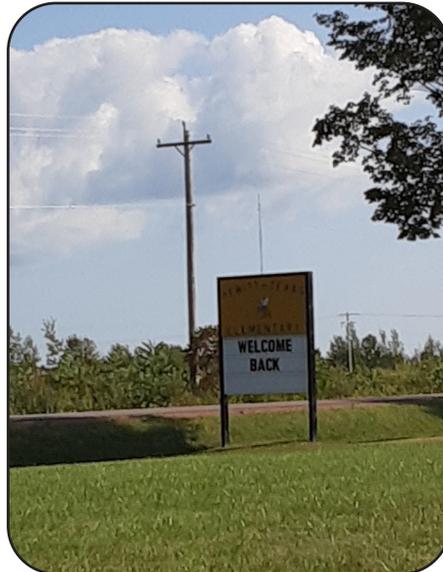
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Hewitt-Texas Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Dock metal wall panel base rusting.	Patch, repair, and paint or replace.	\$7,500
Site & Landscape	School sign due for upgraded replacement.	Replace sign.	\$12,500
Exterior Building	Wall top concrete edge cracked.	Patch, seal, and paint.	\$4,000
Exterior Building	Exterior wall face bricks spalling in multiple areas.	Replace and tuckpoint spalling bricks.	\$75,000





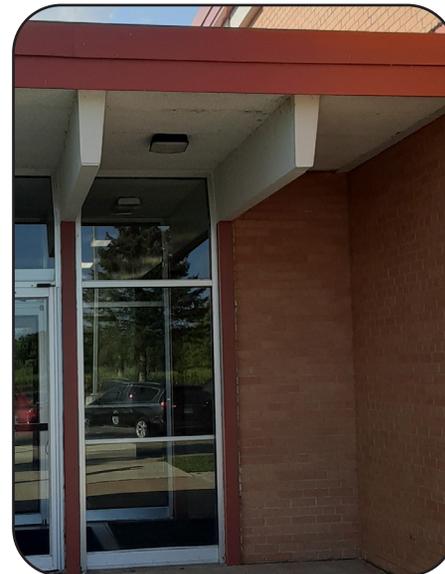
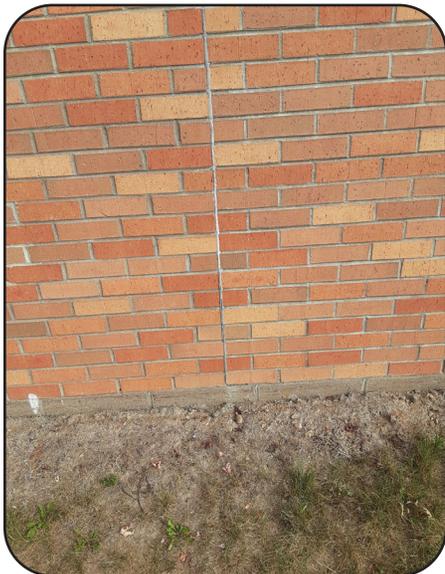
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Hewitt-Texas Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Exterior wall expansion joint deteriorated caulk.	Remove existing and replace joint material.	\$12,500
Exterior Building	Exterior wall corner caulk between face brick and EIFS deteriorated.	Remove existing and caulk.	\$14,000
Exterior Building	Exterior door frame caulk deteriorated.	Remove existing and caulk.	\$2,500
Exterior Building	Exterior flashing caulk deteriorated.	Remove existing and caulk.	\$4,000





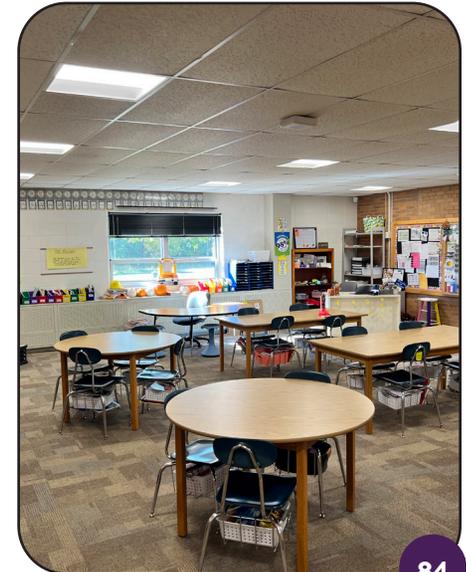
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Hewitt-Texas Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Exterior window lintels rusted and loose.	Coat to prevent rust and tuckpoint around lintels.	\$20,000
Exterior Building	Exterior window sills stained under drip edges.	Clean edges and bricks.	\$2,500
Exterior Building	Exterior wall drinking fountain located next to large outdoor HVAC equipment.	Relocate drinking fountain.	\$3,000
Interior - Acoustical Ceiling	Most of the buildings acoustical ceiling is in good condition. A small section on the east end has 2x4 tile beginning to sag and show its age.	Replace ceiling in the newer addition in the next 5-10 years.	\$12,500





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Hewitt-Texas Elementary School

Building System	General Description	Recommendation	Cost Estimate
Hewitt Texas ES	Exterior Building - Doors	Minimal exterior doors and frames are showing sign of deterioration and rust.	Replace deteriorating door frames and doors if necessary.
Site & Landscape	Substantial crack filled areas without top sealing.	Continue to crack clean and crack fill as needed. Approximately every 3-5 years additionally seal and repaint asphalt.	\$7,500
Interior - Stage Renovation	The stage area off the gym is original and dated. Stage curtain appears to be original and of a combustibile materials commonly called out by insurance for replacement.	Renovate the space into usable square footage, consider removing the curtain entirely if never used.	\$100,000



Hewitt-Texas Strategic Plan

Wausau - Hewitt Texas ES

Project	Estimated Cost
1-2 Year Needs	
Eliminate Concrete Trip Hazard at Entrance	\$8,500
Seal & Repaint Asphalt	\$7,500
Address Soiled Soffits Between Outlookers	\$5,500
Repair Exterior Wall Base Below Face Brick	\$4,500
CMU Block Wall Patching in Boiler Room	\$2,000
Skim Patch and Paint Exterior Wall EIFS Blemishes	\$1,000
Add Metal Flashing to Close Open Roof Edge	\$1,000
Clean Exterior Wall Roof Drain Discharge Stains	\$1,000
Clean and Organize Art Kiln Space	\$500
Total	\$31,500

Wausau - Hewitt Texas ES

Project	Estimated Cost
3-5 Year Needs	
Replace Roof Sections B-D	\$192,000
Replace Electrical Panels and Breakers	\$20,000
Address Exterior Wall Step Cracks at Exit Overhang	\$18,500
Replace Door Frames and Doors	\$12,500
Seal and Paint Narrow Soffit Area Under Roof Edge	\$12,000
Replace Interior Wood Doors (5)	\$7,500
Install Concrete Pads for Dumpsters	\$6,800
Fence Mechanical Equipment	\$6,500



Hewitt-Texas Strategic Plan

Wausau - Hewitt Texas ES

Project	Estimated Cost
3-5 Year Needs (Continued)	
Complete Remaining Light Conversion	\$5,000
Replace and Tuck Point Cracked Corner Bricks	\$3,800
Take Down South Side Tree and Remove Stump	\$3,000
Fence Electrical Service Supply Meter and Cabinet	\$3,000
Isolate or Guard Propane Pipe Tubing	\$1,000
Total	\$291,600

Wausau - Hewitt Texas ES

Project	Estimated Cost
5-10 Year Needs	
Address Exterior Wall Brick Spalling	\$75,000
Repair Rusted and Loose Window Lintels	\$20,000
Widen Asphalt Drive	\$15,500
Replace Dock Wall and Bumpers	\$14,500
Replace Exterior Wall Corner Caulk	\$14,000
Replace School Sign	\$12,500
Replace Exterior Wall Expansion Joint Material	\$12,500
Replace Ceiling in the Newer Addition	\$12,500
Address Dock Metal Wall Panel Rusting Base	\$7,500
Replace Cracked Concrete Walk Slabs	\$6,000
Address Wall Top Cracked Concrete Edge	\$4,000

Hewitt-Texas Strategic Plan

Wausau - Hewitt Texas ES

Project	Estimated Cost
5-10 Year Needs (Continued)	
Remove Existing and Caulk Exterior Flashing	\$4,000
Relocate Drinking Fountain	\$3,000
Remove Existing and Caulk Exterior Door Frame	\$2,500
Clean Stained Exterior Window Sills	\$2,500
Isolate or Guard Pipe Tubing on Side of Building	\$1,000
Total	\$207,000

Wausau - Hewitt Texas ES

Project	Estimated Cost
Recommended Standardization Upgrades	
Add Multipurpose/Cafeteria Space	\$2,150,000
FF&E	\$120,000
Minor Renovation	\$100,000
Total	\$2,370,000

John Marshall Facility Analysis

The John Marshall Elementary School is located at 1918 Lamont Street, Wausau, Wisconsin.

CESA 10 technical experts paid close attention to the site’s lighting, building envelope, and security concerns. Items identified in this report are meant to improve the facility’s efficiency over the next five to ten years while reducing future operation and maintenance costs.

Wausau School District - John Marshall ES

Year Built	1923
Building Addition	1930, 1944, 1954, 1990, 1999
Square Footage	62,000
Annual Electric Usage (kWh)	365,120

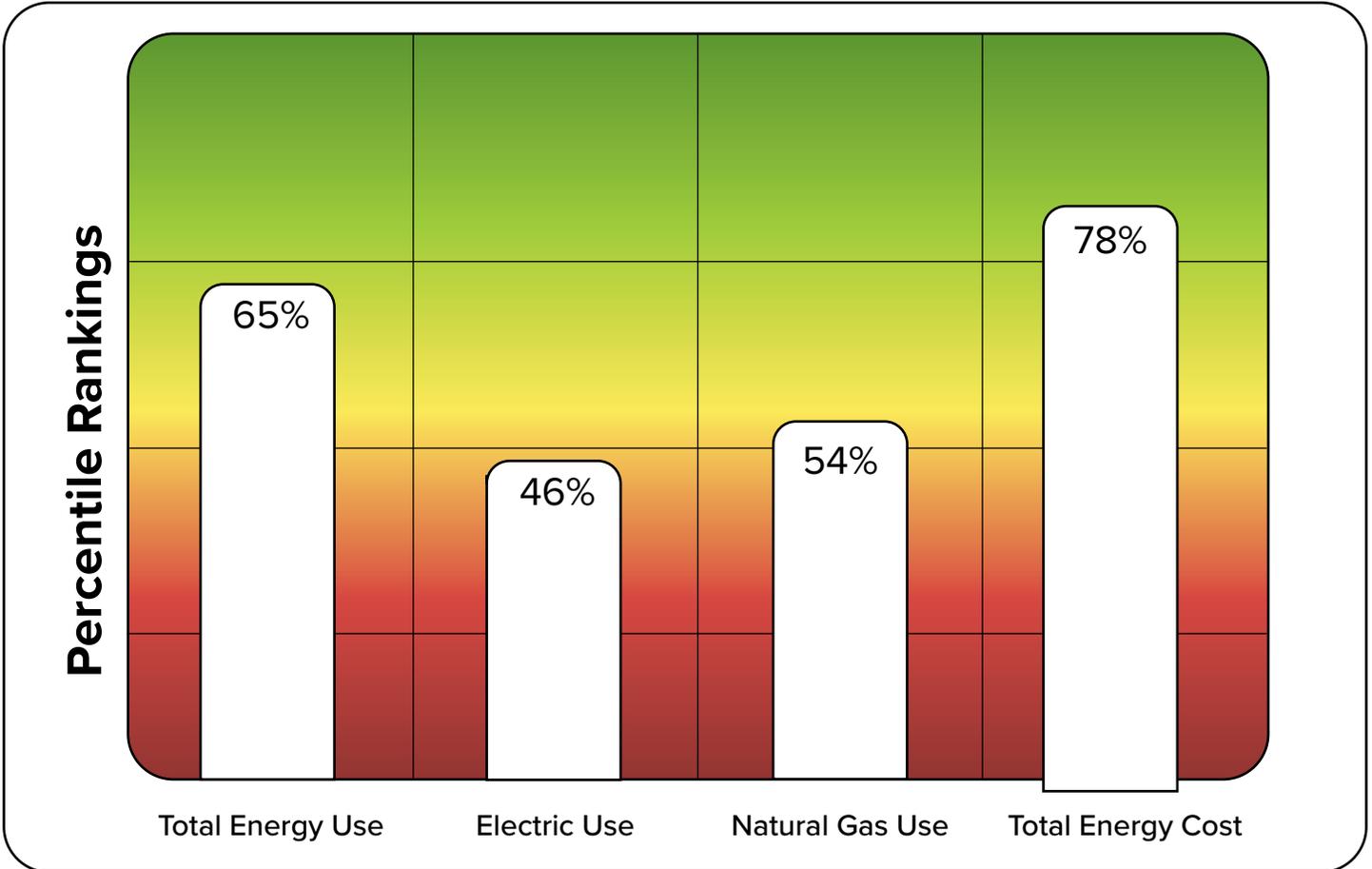


John Marshall Utility Analysis

ENERGY USE

The following benchmarking analysis compares John Marshall Elementary to an average elementary school in Wisconsin.

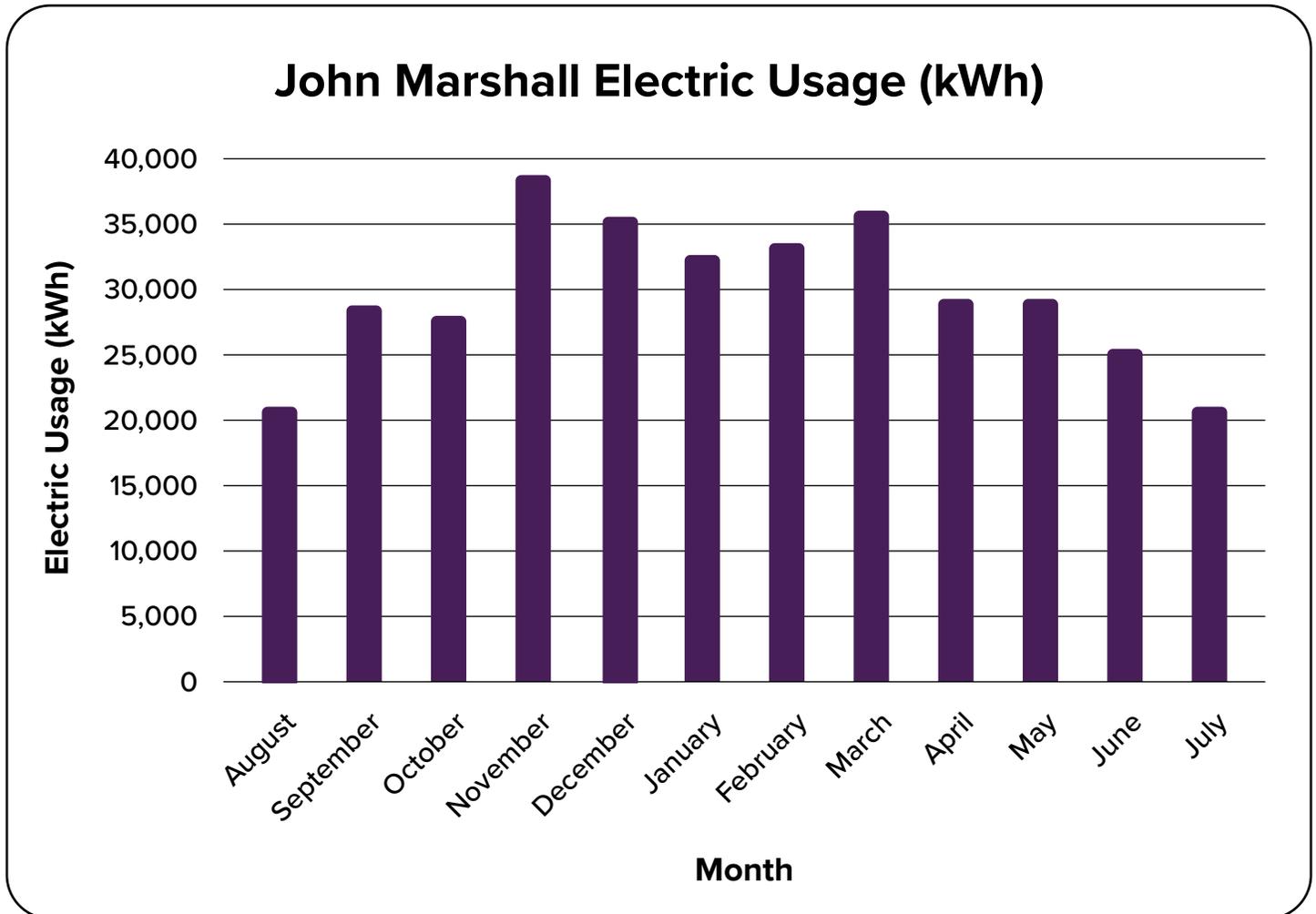
Wausau School District • Benchmarking				
	Total Energy Use kBu/ft ²	Electric Use kWh/ft ²	Natural Gas Use Btu/ ft ² /HDD	Total Energy Cost \$/ft ²
Average Elementary School in WI	78.02	5.7	6.9	\$1.24
John Marshall ES	68.4	5.9	6.7	\$0.91
Percentile Rankings	65%	46%	54%	78%



John Marshall Utility Analysis

UTILITY ANALYSIS

The utility graph below demonstrates the electrical consumption at the John Marshall Elementary School from August 2023 through July 2024.

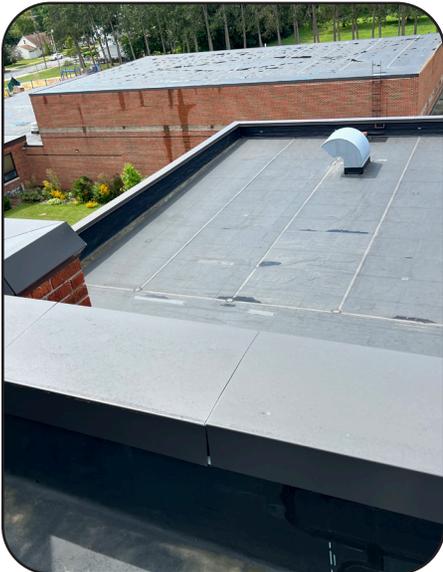




C.E.S.A. 10
 Facilities Management Services

Facility Improvement Measures Wausau - John Marshall Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building - Roofing	Roof section D is 22 years old and beyond its warranty period. Although this roof appears in good condition, its deck is showing signs of failure from past leaks.	Replace roof section D in the next 1-5 years dependent on a structural assessment identified in a separate FIM. Replace with an adhered 60 mil black EPDM 20 year warranty roof. Pricing given including wood deck replacement. If wooden structural beams must also be replaced, this will be an additional cost.	\$72,000
Exterior Building - Gym EIFS Wall	The southern upper wall of the gym is of EIFS construction. This EIFS is beginning to fail with cracks through the surface. The EIFS caulk joints have failed and need to be replaced.	To address this problem long-term, consider removing the EIFS and replacing with a standard insulated brick cavity wall with weeps to the roof. Otherwise bring in an EIFS repair specialist to address the EIFS failures, remove, and re-caulk the joints. Pricing given for repair.	\$15,000
Exterior Building	Face brick paint stained.	Remove failed and around areas of missing caulk. Re-caulk without blocking or sealing weeps.	\$12,500
Exterior Building	Wall grill exhaust duct contains debris.	Remove rust, paint or coat, and seal with proper water shedding allowance.	\$1,000





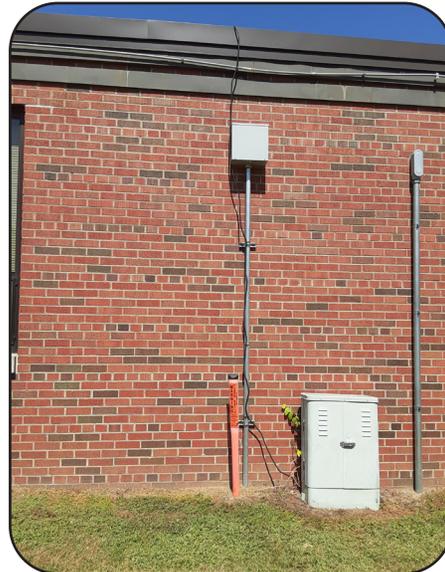
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - John Marshall Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Unsecured cable from roof into brick face.	Secure cable in fixed conduit.	\$1,000
Exterior Building	Unsecured fiber cable from ground to roof.	Secure cable in fixed conduit.	\$3,500
Exterior Building	Upper decorative stone belt piece missing.	Replace missing stone. Seal and weather proof.	\$14,500
Exterior Building	Stone window sill rebar steel exposed.	Patch surface.	\$1,000





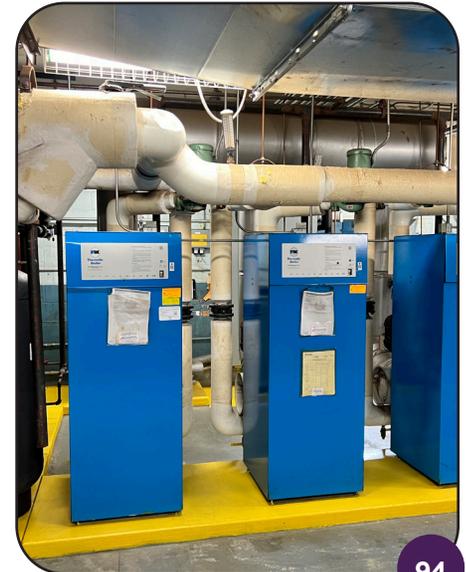
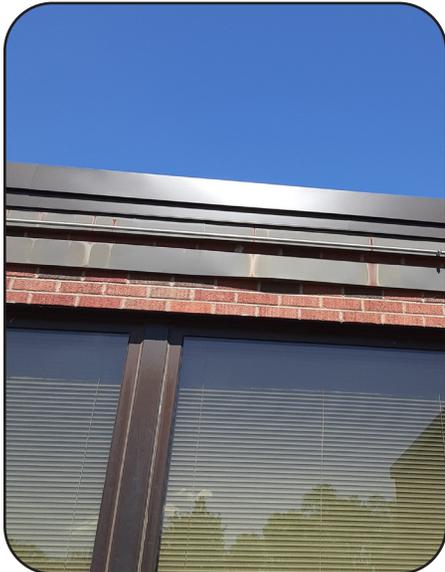
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - John Marshall Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Flashing fasteners rusting and staining metal flashing.	Clean metal flashing and replace fasteners with non-ferrous replacements.	\$1,000
Interior - Multi-Roof Deck	The wood roof deck of the multipurpose room is showing water damage from the interior.	Hire a structural engineer to closely examine the damage from a lift and determine the urgency. Examine both decking and wooden beams. If the structure does not pose an immediate danger, replace deck with steel decking during re-roofing of roof D, which should be reroofed at any time. Urgency and pricing given for structural examination. Deck replacement included in roof D FIM.	\$7,500
Mechanical - Pipe Insulation	Missing and/or damaged pipe insulation was noted in various locations around the building. Although the missing insulation pictured in room 114 does not appear to be asbestos containing, the exposed pipe can pose a burn hazard and should be addressed immediately.	Replace damaged and missing pipe insulation. Address issues in child areas as soon as possible. Presence of asbestos and abatement needed can drastically change pricing. Pricing given for spot replacement seen around the building, not for potential abatement.	\$10,000
Mechanical - Boilers	John Marshall ES is heated by three 34-year-old standard efficiency atmospheric boilers, each 1.5MBTU. The boilers have held up well, however are beyond their expected useful life and are inefficient to today's standards.	Replace the boilers and pumps in the next 1-3 years with high efficiency sealed combustion air condensing boilers. Test nearby materials for hazardous materials.	\$325,000



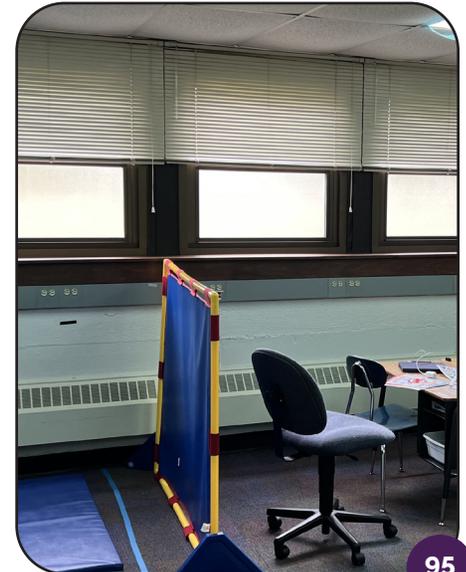


C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures Wausau - John Marshall Elementary School

Building System	General Description	Recommendation	Cost Estimate
Mechanical - Kitchen Cooling	It was noted during staff interviews that the kitchen area is hot. Air conditioning was provided to this area in the 2016 mechanical renovation and it should be cooled.	Balance the final S-1 diffuser to the kitchen to ensure proper air flow at the end of the line. Ensure no short cycling is occurring with incoming air being immediately exhausted.	\$3,000
Mechanical - Air Conditioning	Outdoor mechanical equipment directly on ground slab with no drainage or protective clearance.	Raise equipment on a stand, rack, or curb to protect from ice, water, and debris.	\$2,500
Plumbing - Domestic Hot Water	The two 100 gallon gas fired atmospheric water heaters in the boiler room are 35 years old and 15-10 years beyond their expected useful life.	Replace water heaters with sealed combustion/power exhaust high efficiency units within the next 1-3 years.	\$15,000
Electrical - Classrooms	Room 114 was formerly a computer lab re-purposed to a new child space. Many surface mount outlets are present at finger height creating a safety hazard. Avoiding surface mount electrical in a facility of this vintage will be difficult without constructing a furring wall.	Eliminate unnecessary outlets and mount at an appropriate height with tamper proof outlets.	\$10,000





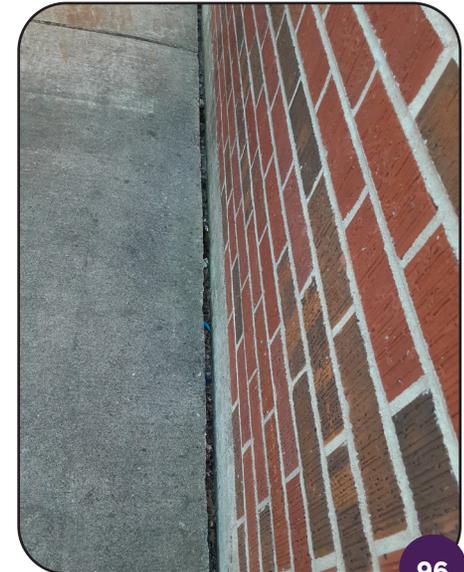
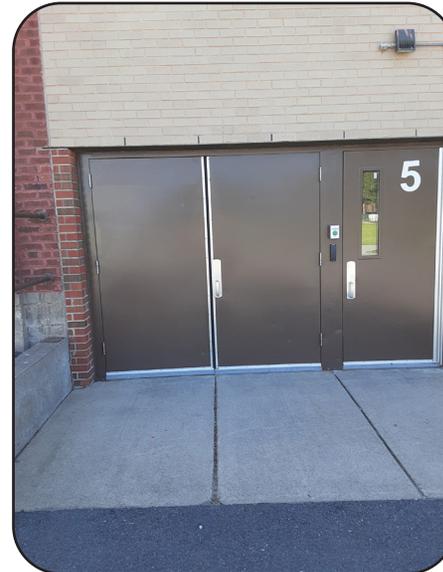
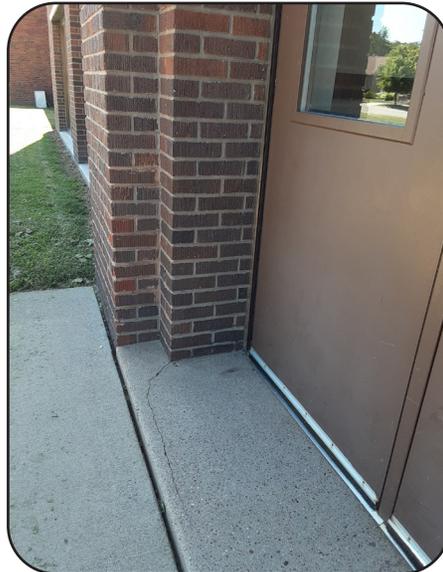
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - John Marshall Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Concrete curb sinking.	Replace or mud jack to elevate.	\$1,000
Site & Landscape	Concrete exit door landing raised edge and cracked.	Replace with smooth transition to walk concrete.	\$3,500
Site & Landscape	Wide concrete land slab gaps.	Back fill gaps with sand and backer rod. Caulk and seal with appropriate joint filler. Heat melt in place material recommended for smooth, clean appearance.	\$8,500
Site & Landscape	Building perimeter transition to hardscape gaps.	Back fill gaps with sand and backer rod. Caulk and seal with appropriate joint filler. Heat melt in place material recommended for smooth, clean appearance.	\$5000



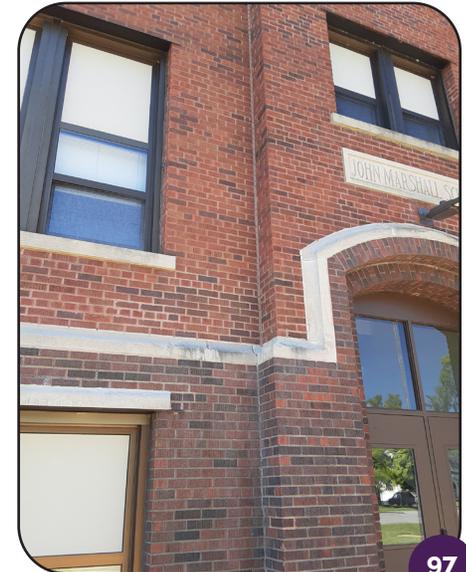


C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures Wausau - John Marshall Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Gas valve on side of building not secured inside of fencing.	Enclose and secure valve access.	\$4,500
Exterior - Doors	Some sets of exterior steel doors are deteriorating. Triple door set #5 is pictured and is rusting through.	Complete a through facility exterior door inventory and replace as necessary. Expect to replace several door sets in the next 1-5 years.	\$20,000
Exterior Building - Roofing	Roof sections A-C are 18 years old. Roof sections E-H and L are between 21-24 years old, all out of warranty. The roofs appear to be holding up well but are mostly at their expected useful life.	Replace all roof sections in the next 3-7 years. Economies of scale will be seen with doing more at once, but some roofs could be deferred based on individual performance. Pricing given for all roofs.	\$277,000
Exterior Building	Decorative lower stone belt stained.	Clean decorative stone.	\$18,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - John Marshall Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Under side of decorated belt stained.	Clean decorative stone.	\$15,000
Exterior Building	Decorative stone belt cracked.	Verify permanence. Patch crack or replace.	\$3,500
Exterior Building	Stone window sills stained.	Clean sills.	\$8000
Exterior Building	Window lintels rusting and open.	Prepare and appropriately coat to prevent rust. Stabilize and close open or loose edges.	\$60,000





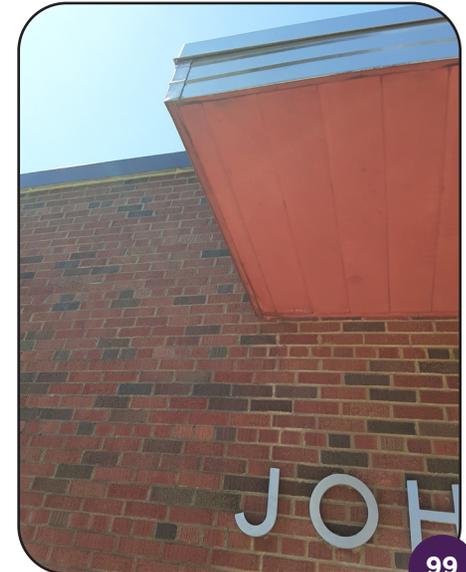
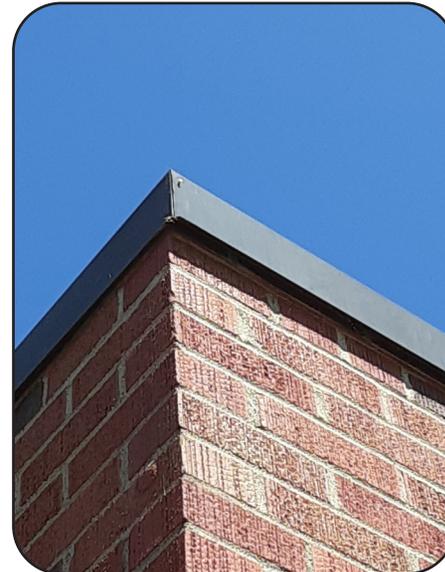
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - John Marshall Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Window screen frame colors mismatched.	Match screen frame color per each elevation.	\$6,000
Exterior Building	Outdoor overhead storage door frame and gasket edge damaged.	Repair and replace frame cladding and gaskets.	\$2,000
Exterior Building	Roof edge flashing open gap underneath. Wasp nesting observed under gaps.	Verify components inside of gap. Spray foam insulation to close openings.	\$3,000
Exterior Building	Main entrance over hang wood soffit due for repainting.	Prepare and repaint. Consider cladding to extend maintenance frequency.	\$5,500





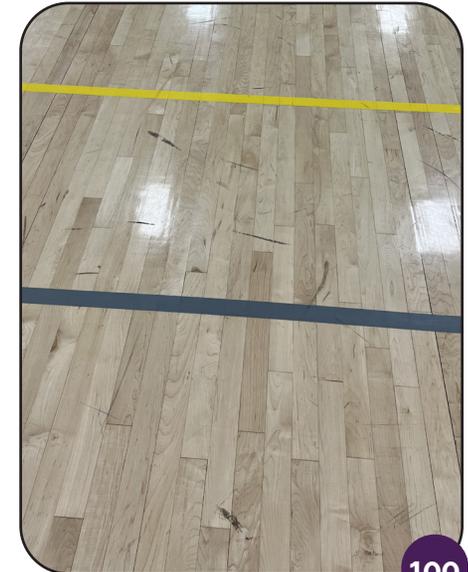
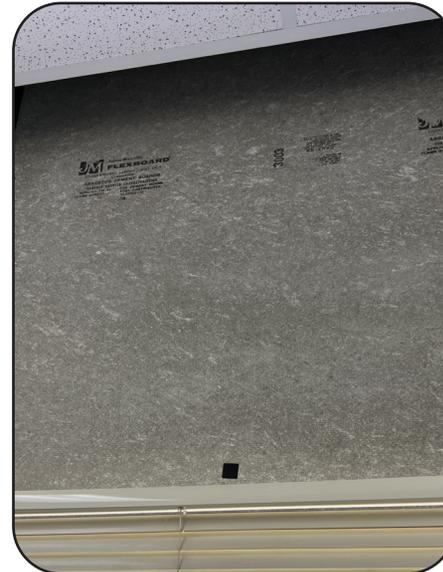
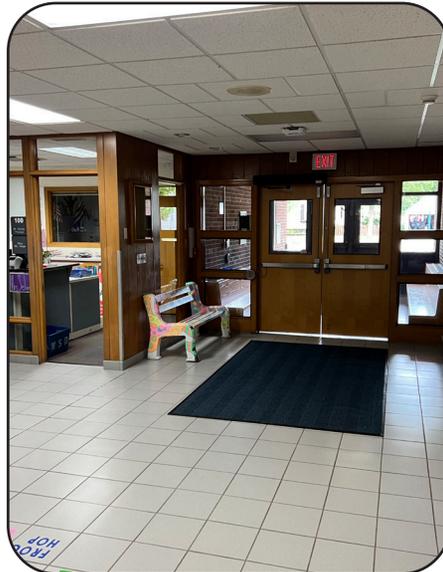
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - John Marshall Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Older face brick spalling.	Repair as part of larger masonry improvement project.	\$45,000
Interior - Secure Entrance	Although the entrance is secure with a vestibule and electronic vetting area, visitors are not directly routed through the office prior to being given access to the building. This can be accomplished cost effectively at John Marshall with the addition of a wall or storefront glass and door modifications.	Install secure entrance measures routing visitors through the office prior to being given access to the full school.	\$100,000
Interior - Windows	The original facility windows contain an upper opaque section, this fiber board is made of asbestos material and is unpainted from the inside, giving off an unfinished look to the classrooms.	The much more costly and recommended option is to abate the panels and replace with spandrel glass. Another option would be to paint the interior side of the asbestos panel. Pricing given for painting.	\$15,000
Interior - Gym Flooring	Although in good overall condition, the main gym floor is scuffed and scratched.	Maintain a wood floor refinishing cycle, recommended every 5-10 years dependent on use and condition.	\$25,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - John Marshall Elementary School

Building System	General Description	Recommendation	Cost Estimate
Interior - Lunch Flow	The single door and frame from the multipurpose room to the kitchen area creates a bottleneck for students getting through lunch.	Ensure the door is not a required fire door, it does not appear to be. Check for load bearing points. If acceptable, remove the door, frame, and surrounding wall to open up the entry.	\$10,000
Interior - Wood Doors	Minimal older interior wood doors throughout the facility are showing age; de-laminating, stained, and chipped.	Replace aged and damaged interior wood doors. Estimate given for 10 doors.	\$15,000
Interior - Ceilings	Ceilings in John Marshall are in good condition, however they all must come down if undertaking a major HVAC renovation.	Replace ceilings with mechanical renovation.	\$125,000
Mechanical - HVAC	Marshall is provided HVAC through a mix of air handling solutions ranging from 30 year old equipment in the original 3-story building to 50+ year old equipment in the 1955 wing. All beyond it's expected service life and not providing A/C. The multipurpose room's HVAC is modern with A/C.	Replace all air handling equipment in the facility with modern above ceiling VAV equipment. Take space within the school to create a new mechanical room in the 1955/89 wings. Replace the 1923 building RTU with modular penthouse rooftop equipment, and install new VAV's. The gym AHU likely has life remaining, but is ready for replacement by age, and must be replaced if moving to chilled water. Replace the 1999 renovation DX unit one-for-one. Leave the multipurpose equipment in place.	\$2,000,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - John Marshall Elementary School

Building System	General Description	Recommendation	Cost Estimate
Electrical - Generator	Emergency generator is 34 years old and at its expected useful life, the unit appears to be undersized to supply both emergency lighting and building heat.	Replace generator with modern outdoor unit capable of both emergency lighting and supplying building heat electricity. Pricing given to replace generator, emergency lighting rewiring possibly necessary not included.	\$150,000
Electrical - Whole Building Lighting Upgrade	The facility is in need of a whole building lighting upgrade from fluorescent to LED in approximately 85% of the building. Many classrooms were noted having fabric light filters hung over fixtures due to the harshness and intensity of existing lighting systems. Interior lighting projects provide roughly a 6 year simple payback, along with giving building occupants the ability to adjust light levels to their liking. Additionally, the systems have a 20+ year lifespan, drastically reducing maintenance required to change lamps and ballasts.	Replace classrooms, offices, and corridors with appropriate LED fixtures, occupancy sensors, and dimming controls. Pricing given to upgrade 85% of the facility.	\$106,000
Site & Landscape	Worn grass turf at building corner along walk.	Cultivate soil and replant turf. Consider placing paved or crushed stone extension off walk edge if used as a common pathway.	\$1,000
Exterior Building - Chimney	It appears the old boilers stack is no longer in use and is deteriorating. This adds to maintenance load and creates roofing leak avenues. Vintage tall stacks are no longer necessary with the elimination of coal fired boilers.	Verify the stack is no longer in use, maintain with tuckpointing if it is. The base recommendation is to demo the stack to the second story roof line. Accomplish this during any major roofing effort.	\$35,000





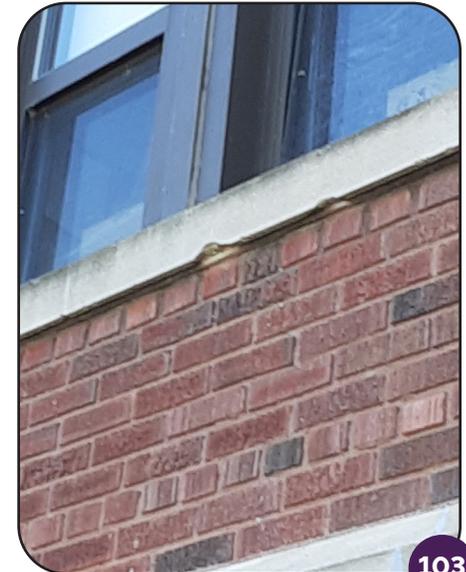
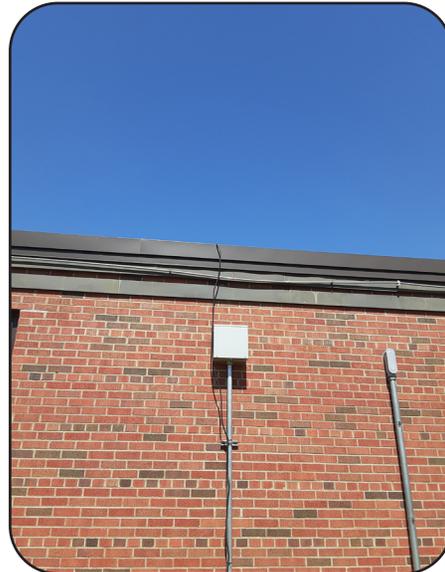
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - John Marshall Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Open face brick mortar.	Investigate and eliminate cause. Clean and remove stains.	\$6,500
Exterior Building	Conduit is sagging and was potentially used for climbing access to the roof.	Straighten conduit. Consider placing guards around conduit to deter potential use for climbing assistance.	\$5,500
Exterior Building	Limestone belt surface deteriorating.	Resurface decorative limestone.	\$35,000
Exterior Building	Stone window sills cracked.	Patch cracks or replace.	\$12,500





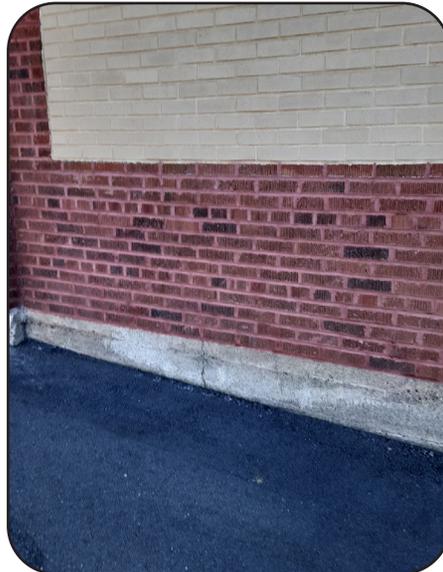
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - John Marshall Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Poor quality tuck pointing.	Redo poor quality work. Consider as add on to more extensive masonry work to reduce mobilization and down-time costs.	\$18,000
Exterior Building	Exterior wall base crack below brick face.	Repair or replace. Waterproof to prevent infiltration.	\$1,000
Exterior Building	Newer face brick spalling.	Repair as part of larger masonry improvement project.	\$35,000
Exterior Building	Window spandrel panels are asbestos cement boards.	Abate and replace.	\$82,000



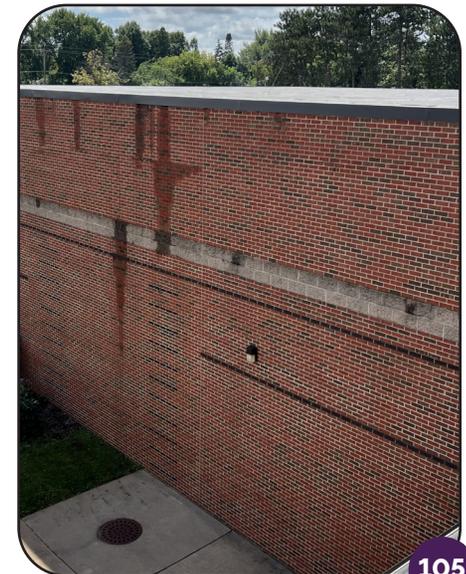


C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures Wausau - John Marshall Elementary School

Building System	General Description	Recommendation	Cost Estimate
Electrical - Bell/PA & Communication	PA/Bell/Clock/mass communication systems due for upgrade. Existing system is obsolete using decades old technology.	Replacement recommended with the district's Single-wire system standard.	\$210,000
Electrical - Fire Panel	Fire panel at end of expected usable life.	Replace or upgrade to Edwards standard.	\$155,000
Electrical - Door Access	Card Access systems across the district are in need of upgrade to their board controllers. Information was compiled through district IT interviews and recommended per school individual need.	Replace HID Vertx boards to Mercury LP1502's.	\$8,000
Exterior Building -Gym Masonry Wall	The gym masonry wall is holding water. This water is at times transferring through to the interior of the gym. A horizontal crack has developed along the upper perimeter of the gym on three walls, likely related to the water infiltration.	Address crack that has developed with a flexible joint. Apply Tri-Siloxane to exterior split faced block section and continue to do so every 5-7 years.	\$50,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - John Marshall Elementary School

Building System	General Description	Recommendation	Cost Estimate
Interior - Classroom Casework	Casework throughout the facility is dated, much is original, wood paneling is present throughout the main entry corridors. Some casework is damaged and chipped.	Verify interior modifications will not affect historical designation. Replace classroom casework and corridor paneling as desired. Estimate for 15 classroom upgrades and corridor walls.	\$425,000
Interior - Window Treatments	Window treatments were observed as being of low quality for a school setting with some damaged.	Replace plastic blinds with roller shades across the school.	\$50,000
Interior - Kitchen Storage	The serving kitchen is in good condition and well maintained, however small, with little storage space and difficulties getting the kids through.	Consider a renovation of the kitchen serving and custodial office area, adding additional square footage to the east of the custodian office for food storage and custodian space. Open up the front of the kitchen wall to create a walk-thru tray line.	\$843,750
Mechanical - Air Conditioning	The facility is mainly unairconditioned, creating an uncomfortable environment for teaching and learning.	Install chilled water based air conditioning. Pricing given assuming the large HVAC renovation recommendation occurs simultaneously. Running chilled water and creating cooling duct space throughout Marshall in the 1923 building will be challenging, leading to added cost.	\$875,000





John Marshall Strategic Plan

Wausau - John Marshall ES

Project	Estimated Cost
1-2 Year Needs	
Replace the Boilers and Pumps	\$325,000
Replace Roof Section D	\$72,000
Repair Gym Masonry Wall	\$50,000
Address EIFS Failures - Gym Souther Upper Wall	\$15,000
Replace Water Heaters	\$15,000
Replace Missing Decorative Stone and Seal	\$14,500
Repair Stained Face Brick Paint	\$12,500
Replace Damaged and Missing Pipe Insulation	\$10,000
Address Outlet Placement and Supply in Room 114	\$10,000
Address Wood Roof Deck of Multipurpose Room	\$7,500
Secure Fiber Cable from Ground to Roof	\$3,500
Address Kitchen Air Flow	\$3,000
Raise Outdoor Mechanical Equipment	\$2,500
Remove Debris from Wall Grill Exhaust Duct	\$1,000
Secure Cable From Roof into Brick Face	\$1,000
Address Exposed Window Sill Rebar	\$1,000
Clean Metal Flashing and Replace Fasteners	\$1,000
Total	\$544,500



John Marshall Strategic Plan

Wausau - John Marshall ES

Project	Estimated Cost
3-5 Year Needs	
Replace All Air Handling Equipment	\$2,000,000
Replace All Roof Sections	\$277,000
PA/Bell/Clock/Mass Communication System	\$210,000
Replace Fire Panel	\$155,000
Replace Generator	\$150,000
Replace Ceilings with Mechanical Renovation	\$125,000
Upgrade Fluorescent to LED Lighting	\$106,000
Install Secure Entrance Measures	\$100,000
Address Rusting and Open Window Lintels	\$60,000
Repair Spalling Older Face Brick	\$45,000
Gym Wood Floor Refinishing	\$25,000
Replace Exterior Doors as Necessary	\$20,000
Clean Decorative Stone Belt	\$18,000
Clean Decorative Stone Belt (Under Side)	\$15,000
Paint Interior Side of Window Asbestos Panel	\$15,000
Replace Aged and Damaged Interior Doors (10)	\$15,000
Remove Door from Multipurpose Space to Kitchen	\$10,000
Fix Wide Concrete Land Slab Gaps	\$8,500
Clean Stained Stone Window Sills	\$8,000
Card Access System	\$8,000
March Window Screen Frame Colors Per Elevation	\$6,000
Repaint Main Entrance Overhang Wood Soffit	\$5,500
Fix Building Perimeter Transition Gaps	\$5,000
Enclose and Secure Gas Valve Access	\$4,500

John Marshall Strategic Plan

Wausau - John Marshall ES

Project Estimated Cost

3-5 Year Needs (Continued)

Update Concrete Exit Door Landing	\$3,500
Patch Crack or Replace Decorative Stone Belt	\$3,500
Address Roof Edge Flashing open Gap	\$3,000
Repair Outdoor Overhead Storage Door	\$2,000
Address Sinking Concrete Curb	\$1,000

Total **\$3,404,500**

Wausau - John Marshall ES

Project Estimated Cost

5-10 Year Needs

Abate and Replace Window Spandrel Panels	\$82,000
Demo Old Boiler Stack to Second Story Roof line	\$35,000
Resurface Decorative Limestone	\$35,000
Repair Spalling Newer Face Brick	\$35,000
Redo poor quality tuck pointing	\$18,000
Patch Cracked Stone Window Sills or Replace	\$12,500
Address Open Face Brick Mortar and Clean Stains	\$6,500
Repair and Guard Conduit	\$5,500
Replant Turf at Building Corner Along Walk	\$1,000
Address Exterior Wall Base Crack Below Brick Face	\$1,000

Total **\$231,500**



John Marshall Strategic Plan

Wausau - John Marshall ES

Project	Estimated Cost
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Recommended Standardization Upgrades

Kitchen Enhancements	\$875,000
Add A/C	\$850,000
Cabinetry	\$425,000
FF&E	\$355,000

Total	\$2,505,000
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Hawthorn Hills Facility Analysis

The Hawthorn Hills Elementary School is located at 1600 Kickbusch Street, Wausau, Wisconsin.

CESA 10 technical experts paid close attention to the site’s lighting, building envelope, and security concerns. Items identified in this report are meant to improve the facility’s efficiency over the next five to ten years while reducing future operation and maintenance costs.

Wausau School District - Hawthorn Hills ES

Year Built	1985
Building Addition	1987, 1991, 2016
Square Footage	64,000
Annual Electric Usage (kWh)	434,475

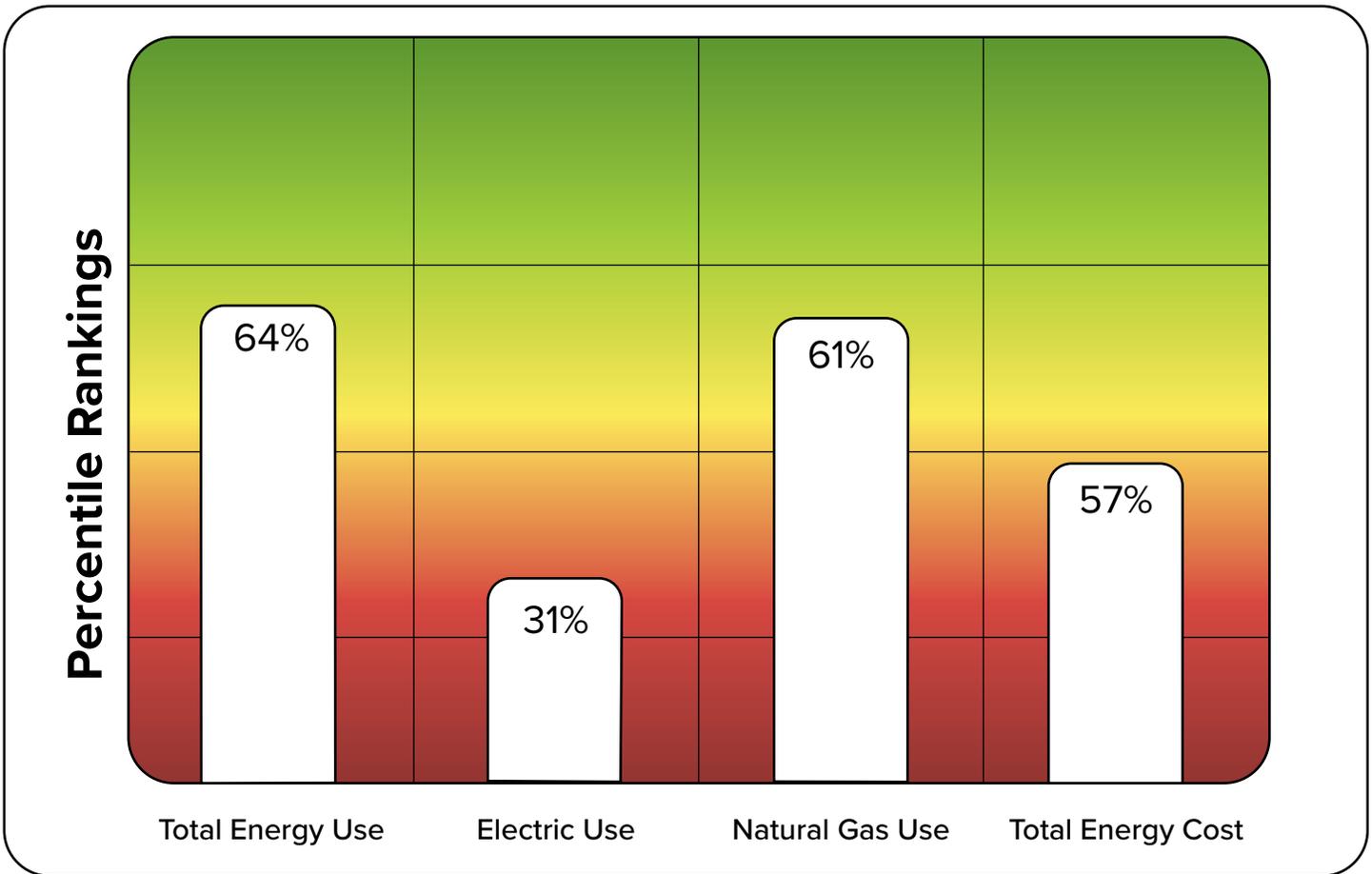


Hawthorn Hills Utility Analysis

ENERGY USE

The following benchmarking analysis compares Hawthorn Hills Elementary to an average elementary school in Wisconsin.

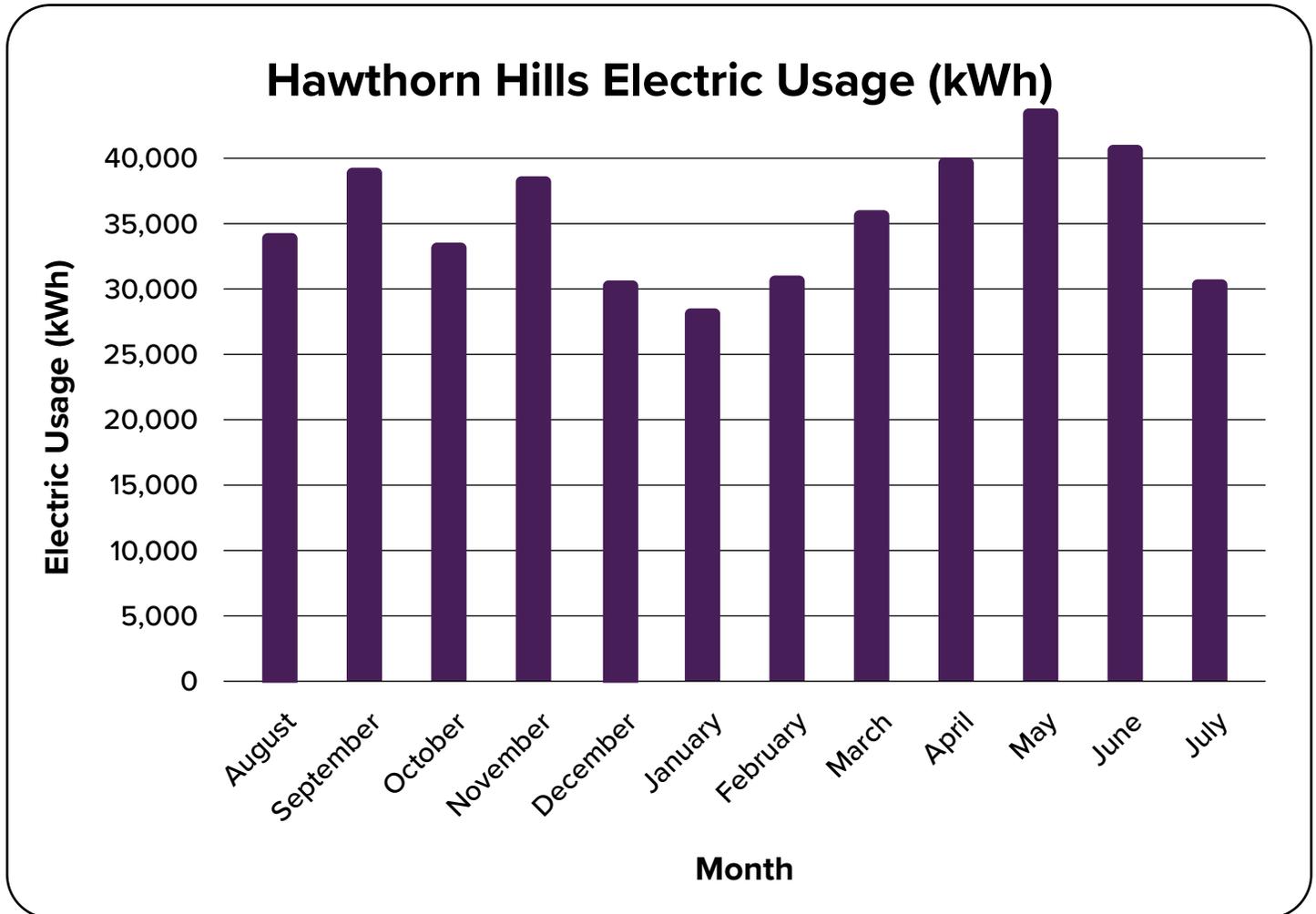
Wausau School District • Benchmarking				
	Total Energy Use kBu/ft ²	Electric Use kWh/ft ²	Natural Gas Use Btu/ ft ² /HDD	Total Energy Cost \$/ft ²
Average Elementary School in WI	78.02	5.7	6.9	\$1.24
Hawthorn Hills ES	68.8	6.8	6.3	\$1.16
Percentile Rankings	64%	31%	61%	57%



Hawthorn Hills Utility Analysis

UTILITY ANALYSIS

The utility graph below demonstrates the electrical consumption at the Hawthorn Hills Elementary School from August 2023 through July 2024.





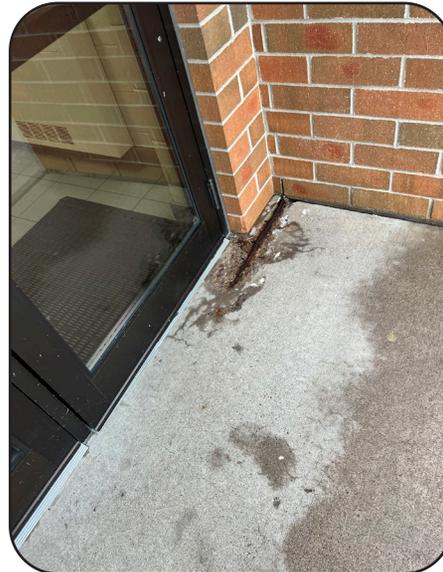
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Hawthorn Hills Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Substantial crack filled areas without top sealing.	Continue to crack clean and crack fill as needed. Approximately every 3-5 years additionally seal and repair asphalt.	\$6,500
Site & Landscape	Concrete landing for door #8 deteriorating and rebar exposed.	Replace concrete landing.	\$6,500
Site & Landscape	Exterior window sills at landscaping fill level.	Pull back grounds materials to create slope down and away from window sills.	\$3,500
Exterior Building	Paint on exterior brick wall.	Remove paint.	\$1,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Hawthorn Hills Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Exterior wall louver screen heavily soiled.	Clean screen.	\$1,000
Exterior Building	Exit door weather stripping failed.	Replace open weather stripping.	\$1,000
Exterior Building	Clouded failed thermal window.	Repair or replace thermal window.	\$1,200
Interior - Wood Doors	Minimal older interior wooden doors throughout the facility are showing age; de-laminating, stained, and chipped. Image shown for room 108.	Replace aged and damaged interior wood doors. Estimate given for 10 doors.	\$15,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Hawthorn Hills Elementary School

Building System	General Description	Recommendation	Cost Estimate
Mechanical - Piping	The hot water pipes to the large AHU above the 2016 addition are insufficiently supported and sagging.	Install drop support leg(s) to floor and re-insulate.	\$3,500
Electrical - Lighting Controls	Recent fluorescent to LED lighting conversions installed two-way dimming vs infinite slider dimming switches. The two choices leave teachers with either too bright or too dark of classrooms. Teachers are forced to cover new LED lighting with light filters.	Replace switches with slider dimmer control.	\$15,000
Electrical - Parking Lighting	Parking lot area lighting fixture has wasp nest blocking lens.	Check other fixtures. Remove nest and clean fixture lens.	\$1,000
Site & Landscape	Concrete light pole base cracked.	Patch crack. Consider painting with yellow warning paint.	\$1,000



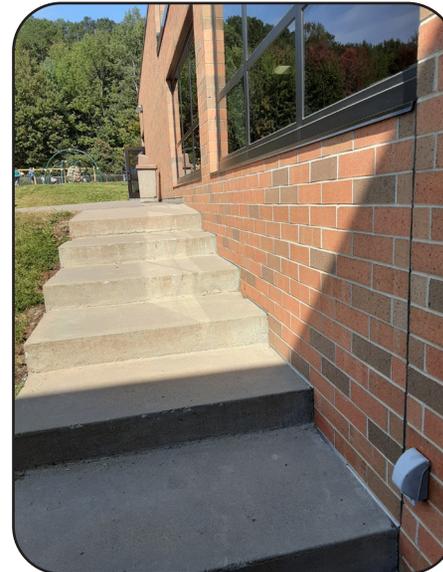


C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures Wausau - Hawthorn Hills Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Concrete flag pole base deteriorating, rebar exposed, and metal pole collar bent.	Skim coat with weather-proof coating. Replace bent pole collar.	\$1,000
Site & Landscape	Concrete curbs cracked and pieces missing.	Replace cracked and failed concrete curbs.	\$20,000
Site & Landscape	Concrete stairs without handrails.	Add ADA-compliant handrails to outdoor concrete stairs.	\$2,500
Site & Landscape	Unsecured mechanical equipment area.	Fence to enclose and secure access.	\$7,500





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Hawthorn Hills Elementary School

Building System	General Description	Recommendation	Cost Estimate
Electrical - Bell/PA & Communication	PA/Bell/Clock/mass communication systems due for upgrade. Existing system is obsolete using decades old technology.	Replacement recommended with the district's Single-wire system standard.	\$174,000
Site & Landscape	Unsecured gas valve and tree.	Enclose and secure valve access.	\$4,500
Site & Landscape	Gas supply pipe rusty.	Prepare and paint with appropriate coating.	\$1,000
Site & Landscape	Building perimeter and hardscape gaps.	Back fill gaps with sand and backer rod. Caulk and seal with appropriate joint filler. Heat melt in place material recommended for smooth, clean appearance.	\$3,500





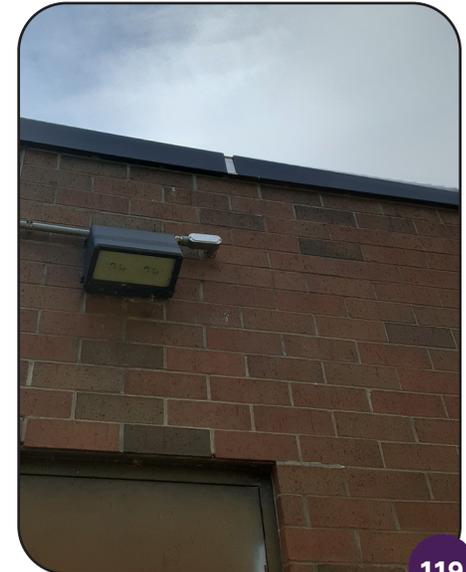
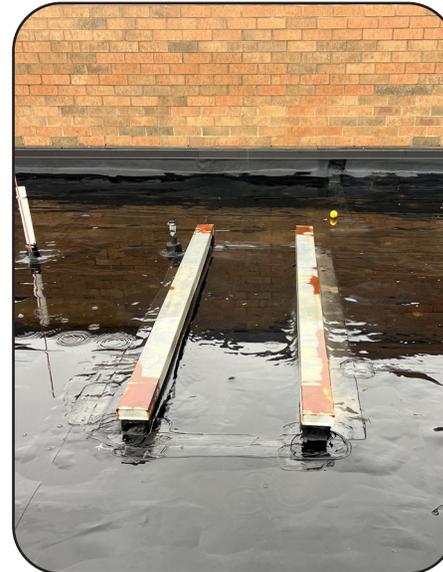
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Hawthorn Hills Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Metal outbuilding panel base rusty.	Prepare and paint.	\$1,500
Exterior - Doors	Although minimal, some sets of exterior steel doors and aluminum entrance doors are in rough shape.	Complete a thorough facility exterior door inventory and replace as necessary. Expect to replace several doors in the next 1-5 years.	\$20,000
Exterior Building - Roofing	One abandoned roof curb was identified being in place on section B after equipment removal. Roof penetrations allow avenues for new leaks, abandoned equipment and curbs should be removed and roofed over.	Demo roof curbs to deck, insulate, and roof over. Consider work done with re-roofing of section B if priority moves up in time.	\$3,000
Exterior Building	Open flashing along roof edge.	Add flashing metal and seal.	\$1,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Hawthorn Hills Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Exterior wall corner joint caulk failed.	Remove existing failed joint compound and replace.	\$1,000
Exterior Building	Exit door lintel due for painting.	Paint lintel.	\$1,000
Exterior Building	Exterior metal door faded and discolored.	Paint door.	\$1,000
Exterior Building	Exterior window spandrel panels faded and spotted.	Paint panels.	\$1,000



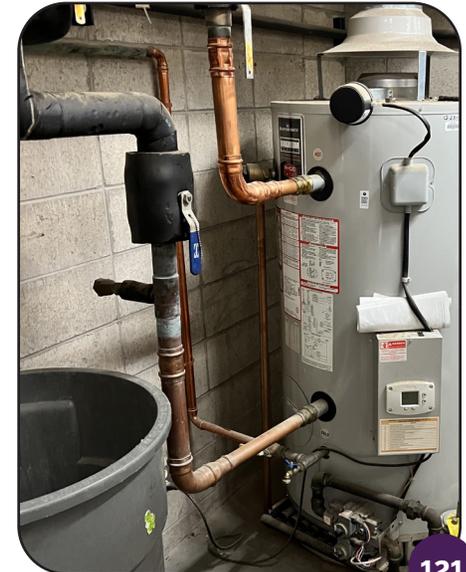


C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures Wausau - Hawthorn Hills Elementary School

Building System	General Description	Recommendation	Cost Estimate
Interior - Ceilings	Although minimal, some rooms are showing signs of ceiling failure with rusted grid and stained tile.	Replace failing ceilings in minimal areas.	\$10,000
Interior - Stairwells	Minimal cosmetic upkeep needed in stairwells. Floor base, stair tread repair, and paint issues were noted.	Inspect and perform upkeep needed in stairwells.	\$5,000
Interior - Multi Floor	Although generally in good condition, the multipurpose gym floor is ready for a new paint and stripe.	Paint and stripe multipurpose floor.	\$15,000
Mechanical - Pipe Insulation	Missing and/or damaged pipe insulation was noted in various locations around the building.	Insulate DHW piping up to water heaters. Replace damaged and missing pipe insulation. Presence of asbestos and abatement needed can drastically change pricing. Pricing given for minimal work noted in mechanical rooms.	\$5,000





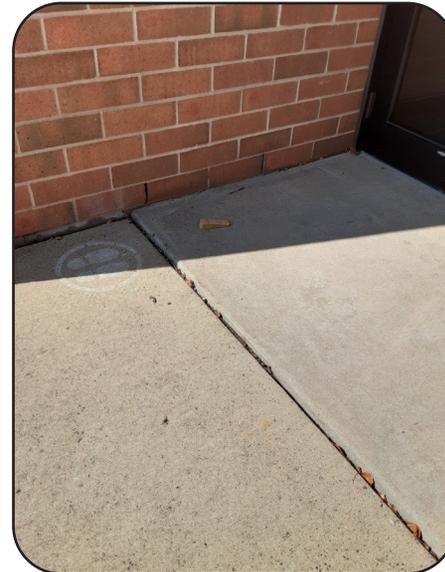
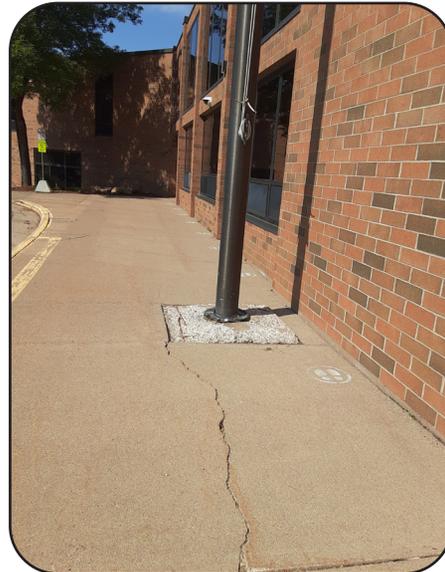
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Hawthorn Hills Elementary School

Building System	General Description	Recommendation	Cost Estimate
Electrical - Lighting	Although interior lighting in the facility has mainly been completed, small areas were spotted to still be fluorescent.	Complete remaining lighting conversation.	\$15,00
Site & Landscape	Concrete walk slabs cracked.	Replace cracked concrete walk slabs.	\$18,000
Site & Landscape	Concrete door landing raised creating trip hazard.	Replace or grind to smooth transition edge.	\$1,000
Exterior Building - Roofing	Roof section B is 17 years old and out of warranty. Roof section C is 14 years old and has one year of warranty remaining. Roofs appear in good condition and to be holding up well overall. Roof B is bubbling and has been patched.	Expect to replace roof section B in 5-10 years unless extensive leaking occurs.	\$230,000



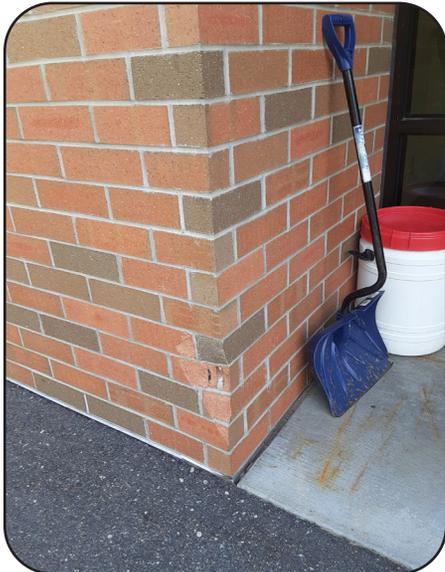


C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures Wausau - Hawthorn Hills Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Face brick corners chipped.	Replace bricks. Consider completing with other more extensive masonry projects.	\$2,500
Exterior Building	Exterior wall base brick cracked.	Replace bricks. Consider completing with other more extensive masonry projects.	\$2,000
Plumbing - Domestic Hot Water	The 80-gallon gas fired atmospheric water heater in the boiler room is 11 years old and approaching its expected useful life.	Replace water heater with a high efficiency direct combustion/power exhaust unit within the next 5-10 years.	\$10,000
Electrical - Door Access	Card Access systems across the district are in need of upgrade to their board controllers. Information was compiled through district IT interviews and recommended per school individual need.	Replace HID Vertx boards to Mercury LP1502's.	\$12,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Hawthorn Hills Elementary School

Building System	General Description	Recommendation	Cost Estimate
Electrical - Security Cameras	Through district IT staff interviews, certain schools were identified as in need of camera investment. Recommendations based on individual need per school.	Replace obsolete cameras and or add new.	\$18,000
Interior - Partition Walls	Hawthorne was constructed with 8 interior partition walls and accordion wall shared teacher work rooms. These walls transfer sound through to adjacent classrooms obtrusively and aren't used as their intended purpose.	Construct solid stud walls with sound batts in lieu of partition walls, install solid walls with wood doors to each teacher work room. Install electrical and data in new walls.	\$150,000





Hawthorn Hills Strategic Plan

Wausau - Hawthorn Hills ES

Project	Estimated Cost
1-2 Year Needs	
Replace Aged Interior Wood Doors (10)	\$15,000
Replace Lighting Switches to Slider Dimmers	\$15,000
Top Seal Crack Filled Asphalt Areas	\$6,500
Replace Concrete Landing for Door #8	\$6,500
Create Slope Down and Away From Window Sills	\$3,500
Further Support Hot Water Pipes to Large AHU	\$3,500
Repair or Replace Thermal Window	\$1,200
Remove Paint From Exterior Brick Wall	\$1,000
Clean Exterior Wall Louver Screen	\$1,000
Replace Exit Door Weather Stripping	\$1,000
Clean Parking Lot Area Lighting Fixture	\$1,000
Total	\$55,200



Hawthorn Hills Strategic Plan

Wausau - Hawthorn Hills ES

Project	Estimated Cost
3-5 Year Needs	
PA/Bell/Clock/Mass Communication System	\$174,000
Replace Cracked and Failed Concrete Curbs	\$20,000
Replace Exterior and Entrance Doors as Necessary	\$20,000
Replace Obsolete Cameras or Add New	\$18,000
Complete Remaining Lighting Conversion	\$15,000
Paint and Stripe Multipurpose Floor	\$15,000
Card Access System	\$12,000
Replace Failing Ceilings	\$10,000
Secure Mechanical Equipment Area	\$7,500
Cosmetic Upkeep in Stairwells	\$5,000
Insulate DHW Piping to Water Heaters	\$5,000
Secure Gas Valve Access	\$4,500
Repair Building Perimeter and Hardscape Gaps	\$3,500
Demo Roof Curbs to Deck, Insulate, and Roof Over	\$3,000
Add ADA Compliant Handrails to Outdoor Stairs	\$2,500
Prepare and Paint Metal Outbuilding Panel Base	\$1,500
Repair Light Pole's Cracked Concrete Base	\$1,000
Repair Flag Pole Concrete Base and Collar	\$1,000
Prepare and Paint Gas Supply Pipe	\$1,000
Add Flashing Metal to and Seal Roof Edge	\$1,000



Hawthorn Hills Strategic Plan

Wausau - Hawthorn Hills ES

Project	Estimated Cost
3-5 Year Needs (Continued)	
Repair Exterior Wall Corner Joint Failed Caulk	\$1,000
Paint Exit Door Lintel	\$1,000
Paint Exterior Metal Door	\$1,000
Paint Exterior Window Spandrel Panels	\$1,000
Total	\$324,500

Wausau - Hawthorn Hills ES

Project	Estimated Cost
5-10 Year Needs	
Replace Roof Sections B	\$230,000
Replace Cracked Concrete Walk Slabs	\$18,000
Replace Water Heater	\$10,000
Replace Chipped Corner Face Brick	\$2,500
Repair Cracked Exterior Wall Base Brick	\$2,000
Smooth Concrete Door Landing Transition Edge	\$1,000
Total	\$263,500



Hawthorn Hills Strategic Plan

Wausau - Hawthorn Hills ES

Project	Estimated Cost
Recommended Standardization Upgrades	
Multipurpose/Gym Addition/Kitchen Enhancements	\$2,700,000
Minor Renovation	\$150,000
FF&E	\$365,000
Total	\$3,215,000

Maine Facility Analysis

The Maine Elementary School is located at 5901 N 44th Ave, Wausau, Wisconsin.

CESA 10 technical experts paid close attention to the site’s lighting, building envelope, and security concerns. Items identified in this report are meant to improve the facility’s efficiency over the next five to ten years while reducing future operation and maintenance costs.

Wausau School District - Maine ES	
Year Built	1961
Building Addition	2000
Square Footage	36,000
Annual Electric Usage (kWh)	268,104

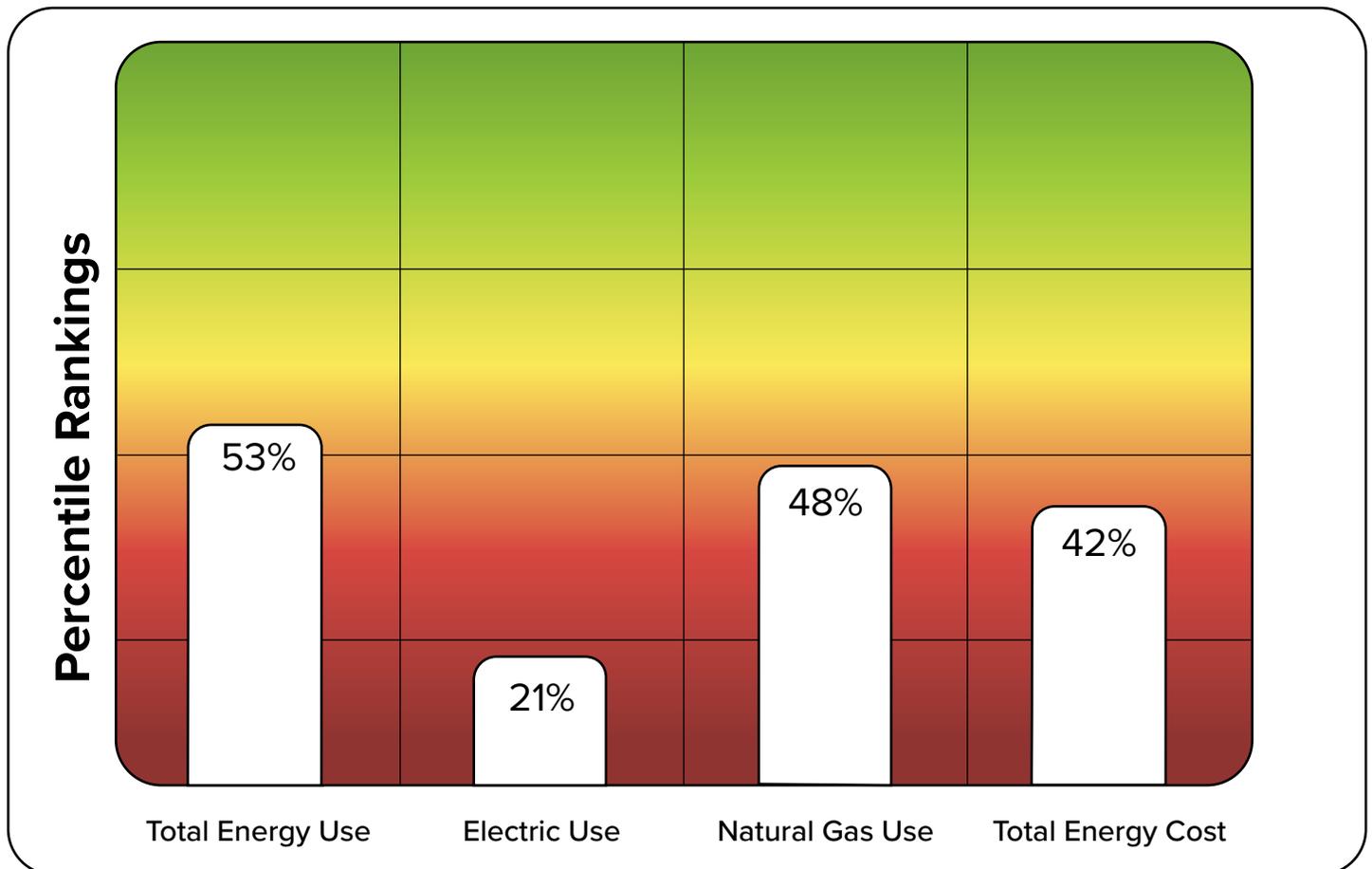


Maine Utility Analysis

ENERGY USE

The following benchmarking analysis compares Maine Elementary to an average elementary school in Wisconsin.

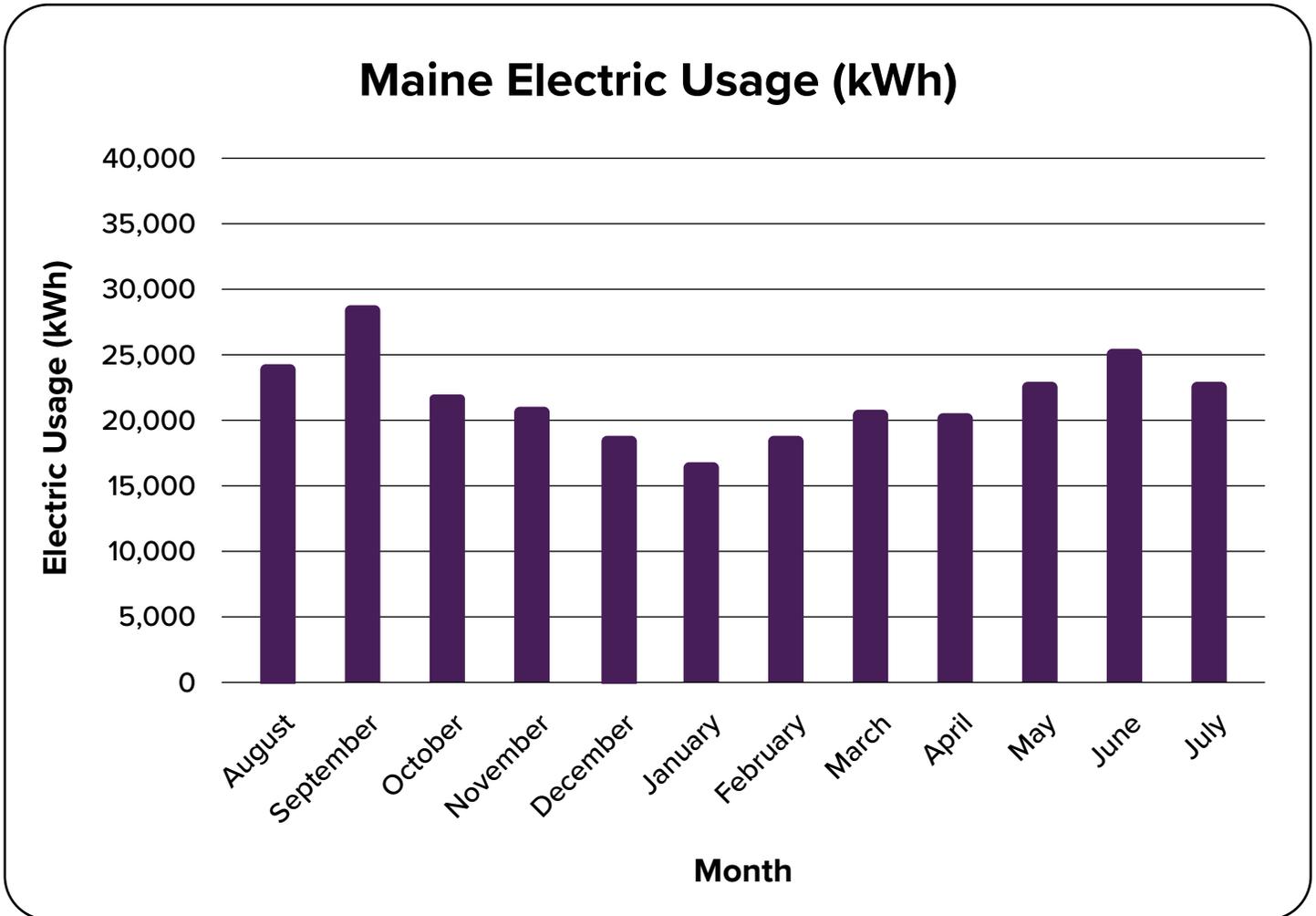
Wausau School District • Benchmarking				
	Total Energy Use kBtu/ft ²	Electric Use kWh/ft ²	Natural Gas Use Btu/ ft ² /HDD	Total Energy Cost \$/ft ²
Average Elementary School in WI	78.02	5.7	6.9	\$1.24
Maine ES	76.1	7.4	7.0	\$1.33
Percentile Rankings	53%	21%	48%	42%



Maine Utility Analysis

UTILITY ANALYSIS

The utility graph below demonstrates the electrical consumption at the Maine Elementary School from August 2023 through July 2024.





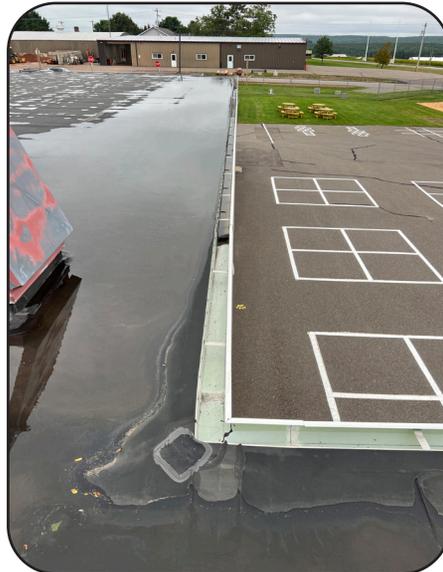
C.E.S.A.10

Facilities Management Services

Facility Improvement Measures

Wausau - Maine Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Substantial crack filled areas without top sealing.	Continue to crack clean and fill as needed. Approximately every 3-5 years additionally seal and repaint asphalt.	\$4,500
Exterior Building - Roofing	Roof sections B-E are all between 22-24 years old. All four sections are out of warranty and have been problematic. Section B is an externally pitched roof, however the last 10' of the roof edge is lower than the drip-edge, creating significant ponding. These roofs are .045 mil, a substandard thickness.	Replace sections B-E in the next 1-2 years with an adhered 60 mil black EPDM 20 year warranty roof. Add additional insulation on roof B so it properly sheds water to the gutters. Roof mounted utilities will need to be addressed in this project, mount pipe stands to deck with sealed boots.	\$333,000
Exterior Building - Roofing	The small maintenance storage shed needs a new roof.	Replace with asphalt shingle.	\$2,000
Exterior Building - Roofing	One abandoned roof curb was identified on section D, after equipment removal. Roof penetrations allow avenues for new leaks. Abandoned equipment and curbs should be removed and roofed over.	Demo roof curbs to deck, insulate, and roof over. Complete work with re-roofing identified. Demo abandoned conduit and pipe stands.	\$3,000





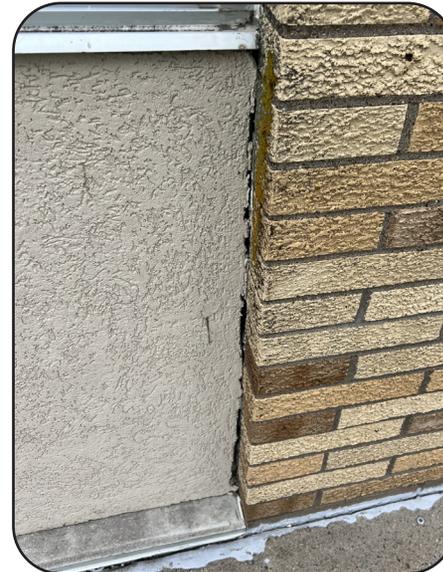
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Maine Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building - Tuckpointing	Minor tuckpointing is needed across the facility. Areas of concern are around the northern entrance, and surrounding an old utility chase on the south side of the boiler room.	Have a masonry tuckpointing expert perform a whole-building inspection. Address problem areas at northern entrance and at lintels. If the utility duct can be removed, demo and fill - or tuckpoint. Brick replacement will be necessary at the mechanical chase if salvaging.	\$25,000
Exterior Building - EIFS Repair	EIFS damage and deterioration was noted on several panels.	Have an EIFS repair specialist address problem areas and repaint EIFS panels.	\$50,000
Exterior Building - EIFS Caulk	Exterior caulk joint between EIFS panels and masonry are in very poor condition.	Remove and re-caulk areas in conjunction with masonry and EIFS repair project.	\$10,000
Exterior Building	Exterior wall louver stains on bricks.	Investigate and eliminate cause. Clean bricks.	\$2,000





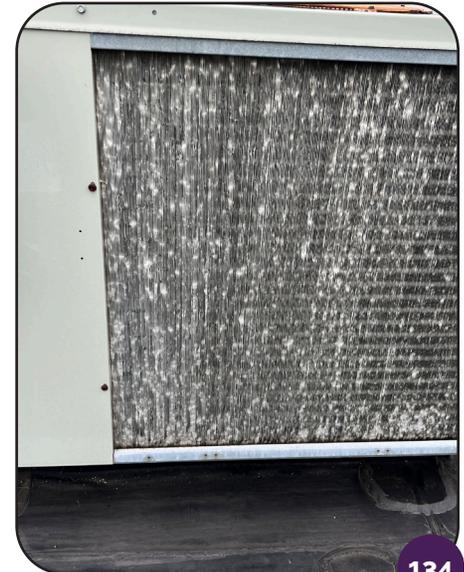
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Maine Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Exterior wall unsecured cables and tubing.	Secure cables and tubing. Remove and discard if no longer in use.	\$1,000
Interior - Kiln Safety	Art kiln is housed in close proximity to combustible storage racking, creating a fire hazard.	Store combustible materials a safe distance away from kiln.	\$500
Interior - Wood Doors	Minimal older interior wood doors throughout facility are showing age; delaminating, stained, and chipped. Image shown is the kitchen door from gym.	Replace aged and damaged interior wood doors. Estimate given for 5 doors.	\$7,500
Mechanical - Rooftop Unit	The small office heating/cooling unit on the roof has significant hail damage and is 24 years old, at it's expected useful life.	Replace the unit in the next 1-3 years. Cooling efficiency gains will be seen with functional condensing unit fins. Consider running gas to the unit and switching to gas vs. electric heat for operating cost reductions.	\$12,000

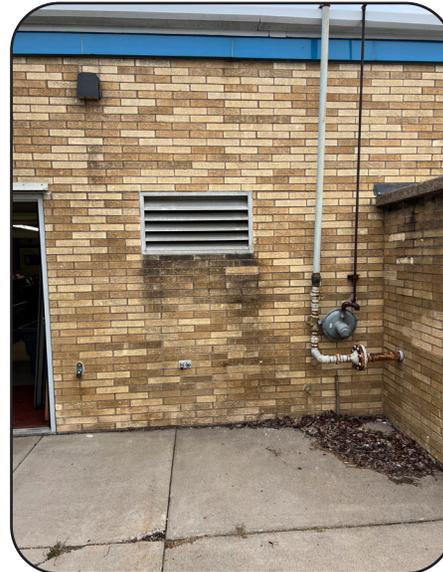




C.E.S.A. 10
 Facilities Management Services

Facility Improvement Measures Wausau - Maine Elementary School

Building System	General Description	Recommendation	Cost Estimate
Electrical - Exterior Lighting	Exterior lighting appears to be deficient with no pole mount lighting observed. One broken building mounted light was noted.	Consider installing pole mounted security lighting at a high cost for student and staff security. Address any failed wall pack lighting replacing with LED.	\$5,000
Site & Landscape	Multiple walk concrete slabs with transitional and divided cracks.	Replace cracked concrete walk slabs.	\$15,000
Site & Landscape	Gas valve on side of building not secured inside of fencing. Piping to roof provides potential assistance for climbing.	Enclose and secure valve access. Eliminate climbing assistance access.	\$4,500
Site & Landscape	Unsecured mechanical equipment (generator) area.	Fence to enclose and secure access.	\$4,000





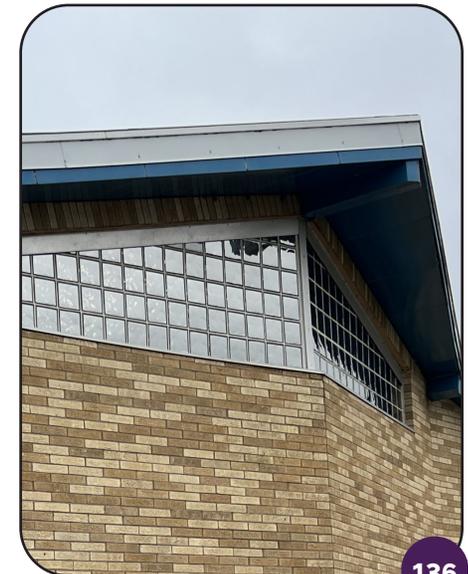
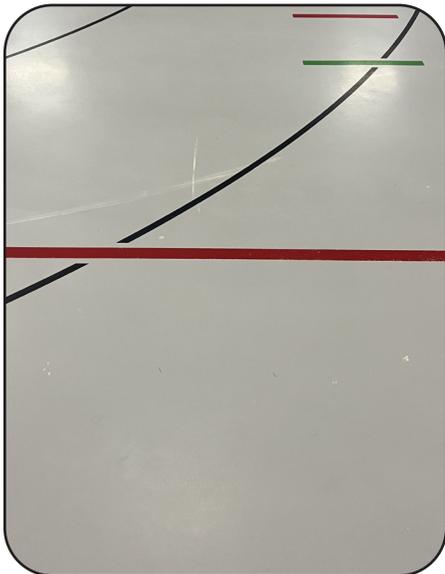
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Maine Elementary School

Building System	General Description	Recommendation	Cost Estimate
Interior - Multi Floor	Although generally in good condition, the multipurpose gym floor needs attention due to wear and tear.	Have synthetic floor installer in for extended maintenance, consider restriping.	\$10,000
Site & Landscape	Concrete walk stains from downspout discharge. Damaged downspouts short extensions.	Install under slab drainage discharge system. Clean stains.	\$18,000
Site & Landscape	Concrete door landings cracked	Replace concreted door landings.	\$8,500
Exterior Building Glass Block	The upper east end of the gym contains glass block to allow natural light into the space. Glass block is very inefficient as a building envelope material.	Remove and replace with a custom aluminum window or translucent panel.	\$15,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Maine Elementary School

Building System	General Description	Recommendation	Cost Estimate
Mechanical - Gym Ceiling Fans	No gym destratification fans are present. Ceiling fans in high ceiling spaces help distribute heat from the ceiling to the occupants in winter, and can help maintain comfort in spring/fall.	Install gym destrat fans. Include schedulable control through the DDC system so fans can automatically turn on and off as desired.	\$15,000
Electrical - Door Access	Card Access systems across the district are in need of upgrade to their board controllers. Information was compiled through district IT interviews and recommended per school individual need.	Replace HID Vertx boards to Mercury LP1502's.	\$8,000



Maine Strategic Plan

Wausau - Maine ES

Project	Estimated Cost
1-2 Year Needs	
Replace Roof Sections B-E	\$333,000
Address EIFS Damage and Deterioration	\$50,000
Assess and Initiate Brick Tuckpointing	\$25,000
Replace Small Office Heating/Cooling Unit	\$12,000
Replace EIFS Panels and Masonry Caulk	\$10,000
Replace Interior Wood Doors (Approx. 5)	\$7,500
Install Pole Mounted Security Lighting	\$5,000
Top Seal Crack Filled Asphalt Areas	\$4,500
Address Roof Curb on Section D	\$3,000
Replace Small Maintenance Storage Shed Roof	\$2,000
Address Exterior Wall Louver Stains on Brick	\$2,000
Secure Exterior Wall Cables and Tubing	\$1,000
Move Combustible Materials Away From Art Kiln	\$500
Total	\$455,500

Wausau - Maine ES

Project	Estimated Cost
3-5 Year Needs	
Replace Cracked Concrete Walk Slabs	\$15,000
Update Multipurpose Gym Floor	\$10,000
Card Access System	\$8,000



Maine Strategic Plan

Wausau - Maine ES

Project	Estimated Cost
3-5 Year Needs (Continued)	
Enclose and Secure Gas Valve Access	\$4,500
Secure Mechanical Equipment Area	\$4,000
Total	\$41,500

Wausau - Maine ES

Project	Estimated Cost
5-10 Year Needs	
Install Under Slab Drainage Discharge System	\$18,000
Replace Glass Block in Gym	\$15,000
Install Gym Destrat Fans	\$15,000
Replace Concrete Door Landings	\$8,500
Total	\$56,500

Wausau - Maine ES

Project	Estimated Cost
Recommended Standardization Upgrades	
Multipurpose Space	\$1,800,000
Minor Kitchen Renovation	\$350,000
FF&E	\$240,000
Total	\$2,390,000

Riverview Facility Analysis

The Riverview Elementary School is located at 4303 Troy Street, Wausau, Wisconsin.

CESA 10 technical experts paid close attention to the site’s lighting, building envelope, and security concerns. Items identified in this report are meant to improve the facility’s efficiency over the next five to ten years while reducing future operation and maintenance costs.

Wausau School District - Riverview ES

Year Built	1964
Building Addition	1985, 1996, 1999, 2016, 2022
Square Footage	78,500
Annual Electric Usage (kWh)	412,700

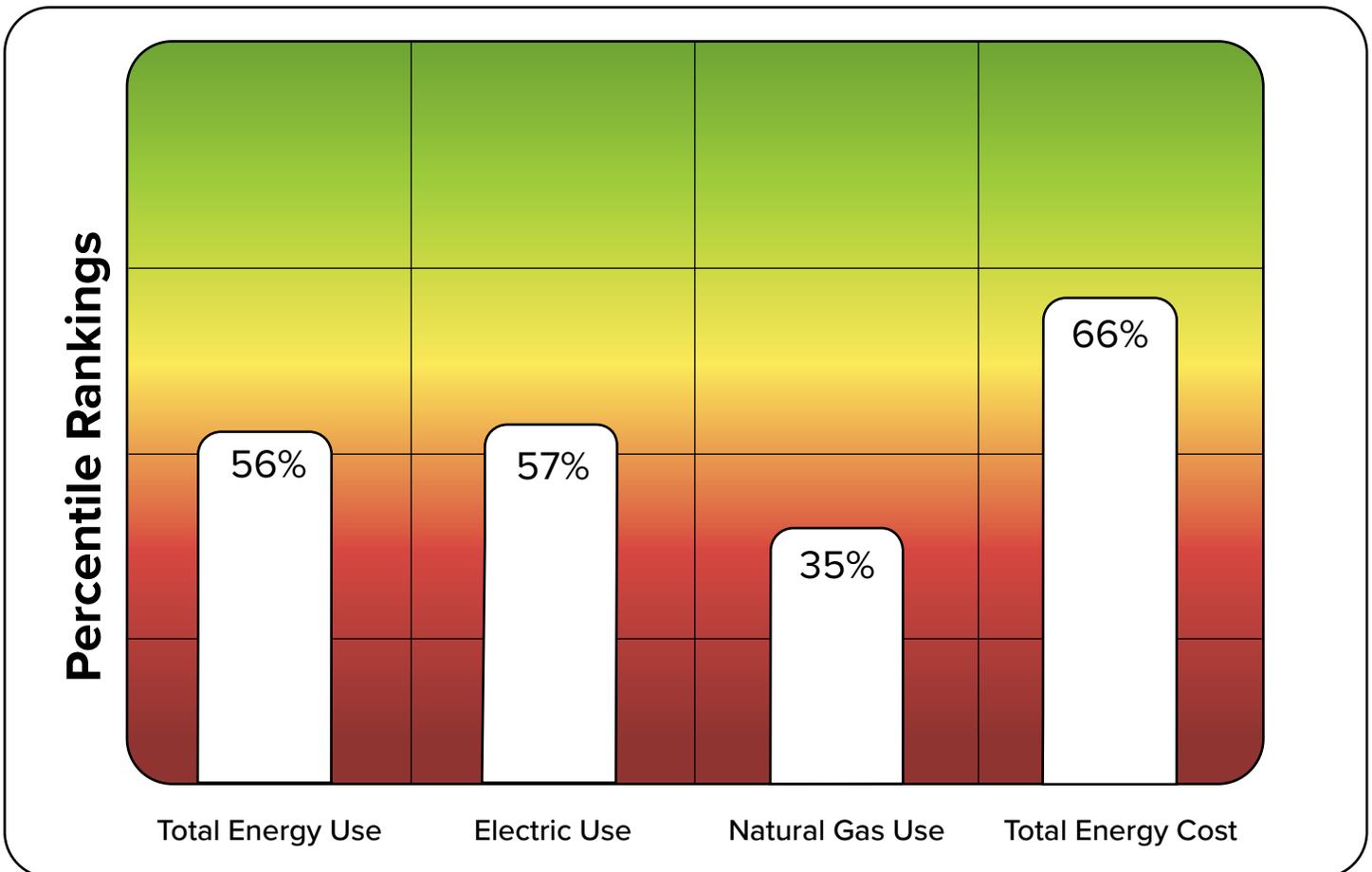


Riverview Utility Analysis

ENERGY USE

The following benchmarking analysis compares Riverview Elementary to an average elementary school in Wisconsin.

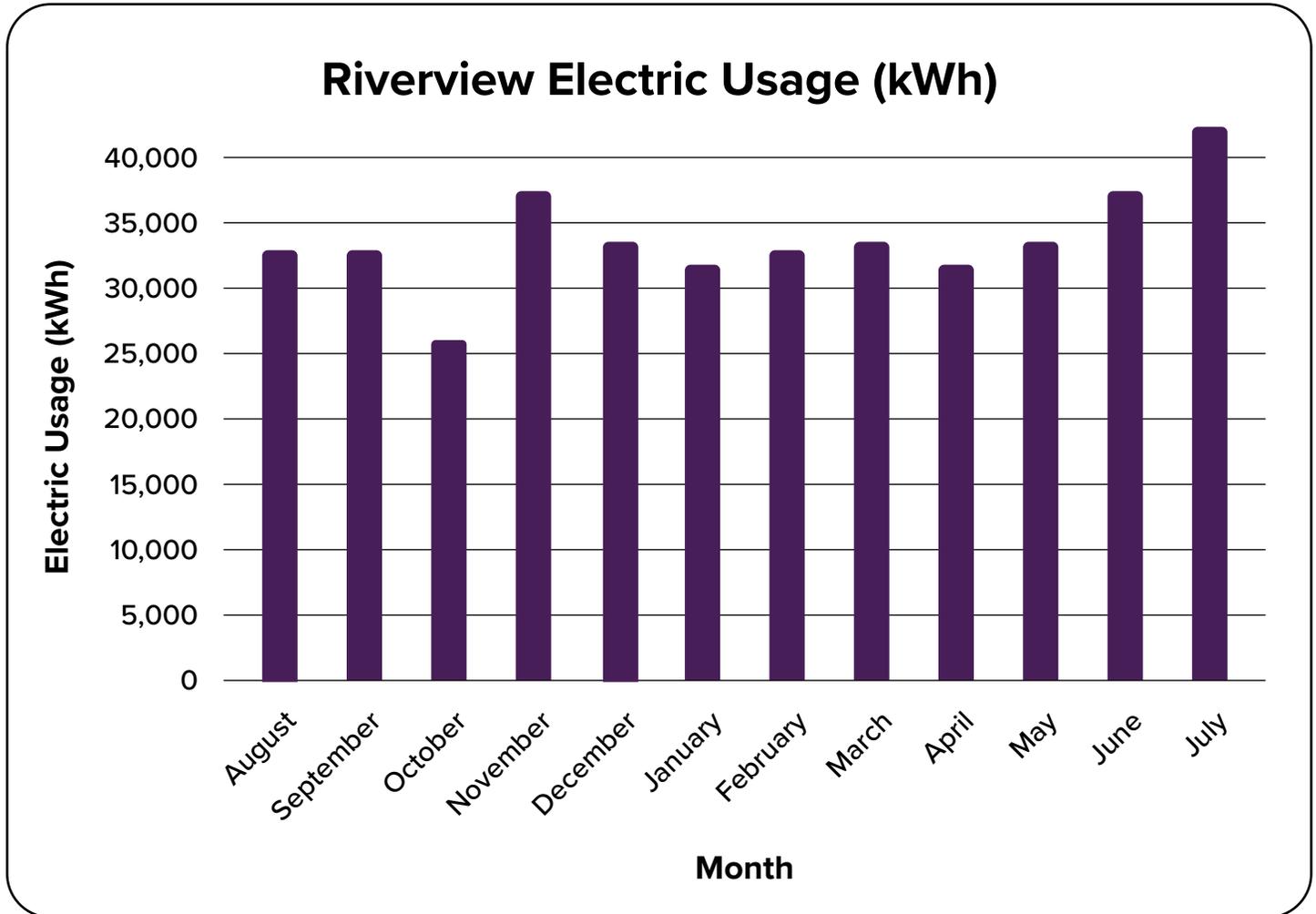
Wausau School District • Benchmarking				
	Total Energy Use kBtu/ft ²	Electric Use kWh/ft ²	Natural Gas Use Btu/ ft ² /HDD	Total Energy Cost \$/ft ²
Average Elementary School in WI	78.02	5.7	6.9	\$1.24
Riverview ES	73.9	5.3	7.7	\$1.06
Percentile Rankings	56%	57%	35%	66%



Riverview Utility Analysis

UTILITY ANALYSIS

The utility graph below demonstrates the electrical consumption at the Riverview Elementary School from August 2023 through July 2024.





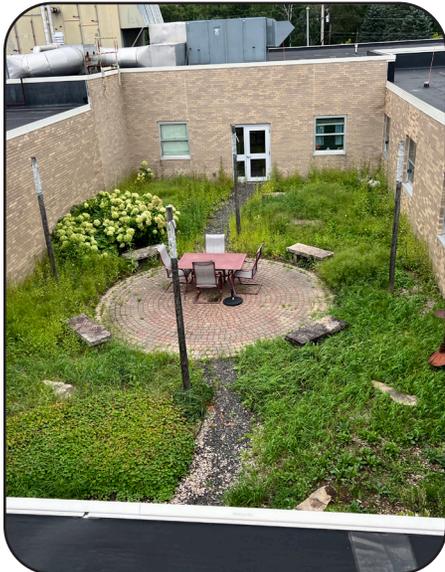
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Riverview Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape Courtyard	Internal grass turf courtyard in state of disrepair. Vegetation along masonry walls will prematurely deteriorate the building and can block brick weep drainage..	Mow and landscape, install a 12" by 6" deep stone perimeter barrier with landscape fabric along building edge.	\$3,500
Site & Landscape - Trees	Two trees were noted overhanging the roof, close to the building. Trees overhanging the building: shed leaves on the roof which block roof drains, create mold and mildew on the building, and allow a path for intruders to access the roof creating a safety hazard.	Take down trees and remove remaining stumps.	\$3,500
Site & Landscape	Concrete walk stained.	Clean concrete walk.	\$1,500
Site & Landscape	Stump left in planters.	Remove stump.	\$1,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures Wausau - Riverview Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Vegetation encroaching on door landings.	Annually or more often if needed remove vegetation around building perimeters, fencing, hardscape surface edges, utility supply areas, and planters.	\$2,500
Site & Landscape	Vegetation growing around building perimeter.	Annually or more often if needed remove vegetation around building perimeters, fencing, hardscape surface edges, utility supply areas, and planters.	\$1,500
Exterior Building - Chimney	It appears the old boiler stack is no longer in use and is deteriorating. This adds to maintenance load and creates roofing leak avenues.	Verify the stack is no longer in use, maintain with tuckpointing if it is. The base recommendation is to demo the stack below roof line, preferably to the floor freeing up floor space, and fill the roof voids. Accomplish this during any major roofing effort.	\$20,000
Exterior Building - Roofing	All roof sections of the building except L & M are in fair to poor condition, many are actively leaking. They are between 21-26 years old and none are still in warranty. Roof leaks rapidly degrade building interiors and structure, and can lead to mold.	Replace roof sections A-K as soon as possible. This project will need to be in coordination with mechanical reconfiguration or renovation. Eliminate and fill all corridor skylights. Pricing given for roofing only, at a higher cost due to the vast amount of penetrations.	\$1,280,000





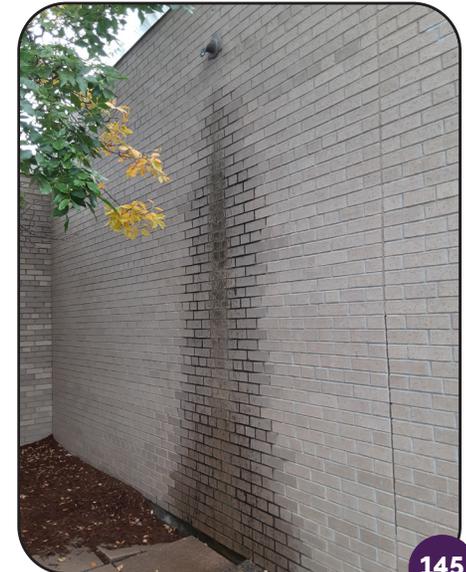
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Riverview Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building - Roofing	Kitchen condensing unit equipment was noted sitting on top of extremely rotted wood. Other rooftop equipment and pipe stands are also surface mounted on wood.	Swap kitchen equipment wood as an immediate step. Properly place any rooftop equipment or piping on appropriate roof curbs to deck or deck mounted pipe stands. Complete this endeavor during major roofing effort.	\$1,000
Exterior Building	Exterior roof flashings open.	Add flashing to close and seal.	\$1,000
Exterior Building	Roof flashing leaking and staining wall.	Investigate cause and correct. Seal flashing and clean wall.	\$2,500
Exterior Building	Roof scupper causing brick wall staining.	Extend scupper to prevent discharge on wall.	\$3,200





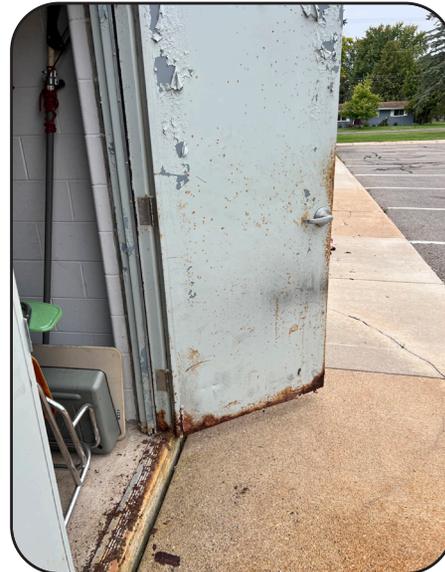
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Riverview Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Exterior window sills and frames soiled.	Clean frames and sills.	\$4,500
Exterior Building	Exterior wall base cracks.	Patch and seal base wall cracks.	\$2,500
Exterior Building	Exterior metal storage door rusted.	Replace metal doors and frames.	\$2,500
Exterior Building	Exterior metal door dented and rusted.	Repair dent and prepare and paint door.	\$1,000



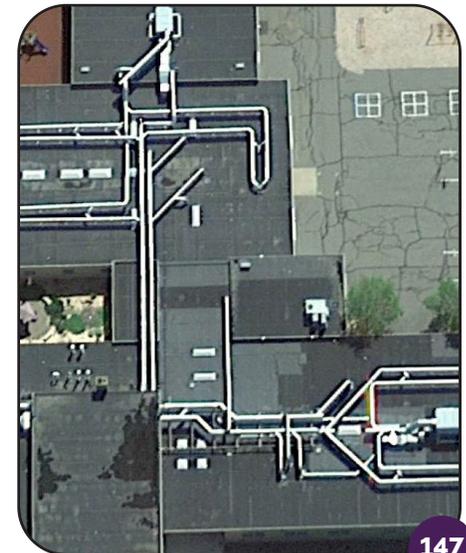


C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures Wausau - Riverview Elementary School

Building System	General Description	Recommendation	Cost Estimate
Interior - Storage Safety	Several storage spaces were noted to be over-packed and cluttered. Along with freeing up storage space and setting best practice for facilities personnel, cluttered spaces such as this create a fire hazard.	Clean, organize, and purge. Consider additional shelving.	\$1,000
Interior - Kiln Safety	Art kiln is stored along with cluttered combustible materials.	Clean and organize the space, store combustibles appropriately a safe distance away.	\$1,000
Mechanical - Boiler Maintenance	Leaky boiler circulation pumps along with disturbed likely asbestos insulation was observed in the boiler room.	Test for asbestos and abate if necessary. Perform boiler maintenance with new gaskets and potentially new pump(s). Re-insulate.	\$5,000
Mechanical - HVAC Renovation	Existing HVAC is largely accomplished through extravagant rooftop equipment along with exterior mounted ductwork and piping run on the roof. Much of this equipment is surface mounted on top of the roof rather than flashed roof curbs to deck. The hundred+ penetrations associated with this work has created a poor roofing condition, impossible to stay ahead of and impossible to reroof without major mechanical demolition.	Major HVAC renovation in all but the 2016 and 2022 additions. Eliminate rooftop duct and piping altogether. The two 1963 classroom wings will be challenging, traditional corridor supplied overhead HVAC is not possible without major construction. Two possible solutions are 4 RTU's for the two wings, or back to individual classroom unit vents style HVAC.	\$2,400,000





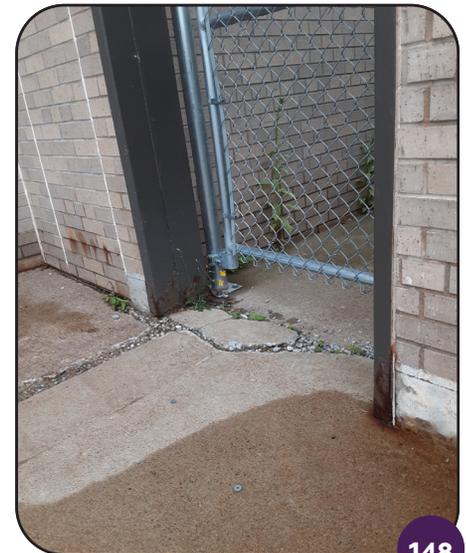
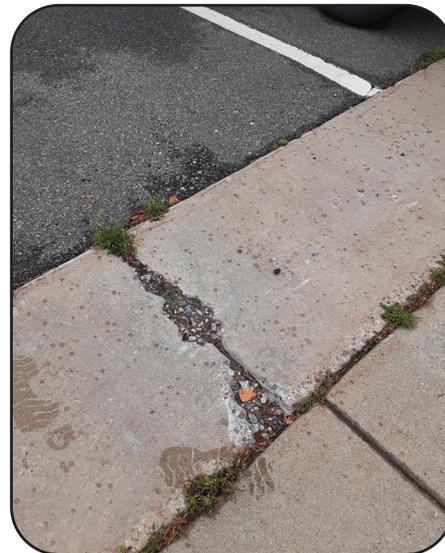
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Riverview Elementary School

Building System	General Description	Recommendation	Cost Estimate
Electrical - Lighting Controls	The 2016 addition installed two-way dimming vs infinite slider dimming switches. The two choices leave teachers with either too bright or too dark a classroom. Teachers are forced to cover new LED lighting with light filters.	Replace switches with slider dimmer control.	\$10,000
Site & Landscape	Concrete curb deteriorating	Replace curbs.	\$18,000
Site & Landscape	Concrete roll over curb joints open.	Patch or replace curbs.	\$12,000
Site & Landscape	Concrete walk slab joints failed.	Replace concrete slabs.	\$17,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Riverview Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Concrete walk slabs cracked.	Replace concrete slabs.	\$22,000
Site & Landscape	Dock rusted and deteriorating.	Evaluate condition and uses. Replace dock.	\$25,000
Site & Landscape	Dumpsters on asphalt	Add concrete pads for dumpsters	\$12,800
Site & Landscape	Planter bushes too close to building.	Open area between bushes and building to prevent pests, infiltration, and screening from street view.	\$6,500





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Riverview Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Unsecured gas tree and valve along building. Gas piping provides climbing assistance to roof.	Enclose gas tree, valve, and access to vertical pipe.	\$4,500
Site & Landscape	Unsecured mechanical equipment.	Enclose mechanical equipment.	\$10,000
Site & Landscape	Unsecured electrical generator.	Enclose generator.	\$7,500
Exterior Building - Wall Panel	The wall panel which houses mechanical louvers located in the interior courtyard is in poor condition and rusting through.	Replace the wall panel and louvers, reroute conduit through wall. This could be a new insulated solid panel, or brick & masonry (recommended). Pricing given for wall panel.	\$12,500





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Riverview Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Exterior wall bricks mildew stained.	Investigate cause and correct. Clean bricks.	\$14,000
Exterior Building	Exterior gym wall holding water.	Investigate cause and correct.	\$22,000
Exterior Building	Exterior wall control joints failed.	Fill and paint.	\$12,000
Exterior Building	Exterior window caulk failed.	Remove failed caulk and replace.	\$28,000



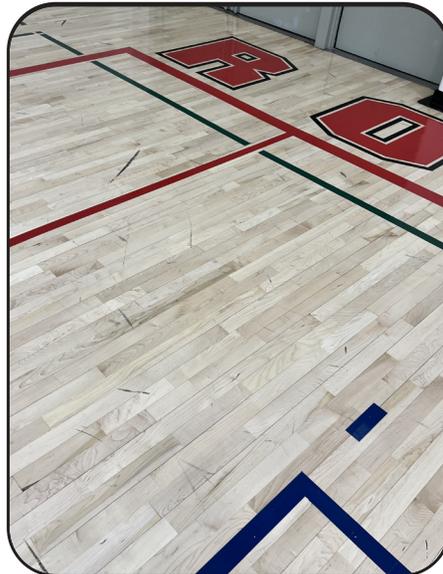


C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures Wausau - Riverview Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Store front metal frames rusted.	Replace metal frames, windows, and doors.	\$6,800
Interior - Gym Flooring	Although in good overall condition, the main gym floor is scuffed and scratched.	Maintain a wood floor refinishing cycle, recommended every 5-10 years dependent on use and condition.	\$25,000
Mechanical - Boilers	Riverview Elementary is partially heated by two 20 year old standard efficiency boilers, each 1MBTU, and one 1.5MBTU newer condensing boiler. The PK boilers are holding up well, however approaching their expected useful life, and inefficient to today's standards.	Review necessary boiler plant size and work this plan into any overall HVAC modifications being considered. If the PK boiler(s) are necessary, plan to replace these boilers in the next 3-8 years.	\$225,000
Mechanical - Insulation	Missing and loose pipe/valve insulation. Recent domestic hot water project was never reinsulated.	Replace and repair missing and loose insulation.	\$3,000





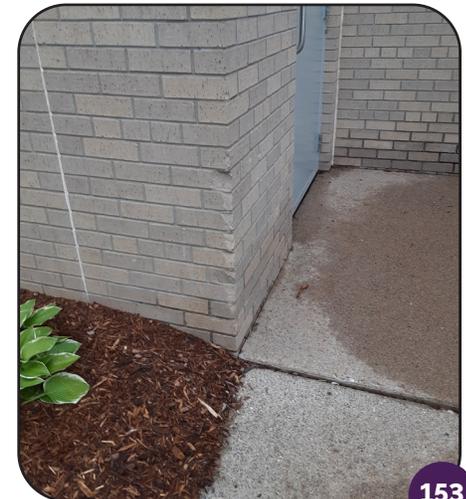
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Riverview Elementary School

Building System	General Description	Recommendation	Cost Estimate
Electrical - Whole Building Lighting Upgrade	The facility is in need of a whole building lighting upgrade from fluorescent to LED in approx. 2/3 of its square footage. Many classrooms were noted having fabric light filters hung over fixtures due to the harshness and intensity of existing lighting systems. Interior lighting projects provide roughly a 6 year simple payback, along with giving building occupants the ability to adjust light levels to their liking. Additionally, the systems have a 20+ year lifespan, drastically reducing maintenance required to change lamps and ballasts.	Replace classrooms, offices, corridors and common large spaces (gym) with appropriate LED fixtures, occupancy sensors, and dimming controls. Complete this project at the same time of any major HVAC/ceiling work. Pricing given to update 2/3 of the school interior.	\$100,000
Exterior Building	Exterior face brick wall tuck pointing needed.	Re-tuck walls and exterior masonry.	\$65,000
Exterior Building	Exterior window sill drip edges causing wall staining.	Redirect flow to keep water discharge off wall.	\$18,000
Exterior Building	Exterior wall corner bricks chipped.	Replace chipped bricks. Consider replacing as part of larger masonry project.	\$5,500





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Riverview Elementary School

Building System	General Description	Recommendation	Cost Estimate
Interior - Flooring	Although most of the facility flooring is in good condition, spot areas of traffic worn carpeting are evident.	Replace stained and foot traffic worn carpeting as desired. Pricing given to address 5,000 sq ft of carpet.	\$40,000
Mechanical - Multi Ceiling Fans	No Multipurpose room destratification fans are present. Ceiling fans in high ceiling spaces help distribute heat from the ceiling to the occupants in winter, and can help maintain comfort in spring/fall.	Install destrat fans. Include schedulable control through the DDC system so fans can automatically turn on and off as desired.	\$20,000
Electrical - Door Access	Card Access systems across the district are in need of upgrade to their board controllers. Information was compiled through district IT interviews and recommended per school individual need.	Replace HID Vertx boards to Mercury LP1502's.	\$14,000





Riverview Strategic Plan

Wausau - Riverview ES

Project	Estimated Cost
1-2 Year Needs	
Major HVAC Renovation	\$2,400,000
Replace Roof Sections A-K	\$1,280,000
Demo Old Boiler Stack	\$20,000
Replace Switches with Slider Dimmers (2016 Addition)	\$10,000
Repair Leaky Boiler Pumps and Re-insulate	\$5,000
Clean Exterior Window Frames and Sills	\$4,500
Improve Courtyard Landscaping	\$3,500
Take Down Overhanging Trees and Remove Stumps	\$3,500
Extend Roof Scupper	\$3,200
Remove Vegetation Encroaching on Door Landings	\$2,500
Seal Leaking Roof Flashing and Clean Stained Wall	\$2,500
Patch and Seal Exterior Wall Base Cracks	\$2,500
Replace Metal Storage Doors and Frames	\$2,500
Clean and Remove Stains from Concrete Walk	\$1,500
Remove Vegetation Growing Around Building Perimeter	\$1,500
Remove Stump From Planters	\$1,000
Replace Rooftop Rotted Wood	\$1,000
Repair Open Exterior Roof Flashings	\$1,000
Repair Exterior Metal Door Dent and Paint	\$1,000
De-clutter and Organize Storage Spaces	\$1,000
Organize Art Kiln Space and Remove Combustibles	\$1,000
Total	\$3,748,700



Riverview Strategic Plan

Wausau - Riverview ES

Project	Estimated Cost
3-5 Year Needs	
HVAC Modifications	\$225,000
Lighting Upgrade From Fluorescent to LED	\$100,000
Replace Failed Window Caulk	\$28,000
Replace Rusted and Deteriorating Dock	\$25,000
Refinish Main Gym Floor	\$25,000
Replace Cracked Concrete Walk Slabs	\$22,000
Investigate Cause and Repair Gym Wall Holding Water	\$22,000
Replace Concrete Curbs	\$18,000
Address failed Concrete Walk Slab Joints	\$17,000
Clean Mildew Stained Bricks	\$14,000
Card Access System	\$14,000
Add Concrete Pads for Dumpsters	\$12,800
Replace Wall Panel and Louvers	\$12,500
Patch or Replace Concrete Roll Over Curb Joints	\$12,000
Fill and Paint Failed Exterior Wall Control Joints	\$12,000
Enclose Mechanical Equipment	\$10,000
Secure Electric Generator	\$7,500
Replace Rusted Metal Frames, Windows, and Doors	\$6,800
Fix Planter Bushes too Close to Building	\$6,500
Enclose Gas Tree, Valve, and Access to Vertical Pipe	\$4,500
Repair Missing and Loose Insulation	\$3,000
Total	\$597,600

Riverview Strategic Plan

Wausau - Riverview ES

Project	Estimated Cost
5-10 Year Needs	
Re-tuck Walls and Exterior Masonry	\$65,000
Replace Stained and Worn Carpeting	\$40,000
Install Destrat Fans	\$20,000
Address Window Sill Drip Edges and Staining	\$18,000
Replace Chipped Exterior Corner Wall Bricks	\$5,500
Total	\$148,500

Wausau - Riverview ES

Project	Estimated Cost
Recommended Standardization Upgrades	
FF&E	\$400,000
Minor Renovation	\$150,000
Total**	\$550,000

****Additional renovation may be needed depending on long-term plan.**

South Mountain Facility Analysis

The South Mountain Elementary School is located at 5400 Bittersweet Road, Wausau, Wisconsin.

CESA 10 technical experts paid close attention to the site’s lighting, building envelope, and security concerns. Items identified in this report are meant to improve the facility’s efficiency over the next five to ten years while reducing future operation and maintenance costs.

Wausau School District - South Mountain ES

Year Built	1997
Building Addition	2022
Square Footage	59,000
Annual Electric Usage (kWh)	276,713

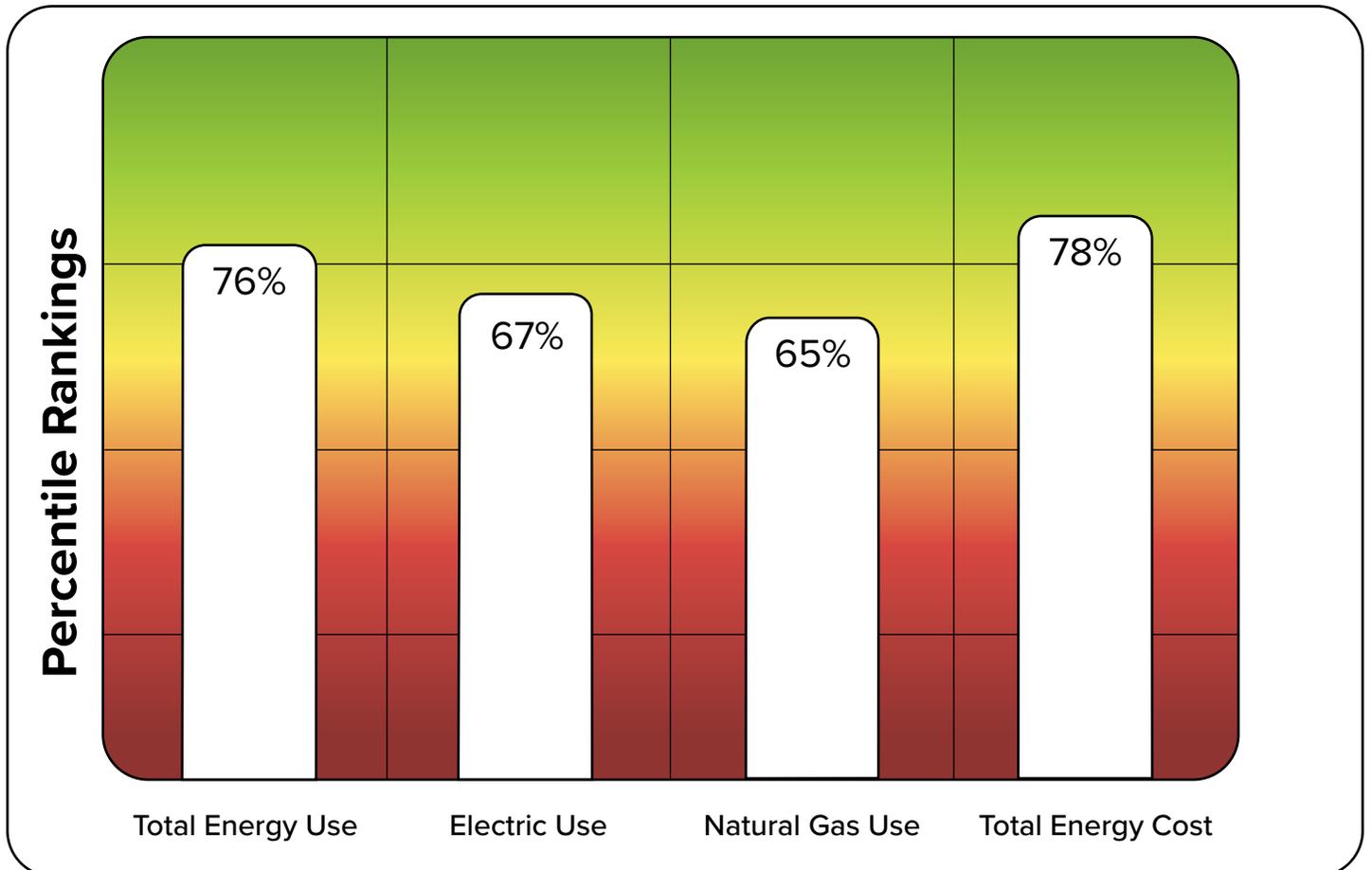


South Mountain Utility Analysis

ENERGY USE

The following benchmarking analysis compares South Mountain Elementary to an average elementary school in Wisconsin.

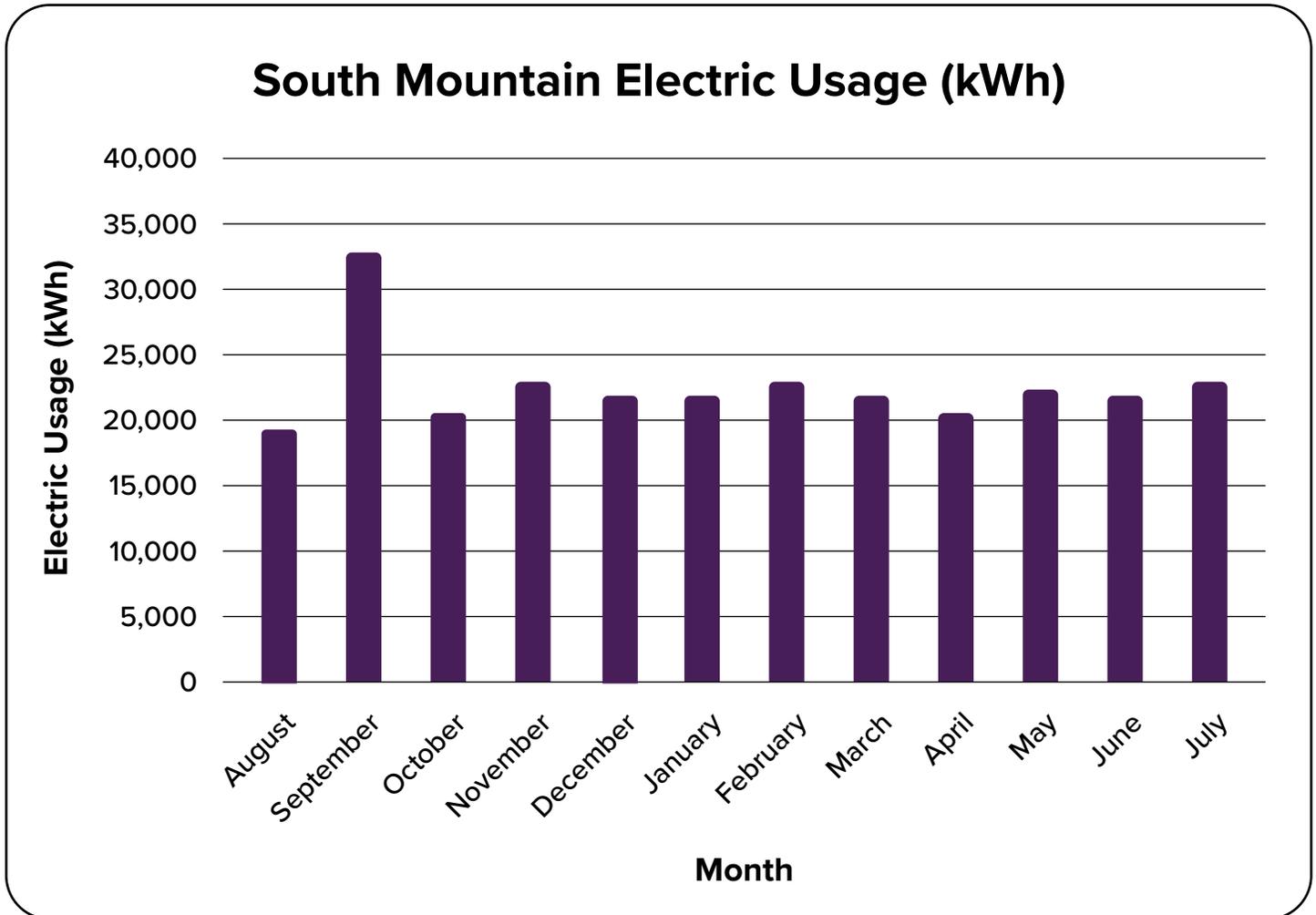
Wausau School District • Benchmarking				
	Total Energy Use kBtu/ft ²	Electric Use kWh/ft ²	Natural Gas Use Btu/ ft ² /HDD	Total Energy Cost \$/ft ²
Average Elementary School in WI	78.02	5.7	6.9	\$1.24
South Mountain ES	59.9	4.7	6.1	\$0.91
Percentile Rankings	76%	67%	65%	78%



South Mountain Utility Analysis

UTILITY ANALYSIS

The utility graph below demonstrates the electrical consumption at the South Mountain Elementary School from August 2023 through July 2024.





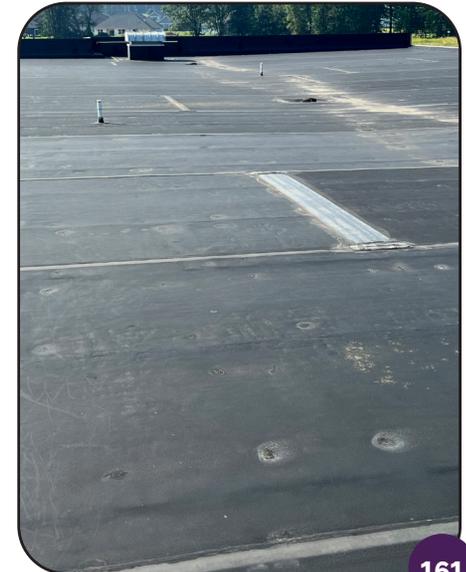
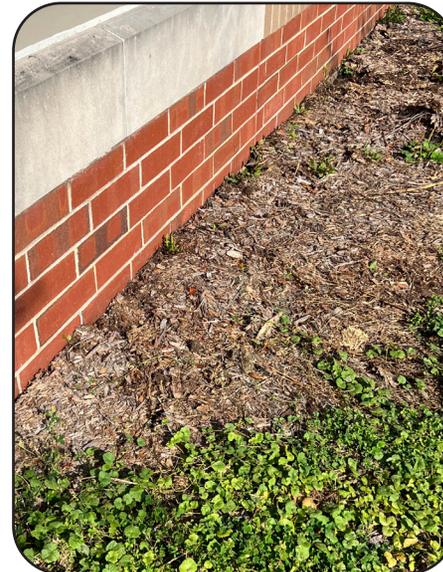
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

South Mountain - South Mountain Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Set routine asphalt maintenance schedule with area rotation.	Continue crack clean and crack fill as needed. Include every 3-5 years seal, and repaint asphalt.	\$5,500
Site & Landscape	Dumpsters on asphalt.	Install concrete pads for dumpsters.	\$6,800
Site & Landscape	Planter mulch above and blocking exterior wall weeps and runoff away from building.	Refresh and retain mulch to an elevation lower than wall weeps, drip edges, border, walk, or turf. Consider crushed gravel in lieu of mulch in planters.	\$2,000
Exterior Building Roofing	Roof sections A-E are 27 years old, out of warranty, and past their expected useful life. Inspection showed peeling seams, failing patches, and evidence of ponding water. Parapet stretching and failures needing patching have occurred.	Replace sections A-E in the next 1-5 years with an adhered 60 mil black EPDM 20 year warranty roof. Recommend completing all roofs at once.	\$437,000





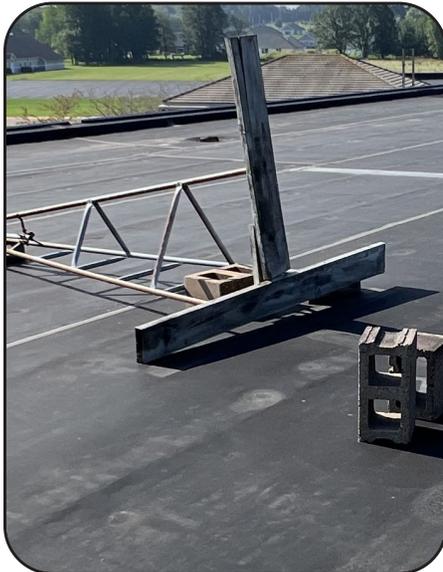
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Facilities Management Services

Facility Improvement Measures

South Mountain - South Mountain Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building Roof	Abandoned antennae and CMU blocks on roof. Abandoned equipment and materials will work their way through the roofing membrane causing leaks.	Remove and discard abandoned equipment.	\$500
Exterior - Doors	Although minimal, some sets of exterior steel doors are deteriorating. One set of gym doors has rusted through completely.	Complete a through facility exterior door inventory and replace as necessary. Expect to replace several door sets in the next 1-5 years.	\$20,000
Exterior - Gym EIFS Walls Water Infiltration	The S. Mtn. gym has a significant moisture intrusion problem needing to be addressed quickly. The issue seems to be associated with control joint locations, however the upper exterior of the gym is EIFS, a frequent cause of moisture problems. Drawings of the facility were not available at the time of auditing.	As a first step, replace all gym control joints interior and exterior. This issue has the potential to be costly if existing EIFS needs to be removed to reflash and install new air and moisture barrier. Consider replacing the EIFS with brick veneer masonry cavity wall if existing construction conditions permit.	\$150,000
Exterior Building	Exterior wall face brick effervescence.	Identify and eliminate cause. Clean brick and mortar.	\$14,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

South Mountain - South Mountain Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Exterior upper library wall just under roof edge severely stained. Immediate observation for visitors to site.	Identify and eliminate cause. Clean stained wall areas.	\$35,000
Site & Landscape	Asphalt parking area has failed.	Replace parking lot. Ensure adequate below grade base fill is added. (Especially around edges of lot area and drive entries).	\$92,000
Site & Landscape	Concrete walk slabs cracked.	Replace cracked concrete walk slabs.	\$18,000
Site & Landscape	Many concrete walk slabs joints have deteriorated.	Replace concrete walk concrete slabs with deteriorated joints.	\$35,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

South Mountain - South Mountain Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Outbuilding storage door frames damaged (Overhead & pass through).	Repair both overhead and pass through door frames.	\$1,000
Site & Landscape	Existing perimeter fencing is too low.	Replace 4' fence with 6' fence.	\$24,000
Site & Landscape	Standing water between two building sections.	Add yard rains under service drive to site runoff area.	\$18,000
Exterior Building	Exterior metal doors faded and frames rusted.	Prepare, paint, and repair frames. Replace if frame bases are not repairable.	\$25,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

South Mountain - South Mountain Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Exterior stone window sills stained.	Professionally clean stained window sills.	\$10,000
Exterior Building	Exterior stone window sills caulk deteriorated.	Remove failed caulk and replace.	\$8,500
Interior - Gym Flooring	Although in good overall condition, the main gym floor is scuffed and scratched, the gym is also used as a lunchroom in this facility.	Maintain a wood floor refinishing cycle, recommended every 5-10 years dependent on use and condition.	\$25,000
Interior - Painting	Wear and tear was seen in several areas across the facility with minor painting needed. Photo shown from IMC.	Remove, prep, and paint steel doors needing attention. Repair and paint damaged walls.	\$5,000





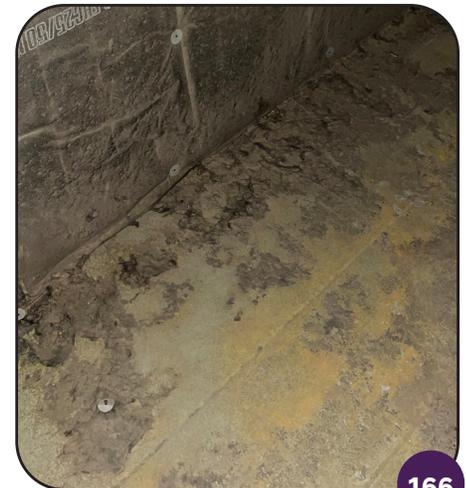
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

South Mountain - South Mountain Elementary School

Building System	General Description	Recommendation	Cost Estimate
Interior - Flooring	Although minimal, several classrooms were noted having stained and dated carpeting.	Replace carpeting as needed, pricing given for three classrooms.	\$20,000
Electrical - Door Access	Card Access systems across the district are in need of upgrade to their board controllers. Information was compiled through district IT interviews and recommended per school individual need.	Replace HID Vertx boards to Mercury LP1502's.	\$12,000
Mechanical - Boilers	South Mountain is heated by two 27 year old 1500MBH boilers. Although the boilers have been running well, and are known to be a robust design, they are inefficient by today's standards, have antiquated controls, and are at their expected useful life.	Replace the boilers with high efficiency condensing boilers in the next 3-6 years, along wit their corresponding building heating pumps.	\$300,000
Mechanical - HVAC	The HVAC system is in overall good condition. 1997 vintage AHU's and VAV's serve the original building section. This equipment is approaching 30 years old and reaching the end of it's expected useful life. Remaining equipment is modern and in excellent condition. Some AHU's were found in need of cleaning with air filters dated four years old.	Aggressive maintenance to extend the life of the 1997 equipment 10+ years. Inspect VAV duct systems for leaks. Perform coil cleaning on all 1997 AHU's and VAV's. Recommission the equipment with your controls provider and a testing & balancing contractor.	\$40,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

South Mountain - South Mountain Elementary School

Building System	General Description	Recommendation	Cost Estimate
Electrical - Whole Building Lighting Upgrade	The original facility is in need of a whole building lighting upgrade from fluorescent to LED. Classrooms were noted having fabric light filters hung over fixtures due to the harshness and intensity of existing lighting systems. Interior lighting projects provide roughly a 6 year simple payback, along with giving building occupants the ability to adjust light levels to their liking. Additionally, the systems have a 20+ year lifespan, drastically reducing maintenance required to change lamps and ballasts.	Replace original building classrooms, offices, and corridors with appropriate LED fixtures, occupancy sensors, and dimming controls. Estimate given for older portion of the facility not converted to LED. Gym lighting controls should be replaced along with lighting controls of newer LED fixtures.	\$90,000
Electrical - Code Violation	Door to boiler room swings in front of main electrical switchgear, an inch from the main breaker. Clearance is required in front of all electrical panels.	Consider remounting the boiler room doors and swinging into the maintenance receiving room if egress code allows. Boiler room doors could be relocated to the north.	\$7,500
Electrical - Bell/PA & Communication	PA/Bell/Clock/mass communication systems due for upgrade. Existing system is obsolete using decades old technology.	Replacement recommended to Single-wire standard.	\$240,000
Site & Landscape	No security area lighting on back play lot areas.	Add LED area lighting for security and safety (site opening during inclement weather)	\$18,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - South Mountain Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Existing parking area pole lighting non-LED.	Replace non-LED Lighting with LED.	\$8,500





South Mountain Strategic Plan

Wausau - South Mountain ES

Project	Estimated Cost
1-2 Year Needs	
Replace Roof Section A-E	\$437,000
Address Gym Moisture Intrusion Problem	\$150,000
Address Stained Upper Library Wall	\$35,000
Exterior Door Inventory and Replacement	\$20,000
Repair Exterior Wall Face Brick Effervescence	\$14,000
Install Concrete Pads for Dumpsters	\$6,800
Set Routine Asphalt Maintenance Schedule	\$5,500
Refresh and Retain Planter Mulch	\$2,000
Remove Abandoned Equipment on Roof	\$500
Total	\$670,800



South Mountain Strategic Plan

Wausau - South Mountain ES

Project	Estimated Cost
3-5 Year Needs	
Replace Boilers	\$300,000
Replace PA/Bell/Clock/Mass Communication System	\$240,000
Replace Parking Lot	\$92,000
Whole Building Lighting Upgrade	\$90,000
HVAC Maintenance	\$40,000
Replace Concrete Walk Slabs	\$35,000
Fix Faded and Rusted Exterior Metal Door Frames	\$25,000
Wood Floor Refinishing Cycle	\$25,000
Replace Perimeter Fencing	\$24,000
Replace Classroom Carpeting As Needed	\$20,000
Replace Cracked Concrete Walk Slabs	\$18,000
Upgrade Card Access Systems Across District	\$12,000
Clean Exterior Stone Window Sills	\$10,000
Repair Window Sill Caulk	\$8,500
Replace Non-LED Parking Pole Lighting with LED	\$8,500
Remount Boiler Room Doors	\$7,500
Repair and Paint Damaged Walls	\$5,000
Repair Outbuilding Storage Door Frames	\$1,000
Total	\$961,500



South Mountain Strategic Plan

Wausau - South Mountain ES

Project	Estimated Cost
5-10 Year Needs	
Add Yard Drains Under Service Drive	\$18,000
Add Security Lighting to Back Play Lot Area	\$18,000
Total	\$36,000

Wausau - South Mountain ES

Project	Estimated Cost
Recommended Standardization Upgrades	
Multipurpose Space	\$1,800,000
FF&E	\$265,000
Total	\$2,065,000

Thomas Jefferson Facility Analysis

The Thomas Jefferson Elementary School is located at 500 W Randolph Street, Wausau, Wisconsin.

CESA 10 technical experts paid close attention to the site’s lighting, building envelope, and security concerns. Items identified in this report are meant to improve the facility’s efficiency over the next five to ten years while reducing future operation and maintenance costs.

Wausau School District - Thomas Jefferson ES	
Year Built	1956
Building Addition	1984, 1997, 2016
Square Footage	90,500
Annual Electric Usage (kWh)	474,761



Thomas Jefferson Utility Analysis

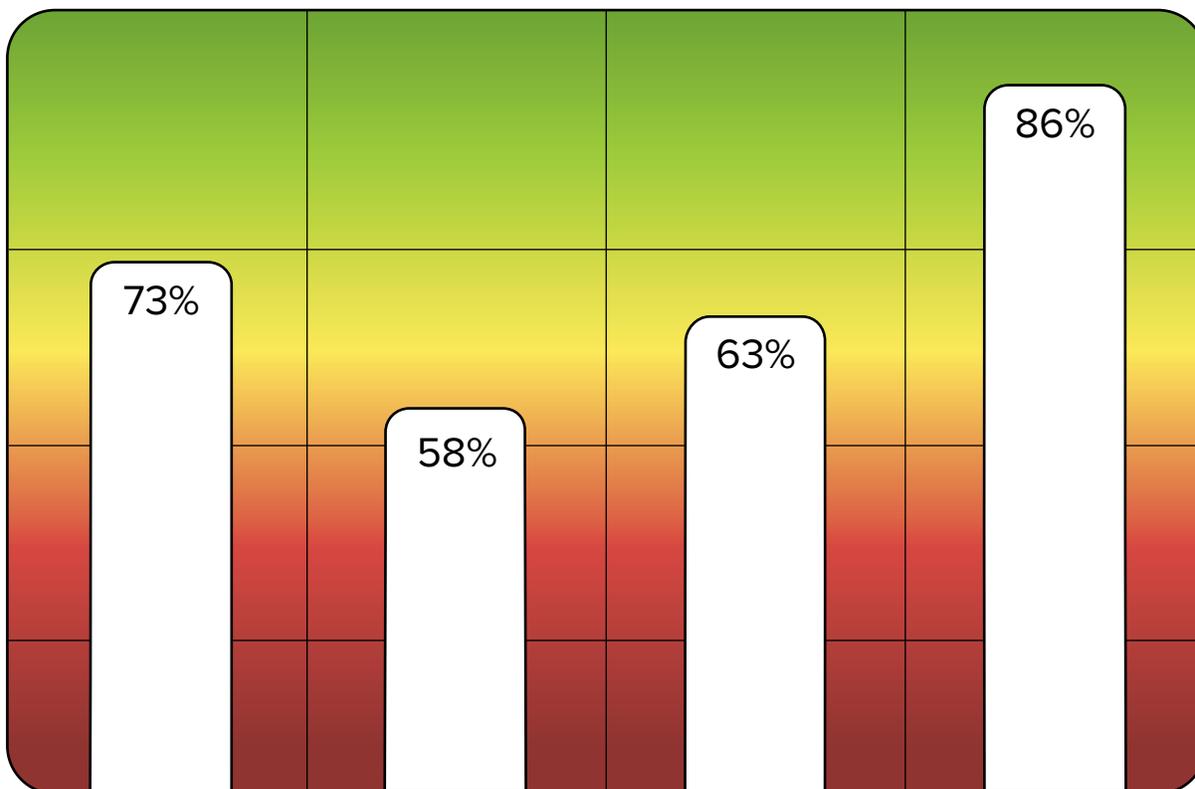
ENERGY USE

The following benchmarking analysis compares Thomas Jefferson Elementary to an average elementary school in Wisconsin.

Wausau School District • Benchmarking

	Total Energy Use kBtu/ft ²	Electric Use kWh/ft ²	Natural Gas Use Btu/ ft ² /HDD	Total Energy Cost \$/ft ²
Average Elementary School in WI	78.02	5.7	6.9	\$1.24
Thomas Jefferson ES	62.6	5.2	6.2	\$0.76
Percentile Rankings	73%	58%	63%	86%

Percentile Rankings



Total Energy Use

Electric Use

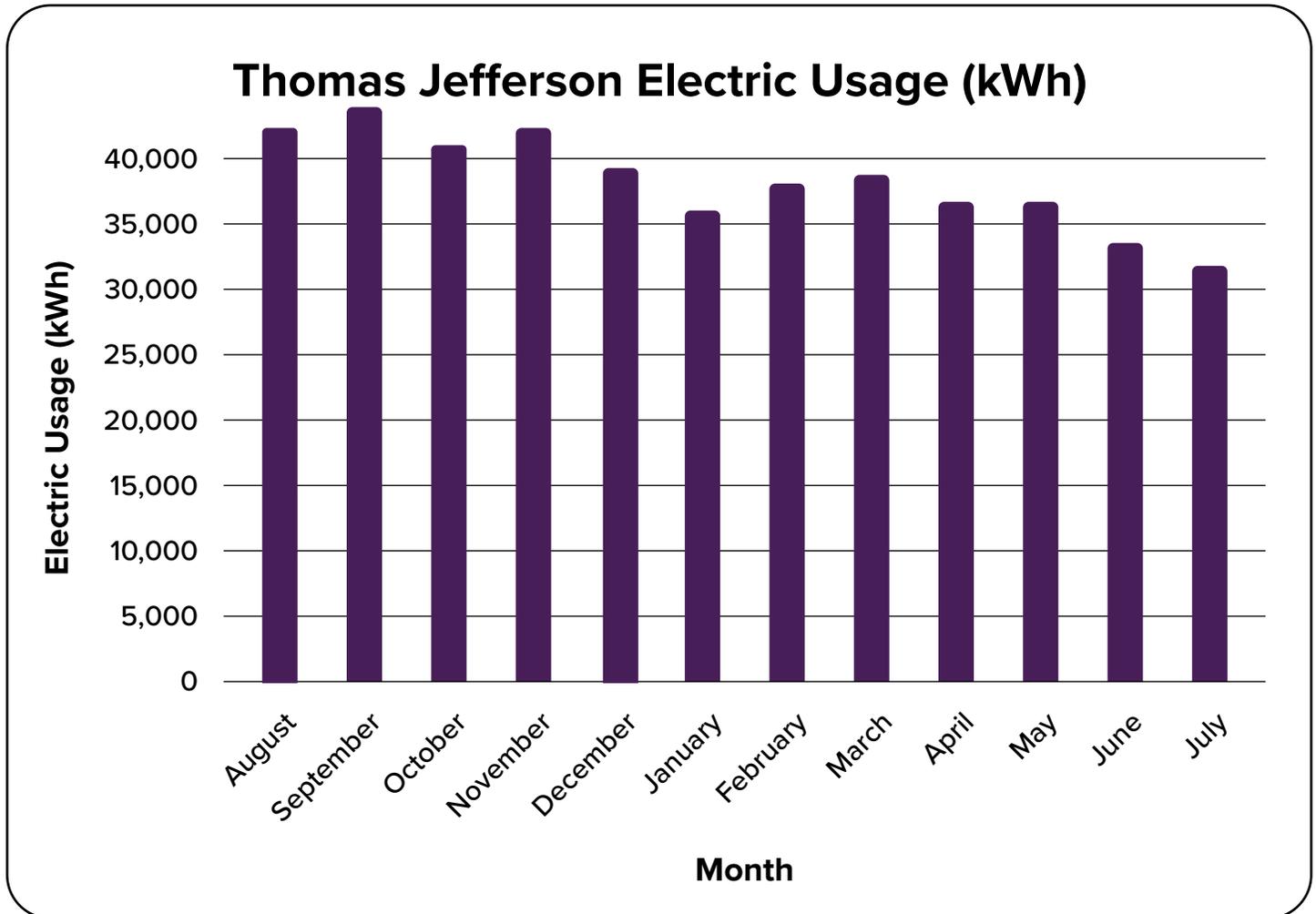
Natural Gas Use

Total Energy Cost

Thomas Jefferson Utility Analysis

UTILITY ANALYSIS

The utility graph below demonstrates the electrical consumption at the Thomas Jefferson Elementary School from August 2023 through July 2024.





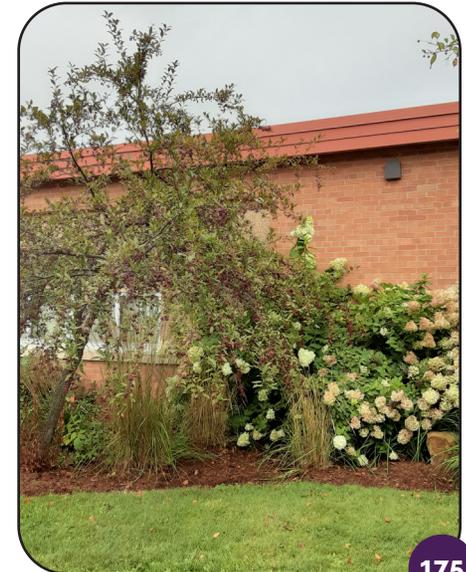
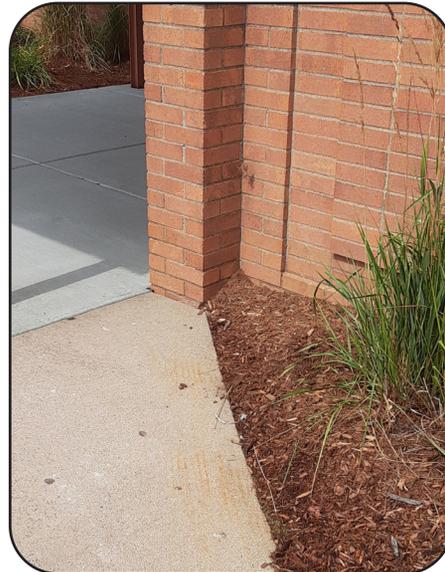
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Thomas Jefferson Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Set routine asphalt maintenance schedule with area rotation.	Continue crack clean and crack fill as needed. Include every 3-5 years seal, and repaint asphalt.	\$5,500
Site & Landscape	Mulch washing out on to walks.	Annually or more often if needed refresh and retain mulch to an elevation lower than border, walk, or turf. Consider crushed gravel in lieu of mulch planters along walks and buildings.	\$3,500
Site & Landscape	Mulch filling storm drain basin inside of planters.	Add screen between drain cover and basin. Clean screen seasonally.	\$1,000
Site & Landscape	Increase routine planters landscaping maintenance.	Annually or more often if needed prune, thin, and remove invasive vegetation in planters and around building perimeters, fencing, hardscape surface edges, utility supply areas.	\$5,000





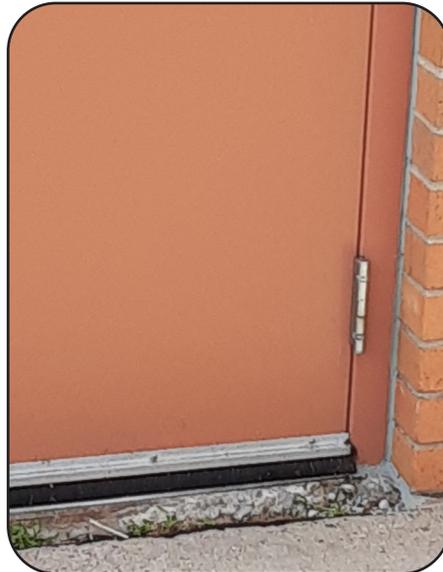
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Thomas Jefferson Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building Roofing	Roof sections A-M are all between 22-27 years old. All sections are out of warranty and have been problematic. Some sections appear in worse condition than others. Some sections are holding water, others with fastener backout, stretching the membrane significantly. Many of these roofs are also .045 mil, a substandard thickness prone to issues.	Replace sections A-M in the next 1-5 years with an adhered 60 mil black EPDM 20 year warranty roof. Recommend completing all roofs at once.	\$622,000
Exterior Building	Exterior door threshold concrete gap.	Fill, caulk, and seal gap to make a smooth transition to landing.	\$2,500
Exterior Building	Entrance metal beam rusty and paint missing.	Prepare and apply durable weather/salt proof coating.	\$1,000
Exterior Building	Exposed foundation wall insulation and waterproofing.	Re-adhere and waterproof foundation wall insulation below exposed grade. Back fill with traffic bond (sharp edged crushed gravel) to lock up water resistant protection along wall and above insulation.	\$13,500





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures Wausau - Thomas Jefferson Elementary School

Building System	General Description	Recommendation	Cost Estimate
Interior - Storage Safety	Storage of miscellaneous combustible materials were noted being stored along side the boilers. Along with freeing up maintenance space and setting best practice for facilities personnel, cluttered spaces such as this create a fire hazard.	Clean, organize, and purge. Keep mechanical and electrical room spaces used only for their intended purpose.	\$500
Mechanical - HVAC Safety	One exhaust fan on the upper mezzanine mechanical room was observed operating with a missing safety shroud. Unguarded rotating equipment is a life safety hazard.	Reinstall or purchase and replace a new belt shroud.	\$500
Mechanical - Life Safety	Access to the upper mezzanine mechanical room is unsafe and not conducive to performing routine maintenance. The only access is up a two-story wall ladder with no cage and no tie-off system, the top of the ladder gives choice to either step across to the mezzanine platform, or open a vertical man door to access the roof.	Reroute piping in the mezzanine and install a man door on the south side of the mezzanine wall, accessible by walking the roof from the western penthouse. Install exterior signage at the existing door so users know they're opening a door to a ladder. Install proper fall protection on the existing ladder.	\$30,000
Electrical - Lighting Controls	The 2016 addition installed standard on/off switching vs infinite slider dimming switches on new LED fixtures. The new lighting is too bright, teachers are forced to cover new LED lighting fixtures with fabric light filters.	Replace switches with slider dimmer control.	\$15,000





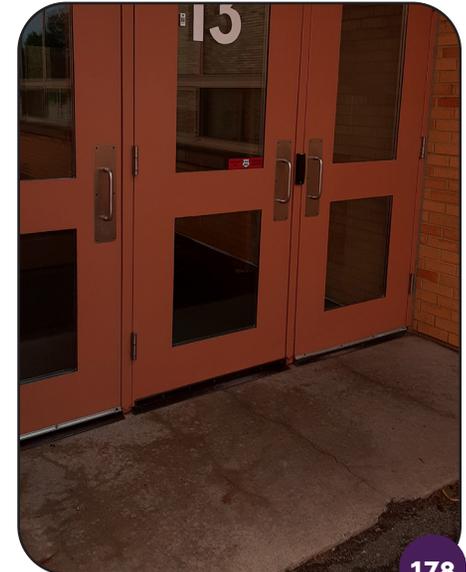
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Thomas Jefferson Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Dumpsters on asphalt	Install concrete pads for dumpsters.	\$6,800
Site & Landscape	Multiple walk concrete slabs with transitional and divided cracks.	Replace cracked concrete walk slabs.	\$23,000
Site & Landscape	Cracked concrete walk around storm drain.	Cut joints and patch.	\$1,000
Site & Landscape	Cracked concrete door landing.	Replace, patch, cut, grind and/or mud jacking as needed.	\$17,500





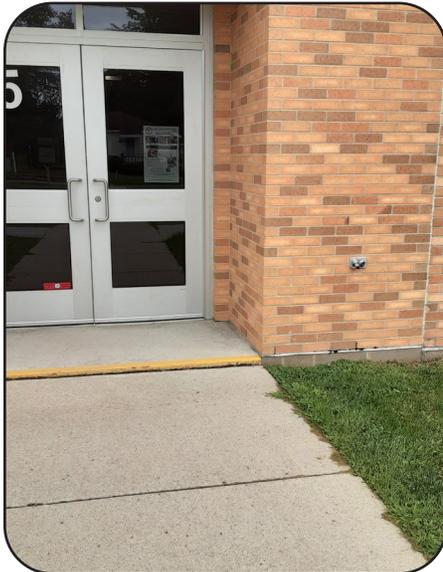
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Thomas Jefferson Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Uneven transition between concrete door landing and walk.	Replace, patch, cut, grind and/or mud jacking as needed.	\$17,500
Site & Landscape	Building perimeter and hardscape gaps.	Back fill gaps with sand and backer rod. Caulk and seal with appropriate joint filler. Heat melt in place material recommended for smooth, clean appearance.	\$3,500
Site Utilities	Gas valve on side of building not secured inside of fencing and potential climbing assistance to roof.	Enclose, secure valve access, and eliminate potential climbing assistance.	\$4,500
Site Utilities	Failed front sign base.	Replace base and upgrade sign. Consider complete upgrade replacement for sign.	\$35,000





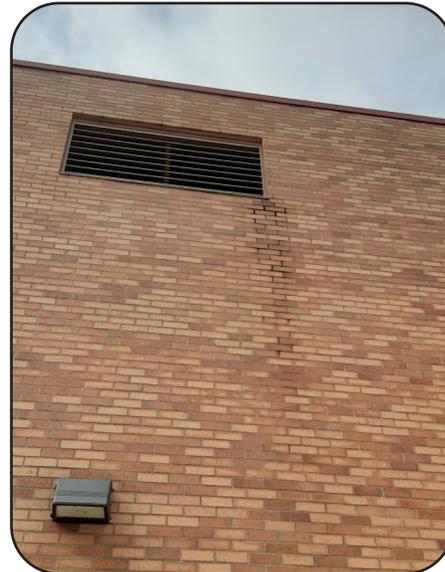
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Thomas Jefferson Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior - Doors	Although minimal, some sets of exterior steel doors are deteriorating. One set of gym doors is rusting through.	Complete a through facility exterior door inventory and replace as necessary. Expect to replace several door sets in the next 1-5 years.	\$20,000
Exterior Building	Tuck pointing and masonry repairs needed. Stained with face brick with open, missing, and deteriorating mortar.	Re-tuck walls, replace missing and damaged masonry, and professionally clean stone and bricks.	\$45,000
Exterior Building	Exterior wall metal louver stains on face brick.	Professionally clean walls and seal. Repaint or replace rusting wall louver.	\$5,500
Exterior Building	Stained exterior window sills.	Professionally clean wall sills and decorative stone.	\$8,500





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Thomas Jefferson Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Failed and missing window caulk, joint compound, and sealant.	Remove failed and around areas of missing caulk. Re-caulk without blocking or sealing weeps.	\$15,000
Exterior Building	Stone window sills deteriorating.	Patch and seal, or replace. Consider completion with major sill restoration project.	\$45,000
Exterior Building	Window sills internal reinforcing steel exposed.	Patch and seal or replace. Consider completion with major sill restoration project.	\$15,000
Exterior Building	Window steel lintels rusty.	Prepare and paint with weather resistant coatings. Consider completion with major sill restoration project.	\$28,000

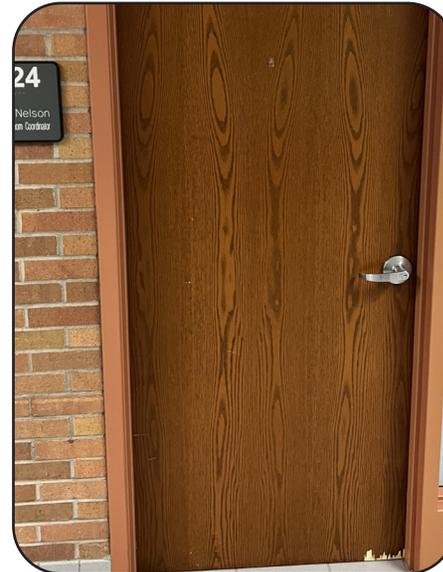




C.E.S.A. 10
 Facilities Management Services

Facility Improvement Measures Wausau - Thomas Jefferson Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Windows lintels loose at brick face union.	Tuckpoint lintel unions and adjacent mortar on brick face. Consider completion with major sill restoration project.	\$18,000
Exterior Building	Exterior wall mildew stains from roof edge scupper discharge.	Extend or modify scupper to prevent staining. Professional clean face brick.	\$5,000
Interior Wood Doors	A fair amount of original and later vintage wood doors throughout the facility are in poor condition; de-laminating, stained, and chipped.	Replace aged and damaged interior wood doors. Estimate given for 30 doors.	\$37,500
Interior - Wall Base	A minimal amount of ceramic wall base was noted failing from the wall surface joint. Walls in this area are constructed of wood paneling, the failure is likely due to wall movement.	Until an aesthetic improvement is made to remove the paneling, scrape and grind the mortar joint and run a flexible caulk joint along the upper tile edge.	\$3,500





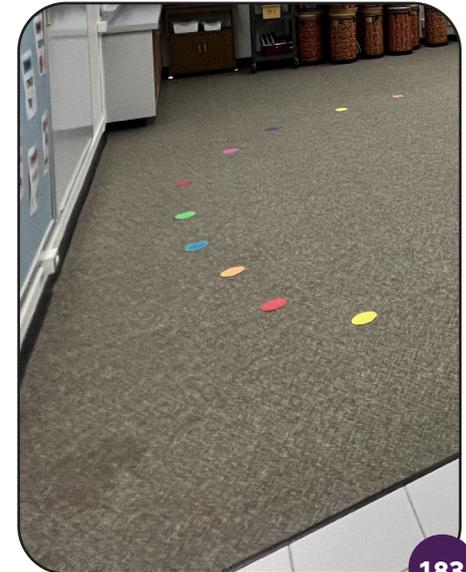
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Thomas Jefferson Elementary School

Building System	General Description	Recommendation	Cost Estimate
Interior - Gym Flooring	Although in good overall condition, the main gym floor is scuffed and scratched.	Maintain a wood floor refinishing cycle, recommended every 5-10 years dependent on use and condition.	\$25,000
Interior - Gym Control Joints	Interior caulk control joints of the gym masonry wall are dried and cracked, allowing infiltration, and no longer performing as designed.	Remove old caulk, clean and prep the joint, install new.	\$7,500
Interior -Ceilings	Several classrooms have not been updated to 2x2 ceiling tile. This tile was stained and showing it's age.	Replace classrooms with 2x4 ceiling tile with 2x2 tile in conjunction with a lighting upgrade project.	\$20,000
Interior - Flooring	Although minimal, several classrooms were noted having stained and dated carpeting.	Replace carpeting as needed, test flooring for hazardous materials prior. Pricing given for five classrooms without abatement needed.	\$30,000





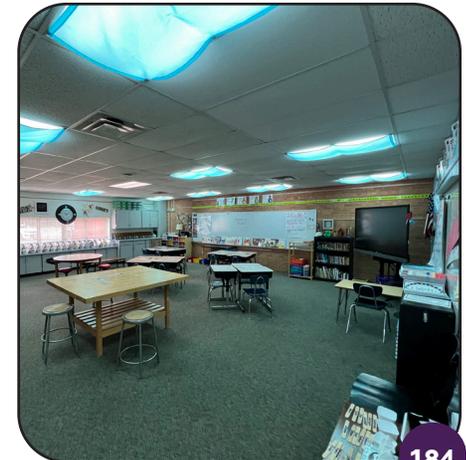
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Thomas Jefferson Elementary School

Building System	General Description	Recommendation	Cost Estimate
Mechanical - HVAC	The HVAC system in Jefferson is in overall good condition. 1997 vintage AHU's and VAV's serve the original building section. This equipment is approaching 30 years old and reaching the end of it's expected useful life. Remaining equipment is modern and in excellent condition.	Aggressive maintenance to extend the life of the 1997 equipment 10+ years. Inspect VAV duct systems for leaks. Perform coil cleaning on all 1997 AHU's and VAV's. Recommission the equipment with your controls provider and a testing & balancing contractor.	\$60,000
Plumbing - Domestic Hot Water	The two (60 & 100 gallon) gas fired water heaters are both 16 years old, at their expected useful life.	To determine the priority of each unit, consider what being without hot water for a few days in the areas they serve would mean for operations. Recommend to replace in the next 1-3 years.	\$20,000
Electrical	Several original 1955 vintage electrical panels with fused disconnects are still active in the facility. These panels are obsolete and long past their expected useful service life.	Replace panels in the next 1-3 years. Parts will be difficult or impossible to obtain upon a failure or trip.	\$60,000
Electrical - Whole Building Lighting Upgrade	The facility is in need of a whole building lighting upgrade from fluorescent to LED. Many classrooms were noted having fabric light filters hung over fixtures due to the harshness and intensity of existing lighting systems. Interior lighting projects provide roughly a 6 year simple payback, along with giving building occupants the ability to adjust light levels to their liking. Additionally, the systems have a 20+ year lifespan, drastically reducing maintenance required to change lamps and ballasts.	Replace classrooms, offices, corridors and common large spaces (gym) with appropriate LED fixtures, occupancy sensors, and dimming controls. Estimate given for older 2/3 of the facility not converted to LED.	\$113,000





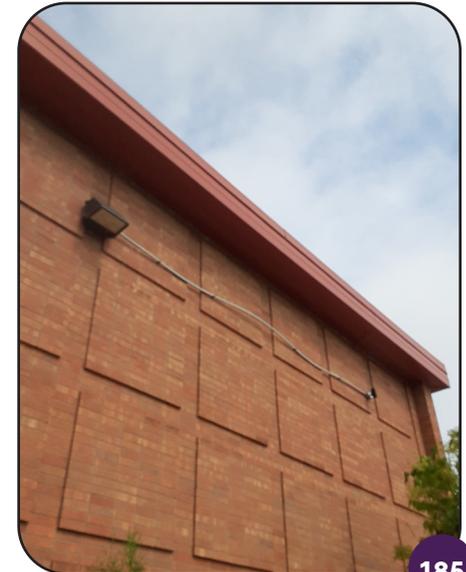
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Thomas Jefferson Elementary School

Building System	General Description	Recommendation	Cost Estimate
Electrical - Bell/PA & Communication	PA/Bell/Clock/mass communication systems due for upgrade. Existing system is obsolete using decades old technology.	Replacement recommended with the district's Single-wire system standard.	\$258,000
Electrical - Door Access	Card Access systems across the district are in need of upgrade to their board controllers. Information was compiled through district IT interviews and recommended per school individual need.	Replace HID Vertx boards to Mercury LP1502's.	\$10,000
Electrical - Security Cameras	Through district IT staff interviews, certain schools were identified as in need of camera investment. Recommendations based on individual need per school.	Replace obsolete cameras and or add new.	\$18,000
Electrical	Exterior wall pack conduit bent.	Straighten and reinforce attachment.	\$1,000





Thomas Jefferson Strategic Plan

Wausau - Thomas Jefferson ES

Project	Estimated Cost
1-2 Year Needs	
Replace Roof Sections A-M	\$622,000
Address Unsafe Access to Upper Mezzanine Mechanical Room	\$30,000
Replace Light Switches with Slider Dimmer Controls (2016 addition)	\$15,000
Fix Exposed Foundation Wall Insulation and Waterproof	\$13,500
Develop Routine Asphalt Maintenance Schedule	\$5,500
Increase Routine Planter Landscaping Maintenance	\$5,000
Refresh and Retain Planter Mulch	\$3,500
Fix Exterior Door Concrete Gap	\$2,500
Add Screen in Planters	\$1,000
Repair Rusty Metal Entrance Beam	\$1,000
Organize and De-clutter Mechanical and Electrical Areas	\$500
Reinstall Upper Mezzanine Mechanical Room Exhaust Fan	\$500
Total	\$700,000

Wausau - Thomas Jefferson ES

Project	Estimated Cost
3-5 Year Needs	
Replace PA/Bell/Clock/Mass Communication System	\$258,000
Replace Fluorescent Lighting with LED	\$113,000
Aggressive Maintenance of HVAC Equipment	\$60,000



Thomas Jefferson Strategic Plan

Wausau - Thomas Jefferson ES

Project	Estimated Cost
3-5 Year Needs	
Replace Vintage Electrical Panels	\$60,000
Replace Aged and Damaged Interior Wood Doors	\$37,500
Replace Classroom Carpeting as Needed	\$30,000
Repair Rusty Steel Window Lintels	\$28,000
Maintain Wood Refinishing Cycle	\$25,000
Replace Cracked Concrete Walk Slabs	\$23,000
Replace Exterior Doors as Necessary	\$20,000
Replace Classroom Ceiling Tile as Necessary	\$20,000
Replace Gas-Fired Water Heaters	\$20,000
Replace Cameras or Add New	\$18,000
Fix Uneven Concrete Transition	\$17,500
Fix Cracked Concrete Door Landing	\$17,500
Replace Window Caulk, Joint Compound, and Sealant	\$15,000
Update Card Access System	\$10,000
Install New Gym Control Joints	\$7,500
Install Concrete Pad for Dumpsters	\$6,800
Clean Exterior Wall Metal Louver Stains on Face Brick	\$5,500
Clean Exterior Wall Mildew Stains	\$5,000
Enclose and Secure Gas Valve Access	\$4,500
Address Failing ceramic Wall Base	\$3,500
Address Building Perimeter Hardscape Gaps	\$3,500
Total	\$808,800

Thomas Jefferson Strategic Plan

Wausau - Thomas Jefferson ES

Project	Estimated Cost
5-10 Year Needs	
Tuckpointing and Masonry Repairs	\$45,000
Repair Deteriorating Stone Window Sills	\$45,000
Replace Front Sign Base	\$35,000
Address Loose Window Lintels	\$18,000
Fix Exposed Window Sill Internal Reinforcing Steel	\$15,000
Clean Stained Exterior Window Sills	\$8,500
Fix Cracked Concrete Walk Around Storm Drain	\$1,000
Fix Bent Exterior Wall Pack Conduit	\$1,000
Total	\$168,500

Wausau - Thomas Jefferson ES

Project	Estimated Cost
Recommended Standardization Upgrades	
FF&E	\$375,000
Total	\$375,000

GD Jones Facility Analysis

The G.D. Jones Elementary School is located at 1018 S 12th Ave Ct, Wausau, Wisconsin.

CESA 10 technical experts paid close attention to the site’s lighting, building envelope, and security concerns. Items identified in this report are meant to improve the facility’s efficiency over the next five to ten years while reducing future operation and maintenance costs.

Wausau School District - G.D. Jones ES

Year Built	1997
Building Addition	2016
Square Footage	95,500
Annual Electric Usage (kWh)	496,069

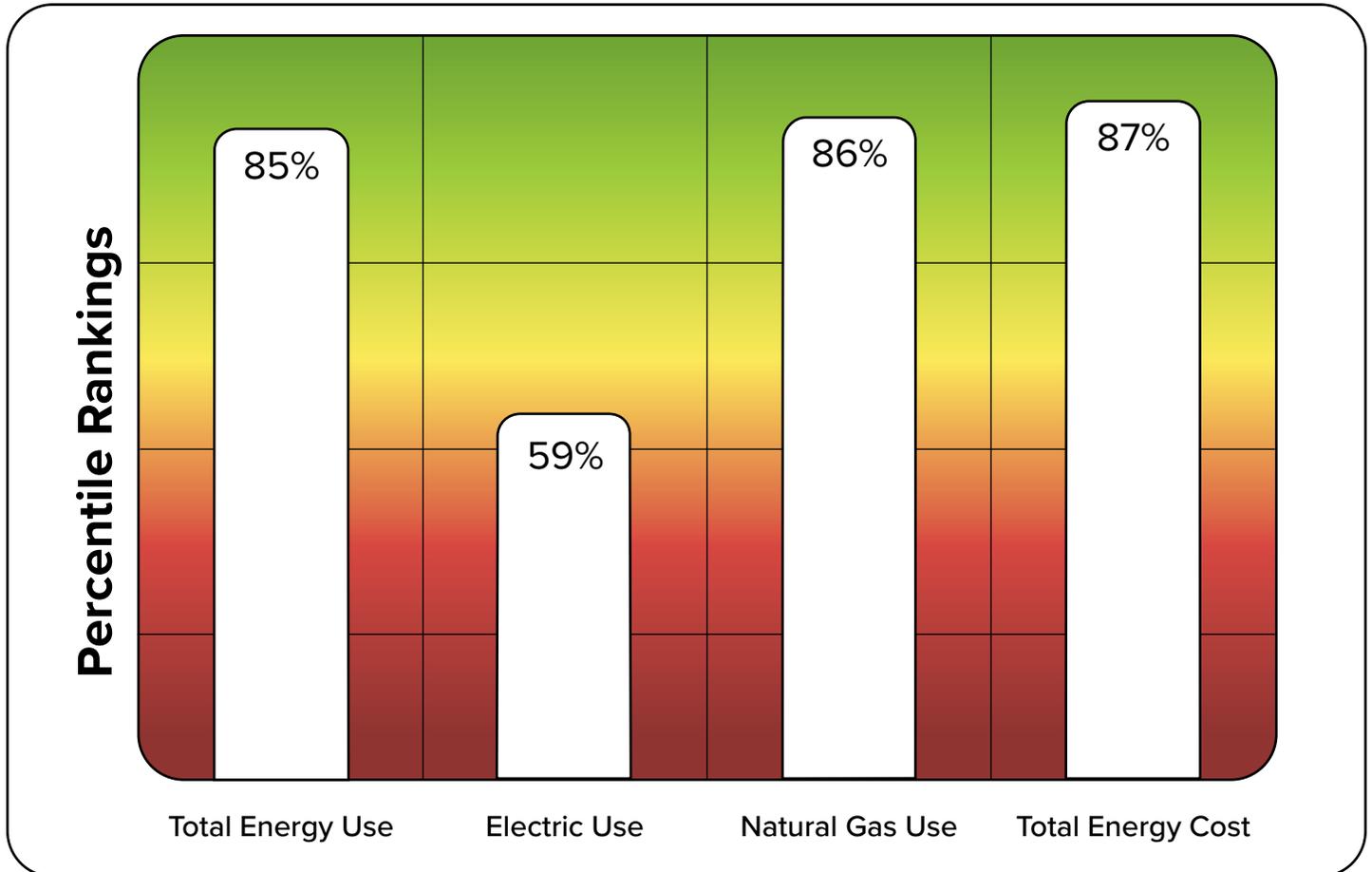


GD Jones Utility Analysis

ENERGY USE

The following benchmarking analysis compares G.D. Jones Elementary to an average elementary school in Wisconsin.

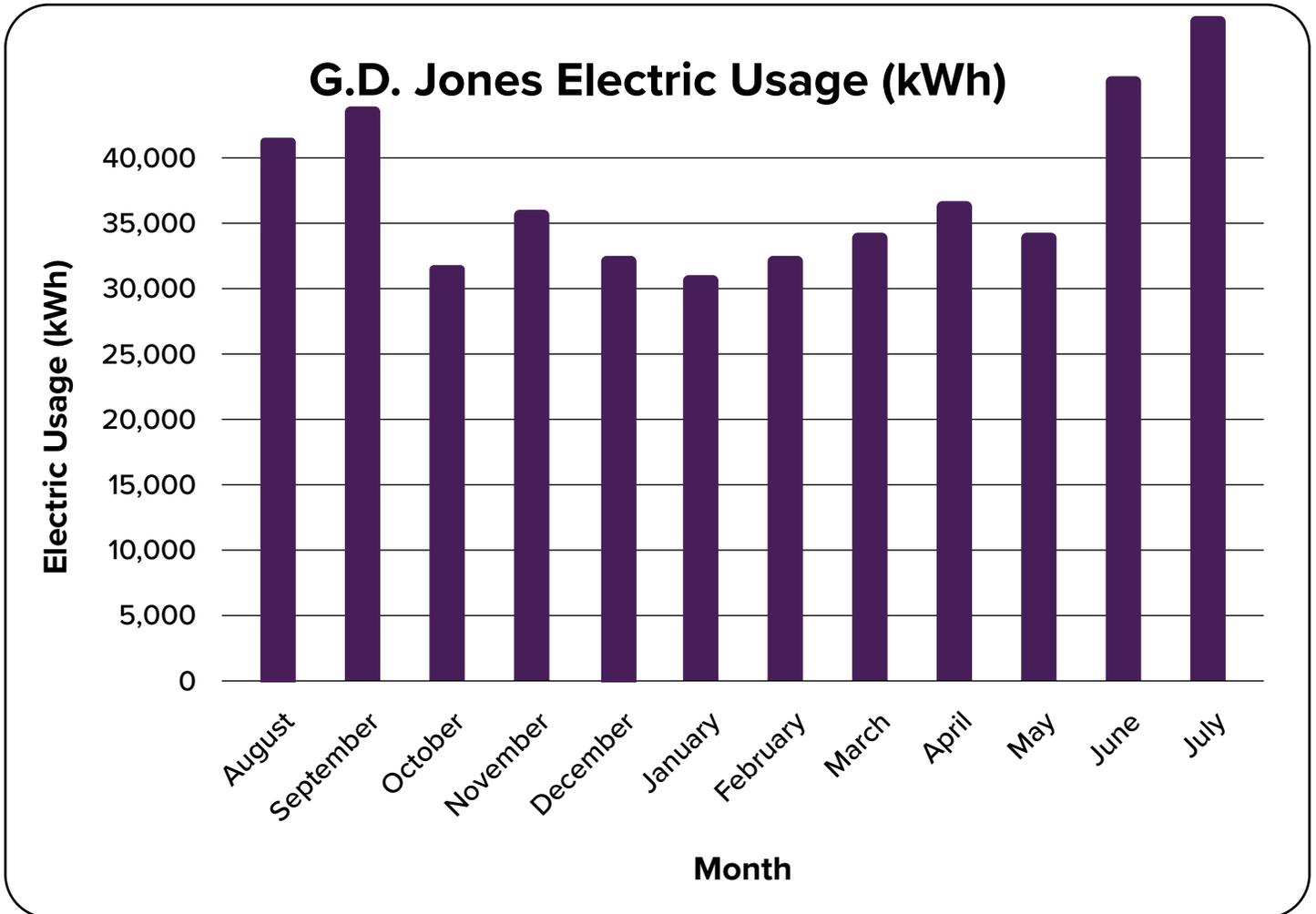
Wausau School District • Benchmarking				
	Total Energy Use kBtu/ft ²	Electric Use kWh/ft ²	Natural Gas Use Btu/ ft ² /HDD	Total Energy Cost \$/ft ²
Average Elementary School in WI	78.02	5.7	6.9	\$1.24
GD Jones ES	51.3	5.2	4.7	\$0.75
Percentile Rankings	85%	59%	86%	87%



GD Jones Utility Analysis

UTILITY ANALYSIS

The utility graph below demonstrates the electrical consumption at the G.D. Jones Elementary School from August 2023 through July 2024.





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - G.D. Jones Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Concrete dock slabs cracked.	Replace cracked concrete slabs. Consider replacement with comprehensive dock upgrade/replacement project.	\$27,000
Site & Landscape	Concrete dock stairs post base open and cracked.	Cut and repair. Consider complete stair replacement along with comprehensive dock upgrade/replacement project.	\$7,500
Site & Landscape	Deteriorated concrete joints between dock and dock walk ramp.	Replace slabs with open or deteriorated joints. Consider replacement with comprehensive dock upgrade/replacement project.	\$12,500
Site & Landscape	Concrete dock walk ramp rebar exposed.	Replace slabs with exposed repair and cracks to underlying rebar. Consider replacement with comprehensive dock upgrade/replacement project.	\$27,000





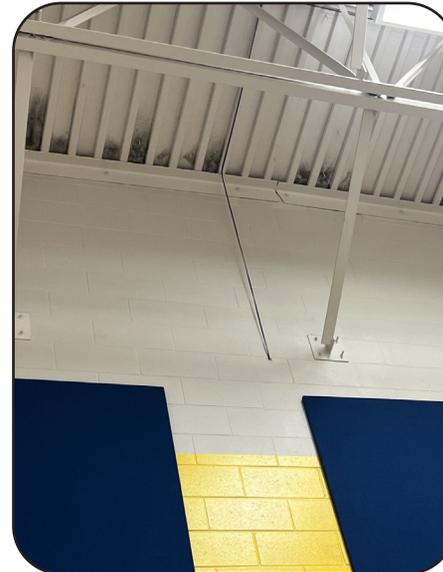
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - G.D. Jones Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Storm water culvert open.	Add guard and large debris grates on culvert inlets and outlets.	\$1,000
Exterior Building Roofing	Roof sections A-E are 27 years old, out of warranty, and past their expected useful life. Inspection showed peeling seams, failing patches, and evidence of ponding water. Scupper outlets appear to be improperly pitched, draining water on the building under normal circumstances.	Replace sections A-E in the next 1-5 years with an adhered 60 mil black EPDM 20 year warranty roof. Recommend completing all roofs at once.	\$430,000
Exterior - Upper Gym	Upper gym roof/ceiling edge stained per air and moisture infiltration. Observed areas around gym block windows with similar conditions.	Investigate and eliminate cause. Clean and remove stains. .	\$14,500
Mechanical	The GD Jones chiller has had a major failure and is in need of replacement.	As of the writing of this audit, the unit was budgeted for and scheduled for replacement prior to next cooling season. Cost estimate provided as a placeholder.	\$1,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - G.D. Jones Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Set routine asphalt maintenance schedule with area rotation.	Continue crack clean and crack fill as needed. Include every 3-5 years seal, and repaint asphalt.	\$6,500
Site & Landscape	Multiple walk concrete slabs with transitional and divided cracks.	Replace cracked concrete walk slabs.	\$16,000
Site & Landscape	Dumpsters concrete slab stained.	Professional clean to remove rust stains.	\$4,500
Exterior - Doors	Although minimal, some sets of exterior steel doors are deteriorating. One set of gym doors is rusting through.	Complete a through facility exterior door inventory and replace as necessary. Expect to replace several door sets in the next 1-5 years.	\$20,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - G.D. Jones Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior - Entry structure	The high-ceiling pyramid roof structure is in need of maintenance. Mildew, EIFS, flashings, caulk, paint, and skylight all have deficiencies. Roofing appears to overlap the bottom EIFS joint which would trap water below the roof membrane.	Perform general maintenance on the structure. Properly terminate roof below EIFS when re-roofing the facility. Replace aged inefficient skylight with glass or opaque panel. Pressure wash, caulk, paint, and reflash metals. Consider replacing EIFS with masonry.	\$50,000
Exterior - Gym Block Window	Area around gym block windows stained per air and moisture infiltration. Observed areas around gym roof edge with similar conditions.	Investigate and eliminate cause. Clean and remove stains. .	\$8,500
Exterior Building	Exterior window lintels rusting.	Prepare and paint with durable weatherproof coating.	\$20,000
Exterior Building	Stained exterior window sills.	Verify cause and remedy. Professionally clean wall sills and decorative stone. Consider completion as more extensive exterior wall corrective project.	\$12,500





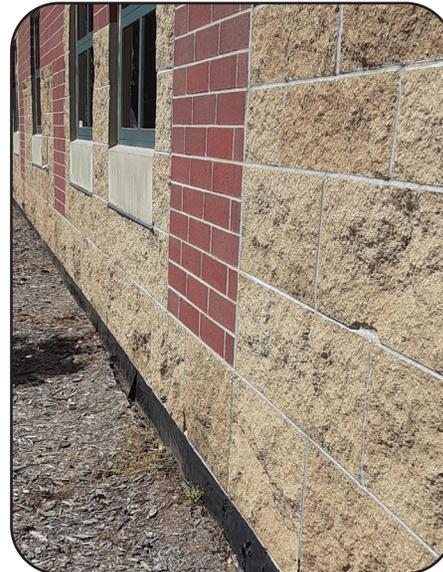
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - G.D. Jones Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Failing exit metal doors and frames .	Replace doors and frames.	\$15,000
Exterior Building	Damaged exit door seals.	Replace damaged seals.	\$1,000
Exterior Building	Exterior wall base waterproof membrane exposed.	Verify integrity of waterproof membrane. Re-adhere and patch if open or torn.	\$1,000
Exterior Building	Exterior wall joint fabric exposed.	Verify integrity of waterproof membrane. Re-adhere and patch if open or torn.	\$1,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - G.D. Jones Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Exterior wall block and mortar stained.	Professionally clean walls. Consider completion as more extensive exterior wall cleaning project.	\$5,000
Exterior Building	Exterior wall scupper discharge stain.	Extend, enclose, or modify scupper to eliminate stain cause. Professionally clean wall.	\$5,800
Exterior Building	Exterior wall flashing transition mortar missing and deteriorating.	Tuck point above and under flashing. Replace with waterproofed flashing to direct water to roof membrane.	\$23,000
Interior - Lockers	The small sections of lockers in gym bathrooms are beginning to rust.	Properly prep and repaint lockers for extended life.	\$4,000





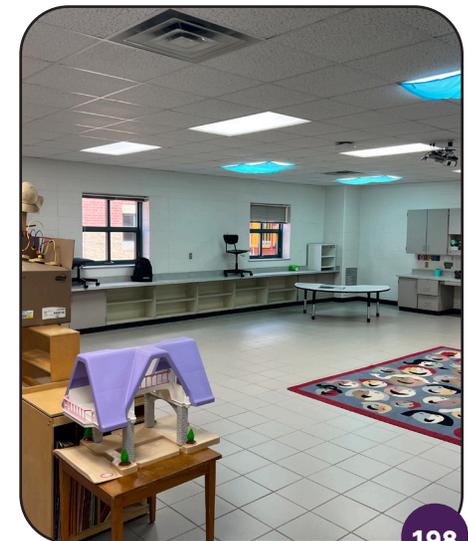
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - G.D. Jones Elementary School

Building System	General Description	Recommendation	Cost Estimate
Interior - Flooring	Although minimal, several classrooms were noted having stained and dated carpeting.	Replace carpeting as needed, pricing given for five classrooms.	\$30,000
Mechanical - Pipe Insulation	Missing and or damaged pipe insulation was noted.	Replace damaged and missing pipe insulation. Pricing given for minimal work noted in mechanical rooms.	\$5,000
Plumbing - Domestic Hot Water	The three 120 gallon gas fired water heaters are all 9 years old. These high efficiency units are in good condition, however expect to need to replace at least one in the next 5-10 years. The system appears oversized for the load, consider downsizing if replacing all at once.	Expect failure of at least one unit in the next 5-10 years. Estimate given for one unit replacement.	\$15,000
Electrical - Whole Building Lighting Upgrade	The original facility is in need of a whole building lighting upgrade from fluorescent to LED. Classrooms were noted having fabric light filters hung over fixtures due to the harshness and intensity of existing lighting systems. Interior lighting projects provide roughly a 6 year simple payback, along with giving building occupants the ability to adjust light levels to their liking. Additionally, the systems have a 20+ year lifespan, drastically reducing maintenance required to change lamps and ballasts.	Replace original building classrooms, offices, corridors with appropriate LED fixtures, occupancy sensors, and dimming controls. Estimate given for older 2/3 of the facility not converted to LED. Gym lighting controls should be replaced along with lighting controls of newer LED fixtures.	\$130,000





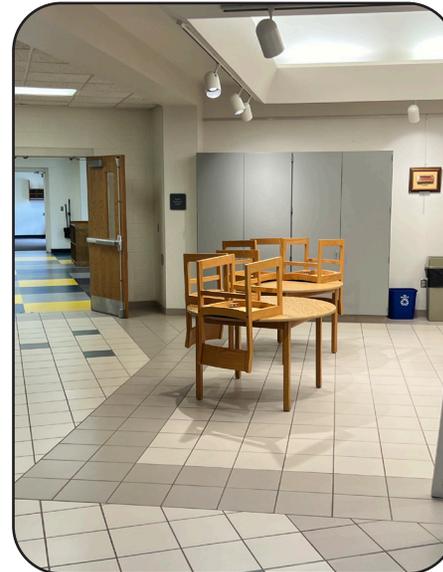
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - G.D. Jones Elementary School

Building System	General Description	Recommendation	Cost Estimate
Electrical - Bell/PA & Communication	PA/Bell/Clock/mass communication systems due for upgrade. Existing system is obsolete using decades old technology.	Replacement recommended with the district's Single-wire system standard.	\$270,000
Electrical - Door Access	Card Access systems across the district are in need of upgrade to their board controllers. Information was compiled through district IT interviews and recommended per school individual need.	Replace HID Vertx boards to Mercury LP1502's.	\$8,000
Electrical - Security Cameras	Through district IT staff interviews, certain schools were identified as in need of camera investment. Recommendations based on individual need per school.	Replace obsolete cameras and or add new.	\$12,000



GD Jones Strategic Plan

Wausau - G.D. Jones ES

Project	Estimated Cost
1-2 Year Needs	
Replace Roof Sections A-E	\$430,000
Replace Cracked Concrete Dock Slabs	\$27,000
Address Exposed Rebar (Dock Walk Ramp)	\$27,000
Investigate Gym Roof/Ceiling Staining	\$14,500
Replace Deteriorated Concrete Joints	\$12,500
Repair Concrete Dock Stairs Post Base	\$7,500
Guard Storm Water Culvert	\$1,000
Replace Exit Door Seals	\$1,000
Replace GD Jones Chiller (Scheduled)	\$1,000
Total	\$521,500

Wausau - G.D. Jones ES

Project	Estimated Cost
3-5 Year Needs	
Replace PA/Bell/Clock/Mass Communication System	\$270,000
Update Lighting From Fluorescent to LED	\$130,000
Pyramid Roof Structure Maintenance	\$50,000
Replace Classroom Carpeting as Needed	\$30,000
Replace Missing Exterior Wall Flash Transition Mortar	\$23,000
Exterior Door Replacement	\$20,000
Replace Cracked Concrete Walk Slabs	\$16,000



GD Jones Strategic Plan

Wausau - G.D. Jones ES

Project	Estimated Cost
3-5 Years (Continued)	
Replace Failing Exit Metal Doors and Frames	\$15,000
Clean Stained Exterior Window Sills	\$12,500
Replace Obsolete Cameras or Add New	\$12,000
Clean Stains Around Gym Block Windows	\$8,500
Replace Card Access System	\$8,000
Develop Routine Asphalt Maintenance Schedule	\$6,500
Fix Exterior Wall Scupper Discharge Stain	\$5,800
Clean Stained Exterior Wall Block and Mortar	\$5,000
Replace Damaged and Missing Pipe insulation	\$5,000
Clean Dumpster Concrete Slab	\$4,500
Repaint Lockers in Gym Bathrooms	\$4,000
Address Exposed Wall Base Waterproof Membrane	\$1,000
Address Exposed Exterior Wall Joint Fabric	\$1,000
Total	\$627,800

Wausau - G.D. Jones ES

Project	Estimated Cost
5-10 Year Needs	
Paint Exterior Window Lintels	\$20,000
Replace Water Heater Unit	\$15,000
Total	\$35,000



GD Jones Strategic Plan

Wausau - G.D. Jones ES

Project	Estimated Cost
Recommended Standardization Upgrades	
FF&E	\$375,000
Minor Kitchen Enhancements	\$250,000
Total	\$625,000

Stettin Facility Analysis

The Stettin Elementary School is located at 109 N 56th Ave, Wausau, Wisconsin.

CESA 10 technical experts paid close attention to the site’s lighting, building envelope, and security concerns. Items identified in this report are meant to improve the facility’s efficiency over the next five to ten years while reducing future operation and maintenance costs.

Wausau School District - Stettin ES

Year Built	2000
Building Addition	2013, 2022
Square Footage	56,000
Annual Electric Usage (kWh)	417,996



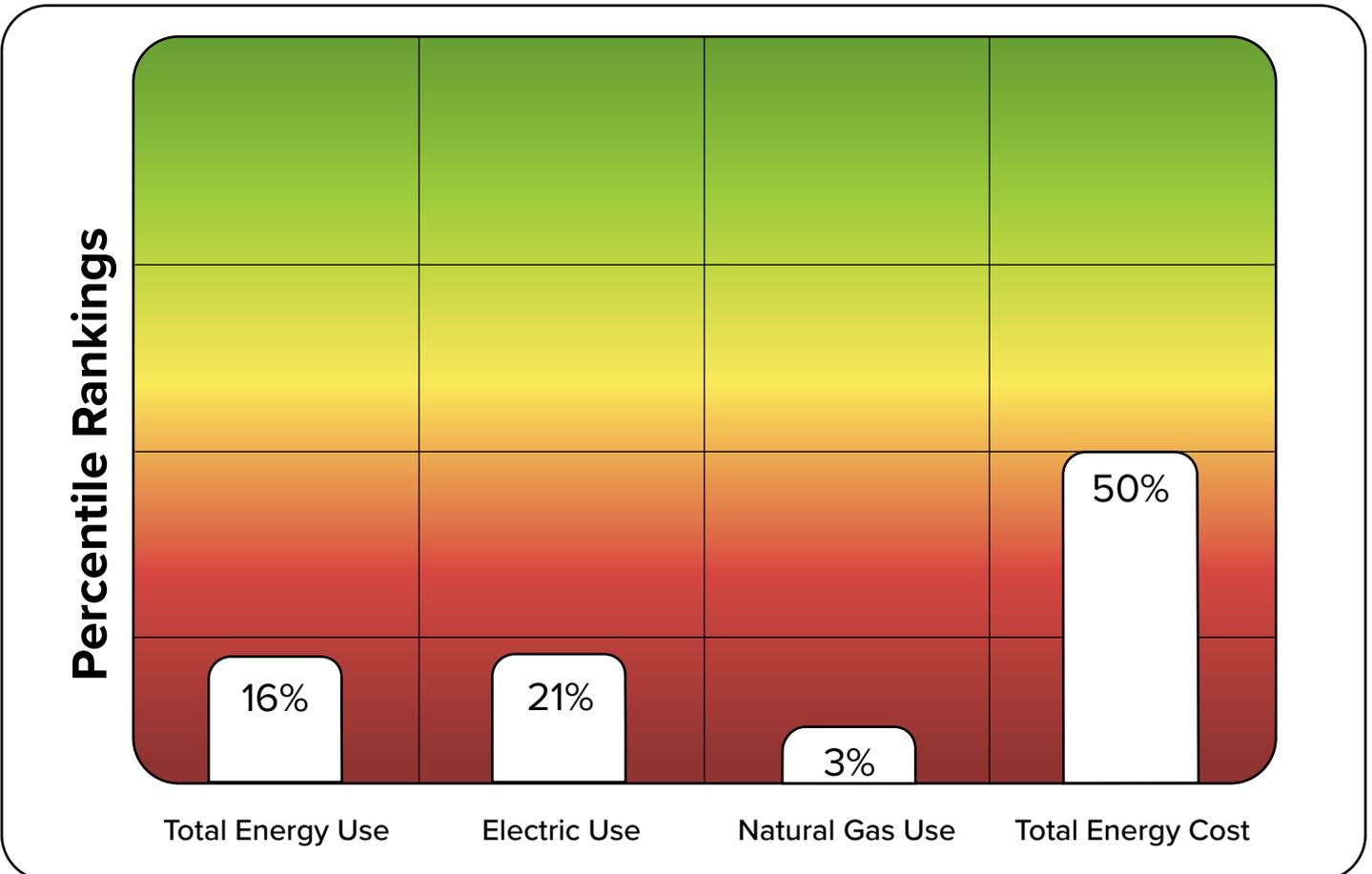
Stettin Utility Analysis

ENERGY USE

The following benchmarking analysis compares Stettin Elementary to an average elementary school in Wisconsin.

Wausau School District • Benchmarking

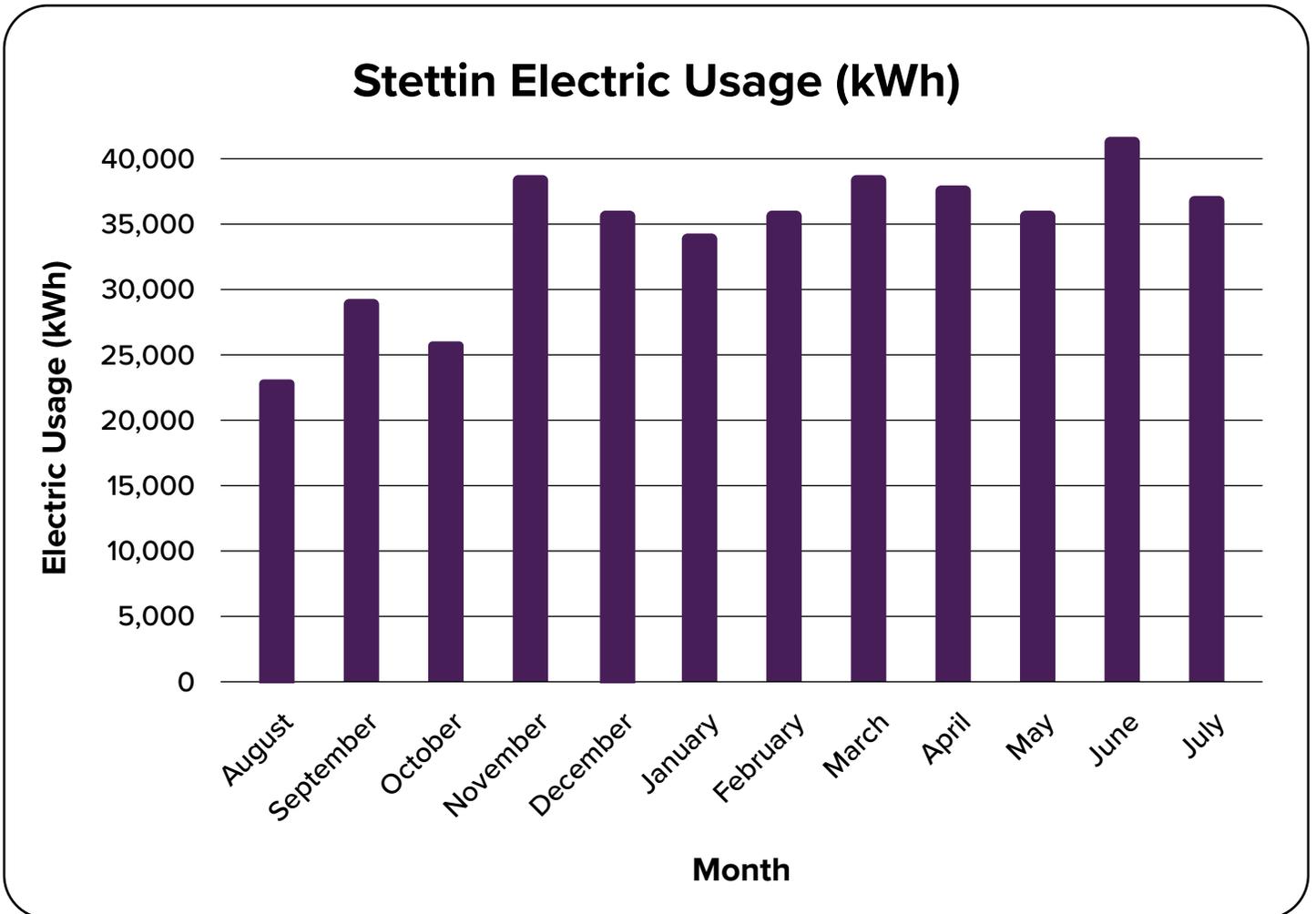
	Total Energy Use kBu/ft ²	Electric Use kWh/ft ²	Natural Gas Use Btu/ ft ² /HDD	Total Energy Cost \$/ft ²
Average Elementary School in WI	78.02	5.7	6.9	\$1.24
Stettin ES	103.6	7.5	10.8	\$1.23
Percentile Rankings	16%	21%	3%	50%



Stettin Utility Analysis

UTILITY ANALYSIS

The utility graph below demonstrates the electrical consumption at the Stettin Elementary School from August 2023 through July 2024.





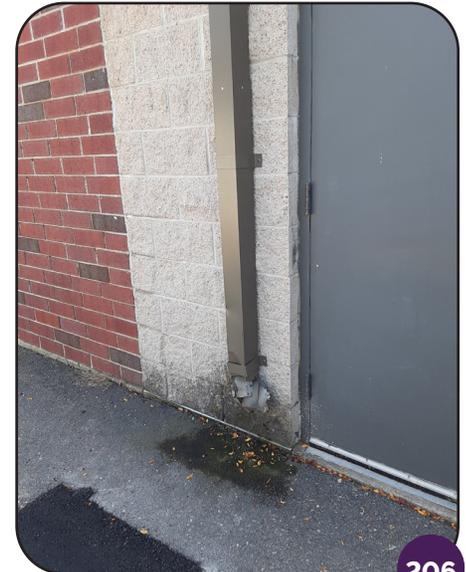
C.E.S.A.10

Facilities Management Services

Facility Improvement Measures

Wausau - Stettin Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Metal shed lower panel fastener areas rusty.	Prepare and paint with durable weatherproof coating.	\$1,000
Exterior Building Roofing	Roof sections A-D are all 24 years old and out of warranty, these roofs are at their expected useful life. Large sheet patches were seen during roof inspection, along with frequent poor condition seams and seam patches. Several ceiling tiles were water stained throughout the building.	Replace sections A-D in the next 1-5 years with an adhered 60 mil black EPDM 20 year warranty roof. Recommend completing all roofs at once.	\$507,000
Exterior Building	Exterior wall brick paint stained.	Professionally clean walls. Consider completion as more extensive exterior wall cleaning project.	\$1,000
Exterior Building	Exterior wall downspout extension missing and wall staining.	Replace downspout extension to eliminate stain cause. Professionally clean wall. Consider completion as more extensive exterior wall cleaning project.	\$2,000





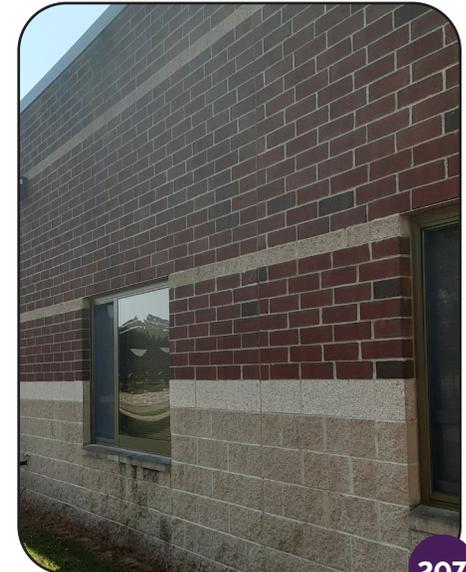
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Stettin Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Set routine asphalt maintenance schedule with area rotation.	Continue crack clean and crack fill as needed. Include every 3-5 years seal, and repaint asphalt.	\$8,800
Site & Landscape	Concrete door landing deteriorating	Replace concrete door landing.	\$8,500
Site & Landscape	Utility hardscape area open.	Close exposed hardscape areas.	\$12,500
Exterior Building	Exterior wall block and mortar stained.	Professionally clean walls. Consider completion as more extensive exterior wall cleaning project.	\$5,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Stettin Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Stained exterior window sills.	Professionally clean wall sills. Consider completion as more extensive exterior wall corrective project.	\$9,500
Exterior Doors	Although doors are in good condition, several door sets with no center mullion were noted with large air gaps between.	Inspect all exterior doors and perform a whole building door weather stripping and door sweep replacement as necessary.	\$5,000
Interior - Flooring	Although minimal, several areas were noted having cracked and gapped VCT. Area shown in staff lounge.	Repair damaged VCT tile, consider replacement with a superior product. Floor tile patches will likely stand out unless full surface is replaced.	\$5,000
Mechanical - Pipe Insulation	Missing and or damaged pipe insulation was noted in various locations around the building.	Insulate DHW piping up to water heaters. Missing insulation was also noted near the boilers. Replace any damaged or missing pipe insulation found elsewhere. Pricing given for minimal work noted in mechanical rooms.	\$5,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Stettin Elementary School

Building System	General Description	Recommendation	Cost Estimate
Mechanical - Cooling Capacity	The Stettin cooling system utilizes ice storage to allow the energy intensive chiller to be run during off-peak hours, reducing operating costs. The ice bank system however is undersized, on hot days the building uses all the ice and is unable to cool.	Several options are available to review with a mechanical design engineer. Consider adding additional ice storage capacity and corresponding higher chiller capacity. Consider removing certain spaces from the cooling load, or cooling certain spaces with DX cooling to remove them from the ice load. Pricing given as a FIM placeholder.	\$500
Electrical - Whole Building Lighting Upgrade	The facility is in need of a whole building lighting upgrade from fluorescent to LED. Interior lighting projects provide roughly a 6 year simple payback, along with giving building occupants the ability to adjust light levels to their liking. Additionally, the systems have a 20+ year lifespan, drastically reducing maintenance required to change lamps and ballasts.	Replace classrooms, offices, corridors and common large spaces (gym) with appropriate LED fixtures, occupancy sensors, and dimming controls.	\$94,000
Electrical - Bell/PA & Communication	PA/Bell/Clock/mass communication systems due for upgrade. Existing system is obsolete using decades old technology.	Replacement recommended to Single-wire standard.	\$240,000
Electrical - Door Access	Card Access systems across the district are in need of upgrade to their board controllers. Information was compiled through district IT interviews and recommended per school individual need.	Replace HID Vertx boards to Mercury LP1502's.	\$6,000





C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Stettin Elementary School

Building System	General Description	Recommendation	Cost Estimate
Site & Landscape	Multiple walk concrete slabs with transitional and divided cracks.	Replace cracked concrete walk slabs.	\$12,000
Site & Landscape	Concrete roll over curb deteriorating	Replace concrete curb.	\$7,500
Site & Landscape	Dumpsters concrete slab stained.	Professional clean to remove rust stains.	\$4,500
Exterior Building	Exterior window caulk missing and failing.	Remove failed and missing caulk. Re-caulk without blocking or sealing weeps.	\$18,000

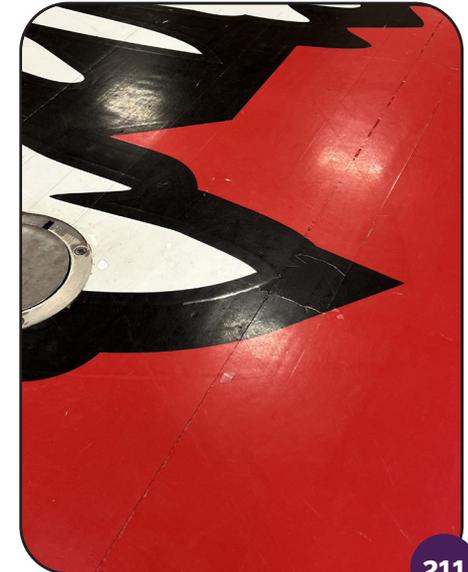
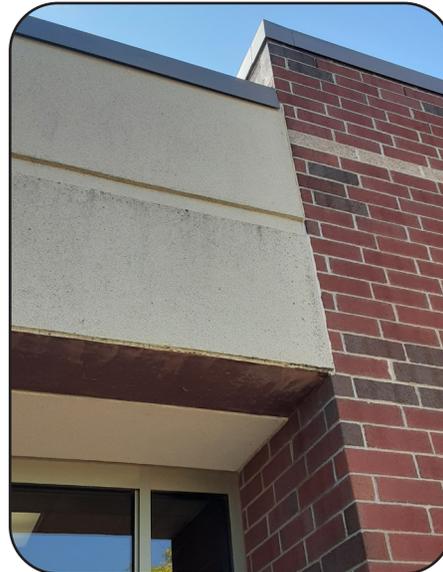




C.E.S.A. 10
 Facilities Management Services

Facility Improvement Measures Wausau - Stettin Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Exterior window lintels rusting.	Prepare and paint with durable weatherproof coating.	\$22,000
Exterior Building	Exterior door lintels rusting.	Prepare and paint with durable weatherproof coating.	\$16,000
Mechanical - Boilers	Stettin is heated with two 2005 vintage 1.5MBTU standard efficiency boilers.	Expect to replace the boilers and pumps in the next 5-10 years with high efficiency condensing boilers.	\$250,000
Interior - Gym Flooring	The Stettin gym floor is in good condition but in need of maintenance. Surface finishing is de-laminating and larger cracks are forming between wood floor boards.	Perform a full refinishing and restriping in the next 1-2 years. Maintain a wood floor refinishing cycle, recommended every 5-10 years dependent on use and condition.	\$25,000





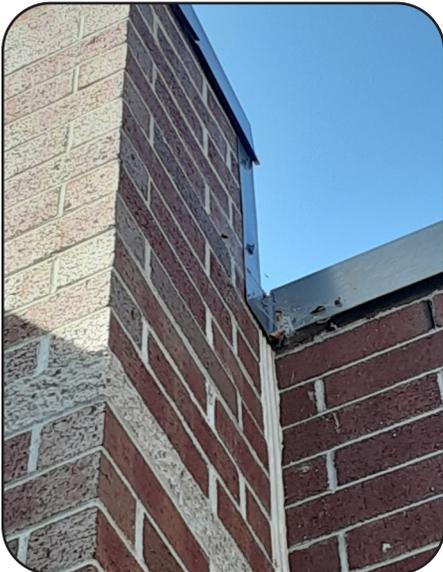
C.E.S.A. 10

Facilities Management Services

Facility Improvement Measures

Wausau - Stettin Elementary School

Building System	General Description	Recommendation	Cost Estimate
Exterior Building	Roof corner flashing damaged.	Waterproof and replace flashing.	\$2,500
Interior - Gym Flooring	The Stettin gym floor is in good condition but in need of maintenance. Surface finishing is de-laminating and larger cracks are forming between wood floor boards.	Perform a full refinishing and restriping in the next 1-2 years. Maintain a wood floor refinishing cycle, recommended every 5-10 years dependent on use and condition.	\$25,000





Stettin Strategic Plan

Wausau - Stettin ES

Project	Estimated Cost
1-2 Year Needs	
Replace Roof Section A-D	\$507,000
Refinish and Restripe Gym Floor	\$25,000
Waterproof and Replace Roof Flashing	\$2,500
Replace Downspout Extension	\$2,000
Address Rusty Metal Shed Panel Fastener Areas	\$1,000
Clean Stained Exterior Wall Brick	\$1,000
Total	\$538,500

Wausau - Stettin ES

Project	Estimated Cost
3-5 Year Needs	
Replace PA/Bell/Clock/Mass Communication System	\$240,000
Lighting Upgrade from Fluorescent to LED	\$94,000
Close Exposed Hardscape Areas	\$12,500
Professional Clean Window Sills	\$9,500
Develop Routine Asphalt Maintenance Schedule	\$8,800
Replace Concrete Door Landing	\$8,500
Replace Card Access System	\$6,000
Professional Clean Exterior Walls	\$5,000
Fix Exterior Door Large Air Gaps	\$5,000
Repair Damaged VCT Tile	\$5,000

Stettin Strategic Plan

Wausau - Stettin ES

Project	Estimated Cost
3-5 Year Needs (Continued)	
Address Missing or Damaged Pipe Insulation	\$5,000
Consider Options to Increase Cooling Capacity	\$500
Total	\$399,800

Wausau - Stettin ES

Project	Estimated Cost
5-10 Year Needs Continued	
Replace Boilers and Pumps	\$250,000
Paint Rusting Exterior Window Lintels	\$22,000
Fix Failed and Missing Window Caulk	\$18,000
Fix Rusting Door Lintels	\$16,000
Replace Cracked Concrete Walk Slabs	\$12,000
Replace Concrete Curb	\$7,500
Clean Stained Dumpster Concrete Slabs	\$4,500
Total	\$330,000

Stettin Strategic Plan

Wausau - Stettin ES

Project	Estimated Cost
Recommended Standardization Upgrades	
FF&E	\$265,000
Total	\$265,000



Prepared by:



CESA 10 Facilities Management

888.947.4701

facilities.cesa10.org



WAUSAU SCHOOL DISTRICT
Special Education and Pupil Services Department
Longfellow Administration Center

415 Seymour Street · P.O. Box 359 · Wausau, WI 54402-0359 · 715- 261-0532 · Fax 715-261-2556 · www.wausauschools.org

Wendy Cartledge, Director of Special Education and Pupil Services

Date: 12/16/2024

To: Wausau School District Board of Education

From: Wendy Cartledge, Director of Pupil Services/Special Education

RE: Open Enrollment Space Determinations 2025-2026

BACKGROUND

The Wisconsin Public School Open Enrollment Program, Wis. Stat. § 118.51, and Wis. Admin. Code Chapter PI 36 requires School Boards to designate the number of regular education and special education spaces available for the next school year. Space determinations must be made and approved by the School Board at its January Board meeting. If the Board does not intend to deny applicants due to space, it may make that determination and document it as such in the January Board minutes.

The changes in the Open Enrollment Program also require school districts to consistently apply specific criteria to ensure decisions on special education space are not arbitrary or unreasonable. Criteria utilized for determining regular and special education spaces available for Open Enrollment are as follows:

Regular education Open Enrollment availability considerations:

- District policies, procedures, or other factors regarding class size for particular programs or classes;
- District policies, procedures, or other factors regarding student-teacher ratios for particular programs, classes or buildings;
- District policies, procedures, or other factors regarding building capacity;

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- Enrollment projections for the schools of the district which include, but are not limited to, the following factors; projected student transfers in and out of the district, preference requirements for siblings of non-resident open enrollment students, reserved space for potential growth based on a Board established percentage, and current and future space needs for special programs, laboratories (e.g., in technology or foreign languages), or similar district educational initiatives;
- the number of nonresident students currently attending the schools of the district; and
- the number of resident home schooled or private school students likely to attend the schools of the district in accordance with §118.145.

Special Education Open Enrollment space availability considerations:

- Review each special education teacher and related service providers' current caseload, projected caseload for the next school year, and compare the projected caseload with projected enrollment and DPI caseload recommendations,
- Utilization of the Wisconsin DPI caseload factoring analysis,
- Review of current and projected special education programs and services
- Review of current staffing patterns, certifications, experience

SUMMARY

Following an analysis using the criteria detailed above, in tandem with District Policy, the administration projects the following spaces to be available under open enrollment for the 2025-2026 school year.

Regular education:

- Grade 4K: No limit set
- Grade KG: No limit set
- Grade 1: No limit set
- Grade 2: No limit set
- Grade 3: No limit set
- Grade 4: No limit set
- Grade 5: No limit set
- Grade 6: No limit set
- Grade 7: No limit set
- Grade 8: No limit set
- Grade 9: No limit set
- Grade 10: No limit set

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- Grade 11: No limit set
- Grade 12: No limit set
- EEA: No limit set
- Red Granite: Based on lottery in - State statute
- Montessori: Based on lottery in February - State statute
- WAVE Elementary: No limit set
- WAVE Secondary: No limit set

Special Education:

The District will not have available open enrollment space for students requiring:

- Cross Categorical Special Education services, including all specially designed instruction, services, supports, and related services PK-12+
- Deaf and Hard of Hearing programs or services for all grade levels PK-12+
- Physical Therapy programs or services for all grade levels PK-12+
- Occupational Therapy programs or services for all grade levels PK-12+
- Speech Language Pathology services for all grade levels PK-12+
- Vision Impairment Services PK-12+
- Orientation and Mobility Services PK-12+
- Transition Age 18-21 programs or services

The Pupil Services and Special Education Departments will maintain waiting lists for Open Enrollment applicants, should additional spaces become available the Friday following the first Monday in June. The availability of additional spaces will be determined by applying the aforementioned criteria, and in accordance with Board policy.

RECOMMENDATIONS

1. Motion to approve the regular and special education non-resident spaces available under open enrollment for the 2025-2026 school year as presented.

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