

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

Monday, January 12, 2026

6:00 PM

Waunakee Community School District  
905 Bethel Circle  
Waunakee, WI 53597

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

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

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

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

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

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

Closed Session Starts at 6:00PM

Open Session Starts at 7:00 PM

**AGENDA**

**I. CALL TO ORDER**

**II. ROLL CALL**

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

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

- A. Review Minutes of December 08, 2025 Meeting
- B. Update and Consideration of Legal Matters Related to the School District Including Current and Potential Actions Involving the School District.
- C. Review Individual Administrator, Teacher, Co-Curricular, Support Staff & Custodial Recommendations, Resignations, Leaves & Retirements
- D. Review a Performance Summary of the Individual Administrative Team Members
- E. Review Request from Superintendent for Benefit Consideration

**IV. RETURN TO OPEN SESSION**

**V. BOARD DEVELOPMENT WORKSHOP**

The Board Development agenda item is meant to provide the Board with the opportunity to discuss Board Operations.

- A. *Great on Their Behalf* by AJ Crabill book study

Board, please be prepared to discuss one statement or item from chapters 13 & 14.

**VI. APPROVAL OF MINUTES**

A. Review minutes from the December 8, 2025 meeting. 7

**VII. APPROVAL OF AGENDA AND ADDITIONS**

A motion will be necessary to approve the agenda as presented (or) with changes as recommended.

**VIII. PUBLIC COMMENTS** 12

Individuals may use this time to comment on any topic. A copy of Board Policy 187—Public Participation at Board Meetings is enclosed for your reference. Each speaker will be allowed 3 minutes to speak for a total of 30 minutes. . Emailed comments will be shared and reviewed by all the board members but will not be read out loud.

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

A. Teacher Update

Representatives of the WTA will provide an update on items related to the teaching staff.

B. Student Reports

1. Student Council Report

Abigail Anderson and Alena Wagoner are the student representatives from the high school and will be present to report to the Board on what is occurring at the high school.

2. Warrior Spotlight 15

A brief update will be shared by the Heritage 4th grade service students.

C. Board Reports/Action Items

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

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

2. 2026 WASB Resolutions 24

Please find the WASB Resolutions for 2026 attached, that will be discussed at the Delegate Assembly in a few weeks at the State Education Convention in Milwaukee. Chris Sonne is our delegate this year. Please review the resolutions and provide feedback to them on Monday night, or at a time prior to the convention.

3. Spring Election Update 61

Attached is a copy of the memo sent to the municipality & county clerks for candidates for the 2026 spring elections.

All candidacy paperwork needed to be turned in by 5:00 p.m. on January 6, 2026. The candidates for the Spring 2026 Election are:

Village of Waunakee Seat (vote for 1):  
Kevin Thornberg

Town of Westport, City of Middleton, City of Madison Seat (vote for 1):  
Joan Ensign

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

**A. Budget Committee Meeting**

1. Review Minutes from the January 5, 2026 Budget Committee Meeting 63

2. 2026-2027 Open Enrollment Capacity Recommendations -Action Item 65

The purpose of this agenda item is to request school board approval of open enrollment space availability for the 2026-27 school year. The School Board is required to identify the number of open enrollment spaces available per grade level at the January meeting. Our open enrollment policy is based on the optimal class size level, not the maximum class size level. The attached document calculates the number of open enrollment spaces in three methods. These methods are moving the current student enrollments to the next grade level (on the left hand side), utilizing the 3-year average enrollment projection (in middle), and following the preliminary budget planning document (on the right hand side). Administration is recommending utilizing the scenario that follows the budget planning document in the calculations for open enrollment capacity, which is a more conservative approach. To summarize, this approach recommends reallocating three K-4 teachers to start an in-district 4K classroom in each elementary school. The budget committee is recommending approval on a 3-0 motion.

3. Consideration of 2024-25 Audit Report - Action Item 71  
The purpose of this agenda item is to request approval of the final 2024-25 audit report. Attached please find the audit report and management letter.

4. 4K Planning - Action Item 148  
The board of education approved the following 3 items at the December 2025 board meeting:

**1. Increase the stipend amount from \$3600 to \$5000**

**2. Additional request for 4K open enrollment seats in January 2026**

**3. Form a 4K task force in preparation for the 27-28 school year**

The 4K contracts were emailed on December 9th, 2025 to our 4K Partners. Attached you will find the responses that were due by the end of the day on Friday,

December 19th.

Administration will discuss the 4K responses at the meeting.

B. Facility Committee

1. Review Minutes from the January 7, 2026 meeting. 149

2. Approval of Capital Maintenance Requests — Action Item 151

The purpose of this agenda item is to review our standard agenda item for district-wide capital maintenance requests. Attached please find the capital maintenance tracking spreadsheet for January.

Also attached please find capital maintenance requests for January.

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

A. Update on Long Term Facility Planning Update 168

The District has been engaged with urban planning firm MDRoffers since 2010. Mark Roffers developed the initial long-range facility plan prior to our 2014 referendum that led to the construction of the Intermediate School. Since 2014, the Board has hired MDRoffers to prepare updates to that original plan. The most recent update went through 2040. Attached please find a presentation that updates the information last presented in early 2024.

B. Administrative Update from the Communications and Engagement Specialist. 196

C. Request for funding for the Waunakee Community Cares Coalition 212

The Waunakee Community Care Coalition will be present to review the attached funding request. Administration will request that the WCCC team will provide background on the federal grant writing process and the request to provide funding during this interim period. Administration recommends the use of fund 80 (community service fund) if the board approves this request.

D. Announcements/Correspondence 214

XII. **CONSENT AGENDA**

A. Approval of Checks

Attached in the "extras" section of BoardBook, please find a list of the accounts payable payments issued during the month of December 2024. Please feel free to reach out to Allie Newton at alexandranewton@waunakee.k12.wi.us if you have any questions.

B. Finance

1. Monthly Finance Reports 216

Attached you will find the Budget Status report as of December 31, 2025 and the Cash Reconciliation report for November 2025.

C. Safety Drill Logs 221

D. Gifts and Field Trips

1. Gifts

a. Waunakee Optimist Club \$600 in gift cards for special education paraeducators. 222

b. Twenty-five board and card games and a program handbook from Game Haven/The Gift of Games valued at \$500.00	223
c. Acker Builders' Donation — \$11,835.76 to clear negative student food services balances	224
d. One Community Bank Donation of \$500.00 to SFAF	225
2. Field Trips	
a. Final BOE Consideration of Orchestra Scotland Trip, March 2026	226
b. WHS Chinese Class Field Trip to Chinatown in Chicago IL on April 17, 2026	230
E. Approve Individual Teacher, Administrator, Co-curricular, Support Staff & Custodial Recommendations, Resignations, Leaves & Retirements	
<b>XIII. <u>BOARD BUSINESS</u></b>	
A. Legislative Update	
B. Conventions/Workshops	
<b>XIV. <u>FUTURE AGENDAS AND MEETINGS</u></b>	
A. Agenda Items for Next Meeting	
B. Special Meeting -	
DAPES Training Date - Action Needed	
June 29, 2026 3:30pm - 5:00pm	
Board Coaching Dates - Action Needed.	
October 26, 2026 5:30pm - 7:00pm	
November 2, 2026 5:30pm - 7:00pm	
November 23, 2026 5:30pm - 7:00pm	
C. Budget Committee	
D. Co-Curricular Committee	
E. Curriculum Committee	
F. Facility Committee	
G. Human Resources Committee	
H. Policy Committee	
I. DEI Committee	
<b>XV. <u>RETURN TO CLOSED SESSION</u> - (if necessary) to complete agenda as listed under agenda item III</b>	
<b>XVI. <u>RETURN TO OPEN SESSION</u></b>	
<b>XVII. <u>ACTION AS APPROPRIATE, ON ITEMS DISCUSSED IN CLOSED SESSION</u></b>	
<b>XVIII. <u>ADJOURN</u></b>	

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

# Minutes of Regular Meeting - Open

## The Board of Education Waunakee Community School District

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A Regular Meeting of the Board of Education of Waunakee Community School District was held Monday, December 8, 2025, beginning at 6:00 PM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

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

President Ensign called the meeting to order. A motion was made by Heinrichs, second by Frey, to adjourn to closed session pursuant to Wisconsin Statutes 19.85 (1)(c), (e), (f) and (g) to review individual teacher contract recommendations, resignations and retirements, review individual co-curricular contract recommendations, review individual support staff/custodial staff recommendations, resignations, and retirements, and review student requests. Motion carried 7-0 on a roll call vote. Time 6:00pm

### **II. ROLL CALL**

Eaton -Yes, Ensign- Yes, Frey-Yes, Hetzel-Yes, Heinrichs -Yes, Murray,-Yes, Sonne -Yes

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

A. Review Minutes of November 10, 2025 Meeting

B. Update and Consideration of Legal Matters Related to the School District Including Current and Potential Actions Involving the School District.

C. Review Individual Administrator, Teacher, Co-Curricular, Support Staff & Custodial Recommendations, Resignations, Leaves & Retirements

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

A motion was made by Sonne, second by Heinrichs, to adjourn closed session and reconvene in open session. Motion carried 7-0. Time: 6:03pm

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

A. *Great on Their Behalf* by AJ Crabill book study

The board reviewed chapters 11 & 12 from the book.

Ensign welcomed all present at 7:00pm.

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

Review and consider the open meeting minutes for the November 10, 2025, the curriculum presentation meeting for November 17, 2025, and the special meeting on November 24, 2025.

A motion was made by Heinrichs, second by Frey, to approve the November 10, 2025 meeting minutes as posted. Motion carried 7-0.

### **VII. APPROVAL OF AGENDA AND ADDITIONS**

A motion was made by Hetzel, seconded by Eaton, to approve the agenda with one change to have the Teacher update come after the student council but before the Warrior Spotlight. Motion carried 7-0.

## VIII. PUBLIC COMMENTS

There were no emailed public comments for this meeting. In person comments were made from Bob Davis regarding 4K.

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

### A. Student Reports

#### 1. Student Council Report

Abigail Anderson and Alena Wagoner are the student representatives from the high school. They gave updates on One Act, Winter play, Forensics, Choir, Band, a capella, Jazz band. Also girls and boys basketball, swimming, esports, gymnastics, ski/snowboard team, boys and girls hockey. Student council, FFA, French club bake off, Drama club, Eco Club, and Skills USA.

#### 2. Warrior Spotlight

A brief update was shared by the High School Mandarin Language Stars.

### B. Teacher Update

Members of the WTA will give a teaching staff update

Catie Anderson and Shari Thompson updated the board on various buildings promoting positive building culture and belonging among the staff. Other buildings are making an intentional effort to promote school art work.

BOE elections are coming up and the WTA is available to support the candidates. A forum will be in February. The WTA recent recertification results are 97% of participating members voted yes. They are very thankful for a full 2 weeks for winter break.

### C. Board Reports/Action Items

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

##### a. Board Self Evaluation tool from School Perceptions & summary questions.

Ensign asked the board to review this survey, to familiarize themselves with it and it will need to be completed by the February board meeting.

#### 2. Spring Board Election

##### a. Notice of School Board Election

Attached is the Notice of the April 7, 2026 School Board Election. Dawn Heinrichs (Village of Waunakee), and Joan Ensign (Town of Westport, Cities of Middleton and Madison) seats are on the ballot this spring.

##### b. Notification of Non-Candidacy

The deadline for an incumbent to file the non-candidacy form is December 27, 2024 at 5:00 p.m.

## X. COMMITTEE REPORTS/RECOMMENDATIONS/ACTION ITEMS

### A. Curriculum Committee

#### 1. The minutes from the November 24, 2025 curriculum committee meeting were reviewed.

#### 2. Course Proposals - Action Item

Schell summarized and answered questions regarding the courses that were brought forward for consideration. A detailed explanation of these courses were discussed at the curriculum committee meeting. A motion was made by Heinrich, second by Eaton, to approve the course proposals as presented. Motion carried 7-0.

### B. Co-Curricular Committee

#### 1. The minutes of the December 2, 2025 Co-Curricular Committee meeting were reviewed.

2. Review and Consider Club/Org Requests -Action Item

The following Club/Org requests were explained in detail at the Co-Curricular committee meeting. Borowski was available to answer any questions. A motion was made by Hetzel, second by Sonne, to approve the club/org requests as presented. Motion carried 7-0.

- a. Asian Student Club
- b. Animal Welfare Protection Society (AWPS)
- c. Interact Club
- d. Letters of Love Club
- e. Performance Club
- f. Sports Statistics Club
- g. The Writing Club

C. Facility Committee Meeting

1. The minutes from the December 1, 2025 Facility Committee Meeting were reviewed.

2. Approval of Capital Maintenance Projects - Action Items

Summers explained and answered questions regarding capital maintenance requests for December. A motion was made by Frey, second by Eaton, to approve the December capital maintenance requests as presented except for the salt spreader at Arboretum Elementary School. Motion carried 7-0.

D. Budget Committee

1. The Minutes from December 1, 2025 Budget committee meeting were reviewed.

2. 2026-2027 Budget Planning

Summers presented and answered questions regarding the high-level overview of 26-27 budget planning. Administration will be seeking feedback on the topic of staffing levels and open enrollment options that will need to be approved in January 2026.

a. Timeline

b. 2026-2027 4K Contract Approval — Action Items

Brown and Summers presented and answered questions regarding the approval of the 2026-2027 school year 4K partnership agreement. After much discussion the several motions were made.

1. A motion was made by Heinrichs, second by Sonne, to increase the stipend amount from \$3600 to \$5000. This motion passed 6-1 on a roll call vote.

Roll Call:

Eaton -No, Ensign- Yes, Frey-Yes, Hetzel-Yes, Heinrichs -Yes, Murray,-Yes, Sonne -Yes.

2. A motion was made by Hetzel, second by Heinrichs, to accept additional requests for 4K open enrollment seats in January 2026 motion carried 7-0 on a roll call vote.

Roll Call:

Eaton -Yes, Ensign- Yes, Frey-Yes, Hetzel-Yes, Heinrichs -Yes, Murray,-Yes, Sonne -Yes.

3. A motion was made by Frey, second by Eaton, to form a 4K task force in preparation for the 27-28 school year. Motion carried 7-0.

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

A. Administrative Update from the Director of Student Services and the Director of Special Education.

Jondle and Loken were available to answer any questions from the board regarding their presentations at the Curriculum committee meeting on November 24, 2025.

B. Summary of the report card data from the Directors of Curriculum

Schell presented and Schell and Johnson answered question regarding the report card data.

C. Employee Wellness Clinic Performance Update from the Director of Human Resources Grabarski presented and answered questions regarding the employee wellness clinic performance update.

D. Announcements - NA

**XII. CONSENT AGENDA**

The board acknowledged the gift from Leroy Adler toward the Yvonne Ziegler Scholarship fund.

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

A. Approval of Checks

B. Finance

1. Monthly Finance Reports

2. District Census Report

C. Consideration of Contracts for the Wisconsin Youth Company

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

E. School Facility Safety Assessment review (every 3 years)

F. Consideration of Foreign Exchange Student 2nd semester 2025-2026 school year

G. Consideration of Renewal Request for Gymnastics and Girls Hockey Co-op

H. Safety Drill Logs

I. Gifts and Field Trips

1. Gifts

a. Donation toward the Yvonne Ziegler Scholarship = \$150.00

2. Field Trips

a. Varsity Baseball Trip - March 26-27, 2026 Kansas City Mo.

b. Girls Soccer -Iowa, May 1-2, 2026

c. High School Spain Trip June 2027

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

**XIII. BOARD BUSINESS**

A. Legislative Update

**XIV. FUTURE AGENDAS AND MEETINGS**

A. Agenda Items for Next Meeting

B. Special Meeting – Winter Workshop February 19, 2026 from 5pm-7pm at Heritage

A motion was made by Hetzel, second by Sonne, to approve the special meeting as presented. Motion carried 7-0.

C. Budget Committee – January 5, 2026 @ 7:30am

D. Co-Curricular Committee

E. Curriculum Committee

F. DEI Committee

G. Facility Committee – January 7, 2026 @ 8:00am

H. Human Resources Committee

I. Policy Committee – January 15, 2026 @ 7:30am

XV. **RETURN TO CLOSED SESSION** - NA

XVI. **RETURN TO OPEN SESSION** - NA

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

XVIII. **ADJOURN**

The Board of Education adjourned at 8:43PM on a motion by Heinrichs, second by Murray, and passed unanimously by voice vote 7-0.

Respectfully submitted,

\_\_\_\_\_  
Carlena Eaton, Clerk

Date: \_\_\_\_\_  
CE/rm

# PUBLIC COMMENT PERIODS DURING BOARD MEETINGS

Policy 187

Waunakee Community School District

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While the public has the right to attend meetings of the Board of Education that have not been convened in a closed session, individuals or groups generally do not have a right to be included on a Board meeting agenda or a right to enter into the discussions or deliberations of the Board. However, without affecting the Board's discretion to authorize other forms of input or participation during Board meetings from persons who are not Board members, the Board expressly authorizes and directs limited public participation during duly-noticed public comment periods as follows:

1. The Superintendent and Board President shall ensure that the agenda and public notice of the Board's primary regular business meeting each month includes a period for public comment. During a public comment period noticed under this paragraph, interested persons may briefly address the Board on topics that are reasonably germane to some aspect of the District's policies, practices, programs, or operations, regardless of whether the speaker's topic is otherwise noticed as a specific subject matter of the meeting in question.
2. Subject to any more specific decision or directive of the Board, the Board President has discretion to include a period of public comment on the agenda and public notice of additional Board meetings. In exercising such discretion, the President may specify on the public notice of the meeting that speaker comments during the public comment period will be limited to topics that are sufficiently germane to the noticed subject matter of the meeting.

When a public comment period is expressly included on the public notice of a Board meeting and there is sufficient interest in addressing the Board, the period shall either include at least 10 individual speakers or extend for 30 actual minutes, whichever limitation permits the greater total number of speakers. However, the Board may extend the total duration of a noticed public comment period at any meeting by a majority vote.

The Superintendent, or his/her designee, will implement a viewpoint-neutral speaker registration process that establishes an order for speaking in the event that the interest in appearing before the Board at any meeting may exceed the time that is allocated for the public comment period. Each speaker, upon being recognized by the presiding officer, will state his/her name and identify his/her connection to the District (if any) and to any group they are representing in connection with their remarks.

Each speaker's presentation is normally limited to a maximum of 3 minutes. However, at a meeting the Board may vote to reduce the time limit to no shorter than 2 minutes per speaker in order to accommodate a greater total number of speakers. In addition, at the Board's discretion, a speaker's time may be briefly extended provided that, upon request, a similar extension shall be granted to other speakers at the same meeting. Any individual may speak only once during the public comment period at any meeting.

Speakers generally should not expect an immediate response or reaction to their comments from the Board. Further:

1. If, at applicable meetings, a speaker raises a topic during a public comment period that was not among the publicly-noticed subject matter of the meeting, the extent of any response to

# PUBLIC COMMENT PERIODS DURING BOARD MEETINGS

Policy 187

Waunakee Community School District

Page 2 of 3

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

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

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

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

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

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

## Legal References:

### Wisconsin Statutes

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

# PUBLIC COMMENT PERIODS DURING BOARD MEETINGS

Policy 187

Waunakee Community School District

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

## Cross References:

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

## Adoption/Revision Date(s):

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

# Heritage 4th Grade School Service



15

1/12/26

Board of Education

Presentation

“

fulfilling the staff mission & vision

We provide a **SAFE** environment  
where we teach **ALL** children the  
skills to be successful **COMMUNITY**  
members.

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# Our Vision:

At Heritage Elementary, we strive to treat everyone with dignity and compassion by creating a safe, inclusive, and supportive community where **all are valued and connected.** Our professional learning community is united in a shared commitment to high expectations and **dedication to character.** We focus on strong academic outcomes for every student and **inspire a love for learning and growth.** Together, we will be our best and **make Heritage a place we're proud to belong.**

# 102

18

4th graders participating in the 2025-2026 school year  
77 4th graders participated in the 2024-2025 school year

# 4th Grade School Service Expectations



## Length of Service

about 12 Rotations  
1 recess per rotation



## Service Times

Lunch recess 11:45-12:10  
P.M. recess 2:10-2:30



## Leadership Qualities

19

Be Responsible - follow directions,  
show up on time  
Be Respectful - follow school wide  
expectations to respect the learning  
that is taking place around you.



## Identification Badge

This is your reminder for your  
volunteer time.  
You are expected to wear it for the  
entire time period.

# Service Opportunities



## Cafeteria

- Open milk cartons
- Serve utensils
- Talk to students



## Library

- Organize books
- Sharpen pencils
- Tidy reading nooks



## Classrooms

- Read and play math games with younger students
- Stuff mailboxes



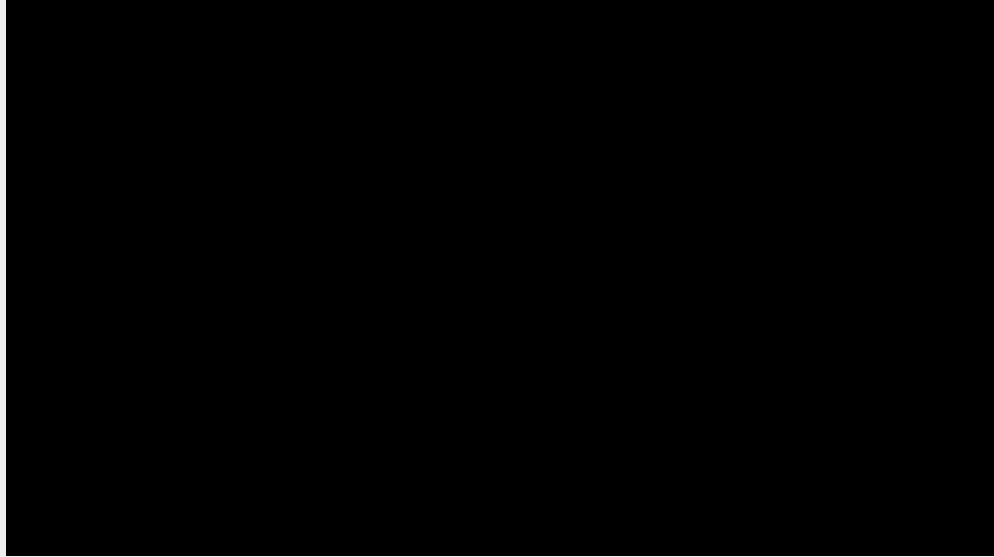
## Art Room

- Scrub paint trays
- Sharpen pencils
- Organize materials



# 4th Grade School Service in Action

A special thank you to Mr. Jake Swance for creating this video of our 4th grade School Service program.



**Influence**

**Shine**

**Role Model**

**Leave a mark**

**Community**

**Pride**

22

**Confidence**

**Work skills**

**Set an example**

# Thank you!

Jessica Stortz, Heritage Elementary Art Instructor  
[jessicastortz@waunakee.k12.wi.us](mailto:jessicastortz@waunakee.k12.wi.us)

4th Grade  
School Service:

Amelia Fendley

Lucas Suhih

23

Beckett Kvasnica

Adrie Ehrmantraut



# **2026 Delegate Assembly Packet**

## **Containing**

Resolutions Forwarded by the Policy and Resolutions Committee  
Resolutions as Submitted by Member Boards  
Resolutions Turned Down by the Policy and Resolutions Committee

**WASB Delegate Assembly  
January 21, 2026 • Milwaukee, Baird Center**

# **Explanation of Packet Contents**

Each resolution in this packet has the following information explained below...

## **Resolution as Forwarded by Policy and Resolutions Committee**

This section presents the resolution language that will be debated and voted on at the Delegate Assembly. This version includes the modifications made by the committee.

## **Rationale**

This section explains why the resolution was brought forward. This language is largely based on the rationale of the submitting board which is included below under “Rationale Provided by Member Board.”

## **Resolution as Submitted by Member Board**

This section presents the resolution as it was submitted to the WASB by the member school board. This is provided for background and to show what changes were made by the Policy & Resolutions Committee.

## **Rationale Provided by Member Board**

This is the original reasoning that the school board submitted with their resolution to the WASB. Again, this is provided for additional background information.

## **Policy and Resolutions Committee Notes**

This briefly outlines the committee’s reasoning for potential changes made to a resolution. In the Resolutions Turned Down by the Policy and Resolutions Committee portion of this packet, this section will explain why the committee voted to turn down the resolution.

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<b>Resolutions Forwarded by the Policy and Resolutions Committee .....</b>	<b>1</b>
Opposing the Removal of Caps from the Wisconsin Parental Choice System .....	2
Revisions to the School District and School Report Card Process.....	4
Amendment to Resolution 5.22 Funds Distribution .....	7
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**PLEASE NOTE:** Resolutions that propose to create a new resolution are preceded by “**CREATE:**” while resolutions that propose amending existing WASB resolutions are preceded by: “**AMEND Existing...**”. When amending an existing resolution, the original language is shown with deletions of existing language indicated with a ~~striketrough~~ and new language underlined. The simplified rationale language is primarily based on submitting board rationale. A proposed deletion an existing WASB resolution is preceded by “**REPEAL:**”

# **Resolutions Forwarded by the Policy and Resolutions Committee**

Resolutions forwarded by the Policy and Resolutions Committee for consideration at the Delegate Assembly are brought before the body via a motion by a member of the committee.

- This motion does not require a second.
- A motion to approve a resolution by a member of the committee does not constitute an endorsement of the merits of a resolution by the committee, rather that the resolution met the criteria to be considered.
- Once before the body, the resolution can be debated and amended.
- A favorable vote by a simple majority of the Delegates present is required to approve a resolution of this nature.

# 1. Opposing the Removal of Caps from the Wisconsin Parental Choice Program

## **Resolution as Forwarded by the Policy and Resolutions Committee**

- 1 **CREATE:** The WASB supports maintaining an enrollment cap of 10% and an income cap of
- 2 220% of the federal poverty level on participation in the Wisconsin Parental Choice
- 3 Program.

## **Rationale**

The enrollment and income caps play a role in preserving both the fiscal sustainability of public schools and the integrity of Wisconsin's education system. Removing these caps could lead to significant increases in local tax burdens, potentially destabilizing public school funding. Retaining the enrollment and income caps helps ensure balanced and equitable educational opportunities.

## **Resolution as Submitted by Marinette**

**CREATE:** The Wisconsin Association of School Boards (WASB) strongly supports maintaining the current enrollment cap of 10% on voucher schools. Removing this cap could lead to significant increases in local tax burdens, potentially destabilizing public school funding. WASB endorses AB307, which upholds the pupil participation limit in the state parental choice program, ensuring balanced and equitable educational opportunities.

## **Rationale Provided by Marinette**

Maintaining the enrollment cap ensures that public funds continue to support inclusive education for all students. Underserved and rural communities are particularly vulnerable to the impact of voucher programs, as these programs often redirect funding away from public schools that serve as critical educational lifelines in these areas. By preserving the cap, we can protect the integrity and sustainability of public education systems that are essential for equitable access to quality education. The enrollment cap plays an essential role in preserving both the fiscal sustainability of public schools and the integrity of Wisconsin's education system. Underserved and rural communities, which often lack

alternative schooling options, rely heavily on public institutions not only for academic instruction but also for essential support services. Expanding voucher programs without safeguards like the cap risks diminishing the resources available to these schools, thereby amplifying regional inequities. Legislative action in support of AB307 helps ensure balanced educational funding and protects the foundational role of public schools in communities across the state.

### **Policy and Resolutions Committee Notes**

The committee decided to bring forward this submission with changes. Typically, WASB resolutions do not refer to specific pieces of legislation (bills) to remain relevant from year to year. The committee also expanded the scope of the resolution to apply to all current “caps” on the Wisconsin Parental Choice Program, including income caps.

## 2. Revisions to the School District and School Report Card Process

### Resolution as Forwarded by the Policy and Resolutions Committee

- 1 **CREATE:** The WASB calls on the State Superintendent of Public Instruction and Legislature  
2 to collaborate and amend the School District and School Report Card process and relevant  
3 state statutes to reflect the following considerations:
- 4 a) Student achievement and growth should be valued equally.
  - 5 b) Eliminate the practice of weighting student proficiency based on free and reduced  
6 lunch population sizes.
  - 7 c) Take into account schools with a high degree of Advanced Placement, International  
8 Baccalaureate, Dual Credit, Career & Technical Education, and extracurricular  
9 offerings.
  - 10 d) Include fiscal efficiency in report card scoring.
  - 11 e) Any changes to the report card scoring and/or relevant statutes should be  
12 considered with input from school leaders from all CESA's in the state.

### Rationale

The Department of Public Instruction has a history of changing elements and score ranges on school report cards and statewide assessments. These changes make it very difficult to compare data from year to year. The DPI and Legislature should undergo collaborative changes to the report card scoring process and criteria to ensure consistency from year to year and judge schools and students fairly.

### Resolution as Submitted by Kettle Moraine

**CREATE:** The WASB calls on the State Superintendent of Public Instruction to amend the school report card process as follows:

1. Student growth and achievement should be valued equally.
2. Stop the practice of weighting student proficiency based on the free and reduced lunch population.
3. Recognize and reward schools with high Advanced Placement, International Baccalaureate, Dual Credit, and Career & Technical Education enrollment.

4. Likewise recognize and reward schools with high levels of extracurricular involvement.
5. Include fiscal efficiency in report card scoring.
6. In order to properly develop the above elements, the State Superintendent should convene a committee of school leaders representative of all CESA's in the state to develop changes that will last.

### **Resolution as Submitted by New London**

**CREATE:** The WASB calls on the State Superintendent of Public Instruction to amend the school report card process as follows:

1. Student growth and achievement should be valued equally.
2. Stop the practice of weighting student proficiency based on the free and reduced lunch population.
3. In order to properly develop the above elements, the State Superintendent should convene a committee of school leaders representative of all CESA's in the state to develop changes that will last.

### **Rationale Provided by Submitting Districts**

WHEREAS the Department of Public Instruction has a history of changing elements on school report cards; and

WHEREAS these changes make it impossible to meaningfully compare data from year to year; and

WHEREAS schools must therefore rely on other data for school improvement metrics and not school report card data; and

WHEREAS parents rely on DPI data to make home buying decisions and the community judges schools based on report card data; and

WHEREAS inconsistent weightings that lower expectations of students based on poverty levels are discriminatory; and

WHEREAS many significant changes can be made to improve DPI report cards.

## **Policy and Resolutions Committee Notes**

The committee decided to combine both of the submitted resolutions into one proposal due to their similar wording and intent. It was also determined that some of the changes to the report card standard setting process being requested in these resolutions would require a change of state statute. Therefore, DPI would be limited in their ability to carry out these changes alone and the committee added a reference to the Legislature to the resolution to reflect this reality.

### 3. Amendment to Resolution 5.22 Funds Distribution

#### Resolution as Forwarded by the Policy and Resolutions Committee

- 1 **AMEND Existing 5.22 Funds Distribution:** The WASB recommends that the state  
2 education agency be assigned the jurisdiction; to supervise the distribution of supervision  
3 ~~and~~ all funds intended for educational programs serving youths of elementary and high  
4 school age in ~~the public schools~~ any school system receiving public funds in Wisconsin.  
5 Additionally, WASB supports state educational agency supervision and distribution of all  
6 federal education funds if federal funding from the U.S. Department of Education is  
7 changed to be federal block grants or other funding sent directly to states from federal  
8 agencies.
- 9 **REPEAL Existing Resolution 2.62 Flow-Through:** The WASB supports all federal grants  
10 flowing directly to school districts and cooperative educational service agencies.

#### Rationale

The state education agency has expertise, experience, and efficient structure to handle the allocation and disbursement of state and federal funds.

#### Resolution as Submitted by Neenah Joint

**AMEND Existing 5.22 Funds Distribution:** The WASB recommends that the state education agency be assigned the jurisdiction, supervision and all funds intended for educational programs serving youths of elementary and high school age in ~~the public schools~~ any school system receiving public funds in Wisconsin. Additionally, WASB supports state educational agency control and disbursement of all federal education funds if federal funding disbursement from the U.S. Department of Education is changed to be federal block grants or other funding sent directly to states from federal agencies.

#### Rationale Provided by Neenah Joint

The state education agency has expertise, experience, and efficient structure for allocation and disbursement of state and federal funds.

## **Policy and Resolutions Committee Notes**

The committee determined that the resolution should move forward with modifications. The committee believed the intent of the proposed amendment to resolution 5.22 would conflict with another current WASB resolution, 2.62 Flow Through, and to avoid contradictions within the resolutions book and WASB policy positions, 2.62 should be repealed if the amendment to 5.22 passes. Therefore, the resolution before the Delegate Assembly will now both AMEND 5.22 and REPEAL 2.62 within one vote.

## 4. Amendment to Resolution 1.26 Authority to Schedule Referenda

### **Resolution as Forwarded by the Policy and Resolutions Committee**

- 1 **AMEND Existing 1.26 Authority to Schedule Referenda:** The WASB opposes limits on
- 2 scheduling referenda. Further, the WASB opposes any limitation on the duration, scope,
- 3 frequency, or effect of school referenda.

### **Rationale**

Revenue limits for districts were not set based on the cost of service causing some districts to be locked in to low spending revenue caps. Additionally, there has been a steady decline in state funding for public school operations with state aid not keeping pace with inflation, consequently there is a heavier reliance on local property taxes for districts to raise revenue. Referendums are one of the only ways that public districts can attempt to raise revenue according to the state constitution and therefore should not be limited by the legislature.

### **Resolution as Submitted by Neenah Joint**

**AMEND Existing 2.40 (a) Additional Revenue Limitations:** The WASB opposes any additional limitations that will force decreases in revenue to public school districts. This includes but is not limited to: legislative limitation on public school district ability to raise the tax levy/revenue limit cap through referendums including referendum type, whether capital, recurring, or operational, the number of years for a recurring referendum, and/or the number of times a district can constitutionally go to the voters with referenda questions; freezing property tax levies; creating a moratorium on school district referenda; delaying payments to school districts; and adopting a constitutional regulation of school finance.

### **Rationale Provided by Neenah Joint**

Public school funding occurs through a combination of state income and sales taxes, local property taxes, and federal funding. The state equalization aid formula established revenue limits for public school districts based on current spending during the 1993-94 school year.

Revenue limits for districts were not set based on the cost of service causing some districts to be locked in to low spending revenue caps.

Additionally, there has been a steady decline in state funding for public school operations with state aid not keeping pace with inflation, consequently there is a heavier reliance on local property taxes for districts to raise revenue. Referendums are one of the only ways that public districts can attempt to raise revenue according to the state constitution and therefore should not be limited by the legislature. WASB supports state funding with yearly inflationary increases and does not support separate but unequal school funding schemes.

According to the WI sec. 66.0602(4), Wis. Stats. A political subdivision may exceed its allowable levy limit if the following is completed, as provided in sec. 66.0602(4), Wis. Stats.

1. Governing body adopts a resolution proposing the amount of the levy increase and the percentage increase over the allowable levy, including the purpose of the increase and whether the increase is for the next fiscal year only, for a set number of years, or if it will apply on an ongoing basis
2. Resolution is approved via referendum
  - a. Odd-numbered years – may be held as a special referendum on the same election dates used by a school board under sec. 121.91(3), Wis. Stats.
  - b. Otherwise – must be held during a spring primary/election, partisan primary, or general election
3. Clerk must publish the proper notices under sec. 66.0602(4)(b), Wis. Stats.

### **Policy and Resolutions Committee Notes**

The committee decided to move forward with this resolution, albeit in a different form than originally submitted. The committee determined that the intent could be achieved by making a simpler amendment to resolution 1.26 instead of the originally proposed amendment to resolution 2.40 (a).

## 5. Substance Abuse Disorder and Treatment Aid

### Resolution as Forwarded by the Policy and Resolutions Committee

- 1 **CREATE:** The WASB supports legislation to establish a new categorical aid to fund and
- 2 support school-based substance use disorder prevention and treatment related services.
- 3 This aid should be comprehensive in order to fully fund necessary resources and staffing
- 4 that districts may need. Special provisions should be included for small schools to address
- 5 issues with economies of scale. Use of these funds should be identified and prioritized at
- 6 the local level. Such uses may include but are not limited to contracting with service
- 7 providers, employment of specialists or other professionals, training for staff, and any
- 8 other additional resources as needed.

### Rationale

A new categorical aid for school-based substance use disorder prevention and treatment services is essential to addressing the growing mental health and addiction challenges faced by students. Without dedicated and targeted funding, schools often lack the resources to provide early intervention, prevention education, and access to treatment. Investing in prevention and treatment at the school level not only protects students' health but also strengthens communities by keeping students within their school district/community and reduces long-term social and economic costs.

### Resolution as Submitted by Neenah Joint

**CREATE:** The WASB supports legislation to establish a new categorical aid, to provide new monies, to support school-based substance use disorder prevention and treatment related services. The WASB recommends that the state provide a minimum of \$25 per pupil in the first year, \$35 per pupil in the second year and \$50 per pupil in the third year and each year thereafter, with provisions for small districts to receive a minimum amount of aid designed to help them accomplish the purposes listed below. This new resource would enable school districts to provide substance use disorder prevention and treatment related services as identified, determined and prioritized at the local level. Services eligible to be funded under this categorical aid may include, but are not limited to, the following:

- a) Contracting with substance use disorder/drug addiction service providers;
- b) Employment of a substance use disorder prevention specialist coordinator;

- c) Employment of school social workers and school counselors;
- d) Employment of school-based mental health professionals;
- e) Employment of student assistance program coordinators;
- f) Resources/staffing for the implementation of connection to substance use disorder programming;

Training for staff in the areas of substance use disorder awareness and identification, trauma-informed practices, youth-focused mental health first aid, and restorative practices and alternatives to punitive discipline.

### **Rationale Provided by Neenah Joint**

Supporting legislation to establish a new categorical aid for school-based substance use disorder prevention and treatment services is essential to addressing the growing mental health and addiction challenges faced by students. Without dedicated funding, schools often lack the resources to provide early intervention, prevention education, and access to treatment. A targeted funding stream would allow districts to hire specialized staff, build partnerships with community providers, and implement evidence-based programs that reduce substance use, improve student well-being, and support academic success. Investing in prevention and treatment at the school level not only protects students' health but also strengthens communities by keeping students within their school district/ community, and reduces long-term social and economic costs.

### **Policy and Resolutions Committee Notes**

The committee voted to advance this proposal with modifications. Overall, committee members felt that the resolution should be less prescriptive to allow the WASB Government Relations staff more flexibility to address future legislative efforts on the subject.

## 6. Vocational Transition for Students with Disabilities

### **Resolution as Forwarded by the Policy and Resolutions Committee**

- 1 **AMEND Existing 2.31(f) Funding for Children with Disabilities:** The WASB supports the
- 2 use of federal, state, and local resources in a collaborative manner with the Department of
- 3 Vocational Rehabilitation to support transition programs for students with disabilities to
- 4 achieve better employment and postsecondary opportunities for these students.

### **Rationale:**

Improving vocational transition services for students with disabilities is critical to ensuring they have equitable access to postsecondary opportunities, meaningful employment, and independent living. The Division of Vocational Rehabilitation (DVR) and school districts often operate in silos, which leads to fragmentation of services for students with disabilities transitioning to employment of post-secondary life. Increased collaboration between school districts and the DVR is essential in addressing these challenges.

### **Resolution as Submitted by Neenah Joint**

**CREATE:** The WASB supports strengthening vocational transition services for students with disabilities by fostering deeper collaboration between school districts and the Division of Vocational Rehabilitation (DVR). This partnership should focus on developing clear policies, improving transportation access, and ensuring coordinated, age-appropriate support for students ages 14–21 within the K–12 system.

### **Rationale Provided by Neenah Joint**

Improving vocational transition services for students with disabilities is critical to ensuring they have equitable access to postsecondary opportunities, meaningful employment, and independent living. Research shows that early and well-coordinated transition planning (beginning as early as age 14) significantly increases the likelihood of successful outcomes after high school (Wisconsin Department of Public Instruction, U.S. Department of Education, & National Technical Association Center on Transitions). However, many students with disabilities face systemic barriers, such as lack of access to work-based learning, limited transportation options, and fragmented coordination between schools and vocational agencies.

DVR and school districts often operate in silos, which leads to fragmentation of services for students with disabilities transitioning to employment of post-secondary life. Increased collaboration between school districts and the Division of Vocational Rehabilitation (DVR) is essential in addressing these challenges. When schools and DVR work closely together, they can align services, streamline communication, and develop shared goals that support students' transition plans. This partnership allows for more consistent and individualized support, including job coaching, skills training, and community-based experiences, all of which are critical to helping students achieve long-term success. Strong school district collaboration with DVR not only fulfills federal mandates under IDEA but also fosters inclusion, self-determination, and economic stability for students with disabilities.

### **Policy and Resolutions Committee Notes**

The committee decided to approve this resolution, although it was decided to amend current resolution 2.31 (f) instead of creating a new resolution. This simple change would allow the current resolution to better reflect the intent of the proposal without adding to the resolution book and creating potential redundancies.

## 7. Universal State Covered Meals

### **Resolution as Forwarded by the Policy and Resolutions Committee**

- 1 **CREATE:** The WASB supports state legislation to establish and fund a universal school
- 2 meal program to cover the cost of all student meals not covered by federal programs.

### **Rationale**

Research from the Center for Disease Control (CDC) and U.S. Department of Agriculture (USDA) shows that adequate nutrition improves student achievement, and approximately 16% of students come from food insecure households. The state covering the cost of all school meals for every student, regardless of income, will not only help alleviate student hunger but reduce the stigma some students may face by not being able to cover the full costs of their meals.

### **Resolution as Submitted by Eau Claire**

**CREATE:** The WASB supports state legislation establishing and funding free, universal school meals

### **Rationale Provided by Eau Claire**

Research from the CDC and USDA shows that adequate nutrition improves student achievement, and approximately 16% of students come from food insecure households. Given this, the current budget surplus (last estimated at roughly \$4 billion), and the estimated cost of all food service programs in the state (estimated to be roughly \$500 million), we hope to ensure each student receives proper nutrition and the best chance at success we can offer.

### **Policy and Resolutions Committee Notes**

The committee moved forward this proposal; however, it was decided that the resolution should be changed to clarify that any future state run program would only cover costs not covered by the federal government's school meal programs.

## 8. Public Education Endowment Fund

### Resolution as Forwarded by the Policy and Resolutions Committee

- 1 **CREATE:** The WASB supports legislation that creates a public education endowment fund
- 2 to be invested on behalf of Wisconsinites to fully and equitably fund public education
- 3 across the state.

### Rationale

In 2023, voters in 121 of Wisconsin's 421 school districts approved referenda to raise funds, and voters in 145 districts did so in 2024, which some suggest points to a growing trend of systemic underfunding. Creating such an endowment fund will help Wisconsin to meet its constitutional requirement “to provide equitable educational funding across all districts.” This fund would supplement equalization aid as another aid mechanism for school districts.

### Resolution as Submitted by Eau Claire

**CREATE:** The WASB supports legislation that creates a public education endowment fund to be invested on behalf of Wisconsinites to fully and equitably fund public education across the state.

### Rationale Provided by Eau Claire

In 2023, 121 of Wisconsin's 421 school districts held referenda to raise funds, and 145 did so in 2024—more than one-half of all districts in each year—indicating a growing trend of systemic underfunding. Given this and that our state currently holds a budget surplus of roughly \$4 billion at estimate, we have a historic opportunity to take proactive steps to ensure public education is adequately funded for the future. Creating such a fund will allow us to meet the Wisconsin constitutional requirement “to provide equitable educational funding across all districts.”

### Policy and Resolutions Committee Notes

The committee approved the resolution as submitted.

# 9. Amendment to Resolution 3.241 Early Childhood Education Funding & Public-Private Partnerships

## Resolution as Forwarded by the Policy and Resolutions Committee

- 1 **AMEND Existing 3.241 Early Childhood Education Funding and Public-Private**  
2 **Partnerships:** The WASB supports state funded public school 3K and full day 4K for all  
3 Wisconsin children. The WASB also supports collaboration between public schools and  
4 other public agencies and programs, private childcare providers, and Wisconsin  
5 institutions of higher learning. The WASB further supports district discretionary use of  
6 expanded Title I dollars to earlier grade levels by districts meeting the benchmarks for  
7 National School Lunch Program (NSLP) direct and categorical participation, and 3K and 4K  
8 student households meeting income eligibility for NSLP.  
9  
10 All publicly funded 3K and 4K schools, including schools receiving voucher funding or  
11 funding through public agencies other than DPI, must have the exact same accountability,  
12 reporting, and transparency standards/and requirements.  
13  
14 The WASB opposes a state funding mechanism to provide private childcare providers with  
15 a per-pupil payment for 4K instruction. All 4K programs should be funded through school  
16 districts, with local flexibility to contract with private childcare providers to provide 4K  
17 instruction as determined by the school board.

## **Rationale**

The recently created Get Kids Ready initiative administered through the Department of Children and Families creates two funding mechanisms for 4K education. This new funding mechanism threatens the variety of existing 4K education partnerships established between public schools and privately-run child care centers. In addition, the Get Kids Ready program lowers the requirements for 4K teachers in child care centers. 4K students deserve fully DPI certified teachers to meet their educational needs.

### **Resolution as Submitted by La Crosse**

Add the following to the end of the current resolution language...

All publicly funded 3K and 4K schools, including schools receiving voucher funding or funding through public agencies other than DPI, must have the exact same accountability, reporting, and transparency standards/and requirements.

The WASB supports a single funding mechanism for 4K education. Creating two publicly supported education systems threatens the sustainability of public schools.

### **Rationale Submitted by La Crosse**

The recently created Get Kids Ready initiative administered through the Department of Children and Families creates two funding mechanisms for 4K education. This new funding mechanism threatens the variety of existing 4K education partnerships established between public schools and privately run child care centers. In addition, the Get Kids Ready program lowers the requirements for 4K teachers in child care centers. 4K students deserve fully DPI certified teachers to meet their educational needs.

### **Policy and Resolutions Committee Notes**

The committee approved this resolution to move forward to the Delegate Assembly with some changes. It was determined that greater clarity should be provided so that Delegates could better determine what state program the resolution was attempting to have the WASB support/oppose.

## 10. Supporting “Decoupling” of Public and Private School Funding

### Resolution as Forwarded by the Delegate Assembly

- 1 **CREATE:** The WASB supports legislation separating funding for parental choice and
- 2 independent charter schools from the public school equalization aid formula and instead
- 3 supports the state taking full responsibility to fund payments to these schools.

### Rationale

Currently, local taxpayers must offset the loss of equalization aid used to pay for a resident pupil’s voucher to attend a choice or independent charter school via increased property taxes—even though their locally elected school board has no oversight of those schools. Reassigning responsibility for funding private choice programs and independent charter schools to the state would: keep equalization aid focused on public schools, mitigate reductions to equalization aid to schools experiencing declining enrollment, provide stability in funding, and increase transparency by allowing debate of the program in the state budget conversation.

### Resolution as Submitted by Kettle Moraine

**CREATE:** The WASB supports repealing state equalization aid reductions for payments made under the MPCP, RPCP, WPCP, SNSP, and to independent charter schools. We urge the Wisconsin State Legislature to enact legislation that eliminates these reductions and instead places responsibility for funding private school choice programs and independent charter schools on state government. This change would allow public school districts to retain their full state equalization aid, ensuring it is used exclusively for the benefit of public school students and local property taxpayers.

### Rationale Provided by Kettle Moraine

Under current Wisconsin law, when a student leaves a public school district to enroll in a private voucher, special needs scholarship, or independent charter school, the state reduces that district’s equalization aid by the amount of the voucher. As a result, local

taxpayers must offset the loss through increased property taxes—even though their locally elected school board has no oversight of those schools.

Reassigning responsibility for funding private choice programs to State Level Government state’s general purpose revenue would:

- Keep equalization aid focused on public school students and local classrooms.
- Mitigate state equalization aid cuts in rural Wisconsin districts who are experiencing declining enrollment.
- Prevent hidden local property tax increases resulting from state policy decisions.
- Provide school boards with stable, predictable revenue limits to support responsible property tax levy planning Increase transparency by placing the full cost of choice programs within the state budget, where it can be properly debated.

This change would preserve the integrity of Wisconsin’s school finance system, protect taxpayers, and ensure that public funds remain accountable to the public.

### **Policy and Resolutions Committee Notes**

The committee moved forward this resolution with some modifications. The committee members wanted to simplify the resolution while also making clear what “decoupling” is. The committee also sought to have the language of this resolution mirror, as closely as possible, the language of the next resolution in this packet (with one using the word “supports” and the other “opposes”). The goal was to make it clear to Delegates that these resolutions take contrasting positions on the same policy topic.

# 11. Opposing “Decoupling” of Public and Private School Funding

## **Resolution Forwarded by the Policy and Resolutions Committee**

- 1 **CREATE:** The WASB opposes legislation separating funding for parental choice and
- 2 independent charter schools from the public school equalization aid formula and instead
- 3 supports all publicly funded schools being funded by a combination of state and local tax
- 4 dollars.

## **Rationale**

Under current law, funding for schools receiving public funds must adhere to the state equalization aid formula from 1983-84 which is a statutorily required combination of public funding streams. Single stream public funding for private and independent charter schools does not adhere to the uniformity in education requirement of the Wisconsin constitution, would create inequality in school systems the equalization aid formula was meant to correct, and would further erode transparency and accountability for public funds used for private schools.

## **Resolution as Submitted by Neenah Joint**

WASB opposes single stream public funding for any private education system in Wisconsin that receives public funding, where public funding is defined as funding derived from state income, property, sales, internet use, lottery or other state revenue generating tax. This includes the Wisconsin Parental Choice Program, Wisconsin Independent Charter schools, the Wisconsin Special Needs Scholarship Program, and does not include the Milwaukee Parental Choice Program, or the Racine Parental Choice Program. WASB further recognizes public funding as defined by receipt of these funds to support local education agencies whether governed by an elected board or private entity.

## **Resolution as Submitted by Wauwatosa**

The WASB strongly encourages our State Elected officials to reject calls to decouple private school funding from state school funding.

### **Rationale Provided by Neenah Joint**

Under current law, funding for schools receiving public funds must adhere to the state equalization aid formula from 1983-84 which is a statutorily required combination of public funding streams. Single stream public funding for private and independent charter schools does not adhere to the uniformity in education requirement of the Wisconsin constitution, would create inequality in school systems the equalization aid formula was meant to correct, and would further erode transparency and accountability for public funds used for private schools. This includes but is not limited to adherence to accountability and transparency practices required for all public schools (state accountability assessments, state required reporting, report cards, teacher licensing, state issued mandates, and school finance requirements). This proposed resolution provides information currently missing within Private School Aid/Voucher Funding (2.70). Additionally, it addresses the recent legislative movement towards moving private and charter school funding to General Purpose Revenue (GPR).

### **Rationale Provided by Wauwatosa**

WHEREAS, the Wisconsin State Constitution's sole mandate is to establish 'district schools, which shall be as nearly uniform as practicable; and such schools shall be free and without charge for tuition'; and

WHEREAS, 'district schools' are the sole educational system that requires oversight by locally elected officials, state instruction departments, and national education departments; and

WHEREAS, public 'district schools' primarily derive their revenue from property taxes and general state aid; and

WHEREAS, the funding for public school funding – when adjusted for inflation – has lagged since 2009 to the tune of \$3,380 per student (as of 2024-2025), resulting in more than 200 school funding referenda questions in 2024 alone; and

WHEREAS, the general state aid was increased by \$0 per student in the 2025-2027 state budget; and

WHEREAS, 'decoupling' laws detach private school funding from any revenue sources, forcing them to rely on general state aid alone; and

WHEREAS, there are 33 states allow for private schools to accept public tax dollars – most notably Florida and Arizona; and

WHEREAS, both Florida and Arizona, respectively, are projected to see a \$6.9 billion and \$1.4 billion budgetary deficits as the growth voucher programs decoupled from revenue sources.

### **Policy and Resolutions Committee Notes**

The committee moved forward these two resolutions as one consolidated resolution since they advocated for the same policy position. The committee changes were to simplify the resolution while also making clear what “decoupling” is. The committee also sought to have the language of this resolution mirror, as closely as possible, the language of the prior resolution in this packet (with one using the word “supports” and the other “opposes”). The goal was to make it clear to Delegates that these resolutions take contrasting positions on the same policy topic.

# 12. Encouraging Schools to Participate in WIAA Policymaking

## Resolution as Forwarded by the Policy and Resolutions Committee

- 1 **REPEAL Existing 3.96 and RECREATE as follows:** The WASB encourages its members’
- 2 schools to participate and engage in the WIAA policy process when necessary and
- 3 appropriate.

### **Existing Resolution 3.96: Regulation of Performance Enhancing Drugs**

The WASB encourages the WIAA to require the regulation of all unsafe training methods and performance-enhancing drugs, except as determined to be medically necessary. (2003-19)(2006-5)

### **Rationale**

WASB has had a practice of avoiding adopting resolutions that attempt to dictate WIAA policy decisions. Member districts of WIAA have representation in the WIAA policy process. WASB also has representation on the WIAA Board of Control. WASB should respect the independence and process of the WIAA just as we expect the same from WIAA. Currently, 3.96 goes against WASB’s practice of not having resolutions that dictate policy positions to the WIAA.

### **Policy and Resolutions Committee Notes**

This resolution was generated by the Policy and Resolutions Committee and thus has no original submission language or rationale from a member board. Resolutions submitted by the Committee can be debated and amended like any other member submitted resolution forwarded to the Delegate Assembly.

# **Resolutions Turned Down by the Policy and Resolutions Committee**

Resolutions turned down by the Policy and Resolutions Committee can still be brought forth to the Delegate Assembly.

- The member board that originally submitted the resolution must be present at the Delegate Assembly and make a motion that their resolution be considered.
- This motion does not require a second but requires a two-thirds vote to bring to the floor.
- Delegates may first debate consideration of the motion.
- If the motion to consider is approved by a two-thirds vote, the resolution is before the Delegate Assembly. It can then be debated on the merits, amended, and approved by a simple majority like any other resolution.

# 1. Fine Arts Education

## **Resolution as Submitted by Neenah Joint**

- 1 **CREATE:** The WASB encourages all school districts to develop and implement a
- 2 comprehensive fine arts curriculum that spans from early childhood through high school,
- 3 recognizing the vital role the arts play in fostering creativity, critical thinking, cultural
- 4 awareness, a sense of belonging, and overall student success.

## **Rationale from Submitting Board**

A comprehensive fine arts curriculum is essential to the holistic development and long-term success of all students. Participation in the arts - music, visual art, theater, and dance - enhances cognitive, social, and emotional development. Research consistently shows that students engaged in the arts demonstrate improved academic performance, stronger problem-solving and critical thinking skills, increased motivation, and higher levels of school engagement (Wisconsin Art Education, Americans for the Arts, American Academy of Arts and Sciences). The arts also nurture creativity, self-expression, collaboration, and cultural literacy. Such skills are increasingly valued in today’s diverse, interconnected, and innovation-driven world.

In early childhood, fine arts experiences support foundational brain development and language acquisition. At the elementary and secondary levels, they promote student identity, confidence, and a sense of belonging. For many students, arts programs provide a critical outlet for emotional well-being and a meaningful connection to school. By integrating a strong, sequential fine arts curriculum from early childhood through high school, schools help ensure that all students are equipped with the tools they need to thrive academically, socially, and personally.

## **Policy and Resolution Committee Comments**

The committee decided to turn down this resolution, believing that the intent of the resolution was already covered by WASB Resolutions 3.01 Education Goals and 3.05 Educational Objectives. The committee also discussed that if a board sought to prioritize fine arts education further, this would be in line with the WASB’s overarching priority of local control.

## 2. Supports Beyond Punitive Student Discipline

### **Resolution as Submitted by Neenah Joint**

- 1 **CREATE:** The WASB supports moving beyond exclusionary and punitive discipline practices
- 2 such as suspensions and expulsions by investing in proactive, preventive measures. This
- 3 includes implementing restorative practices and community-based wraparound supports
- 4 that address the root causes of behavior, promote equity, and keep students connected to
- 5 their education and support systems.

### **Rationale from Submitting Board**

Students from minority backgrounds who also have disabilities face disproportionately high rates of school suspension. Research consistently shows that suspension increases the risk of dropping out, and dropping out significantly raises the likelihood of future incarceration. This disturbing progression - often referred to as the “school-to-prison pipeline” - is particularly evident among minority students with special needs.

According to the Department of Public Instruction (DPI), nationally, students lost more than 11 million instructional days (11,360,004) due to out-of-school suspensions. That translates to approximately 66 million hours of missed instruction - the equivalent of over 63,000 school years of lost learning.

Students most negatively affected by zero-tolerance policies include students of color, students with disabilities, and LGBTQ+ youth. These groups are disproportionately impacted by exclusionary discipline practices, which often lead to missed instructional time, increased dropout rates, and long-term negative outcomes. The overrepresentation of these students in disciplinary actions highlights the need for more equitable and supportive approaches to school discipline.

Shifting away from punitive discipline practices gives school districts the opportunity to implement more restorative and inclusive approaches. This includes reducing reliance on deferred expulsion agreements, which can jeopardize essential IDEA protections for students with disabilities. By moving beyond zero-tolerance, districts can better support student success, equity, and legal compliance.

### **Policy and Resolutions Committee Notes**

The committee decided to turn down this resolution feeling that it conflicted with the WASB’s overarching priority of local control. The committee also believed that it potentially conflicted with existing WASB resolutions, 3.432, 3.80, 3.81, and 3.83.

### 3. Diversity, Equity, Inclusion, Access

#### **Resolution as Submitted by Wauwatosa**

1 The Wauwatosa School District recognizes that ensuring diversity, equity, inclusion, and  
2 access is both a moral obligation and the defining civil rights challenge of the 21st century.  
3 As an educational institution entrusted with shaping the lives of young people, the District  
4 affirms that it has a responsibility not only to teach, but also to act, in dismantling  
5 inequities and advancing justice for all students, families, and staff.

6 NOW, THEREFORE, BE IT RESOLVED, that the Wauwatosa School District, in alignment  
7 with the Wisconsin Association of School Boards, formally commits to the sustained  
8 advancement of diversity, equity, inclusion, and access as essential to fulfilling its mission  
9 of public education; and

10 BE IT FURTHER RESOLVED, that the prioritization of policies, practices, and accountability  
11 measures designed to close achievement gaps, reduce disproportionate outcomes, and  
12 ensure that all students - regardless of race, ethnicity, socioeconomic status, ability,  
13 gender identity, or background - have equitable opportunities to succeed; and

14 BE IT FINALLY RESOLVED, that the Wauwatosa School District affirms that schools must be  
15 places of belonging where diversity is celebrated, equity is enforced, and inclusion is non-  
16 negotiable, recognizing both the moral obligation and the civil rights imperative of this  
17 work, and understanding that the strength of our community and the success of our  
18 students are inextricably tied to these commitments.

#### **Rationale Provided by Wauwatosa**

WHEREAS, the Wauwatosa School District affirms its unwavering commitment to the principles of diversity, equity, inclusion, and access for all students, staff, and families; and

WHEREAS, the District acknowledges that equitable educational opportunity is not only a professional and legal responsibility, but also a profound moral obligation owed to every child entrusted to our care; and

WHEREAS, despite progress, the State of Wisconsin continues to post the worst academic achievement gaps in the nation and demonstrates disproportionate identification of students of color for special education services, making any suggestion to ignore diversity, equity, inclusion, and access both irresponsible and impossible; and

WHEREAS, persistent gaps in achievement and opportunity impede the educational experience of underrepresented students and their families, perpetuating systemic inequities that must be addressed with urgency; and

WHEREAS, school systems reflect the inequities present in society at large, and thus must assume an active and deliberate role in dismantling barriers, eliminating disparities, and advancing policies that affirm equity and belonging; and

WHEREAS, the pursuit of diversity, equity, inclusion, and access is inseparable from the broader struggle for civil rights in the 21st century, requiring courage, accountability, and collective will to ensure justice and opportunity for all; and

WHEREAS, genuine progress requires acknowledging and addressing implicit bias of educators, critically examining and reforming structures that perpetuate inequity, and leading with the moral clarity and resolve demanded of public institutions.

### **Policy and Resolutions Committee Notes**

The committee turned down the resolution, believing that the intent of the resolution was already covered by existing WASB Resolutions 3.99 and 6.10.

## 4. Urging WIAA Hate Speech Procedure Updates

### Resolution as Submitted by Wauwatosa

- 1 BE IT RESOLVED, that the Board of the WIAA is urged to develop a 2-hour training module  
2 for coaches and officials to address potential hate speech use during competition; and
- 3 BE IT FURTHER RESOLVED, that the Wauwatosa School District demands that the  
4 Wisconsin Interscholastic Athletic Association (WIAA) to develop a hearing process when  
5 resolution of an alleged hate speech incident is not resolved between member schools and
- 6 BE IT FURTHER RESOLVED, that the Wisconsin Interscholastic Athletic Association (WIAA)  
7 to develop a task force of member schools to address Diversity, Equity, and Inclusion  
8 within the ever changing demographic landscape for student-athletes in the state of  
9 Wisconsin, encouraging non-conference competition among schools to create greater  
10 understand of different communities across Wisconsin; and
- 11 BE IT FINALLY RESOLVED, that the Wisconsin Interscholastic Athletic Association (WIAA) to  
12 develop a task force of member schools to address Diversity, Equity, and Inclusion would  
13 also serve as a leadership for the membership organization.

### Rationale Provided by Wauwatosa

WHEREAS, participation in organized athletics contributes to the physical health, academic success and personal development of students; and

WHEREAS, the Wisconsin Interscholastic Athletic Association (WIAA) is a private nonprofit organization whose mission is to organize, develop, and operate interscholastic athletics programs for its member schools; and

WHEREAS, the Wauwatosa School District has two member schools operating within the framework of the WIAA, Wauwatosa East and Wauwatosa West, and

WHEREAS, the purpose of the WIAA is, in part, “to emphasize interscholastic athletics as a partner with other school activities in the total education process, and to formulate and maintain policies that will cultivate the high ideals of good citizenship and sportsmanship;” and WHEREAS, there have been four separate incidents at regular season games involving Wauwatosa students in which either officials failed to take immediate action in response to

harassment and hate speech, even when an official in one of the incidents acknowledged having witnessed the activity or there is a denial of the action from an alleged actor; and

WHEREAS, harassment and hate speech can have severe negative impacts on the mental health, well-being and academic performance of student-athletes; and

WHEREAS, comprehensive policies and training for officials and coaches are essential to ensure that they are equipped to handle incidents of hate speech and harassment promptly and effectively; and

WHEREAS, protecting the welfare and dignity of student-athletes is a shared responsibility that requires clear and consistent protocols.

### **Policy and Resolutions Committee Notes**

The committee turned down this resolution, believing that it conflicted with current WASB resolution 3.98 WIAA Autonomy.

## 5. School Safety Spending Outside Revenue Limits

### **Resolution as Submitted by Wauwatosa**

- 1 Let it be resolved that the Wauwatosa Board of Education fully endorses legislative
- 2 advocacy in seeking relief from the state legislature to expend school district funding
- 3 outside of the revenue limit to invest in facility projects that address security and safety;
- 4 Further, let it be resolved that the hiring of school security personnel for schools is done so
- 5 with school district funding that is deemed outside of the revenue limit and, as such, does
- 6 not adversely affect the overall budget.

### **Rationale Provided by Wauwatosa**

Whereas, the security of the students and staff under the care of the Wauwatosa School District is the highest priority for the Superintendent and Board of Education; and

Whereas, facility upgrades to existing schools in the District lack the requisite security protections to maximize school safety; and

Whereas, the costs to address the facility changes to maximize school security and safety are cost prohibitive and require a facility referendum; and

Whereas, the security of students and faculty should never be compromised due to it being cost prohibitive; and

Whereas, the use of budget funding in Wisconsin public schools is governed by a revenue limit, restricting the amount of taxation a school board is able to levy in a community; and

Whereas, the District has an obligation to maintain the community's children and facilities safe, therefore, use of Fund 80 is an appropriate pathway to secure the resources, equipment, and renovate the community's schools to best meet the needs of security and safety.

### **Policy and Resolutions Committee Notes**

The committee turned down this resolution, agreeing that the overall intent of the proposal was already covered in existing WASB resolutions, 2.20, 2.40, 2.42, and 6.12.

## 6. Local Control of Educational Programming

### **Resolution as Submitted by Wauwatosa**

- 1 Let it be resolved that the Wauwatosa School Board is opposed to the continued erosion of
- 2 the locally elected school boards to manage and determine the academic program of their
- 3 community schools.

### **Rationale Provided by Wauwatosa**

Whereas, The State of Wisconsin has specified in its constitution that locally elected school boards are duly authorized agents of the State to ensure that public education is effectively implemented for the citizens of their community. In recent legislative sessions; and

Whereas, the Wisconsin legislature has encroached on the statutory authority of school boards and districts; Whereas, Wisconsin Statute 120.44 states that school districts shall be under the management, control and supervision of a school board; and

Whereas, Wisconsin Statute 120.44 further states that a school board is to do all things reasonable for the performance of its functions in operating a system of public education; and

Whereas, the State of Wisconsin also has an elected Superintendent of Schools that oversees the Wisconsin Department of Public Instruction, which has oversight of the improvement of curriculum, instruction, and educational for local educational agencies according to Wisconsin Statute 20.255; and

Whereas, the state legislature has inserted itself in the local governance of school districts impacting areas that are reserved for local school boards to align policy and practice to the values and expectations of the community they serve.

### **Policy and Resolutions Committee Notes**

The committee turned down this resolution, believing that the overall intent of the proposal was already covered in existing WASB resolutions 1.02, 3.02(a), and 3.20. In addition, the committee believed the proposal was already in line with overall mission of the WASB: to promote local control of education.

## 7. Civics Education

### **Resolution as Submitted by South Milwaukee**

- 1 The WASB shall support a strategy of ensuring a comprehensive and cohesive K-12 Civics
- 2 Education curriculum, with the stated goal of supporting excellence in civic literacy and
- 3 civic engagement so all students can learn to become both engaged citizens and critical
- 4 consumers of information.

### **Rationale Provided by South Milwaukee**

While DPI has standards related to civics education, in schools it is essential for students to be able to filter information and critically think and problem solve. The School Board of South Milwaukee believes it will be beneficial for WASB to support a resolution in this area.

### **Policy and Resolutions Committee Notes**

The committee turned down this resolution, believing that the intent of the resolution was already covered by existing WASB resolution 3.28 Character Education. It was also stated that should school boards seek to prioritize this subject area further, this would adhere to the principle of local control.

FOR OFFICE USE ONLY

## NOTIFICATION OF NONCANDIDACY

I, DAWN HEINRICHS, state that I am currently the  
(please print name)

incumbent officeholder for the office listed below.

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

TITLE OF OFFICE: WAUNAKEE COMMUNITY SCHOOL District School Board  
(print current office, including district #, if any) Waunakee Sect

NEXT ELECTION DATE: April 7, 2026

SIGNATURE: Dawn Heinrichs

DATE OF SIGNING: 12-08-2025

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

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

**TO:** Municipal Clerks and Board Candidates  
**FROM:** Carlana Eaton *CE*  
Waunakee Community School District Board of Education Clerk  
**DATE:** January, 2026  
**RE:** 2026 SPRING ELECTION

The following candidates have been certified for the Waunakee Community School District Board of Education position to be elected at large from the Town of Westport and City of Middleton and City of Madison. The candidate's name should appear as typed on the ballot for the spring election to be held on April 7, 2026 as follows:

**Joan Ensign**

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The following candidate has been certified for the Waunakee Community School District Board of Education the position to be elected at large from the Village of Waunakee. The candidate's name should appear on the ballot for the spring election to be held on April 7, 2026 as follows:

**Kevin Thornberg**

**Spring Election – April 7, 2026**

If you have any questions, please contact the WCSD Office at 849-2000

Copies to: **Candidates**  
Joan Ensign  
Kevin Thornberg

**Municipal Clerks**  
Angie Volkman, Town of Dane  
Dianah Fayas, Town of Springfield  
Kathleen Clark, Town of Vienna  
Karla Endres, Village of Waunakee  
Dean A. Grosskopf, Town of Westport  
Lorie Burns, City of Middleton  
Maribeth Witzel-Behl, City of Madison Clerk

**Dane County Clerk**  
Scott McDonell  
Patti Anderson  
Rachel Rodriguez

# Minutes of Budget Committee

## The Board of Education Waunakee Community School District

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A Budget Committee of the Board of Education of Waunakee Community School District was held Monday, January 5, 2026, beginning at 7:30 AM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

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

Chairperson Hetzel called the meeting to order at 7:30am

### **II. ROLL CALL**

Present: Hetzel, Sonne, Murray (subbing for Heinrichs)

Also Present: Brown (virtually), Newton, Moe, Summers

### **III. APPROVAL OF AGENDA AND ADDITIONS**

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

### **IV. PUBLIC COMMENTS** – There were no public comments for this meeting.

### **V. 2025-2026 BUDGET**

#### **A. End of the Year Projections**

Summers presented and answered questions regarding the projected end of the year balance for fund 10 and the special ed categorical aid reimbursement rate.

#### **B. Update on Financial Plan / Property Tax Levy**

Summers presented and answered questions regarding the financial plan related to the November 2022 referendum. Administration intends to present financial plans to the committee in February.

#### **C. 2024-25 Final Audit Report**

Summers presented and answered questions regarding the 24-25 audit report. Administration is requesting approval of the 24-25 audit at the January regular board meeting.

### **VI. 2026-2027 PLANNING**

Items VI A, B, and C. were presented and discussed as a whole item. After the discussion a motion was made by Sonne, second by Hetzel to recommend that the full board approve the administration's plan to reallocate 3 FTE positions to facilitate 4K in each of the elementary schools. Motion carried 3-0.

#### **A. High-Level Budget Planning**

Summers presented and answered questions regarding a high-level overview of 26-27 budget planning, a review of the enrollment projections, staffing projections, class size, and a high-level budget projection. Administration will be seeking feedback on the topic of staffing levels and open enrollment options that will need to be approved in January 2026.

The K-4 sections have been updated, as well as the high-level budget table on the last page of the document. The budget table was updated to reflect the 4K contract offer selected by the board of education in December 2025.

B. Enrollment Planning

Summers presented and answered questions regarding future enrollment planning.

Enrollment projections were used to calculate class size information for open enrollment for the January 2026 school board meeting. Enrollment projections are also used for staffing projections which are shared at the January budget committee meeting.

The open enrollment options for the January board meeting were reviewed.

C. 4K Planning

Summers presented and answered questions regarding the 4K planning process. Moe answered questions regarding the placement process for 4K students.

The 4K contracts were emailed on December 9th, 2025 to our 4K Partners.

The responses that were due by the end of the day on Friday, December 19th were reviewed. Inspire and St. John's will be continuing as district partners.

VII. **DISCUSSION/ACTION ON PROPOSALS** - NA

VIII. **OTHER ITEMS FOR DISCUSSION** - NA

IX. **FUTURE AGENDA ITEMS** – Items for the February meeting were discussed

X. **ADJOURN**

A motion was made by Sonne, second by Murray, to adjourn the meeting at 8:37am. Motion carried 3-0.

Open Enrollment Capacity for the 2026-27 School Year  
Based on November 2025 Enrollment

	ESTIMATED	NUMBER OF CLASS SECTIONS	CLASS	OPTIMAL	OPENINGS	OPEN
<b>4K-4 TOTALS</b>						
4K	200	17	13.00	16	270	70
FULL DAY KINDERGARTEN	221	14	18.57	20	280	59
FIRST GRADE	260	14	18.93	20	280	20
SECOND GRADE	265	15	19.73	20	300	35
THIRD GRADE	296	14	22.79	23	322	26
FOURTH GRADE	319	15	21.27	23	345	26
<b>ELEMENTARY TOTALS</b>	1361					
	ESTIMATED	NUMBER OF CLASS	OPTIMAL	OPENINGS	OPEN	
<b>INTERMEDIATE</b>						
FIFTH GRADE	310	14	22.14	23	322	12
SIXTH GRADE	331	15	22.07	23	345	14
<b>BUILDING TOTAL</b>	641					
	ESTIMATED	NUMBER OF CLASS	OPTIMAL	OPENINGS	OPEN	
<b>MIDDLE SCHOOL</b>						
SEVENTH GRADE	333	16	20.81	22	352	19
EIGHTH GRADE	339	16	21.19	22	352	13
<b>BUILDING TOTAL</b>	672					
	ESTIMATED	NUMBER OF CLASS	OPTIMAL	OPENINGS	OPEN	
<b>HIGH SCHOOL</b>						
NINTH GRADE	308	15	20.53	22	330	22
TENTH GRADE	365	15	24.33	22	330	0
ELEVENTH GRADE	334	15	22.27	22	330	0
TWELFTH GRADE	363	14	25.93	25	350	0
<b>BUILDING TOTAL</b>	1370					
<b>GRAND TOTAL</b>						316

Nonresident students who are currently enrolled in Waunakee (because their family moved out of the district) and siblings of nonresident students currently enrolled in Waunakee will be guaranteed acceptance .

Open Enrollment Capacity for the 2026-27 School Year  
Based on 3-Year Average Enrollment Model

	ESTIMATED	NUMBER OF CLASS	CLASS	OPTIMAL	OPENINGS	OPEN ENROLLMENT
<b>4K-4 TOTALS</b>						
4K	200	17	14.29	16	270	70
FULL DAY KINDERGARTEN	243	14	17.36	20	280	37
FIRST GRADE	266	14	19.00	20	280	14
SECOND GRADE	269	15	17.93	20	300	31
THIRD GRADE	306	14	21.86	23	322	16
FOURTH GRADE	323	15	21.53	23	345	22
<b>ELEMENTARY TOTALS</b>	1607					
	ESTIMATED	NUMBER OF CLASS	OPTIMAL	OPENINGS	OPEN ENROLLMENT	
<b>INTERMEDIATE</b>						
FIFTH GRADE	325	14	23.21	23	322	0
SIXTH GRADE	341	15	22.73	23	345	4
<b>BUILDING TOTAL</b>	666					
	ESTIMATED	NUMBER OF CLASS	OPTIMAL	OPENINGS	OPEN ENROLLMENT	
<b>MIDDLE SCHOOL</b>						
SEVENTH GRADE	341	16	21.31	22	352	11
EIGHTH GRADE	340	16	21.25	22	352	12
<b>BUILDING TOTAL</b>	681					
	ESTIMATED	NUMBER OF CLASS	OPTIMAL	OPENINGS	OPEN ENROLLMENT	
<b>HIGH SCHOOL</b>						
NINTH GRADE	318	15	21.20	22	330	12
TENTH GRADE	358	15	23.87	22	330	0
ELEVENTH GRADE	333	15	22.20	22	330	0
TWELFTH GRADE	372	14	26.57	25	350	0
<b>BUILDING TOTAL</b>	1381					
<b>GRAND TOTAL</b>						229

Nonresident students who are currently enrolled in Waunakee (because their family moved out of the district) and siblings of nonresident students currently enrolled in Waunakee will be guaranteed acceptance .

Open Enrollment Capacity for the 2026-27 School Year  
Based on Budget Planning Process Document

	ESTIMATED	NUMBER OF CLASS	CLASS	OPTIMAL	OPENINGS	OPEN ENROLLMENT
<b>4K-4 TOTALS</b>						
4K	200	17	14.29	16	270	70
FULL DAY KINDERGARTEN	243	12	20.25	20	240	0
FIRST GRADE	266	14	19.00	20	280	14
SECOND GRADE	269	14	19.21	20	280	11
THIRD GRADE	306	14	21.86	23	322	16
FOURTH GRADE	323	15	21.53	23	345	22
<b>ELEMENTARY TOTALS</b>	1607					
	ESTIMATED	NUMBER OF CLASS	OPTIMAL	OPENINGS	OPEN ENROLLMENT	
<b>INTERMEDIATE</b>						
FIFTH GRADE	325	14	23.21	23	322	0
SIXTH GRADE	341	15	22.73	23	345	4
<b>BUILDING TOTAL</b>	666					
	ESTIMATED	NUMBER OF CLASS	OPTIMAL	OPENINGS	OPEN ENROLLMENT	
<b>MIDDLE SCHOOL</b>						
SEVENTH GRADE	341	16	21.31	22	352	11
EIGHTH GRADE	340	14	24.29	22	308	0
<b>BUILDING TOTAL</b>	681					
	ESTIMATED	NUMBER OF CLASS	OPTIMAL	OPENINGS	OPEN ENROLLMENT	
<b>HIGH SCHOOL</b>						
NINTH GRADE	318	15	21.20	22	330	12
TENTH GRADE	358	15	23.87	22	330	0
ELEVENTH GRADE	333	15	22.20	22	330	0
TWELFTH GRADE	372	14	26.57	25	350	0
<b>BUILDING TOTAL</b>	1381					
<b>GRAND TOTAL</b>						160

Nonresident students who are currently enrolled in Waunakee (because their family moved out of the district) and siblings of nonresident students currently enrolled in Waunakee will be guaranteed acceptance .

## **Open Enrollment Space Calculation Process for Special Education Spaces**

**Step 1:** Review special education caseloads for the 2026-2027 school year across all 6 buildings.

**Step 2:** Assign weights (1-4) to each student based on the level of student need. If the student has 4 or more of the needs listed below, then they receive the highest weight, which means they count on the caseload as 2 students instead of 1. If they have 3 needs then they receive a score of 3, which counts for 1.5 students on the caseload. Students with scores of 1 or 2 count as a single student on the caseload.

- Behavior Support Plan (BSP)
- Medically Fragile
- Augmentative and Alternative Communication Device
- Attendant Care Services
- Significant Mental Health Needs/Supports
- Level/Frequency of Physical Aggression

**Step 3:** Analyze each weighted caseload to determine how much space is available on each teacher's caseload.

- Maximum weighted caseload for EC-8: 18
- Maximum weight caseload for 9-12+: 25

**Step 4:** Calculate space available in each building and program.

**Open Enrollment Sped Space Available for 26-27**

High School	0
Middle School	0
Intermediate School	0
Prairie Elementary	0
Heritage Elementary	0
Arboretum Elementary	0
EC	0
4K	2
Transition Program (18-21)	2
<b>District Wide</b>	
Occupational Therapy	4
Physical Therapy	4
Speech/Language Therapy	0
Vision - Contracted Out	0
Deaf/Hard of Hearing - Contracted Out	0

<b>2025-26</b>						
<b>Grade Level</b>		<b># of Approved Seats</b>		<b># of Applications Received</b>		<b># of Applicants that Enrolled</b>
<b>4K</b>		31		49		31
<b>KG</b>		6		11		7
<b>1</b>		16		10		10
<b>2</b>		0		7		6 <sup>8</sup> 2
<b>3</b>		28		10		4
<b>4</b>		1		2		1
<b>5</b>		0		5		2
<b>6</b>		9		12		6
<b>7</b>		14		5		3
<b>8</b>		0		1		1
<b>9</b>		0		6		0
<b>10</b>		0		5		2
<b>11</b>		0		5		2
<b>12</b>		0		1		0
<b>Totals</b>		105		129		71

<b>2024-25</b>						
<b>Grade Level</b>		<b># of Approved Seats</b>		<b># of Applications Received</b>		<b># of Applicants that Enrolled</b>
<b>4K</b>		37		43		29
<b>KG</b>		2		17		4
<b>1</b>		12		9		6
<b>2</b>		5		13		3
						69
<b>3</b>		16		14		5
<b>4</b>		21		7		4
<b>5</b>		12		10		5
<b>6</b>		24		18		9
<b>7</b>		27		11		3
<b>8</b>		24		9		6
<b>9</b>		44		6		3
<b>10</b>		0		7		3
<b>11</b>		27		7		4
<b>12</b>		0		3		1
<b>Totals</b>		251		174		85

<b>2023-24</b>						
<b>Grade Level</b>		<b># of Approved Seats</b>		<b># of Applications Received</b>		<b># Applicants that Enrolled</b>
<b>4K</b>		33		46		29
<b>KG</b>		12		22		6
<b>1</b>		0		11		3
<b>2</b>		0		7		7
<b>3</b>		31		4		3
<b>4</b>		2		6		4
<b>5</b>		2		6		2
<b>6</b>		43		9		4
<b>7</b>		22		9		7
<b>8</b>		0		6		2
<b>9</b>		0		12		3
<b>10</b>		0		2		0
<b>11</b>		12		7		2
<b>12</b>		0		2		1
<b>Totals</b>		157		149		67

# Waunakee Community School District

Waunakee, Wisconsin

Financial Report

Year ended June 30, 2025



# Waunakee Community School District

## Financial Statements and Supplementary Financial Information

Year Ended June 30, 2025

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# Waunakee Community School District

## Financial Statements and Supplementary Financial Information

Year Ended June 30, 2025

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## Independent Auditor's Report

Board of Education  
Waunakee Community School District  
Waunakee, Wisconsin

### Report on the Financial Statements

#### Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Waunakee Community School District (the "District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Waunakee Community School District, as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States.

#### *Basis for Opinions*

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

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedule - general fund, the schedules of the employer's proportionate share of the net pension liability (asset) and employer contributions – Wisconsin Retirement System and the schedule of changes in the employer's net OPEB liability and related ratios and employer contributions - OPEB be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

"Wipfli" is the brand name under which Wipfli LLP and Wipfli Advisory LLC and its respective subsidiary entities provide professional services. Wipfli LLP and Wipfli Advisory LLC (and its respective subsidiary entities) practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Wipfli LLP is a licensed independent CPA firm that provides attest services to its clients, and Wipfli Advisory LLC provides tax and business consulting services to its clients. Wipfli Advisory LLC and its subsidiary entities are not licensed CPA firms.

### **Supplementary Financial Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the combining statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2025, on our consideration of the Waunakee Community School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Wipfli LLP*

Wipfli LLP  
Madison, Wisconsin  
December 12, 2025

# Waunakee Community School District

## Management's Discussion and Analysis

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The discussion and analysis of the financial performance of the Waunakee Community School District (the "District") provides an overview of financial activities for the fiscal year ended June 30, 2025. The analysis focuses on school district financial performance as a whole. Efforts have been made to provide comparison to prior year data when such data is relevant. It should be read in conjunction with the District's financial statements, which immediately follow this section.

### FINANCIAL HIGHLIGHTS

The District's government-wide financial statements reflect the following:

- Total net position of the District decreased to \$57,726,109 at June 30, 2025.
- Total revenues increased to \$90,650,394 in fiscal year 2025, up from \$90,313,060 in fiscal year 2024, an increase of approximately 0.37%.
- Total expenses increased to \$93,959,617 in fiscal year 2025, up from \$88,274,742 in fiscal year 2024, an increase of 6.44%.

The District's governmental fund financial statements reflect the following:

- Total fund balances of the District's governmental funds increased \$5,232,281 in fiscal year 2025. This increase included a \$222,932 decrease in the debt service fund, a \$5,337,458 increase in the capital projects fund, and a \$117,755 increase in non-major governmental funds.
- The fund balance for all governmental funds on June 30, 2025 was \$59,676,454. Of this amount, \$41,203 is nonspendable, \$52,543,377 was restricted for common school fund, self-insurance, capital improvements, debt service, special revenue gifts, and community service; \$530,235 was committed; \$934,214 was assigned; and \$5,627,425 remains unassigned.

### OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis are intended to serve as an introduction to the District's basic financial statements. Those basic financial statements are comprised of three components: 1) district-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains information supplementary to the basic financial statements.

# Waunakee Community School District

## Management's Discussion and Analysis

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### OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

#### District-Wide Financial Statements

*District-wide financial statements* report information about the District as a whole, using accounting methods similar to those used by private sector companies. The *statement of net position* presents financial information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether or not the financial position of the District is improving. To assess the overall financial condition of the District, additional non-financial factors, such as changes in the District's property tax base and the condition of school buildings and other facilities should be considered. The District does not have any proprietary funds and the fiduciary funds are not included in the statement of net position.

The *statement of activities* includes all revenues and expenses of the District, irrespective of when cash is actually received or paid out. The intent of the district-wide statements is to provide a snapshot of the District's net position and to provide an explanation of material changes that occurred since the prior year.

#### Fund Financial Statements

The *fund financial statements* provide detailed information about the District's significant funds rather than the District as a whole. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, revenues, and expenditures. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All the funds of the District can be divided into two categories: governmental and fiduciary. Table 1 summarizes the various features of each of these funds.

- **Governmental Funds**—Most of the District's basic services are included in governmental funds, which focus on (1) cash and other financial assets that can readily be converted to cash and (2) the balances remaining at year-end that are available for funding future basic services. Governmental funds statements provide a detailed short-term view that helps the reader determine whether there are financial resources to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, additional information is provided that explains the relationship between them.
- **Fiduciary Funds**—The District serves as a fiduciary for the Employee Benefit Trust to account for post-employment benefits. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. These activities are excluded from the district-wide financial statements because the District cannot use these assets to finance its operations.

# Waunakee Community School District

## Management’s Discussion and Analysis

### OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

**Table 1**  
**Major Features of the District-wide and Fund Financial Statements**

	<b>District-wide Statements</b>	<b>Fund Financial Statements</b>	
		<b>Governmental</b>	<b>Fiduciary</b>
<b>Scope</b>	Entire district (except fiduciary funds).	The activities of the District that is not proprietary or fiduciary, such as instruction, support services, debt service, capital projects, food service and community services.	The district acts as trustee or agent for another; e.g. other post-employment trusts
<b>Required Financial statements</b>	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures and Changes in Fund Balance</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Fiduciary Net Position</li> <li>• Statement of Changes in Fiduciary Net Position</li> </ul>
<b>Accounting basis and measurement focus</b>	Accrual accounting. Economic resources focus.	Modified accrual accounting. Current financial resources focus.	Accrual accounting. Economic resources focus.
<b>Type of asset, deferred inflow/outflow of resources, and liability information</b>	All assets, deferred inflows/outflows of resources, and liabilities; both financial and capital, short-term and long-term.	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter. No capital assets or long-term liabilities included.	All assets and liabilities, financial and capital; short-term and long-term. These funds do not currently contain any capital assets, although they can.
<b>Type of inflow and outflow information</b>	All revenues and expenses during the year, regardless of when cash is received or paid.	Revenues when cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability are due and payable.	All additions or deductions during the year, regardless of when cash is received and paid.

### Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the district-wide and fund financial statements.

### Other Information

Required supplementary information (RSI) includes a budget to actual comparison that provides readers with information about the accuracy with which management was able to project the District’s revenues and expenditures. In addition, the RSI includes information concerning the District’s other post-employment benefits (OPEB) liabilities, and certain details about the District’s net pension (asset) liability.

# Waunakee Community School District

## Management's Discussion and Analysis

### DISTRICT-WIDE FINANCIAL STATEMENTS

#### Statement of Net Position

The District ended its fiscal year with net position of \$57,276,109, of which \$45,552,130 was net investment in capital assets, \$44,517 was restricted for common school fund, \$303,586 was restricted for self-insurance, \$5,806,874 was restricted for debt service, \$1,361,047 was restricted by donors, \$85,568 was restricted for community service, and \$4,122,387 was unrestricted net position. Unrestricted net position represents the amount of discretionary resources that can be used to fund general District operations.

**Table 2**  
**Condensed Statements of Net Position**  
*(in thousands of dollars)*

	Governmental Activities		
	2025	2024	% Change
<b>Assets</b>			
Current and other assets	\$ 79,800	\$ 76,480	4.34%
Capital assets	211,016	156,580	34.77%
<b>Total assets</b>	290,816	233,060	24.78%
<b>Deferred Outflows of Resources</b>	19,614	25,888	-24.24%
<b>Liabilities</b>			
Long-term liabilities	220,528	157,756	39.79%
Other liabilities	21,424	23,242	-7.82%
<b>Total liabilities</b>	241,952	180,998	33.68%
<b>Deferred Inflows of Resources</b>	11,202	17,365	-35.49%
<b>Net Position as restated</b>			
Net investment in capital assets	45,552	46,724	-2.51%
Restricted	7,602	7,835	-2.97%
Unrestricted	4,122	6,026	-31.60%
<b>Total Net Position</b>	<u>\$ 57,276</u>	<u>\$ 60,585</u>	-5.46%

The largest portion, approximately 80% or \$45.5 million, of the District's net position continues to be its net investment in capital assets (e.g. land, buildings, and equipment), less related outstanding debt used to acquire those assets.

# Waunakee Community School District

## Management's Discussion and Analysis

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### DISTRICT-WIDE FINANCIAL STATEMENTS (continued)

#### Changes in Net Position

Table 3 demonstrates that on a district-wide basis the District ended fiscal year 2025 with an decrease in net position of \$3,309,223 compared to an increase of \$2,038,318 in fiscal year 2024.

The district received \$90,650,394 in revenue for the fiscal year 2025. The District relies primarily on property taxes (49.4% of total governmental revenues), and state equalization aid (30.7%) to fund governmental activities. The District received approximately 15.4% in the form of specific use state grants, federal aid and direct fees for services.

Individuals who directly participated or benefited from a program paid 6.8% of the cost. Book and activity fees, admission to athletic events, open enrollment tuition and other fees are included as charges for services.

Federal and state governments subsidized certain programs with grants and awards of \$7,497,968. Operating grants include ESEA, IDEA, and State Special Education Aid.

In the fiscal year ended 2025, the District spent \$93,959,617 as compared to \$88,274,742 in 2024, for an increase of 6.44%.

# Waunakee Community School District

## Management's Discussion and Analysis

**Table 3**  
**Changes in Net Position from Operating Results**  
*(in thousands of dollars)*

	Governmental Activities		
	2025	2024	% Change
<b>REVENUES</b>			
Program revenues			
Charges for services	\$ 6,419	\$ 6,309	1.74%
Operating grants & contributions	7,498	8,263	-9.26%
General revenues			
Property taxes	44,823	41,693	7.51%
General aid	27,859	27,931	-0.26%
Other	4,051	6,117	-33.77%
<b>Total revenues</b>	<b>90,650</b>	<b>90,313</b>	<b>0.37%</b>
<b>EXPENSES</b>			
Instruction	46,761	40,083	16.66%
Pupil and instructional services	10,186	8,743	16.50%
Administrative services	25,996	29,572	-12.09%
Interest on debt	6,643	5,765	15.23%
Other	4,373	4,112	6.35%
<b>Total expenses</b>	<b>93,959</b>	<b>88,275</b>	<b>6.44%</b>
<b>Change in Net Position</b>	<b>\$ (3,309)</b>	<b>\$ 2,038</b>	<b>-262.37%</b>

### DISTRICT-WIDE FINANCIAL STATEMENTS (continued)

Table 4 presents the cost of district activities. The table reports each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The net cost reflects the financial burden that was placed on the District's taxpayers by each of these functions.

The cost of all governmental activities this year was \$93,959,617. Individuals who directly participated or benefited from a program offering paid \$6,419,140 of costs. Federal and state governments subsidized certain programs with grants and contributions of \$7,497,968. The net cost of governmental activities, \$80,042,509, was financed by \$44,823,271 of property taxes and \$27,858,759 of state general aid.

# Waunakee Community School District

## Management's Discussion and Analysis

**Table 4**  
**Net Cost of Governmental Activities**  
*(in thousands of dollars)*

	Total Cost of Services	Net Cost of Services
<b>EXPENSES</b>		
Instruction	\$ 46,761	\$ (36,319)
Pupil and instructional services	10,186	(9,672)
Administrative services	25,996	(23,236)
Interest on debt	6,643	(6,643)
Other	4,373	(4,172)
	<b>\$ 93,959</b>	<b>\$ (80,042)</b>
<b>Total expenses</b>	<b>\$ 93,959</b>	<b>\$ (80,042)</b>

### FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances in spendable resources. Such information is useful in assessing the District's financing requirements. Unassigned fund balances or lack thereof, may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The District completed the year with a total governmental fund balance of \$59,676,454, up from last year's ending fund balance of \$54,444,173. The District's unassigned fund balance, available for spending at the district's discretion was \$5,627,425.

The General Fund is the chief operating fund of the District. During the current fiscal year, the general fund saw no change fund balance.

### GENERAL FUND BUDGETARY HIGHLIGHTS

The District's original and amended budget for the general fund anticipated that expenditures and other financing uses would equal revenues. The actual results for the year ended June 30, 2025 had expenditures and other financing uses equal revenues resulting in no change of fund balance.

### CAPITAL ASSET AND DEBT ADMINISTRATION

#### Capital Assets

At June 30, 2025, the District had \$270,546,372 in capital assets, including land, construction in progress, buildings and improvements, and furniture and equipment. Total accumulated depreciation on these assets was \$59,530,495. Asset acquisitions for governmental activities totaled \$67,506,417. The District recognized depreciation expense of \$5,100,253. Detailed information about capital assets can be found in Note 4 to the financial statements.

# Waunakee Community School District

## Management’s Discussion and Analysis

**Table 5**  
**Capital Assets**  
*(in thousands of dollars)*

	2025	2024
Land	\$ 2,725	\$ 2,725
Construction in progress	67,263	66,799
Buildings and improvements	184,662	134,722
Furniture and equipment	15,896	11,478
Accumulated depreciation	(59,530)	(59,144)
Net capital assets	\$ 211,016	\$ 156,580

### Long-Term Debt

At June 30, 2025, the District had \$206,170,000 in general obligation debt outstanding—an increase of \$60,110,000 from fiscal year 2024. Debt of the District is secured by a tax levy adopted by the Board of Education at the time of issuance. Wisconsin statutes require that the first property tax receipts be segregated for annual debt service payments. Detailed information about the District’s long-term obligations is presented in Note 7 to the financial statements.

**Table 6**  
**Outstanding Long-term Obligations**  
*(in thousands of dollars)*

	2025	2024
General obligation debt	\$ 209,105	\$ 148,141
Capital leases	-	19
Compensated absences	3,740	3,442
Net pension liability	3,222	2,843
Other postemployment benefits	4,461	3,311
Net long-term obligations	\$ 220,528	\$ 157,756

### FACTORS BEARING ON THE DISTRICT’S FUTURE

The following items may have a bearing on the future of the District:

- The School Board approved in August of 2022 two referendum questions for the public to consider on November 8<sup>th</sup>, 2022. The first question was an operational referendum question, on a non-recurring basis as follows: 2022-23 \$1 million, 2023-24 \$3 million, 2024-25 \$6 million. The second question was a capital referendum question for \$175 million that included the following:

# Waunakee Community School District

## Management's Discussion and Analysis

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construction of a new Heritage Elementary at a district owned site, construction of a new Middle School at the former Heritage Elementary site, specific renovation projects at the Waunakee High School, Teaching and Learning Center, and Administrative offices, and districtwide maintenance projects. Both referendum questions were approved by the public. The new Middle School will open during the 2026 Summer School Term.

- The district has borrowed all of the \$175 million authorized in the November 2022 capital referendum question. The first borrowing took place in December 2022 (\$9.9 million) and the second borrowing took place in January of 2023 (\$99 million). The remaining was borrowed during the 2024-2025 fiscal year. Two of the borrowings are bond anticipation notes that will need to be refinanced in the future.
- The school board approved presenting an operational referendum to the voting public, Tuesday November 5<sup>th</sup>, 2024. This question included 3 parts with 2 being recurring and 1 being non-recurring. The first part was a recurring, \$8,100,000, for operational cost. The second part was for \$500,000 25-26 and \$1,000,000 in 26-27 for recurring compensation costs for hourly employees. The third part was non-recurring for 25-26, \$1,050,000 and 26-27 was \$2,100,000.
- The school board will be considering a November 2026 operational referendum question designed to replace the non-recurring portion of the November 2024 operational referendum. The school board will also be considering a capital project at the Waunakee Community High School.

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact any of the individuals below at (608) 849-2000:

- Monica Kelsey-Brown, District Superintendent - [MonicaKelsey-Brown@waunakee.k12.wi.us](mailto:MonicaKelsey-Brown@waunakee.k12.wi.us)
- Steve Summers, Executive Director of Operations - [stevesummers@waunakee.k12.wi.us](mailto:stevesummers@waunakee.k12.wi.us)
- Alexandra Newton, Director of Business Services - [alexandranewton@waunakee.k12.wi.us](mailto:alexandranewton@waunakee.k12.wi.us)

Additional information about the District and its services can also be found on the District's website at [www.waunakee.k12.wi.us](http://www.waunakee.k12.wi.us).

# **Government-Wide Financial Statements**

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# Waunakee Community School District

## Statement of Net Position

June 30, 2025

	Governmental Activities
<i>Assets and Deferred Outflows of Resources</i>	
Current assets:	
Cash and investments	\$ 66,446,713
Accounts receivable	12,774,133
Prepaid items	41,203
Due from other governments	539,055
<b>Total current assets</b>	<b>79,801,104</b>
Noncurrent assets:	
Capital assets not being depreciated	69,987,623
Capital assets being depreciated, net	141,028,254
<b>Total noncurrent assets</b>	<b>211,015,877</b>
<b>Total assets</b>	<b>290,816,981</b>
Deferred outflows of resources - Related to pensions/OPEB	19,613,802
<b>Total assets and deferred outflows of resources</b>	<b>\$ 310,430,783</b>
<i>Liabilities, Deferred Inflows of Resources, and Net Position</i>	
Current liabilities:	
Short-term notes payable	\$ 13,000,000
Due from fiduciary fund	577
Accounts payable	5,244,344
Accrued payroll	1,228,444
Medical claims payable	106,851
Accrued interest	1,782,363
Unearned revenue	62,427
Current portion of long-term obligations	6,165,000
<b>Total current liabilities</b>	<b>27,590,006</b>
Noncurrent liabilities:	
Due in more than one year	214,362,757
<b>Total liabilities</b>	<b>241,952,763</b>
Deferred inflows of resources - Related to pensions/OPEB	11,201,911
Net position:	
Net investment in capital assets	45,552,130
Restricted	7,601,592
Unrestricted	4,122,387
<b>Total net position</b>	<b>57,276,109</b>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<b>\$ 310,430,783</b>

See accompanying notes to the financial statements.

# Waunakee Community School District

## Statement of Activities

Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues		Net (Expenses)
		Charges for Services	Operating Grants and Contributions	Revenues and
				Changes in
				Net Position
				Total
				Governmental
				Activities
<b>Governmental activities:</b>				
Instruction:				
Regular instruction	\$ 30,953,248	\$ 3,276,927	\$ 1,227,818	\$ (26,448,503)
Vocational instruction	2,377,468	-	20,755	(2,356,713)
Special education instruction	9,514,452	-	4,830,490	(4,683,962)
Other instruction	3,916,277	402,905	683,579	(2,829,793)
<b>Total instruction</b>	<b>46,761,445</b>	<b>3,679,832</b>	<b>6,762,642</b>	<b>(36,318,971)</b>
Support services:				
Pupil services	4,054,862	-	512,858	(3,542,004)
Instructional staff services	6,130,701	-	300	(6,130,401)
General administration	1,766,491	-	49,200	(1,717,291)
Building administration	4,400,613	-	-	(4,400,613)
Business services	19,829,134	2,640,950	70,181	(17,118,003)
Central services	202,332	-	-	(202,332)
Insurance	613,861	-	-	(613,861)
Other support services	3,556,807	98,358	102,787	(3,355,662)
Interest	6,643,371	-	-	(6,643,371)
<b>Total support services</b>	<b>47,198,172</b>	<b>2,739,308</b>	<b>735,326</b>	<b>(43,723,538)</b>
<b>Total school district</b>	<b>\$ 93,959,617</b>	<b>\$ 6,419,140</b>	<b>\$ 7,497,968</b>	<b>(80,042,509)</b>
<b>General revenues:</b>				
Property taxes:				
General purposes				33,383,590
Debt service				10,699,681
Community service				740,000
State and federal aids not restricted to specific functions				27,858,759
Interest and investment earnings				2,922,344
Miscellaneous				1,128,912
<b>Total general revenues</b>				<b>76,733,286</b>
Change in net position				(3,309,223)
Net position - Beginning of year				60,585,332
Net position - End of year				\$ 57,276,109

See accompanying notes to the financial statements.

# **Fund Financial Statements**

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# Waunakee Community School District

## Balance Sheet - Governmental Funds

June 30, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Assets:</b>					
Cash and investments	\$ 9,790,128	\$ 3,407,549	\$ 51,832,639	\$ 1,416,397	\$ 66,446,713
Receivables:					
Accounts	157,406	-	34,369	141,013	332,788
Taxes	12,441,345	-	-	-	12,441,345
Prepaid items	41,203	-	-	-	41,203
Due from other funds	3,997,777	3,699,681	2,343	838,715	8,538,516
Due from other governments	520,291	-	-	18,764	539,055
<b>Total assets</b>	<b>\$ 26,948,150</b>	<b>\$ 7,107,230</b>	<b>\$ 51,869,351</b>	<b>\$ 2,414,889</b>	<b>\$ 88,339,620</b>
<b>Liabilities:</b>					
Short-term notes payable	\$ 13,000,000	\$ -	\$ -	\$ -	\$ 13,000,000
Accounts payable	216,117	-	4,918,800	109,427	5,244,344
Accrued payroll	1,212,530	-	-	15,914	1,228,444
Accrued interest	482,007	-	-	-	482,007
Due to other funds	4,449,465	-	3,309,122	780,506	8,539,093
Medical claims payable	106,851	-	-	-	106,851
Unearned revenue	-	-	-	62,427	62,427
<b>Total liabilities</b>	<b>19,466,970</b>	<b>-</b>	<b>8,227,922</b>	<b>968,274</b>	<b>28,663,166</b>
<b>Fund balances:</b>					
Nonspendable	41,203	-	-	-	41,203
Restricted	348,103	7,107,230	43,641,429	1,446,615	52,543,377
Committed	530,235	-	-	-	530,235
Assigned	934,214	-	-	-	934,214
Unassigned	5,627,425	-	-	-	5,627,425
<b>Total fund balances</b>	<b>7,481,180</b>	<b>7,107,230</b>	<b>43,641,429</b>	<b>1,446,615</b>	<b>59,676,454</b>
<b>Total liabilities and fund balances</b>	<b>\$ 26,948,150</b>	<b>\$ 7,107,230</b>	<b>\$ 51,869,351</b>	<b>\$ 2,414,889</b>	<b>\$ 88,339,620</b>

See accompanying notes to the financial statements.

**Waunakee Community School District**  
**Reconciliation of the Balance Sheet - Governmental Funds**  
**to the Statement of Net Position**  
**June 30, 2025**

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

Total fund balances - Governmental funds		\$ 59,676,454
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund statements. Amounts reported for governmental activities in the statement of net position:

Governmental capital assets	\$ 270,546,372	
Governmental accumulated depreciation	(59,530,495)	211,015,877

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The supplemental pension, net pension and OPEB liability (asset) and the deferred outflows of resources and deferred inflows of resources related to pensions and OPEB are only reported in the statement of net position:

Net pension liability	(3,222,086)	
Net OPEB liability	(4,460,333)	
Deferred outflows of resources related to pensions/OPEB	19,613,802	
Deferred inflows of resources related to pensions/OPEB	(11,201,911)	729,472

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Long-term liabilities and the related interest payable, including bonds and notes payable, are not due in the current period and, therefore, are not reported in the fund statements. Long-term liabilities reported in the statement of net position that are not reported in the fund's balance sheet are:

Bonds and notes payable	(206,170,000)	
Unamortized premiums	(2,935,176)	
Accrued interest	(1,300,356)	
Compensated absences	(3,740,162)	(214,145,694)

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Total net position - Governmental activities		\$ 57,276,109
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See accompanying notes to the financial statements.

**Waunakee Community School District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Governmental Funds**  
**Year Ended June 30, 2025**

	General Fund	Debt Service Fund	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Property taxes	\$ 33,383,590	\$ 10,699,681	\$ -	\$ 740,000	\$ 44,823,271
Other local sources	1,678,075	50,964	2,167,506	3,963,974	7,860,519
Interdistrict sources	2,640,855	-	-	212,697	2,853,552
Intermediate sources	11,627	-	-	-	11,627
State sources	32,500,304	-	-	-	32,500,304
Federal sources	1,662,268	-	-	102,787	1,765,055
Other sources	836,066	-	-	-	836,066
<b>Total revenues</b>	<b>72,712,785</b>	<b>10,750,645</b>	<b>2,167,506</b>	<b>5,019,458</b>	<b>90,650,394</b>
<b>Expenditures:</b>					
<b>Instruction:</b>					
Regular instruction	29,944,247	-	-	49,187	29,993,434
Vocational instruction	2,370,326	-	-	3,121	2,373,447
Special instruction	9,273,881	-	-	-	9,273,881
Other instruction	2,845,843	-	-	923,101	3,768,944
<b>Total instruction</b>	<b>44,434,297</b>	<b>-</b>	<b>-</b>	<b>975,409</b>	<b>45,409,706</b>
<b>Support services:</b>					
Pupil services	4,040,247	-	-	14,615	4,054,862
Instructional staff services	5,747,827	-	-	285,340	6,033,167
General administration	1,552,004	-	-	-	1,552,004
Building administration	4,153,101	-	-	138,105	4,291,206
Business services	8,543,991	-	62,714,330	2,933,036	74,191,357
Central services	150,183	-	-	47,946	198,129
Insurance	475,508	-	135,718	2,635	613,861
Other support services	2,783,769	-	-	685,901	3,469,670
<b>Total support services</b>	<b>27,446,630</b>	<b>-</b>	<b>62,850,048</b>	<b>4,107,578</b>	<b>94,404,256</b>
<b>Debt service:</b>					
Principal	19,459	5,910,000	-	-	5,929,459
Interest	631,115	6,316,776	-	-	6,947,891
<b>Total debt service</b>	<b>650,574</b>	<b>12,226,776</b>	<b>-</b>	<b>-</b>	<b>12,877,350</b>
<b>Total expenditures</b>	<b>72,531,501</b>	<b>12,226,776</b>	<b>62,850,048</b>	<b>5,082,987</b>	<b>152,691,312</b>
Excess of revenues over (under) expenditures	181,284	(1,476,131)	(60,682,542)	(63,529)	(62,040,918)
<b>Other financing sources:</b>					
Issuance of bonds	-	-	66,020,000	-	66,020,000
Bond premiums	-	1,253,199	-	-	1,253,199
Transfers in (out)	(181,284)	-	-	181,284	-
<b>Total other financing sources</b>	<b>(181,284)</b>	<b>1,253,199</b>	<b>66,020,000</b>	<b>181,284</b>	<b>67,273,199</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>(222,932)</b>	<b>5,337,458</b>	<b>117,755</b>	<b>5,232,281</b>
Fund balances - Beginning of year	7,481,180	7,330,162	38,303,971	1,328,860	54,444,173
<b>Fund balances - End of year</b>	<b>\$ 7,481,180</b>	<b>\$ 7,107,230</b>	<b>\$ 43,641,429</b>	<b>\$ 1,446,615</b>	<b>\$ 59,676,454</b>

See accompanying notes to the financial statements.

**Waunakee Community School District**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances - Governmental Funds to the Statement of Activities**  
**Year Ended June 30, 2025**

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Net change in fund balances - Governmental funds (from previous page) \$ 5,232,281

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

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

Capital outlays reported in governmental fund statements	\$ 67,506,417
Depreciation expense reported in the statement of activities	(5,100,253)
Book value of assets disposed during the current year.	(7,970,702)

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Amount by which capital outlays are less than depreciation in the current year 54,435,462

Vested employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year. This amount is the net effect of the changes in employee benefit accounts (1,937,746)

The issuance of long-term debt provides current financial resources to governmental funds but increase long-term liabilities in the statement of net position  
Bond proceeds (67,273,199)

Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities.

The amount of long-term debt principal payments in the current year	5,929,459
Change in accrued interest	(94,302)
Amortization of discounts and premiums	398,822

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**Change in net position - Governmental activities \$ (3,309,223)**

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See accompanying notes to the financial statements.

# Waunakee Community School District

## Statement of Fiduciary Net Position

June 30, 2025

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	Employee Benefit Trust
Assets:	
Cash and investments	\$ 9,331,312
Due from other funds	577
<b>Total assets</b>	<b>9,331,889</b>
Net position:	
Restricted for OPEB	2,203,716
Restricted for pension	7,128,173
<b>Total net position</b>	<b>\$ 9,331,889</b>

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See accompanying notes to the financial statements.

**Waunakee Community School District**  
**Statement of Changes in Fiduciary Net Position**  
**Year Ended June 30, 2025**

	Employee Benefit Trust
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Additions:	
Contributions	\$ 1,201,808
Investment income	463,482
<hr/>	
Total additions	1,665,290
<hr/>	
Deductions:	
Retiree benefit payments	1,269,105
<hr/>	
Total deductions	1,269,105
<hr/>	
Change in net position	396,185
<hr/>	
Net position - Beginning of year	8,935,704
<hr/>	
Net position - End of year	\$ 9,331,889
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See accompanying notes to the financial statements.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies

#### Introduction

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

#### Reporting Entity

The Waunakee Community School District is organized as a common school district. The District, governed by a seven-member elected school board, and operates grades pre-kindergarten through 12.

This report includes all of the funds of the District. The reporting entity for the District consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A legally separate organization should be reported as a component unit if the elected officials of the primary government are financially accountable to the organization. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

A legally separate, tax-exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. This report does not contain any component units.

#### New Accounting Pronouncement

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*. The statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. There was no impact on beginning net position or fund balance as a result of this statement.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Basis of Presentation

##### *Government-Wide Financial Statements*

The government-wide financial statements (i.e., the statement of net position and the statement of activities) display information about the reporting government as a whole. These statements include all the financial activities of the District, except for the fiduciary funds. The fiduciary funds are only reported in the statement of fiduciary net position and statement of changes in fiduciary net position at the fund financial statement level.

The statement of net position and the statement of activities present financial information about the District's governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients for goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

The District applies restricted resources first when an expense is incurred for a purpose for which both restricted and unrestricted net position are available. Depreciation expense that can be specifically identified by function is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the statement of activities.

##### *Fund Financial Statements*

The fund statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as other governmental funds.

The District reports the following major governmental funds:

- General Fund – This is the District's primary operating fund. It accounts for all financial activity that is not accounted for and reported in another fund, including educational programs for students with disabilities.
- Debt Service Fund – This fund accounts for financial resources that are restricted, committed, or assigned to expenditure for principal and interest on long-term general obligation debt of governmental activities, including amounts accumulated for principal and interest maturing in future years.

# Waunakee Community School District

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **Basis of Presentation** (Continued)

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

The District accounts for assets accumulated from employer contributions used to pay for postemployment benefits in the Employee Benefit Trust Funds.

# Waunakee Community School District

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **Measurement Focus and Basis of Accounting**

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

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they become both measurable and available (susceptible to accrual). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after the end of the current fiscal year.

Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the District may fund certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Therefore, when program expenses are incurred, both restricted and unrestricted net position may be available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues.

#### **Deposits and Investments**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less. Cash and investment balances for individual funds are pooled unless maintained in segregated accounts. The Debt Service Fund accounts for its transactions through separate and distinct bank and investment accounts as required by State Statutes.

State Statutes permit the District to invest available cash balances, other than debt service funds, in time deposits (maturing in not more than three years) of authorized depositories, U.S. Treasury obligations, U.S. agency issues, municipal obligations within Wisconsin, high-grade commercial paper, and the local government pooled investment fund administered by the state investment board. Available balances in the Debt Service Fund may be invested in obligations of the United States and the local government pooled investment fund administered by the State of Wisconsin Investment Board.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A three-tier hierarchy prioritizes the inputs used in measuring fair value. These tiers include Level 1, defined as quoted market prices in active markets for identical assets or liabilities; Level 2, defined as inputs other than quoted market prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs, therefore requiring an entity to develop its own assumptions. The asset's or liability's fair value measurement within the hierarchy is based on techniques that maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

#### Receivables and Payables

All accounts receivable are shown at gross amounts and, where appropriate, are reduced by an allowance for uncollectible accounts. No allowance for uncollectible accounts has been provided since it is believed that such allowance would not be material.

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

#### Prepaid Items

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

#### Capital Assets

Capital assets are recorded at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated acquisition value at the date of donation. The District maintains a threshold level of \$25,000 for capitalizing buildings and building improvements and \$5,000 for capitalizing land improvements and furniture and equipment.

Capital assets are recorded in the government-wide financial statements but are not reported in the fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared no longer needed for public school purposes by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for buildings and building improvements from 10 to 20 years for land improvements and 5 to 20 years for furniture and equipment. The cost of normal maintenance and repairs that does not add to the value of the asset or materially extend the asset's life is not capitalized. Capital assets not being depreciated include land and construction in progress. The District does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Unearned Revenue

Unearned revenue consists of money received related to food deposits that has not been earned.

#### Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### Contracts Payable

Contracts that transfer ownership of an asset to the District by the end of the contract and do not contain termination options are reported as a financed purchase of the underlying asset by the District.

#### Accumulated Unpaid Sick Pay and Other Employee Benefit Amounts

The District's policy allows employees to earn varying amounts of sick pay for each year employed. Upon retirement, the employee is entitled to a deposit into a Health Reimbursement Account at the various rates as follows:

Teachers	\$85/day up to a maximum of 120 days
Classified staff and administrative assistants	\$110/day up to a maximum of 120 days
Custodians	\$110/day up to a maximum of 120 days

Administrators and administrative support staff are eligible for vacation per diems and health, dental, and life insurance up to age 65.

All compensated absences are accrued when earned in the district-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Accumulated Unpaid Sick Pay and Other Employee Benefit Amounts (Continued)

Pensions - The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The District also offers an OPEB plan for health insurance. The net other postemployment liability for this plan has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits and OPEB expense. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section of deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has deferred outflows related to pension and other postemployment benefit activity.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents the acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has deferred inflows related to pension and other postemployment benefit activity.

#### Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets (less any unexpended proceeds). Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, it is the District's policy to use externally restricted resources first.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form - prepaid items or inventories or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

*Restricted fund balance:* This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed fund balance:* These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the Board of Education - the District's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Board of Education removes the specified use by taking the same type of action that imposed the original commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned fund balance:* This classification reflects the amounts constrained by the District's "intent" to be used for specific purposes, but the amounts are neither restricted nor committed. The Board of Education has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

*Unassigned fund balance:* This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use externally restricted resources first, then unrestricted resources - committed, assigned, and unassigned - in order as needed.

#### Property Tax Levy

Under Wisconsin law, personal property taxes and first installment real estate taxes are collected by city, town, and village treasurers or clerks who then make proportional settlement with the school district and county treasurer for those taxes collected on their behalf. Second installment real estate taxes and delinquent taxes are collected by the county treasurer who then makes settlement with the city, town, village, and school districts before retaining any for county purposes.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Property Tax Levy (Continued)

The aggregate district tax levy is apportioned and certified by November 6 of the current fiscal year for collection to comprising municipalities based on the immediate past October 1 full or "equalized" taxable property values. As permitted by a collecting municipality's ordinance, taxes may be paid in full or two or more installments with the first installment payable the subsequent January 31 and a final payment no later than the following July 31. On or before January 15, and by the 20th of each subsequent month thereafter, the District may be paid by the collecting municipalities its proportionate share of tax collections received through the last day of the preceding month. On or before August 20, the county treasurer makes full settlement to the District for any remaining balance.

Property taxes are recognized as revenue in the period for which the taxes are levied. The 2024 tax levy is used to finance operations of the District's fiscal year ended June 30, 2025. All property taxes are considered due on January 1 when an enforceable lien is assessed against the property and the taxpayer is liable for the taxes. All taxes are collected within 60 days of June 30 and are available to pay current liabilities.

### Note 2: Stewardship and Accountability

#### Limitation on School District Revenues

Wisconsin Statutes limit the amount of revenues school districts may derive from general school aids and property taxes unless a higher amount is approved by a referendum. This limitation does not apply to revenues needed for the payment of any general obligation debt service (including refinanced debt) authorized by either of the following:

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

### Note 3: Cash and Investments

The District's cash and investment balances at June 30, 2025 were as follows:

	Amount	Fair Value Level	Average Maturity
Deposits with financial institutions	\$ 11,420,248	N/A	N/A
Investments:			
Wisconsin Investment Series Cooperative	54,563,190	N/A	<30 days average
Wisconsin Local Government Investment Pool	463,275	N/A	<30 days average
Investments	9,331,312	Level 2	<12 months
Total	\$ 75,778,025		

# Waunakee Community School District

## Notes to Financial Statements

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### Note 3: Cash and Investments (Continued)

The District's cash and investment balances as shown in the basic financial statements are as follows:

Government-wide statement of net position	
Cash and investments	\$ 66,446,713
Fiduciary fund statement of net position	
Cash and investments	9,331,312
<hr/>	
Total	\$ 75,778,025
<hr/>	

### Deposits

*Custodial Credit Risk:* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2025, the District's bank balance of \$13,105,182 was not exposed to custodial credit risk as follows: \$250,000 was covered by FDIC insurance, \$1,000,000 was covered by the State of Wisconsin, and \$11,855,182 was covered by a line of credit held by the Federal Home Loan Bank of Chicago.

### Investments

The District is a participant in the Local Government Investment Pool (LGIP), which is authorized in Wisconsin statutes 25.14 and 25.17 under the oversight of the State of Wisconsin Investment Board. The LGIP is not registered with the Securities Exchange Commission as an investment company. The LGIP operates and reports to participants on the amortized cost basis. LGIP pool shares are bought and redeemed at \$1 based on the amortized cost of the investments in the LGIP. The investment in the LGIP is not subject to the fair value hierarchy disclosures.

The District is a participant in the Wisconsin Investment Series Cooperative (WISC) funds, which is authorized in Wisconsin Statute 66.0301 and are governed by a commission in accordance with the terms of an intergovernmental cooperation agreement. The WISC is not registered with the Securities Exchange Commission (SEC) as an investment company. The WISC reports to participants on the amortized cost basis. WISC shares are bought and redeemed at \$1 based on the amortized cost of the investments in the pool. Participants in WISC have the right to withdraw their funds in total on one day's notice. The investments in WISC are not subject to the fair value hierarchy disclosures.

*Interest Rate Risk:* The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. State Statute limits the maturity of fixed income securities to not more than seven years.

*Credit Risk:* State Statute limits investments in fixed income securities to the top two ratings issued by nationally recognized statistical rating organizations. Ratings are not required, or available, for the Wisconsin Local Government Investment Pool (LGIP). The Wisconsin Investment Series Cooperative has a credit rating of AAA. The District has no investment policy that would further limit its investment choices.

# Waunakee Community School District

## Notes to Financial Statements

### Note 4: Capital Assets

Capital asset balances and activity for the year ended June 30, 2025, were as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 2,724,693	\$ -	\$ -	\$ 2,724,693
Construction in progress	66,798,651	55,935,745	(55,471,466)	67,262,930
<b>Total capital assets not being depreciated</b>	<b>69,523,344</b>	<b>55,935,745</b>	<b>(55,471,466)</b>	<b>69,987,623</b>
Capital assets being depreciated:				
Building	134,722,263	62,579,940	(12,639,937)	184,662,266
Furniture & Equipment	11,478,240	4,462,198	(43,955)	15,896,483
<b>Total capital assets being depreciated</b>	<b>146,200,503</b>	<b>67,042,138</b>	<b>(12,683,892)</b>	<b>200,558,749</b>
Less accumulated depreciation	(59,143,432)	(5,100,253)	4,713,190	(59,530,495)
<b>Total capital assets, being depreciated - Net of accumulated depreciation</b>	<b>87,057,071</b>	<b>61,941,885</b>	<b>(7,970,702)</b>	<b>141,028,254</b>
<b>Governmental activities capital assets - Net</b>	<b>\$ 156,580,415</b>	<b>\$117,877,630</b>	<b>\$ (63,442,168)</b>	<b>\$ 211,015,877</b>

Depreciation expense was charged to governmental activities as follows:

Regular instruction	\$ 143,929
Vocational instruction	18,321
Other instruction	14,616
Administrative services	2,627
Instructional staff services	12,199
Other support services	87,137
Building Administrative Services	4,821,424
<b>Total depreciation for governmental activities</b>	<b>\$ 5,100,253</b>

# Waunakee Community School District

## Notes to Financial Statements

### Note 5: Interfund Balances and Activity

Interfund receivable and payable balances in the fund financial statements on June 30, 2025, are as follows:

Due From:	Due To: Employee Benefit Trust	Due To: General Fund	Due To: Debt Service Fund	Due To: Non-Major Governmental Funds	Due To: Capital Projects Funds	Total
General Fund	\$ 577	\$ -	\$ 3,699,681	\$ 748,864	\$ 343	\$ 4,449,465
Capital Projects Fund	-	3,219,271	-	89,851	-	3,309,122
Non-Major Governmental Funds	-	778,506	-	-	2,000	780,506
<b>Totals</b>	<b>\$ 577</b>	<b>\$ 3,997,777</b>	<b>\$ 3,699,681</b>	<b>\$ 838,715</b>	<b>\$ 2,343</b>	<b>\$ 8,539,093</b>

The purpose for the interfund balances are to reimburse costs paid out of one fund and allocated to other funds. The amounts will be reimbursed in the subsequent fiscal year.

In addition, the General Fund transferred \$181,284 to the Food Service Fund to eliminate a current year deficit.

### Note 6: Short-Term Notes Payable

The District issues tax anticipation notes in advance of property tax collections. The note dated October 26, 2023 matured on September 24, 2024, with an interest rate of 5.00%. The note dated October 3, 2024 matures on September 24, 2025 with an interest rate of 5.00%. Interest for the year ended June 30, 2025 was \$632,832. Short-term debt activity for the year ended June 30, 2025 was as follows:

Description	Balance 07/01/24	Additions	Payments	Balance 06/30/25
Promissory note dated October 26, 2023	\$ 12,770,000	\$ -	\$ 12,770,000	\$ -
Promissory note dated October 24, 2024	-	13,000,000	-	13,000,000
<b>Total</b>	<b>\$ 12,770,000</b>	<b>\$ 13,000,000</b>	<b>\$ 12,770,000</b>	<b>\$ 13,000,000</b>

# Waunakee Community School District

## Notes to Financial Statements

### Note 7: Long-Term Obligations

Long-term liability activity for the year ended June 30, 2025 was as follows:

	Balance 07/01/24	Additions	Reductions	Balance 06/30/25	Amounts Due Within One Year
Bonds	\$ 146,060,000	\$ 66,020,000	\$ 5,910,000	\$ 206,170,000	\$ 6,165,000
Deferred amounts:					
Premium	2,080,799	1,253,199	398,822	2,935,176	-
Subtotals	148,140,799	67,273,199	6,308,822	209,105,176	6,165,000
Net Pension Liability	2,842,576	379,510	-	3,222,086	-
Net OPEB Liability	3,311,635	1,148,698	-	4,460,333	-
Contracts Payable	19,459	-	19,459	-	-
Compensated Absences	3,441,817	298,345	-	3,740,162	-
Totals	\$ 157,756,286	\$ 69,099,752	\$ 6,328,281	\$ 220,527,757	\$ 6,165,000

### General Obligation Debt

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the District. Long-term debt will be retired by future property tax levies and resources accumulated in the debt service fund.

General obligation debt at June 30, 2025 is comprised of the following individual issues:

	Governmental Activities				Balance 06/30/25
	Issue Dates	Interest Rates %	Dates of Maturity	Original amounts	
GO Refunding Bonds	11/07/11	2.15-4.00%	04/01/25	\$ 4,475,000	\$ -
GO Refunding Bonds	04/03/13	2.00-2.50%	03/01/25	9,515,000	-
GO Bonds	05/11/15	3.25%	04/01/35	9,990,000	8,020,000
GO Bonds	06/08/15	3.00-5.00%	04/01/31	34,800,000	25,155,000
GO Refunding Bonds	02/04/16	1.00-2.00%	04/01/26	9,995,000	995,000
GO Improvement Bonds	12/29/22	4.00%	04/01/42	9,980,000	9,980,000
GO Promissory Notes	02/01/23	3.25-6.00%	04/01/28	99,000,000	96,000,000
G.O. Improvement Bonds	12/30/24	4.375%	04/01/44	14,020,000	14,020,000
Bond Anticipation Notes	04/01/25	3.625%	04/01/30	52,000,000	52,000,000
Total general obligation debt				\$ 243,775,000	\$ 206,170,000

# Waunakee Community School District

## Notes to Financial Statements

### Note 7: Long-Term Obligations (Continued)

The 2024 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$5,278,474,467. The legal debt limit and margin of indebtedness as of June 30, 2025, in accordance with Section 67.03(1)(a) of the Wisconsin Statutes, are as follows:

Debt limit (10% of \$5,278,474,467)	\$ 527,847,447
Deduct:	
Long-term debt applicable to debt margin	(206,170,000)
Add:	
Debt service fund assets available	7,107,230
<hr/>	
Margin of indebtedness	\$ 328,784,677

Debt service requirements to maturity on general obligation debt are as follows:

<i>Year Ended June 30:</i>	<b>Bonds Payable</b>	
	<b>Principal</b>	<b>Interest</b>
2026	\$ 6,165,000	\$ 6,230,619
2027	6,530,000	6,894,719
2028	102,730,000	6,698,819
2029	2,195,000	3,376,919
2030	54,230,000	3,308,325
2031-2035	10,320,000	5,969,738
2036-2040	6,835,000	4,538,075
2041-2042	17,165,000	2,314,281
<b>Totals</b>	<b>\$ 206,170,000</b>	<b>\$ 39,331,495</b>

In prior years, the District defeased certain general obligation bonds by placing the proceeds of new debt in an irrevocable trust to provide for the future debt service payments in the old debt. Accordingly, the trust account assets and liability for the defeased bonds are not included in the District's financial statements. At June 30, 2025 \$1,970,000 of debt outstanding is considered defeased.

# Waunakee Community School District

## Notes to Financial Statements

### Note 8: Net Position

Net position reported on the government wide statement of net position at June 30, 2025:

#### Governmental Activities:

Net investment in capital assets:

Land and other nondepreciable assets	\$ 69,987,623
Other capital assets, net of accumulated depreciation	141,028,254
Less: Related long-term debt outstanding (net of unspent proceeds)	(165,463,747)

Total net investment in capital assets	45,552,130
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Restricted:

Common school fund	\$ 44,517
Self-insurance	303,586
Debt service	5,806,874
Special revenue gifts	1,361,047
Community services	85,568

Total restricted	7,601,592
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Unrestricted	4,122,387
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Governmental activities net position	\$ 57,276,109
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# Waunakee Community School District

## Notes to Financial Statements

### Note 9: Fund Balance

Fund balance reported on the balance sheet - governmental funds at June 30, 2025:

#### Nonspendable Fund Balance

Prepaid items	\$ 41,203
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#### Restricted Fund Balance

Common school fund	\$ 44,517
Self-insurance	303,586
Debt service	7,107,230
Capital improvements	43,641,429
Special revenue gifts	1,361,047
Community services	85,568
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Total restricted fund balance	\$ 52,543,377

#### Committed Fund Balance

Band uniform and parking lot replacement	\$ 530,235
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#### Assigned Fund Balance

Allocate unspent funds for next fiscal year	\$ 934,214
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#### Unassigned Fund Balance

General fund	\$ 5,627,425
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Total unassigned fund balance	\$ 5,627,425

# Waunakee Community School District

## Notes to Financial Statements

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### **Note 10: Employee Retirement Plans - Wisconsin Retirement System**

#### **Plan Description**

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

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

#### **Vesting**

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

#### **Benefits Provided**

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to receive a retirement benefit based on a formula factor, their final average earnings, and creditable service.

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

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

The WRS also provides death and disability benefits for employees.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 10: Employee Retirement Plans - Wisconsin Retirement System (Continued)

#### Postretirement Adjustments

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2015	2.9 %	2.0 %
2016	0.5 %	(5.0)%
2017	2.0 %	4.0 %
2018	2.4 %	17.0 %
2019	- %	(10.0)%
2020	1.7 %	21.0 %
2021	5.1 %	13.0 %
2022	7.4 %	15.0 %
2023	1.6 %	(21.0)%
2024	3.6 %	15.0 %

#### Contributions

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

During the reporting period, the WRS recognized \$3,032,610 in contributions from the employer.

# Waunakee Community School District

## Notes to Financial Statements

### Note 10: Employee Retirement Plans - Wisconsin Retirement System (Continued)

Contribution rates as of June 30, 2025, are as follows:

Employee Category	Employee	Employer
General, Teachers, executives, and elected officials)	6.95%	6.95%
Protective Occupation with Social Security	6.95%	14.95%
Protective Occupation without Social Security	6.95%	18.95%
Act 4 Protective County Jailers	14.95%	6.95%

### Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the District reported an liability of \$3,222,086 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, the District's proportion was 0.19609018%, which was an increase of 0.00490338% from its proportion measured as of December 31, 2023.

For the year ended June 30, 2025, the District recognized pension expense of \$4,301,376.

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 10,006,340	\$ 9,402,821
Net differences between projected and actual earnings on pension plan investments	4,896,131	-
Change in assumptions	956,055	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	82,965
Employer contributions subsequent to the measurement date	1,766,636	-
<b>Total</b>	<b>\$ 17,625,162</b>	<b>\$ 9,485,786</b>

# Waunakee Community School District

## Notes to Financial Statements

### Note 10: Employee Retirement Plans - Wisconsin Retirement System (Continued)

\$1,766,636 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	Net Deferred Outflows (Inflows) of Resources
2026	1,909,667
2027	6,653,370
2028	(1,670,036)
2029	(520,261)

### Actuarial Assumptions

The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	December 31, 2023
Measurement date of net pension liability (asset)	December 31, 2024
Experience study	January 1, 2021 - December 31, 2023 Published November 19, 2024
Actuarial cost method	Entry age
Asset valuation method	Fair value
Long-term expected rate of return	6.8%
Discount rate	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.7%
Mortality	2020 WRS Experience Mortality Table
Postretirement adjustments*	1.7%

*\*No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.*

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including seniority (merit) and separation rates. The Total Pension Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

# Waunakee Community School District

## Notes to Financial Statements

### Note 10: Employee Retirement Plans - Wisconsin Retirement System (Continued)

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

#### Asset Allocation Targets and Expected Returns

As of December 31, 2024

<b>Asset Class</b>	<b>Asset Allocation %</b>	<b>Long-Term Expected Nominal Rate of Return %</b>	<b>Long-Term Expected Real Rate of Return %</b>
Core fund:			
Public equity	38.0%	7.0%	4.3%
Public Fixed income	27.0%	6.1%	3.4%
Private Equity/Debt	20.0%	9.5%	6.7%
Inflation sensitive assets	19.0%	4.8%	2.1%
Real estate	8.0%	6.5%	3.8%
Leverage	(12.0)%	3.7%	1.1%
<b>Total core fund</b>	<b>100.0%</b>	<b>7.5%</b>	<b>4.8%</b>
Variable fund:			
U.S. equities	70.0%	6.5%	3.8%
International equities	30.0%	7.4%	4.7%
<b>Total variable fund</b>	<b>100.0%</b>	<b>6.9%</b>	<b>4.2%</b>

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: 2.60%

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%.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 10: Employee Retirement Plans - Wisconsin Retirement System (Continued)

Single Discount Rate: A single discount rate of 6.8% was used to measure the Total Pension Liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.08% (Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds' average quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard and Poor's Corp.'s AA.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension (asset) calculated using the discount rate of 6.80%, as well as what the District's proportionate share of the net pension (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (5.80%) or 1 percentage point higher (7.80%) than the current rate:

	<b>1% Decrease to Discount Rate (5.80%)</b>	<b>Current Discount Rate (6.80%)</b>	<b>1% Increase to Discount Rate (7.80%)</b>
District's proportionate share of the net pension liability (asset)	\$ 30,227,375	\$ 3,222,086	\$(15,964,397)

### 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>.

# Waunakee Community School District

## Notes to Financial Statements

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### Note 11: Other Postemployment Benefits

Plan description - The District provides other post-employment benefits (OPEB) for its employees through a single-employer defined benefit plan that provides postemployment health insurance benefits to eligible employees and their spouses. Benefits and eligibility are established by the Board of Education.

Teachers who have been employed by the District at least 15 years and who have reached the age of 55 are eligible to receive retirement benefits. Teachers hired after April 1, 2008 receive a credit of \$1,000 per year of service to the District to be used to fund a post-employment Health Reimbursement Account (HRA). Teachers hired before April 1, 2008 receive a credit of \$1,200 per year of service to the District to be used to fund a post-employment HRA.

Administrators are eligible for retirement benefits at age 55. The District contributes to health, dental, and life insurance via a Health Reimbursement Account (HRA) for a maximum of 10 years or the age the retired employee is eligible for Medicare, whichever comes first. Premiums contributed are based on a vesting schedule. Vesting varies based on years of services. For employees with less than 6 years of service no premium is contributed. After 6 years, 10% of the premium is contributed for each additional year of services up to 10%. Employees are fully vested at 15 years. Administrators hired after April 1, 2011, will have a deposit to an HRA based on number of hours worked.

Employees covered by benefit terms - At June 30, 2024, the date of the latest actuarial valuation, there were 585 active plan members and 50 inactive plan members eligible to receive OPEB benefits.

Contributions -Contribution requirements are established through past practices and may be amended by the action of the Board of Education. The Board establishes rates based on an actuarially determined rate. Plan members are not required to contribute to the plan.

Actuarial assumptions - The net OPEB liability was determined by an actuarial valuation using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	June 30, 2024
Measurement date	June 30, 2025
Actuarial Cost Method	Entry Age Normal (level percent of salary)
Inflation	2.50%
Discount Rate	2.25%
Healthcare cost trend rates	7.00% decreasing to 6.50%, then decreasing by 0.10% per year down to 4.50%, and level thereafter
Actuarial Assumptions	Based on an experience study conducted in 2021 using Wisconsin Retirement System (WRS) experience from 2018-20
Mortality Assumptions	Wisconsin 2020 Experience Tables for Active Employees and Healthy Retirees projected with mortality improvements using the fully generational MP-2021 projection scale from a base year of 2010.

# Waunakee Community School District

## Notes to Financial Statements

### Note 11: Other Postemployment Benefits (Continued)

Discount rate - The discount rate of 2.25% was used in calculating the District's OPEB liabilities (based upon all projected payments discounted at a long-term expected rate of return of 2.25%). This rate was based upon the District's asset allocation and expected nominal return as of June 30, 2025.

#### Changes in the Net OPEB Liability (Asset)

<i>Changes in Net OPEB Liability</i>	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances at June 30, 2024	\$ 6,453,708	\$ 3,142,073	\$ 3,311,635
Changes for the year:			
Service cost	405,028	-	405,028
Interest	139,316	-	139,316
Differences between expected and actual experience	594,763	-	594,763
Contributions - Employer	-	457,423	(457,423)
Net investment income	-	49,520	(49,520)
Benefit payments	(928,766)	(928,766)	-
Adjustment	-	(516,534)	516,534
<b>Net changes</b>	<b>210,341</b>	<b>(938,357)</b>	<b>1,148,698</b>
Balances at June 30, 2025	\$ 6,664,049	\$ 2,203,716	\$ 4,460,333

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.25%) or 1 percentage point higher (3.25%) than the current rate:

	1% Decrease (1.25%)	Current Discount Rate (2.25%)	1% Increase (3.25%)
Net OPEB liability	\$ 4,765,578	\$ 4,460,333	\$ 4,161,026

# Waunakee Community School District

## Notes to Financial Statements

### Note 11: Other Postemployment Benefits (Continued)

The following presents the District's net OPEB liability calculated using the health care cost trend rate of 7.0% decreasing to 4.5%, as well as what the District's net OPEB liability would be if it were calculated using the health care cost trend rate that is 1 percentage point lower (6.0% decreasing to 3.5%) or 1 percentage point higher (8.0% decreasing to 5.5%) than the current rate:

	<b>1% Decrease (6.0% in Year 1 then 5.5% decreasing to 3.5%)</b>		<b>Health Care Cost Trend Rates (7.0% in Year 1 then 6.5% decreasing to 4.5%)</b>		<b>1% Increase (8.0% in Year 1 then 7.5% decreasing to 5.5%)</b>
Net OPEB liability	\$ 4,177,877	\$	4,460,333	\$	4,780,989

For the year ended June 30, 2025, the District recognized OPEB expense of \$832,551.

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following resources:

	<b>Deferred Outflows of Resources</b>		<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 1,084,762	\$	1,148,867
Changes in assumptions	863,806		567,258
Net difference between projected and actual earnings on OPEB plan investments	40,072		-
Total	\$ 1,988,640	\$	1,716,125

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<b>Deferred Inflows of Resources</b>
2026	(100,628)
2027	(105,224)
2028	65,508
2029	49,183
2030	46,010
Thereafter	317,666

# Waunakee Community School District

## Notes to Financial Statements

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### Note 12: Reconciliation of Deferred Outflows and Inflows

The tables below reconciles the deferred outflows and inflows from the Notes to the financial statements:

	<b>Deferred Outflows</b>	<b>Deferred Inflows</b>
Employee Retirement Plans - Wisconsin Retirement System	\$ 17,625,162	\$ 9,485,786
Other Postemployment Benefits - Healthcare Plan	1,988,640	1,716,125
<b>Total</b>	<b>\$ 19,613,802</b>	<b>\$ 11,201,911</b>

### Note 13: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers' compensation for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There was no significant reduction in the District's insurance coverage in fiscal 2025.

## **Required Supplementary Information**

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**Waunakee Community School District**  
**Budgetary Comparison Schedule - General Fund**  
**Year Ended June 30, 2025**

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Property taxes	\$ 33,383,590	\$ 33,383,590	\$ 33,383,590	\$ -
Other local sources	1,678,288	1,732,288	1,678,075	(54,213)
Interdistrict sources	2,553,134	2,558,805	2,640,855	82,050
Intermediate sources	-	-	5,800	5,800
State sources	29,131,250	29,200,707	29,069,563	(131,144)
Federal sources	618,240	739,684	488,138	(251,546)
Other sources	343,883	1,020,690	836,066	(184,624)
<b>Total revenues</b>	<b>67,708,385</b>	<b>68,635,764</b>	<b>68,102,087</b>	<b>(533,677)</b>
<b>Expenditures:</b>				
<b>Instruction:</b>				
Regular instruction	29,887,444	29,574,016	29,803,223	(229,207)
Vocational instruction	2,387,078	2,397,694	2,370,326	27,368
Other instruction	2,615,857	2,827,700	2,845,843	(18,143)
<b>Total instruction</b>	<b>34,890,379</b>	<b>34,799,410</b>	<b>35,019,392</b>	<b>(219,982)</b>
<b>Support services:</b>				
Pupil services	2,076,458	2,065,128	2,101,382	(36,254)
Instructional staff services	4,919,937	4,934,606	5,068,364	(133,758)
General administration	1,319,531	1,497,516	1,551,756	(54,240)
Building administration	4,224,234	4,221,544	4,153,101	68,443
Business services	9,018,995	9,046,375	8,257,421	788,954
Central services	129,036	128,846	140,113	(11,267)
Insurance	369,000	449,000	445,673	3,327
Other support services	3,056,199	2,899,964	2,783,769	116,195
<b>Total support services</b>	<b>25,113,390</b>	<b>25,242,979</b>	<b>24,501,579</b>	<b>741,400</b>
<b>Debt service</b>				
Principal	25,000	25,000	17,742	7,258
Interest	411,103	661,103	632,832	28,271
<b>Total expenditures</b>	<b>60,439,872</b>	<b>60,728,492</b>	<b>60,171,545</b>	<b>556,947</b>
Excess of revenues over expenditures	7,268,513	7,907,272	7,930,542	(23,270)
<b>Other financing uses:</b>				
Transfers out	(7,268,513)	(7,907,272)	(7,930,542)	(23,270)
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balance - Beginning of year	7,481,180	7,481,180	7,481,180	-
<b>Fund balance - End of year</b>	<b>\$ 7,481,180</b>	<b>\$ 7,481,180</b>	<b>\$ 7,481,180</b>	<b>\$ -</b>

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedule.

# Waunakee Community School District

## Notes to Budgetary Comparison Schedule - General Fund

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### Note 1: Budgetary Information

Budgets are adopted each fiscal year for all funds in accordance with Section 65.90 of the Wisconsin Statutes, using the budgetary accounting basis prescribed by the Wisconsin Department of Public Instruction (DPI). The legally adopted budget and budgetary expenditure control are exercised at the two-digit subfunction level in the General Fund and at the function level for all other funds. Reported budget amounts are as originally adopted or as amended by School Board resolution.

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

- Based upon requests from District staff, District administration recommends budget proposals to the School Board.
- The School Board prepares a proposed budget including proposed expenditures and the means of financing them for the July 1 through June 30 fiscal year.
- A public notice is published containing a summary of the budget and identifying the time and place where a public hearing will be held on the proposed budget.
- Pursuant to the public budget hearing, the School Board may make alterations to the proposed budget.
- Once the School Board (following the public hearing) adopts the budget, no changes may be made in the amount of tax to be levied or in the amount of the various appropriations and the purposes of such appropriations unless authorized by a 2/3 vote of the entire School Board.

Appropriations lapse at year-end unless authorized as a carryover by the School Board. The portion of fund balance representing carryover appropriations is reported as an assigned fund balance.

# Waunakee Community School District

## Notes to the Budgetary Comparison Schedule - General Fund (Continued)

### Note 2: Budgetary Comparisons

GAAP requires a budgetary comparison for the General Fund and each major special revenue fund.

Required comparisons are between the final budget and actual on a budgetary basis. The "original budget" represents the budget as approved by the school board after it sets the tax to be levied for the fiscal year. The "final budget" is the "original budget" adjusted for any budget amendments approved by the school board during the fiscal year and up to the time the financial statements are ready to be issued. The "actual on a budgetary basis" excludes the revenues, expenditures, and other financing sources/(uses) of the special education fund, which is treated as a special revenue fund for budgetary purposes. The following schedule reconciles the "budgetary basis" revenues and expenditures of the *budgetary comparison schedule - general fund* to the *governmental funds - statement of revenues, expenditures, and changes in fund balances*:

	General Fund Actual on Budgetary Basis	Special Education Fund	General Fund Actual on GAAP Basis
Revenues	\$ 68,102,087	\$ 4,610,698	\$ 72,712,785
Expenditures	(60,171,545)	(12,359,956)	(72,531,501)
Other financing sources (uses)	(7,930,542)	7,749,258	(181,284)
Net change in fund balance	\$ -	\$ -	\$ -

### Note 3: Excess of Expenditures Over Appropriations

For the year ended June 30, 2025, the General Fund had expenditures in excess of appropriations for the following two-digit subfunction categories:

	Budget	Actual	Actual Over Budget
Regular curriculum	\$ 29,574,016	\$ 29,803,222	\$ 229,206
Other instruction	2,827,700	2,845,843	18,143
Pupil services	2,065,128	2,101,382	36,254
Instructional staff services	4,934,606	5,068,364	133,758
General administration	1,497,516	1,551,756	54,240
Central services	128,846	140,113	11,267

# Waunakee Community School District

## Schedule of the Employer's Proportionate Share of the Net Pension Liability (Asset) and Employer Contributions - Wisconsin Retirement System

Last 10 Years

### Schedule of the Employer's Proportionate Share of the Net Pension Liability (Asset) Wisconsin Retirement System (WRS)

Last 10 Calendar Years

Measurement Date December 31,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered Payroll	Districts Proportionate Share of the Net Pension Liability (Asset) as a Percentage of it's Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2024	0.19609018 %	\$ 3,222,086	\$ 42,323,775	7.61 %	98.79 %
2023	0.19118680	2,842,576	38,202,771	7.44	98.85
2022	0.18605452	9,856,617	34,670,657	28.43	95.72
2021	0.18302477	(14,752,133)	31,878,460	(46.28)	106.02
2020	0.18163655	(11,339,821)	30,376,745	(37.33)	105.26
2019	0.18037600	(5,816,148)	29,182,831	(19.93)	102.96
2018	0.17849100	6,350,158	27,774,660	22.86	96.45
2017	0.17547800	(5,210,156)	26,449,566	(19.70)	102.93
2016	0.17053400	1,406,103	25,521,523	5.51	99.12
2015	0.16757700	2,723,101	24,804,900	10.98	98.20

### Schedule of the Employer Contributions Wisconsin Retirement System (WRS)

Last 10 Fiscal Years

Year Ended June 30,	Contractually Required Contributions for the Fiscal Period	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll for the Fiscal Year	Contributions as a Percentage of Covered Payroll
2025	\$ 3,032,610	\$ 3,032,610	\$ -	\$ 43,766,660	6.93 %
2024	2,817,676	2,817,676	-	41,083,826	6.86
2023	2,319,945	2,319,945	-	34,780,770	6.67
2022	2,204,478	2,204,478	-	33,385,317	6.60
2021	2,069,015	2,069,015	-	30,651,834	6.75
2020	1,911,485	1,911,485	-	30,064,495	6.36
2019	1,860,902	1,860,902	-	27,998,578	6.65
2018	1,798,630	1,798,630	-	27,270,041	6.60
2017	1,798,630	1,798,630	-	25,956,056	6.93
2016	1,657,559	1,657,559	-	25,521,523	6.49

# Waunakee Community School District

## Schedule of the Employer's Proportionate Share of the Net Pension Liability (Asset) and Employer Contributions - Wisconsin Retirement System

Last 10 Years

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### Notes to the Schedules:

*Changes of benefit terms:* There were no changes of benefit terms for any participating employer in WRS.

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

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

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

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

See Independent Auditor's Report.

# Waunakee Community School District

## Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2024	2023	2022	2021	2020
Valuation Date:	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed
Amortization Method:	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS
Amortization Period:	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)
Asset Valuation Method:					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.4%	5.4%
Pre-retirement:	6.8%	6.8%	7.0%	7.0%	7.0%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Wage Inflation:	3.0%	3.0%	3.0%	3.0%	3.0%
Seniority/Merit:	0.1%-5.7%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	1.7%	1.7%	1.9%	1.9%	1.9%

# Waunakee Community School District

## Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions (continued):

	2024	2023	2022	2021	2020
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 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.
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.	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%).

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

# Waunakee Community School District

## Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions (continued):

	2019	2018	2017	2016	2015
Valuation Date:	December 31, 2017	December 31, 2016	December 31, 2015	December 31, 2014	December 31, 2013
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed <sup>130</sup>
Amortization Method:	Amortization Period	Amortization Period	Amortization Period	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
Amortization Period:	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)
Asset Valuation Method:					
Actuarial Assumptions					
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.2%	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	2.1%	2.1%	2.1%	2.1%	2.1%

# Waunakee Community School District

## Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions (continued):

Year Ended June 30, 2025	2019	2018	2017	2016	2015
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 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.

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

**Waunakee Community School District**  
**Schedule of Changes in Net OPEB Liability and**  
**Related Ratios**  
**Last 10 Fiscal Years**

Fiscal Year Ending - June 30,	2025	2024	2023	2022	2021
<b>Total OPEB Liability</b>					
Service cost	\$ 405,028	\$ 505,558	\$ 494,433	\$ 328,636	\$ 321,404
Interest	139,316	198,045	185,668	148,788	147,771
Change in benefit terms	-	(1,482,518)		413,577	-
Differences between expected and actual experience	594,763	(924,823)	627,269	85,524	-
Changes in assumptions or other inputs	-	(219,861)		1,300,971	-
Benefit payments	(928,766)	(343,861)	(1,181,825)	(260,684)	(594,519)
<b>Net Change in OPEB Liability</b>	<b>210,341</b>	<b>(2,267,460)</b>	<b>125,545</b>	<b>2,016,812</b>	<b>(125,344)</b>
<b>Total OPEB liability - beginning</b>	<b>\$ 6,453,708</b>	<b>8,721,168</b>	<b>8,595,623</b>	<b>6,578,811</b>	<b>6,704,155</b>
<b>Total OPEB liability - ending</b>	<b>\$ 6,664,049</b>	<b>\$ 6,453,708</b>	<b>\$ 8,721,168</b>	<b>\$ 8,595,623</b>	<b>\$ 6,578,811</b>
<b>Plan Fiduciary Net Position</b>					
Contributions - employer	\$ 457,423	\$ 402,420	\$ 912,701	\$ 331,201	\$ 489,885
Net investment income	49,520	47,206	46,030	50,184	376,591
Benefit payments	(928,766)	(343,861)	(1,181,825)	(260,684)	(594,519)
Adjustment	(516,534)	(38)	(47)	(77,561)	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>(938,357)</b>	<b>105,727</b>	<b>(223,141)</b>	<b>43,140</b>	<b>271,957</b>
<b>Plan Fiduciary Net Position - beginning</b>	<b>\$ 3,142,073</b>	<b>3,036,346</b>	<b>3,259,487</b>	<b>3,216,347</b>	<b>2,944,390</b>
<b>Plan Fiduciary Net Position - ending</b>	<b>\$ 2,203,716</b>	<b>\$ 3,142,073</b>	<b>\$ 3,036,346</b>	<b>\$ 3,259,487</b>	<b>\$ 3,216,347</b>
<b>Net OPEB Liability</b>	<b>\$ 4,460,333</b>	<b>\$ 3,311,635</b>	<b>\$ 5,684,822</b>	<b>\$ 5,336,136</b>	<b>\$ 3,362,464</b>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>					
	33.07%	48.69%	34.82%	37.92%	48.89%
<b>Covered payroll</b>	<b>\$38,103,191</b>	<b>\$ 38,103,191</b>	<b>\$ 29,404,464</b>	<b>\$29,404,464</b>	<b>\$ 29,189,262</b>
<b>Net OPEB liability as a percentage of covered payroll</b>	<b>11.71%</b>	<b>8.69%</b>	<b>19.33%</b>	<b>18.15%</b>	<b>11.52%</b>

See Independent Auditor's Report.

**Waunakee Community School District**  
**Schedule of Changes in Net OPEB Liability and**  
**Related Ratios**  
**Last 10 Fiscal Years**

Fiscal Year Ending - June 30,	2020	2019	2018	2017	2016
<b>Total OPEB Liability</b>					
Service cost	\$ 431,620	\$ 400,957	\$ 600,092	\$ 582,614	\$ 549,170
Interest	254,740	254,812	242,874	237,452	225,676
Change in benefit terms	-	-	-	-	-
Differences between expected and actual experience	(899,814)	-	194,262	(365,688)	(5,292)
Changes in assumptions or other inputs	(2,933)	119,726	(1,950,182)	-	-
Benefit payments	(283,885)	(331,177)	(245,382)	(102,465)	(352,833)
<b>Net Change in OPEB Liability</b>	<b>(500,272)</b>	<b>444,318</b>	<b>(1,158,336)</b>	<b>351,913</b>	<b>416,721</b>
<b>Total OPEB liability - beginning</b>	<b>7,204,427</b>	<b>6,760,109</b>	<b>7,918,445</b>	<b>7,566,532</b>	<b>7,149,811</b>
<b>Total OPEB liability - ending</b>	<b>\$ 6,704,155</b>	<b>\$ 7,204,427</b>	<b>\$ 6,760,109</b>	<b>\$ 7,918,445</b>	<b>\$ 7,566,532</b>
<b>Plan Fiduciary Net Position</b>					
Contributions - employer	\$ 587,108	\$ 587,220	\$ 564,841	\$ 589,384	\$ 508,468
Net investment income	50,452	37,175	12,416	8,322	5,441
Benefit payments	(283,885)	(331,177)	(245,382)	(102,465)	(352,833)
Adjustment - Note 1	-	-	1,136,646	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>353,675</b>	<b>293,218</b>	<b>1,468,521</b>	<b>495,241</b>	<b>161,076</b>
<b>Plan Fiduciary Net Position - beginning</b>	<b>2,590,715</b>	<b>2,297,497</b>	<b>828,976</b>	<b>333,735</b>	<b>172,659</b>
<b>Plan Fiduciary Net Position - ending</b>	<b>\$ 2,944,390</b>	<b>\$ 2,590,715</b>	<b>\$ 2,297,497</b>	<b>\$ 828,976</b>	<b>\$ 333,735</b>
<b>Net OPEB Liability</b>	<b>\$ 3,759,765</b>	<b>\$ 4,613,712</b>	<b>\$ 4,462,612</b>	<b>\$ 7,089,469</b>	<b>\$ 7,232,797</b>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>					
	43.92%	35.96%	33.99%	10.47%	4.41%
<b>Covered payroll</b>	<b>\$29,189,262</b>	<b>\$26,556,897</b>	<b>\$26,556,897</b>	<b>\$25,638,082</b>	<b>\$23,967,500</b>
<b>Net OPEB liability as a percentage of covered payroll</b>					
	12.88%	17.37%	16.80%	27.65%	30.18%

See Independent Auditor's Report.

# Waunakee Community School District

## Schedule of Employer Contributions - OPEB

### Last 10 Fiscal Years

Fiscal Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Actual Contribution as a Percentage of Covered Employee Payroll
6/30/2025	\$ 515,461	\$ 457,423	58,038	38,103,191	1.20%
6/30/2024	934,322	402,420	531,902	38,103,191	1.06%
6/30/2023	907,109	912,701	(5,592)	29,404,464	3.10%
6/30/2022	456,976	331,201	125,775	29,404,464	1.13%
6/30/2021	443,666	489,885	(46,219)	29,189,262	1.68%
6/30/2020	587,108	587,108	-	29,189,262	2.01%
6/30/2019	666,290	587,220	79,070	26,556,897	2.21%
6/30/2018	816,351	564,841	251,510	26,556,897	2.13%
6/30/2017	816,351	102,465	713,886	25,638,082	0.40%
6/30/2016	516,717	508,468	8,249	23,967,500	2.12%

**Notes to Schedule:**

Valuation date: 6/30/2024

Method and assumptions used to determine contributions rates:

Actuarial cost method	Entry age normal
Amortization method	30 year Level %
Asset valuation method	Market value
Inflation	2.5 percent
Healthcare cost trend rates	7.00% decreasing to 6.50%, then decreasing by 0.10% per year down to 4.5%, and level thereafter
Discount rate	2.25 percent
Actuarial assumptions	Based on an experience study conducted in 2021 using Wisconsin Retirement (WRS) experience from 2018-20
Mortality assumptions	2020 WRS Experience Tables for Active Employees and Healthy Retirees projected with mortality improvements using the fully generational MP-2021 projection case from a base year of 2010

See Independent Auditor's Report.

## **Supplementary Financial Information**

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**Waunakee Community School District**  
**Combining Balance Sheet - General Fund**  
**June 30, 2025**

	General Operating Fund	Special Education Fund	Total General Fund
<b>Assets:</b>			
Cash and investments	\$ 9,790,128	\$ -	\$ 9,790,128
Receivables:			
Accounts	157,087	319	157,406
Taxes	12,441,345	-	12,441,345
Prepaid items	40,933	270	41,203
Due from other funds	4,335,814	(338,037)	3,997,777
Due from other governments	182,600	337,691	520,291
<b>Total assets</b>	<b>\$ 26,947,907</b>	<b>\$ 243</b>	<b>\$ 26,948,150</b>
<b>Liabilities:</b>			
Short-term notes payable	\$ 13,000,000	\$ -	\$ 13,000,000
Accounts payable	215,874	243	216,117
Accrued payroll	1,212,530	-	1,212,530
Accrued interest	482,007	-	482,007
Due to other funds	4,449,465	-	4,449,465
Medical claims payable	106,851	-	106,851
<b>Total liabilities</b>	<b>19,466,727</b>	<b>243</b>	<b>19,466,970</b>
<b>Fund balances:</b>			
Nonspendable	40,933	-	40,933
Restricted	348,103	-	348,103
Committed	530,235	-	530,235
Assigned	934,214	-	934,214
Unassigned	5,627,695	-	5,627,695
<b>Total fund balances</b>	<b>7,481,180</b>	<b>-</b>	<b>7,481,180</b>
<b>Total liabilities and fund balances</b>	<b>\$ 26,947,907</b>	<b>\$ 243</b>	<b>\$ 26,948,150</b>

See Independent Auditor's Report.

**Waunakee Community School District**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - General Fund**  
**Year Ended June 30, 2025**

	General Operating Fund	Special Education Fund	Total General Fund
<b>Revenues:</b>			
Property taxes	\$ 33,383,590	\$ -	\$ 33,383,590
Other local sources	1,678,075	-	1,678,075
Interdistrict sources	2,640,855	-	2,640,855
Intermediate sources	5,800	5,827	11,627
State sources	29,069,563	3,430,741	32,500,304
Federal sources	488,138	1,174,130	1,662,268
Other sources	836,066	-	836,066
<b>Total revenues</b>	<b>68,102,087</b>	<b>4,610,698</b>	<b>72,712,785</b>
<b>Expenditures:</b>			
<b>Instruction:</b>			
Regular instruction	29,803,223	141,024	29,944,247
Vocational instruction	2,370,326	-	2,370,326
Special instruction	-	9,273,881	9,273,881
Other instruction	2,845,843	-	2,845,843
<b>Total instruction</b>	<b>35,019,392</b>	<b>9,414,905</b>	<b>44,434,297</b>
<b>Support services:</b>			
Pupil services	2,101,382	1,938,865	4,040,247
Instructional staff services	5,068,364	679,463	5,747,827
General administration	1,551,756	248	1,552,004
Building administration	4,153,101	-	4,153,101
Business services	8,257,421	286,570	8,543,991
Central services	140,113	10,070	150,183
Insurance	445,673	29,835	475,508
Other support services	2,783,769	-	2,783,769
<b>Total support services</b>	<b>24,501,579</b>	<b>2,945,051</b>	<b>27,446,630</b>
<b>Debt service:</b>			
Principal	19,459	-	19,459
Interest	631,115	-	631,115
<b>Total expenditures</b>	<b>60,171,545</b>	<b>12,359,956</b>	<b>72,531,501</b>
Excess of revenues over (under)			
expenditures	7,930,542	(7,749,258)	181,284
<b>Other financing sources:</b>			
Transfers out	(7,930,542)	7,749,258	(181,284)
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances - Beginning of year	7,481,180	-	7,481,180
<b>Fund balances - End of year</b>	<b>\$ 7,481,180</b>	<b>\$ -</b>	<b>\$ 7,481,180</b>

See Independent Auditor's Report.

**Waunakee Community School District**  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**June 30, 2025**

	Special Revenue Gift Fund	School Nutrition Services Fund	Cooperative Program Fund	Community Service Fund	Total Nonmajor Governmental Funds
<b>Assets:</b>					
Cash and investments	\$ 1,409,908	\$ -	\$ 6,489	\$ -	\$ 1,416,397
Accounts receivable	27,701	113,312	-	-	141,013
Taxes	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Due from other funds	-	98,715	-	740,000	838,715
Due from other governments	1,750	10,390	-	6,624	18,764
<b>Total assets</b>	<b>\$ 1,439,359</b>	<b>\$ 222,417</b>	<b>\$ 6,489</b>	<b>\$ 746,624</b>	<b>\$ 2,414,889</b>
<b>Liabilities:</b>					
Accounts payable	\$ 58,619	\$ 2,961	\$ 6,489	\$ 41,358	\$ 109,427
Accrued payroll	15,753	-	-	161	15,914
Due to other funds	2,000	158,969	-	619,537	780,506
Unearned revenue	1,940	60,487	-	-	62,427
<b>Total liabilities</b>	<b>78,312</b>	<b>222,417</b>	<b>6,489</b>	<b>661,056</b>	<b>968,274</b>
<b>Fund balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	1,361,047	-	-	85,568	1,446,615
Unassigned	-	-	-	-	-
<b>Total fund balances</b>	<b>1,361,047</b>	<b>-</b>	<b>-</b>	<b>85,568</b>	<b>1,446,615</b>
<b>Total liabilities and fund balance</b>	<b>\$ 1,439,359</b>	<b>\$ 222,417</b>	<b>\$ 6,489</b>	<b>\$ 746,624</b>	<b>\$ 2,414,889</b>

See Independent Auditor's Report.

**Waunakee Community School District**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Nonmajor Governmental Funds**  
**Year Ended June 30, 2025**

	Special Revenue Gift Fund	School Nutrition Services Fund	Cooperative Program Fund	Community Service Fund	Total Nonmajor Governmental Funds
<b>Revenues:</b>					
Property taxes	\$ -	\$ -	\$ -	\$ 740,000	\$ 740,000
Other local sources	1,224,666	2,640,950	-	98,358	3,963,974
Interdistrict sources	-	-	212,697	-	212,697
Federal sources	-	-	-	102,787	102,787
Other sources	-	-	-	-	-
<b>Total revenues</b>	<b>1,224,666</b>	<b>2,640,950</b>	<b>212,697</b>	<b>941,145</b>	<b>5,019,458</b>
<b>Expenditures:</b>					
<b>Instruction:</b>					
Regular instruction	49,187	-	-	-	49,187
Vocational instruction	3,121	-	-	-	3,121
Other instruction	923,101	-	-	-	923,101
<b>Total instruction</b>	<b>975,409</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>975,409</b>
<b>Support services:</b>					
Pupil services	14,615	-	-	-	14,615
Instructional staff services	73,474	-	211,866	-	285,340
Building administration services	-	-	-	138,105	138,105
Business services	49,598	2,822,004	-	61,434	2,933,036
Central services	-	-	-	47,946	47,946
Insurance	-	230	-	2,405	2,635
Other support services	-	-	831	685,070	685,901
<b>Total support services</b>	<b>137,687</b>	<b>2,822,234</b>	<b>212,697</b>	<b>934,960</b>	<b>4,107,578</b>
<b>Total expenditures</b>	<b>1,113,096</b>	<b>2,822,234</b>	<b>212,697</b>	<b>934,960</b>	<b>5,082,987</b>
Excess of revenues over (under) expenditures	111,570	(181,284)	-	6,185	(63,529)
<b>Other financing sources:</b>					
Transfers in	-	181,284	-	-	181,284
<b>Net change in fund balances</b>	<b>111,570</b>	<b>-</b>	<b>-</b>	<b>6,185</b>	<b>117,755</b>
Fund balances - Beginning of year	1,249,477	-	-	79,383	1,328,860
Fund balances - End of year	\$ 1,361,047	\$ -	\$ -	\$ 85,568	\$ 1,446,615

See Independent Auditor's Report.

# Other Reports

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## **Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit Performed in Accordance with *Government Auditing Standards***

Board of Education  
Waunakee Community School District  
Waunakee, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Waunakee Community School District (the "District") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 12, 2025.

### **Report on Internal Control Over Financial Reporting**

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Wipfli LLP*

Wipfli LLP

December 12, 2025  
Madison, Wisconsin

# Waunakee Community School District

## Schedule of Findings and Responses

Year Ended June 30, 2025

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### Section I - Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to the financial statements noted?	No

### Section II - Financial Statement Findings

None.

### Section III - Other Issues

Was a Management Letter or other document conveying audit comments issued as a result of this audit?	Yes
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Name of Partner



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Brian Anderson

Date

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December 12, 2025

December 15, 2025

Board of Education  
Waunakee Community School District  
Waunakee, Wisconsin

Dear Board of Education:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Waunakee Community School District (the "District") for the year ended June 30, 2025. Professional standards require that we provide you with the following information related to the audit:

### **Our Responsibility under Auditing Standards Generally Accepted in the United States of America and Government Auditing Standards**

As stated in our engagement letter dated December 9, 2025, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the system of internal control of the District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

### **Planned Scope and Timing of the Audit**

We performed the audit accordingly to the planned scope, timing, and with respect to significant risks identified by us, all of which were previously communicated to your representative, communicated in our letter dated December 10, 2025, in addition to our engagement letter dated December 9, 2025, accepted by management.

### **Significant Audit Matters**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Waunakee Community School District are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Waunakee Community School District changed accounting policies related to compensated absences by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 101, Compensated Absences, in year 2025 the adoption of this standard had no impact on the District.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements were the significant useful lives in calculating accumulated depreciation, the District's proportionate share of the net pension liability, and the net OPEB liability.

Management's estimate of the accumulated depreciation is based on expected useful lives of property and equipment and the net pension liability, and net OPEB liability is based on actuarial information. We evaluated the key factors and assumptions used to develop the useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We proposed no audit adjustments that could, in our judgement, either individually or in the aggregate, have a significant effect on the District's financial reporting process.

#### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 12, 2025, a copy of which accompanies this letter.

#### *Management Consultations with Other Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters**

*Required Supplementary Information Accompanying Audited Financial Statements*

We applied certain limited procedures to management's discussion and analysis, the budgetary comparison schedule - general fund, the schedules of the employer's proportionate share of the net pension – Wisconsin Retirement System, and the schedule of changes in the net OPEB liability and related ratios - OPEB, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

*Supplementary Information Accompanying Audited Financial Statements*

We were engaged to report on the combining general fund and nonmajor governmental fund statements, which accompany the financial statements but are not RSI. With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

*Other Information in Documents Containing Audited Financial Statements*

The auditor's responsibility for other information in documents containing audited financial statements does not extend beyond the financial information identified in our report, and we have no obligation to perform any procedures to corroborate other information contained in a document. Our responsibility is to read the other information and consider whether such information, or the manner of its presentation, is materially inconsistent with information, or the manner of its presentation, appearing in the financial statements. We have read the Data Collection Form and have found no material inconsistencies with the information appearing in the audited financial statements.

We are not aware of any documents or other information containing audited financial statements and, furthermore, management has not requested us to devote attention to any documents containing audited financial statements.

## Internal Control Matters

In planning and performing our audit of the financial statements of Waunakee Community School District as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing opinions on the effectiveness of the District's internal control. Accordingly, we do not express opinions on the effectiveness of the District's internal control.

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

This communication is intended solely for the information and use of Board of Education and, if appropriate, management of Waunakee Community School District, and is not intended to be, and should not be used by anyone other than these specified parties.

We appreciate the opportunity to be of service to Waunakee Community School District.

Sincerely,



Wipfli LLP  
Enc.

4K Contract Info

Site Name	26/27 Contract	Sections	Student Space 25/26	Student Space 26/27 Plan A	Plan B					
Adventures in Learning	Signed	1 AM, 1 PM	32	32	48	Could add AM or Full Day if needed if they could find a teacher				
Brilliant Beginnings	Signed	1 AM, 1 PM	26	26	38	Could go to 38 if they had at least 16 kids in each section				
Inspire Early Childhood	No Response	2 AM, 0 PM	40	0	0					
The Village	Signed	2 AM, 0 PM	36	36	36					
Mary Lake Montessori	Signed	1 AM, 0 PM	20	20	20					
Moppet	Signed	1 AM, 1 PM	24	24	24					
Peace Lutheran Preschool	Signed	1 AM, 1 PM	36	36	36					
Goddard	Signed	1 AM, 1 PM	0	26	26					
St. John's Preschool	Denied	1 AM, 1 PM	32	0	0					
			246	200	228					

# Minutes of Facility Committee

## The Board of Education Waunakee Community School District

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A Facility Committee of the Board of Education of Waunakee Community School District was held Wednesday, January 7, 2026, beginning at 8:00 AM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

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

Chairperson Ensign called the meeting to order at 8:00am.

### **II. ROLL CALL**

Present: Eaton (8:02), Ensign, Frey

Also present; Brown, Summers, Cramer, Blackburn, Franz, Newton, and Bauer.

### **III. APPROVE AGENDA**

A motion was made by Frey to approve the agenda as posted. Motion carried 2-0.

### **IV. PUBLIC COMMENTS** There was no public comments for this meeting.

### **V. NEW MIDDLE SCHOOL**

Summers presented and answered questions regarding an update on the schedule and finances for the Middle School project and also two items that will be considered in February.

The committee asked that Nick Conrad is available at the February meeting and share information regarding a shared expense for the requested additional batting cages at the new middle school.

The committee asked that Jeff Kenas, MS Principal and Adam Griep from Vogel Brothers are present at the February meeting to discuss the additional gates and rerouted bike paths at the new middle school.

### **VI. APPROVAL OF CAPITAL MAINTENANCE REQUESTS**

Summers presented and answered questions regarding district-wide capital maintenance requests. A motion was made by Frey, second by Eaton to recommend that the full board consider the January Capital maintenance requests as presented. The committee provided feedback on the budget for approval of summer 2026 projects. Motion carried 3-0.

### **VII. HIGH SCHOOL 2026 PLANNING**

Summers presented and answered questions regarding the HS project.

The construction team has been focusing on the oldest section of the HS based on the feedback of the facility committee. An update will be provided at the board workshop in February.


#### **A. LONG-TERM PLAN**

Summers presented and answered questions regarding the long-term high school planning process. The committee gave feedback regarding the information they would like to see in regarding to the referendum planning, federal funds received, and tax levy for the February meeting.

### **VIII. FUTURE MEETINGS**

**IX. ADJOURN**

A motion was made by Eaton, second by Frey to adjourn the meeting at 8:46am. Motion carried 3-0.

			
<b>Facility</b>	<b>Division</b>	<b>DECEMBER FACILITIES COMMITTEE CONSIDERATION</b>	<b>Total Cost</b>
Athletics	Grounds	new baseball bases (per WIAA regulation changes)	\$1,110.00
Athletics	Pool	updated pool scoreboard costs plus installation	\$10,015.00
			<b>\$11,125.00</b>



### WCSD Maintenance Work Tracking Summary



11/20/2025

#### MAINTENANCE BUDGET

11/4/2022	Total amount budgeted in referendum	\$	6,395,000
11/4/2022	Bleacher Extension Referendum Amount	\$	500,000
6/5/2024	Approved projects amount to date	\$	(22,809,393)
12/22/2023	Funds allocated from contingency or interest	\$	1,120,000
9/24/2024	Funds allocated from interest	\$	6,816,316
4/3/2025	Funds allocated from Project Savings	\$	4,500,000
4/3/2025	Estimated Interest 3-2025 through 8-2026	\$	1,500,000
7/23/2025	Funds allocated from additional project savings at Heritage	\$	600,000
11/20/2025	Projected Middle School Savings	\$	2,500,000
11/20/2025	High School/District Work Not Completed (Family changing, LGI renovation, TLC)	\$	-

#### TOTAL FUNDS AVAILABLE

**\$ 1,121,923**

#### APPROVED (BY BOARD) PROJECTS

Date	Description	Location	Status	Bid Amount
3/13/2023	Warrior Stadium track replacement, bleacher expansion and related improvements	High	Completed	\$ 1,300,000
	<b>APPROVED AT 4/10/2023 BOARD MEETING</b>			<b>\$ 1,300,000</b>
4/10/2023	Roof replacement - entire roof	Middle	Completed	\$ 631,000
4/10/2023	Redo TLC Roof*	High	Completed	\$ 46,300
4/10/2023	Freight Elevator Security *	High	Completed	\$ 10,132
	<b>APPROVED AT 4/10/2023 BOARD MEETING</b>			<b>\$ 687,432</b>
5/1/2023	Emergency Roof Repairs (NORTHERN)	District	Completed	\$ 40,000
5/1/2023	Emergency HVAC Repairs (NAMI)	District	Completed	\$ 25,000
5/1/2023	Emergency Plumbing Repairs (HOOPER)	District	Completed	\$ 25,000
5/1/2023	Emergency Electrical Repairs (GLOBALCOM/WESTPHAL)	District	Completed	\$ 25,000
5/1/2023	Replace Walking Path near Century Avenue and Community Drive	District	Completed	\$ 33,453
5/1/2023	Safety Film on all doors	District	Completed	\$ 46,374
5/1/2023	Low Driveway Inlet * (SOUTH CENTRAL CONTRACTING)	Prairie	Completed	\$ 2,842
5/1/2023	(2) Card Readers	Prairie	Completed	\$ 13,099
5/1/2023	(4) Magnetic Door Holders	Prairie	Completed	\$ 13,270
5/1/2023	Asphalt Under Gaga Pits * (WOLF PAVING)	Arboretum	Completed	\$ 19,741
5/1/2023	Broken Curb Inlet Hole/Culvert * (SOUTH CENTRAL CONTRACTING)	Arboretum	Completed	\$ 7,000
5/1/2023	4 Card Readers & at Double Doors by Office * (GLOBALCOM)	Arboretum	Completed	\$ 13,099
5/1/2023	(8) Magnetic Door Holders to isolate sections of building during lockdown *	Arboretum	Completed	\$ 26,539
5/1/2023	8 Magnetic Door Holders for securing pods during lockdown *	Intermediate	Completed	\$ 26,539
5/1/2023	Classroom 131 Window *	Middle	Completed	\$ 10,940
5/1/2023	Door 1 Entrance Stair Treads *	Middle	Completed	\$ 21,900
5/1/2023	Door 1, 10 Walkway Concrete Replacement	Middle	Removed	\$ 29,860
5/1/2023	Sidewalk Repair * (Confirmed split cost with Village)	Middle	Completed	\$ 20,000
5/1/2023	High School Bus Loop Sidewalk Ramp Replacement	High	Completed	\$ 4,950
5/1/2023	16 Lockable Restrooms *	High	Completed	\$ 6,553
5/1/2023	Room 1433, 1411, 1501 Carpet	High	Completed	\$ 13,290
5/1/2023	4 Card Readers at front office, other locations	High	Completed	\$ 16,000
5/1/2023	Repair dust collector in Woodshop	High	Completed	\$ 4,711
5/1/2023	High School C02 Tank Pad and Fencing	High	Completed	\$ 9,902
5/1/2023	Front Door Canopy	District Office	Completed	\$ 6,303
5/1/2023	Air Handling Unit 05 Replacement	High	Completed	\$ 300,000
5/1/2023	Replacement of Chiller CH002 - includes upgrade to 350-ton	High	Completed	\$ 515,000
5/1/2023	Replacement of Chiller CH001	High	Completed	\$ 200,000
	<b>APPROVED AT 5/1/2023 BOARD MEETING</b>			<b>\$ 1,476,365</b>
6/12/2023	Middle School Fire Safety Project	Middle	Completed	\$ 36,859
6/12/2023	Prairie Elementary Remodeling Proposal	Prairie	Completed	\$ 82,832
	<b>APPROVED AT 6/12/2023 BOARD MEETING</b>			<b>\$ 119,691</b>
7/10/2023	Parking lot landscaping repair	Intermediate	Completed	\$ 9,970
7/10/2023	Trees and light-blocking material for fence @ Warrior Stadium	High	Completed	\$ 17,200
7/10/2023	Playground playmat chips	AES, PES, IS	Completed	\$ 12,266
7/10/2023	Parking lot striping and minor repairs	All lots except HES, Beth	Completed	\$ 25,159
7/10/2023	Special education restroom remodel	Middle	Completed	\$ 11,000
7/10/2023	Sentronic Closers	AES, PES, IS	Completed	\$ 16,798
7/10/2023	WIS Security System Install	Intermediate	Completed	\$ 1,020
7/10/2023	Eves, Troughs & Downspouts - North side	High	Completed	\$ 19,728
7/10/2023	Pool bleacher repair	High	Completed	\$ 1,050
7/10/2023	Flag pole repair	Intermediate	Completed	\$ 3,410
	<b>APPROVED AT 7/10/2023 BOARD MEETING</b>			<b>\$ 117,601</b>
8/14/2023	Dishwasher Replacement	Middle	Completed	\$ 29,430
8/14/2023	Softball Field Lights	High School	Completed	\$ 175,000
	<b>APPROVED AT 8/14/2023 BOARD MEETING</b>			<b>\$ 204,430</b>
9/11/2023	High School Signage	High School	Completed	\$ 21,500
	<b>APPROVED AT 9/11/2023 BOARD MEETING</b>			<b>\$ 21,500</b>
10/9/2023	Special Education Room Project	Middle	Completed	\$ 29,036
	<b>APPROVED AT 10/9/2023 BOARD MEETING</b>			<b>\$ 29,036</b>
12/11/2023	Replace non working water softener (19 yrs old)	Arboretum	Completed	\$ 5,588
12/11/2023	Bleacher repairs	Arboretum	Completed	\$ 2,472
12/11/2023	Repair water heater 1	High	Completed	\$ 6,050
12/11/2023	Old gym bleacher repairs	High	Completed	\$ 2,459
12/11/2023	Main gym bleacher repairs	High	Completed	\$ 4,780

12/11/2023	Discus throwing area concrete	High	Completed	\$	16,500
12/11/2023	Bleacher repairs	Intermediate	Completed	\$	2,950
12/11/2023	Bleacher repairs	Middle	Completed	\$	3,858
12/11/2023	Installation of closed loop filtration equipment	Middle	Completed	\$	3,169
12/11/2023	Bleacher repairs	Prairie	Completed	\$	2,472
12/11/2023	UPS circuit additions (to prevent power outage problems)	Prairie	Completed	\$	4,310
12/11/2023	Replace 5 radio system UPS systems	District	Completed	\$	8,635
12/11/2023	JOHN DEERE 60 Heavy-Duty Rotary Broom	District	Completed	\$	5,600
12/11/2023	Skid Loader Pallet forks	District	Completed	\$	1,100
12/11/2023	EcoStruxure Transition Over New Hardware (Front End Only)	Arboretum	Completed	\$	32,000
12/11/2023	EcoStruxure Transition Over New Hardware (Front End Only)	Prairie	Completed	\$	50,200
12/11/2023	EcoStruxure Transition Over New Hardware (Front End Only)	High School	Completed	\$	96,000
12/11/2023	EcoStruxure Transition Over New Hardware (Front End Only)	Intermediate	Completed	\$	32,000
12/11/2023	EcoStruxure Transition Over New Hardware (Front End Only)	Middle	Completed	\$	46,600
<b>APPROVED AT 12/22/2023 BOARD MEETING</b>					
<b>\$ 326,743</b>					
1/8/2024	Bleacher Boss - Power Assist Unit	Athletics	Completed	\$	4,900
1/8/2024	Robotic Athletic Field Painter	Athletics	Completed	\$	29,700
1/8/2024	Water Reel with Booster	Grounds	Completed	\$	14,000
1/8/2024	Robotic Mowers	Grounds	Removed	\$	22,000
1/8/2024	John Deere 1575 tractor (includes snow blower and broom)	Grounds	Completed	\$	55,600
1/8/2024	Fork Lift	Maintenance	Completed	\$	50,000
<b>APPROVED AT 1/8/2024 BOARD MEETING</b>					
<b>\$ 176,200</b>					
2/12/2024	Brush and snow blower attachments	District	Completed	\$	11,600
2/12/2024	Resurface all gym floors in district	District	Completed	\$	24,668
2/12/2024	Wood chips for school playgrounds	District	Completed	\$	14,500
2/12/2024	Signature Choral Risers - 4 Tier	District	Completed	\$	16,590
2/12/2024	Power outage monitoring electrical meter	District	Completed	\$	88,600
2/12/2024	SRP card for each classrom	District	Completed	\$	7,964
2/12/2024	Outside bollard lights need to be updated with LED (20 total)	Arboretum	Completed	\$	82,449
2/12/2024	Add card reader to rear entrance of front office	Arboretum	Completed	\$	4,000
2/12/2024	Front entrance - exterior stain	Arboretum	Completed	\$	2,569
2/12/2024	Carpet - remaining rooms 1st and 2nd floor	Arboretum	Completed	\$	87,000
2/12/2024	Doors 9 gym, door 11, door 12 (6 total doors)	Arboretum	Completed	\$	37,354
2/12/2024	Cracked tile replacement (various areas)	Arboretum	Completed	\$	5,000
2/12/2024	Landscaping around building	Arboretum	Completed	\$	70,000
2/12/2024	Playground sun shades	Arboretum	Completed	\$	18,288
2/12/2024	198 Boiler room (penthouse) roof walls	High	Completed	\$	73,000
2/12/2024	Bleachers, Portable	High	Completed	\$	47,500
2/12/2024	Furnish and install 2 new windows for baseball press box	High	Completed	\$	20,500
2/12/2024	Furnish and install 3 new windows for football press box	High	Completed	\$	10,280
2/12/2024	Furnish and install 2 new windows for soccer press box	High	Completed	\$	20,500
2/12/2024	Varsity SoGball Field batting cages/audio/backstop	High	Completed	\$	
2/12/2024	Card readers in shipping/receiving area	High	Completed	\$	9,395
2/12/2024	Door 1 storefront	High	Completed	\$	33,000
2/12/2024	Door 18 security	High	Completed	\$	934
2/12/2024	John Deere tractor plus attachments	High	Completed	\$	52,200
2/12/2024	Fix joint bump in the floor	Intermediate	Completed	\$	1,843
2/12/2024	Wallpaper Graphics	Intermediate	Completed	\$	55,391
2/12/2024	Gymnasium electronic closers	Intermediate	Completed	\$	8,352
2/12/2024	Solar PV expansion	Intermediate	Completed	\$	498,982
2/12/2024	Slow gym curtain	Intermediate	Completed	\$	4,177
2/12/2024	Whiteboards from old HES	Intermediate	Completed	\$	21,900
2/12/2024	Classroom carpeting rooms 136, 110, 223, 239	Middle	Completed	\$	19,000
2/12/2024	Door 7 replace stairway treads	Middle	Completed	\$	26,300
2/12/2024	Carpet landings - doors 5, 6	Middle	Completed	\$	9,000
2/12/2024	Rider floor scrubber - 30" (Trident R30-HIL56009)	Prairie	Completed	\$	17,837
2/12/2024	Add card reader to rear entrance of front office	Prairie	Completed	\$	4,000
2/12/2024	Concrete work on Sidewalks	Prairie	Completed	\$	49,030
2/12/2024	Add privacy panels in restrooms	Prairie	Completed	\$	2,730
2/12/2024	Play ground shade canopy	Prairie	Completed	\$	1,600
2/12/2024	Acoustical panels for cafeteria	Prairie	Completed	\$	14,484
2/12/2024	Replace carpet	Prairie	Completed	\$	32,000
2/12/2024	Downspout sink hole	Prairie	Completed	\$	3,287
2/12/2024	Move old hoops at existing Heritage & install at Prairie	Prairie	Completed	\$	15,275
2/12/2024	Waunakee Softball Upgrades	District	Completed	\$	325,000
<b>APPROVED AT 2/12/2024 BOARD MEETING</b>					
<b>\$ 1,848,079</b>					
3/5/2024	Items from Maintenance list in Vogel Bros. High School Scope of work	High	Completed	\$	3,503,800
3/5/2024	Concrete lip at door 2	Arboretum	Completed	\$	1,200
3/5/2024	District mechanic tools and tool box	District	Completed	\$	22,000
3/5/2024	Project management services for generator installation project	District	Completed	\$	5,400
3/5/2024	LED upgrades and lighting controls additions	High	Removed	\$	1,440,850
3/5/2024	Carpeting in (17) classrooms	High	Completed	\$	95,000
3/5/2024	Boiler closed loop filtration equipment	High	Completed	\$	3,186
3/5/2024	JV Softball press box wood stairs w/ composite deck board at treads, risers, and landings	High	Completed	\$	14,389
3/5/2024	Varsity baseball press box wood stairs w/ composite deck board at treads, risers, and landings	High	Completed	\$	17,314
3/5/2024	Varsity soccer press box wood stairs w/ composite deck board at treads, risers, and landings	High	Completed	\$	17,314
3/5/2024	Varsity football press box wood stairs w/ composite deck board at treads, risers, and landings	High	Completed	\$	22,484
3/5/2024	Clock/Bell/PA (InformaCast Fusion IP Speaker Endpoint Add-On for WHS)	High	Completed	\$	826,011
3/5/2024	Video cameras	High	Completed	\$	115,000
3/5/2024	Fieldhouse projector and audio	High	Completed	\$	65,000
3/5/2024	Audio upgrade for the Commons and Cave	High	Completed	\$	15,000
3/5/2024	New basketball hoop controls (old gym)	High	Completed	\$	6,900
3/5/2024	Painting of field house and logos	High	Completed	\$	37,000
3/5/2024	Furnish & install new floor traction power operation for field house bleachers	High	Completed	\$	36,356
3/5/2024	Varsity baseball shed and press box	High	Completed	\$	10,000

3/5/2024	Replace fieldhouse backboard motors	High	Completed	\$	20,000
3/5/2024	Fieldhouse mid-court curtain and motor	High	Completed	\$	25,000
3/5/2024	Replace wall mounted basketball structure and hoops	Prairie	Completed	\$	66,500
3/5/2024	Boiler closed loop filtration equipment	Prairie	Completed	\$	3,186
3/5/2024	Energy efficiency audit	Prairie	Completed	\$	3,060
3/5/2024	Gymnasium audio system	Prairie	Completed	\$	30,000
<b>APPROVED AT 3/11/2024 BOARD MEETING</b>					
4/8/2024	Postpone Items from Maintenance list in Vogel Bros. High School Scope of work	High	Completed	\$	(740,000)
4/8/2024	Postpone - LED upgrades and lighting controls additions	High	Completed	\$	(1,440,850)
4/8/2024	Rack-it drying & storage for art class	Arboretum	Completed	\$	2,739
4/8/2024	Reinforce Warrior stadium fencing with bigger posts plus vertical metal straps	High	Completed	\$	12,680
4/8/2024	Field house banners 27 Championship Signs + Logo	High	Completed	\$	22,533
4/8/2024	Drywall cracking	Intermediate	Completed	\$	2,888
4/8/2024	Playground crushed granite walkways upgrade	Intermediate	Completed	\$	43,200
4/8/2024	Rack-it drying & storage for art class	Prairie	Completed	\$	2,739
4/8/2024	TurfTime 84 inch AR-24 series leveling roller	District	Completed	\$	8,445
<b>APPROVED AT 4/8/2024 BOARD MEETING</b>					
				\$	<b>(2,085,626)</b>
5/13/2024	Prairie and Arboretum LED lighting	Arboretum/Prairie	Completed	\$	1,372,500
5/13/2024	2-way radio system expansion	New Heritage	Completed	\$	16,058
5/13/2024	Music area door opening 1803 reconfiguration for piano moves	High	Completed	\$	7,796
5/13/2024	Press box gutters and downspouts (JV SoGball, Soccer, Varsity Baseball)	High	Completed	\$	1,650
5/13/2024	Replace fieldhouse HVAC duct sock	High	Completed	\$	50,000
5/13/2024	Security upgrades parts and installation of mag lock on pair of doors from office to school	High	Completed	\$	5,455
5/13/2024	Security upgrades installation of electric strikes at back office door and back mailroom door	High	Completed	\$	3,591
5/13/2024	Warrior fence light-block material replace/repair/reinforcement	High	Completed	\$	775
5/13/2024	Fabricate/install gate latch at Warrior Pitch Stadium	High	Completed	\$	875
5/13/2024	Program for robo-paint logos for additional fields	High	Completed	\$	2,000
5/13/2024	Gopher tumble pro 1 3/8 inch polyethylene- foam mats (6)	Arboretum	Completed	\$	3,094
5/13/2024	Cracked corian heated seating along windows (4 places)	Arboretum	Completed	\$	44,175
5/13/2024	ADA Swing Seat for an 8' Toprail	Arboretum	Completed	\$	1,780
5/13/2024	5 window treatments in exercise area	Intermediate	Completed	\$	2,125
5/13/2024	Gopher tumble pro 1 3/8 inch polyethylene- foam mats (6)	Prairie	Completed	\$	4,672
5/13/2024	4044R Compact Utility Tractor (33 PTO hp)	District	Completed	\$	47,000
5/13/2024	2800 AM HillTip IceStriker w/ brine maker 1500 gal. brine storage tank (FF)	District	Completed	\$	34,147
5/13/2024	Additional cost power outage monitoring electrical meter (original approved budget \$88,600)	District	Completed	\$	9,900
5/13/2024	Proposal for civil engineering services for playground renovations (PES, AES, WIS)	District	Hold	\$	26,700
5/13/2024	New emergency kits for classroom (supplies)	District	Completed	\$	7,964
5/13/2024	Additional funds for remainder school year emergency roofing repairs (\$45,000 original)	District	Completed	\$	26,961
5/13/2024	Removal of the existing scoreboard from the old Heritage Gymnasium/District to store	Heritage	Completed	\$	1,284
<b>APPROVED AT 5/13/2024 BOARD MEETING</b>					
				\$	<b>1,670,502</b>
6/10/2024	UnderFence Mow Strip	Grounds	Completed	\$	22,884
6/10/2024	Replace 2013 (MT1) - Ford F350 snow plow truck with dump body	Maintenance	Completed	\$	83,120
6/10/2024	Additional cost to installation of generator	Building	In Progress	\$	85,950
6/10/2024	Add (4) Gentex fire alarm horn strobes (shop and copy center)	Building	Completed	\$	7,600
6/10/2024	Toro cart to replace the old Jacobsen cart	Grounds	Completed	\$	17,757
6/10/2024	Energy Audit Services	Site Development	In Progress	\$	2,660
6/10/2024	Repair dishwasher	Equipment	Completed	\$	5,764
6/10/2024	JV SoGball/Varsity Soccer press box subfloor repair and Warrior Stadium door repair	Athletics	Completed	\$	8,564
6/10/2024	Door 6 receiving, replace with new door, frame, and transom glass	Doors	Completed	\$	8,446
6/10/2024	Penthouse Siding Included in the budget is to extend (2) GFCI receptacles for new siding installation, rem	Building	Completed	\$	1,750
6/10/2024	Rear main office doors access control (security with more card readers)	Security	Completed	\$	18,330
6/10/2024	Cart for Folding Chairs: 300 lb Load Capacity, 40 in x 19 in x 35 in, For 36 Chairs (9 carts)	Building	Completed	\$	2,000
6/10/2024	Storm damage including water damage, fence, flag pole, signs, pool roof	Building	Completed	\$	72,100
6/10/2024	Replace pool roof (potential property insurance claim)	Building	Completed	\$	351,761
6/10/2024	Divide bookroom into 2 spaces (quote coming 06/05/2024)	Special Education	Completed	\$	74,913
<b>APPROVED AT 6/10/2024 BOARD MEETING</b>					
				\$	<b>763,599</b>
7/8/2024	Steel pipe handrail at 3 press boxes (code)	High	Completed	\$	6,500
7/8/2024	Painting media room, press room, ref room walls and ceiling	High	Completed	\$	2,314
7/8/2024	Repair storm damage at Warrior Stadium press box	High	Completed	\$	10,830
7/8/2024	Storm damage at fieldhouse	Middle	Completed	\$	238,668
7/8/2024	Storm damage in 2nd grade neighborhood	Arboretum	Completed	\$	37,745
7/8/2024	Hot water pump #6 VFD replace	High School	Completed	\$	8,275
<b>APPROVED AT 7/8/2024 BOARD MEETING</b>					
				\$	<b>304,332</b>
8/12/2024	Chemical disposal for Chemistry Dept. (Jason Rotzenberg)	HS, MS	Completed	\$	4,060
8/12/2024	Trident carpet extractor	Arboretum	Completed	\$	9,917
8/12/2024	Supply and install 45 minute fire rated doors into existing frame	Arboretum	In Progress	\$	6,962
8/12/2024	Dehumidifiers (one to replace a broken HS unit, 1 for Bethel copy)	District	Completed	\$	17,538
8/12/2024	Furnish and install mural corner guards and trim	Intermediate	Completed	\$	3,922
8/12/2024	Engineering for water infiltrating ground electrical/data boxes	District	Completed	\$	8,500
8/12/2024	Engineering to evaluate storm water and recent flood damage	Arboretum	In Progress	\$	35,000
8/12/2024	Split System #4	District	Completed	\$	14,000
8/12/2024	Wall Ceiling	Prairie	Completed	\$	17,680
8/12/2024	Pressbox railings	District	Completed	\$	2,466
<b>APPROVED AT 8/12/2024 BOARD MEETING</b>					
				\$	<b>120,045</b>
9/9/2024	Allocation of maintenance expenses to Fund 49	District	Completed	\$	998,000
9/9/2024	Repair walk in cooler and walk in freezer	Intermediate	Completed	\$	8,500
9/9/2024	School fitness maintenance	Intermediate	Completed	\$	5,021
9/9/2024	Lazer Z Diesel Mower with 144 inch deck	District	Completed	\$	61,399
<b>APPROVED AT 9/9/2024 BOARD MEETING</b>					
				\$	<b>1,072,920</b>
10/14/2024	Remove (80) existing light fixtures and install (80) new nLight enabled light fixtures to allow for scene pr	High	Hold	\$	-
10/14/2024	Full service of all internal seals, gaskets, and hardware on UV System	High	In Progress	\$	4,302
10/14/2024	Install new exit devices	High	In Progress	\$	5,980
10/14/2024	Regrating the varsity softball infield for drainage issues	High	Completed	\$	15,000
10/14/2024	Lanscaping regrade behind home plate of JV baseball	High	In Progress	\$	8,111
10/14/2024	Add card readers, strikes to 3 sets of doors at entry	Middle	In Progress	\$	17,543

10/14/2024	Replace handicap push buttons with wave sensors	Middle	In Progress	\$	3,125
10/14/2024	Demo of 2 walls in the Northeast corner of the classroom to expand studentspace	TLC	In Progress	\$	4,940
10/14/2024	Dishwasher	High	In Progress	\$	28,439
10/14/2024	Ranger 570 cart	High	In Progress	\$	13,992
<b>APPROVED AT 10/14/2024 BOARD MEETING</b>				<b>\$</b>	<b>101,432</b>
11/11/2024	Remove (80) existing light fixtures and install (80) new nLight enabled light fixtures to allow for scene programming with (5) push button switches. The \$21,575 can be compared to the original quote of \$46,400.	High	Hold	\$	-
11/11/2024	Aluminum Fence Posts (FTO Fundraiser - Fund 21)	Prairie	In Progress	\$	9,660
11/11/2024	Replace handicap push buttons with wave sensors	Middle	In Progress	\$	3,125
11/11/2024	Club Car 700 Lithium Ion Batter	High	In Progress	\$	19,075
<b>APPROVED AT 11/11/2024 BOARD MEETING</b>				<b>\$</b>	<b>31,860</b>
12/9/2024	Remove (80) existing light fixtures and install (80) new nLight enabled light fixtures to allow for scene programming with (5) push button switches. The \$21,575 can be compared to the original quote of \$46,400.	High	In Progress	\$	21,575
12/9/2024	Installation of nLight control system - NOT APPROVED	High		\$	-
12/9/2024	13 additional Radios for District/Building Communication	High	In Progress	\$	11,674
12/9/2024	remove 6 Von Duprin 88 exit devices and install 6 Von Duprin 99 exit devices, install 6 e	High	In Progress	\$	12,915
12/9/2024	Water Leaks toward Kindergarten Hall, Need to have Northern Metal will review window	High	In Progress	\$	2,500
12/9/2024	Electric Strike at Door 26 (exterior) to accommodate automatic opener	Middle	In Progress	\$	1,471
12/9/2024	Install new doors at Gym Door #10	Middle	In Progress	\$	24,960
<b>APPROVED AT 12/09/2024 BOARD MEETING</b>				<b>\$</b>	<b>75,095</b>
1/13/2025	John Deere Salt Spreader	High	In Progress	\$	5,975
1/13/2025	Sentronic Door Closer - equipment and install	High	In Progress	\$	4,267
1/13/2025	Sentronic Door Closer - wiring	High	In Progress	\$	9,450
1/13/2025	Vertical Rod Repairs	Prairie	In Progress	\$	1,583
1/13/2025	Install new light switches for two rooms in each building	Arboretum/Prairie	In Progress	\$	4,267
<b>APPROVED AT 1/13/2025 BOARD MEETING</b>				<b>\$</b>	<b>25,541</b>
2/10/2025	Softball diamond upgrades, new base and Pitching mound rubber	High	In Progress	\$	454
2/10/2025	Door 12 WHS carpet tile	High	In Progress	\$	3,784
2/10/2025	chemical recycling supplies	High	In Progress	\$	363
<b>APPROVED AT 2/10/2025 BOARD MEETING</b>				<b>\$</b>	<b>4,601</b>
3/10/2025	Clock/Bell/PA system	Arboretum	In Progress	\$	366,730
3/10/2025	Replace lunch room tables	Prairie	In Progress	\$	83,013
3/10/2025	Add flag pole to Varsity Softball	Athletics	In Progress	\$	1,369
3/10/2025	Utility marking for flag pole	Athletics	In Progress	\$	200
<b>APPROVED AT 3/10/2025 BOARD MEETING</b>				<b>\$</b>	<b>451,312</b>
4/14/2025	Financial Plan 2025-26	Arboretum	Completed	\$	575,025
4/14/2025	Allocation of maintenance expenses to Fund 49 for 2025-26	Prairie	In Progress	\$	1,959,810
4/14/2025	School property signage	Arboretum	In Progress	\$	200
4/14/2025	Milestone camera management (District)	Arboretum	In Progress	\$	40,000
4/14/2025	Redo windows where high/low roof meet	Arboretum	In Progress	\$	44,220
4/14/2025	Exterior Door #2 replacement	Arboretum	In Progress	\$	5,421
4/14/2025	Carpet multiple areas	Arboretum	In Progress	\$	63,455
4/14/2025	Bridge work	Arboretum	In Progress	\$	40,835
4/14/2025	Reconfigure south student entryway	Arboretum	In Progress	\$	32,440
4/14/2025	Playground mulch	Arboretum	In Progress	\$	5,358
4/14/2025	Interior window staining	Arboretum	In Progress	\$	3,288
4/14/2025	Gym floor recoat	Arboretum	In Progress	\$	2,650
4/14/2025	additional cameras	Arboretum	In Progress	\$	10,000
4/14/2025	Interior Card Readers at 1st and 4th and 2nd and 3rd	Heritage	In Progress	\$	6,718
4/14/2025	Interior Push Bars for Doors at 1st & 4th and 2nd & 3rd	Heritage	In Progress	\$	5,761
4/14/2025	Fire System inspection	Heritage	In Progress	\$	12,007
4/14/2025	Gym Floor Recoat (2 coats)	Heritage	In Progress	\$	4,975
4/14/2025	Mulch Glue (4) \$51.00/gal (test)	Heritage	In Progress	\$	204
4/14/2025	Shop shelving and organization	Heritage	In Progress	\$	2,900
4/14/2025	Roll Up Door Installation	Heritage	In Progress	\$	2,211
4/14/2025	add blue strobes to parent loop	Prairie	In Progress	\$	1,364
4/14/2025	additional cameras (11)	Prairie	In Progress	\$	16,500
4/14/2025	add lockdown button to E. Mayrand area	Prairie	In Progress	\$	823
4/14/2025	lockdown connect E-wing doors (door10)	Prairie	In Progress	\$	708
4/14/2025	Milestone camera management	Prairie	In Progress	\$	40,000
4/14/2025	Add doors to main hallway to close off classroom wings	Prairie	In Progress	\$	90,880
4/14/2025	additional damaged gym mat	Prairie	In Progress	\$	2,064
4/14/2025	Playground Mulch	Prairie	In Progress	\$	4,183
4/14/2025	Strengthen Sensory Swing	Prairie	In Progress	\$	2,939
4/14/2025	Card reader door 3	Intermediate	In Progress	\$	3,930
4/14/2025	Milestone camera management	Intermediate	In Progress	\$	40,000
4/14/2025	Gym floor recoat	Intermediate	In Progress	\$	5,750
4/14/2025	Playground mulch	Intermediate	In Progress	\$	3,431
4/14/2025	asphalt patch work	Intermediate	In Progress	\$	1,520
4/14/2025	Door 10 doorbell	Intermediate	In Progress	\$	5,000
4/14/2025	Gymnasium card reader	Intermediate	In Progress	\$	45,294
4/14/2025	additional cameras	Intermediate	In Progress	\$	10,000
4/14/2025	Card reader door 12 (music)	Middle	In Progress	\$	5,494
4/14/2025	Door release button in front office for vestibule (Aiphone)	Middle	In Progress	\$	4,890
4/14/2025	Gym floor (2 coats)	Middle	In Progress	\$	4,500
4/14/2025	Garage door seal	Middle	In Progress	\$	1,395
4/14/2025	asphalt patch work	High School	In Progress	\$	18,050
4/14/2025	Paint Old Gym	High School	In Progress	\$	6,910
4/14/2025	Front office door card reader	High School	In Progress	\$	5,852
4/14/2025	Main Gym Floor Recoat	High School	In Progress	\$	5,750
4/14/2025	Wave sensors (3)	High School	In Progress	\$	3,125
4/14/2025	Removable Mullions (2)	High School	In Progress	\$	2,982
4/14/2025	Old Gym Floor Recoat	High School	In Progress	\$	2,350
4/14/2025	Face Closet Door (Gillians)	High School	In Progress	\$	1,522
4/14/2025	Repair vinyl on library chairs	High School	In Progress	\$	275

4/14/2025	additional camera at Warrior	High School	In Progress	\$	4,000
4/14/2025	Finish visitor parking EV chargers	Bethel	In Progress	\$	21,000
4/14/2025	Bus camera system/tracking system	Bethel	In Progress	\$	121,600
4/14/2025	outdoor lift	Bethel	In Progress	\$	33,000
4/14/2025	Flag Pole Inspections	Bethel	In Progress	\$	840
4/14/2025	Double key core door handles (10 needed, \$660 ea)	Bethel	In Progress	\$	6,600
4/14/2025	Milestone Camera System	Bethel	In Progress	\$	35,000
4/14/2025	New Van w/donated wrap	Bethel	In Progress	\$	59,853
4/14/2025	Emergency HVAC	Bethel	In Progress	\$	25,000
4/14/2025	Emergency Plumbing	Bethel	In Progress	\$	25,000
4/14/2025	NAMI Contract	Bethel	In Progress	\$	280,000
4/14/2025	Emergency Roof repairs	Bethel	In Progress	\$	40,000
4/14/2025	Grounds camera systems	Athletics	In Progress	\$	30,000
4/14/2025	No Slip Grip On Stadium Bleachers H	Athletics	In Progress	\$	17,000
4/14/2025	No Slip Grip On Stadium Bleachers V	Athletics	In Progress	\$	4,000
4/14/2025	Stain Press Box Stairs and Paint Handrails	Athletics	In Progress	\$	2,688
4/14/2025	Paint Both Softball Dugouts	Athletics	In Progress	\$	2,188
4/14/2025	JV Softball batting cage poles	Athletics	In Progress	\$	500
4/14/2025	Replace Existing Football Shed with New	Athletics	In Progress	\$	6,000
4/14/2025	Replace Existing Soccer Shed with New	Athletics	In Progress	\$	5,000
4/14/2025	Soccer electrical upgrade (includes \$7300 addtnl sub panel)	Athletics	In Progress	\$	24,090
4/14/2025	V Baseball Glass Film	Athletics	In Progress	\$	500
4/14/2025	Sprinkler heads baseball, practice soccer, practice football	Athletics	In Progress	\$	4,896
4/14/2025	Announcers Console for LaCrosse (Warrior)	Athletics	In Progress	\$	1,025
4/14/2025	Batting Cage Artificial Turf (No Installation)	Athletics	In Progress	\$	8,100
4/14/2025	Diamond Infield Tune Up V Baseball	Athletics	In Progress	\$	8,150
4/14/2025	Diamond Infield Tune Up JV Softball	Athletics	In Progress	\$	6,700
	<b>APPROVED AT 4/14/2025 BOARD MEETING</b>			\$	<b>3,927,689</b>
5/12/2025	Bridge work: cedar to composite decking upgrade	AES	In Progress	\$	7,125
5/12/2025	Burglar system programming	WIS	In Progress	\$	2,000
5/12/2025	Burglar system monitoring annual contract	Heritage	In Progress	\$	2,000
	<b>APPROVED AT 5/12/2025 BOARD MEETING</b>			\$	<b>11,125</b>
6/9/2025	Lot E to Sports Complex walkway	Grounds	In Progress	\$	12,174
6/9/2025	add 2 barrier gates and railing	AES	In Progress	\$	6,512
6/9/2025	Move & reinstall library items after carpet installation	AES	In Progress	\$	9,800
6/9/2025	Blue light strobe signage	District	In Progress	\$	1,420
6/9/2025	Gymnastics spring board (should we consider something new for at WMS next year?)	Athletics	In Progress	\$	54,249
6/9/2025	fire suppression tank	PES	In Progress	\$	800
6/9/2025	emergency repair funds (electrical)	District	In Progress	\$	25,000
6/9/2025	Barrier Gate	WIS	In Progress	\$	4,000
6/9/2025	Robot vacuums (1 HES, 1 WHS) (\$9298.41 each) - ONLY 1 APPROVED	WHS & HES	In Progress	\$	9,299
6/9/2025	tie in for compressed air	WHS	In Progress	\$	2,336
6/9/2025	Robot floor scrubber (1WHS, 1HES) - ONLY 1 APPROVED	WHS & HES	In Progress	\$	75,838
6/9/2025	roof repairs, clean, prime and strip 210' ridge w/formflash to cover all rust holes	Bethel	In Progress	\$	4,100
6/9/2025	reseal 350 linear feet of control joints on Southeast & Southwest exposure walls	WHS	In Progress	\$	4,260
6/9/2025	Flashing stop signs with solar (\$1625/ea) 2 needed + 2 speed bumps	District	In Progress	\$	4,250
6/9/2025	table carts (5)	WHS	In Progress	\$	1,500
6/9/2025	Room wall in girls Locker room to use for storage	PES	In Progress	\$	4,983
6/9/2025	Replacement bulb for pool UV	WHS	In Progress	\$	1,200
	<b>APPROVED AT 6/9/2025 BOARD MEETING</b>			\$	<b>221,720</b>
7/14/2025	Sump pump motor remote monitor (2 units)	WHS	In Progress	\$	4,600
7/14/2025	HS Interior Wave Plates	WHS	In Progress	\$	3,181
7/14/2025	gates in bathrooms	WHS	In Progress	\$	8,587
7/14/2025	Re-Plumb Flag Pole	WHS	In Progress	\$	460
7/14/2025	PM All Sets of Permanent Bleachers	WHS	In Progress	\$	2,900
7/14/2025	HS Door 19 carpet	WHS	In Progress	\$	4,987
7/14/2025	Artificial Turf Install at V Softball & JV Softball	ATH	In Progress	\$	6,620
7/14/2025	1 More Roll of Artificial Turf for JV Softball	ATH	In Progress	\$	3,450
7/14/2025	Door 24 - install rain drip, Door 13 - continuous hinge	WHS	In Progress	\$	557
7/14/2025	Global Water closed loop filtration system on 3 boilers (2 HS, 1 AES)	WHS& AES	In Progress	\$	9,111
7/14/2025	Doublesided communications board	HES	In Progress	\$	4,010
	<b>APPROVED AT 7/14/2025 BOARD MEETING</b>			\$	<b>48,463</b>
	Financial Plan 2027-28			\$	1,677,477
	Allocation of maintenance expenses to Fund 49 for 2025-26			\$	1,000,000
	<b>APPROVED AT 9/8/2025 BOARD MEETING</b>			\$	<b>2,677,477</b>
				\$	<b>410,471</b>
10/13/2025	pool maintenance items	WHS	In Progress	\$	3,012
10/13/2025	Cardio room maintenance	WHS	In Progress	\$	26,042
10/13/2025	iMop handheld scrubber	WHS	In Progress	\$	5,750
10/13/2025	Exmark 60" autonomous lawn mower (\$22k approved 23-24)	DISTRICT	In Progress	\$	28,179
10/13/2025	Stanley Magic Force Operator	WHS	In Progress	\$	9,434
10/13/2025	2 new PC's (B. Ripp, D. Nolden) \$950 each	DISTRICT	In Progress	\$	1,900
10/13/2025	Basketball Hoop apparatus (Scott gathering additional info)	WHS	In Progress	\$	108,760
	<b>APPROVED AT 10/13/2025 BOARD MEETING</b>			\$	<b>183,077</b>
12/8/2025	replace lighting throughout the building	WIS	In Progress	\$	5,347
12/8/2025	salt spreader for tractor	PES	In Progress	\$	6,200
12/8/2025	salt spreader for tractor	IS/HES	In Progress	\$	6,200
12/8/2025	Aquatics scoreboard parts	WHS	In Progress	\$	12,700
12/8/2025	replacement window	WIS	In Progress	\$	4,008
12/8/2025	replace faulty security system panel	PES	In Progress	\$	22,862
12/8/2025	Repair leaking gutters	PES	In Progress	\$	4,999
12/8/2025	500 gallon truck-mounted brine sprayer	District	In Progress	\$	20,995
12/8/2025	turf to finish batting cages	WHS	In Progress	\$	1,420

APPROVED AT 12/08/2025 BOARD MEETING

	\$	84,730
Total Approved to Date	\$	22,809,393



Facility	Division	Scope Description	Qty	Units	Unit price	Estimated Total
<b>LONG RANGE PLANNING PROJECTS</b>						
High	Floor Finishes	Ceramic Tile	1,750	sf	\$20	\$35,000
High	Athletics	Bleachers, Portable (location?)	450	ea	\$200	\$90,000
High	Plumbing	Plumbing Fixtures and Valves	510	ea	\$1,950.00	\$994,500
High	Plumbing	Pumps	11	ea	\$7,500	\$82,500
High	Windows	Windows	89	ea	\$4,914.47	\$437,388
High	Furnishings	Telescoping seating - Aux Gym	1,070	ea	\$200	\$214,000
High	Wall Finishes	Paint, 20%	62,306	gsf	\$3.00	\$186,918
High	Floor Finishes	VCT replacement, 40%	74,767	sf	\$3.50	\$261,685
High	Elevators	Elevator Cab Finishes	2	ls	\$15,000	\$30,000
High	Plumbing	Water Heater	3	ea	\$25,000	\$75,000
High	Other Equipment	Coolers / Freezers	1	set	\$100,000	\$100,000
Prairie	Wall Finishes	Paint, 80%	100,751	gsf	\$3.00	\$302,253
Prairie	Floor Finishes	Carpet replacement	25,000	sf	\$6.00	\$150,000
Prairie	Plumbing	Plumbing Fixtures and Valves	182	ea	\$1,950.00	\$354,900
Prairie	Recreational Equipment	Backboard motors	6	ea	\$2,500	\$15,000
Prairie	Site Development	Misc Fencing Improvements	20.0	ac	\$500	\$10,000
High	Roofs	Roof 02, ballast	1,530	sf	\$15.00	\$22,950
District Office	Asphalt Paving	Asphalt Parking Lots - mill/overlay	3,667	sy	\$19	\$69,673
High	Roofs	Roof 10, ballast	1,200	sf	\$15.00	\$18,000
High	Roofs	Roof 11, ballast	11,040	sf	\$15.00	\$165,600
High	Wall Finishes	Paint, 20%	62,306	gsf	\$3.00	\$186,918
High	Floor Finishes	VCT replacement, 100%	37,384	sf	\$3.50	\$130,843
High	Ceiling Finishes	ACT replacement, 80%	249,224	sf	\$5.00	\$1,246,120
High	Elevators	Elevator Equipment	2	ls	\$15,000	\$30,000
High	Plumbing	Drinking fountain	12	ea	\$3,590	\$43,080
Arboretum	Site Development	Garage Extension (Referendum) - see item 83 below	1	LS	\$250,000	\$250,000
Intermediate	Low Voltage Systems	Repair or Replace PA Amps for outdoor announcements	1	LS		\$0
Prairie	Sidewalks	Concrete work on Sidewalks *	1	LS	\$49,030.00	\$49,030
Prairie	Lighting	LED Hallway Lighting (See item 77 above)	1	LS	\$99,697.00	\$99,697
Intermediate	Windows	Gymnasium Window Guard	1	LS	\$10,040.00	\$10,040
Middle	Lighting	LED Lights in Cafeteria *	1	LS	\$1,475	\$1,475
Middle	Lighting	LED Lights in LMTC	1	LS	\$38,125.00	\$38,125
Middle	Equipment	Dust Collector Reconfigure (Insurance carrier recommendation) *	1	LS	\$0.00	\$0
High	Site Development	Pool Parking Lot Resurface*	1	LS	\$125,000	\$125,000
High	Windows	HVAC Medium and High Priority Items (Referendum) - Included above	1	LS	Incl. Above	Incl. Above
District Office	Doors	Replace HVAC Unit 3 & 4	1	LS	\$12,000	\$12,000
District Office	Windows	Parking Resurface and Expansion	1	LS	\$200,000	\$200,000

District	HVAC	BAS upgrade - front end only at all schools except Heritage	1	ls	\$270,000.00	\$270,000
District	HVAC	Sidestream filters and glycol inhibitors at all boiler/chiller systems	1	ls	\$50,000.00	\$50,000
High	HVAC	Air Handling Unit 01	1	ea	\$310,000.00	\$310,000
Arboretum	HVAC	Replacement of Chiller CH001	1	ls	\$200,000.00	\$200,000
Prairie	HVAC	B002	1	ls	\$70,000.00	\$70,000
Bethel	HVAC	F003	1	ls	\$7,000.00	\$7,000
Bethel	HVAC	F004	1	ls	\$7,000.00	\$7,000
Bethel	HVAC	CU003	1	ls	\$7,000.00	\$7,000
Bethel	HVAC	CU004	1	ls	\$7,000.00	\$7,000
Bethel	HVAC	Add transfers, balance, etc.	1	ls	\$15,000.00	\$15,000
High	Lighting	Light fixtures, interior	141,758	gsf	\$7.51	\$1,064,603
High	Site Development	Misc Fencing Improvements	72	ac	\$500	\$35,899
Prairie	Floor Finishes	VCT replacement, 100%	35,263	sf	\$4	\$123,420
Prairie	Plumbing	Pumps	6	ea	\$7,500.00	\$45,000
Middle	Low Voltage Systems	Fire alarm system	79,011	gsf	\$1	\$51,357
High	Sidewalks	Sidewalks, 10%	1,400	sf	\$6.00	\$8,400
District Office	Doors	Aluminum Storefront Doors / Frames	2	ea	\$4,500	\$9,000
District Office	Doors	Hollow Metal Doors / Frames	9	ea	\$2,500	\$22,500
High	Wall Finishes	Paint, 20%	62,306	gsf	\$3.00	\$186,918
High	Recreational Equipment	Backboard motors	8	ea	\$2,500.00	\$20,000
High	Sidewalks	Sidewalks, 10%	1,400	sf	\$6	\$8,400
Arboretum	Wall Finishes	Paint, 100%	95,289	gsf	\$3	\$285,867
Arboretum	Floor Finishes	Carpet replacement, 100%	42,880	sf	\$6.00	\$257,280
Arboretum	Plumbing	Faucets	73	ea	\$750.00	\$54,750
Arboretum	Plumbing	Plumbing Fixtures and Valves	174	ea	\$1,950	\$339,300
Arboretum	Site Development	Misc Fencing Improvements	12	ac	\$500	\$6,018
High	Floor Finishes	VCT replacement, 20%	37,384	sf	\$3.50	\$130,843
High	Plumbing	Pumps	11	ea	\$4,500.00	\$49,500
High	Low Voltage Systems	Clock system	1	ls	-	See PA/ Intecom system
High	Low Voltage Systems	Data system	1	ls	\$175,165	\$175,165
High	Low Voltage Systems	PA/Intercomm system	1	ls	\$1,522,879.00	\$1,522,879
High	Low Voltage Systems	Security system	1	ls	\$299,550.00	\$299,550
High	Sidewalks	Concrete Walk Area 11	546	sf	\$6	\$3,276
High	Sidewalks	Concrete Walk Area 12	1,953	sf	\$6	\$11,718
High	Sidewalks	Sidewalks, 10%	1,400	sf	\$6.00	\$8,400
Prairie	Doors	Aluminum Storefront Doors / Frames	12	ea	\$4,500.00	\$54,000
Prairie	Doors	Hollow Metal Doors / Frames	9	ea	\$2,500	\$22,500
Prairie	Ceiling Finishes	ACT replacement, 80%	72,541	sf	\$5	\$362,704
Prairie	Lighting	Light fixtures, interior	89,076	gsf	\$7.00	\$623,532
Prairie	Low Voltage Systems	Fire alarm system	89,076	gsf	\$2	\$218,236
<b>APPROVED</b>						
High	HVAC	Air Handling Unit 05 Replacement	1	ls	\$300,000.00	\$300,000
High	HVAC	Replacement of Chiller CH002 - includes upgrade to 350-ton	1	ls	\$515,000.00	\$515,000
High School	HVAC	CH001	1	ls	\$200,000.00	\$200,000
High	Doors	Redo TLC Roof*	1	LS	\$46,300	\$46,300
High	Doors	Freight Elevator Security *	1	LS	\$10,132	\$10,132
Middle	Roofs	Roof 01 - Ballast	32,984	sf	\$15	\$631,000
Middle	Roofs	Roof 02 - Ballast	8,295	sf	\$15	Incl. above
Middle	Roofs	Roof 03 - Ballast	3,250	sf	\$15.00	Incl. above
Middle	Roofs	Roof 04 - Ballast	714	sf	\$15.00	Incl. above
Middle	Roofs	Roof 08 - Ballast	828	sf	\$15	Incl. above
District	Roofs	Emergency Roof Repairs (NORTHERN)	1	LS	\$40,000.00	\$40,000
District	HVAC	Emergency HVAC Repairs (NAMI)	1	LS	\$25,000.00	\$25,000
District	Plumbing	Emergency Plumbing Repairs (HOOPER)	1	LS	\$25,000	\$25,000
District	Electrical	Emergency Electrical Repairs (GLOBALCOM/WESTPHAL)	1	LS	\$25,000	\$25,000
District	Site Development	Replace Walking Path near Century Avenue and Community Drive	1	LS	\$33,453.00	\$33,453
District	Doors	Safety Film on all doors	1	LS	\$46,374.00	\$46,374
Prairie	Site Development	Low Driveway Inlet * (SOUTH CENTRAL CONTRACTING)	1	LS	\$2,842.00	\$2,842
Prairie	Lighting	(2) Card Readers	1	LS	\$13,099.00	\$13,099
Prairie	Lighting	(4) Magnetic Door Holders	1	LS	\$13,270.00	\$13,270
Arboretum	Site Development	Asphalt Under Gaga Pits * (WOLF PAVING)	1	LS	\$19,741	\$19,741
Arboretum	Site Development	Broken Curb Inlet Hole/Culvert * (SOUTH CENTRAL CONTRACTING)	1	LS	\$7,000	\$7,000
Arboretum	Doors	4 Card Readers & at Double Doors by Office * (GLOBALCOM)	1	LS	\$13,099	\$13,099
Arboretum	Doors	(8) Magnetic Door Holders to isolate sections of building during lockdown *	1	LS	\$26,539.00	\$26,539
Intermediate	Doors	8 Magnetic Door Holders for securing pods during lockdown *	1	LS	\$26,539.00	\$26,539
Middle	Windows	Classroom 131 Window *	1	LS	\$10,940	\$10,940
Middle	Floor Finishes	Door 1 Entrance Stair Treads *	1	LS	\$21,900	\$21,900
Middle	Sidewalks	Door 1, 10 Walkway Concrete Replacement	1	LS	\$29,860	\$29,860
Middle	Sidewalks	Sidewalk Repair * (Confirmed split cost with Village)	1	LS	\$20,000.00	\$20,000
High	Site Development	High School Bus Loop Sidewalk Ramp Replacement	1	LS	\$4,950	\$4,950
High	Low Voltage Systems	16 Lockable Restrooms *	1	LS	\$6,553.00	\$6,553

High	Doors	Room 1433, 1411, 1501 Carpet	1	LS	\$13,290	\$13,290
High	Windows	4 Card Readers at front office, other locations	1	LS	\$16,000	\$16,000
High	Windows	Repair dust collector in Woodshop	1	LS	\$4,711.00	\$4,711
High	Site Development	High School C02 Tank Pad and Fencing	1	LS	\$9,902.00	\$9,902
District Office	Low Voltage Systems	Front Door Canopy	1	LS	\$6,303.00	\$6,303



Bethel	

Possible 2023-24 Projects	Original Funds Requested
Emergency Roof Repairs	\$40,000
Emergency HVAC Repairs	\$25,000
Emergency Plumbing Repairs	\$25,000
Emergency Electrical Repairs	\$25,000
Replace Walking Path near Century Ave/Community Dr (Wolf)	\$33,453
Safety Film on all doors (NuVision)	\$46,374
Low Driveway Inlet (SCC)	\$2,842
(2) Card Readers	\$13,099
(4) Magnetic Door Holders	\$13,270
Asphalt Under Gaga Pits	\$19,741
Broken Curb Inlet Hole/Culvert	\$7,000
(4) Card Readers & at Double Doors by Office	\$13,099
(8) Magnetic Door Holders to isolate sections of building during lockdown	\$26,539
Garage Extension (Referendum)	
(8) Magnetic Door Holders for securing pods during lockdown	\$26,539
Classroom 131 Windows	\$10,940
Door 1 Entrance Stair Treads	\$21,900
Door 1, 10 Walkway Concrete Replacement	\$29,860
South St. sidewalk and ship/rcv apron concrete replace	\$20,000
Redo TLC Roof	\$46,300
Freight Elevator Security	\$10,132
High School Bus Loop Sidewalk Ramp Replacement	\$4,950
Pool Parking Lot Resurface	
16 Lockable Restrooms	\$6,553
Carpet Room 1433	\$4,990
Carpet Room 1411	\$4,300
Carpet Room 1501	\$4,000
4 Card Readers at front office, other locations	\$16,000
Repair dust collector in woodshop	\$4,711
High School C02 Tank Pad and Fencing	\$9,902

HVAC Medium and High Priority Items (Referendum)	
Front Door Canopy	\$6,303
Replace HVAC Unit 3 & 4	
Parking Resurface and Expansion	
	<b>\$517,797</b>
	<b>\$525,000</b>
	<b>(\$51,866)</b>



<b>\$6,000</b>
<b>\$12,000</b>
<b>\$200,000</b>

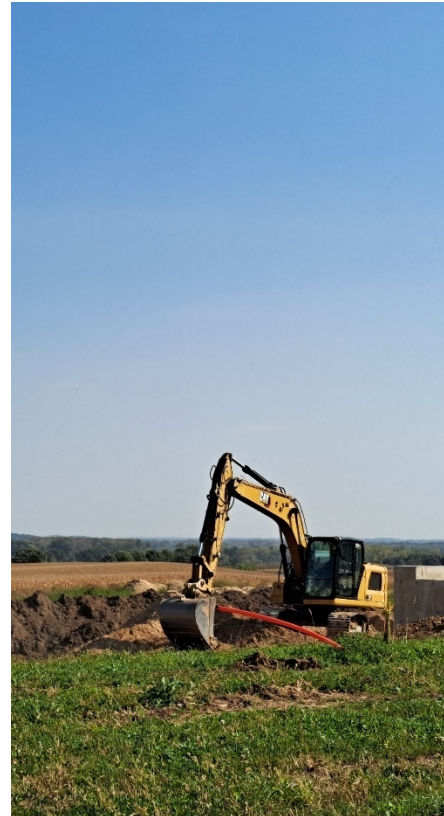
Prairie Elementary		Concrete work on Sidewalks (Vogel)	\$49,030	
Intermediate		Gymnasium Window Guard	\$10,040	

Middle School		<b>Dust Collector Reconfigure (NFPA</b>	<b>NO</b>	
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# Enrollment Projections and Facility Planning Update

January 12, 2026



# Presentation Outline

- Housing Projections
- Student Enrollment Projections
- Implications for Long-Range Facility Planning

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This presentation is a summary of MDRoffers Consulting's November 2025 Projections & Facility Planning Report



# Housing Projections



# Overview of Housing Projections

- We project 3,925 new housing units in the WCSD by 2040 (~262 per year)
- Slightly higher than past-decade average (~217 per year)
- Similar to what we projected in 2023
- 46% of new units projected to be single-family homes, which continues to slide downward



# Village of Waunakee Housing Projections

- ~2,500 new housing units by 2040
- Average of 162 units per year, similar to Village's past decade average
- 56% projected to be single-family, similar to past decade average
- Significant housing development expected in Kilkenny West, Heritage Hills, approved Heyday low density rental homes, and future "Arboretum Village East" (east of Hogan Road)



# Other WCSD Municipality Housing Projections

- ~600 new housing units projected in Westport by 2040, in Bishops Bay (single-family) and near Highway M/113 intersection (multiple-family)
- ~800 new housing units projected in City of Middleton portion of the WCSD by 2040, virtually all multiple-family



# Housing Projections by Elementary Attendance Areas

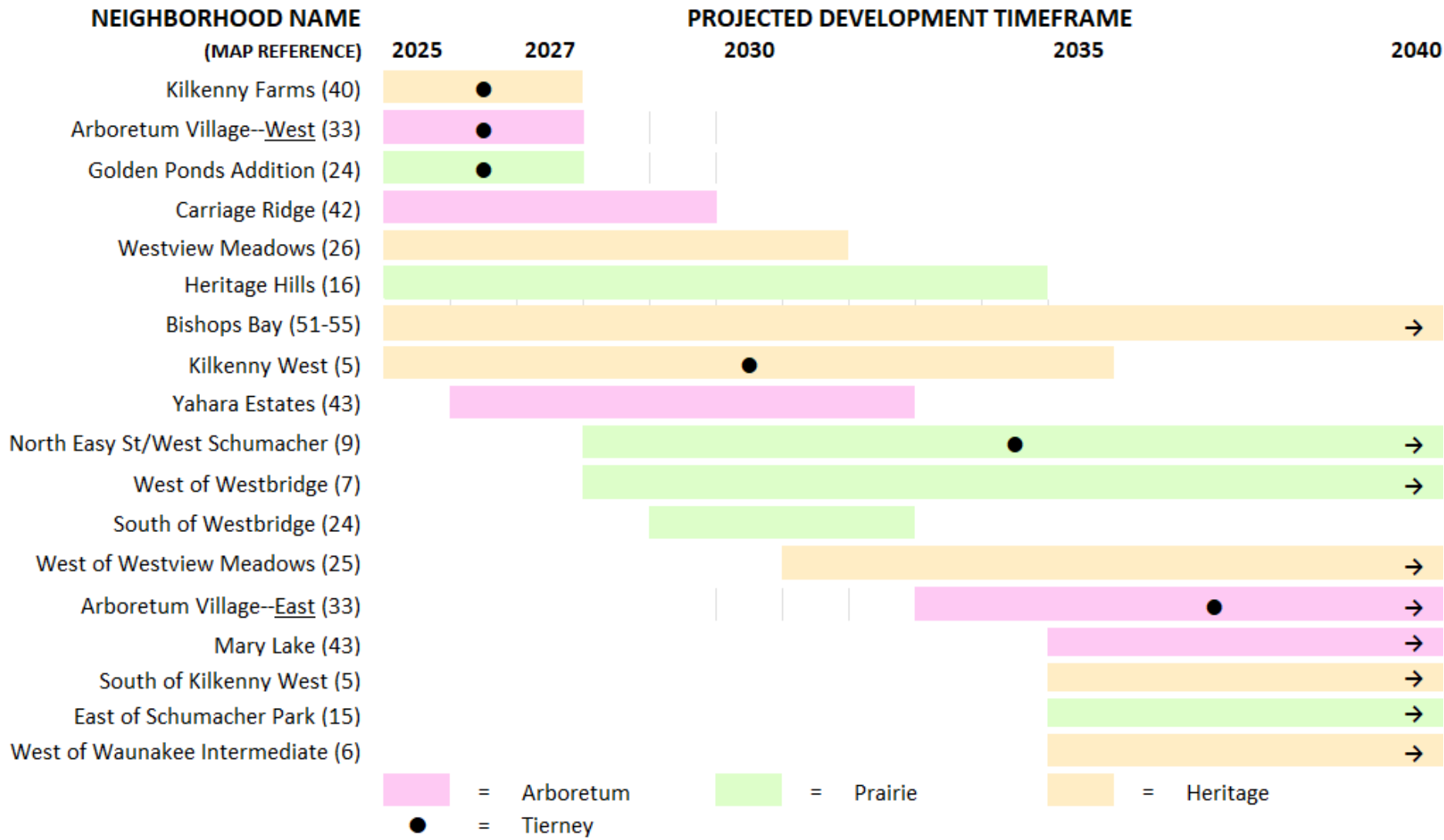
- Over 50% of new housing projected in current Heritage attendance area (Kilkenny West, Bishops Bay)
- Most new single-family homes projected in current Prairie (43%) and Heritage (42%) attendance areas
- Fewer new homes projected in current Arboretum attendance area

2025-26 Elementary School Attendance Area	Projected Housing Unit Increase, 2025-2040
Arboretum	+676
Heritage	+2,045
Prairie	+1,204
<b>TOTALS</b>	<b>+3,925</b>

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2025-26 Elementary School Attendance Area	Projected Single-Family Housing Unit Increase, 2025-2040	Percent of WCSD Total Single-Family Housing Unit Increase
Arboretum	265	15%
Heritage	760	42%
Prairie	764	43%
<b>TOTALS</b>	<b>1,789</b>	<b>100%</b>

# Projected Neighborhood Development Timeline



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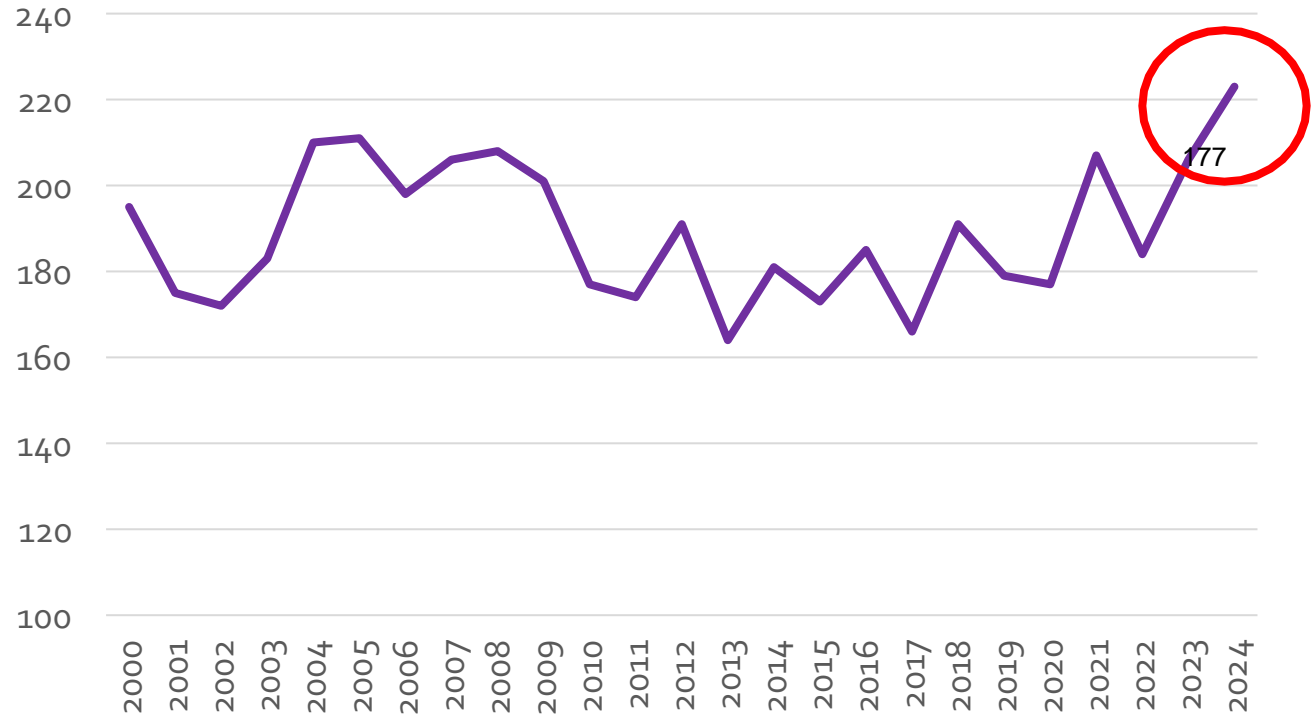


# Student Enrollment Projections



# Recent birth increases...

- Births remained stable through most of the 2010s, with around 175 births per year
- Since 2018, births have generally increased, with greatest increases since 2022
- In 2024, 223 babies were born to WCSD households – the most since at least 2000



# ... related to recent increase in 25-44 age population

- These are the folks now having babies
- Nearly 500 more between 2010 and 2020, and over 400 more since 2020
- Closely overlapping with large regional and nationwide Millennial generation

Age Group	2010	2020	2010 to 2020 Change	2023 Estimate	2020 to 2023 Change
0-4	1,045	1,250	+205	1,162	-88
5-19	4,464	4,721	+257	5,039	+318
20-24	620	841	+221	732	-109
<b>25-44 (Reproductive Age)</b>	<b>4,517</b>	<b>4,996</b>	<b>+479</b>	<b>5,411</b>	<b>+415</b>
45-64	4,995	5,642	+647	5,805	+163
65+	2,037	3,300	+1,293	3,835	+535
<b>Total</b>	<b>17,678</b>	<b>20,780</b>	<b>+3,102</b>	<b>21,984</b>	<b>+1,204</b>

# Student Generation from Single-Family Homes

- Single-family homes built in 2020s generate:
  - 0.68 students-per-home in Waunakee
  - 0.38-39 students-per-home in Westport/Middleton
- Homes built in 2010s generate 0.91 students-per-home, up from 0.76 in 2023
  - A bit of time to reach maximum student generation
- Older single-family homes generate as low as 0.30 students-per-home



# Student Generation from Single-Family Homes

- 0.38 WCSD student generated per each existing home sale
- But sales of existing single-family homes were 25%-30% lower in recent years due to higher interest rates
- Fewer recent home sales → fewer students generated from existing housing



# Student Generation from Multiple-Family Units

- Multiple-family units in the WCSD generate ~0.17 students-per-unit
  - ~6 new units = ~1 new student
  - Similar for newer and older units
  - Higher than in 2023 (0.11 student-per-unit)
- Higher than we found in 2023 and compared to most other districts
  - Family-oriented community?
  - High price of home ownership?



# Summary of Expected Enrollment Drivers

- Continued birth increases in 2020s from large and growing reproductive-age cohort (Millennials)
- Significant new housing construction, including ~1,800 new single-family homes by 2040
- Expected increase in existing home sales, driven by aging population and gradually decreasing interest rates
- Related increase in turnover of large stock of 1990s/2000s single-family homes from Baby Boomers and Gen X'ers to younger families



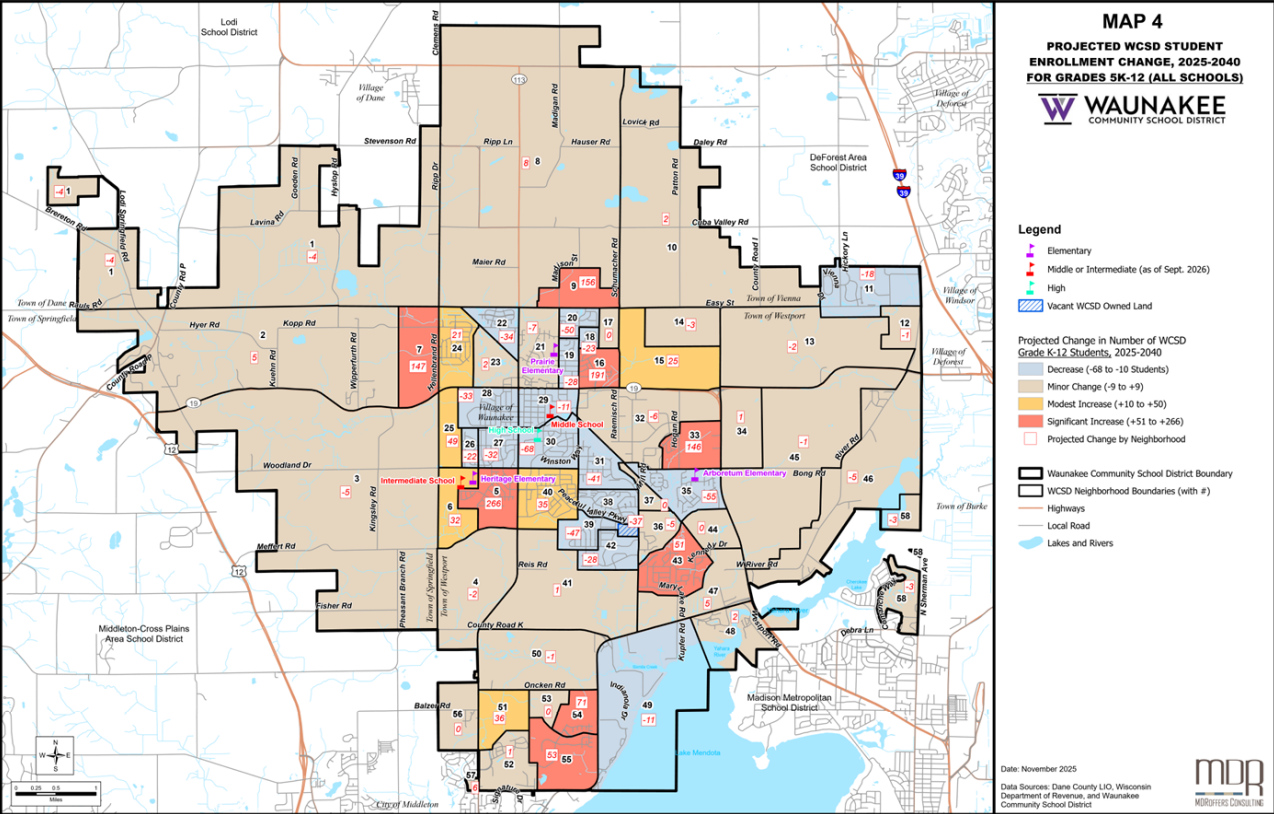
# Enrollment Projections – Total Enrollment (5K-12)

Between September 2025 and 2040, we project an **increase of 680 5K-12 students**—or +45 per year on average

- Assumes open-enrollment-out and home schooling remain at constant rates and a slight increase in students choosing private schools
- Includes a constant number of non-WCSD resident students open-enrolling-in to WCSD schools
- Does not include 4K or Early Childhood students

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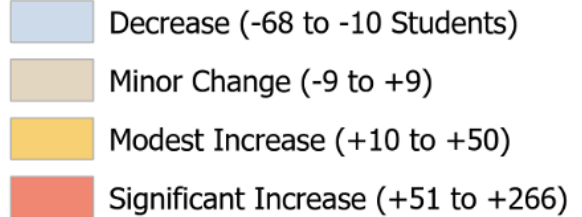
# Projected Resident Enrollment Distribution – Grades 5K-12



Greatest projected student enrollment increases through 2040 from:

- Kilkenney West
- Heritage Hills
- Heyday/North Waunakee development
- Arboretum Village (and east expansion)
- Westport part of Bishops Bay
- Residential expansion beyond Waunakee’s current west edge
- Residential expansion in Mary Lake area

Projected Change in Number of WCSD Grade K-12 Students, 2025-2040



# Enrollment Projections – Elementary

School (Grades Served)	Total Enrollment September 2025 <sup>1</sup>	MDRoffers' Projected Total Student Enrollment <sup>2</sup>				Projected Enrollment Change, 2025-2040	Building Capacity <sup>3</sup>	
		2027	2030	2035	2040		Functional	Maximum
Arboretum Elementary (5K-4)	443	420	423	435	468	+25	418	464
Heritage Elementary (5K-4)	478	477	516	559	609	+131	627	696
Prairie Elementary (5K-4)	571	571	615	665	720	+149	627	696
<b>Grades 5K-4 Totals</b>	<b>1,492</b>	<b>1,468</b>	<b>1,555</b>	<b>1,659</b>	<b>1,796</b>	<b>+304</b>	<b>1,672</b>	<b>1,856</b>

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###	Enrollment between functional and maximum building capacity
###	Enrollment above maximum building capacity

- **Without changes, Arboretum and Prairie projected to approach maximum capacity in late 2030s**
- But don't expect increases in next couple years

# Enrollment Projections – Intermediate, Middle, High

School (Grades Served)	Total Enrollment September 2025 <sup>1</sup>	MDRoffers' Projected Total Student Enrollment <sup>2</sup>				Projected Enrollment Change, 2025-2040	Building Capacity <sup>3</sup>	
		2027	2030	2035	2040		Functional	Maximum
Waunakee Intermediate (5-6) <sup>4</sup>	685	653	652	715	753	+68	720	800
Waunakee Community Middle (7-8) <sup>5</sup>	662	718	693	729	763	+101	800	900
Waunakee Community High (9-12) <sup>6</sup>	1,360	1,397	1,491	1,450	1,567	+207	2,314	
<b>Grades 5K-12 Totals</b>	<b>4,199</b>	<b>4,236</b>	<b>4,391</b>	<b>4,553</b>	<b>4,879</b>	<b>+680</b>	<b>5,506</b>	<b>5,870</b>

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###	Enrollment between functional and maximum building capacity
###	Enrollment above maximum building capacity

**Without expansion, Intermediate School projected to exceed functional capacity in late 2030s**

# Comparison to MDRoffers 2023 Projections

- About 150 fewer projected 5K-12 students by 2040 in current projections (4,879), compared to those we made in 2023 (5,033)
- Why the slightly lower projected increase?
  - Fewer recent home sales due to higher interest rates
  - Slower home turnover from empty nesters, resulting in fewer-than-expected opportunities for new families with kids
  - Delayed Middleton Bishops Bay development, especially single-family
  - Slight increase in private school enrollment

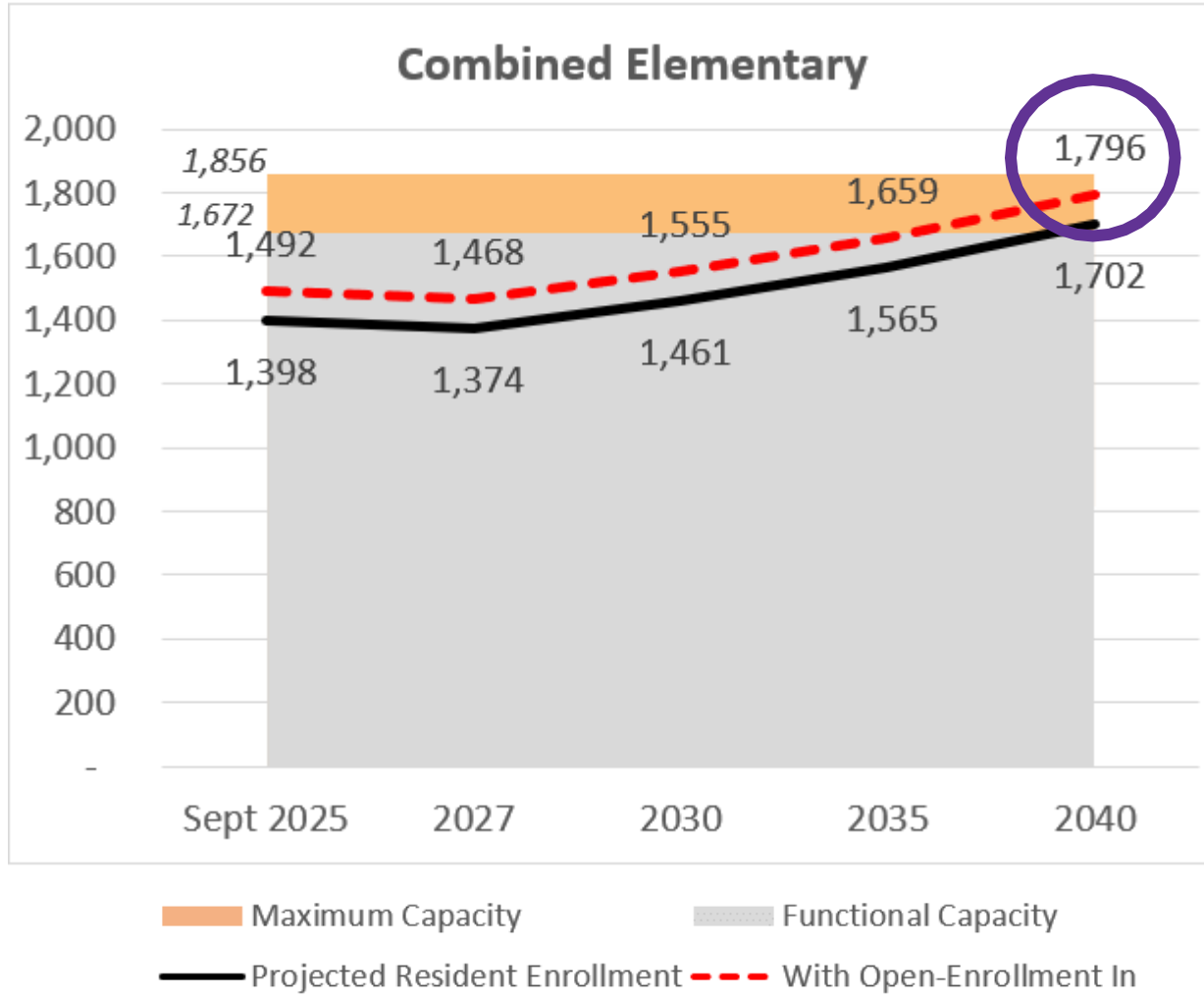
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# Implications for Long-Range Facility Planning



# Building Capacity Outlook



- Elementary capacity issues expected by late 2030s
- Intermediate capacity also tested by late-2030s
- New middle school should be sufficient through 2040
- High school *capacity* not the issue; *functionality* may be

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# How to address 2030s elementary capacity issues?

- Expansion of existing elementaries is challenged by pod design and small site area (Arboretum) or by current 6-section/630 student capacities
- Interim solutions *may* include required transfers, attendance area changes, flex neighborhoods, and even temporary classrooms
- Fourth elementary school likely required by late-2030s regardless

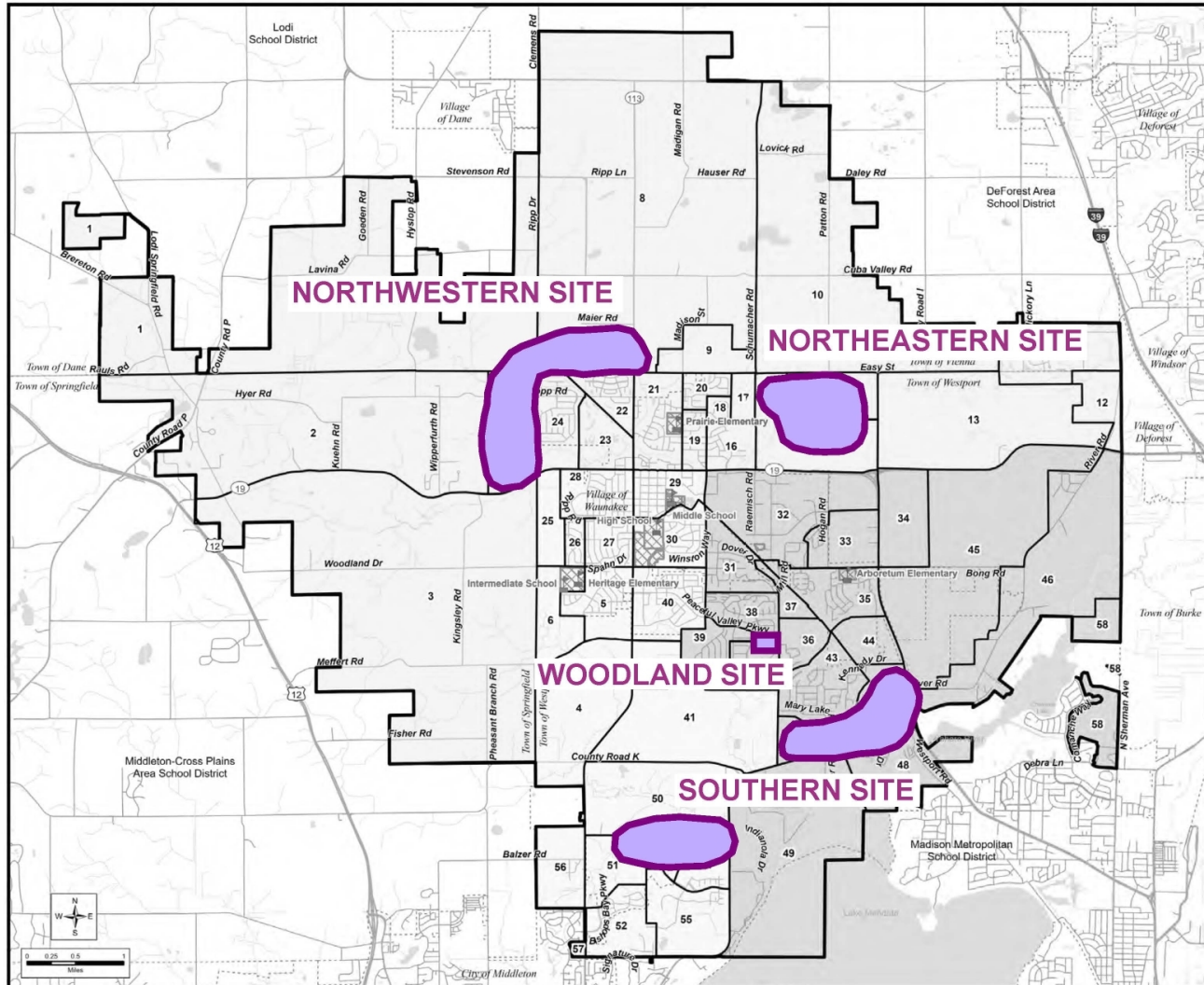
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# How to address late 2030s intermediate capacity issues?

- Original design of building anticipated a 4-classroom addition, expanding current capacity by 80 to 100 students (or to between 800 and 900 student capacity)
- Expanded capacity would then be in line with the new Middle School
- Such an Intermediate School expansion would seem a logical component of the WCSD's next long-range facilities plan
- Beyond this, the WCSD community will need to revisit how large it wants its Intermediate and Middle Schools to become

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# What are general options for a future school site?



- Report offers advantages and disadvantages of each site
  - Size or acquisition prospects
  - Environmental characteristics
  - Available infrastructure and access
  - Expected nearby student populations
  - Proximity to existing schools
- Woodland site may “come around”
- Or could acquire site for eventual 2-school campus, or combined elementary/ intermediate school

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# What to do about high school campus?

- Proceeding on a somewhat separate track considering programmatic, architectural, and learning space analyses
- Current Middle School building *could* be repurposed for high school<sup>193</sup> uses, but other options/programs for the current Middle School building are also being explored
- Original 1971 portion of the current High School building is less conducive to modern learning practices than its newer portions; its possible decommissioning would reduce capacity of current building

# A Final Word

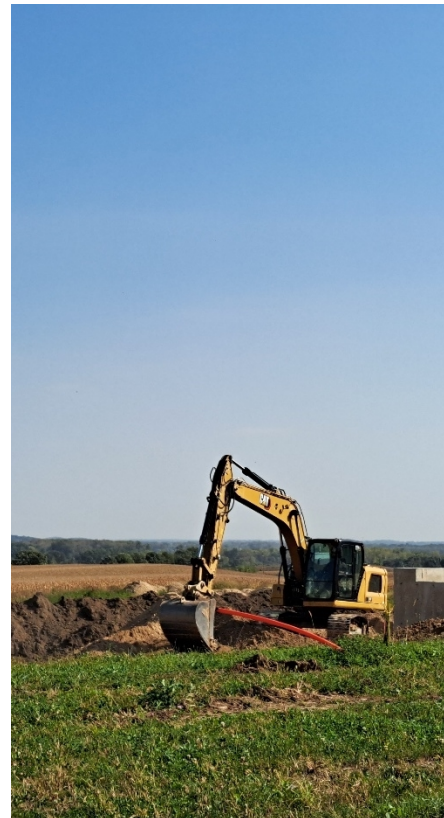
- Comparing enrollment projections to building capacities is only one factor influencing long-range facility planning. Other factors include:
  - Desired maximum school sizes and class sizes
  - Interest and tolerances for grade grouping changes
  - Interest and tolerances for interim attendance area shifts
  - Suitability of older buildings (or parts) to modern learning space expectations
  - Existing building expansion opportunities and constraints
  - Suitability of potential sites for new schools
  - Relative costs of different options
  - WCSD's financial picture
- Advise creating a new long-range plan over the next few years through a public process

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# Enrollment Projections and Facility Planning Update

January 12, 2026





# **WAUNAKEE**

**COMMUNITY SCHOOL DISTRICT**

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## **Communications BOE Presentation**

**January 12, 2026**

# Mission, Vision, and Equity Statements

- **Mission Statement:** “Committed to Children...Committed to Community...Committed to Excellence”
- **Vision Statement:** The Waunakee Community School District is a collaborative learning community that works with students, staff, families, and the community to ensure that every student is ready for college and career; through a focus on data, research based best practices, and engagement with students to be active partners in their learning. 197
- **Equity Statement:** The Waunakee Community School District embraces the differences among our students, staff, and families. We work to provide a safe environment with access to resources, opportunities, and instruction for all students to reach their full potential in the classroom and beyond. We strive to create a culture of dialogue, acceptance, and inclusion. We are committed to engaging all students so that they may thrive academically, socially, and emotionally in an ever-changing multicultural society.



# Communications Mission and our Daily Work

Our job is to make sure all stakeholders feel informed, connected, and confident in our school district - every single day.



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# Communications - Mrs. Blackburn

## Introduction:

- New communications position in 2020 for the school district
- Been with WCSD in this position since July 2020
- Previously managed social media for district, through contract work
- Family of 6 - lives in Waunakee, with 2 girls attending WCSD, 1 graduate of WCHS, and 1 will attend WCSD

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## Strategic Role:

- Champion of student and staff success stories
- Bridge between schools, departments, families, and the greater community
- Ensure communication aligns with district vision, mission, and values
-  [2025–2026 Communications Plan](#)



# Communications - Denise

## Marketing Management/Leadership Youth Apprenticeship (2-year program)

A program to learn more about the Communication and Marketing career pathway!

- Support event planning and promotional initiatives by designing flyers, posters, and digital materials to increase awareness of district-wide events and enhance school spirit.
- Collaborated with Bethel staff to organize documents, develop marketing materials, and support programs and departments.
- Shadow Mrs. Blackburn during meetings and events, including the Vogel meeting for the new middle school and the campus tour.
- Participated in events such as Kids Expo, Groundbreaking Ceremony, Heritage Ribbon Cutting, Back to School Staff Kick-Off, and Realtor Open House.





# Key Priorities for 2025-2026 School Year

- 1) Share our Waunakee story - celebrating our students and staff
- 2) Support of new and potential new families
- 3) Implementation of ParentSquare - new communication tool
- 4) Support departments and schools with BOE goal #1
- 5) Attendance campaign for families (family newsletters, announcements, social media, etc.)



# Our Social Media Presence



**Waunakee Community School District**  
7.2K followers · 32 following

Welcome to the official Facebook page for the Waunakee Community School District, located in Dane County in Wisconsin.

6 Schools - 8 partner 4K sites - One Vision of Excellence

Committed to Children  
Committed to Community  
Committed to Excellence

Following Learn more

Posts About Photos Reels Events

Details

Page · Public School

waunakeecsd · 3K followers (+2 links)



**Waunakee Community School District**  
@WaunakeeCSD  
660 subscribers · 61 videos

Welcome to the official YouTube page for the Waunakee Community School District! #WaunakeeWAY ...more

youtube.com/channel/UCIgeBJT-i0GbAIYqrkpaBm... and 3 more links

Subscribe

Home Videos Shorts

**Videos**

- Dr. Brown End of the Year 24-25 Family and Staff Video  
704 views · 5 months ago
- Waunakee End of the Year Video 2024-2025  
78 views · 5 months ago
- Waunakee Intermediate School - Introduction to Band 2025 Meeting  
59 views · 8 months ago

Home Shorts Subscriptions You



**Waunakee Community School District**  
@WaunakeeCSD

Welcome to the official Twitter page for the Waunakee Community School District. #WaunakeeWAY

Waunakee, WI waunakee.k12.wi.us  
Joined July 2018

82 Following 840 Followers

Not followed by anyone you're following

Posts Replies Media

Pinned

**Waunakee Communit...** @... · Jul 8, 2024  
Hi Waunakee! 🙌 This #WaunakeeWAY account will remain active, but we are using Twitter less and less each day. Follow us on our other platforms to see the amazing things that our students and staff are doing. Visit our website, too! [waunakee.k12.wi.us](http://waunakee.k12.wi.us)

Home Search Notifications Messages



**waunakeecsd**

Waunakee Community School District

1,097 posts 3,084 followers 97 following

Waunakee, Wisconsin  
Committed to Children  
Committed to Excellence  
#WaunakeeWAY  
[linktr.ee/waunakee](http://linktr.ee/waunakee)

School partner

Following

High School Athletics



# Communications Report Card in Numbers

## Media Requests

- 50+ for the 2025 year

## Website

- Views: 200,000+
- Users: 40K+
- Website Info Requests/Contact Us: 100+
- Users Scroll to the Bottom: 50+
- Average Engagement Time: 2:00

## Smore

- Staff Accounts: 34
- Total Newsletters 4K-12: 60+
- Number of Newsletter Opens at 1 School/Week: 6,357

## Community Events/PeachJar

- Total Events Submitted: 75+
- Local Businesses/Orgs: 25+

## Facebook

- Total Followers: 7,258
- Growth: 392
- Total Visits: 3.5 K
- Total Views: 184.3 K

## Instagram

- Followers: 3,072
- Activity: 1,938
- Visits: 44,581

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## Youtube

- BOE Subscribers: 712
- BOE Videos: 517
- WCSD Subscribers: 658
- WCSD Videos: 61



# Key Responsibilities

- 1) **Collaboration Focus** - Partner with school and district leaders to support school and program goals, provide communication guidance to ensure consistency and alignment, and coordinate district-wide campaigns, recognition efforts, and promotional materials.
- 2) **Communication, including Crisis** - Ensure consistent and transparent communication that reflects districts values and goals, prepare and distribute school and district messaging, (written and oral) maintain readiness with crisis communication needed at both the district and school sites
- 3) **Engagement** - Lead strategic outreach for new and prospective families, partner with school leaders to build trust, support district and school-wide initiatives and events
- 4) **Digital Presence Management** - Oversee district website, maintain positive and engaging social media content (Facebook, Instagram, Twitter, and YouTube)
- 5) **Media and Public Relations** - Serve as liaison and contact for the district, maintain media coverage, build and maintain professional relationships with local and regional media, and draft and distribute press releases that represent the district voice



# Communications Focus

- Construction and future referendum planning
- School District branding process
- Family Engagement - 2024 and 2025 survey results and 3rd year of survey in Spring 2026
- Safety and Security, including crisis communication
- New and Prospective Families

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# Communications Examples



**W WAUNAKEE**  
COMMUNITY SCHOOL DISTRICT

**JOIN US**

Join Superintendent Dr. Maria Rodriguez-Brown for an informal lunch and conversation with staff happening across the Waunakee Community School District.

This will be a 2-3 hour collaborative opportunity to discuss any relative to consider the partnership between parents and the district.


**Topic provided - conversation encouraged!**

- Vision/Mission
- Feedback Heeded
- Finding Effective Topics of Discussion

**DATE:** January 15, 2026  
**TIME:** 12:00-1:00 p.m.  
**LOCATION:** Waunakee Community School District Office, 905 Bethel Drive, Waunakee, WI 53189

**RSPV REQUIRED:**  
wscsd\_communications@waunakee.k12.wi.us  
RSPV DEADLINE: December 19

www.waunakee.k12.wi.us | wscsd\_communications@waunakee.k12.wi.us | (808) 849-2000



**W WAUNAKEE**  
COMMUNITY SCHOOL DISTRICT

**BUILDING ROOTS:  
REALTORS & SCHOOLS  
IN PARTNERSHIP**

**WELCOME TO THE WAUNAKEE  
COMMUNITY SCHOOL DISTRICT!**

We are currently looking to partner with our school district to bring together like-minded realtors who may be able to give us their help!

Waunakee Community School District is in search of qualified realtors to collaborate with on real estate and provide them with the support and information they need to support new families. Realtors who are interested in helping us build a healthy community and also believe our commitment to students, employees, contractors and business owners is a strong foundation for their neighborhoods and community.

The goal of this collaboration is to increase and improve opportunities related to the Waunakee Community School District and Waunakee Community.

**JOIN US...**  
**Wednesday, April 30, 2025**  
**@ 8:30-10:00 am**


**WAUNAKEE COMMUNITY SCHOOL DISTRICT**  
District Office, 905 Bethel Drive, Waunakee

**We look forward to hosting our local realtors!**

If you have any questions, please contact:  
Katie Belski, HR  
katieb@wscsd.k12.wi.us

Scan the QR code to reserve your spot today!

www.waunakee.k12.wi.us | wscsd\_communications@waunakee.k12.wi.us | (808) 849-2000



**W WAUNAKEE**  
COMMUNITY SCHOOL DISTRICT

**WORKING TOGETHER FOR A STRONG FUTURE**

**HERITAGE ELEMENTARY SCHOOL  
RIBBON CUTTING CEREMONY**  
October 6, 2024 | 1:00 PM - 3:00 PM

Welcome *Danielle Dawson  
Heritage Elementary School Associate Principal*

**Honorary Video**


**Ceremonial Remarks** *Joan Ensign, Board of Education President  
Dr. Maria Rodriguez-Brown, WCSD Superintendent  
Rishi Shrivastava, Vogel Bios, Building Co.  
Chris Michalek, Epstein Urban Architects (EUA)*

**Ceremonial Ribbon Cutting**

**Closing Remarks** *Dan Carter  
Heritage Elementary School Principal*

Special THANKS to our staff and construction/agency partners for their role in our ribbon cutting, ceremony and community tours. Tours will be given of the new Heritage Elementary School following the program.

www.waunakee.k12.wi.us | wscsd\_communications@waunakee.k12.wi.us | (808) 849-2000



**W WAUNAKEE**  
COMMUNITY SCHOOL DISTRICT

**Subject:** Semester Update for WCSD and H2 Registration - July 2025 (see [bulletin](#) & file)  
**July 8, 2025**

Dear Waunakee Community School District Families,


As we approach the end of August and the beginning of the new school year, we wanted to write today's update to you as a number of things are in progress for the 2025-2026 school year. One of the things we can be most excited about is the new Heritage Elementary School.

We are currently looking to partner with our school district to bring together like-minded realtors who may be able to give us their help!

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www.waunakee.k12.wi.us | wscsd\_communications@waunakee.k12.wi.us | (808) 849-2000



**EXPLORE HERITAGE ELEMENTARY  
MUST-SEE TOUR STOPS**

- CLASSROOMS/COLLABORATION** - The modern classrooms, designed to support early childhood, kindergarten, and first through fourth grades, are equipped with the latest educational technology to enhance student learning and collaboration.
- COURTYARD** - The open-air courtyard provides a serene, natural learning environment for students and staff to enjoy and collaborate.
- DUCKS** - Explore the duck ponds and discover the connection they bring to our school's connection to Heritage Elementary's past.
- ENERGY EFFICIENCY** - Sustainability is at the core of our operations, with solar panels and geothermal heating powering our new school.
- FLY CASE** - Our four Fly Case spaces serve as vibrant lunch areas and versatile collaboration zones for projects, meetings, and more.
- GYM** - Our spacious, full-size gymnasium supports a wide variety of physical activities for students and the community.
- HISTORY WALL** - A heartfelt thank you to Chris Hezel and Kathy Harting for preserving the rich history of our school, which is proudly displayed on our History Wall.
- LHCC** - The stunning library media center invites you to enjoy a captivating view while discovering new learning resources.
- OUTDOOR CLASSROOM SPACES** - These open-air classrooms offer students and staff a unique environment for learning and collaboration, blending nature with education to inspire creativity and connection.
- PLAYGROUND** - Designed with accessibility in mind, our playground is a space for all students to play and explore together.

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**W WAUNAKEE**  
COMMUNITY SCHOOL DISTRICT

**REFERENDUM 2024**

**WORKING TOGETHER FOR A STRONG FUTURE**

**REFERENDUM QUESTION**

The School Board of the Waunakee Community School District has submitted to you the following question for your vote on the November 5, 2024 ballot:

**SHOULD THE DISTRICT INCREASE THE PROPERTY TAX RATE TO 2.00% TO FUND THE CONSTRUCTION OF A NEW 100,000-SQUARE-FOOT ELEMENTARY SCHOOL IN THE HERITAGE AREA OF THE DISTRICT?**

**HOW ARE THE FUNDS GOING TO BE UTILIZED?**

**Maintaining Current Programs & Services**

- \$5 million to maintain the 2023 operating cost/revenue deficit.
- Funds have been fully allocated for 2025-26 School Operating Expenses.
- Funds have been committed to existing construction commitments, including CTR, district construction projects, and the bus and school bus fleet.

**Increasing Employee Compensation**

- \$1 million to increase employee compensation.
- \$1 million to increase employee compensation.
- \$1 million to increase employee compensation.
- \$1 million to increase employee compensation.


**Increasing Employee Compensation Costs**

- \$1 million to increase employee compensation costs.
- \$1 million to increase employee compensation costs.
- \$1 million to increase employee compensation costs.
- \$1 million to increase employee compensation costs.

**JOIN US TO LEARN MORE**

Funding Initiative	2024-25	2025-26	2026-27
Maintaining Current Programs & Services	\$5,000,000	\$5,000,000	\$5,000,000
Increasing Employee Compensation	\$1,000,000	\$1,000,000	\$1,000,000
Increasing Employee Compensation Costs	\$1,000,000	\$1,000,000	\$1,000,000
<b>TOTAL</b>	<b>\$7,000,000</b>	<b>\$7,000,000</b>	<b>\$7,000,000</b>

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**W WAUNAKEE**  
COMMUNITY SCHOOL DISTRICT

**REFERENDUM 2024**

**FOR MORE INFORMATION**

**TAX IMPACT**

- YES VOTE**
  - \$1 increase in an additional \$2.00 per \$1,000 of assessed value (\$400 per \$100,000 annual property tax)
  - \$2 increase in an additional \$4.00 per \$1,000 of property value (\$800 per \$100,000 annual property tax)
- NO VOTE**
  - \$1 increase in an additional \$2.00 per \$1,000 of assessed value (\$400 per \$100,000 annual property tax)
  - \$2 increase in an additional \$4.00 per \$1,000 of property value (\$800 per \$100,000 annual property tax)

**What happens if the referendum is not approved?**

The School Board will continue to explore other options to fund the construction of a new elementary school in the Heritage Area of the District. The School Board will continue to explore other options to fund the construction of a new elementary school in the Heritage Area of the District.

www.waunakee.k12.wi.us | wscsd\_communications@waunakee.k12.wi.us | (808) 849-2000



**W WAUNAKEE**  
COMMUNITY SCHOOL DISTRICT

**WANTS TO HEAR FROM YOU**

**COLLECTING CENSUS DATA FOR SCHOOL PROGRAMMING**

Waunakee Community School District is collecting information of recent households within the 10th through 15th years of age. This information will be used to plan for future enrollment in our district.

- Completing the form helps us plan for future enrollment in our district.
- Completing the form allows WCSD staff to provide you with school supported information appropriate for your child.

**PLEASE COMPLETE THE CENSUS FORM**

Scan the QR code or visit the district website for the sign up for the Waunakee Community School District Questionnaire: [wscsdquestionnaire.com](#)

www.waunakee.k12.wi.us | wscsd\_communications@waunakee.k12.wi.us | (808) 849-2000



**W WAUNAKEE**  
COMMUNITY SCHOOL DISTRICT

**QUEREMOS SABER DE USTEDES**

**ESTAMOS RECOPIANDO DATOS DE LOS HOGARES PARA LA PROGRAMACIÓN ESCOLAR**

El Distrito Escolar de la Comunidad de Waunakee está recolectando información de los hogares de estudiantes con un rango de edad de 10 a 15 años para planificar la programación escolar.

- Completar el formulario nos ayuda a planificar la futura programación de nuestros hijos.
- Al completar el formulario, el personal de WCSD podrá proporcionar información escolar adecuada para su hijo/a.

**FAVOR DE COMPLETAR EL FORMULARIO DEL CENSO**

Escane el código QR o visite el sitio web del distrito escolar para inscribirse en el censo de hogares de estudiantes de la Comunidad de Waunakee.

www.waunakee.k12.wi.us | wscsd\_communications@waunakee.k12.wi.us | (808) 849-2000



**W WAUNAKEE**  
COMMUNITY SCHOOL DISTRICT

**WARRIOR SPOTLIGHT**

**THIS CERTIFICATE IS PRESENTED TO:**

*Hailey Reynolds*

Monica Kibbey-Brown, Ph.D., Superintendent  
May 2025  
Joan Ensign, Board of Education President

Special thanks for participating in the Waunakee Community School District Board of Education meeting.

www.waunakee.k12.wi.us | wscsd\_communications@waunakee.k12.wi.us | (808) 849-2000

# Engaging our Business Community

## Partners:

- Village of Waunakee (EMS, Police, Fire)
- Waunakee Village Center
- Waunakee Neighborhood Connection
- Waunakee Food Pantry
- Waunakee Public Library

 <https://www.waunakee.k12.wi.us/community/peachjar>



# Upcoming Initiatives

- 1) Attendance Campaign
- 2) Support 4K programming and planning for the 2026-2027 school year, including the 4K Community Focus Group
- 3) Accessibility and ADA Compliance with website and digital presence of our school district
  - a) Schools will soon need to meet [WCAG 2.1 AA](#) standards across all digital content, not just websites.
  - b) This includes social media posts, website, photos and graphics, videos and reels, email signatures, google docs, slides, digital handouts, teacher-created materials, LMS (Learning Management System/digital learning material), tutorials, e-newsletters, etc.<sup>208</sup>
- 4) Waunakee Community Middle School - opening Fall 2026
  - a) Save the date for the Ribbon Cutting Ceremony - September 13, 2026
- 5) Potential November 2026 operational and High School referendum



# Contact Information

- [anneblackburn@waunakee.k12.wi.us](mailto:anneblackburn@waunakee.k12.wi.us)
- <https://www.waunakee.k12.wi.us/departments/communications>
- Cell: (608) 209-5367
- Office: (608) 849-2000 x8005



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# Questions?

210





**WAUNAKEE**  
COMMUNITY SCHOOL DISTRICT

## Waunakee Community Cares Coalition Options for 2026

The following options are being submitted to the Waunakee Community School District and the Village of Waunakee for consideration. These funding options would start on February 1, 2026 as our Drug-Free Communities (DFC) Grant carry-over funds close on January 27, 2026. These options are intended to remain in effect until the Coalition is awarded funding for Years Six through Ten of the DFC Support Program, with the next funding period scheduled to commence on July 1, 2026.

Establishing an interim funding and operational plan is necessary to ensure continuity of coalition operations, maintain ongoing district and village-coalition partnership efforts (Drug-Take Back, Keynote speakers, Billboard campaign, April Wellness Series, Conference) and support the development and submission of the 2026 DFC grant application, which is due January 29, 2026. The Coalition anticipates notification of the next five-year DFC award by June 1, 2026, with new grant funds becoming available on July 1, 2026.

A formal request for financial assistance was submitted to the Waunakee Community School District and the Village of Waunakee to support the Project Coordinator (PC) and Authorized Organization Representative (AOR) positions.

### Amount Requested

Option #1 = (100% = \$51,748.56) - (90% = \$48,317.13) - (80% = \$44,748.56)

Option #2 = Approx. \$35,669.00

Option #3 = \$24,449.00

Option #4 = \$8,249.00

Other Coalition resources - The Coalition is asking for financial support for the above options. Anything that the Waunakee Community School District or the Village of Waunakee can provide would be greatly appreciated. Fortunately, the Coalition does have some financial resources (Act. 21) from other smaller grants from previous funding, donations, and unspent funds to help cover costs. That amount is approximately \$20,000.

Amount Requested

**Option #1 - Full funding for the WCCC & Essential Events - Feb 1, 2026 - June 30, 2026 - Total Funds Requested - (100% = \$51,748.56) - (90% = \$48,317.13) - (80% = \$44,748.56)**

- Full, 90 or 80% pay & benefits for Project Coordinator (PC) & Authorized Organization Representative (AOR)
  - Full = **\$35,685.70**
  - 90% = **\$32,117.13**
  - 80% = **\$28,548.56**
- WCCC Essential Events
  - **\$16,220.00**
  - Budget upon request

**Option #2 - Hourly pay & full benefits for the PC. Full pay for the AOR & Essential Events. - Feb 1, 2026 June 30, 2026 - Total Funds Requested - Approx. \$35,669.00**

- Hourly pay & Full benefits for WCCC work PC = \$28.00/Hr. x 20 hr/week = **\$11,200**
- Benefits for Project Coordinator = **\$6,749.00**
- Full pay for AOR = **\$1,500.00**
- Coalition Essential Events = **\$16,220.00**
  - a. Budget will be provided upon request

**Option #3 - Benefits only for PC (volunteer work). Full pay for AOR & Essential Events - Feb 1, 2026 - June 30, 2026 - Total Funds Requested = \$24,449.00**

- Furlough - Full pay for AOR. Full benefits for PC - Coalition Essential Events - No pay for PC - hire back on July 1, 2026
- Authorized Organization Representative = **\$1,500.00**
- Benefits for Project Coordinator = **\$6,749.00**
- Coalition Essential Events = **\$16,220.00**
  - a. Budget will be provided

**Option #4 - Feb 1, 2026 - June 30, 2026 - Full benefits for PC, full pay for AOR - Total Funds Requested = \$8,249.00**

- Furlough - Full benefits for PC - Full pay for AOR - no Coalition Essential Events - No pay for PC - hire back on July 1, 2026
- Benefits for Project Coordinator = **\$6,749.00**
- Authorized Organization Representative = **\$1,500.00**



# Wisconsin Interscholastic Speech & Dramatic Arts Association

1501 Saint Andrew St, Ste C200  
La Crosse, WI 54603-2817

Building confidence since 1895  
(920) 710-1895 | [www.wisdaa.org](http://www.wisdaa.org)

December 12, 2025

Dr. Monica Kelsey-Brown, Administrator  
905 Bethel Circle  
Waunakee, WI 53597

Dear Dr. Monica Kelsey-Brown:

On behalf of the Wisconsin Interscholastic Speech & Dramatic Arts Association, I extend congratulations to **Waunakee HS**, director **Rick Braun**, and your students who participated in the State One-Act Play Contest, held as part of the Wisconsin Interscholastic Theatre Festival, November 20-22, 2025 at UW-Stevens Point. Your school district's commitment to performing arts gives your student-artists a means for creative expression, confidence in development of the skills theatre teaches, and ability to connect with peers from across the state. This *performing arts sport* gives non-athletic students a place to belong and cultivate their dignity in the face of both success and failure.

The cast of the play, *The Fullest* received the **Critic's Choice Award** for their production, representing an elite level of achievement at the State Festival. Additionally, the production earned: **Ensemble Award, Directing Award, and Technical Theatre Award**. Plus, earning Outstanding Acting Awards - **Asher Niemuth as "Denny"**, **Ava Berger as "Emma"**, **Alena Wagoner as "Lily"**

Thank you for supporting interscholastic performing arts in your school district. You should be extremely proud of this entire cast and crew who represented Waunakee HS and your district in such an outstanding manner. We look forward to their continued participation in future festivals.

Sincerely,

Adam J. Jacobi  
Executive Director

cc: Rick Braun  
Brian Borowski  
Joan Ensign





# Wisconsin Interscholastic Speech & Dramatic Arts Association

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The cast of the play, **Oscar** received the **All State Award** for their production, commemorating their advancement and participation in the State Festival. Additionally, the production earned: a **Directing Award**. Plus, earning Outstanding Acting Awards - **Max Tennent** as "Heinrich Schmitt", **Leela Krudop** as "Anna", **Ava Kietzman** as "Ruth Schmitt", **Jonathan Rode** as "Young Oscar Schmitt"

Thank you for supporting interscholastic performing arts in your school district. You should be extremely proud of this entire cast and crew who represented Waunakee HS and your district in such an outstanding manner. We look forward to their continued participation in future festivals.

Sincerely,

Adam J. Jacobi  
Executive Director

cc: Rick Braun  
Brian Borowski  
Joan Ensign



**2025-2026 Budget Status Report - December 31st, 2025**

**GENERAL FUND 10 EXPENSES**

	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Spent</b>	<b>Ordered</b>	<b>% Spent/Or.</b>	<b>Available</b>
<b>Salary &amp; Benefits (no grants)</b>						
Personnel Costs: Salaries	38,243,560	38,243,560	16,410,317.46	22,591,039.78	101.98%	-757,797.24
Personnel Costs: Benefits	13,039,606	13,039,606	5,781,628.70	7,815,121.52	104.27%	-557,144.22
<b>Total</b>	<b>51,283,166</b>	<b>51,283,166</b>	<b>22,191,946.16</b>	<b>30,406,161.30</b>	<b>102.56%</b>	<b>-1,314,941.46</b>

	<b>Budget</b>	<b>Revised Budget</b>	<b>Spent</b>	<b>Ordered</b>	<b>% Spent/Or.</b>	<b>Available</b>
<b>Buildings</b>						
Prairie School	87,510	87,510	53,174.89	4,092.56	65.44%	30,242.55
Heritage School	88,170	88,170	61,950.48	11,763.85	83.60%	14,455.67
Arboretum School	75,420	75,420	64,080.81	9,512.17	97.58%	1,827.02
Intermediate School	160,000	160,000	61,652.96	17,907.31	49.73%	80,439.73
Middle School	153,340	153,340	63,598.54	11,194.21	48.78%	78,547.25
High School	586,365	586,365	183,010.64	130,059.39	53.39%	273,294.97
Athletics	447,602	447,602	187,555.24	157,803.82	77.16%	102,242.94

**Departments**

Utilities	1,083,269	1,083,269	545,376.75	509,502.19	97.38%	28,390.06
Maintenance	731,990	731,990	363,632.02	281,402.48	88.12%	86,955.50
Contingency Fund	200,000	200,000	0.00	0.00	0.00%	200,000.00
Transportation	1,724,075	1,724,075	689,755.83	862,218.97	90.02%	172,100.20
Technology	718,729	718,729	733,038.08	13,686.79	103.90%	-27,995.87
Curriculum-Elementary Operatic	455,382	455,382	347,260.27	19,164.09	80.47%	88,957.64
Curriculum-Secondary	576,861	576,861	473,479.47	7,052.32	83.30%	96,329.21
4K District	809,900	809,900	402,225.56	396,721.79	98.65%	10,952.65
Human Resources	54,550	54,550	33,800.16	69.42	62.09%	20,680.42
Superintendent	142,208	142,208	81,690.96	30,552.97	78.93%	29,964.07
Student Services-Operations	93,500	93,500	31,137.48	2,837.92	36.34%	59,524.60
Student Services-District	110,000	110,000	33,258.70	46,075.25	72.12%	30,666.05
Business Office	566,433	566,433	384,760.04	219,960.05	106.76%	-38,287.09
District Wide	2,137,748	2,137,748	831,257.42	22,572.17	39.94%	1,283,918.41
Summer School	109,515	109,515	103,753.31	0.00	94.74%	5,761.69

**Grants-Fund 10**

Prairie School CSF	41,522	41,522	23,819.15	754.25	59.18%	16,948.60
Heritage School CSF	41,359	41,359	10,896.89	10,316.16	51.29%	20,145.95
Arboretum School CSF	37,697	37,697	16,109.11	3,332.20	51.57%	18,255.69
Intermediate School CSF	46,973	46,973	36,818.81	595.03	79.65%	9,559.16
Middle School CSF	47,055	47,055	16,474.74	6,371.23	48.55%	24,209.03
High School CSF	74,069	74,069	44,132.68	479.37	60.23%	29,456.95
Common School Fund-District	7,069	7,069	7,330.32	0.00	103.70%	-261.32
Special Projects	0	0	9,512.50	0.00	#DIV/0!	-9,512.50
Title 1 Grant (Public)	95,100	95,100	34,281.91	59,794.45	98.92%	1,023.64

Title 1 Grant (Private)	2,700	2,700	490.19	0.00	18.16%	2,209.81				
Title 2 Grant (Public)	45,255	45,255	20,065.88	27,590.72	105.31%	-2,401.60				
Title 2 Grant (Private)	6,797	6,797	0.00	0.00	0.00%	6,797.00				
Title 3 Grant	17,204	17,204	11,360.55	2,370.25	79.81%	3,473.20				
Title 4A Grant (Public)	8,672	8,672	8,671.98	0.00	100.00%	0.02				
Title 4A Grant (Private)	1,328	1,328	0.00	0.00	0.00%	1,328.00				
Career/Tech Ed Grant	58,704	58,704	22,246.72	0.00	37.90%	36,457.28				
CEIS Federal Flo-Through	191,600	191,600	88,807.51	32,152.50	63.13%	70,639.99				
Ed. Effectiveness Grant	33,442	33,442	9,950.70	0.00	29.76%	23,491.30				
Peer Mentor Grant	12,121	12,121	3,510.00	0.00	28.96%	8,611.00				
Perkins Grant	20,049	20,049	14,708.90	0.00	73.36%	5,340.10				
School-Based Mental Health	0	0	80,403.64	46,350.00	#DIV/0!	-126,753.64				
SAODA	25,000	25,000	0.00	0.00	0.00%	25,000.00				
Youth Apprenticeship Grant	88,825	88,825	39,267.62	19,353.74	66.00%	30,203.64				

<b>Other Program Totals</b>										
Transfer to Fund 27	7,594,427	7,594,427	0.00	0.00	0.00%	7,594,427.00				
Wellness Clinic	300,000	300,000	160,020.52	184,819.32	114.95%	-44,839.84				

Subtotals	Original Budget	Revised Budget	Spent	Ordered	% Spent/Or.	Available				
Salary & Benefits Totals	51,283,166	51,283,166	22,191,946.16	30,406,161.30	102.56%	-1,314,941.46				
Building Totals	1,598,407	1,598,407	675,023.56	342,333.31	63.65%	581,050.13				
Department Totals	9,514,160	9,514,160	5,054,426.05	2,411,816.41	78.48%	2,047,917.54				
Grant Totals	902,541	902,541	475,040.65	208,705.65	75.76%	218,794.70				
Other Program Totals	7,894,427	7,894,427	160,020.52	184,819.32	4.37%	7,549,587.16				
<b>Total Fund 10 Expenditures</b>	<b>71,192,701</b>	<b>71,192,701</b>	<b>28,556,456.94</b>	<b>33,553,835.99</b>	<b>87.24%</b>	<b>9,082,408.07</b>				

**GENERAL FUND 10 REVENUES**

Building/Department	Original Budget	Revised Budget	Received	Ordered	% Received	Unreceived				
Prairie School	2,550	2,550	3,878.38	0.00	152.09%	-1,328.38				
Heritage School	2,250	2,250	2,024.20	0.00	89.96%	225.80				
Arboretum School	5,820	5,820	7,157.98	0.00	122.99%	-1,337.98				
Intermediate School	37,900	37,900	6,825.23	0.00	18.01%	31,074.77				
Middle School	23,700	23,700	21,110.14	0.00	89.07%	2,589.86				
High School	199,215	199,215	215,421.24	0.00	108.14%	-16,206.24				
Curriculum - Elementary	0	0	400.00	0.00	#DIV/0!	-400.00				
Curriculum - Secondary	10,815	10,815	7,091.87	0.00	65.57%	3,723.13				
Maintenance	15,000	15,000	2,361.00	0.00	15.74%	12,639.00				
Athletic Dept	71,000	71,000	62,179.09	0.00	87.58%	8,820.91				
Human Resources	0	0	0.00	0.00	---%	0.00				
Technology	4,200	4,200	1,809.00	0.00	43.07%	2,391.00				
District	69,787,210	69,787,210	5,707,385.59	0.00	8.18%	64,079,824.41				

<b>Grants - Fund 10</b>										
Common School Fund-District	296,005	296,005	0.00	0.00	0.00%	296,005.00				
Title 1 Grant (Public)	95,100	95,100	11,257.75	0.00	11.84%	83,842.25				

Title 1 Grant (Private)	2,700	2,700	0.00	0.00	0.00%	2,700.00				
Title 2 Grant (Public)	45,255	45,255	5,016.48	0.00	11.08%	40,238.52				
Title 2 Grant (Private)	6,797	6,797	0.00	0.00	0.00%	6,797.00				
Title 3 Grant	17,204	17,204	0.00	0.00	0.00%	17,204.00				
Title 4A Grant (Public)	8,672	8,672	0.00	0.00	0.00%	8,672.00				
Title 4A Grant (Private)	1,328	1,328	0.00	0.00	0.00%	1,328.00				
Career/Tech Ed Grant	58,704	58,704	0.00	0.00	0.00%	58,704.00				
CEIS Federal Flo-Through	191,600	191,600	0.00	0.00	0.00%	191,600.00				
Ed. Effectiveness Grant	33,442	33,442	33,442.00	0.00	100.00%	0.00				
Peer Mentor Grant	12,121	12,121	0.00	0.00	---	12,121.00				
Perkins Grant	20,049	20,049	0.00	0.00	0.00%	20,049.00				
School-Based Mental Health	130,239	130,239	0.00	0.00	---	130,239.00				
SAODA	25,000	25,000	610.15	0.00	---	24,389.85				
Youth Apprenticeship Grant	88,825	88,825	16,605.52	0.00	---	72,219.48				
<b>Total Fund 10 Revenues</b>	<b>71,192,701</b>	<b>71,192,701</b>	<b>6,104,575.62</b>	<b>0.00</b>	<b>8.57%</b>	<b>65,088,125.38</b>				
<b>SPECIAL EDUCATION FUND 27 EXPENSES</b>										
<b>Salaries &amp; Benefits (no grants)</b>	<b>Budget</b>	<b>Revised Budget</b>	<b>Spent</b>	<b>Ordered</b>	<b>% Spent/Or.</b>	<b>Available</b>				
Salaries & Benefits	12,391,381	12,391,381	4,962,731.61	7,786,332.60	102.89%	-357,683.21				
<b>Departments</b>										
Special Ed-Operations	63,546	63,546	24,318.97	51,662.89	119.57%	-12,435.86				
Special Ed-District	237,000	237,000	63,336.21	47,219.67	46.65%	126,444.12				
Transportation	157,500	157,500	43,227.16	156,773.00	126.98%	-42,500.16				
Medicaid	10,000	10,000	11,389.53	0.00	113.90%	-1,389.53				
<b>Grants-Fund 27</b>										
IDEA FlowThrough Grant	975,048	975,048	395,032.90	313,261.27	72.64%	266,753.83				
IDEA PreSchool Grant	58,500	58,500	8,467.96	1,550.33	17.13%	48,481.71				
<b>Total Fund 27 Expenditures</b>	<b>13,892,975</b>	<b>13,892,975</b>	<b>5,508,504.34</b>	<b>8,356,799.76</b>	<b>99.80%</b>	<b>27,670.90</b>				
<b>SPECIAL EDUCATION FUND 27 REVENUES</b>										
<b>Source</b>	<b>Budget</b>	<b>Revised Budget</b>	<b>Received</b>	<b>Ordered</b>	<b>% Received</b>	<b>Unreceived</b>				
IDEA FlowThrough Grant	975,048	975,048	0.00	0.00	0.00%	975,048.00				
IDEA PreSchool Grant	58,500	58,500	0.00	0.00	---	58,500.00				
Special Ed Revenues	0	0	0.00	0.00	---	0.00				
Aid-Sp Ed Transition Grant BBL	15,000	15,000	0.00	0.00	---	15,000.00				
Other Fund 27 Revenues	12,844,427	12,844,427	590,614.00	0.00	4.60%	12,253,813.00				
<b>Total Fund 27 Revenues</b>	<b>13,892,975</b>	<b>13,892,975</b>	<b>590,614.00</b>	<b>0.00</b>	<b>4.25%</b>	<b>13,302,361.00</b>				

<b>FOOD SERVICE FUND 50 EXPENSES</b>						
Function	Budget	Revised Budget	Spent	Ordered	% Spent/Or.	Available
All	2,785,330	2,785,330	1,107,863.54	1,795,500.53	104.24%	-118,034.07
<b>FOOD SERVICE FUND 50 REVENUES</b>						
Source	Budget	Revised Budget	Received	Ordered	% Received	Unreceived
All	2,791,696	2,791,696	1,218,142.08	0.00	43.63%	1,573,553.92

<b>CALCULATION OF BUILDING/DEPARTMENT BUDGET BALANCES</b>									
December 31st, 2025									
Building/Department	24-25 Carryover	25-26 Revenue Budget	25-26 Rec'd	25-26 Revenue Balance	25-26 Expense Budget	25-26 Spent / Encumbered	25-26 Expense Balance	25-26 Balance	Funds Available
Prairie School	47,635.60	2,550.00	3,878.38	-1,328.38	87,510	57,267.45	30,242.55	31,570.93	79,206.53
Heritage School	23,346.94	2,250.00	2,024.20	225.80	88,170	73,714.33	14,455.67	14,229.87	37,576.81
Arboretum School	16,124.10	5,820.00	7,157.98	-1,337.98	75,420	73,592.98	1,827.02	3,165.00	19,289.10
Intermediate School	81,096.63	37,900.00	6,825.23	31,074.77	160,000	79,560.27	80,439.73	49,364.96	130,461.59
Middle School	73,627.64	23,700.00	21,110.14	2,589.86	153,340	74,792.75	78,547.25	75,957.39	149,585.03
High School	95,339.58	199,215.00	215,421.24	-16,206.24	586,365	313,070.03	273,294.97	289,501.21	384,840.79
Athletic Dept	49,511.14	71,000.00	62,179.09	8,820.91	447,602	345,359.06	102,242.94	93,422.03	142,933.17
Curriculum-Elementary	21,534.06	0.00	400.00	-400.00	455,382	366,424.36	88,957.64	89,357.64	110,891.70
Curriculum-Secondary	32,163.75	10,815.00	7,091.87	3,723.13	576,861	480,531.79	96,329.21	92,606.08	124,769.83
CTE Grant	114,986.26	58,704.00	0.00	58,704.00	58,704	22,246.72	36,457.28	-22,246.72	92,739.54
Human Resources	15,480.06	0.00	0.00	0.00	54,550	33,869.58	20,680.42	20,680.42	36,160.48
Maintenance	176,092.99	15,000.00	2,361.00	12,639.00	731,990	645,034.50	86,955.50	74,316.50	250,409.49
Special Education	28,375.10	0.00	0.00	0.00	63,546	75,981.86	-12,435.86	-12,435.86	15,939.24
Student Services	147,461.64	0.00	0.00	0.00	93,500	33,975.40	59,524.60	59,524.60	206,986.24
Superintendent	854.92	0.00	0.00	0.00	142,208	112,243.93	29,964.07	29,964.07	30,818.99
Technology	22,162.76	4,200.00	1,809.00	0.00	718,729	746,724.87	-27,995.87	-27,995.87	-5,833.11
4K	19,772.05	0.00	0.00	0.00	809,900	798,947.35	10,952.65	10,952.65	30,724.70
	965,565.22							871,934.90	1,837,500.12

CASH RECONCILIATION FOR THE MONTH OF NOVEMBER 2025

	OCB	OCB	OCB	OCB	LGIP	LGIP	MIDAMERICA	WISC	WISC	WISC	WISC-209 2022 BOND	WISC-211 2024 BOND	WISC-212 2028 BOND	WISC	TOTALS
	PAYROLL CHECKING	DEPOSIT ACCT	OPERATING ACCT	Construction ACCT	GENERAL ACCOUNT	DENTAL ACCT	TRUST ACCT	DEBT SERVICE	SCHOLARSHIP ACCT	Referendum ACCT	Referendum ACCT	Referendum ACCT	GENERAL		
	(FUND 10)	(FUNDS 10,21,27,50,60,80,99)	(FUNDS 10,21,27,50,60,80,99)	(Fund 49)	(FUNDS 10,27,50,80,99)	(FUND 10)	(FUND 73)	(FUNDS 38,39)	(FUND 21)	(FUND 49)	(FUND 49)	(FUND 49)	(FUNDS 39 AND 49)		
BEGINNING BALANCE	-295,280.89	557,708.75	136,008.62	24,230.41	658,204.06	296,283.18	59,336.24	1,346,725.64	357,620.15	19.10	6,257,169.69	26,832,221.15	7,236,496.21	43,466,742.31	
REVENUES:															
+ DEPOSITS	5,830,549.34	1,241,987.83	957,042.94	3,724,847.02	644,605.23	62,147.80	0.00	0.00	0.00	0.00		86,713.98	0.00	12,547,894.14	
+ INTEREST	2,157.46	3,042.33	665.00	548.13	1,751.43	883.26	86.99	4,230.86	1,215.78	0.00	20,386.66	16,253.63	16,893.59	68,115.12	
TOTAL REVENUES	5,832,706.80	1,245,030.16	957,707.94	3,725,395.15	646,356.66	63,031.06	86.99	4,230.86	1,215.78	0.00	20,386.66	102,967.61	16,893.59	12,616,009.26	
EXPENSES:															
ACCOUNTS PAYABLE	0.00	878,213.90	1,043,404.76	3,723,799.42	707,000.00	81,827.60	0.00		0.00	0.00			\$0.00	6,434,245.68	
PAYROLL	5,784,903.74					0.00	0.00	0.00	0.00	0.00		0.00	5,538,379.63	15,047,082.79	
TOTAL EXPENSES	5,784,903.74	878,213.90	1,043,404.76	3,723,799.42	707,000.00	81,827.60	0.00	0.00	0.00	0.00		0.00	5,538,379.63	21,481,328.47	
ENDING BALANCE	-247,477.83	924,525.01	50,311.80	25,826.14	597,560.72	277,486.64	59,423.23	1,350,956.50	358,835.93	19.10	6,277,556.35	23,211,389.34	1,715,010.17	34,601,423.10	

BANK BALANCES-SKYWARD														
ENDING BANK BALANCE FROM STMT	360,327.71	924,525.01	50,311.80	25,826.14	597,560.72	277,486.64	59,246.34	1,350,956.50	358,835.93	19.10	6,277,556.35	23,211,389.34	1,715,010.17	35,209,051.75
OUTSTANDING ACH	607,805.54	0.00	30.00		0.00	0.00	0.00	0.00	0.00	0.00			0.00	607,835.54
ACTUAL BALANCE: SKYWARD BALANCE	-247,477.83	924,525.01	50,281.80	25,826.14	597,560.72	277,486.64	59,246.34	1,350,956.50	358,835.93	19.10	6,277,556.35	23,211,389.34	1,715,010.17	34,601,216.21

SKYWARD BALANCE -247,477.83  
0.00

Stmt generated, no interest earned NOV. 2025 so no JE done for bank rec  
Steve signature needed to close account

This account can have a negative balance due to the WRS pymt. outstanding due at the end of the following month.

**ADMINISTRATION OFFICE**

905 Bethel Circle  
 Waunakee, Wisconsin 53597  
 (608) 849-2000

**Facilities and Maintenance**

The Board of Education for the Waunakee Community School District has reviewed the School Violence Evaluation Reports for scheduled drills held during the month of NOVEMBER 2025.

	School Address		
AES	Arboretum Elementary School 1350 Arboretum Drive Waunakee, WI 53597	HOLD	12/09/2025
HES	Heritage Elementary School 6271 Woodland Drive Waunakee, WI 53597	HOLD	12/11/25
PES	Prairie Elementary School 700 N. Madison Street Waunakee, WI 53597	HOLD	12/10/25
WIS	Waunakee Intermediate School 6273 Woodland Drive Waunakee, WI 53597	HOLD	12/10/25
WMS	Waunakee Middle School 1001 South Street Waunakee, WI 53597	HOLD	12/8/25
WHS	Waunakee High School 301 Community Drive Waunakee, WI 53597	HOLD	12/11/25
ALT	WaunaGrow Alternative Site 1025 Quinn Drive Ste 100 Waunakee, WI 53597	HOLD	12/17/25

Board of Education Representative: \_\_\_\_\_  
 Joan Ensign, President

[www.waunakee.k12.wi.us](http://www.waunakee.k12.wi.us)

Committed to Children • Committed to Community • Committed to Excellence

TO: Dr. Monica Kelsey-Brown  
Board of Education  
FROM: Jerod Boyd  
RE: Optimist Club Donation

On behalf of Mr. Fred Dorn, President of the Optimist Club, 501 South Madison St. Waunakee, WI 53597. I would like to request your permission to accept the following donation. For your reference, the price breakdown is below.

- 2(\$50) Kwik Trip Gift Cards each month for the remainder of the school year totaling in \$700.

This donation would be a wonderful addition to the special education paraprofessionals who work tirelessly to help our students achieve greatness. We are grateful for the Optimist Club and their donation and we hope you will consider this donation opportunity. It will make a significant difference for our paraprofessionals and their efforts.

With sincere thanks,  
Jerod Boyd  
Waunakee Community School District

TO: Waunakee School District Board of Education

FROM: Dean Kaminski/Erin Mayrand

DATE: December 17, 2025

RE: Game Donation Prairie Elementary

Prairie Elementary School has received a donation of twenty-five (+) board and card games, and a Program Handbook with an approximate value of \$500.00

These games are a donation from the nonprofit organization The Gift of Games and were purchased/provided by Waunakee business, Game Haven. These games will be used by Prairie students during recess and in the classroom to promote and strengthen teamwork, problem-solving, and support social-emotional learning.

We are grateful for our local businesses and their ongoing support of our schools.

Game Haven / The Gift of Games  
%: Kevin Thornberg  
229 S. Century Ave.  
Waunakee, WI 53597



## ADMINISTRATION OFFICE

905 Bethel Circle  
Waunakee, Wisconsin 53597  
(608) 849-2000

Superintendent's Office

01/08/26

Memo To: WCSD Board of Education

From: Dr. Monica Keslsey-Brown

Re: Acker Builders' Donation

Acker Builders of 331 E. main St., Waunakee, WI 53597 donated \$11,835.76 to the WCSD to clear all negative student food service balances across the school district.



NEWS

### Acker Builders' donation clear negative Waunakee School District student meal balances

Contributed Updated Dec 29, 2025

The Waunakee Community School District received a \$11,835.76 donation from Acker Builders that allowed the district to clear all negative stud...



# WAUNAKEE

COMMUNITY SCHOOL DISTRICT

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**ADMINISTRATION OFFICE**

905 Bethel Circle  
Waunakee, Wisconsin 53597  
(608) 849-2000

**Superintendent's Office**

01/08/26

Memo To: WCSD Board of Education

From: Dr. Monica Kelsey-Brown

Re: One Community Bank Donation

The One Community Bank at 1351 Water Wheel Dr., Waunakee, WI 53597 is donating from the tailgate fundraiser \$500.00 to be placed in the WCSD Student Financial Assistance Fund.

Waunakee Community High School  
301 Community Drive  
Waunakee, WI 53597

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January 5, 2026

TO: Monica Kelsey-Brown  
Board of Education Members

FROM: Brian Borowski

RE: Orchestra Trip to Scotland  
June 2026

The Board of Education has approved the request from Elizabeth Heiks to proceed and identify potential trip itineraries, trip dates, costs, and trip vendors. After completing the necessary steps by meeting with parents, guardians, and students, it was agreed upon to select a trip to Scotland.

I hope you will join me in granting permission for Ms. Heiks, our high school students, and the chaperones with the opportunity to take part in this trip.

In previous years, similar trips have been a highlight of many science students' high school experience. Students represented themselves, Waunakee Community High School, and the Waunakee Community School District in a positive and professional manner.

Should this request be approved, I will request Ms. Heiks be in contact with our School Resource Officer, Tanner Weber. Officer Weber would then meet with the participants prior to the trip to review safety precautions associated with travel.

Please feel free to contact me or Ms. Heiks with any questions related to this request.

**Perth**

HOTEL: Royal George  
Address: Tay Street  
Tel: +44(0)1738 624455  
Website: <https://theroyalgeorgehotel.co.uk/>

**Inverness**

HOTEL: Kingsmills Hotel  
Address: Culcabock Road, Inverness,  
Tel:+44 (0) 1463 237 166  
Website: <https://www.kingsmillshotel.com/>

**Glasgow**

HOTEL: Clayton Hotel Glasgow City  
Address: 298 Clyde Street  
Tel:+44 (0)141 340 9620  
Website: <https://www.claytonhotels.com/glasgow/location/>

**United 1128** Departing (ORD) Chicago, IL Wed Mar 18 at 12:45 PM

Arriving (EWR) Newark, NJ Wed Mar 18 at 04:21 PM

**United 036** Departing (EWR) Newark, NJ Wed Mar 18 at 08:05 PM

Arriving (EDI) Edinburgh, United Kingdom Thu Mar 19 at 06:55 AM

**United 037** Departing (EDI) Edinburgh, United Kingdom Thu Mar 26 at 08:25 AM

Arriving (EWR) Newark, NJ Thu Mar 26 at 12:20 PM

**United 533** Departing (EWR) Newark, NJ Thu Mar 26 at 03:30 PM

Arriving (ORD) Chicago, IL Thu Mar 26 at 05:17 PM

**Bus: Lamers Coach**

3/18- 6:15am load/6:30 depart

3/26- 6pm load at airport/8:30pm arrive at WHS

# Orchestra Scotland Field Trip

Dear Mr. Borowski:

Please accept this formal request for a Scotland field trip approval. Thank you for your consideration, and if approved, please forward on to the District Superintendent and BOE for final approval with your approval recommendation. (Form submitted a minimum of 6 weeks in advance for PRE- APPROVAL to the District Office, and all FINAL details a minimum of 30 days prior to the trip start date for FINAL APPROVAL to the District Office.

Name of Organization	WHS Orchestra
Advisers Attending	Elizabeth Albrecht- Heiks
Other Chaperones Attending	Mike Steen, Sohpie Wagner- Marx, Isa Travanty
Number of Students Attending (roster attached)	38
Event or Field Trip Purpose (detailed and concise)	To explore in depth Scotland's music and how it is influenced by its history, landscape and culture.
Date(s) of Trip	March 18- 26
Departure/Return Time	6:30 am March 18; 7 pm March 26
Transportation Information (mode of transport, miles)	Coach bus to O'Hare airport Airflight to Edinburgh
Parent Permission Slips	<input checked="" type="radio"/> yes
Link to Detailed Trip Itinerary	<a href="https://kiconcerts.wetravel.com/trips/waunakee-orchestra-ki-concerts-17630054">https://kiconcerts.wetravel.com/trips/waunakee-orchestra-ki-concerts-17630054</a>
Financial/Payment Information including support for students with financial need	Students with financial need have coverage from SFAF, as well as FORMATA
Lodging Information & Address	Attached
Other student expenses not included in Field Trip Payment (food, etc.)	Students will need to provide their own lunch and souvenir money

Online Link to Event (if available)	NA
Other Information	If you need any further information, please let me know.



# WAUNAKEE

## COMMUNITY HIGH SCHOOL

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301 Community Drive  
Waunakee, Wisconsin 53597  
(608) 849-2100

December 11, 2025

TO: Dr. Monica Kelsey-Brown  
Board of Education Members

FROM: Brian Borowski 

RE: High School Chinese Class Field Trip  
Chinatown in Chicago IL

Ms. Xiuping Zhu, World Language Instructor, is requesting permission to take students enrolled in Chinese I, II, III, IV, and V on a field trip to Chinatown in Chicago, Illinois, on **April 17, 2026**.

The purpose of this trip is to explore and experience cultural values beyond the classroom. The cost per student is \$50.00, which covers transportation by coach bus. Students are encouraged to bring additional money for meals and souvenirs. Financial assistance is available for those who need it.

Ms. Zhu will organize parent volunteers for this trip to Chinatown with consideration of the district's guideline of student/chaperone ratio.

I am respectfully requesting that you take a moment to review the following memo from Ms. Zhu, who is requesting your support for this field trip.

Thank you.

## Request for Chinese Class field to China town in Chicago

Dear Mr. Borowski,  
Greetings of peace!

I, together with high school Chinese **I, II, III, IV** and **V** students, am planning to have a study tour at Chicago China town on **April 17<sup>th</sup>, Friday** 2026. This place was chosen to be visited because of its cultural value. The class aims to explore and learn beyond the classroom.

Student number: 45

3 chaperons: Parents volunteers

Coach Bus: 1 Coach Bus with **50** seats

Coach Bus Cost: **50** dollars per person

(Each student is recommended to bring **\$30.00+** spending money to cover the cost of food or souvenirs they may wish to purchase.)

With this, we would like to ask the permission of your good office to conduct this tour on the said date and place.

We would be pleased to receive a positive response regarding this matter.

Thank you very much.

Respectfully yours

Xiuping Zhu  
Class Teacher

