

**School District of River Falls  
Regular Board Meeting**

Monday, March 24, 2025 - 6:00 PM

District Office, 852 E Division Street, River Falls, Wisconsin 54022

Agendas can be viewed at <https://www.rfsd.k12.wi.us/district/school-board.cfm> or at  
<https://meetings.boardbook.org/Public/Organization/1447>

1. **CALL TO ORDER - 6:00 PM**
2. **MANNER OF PUBLIC NOTIFICATION OF MEETING**
3. **PLEDGE OF ALLEGIANCE**
4. **HEARING OF VISITORS OR DELEGATIONS**
5. **INFORMATIONAL ITEMS**
  - A. **Superintendent, Administrative, and Student Representative Reports**
    1. Student Representative Report
    2. Administrative Reports
      - a. MMS/RFHS Goal Update 2024-25 4
    3. Superintendent Report
      - a. Attendance Update 15
6. **ACTION ITEMS**
  - A. **Approval of Minutes, bills, and recommended employment** 21

**Description:** The following have been submitted for approval:  
Item 1: February 17, 2025, Regular School Board meeting minutes  
Item 2: Bills submitted for payment  
Item 3: Pursuant to Board Policy which references Wisconsin Statutes Sections 111, 118, 121, all employees who require Wisconsin state certification shall be recommended by the superintendent to the Board of Education for approval. All recommendations presented at this time are pursuant to approved Board policies and accompanying administrative procedures.  
**Recommended Action:** Approve minutes, bills, and employment as presented.
  - B. **Consideration and/or Action to approve March 3, 2025, Finance & Facilities Committee recommendations** 36

**Description:** The Finance and Facilities Committee met on March 3, 2025, to hear the 2023-24 audit report, to hear a facilities projects update, to hear the 2024-25 budget update, to review budget projections through 2026-27, and finally to review Policies: 672 Purchasing, 823 Access to Public Records, 823-Rule Procedures for Access to Public Records, and 823-Exhibit Public Records Notice.  
**Recommended Action:**
    1. Approve the first reading of revised School Board Policy 672 Purchasing.
    2. Approve the first reading of revised School Board Policy 823 Access to Public Records.
    3. Approve the first reading of revised School Board Policy 823-Rule Procedures for Access to Public Records.
    4. Approve the first reading of revised School Board Policy 823-Exhibit Public Records Notice.
  - C. **Consideration and/or Action to approve March 10, 2025, Educational Program Committee recommendations** 147

**Description:** The Educational Program Committee met on March 10, 2025, to hear an overview of policy revision, to approve the CESA 11 Shared Services Contract, and finally to review Policy 352-Exhibit Application for Sanction of School-Sponsored Trips.  
**Recommended Action:**
    1. Approve the 2025-26 CESA 11 Shared Services Contract.
    2. Approve the first reading of revised School Board Policy 352-Exhibit Application for Sanction of School-Sponsored Trips.
  - D. **Consideration and/or Action to approve March 10, 2025 Personnel Committee recommendations** 1 151

**Description:** The Personnel Committee met on March 10, 2025, to hear an insurance update, to hear the 2025-26 staffing update, to hear the new staff mid-year report, and finally to hear the teacher recruitment plan report. The committee also went into closed session to discuss the preliminary non-renewal for certified staff and an alternative certification pathway for a teacher.

**Recommended Action:** None, informational only.

**E. Consideration and/or Action to approve audit services with Baker Tilley, LLP**

**153**

**Description:** The administration is recommending that the Board approve the engagement for audit services with Baker Tilley US, LLP as of the year ending June 30, 2025.

**Recommended Action:** Approve the engagement for audit services with Baker Tilley US, LLP as of the year ending June 30, 2025.

**F. Authorize Activities Director David Crail to act on behalf of the School District of River Falls when considering the WIAA proposal for Name Image and Likeness (NIL)**

**Description:** Administration is recommending that the Board authorize David Crail to act on behalf of the district when voting on the NIL proposal at the WIAA annual meeting on April 25, 2025.

**Recommended Action:** Authorize Activities Director David Crail to act on behalf of the School District of River Falls when considering the WIAA proposal for Name Image and Likeness (NIL).

**G. Consideration and/or Action to approve the second readings of revised School Board Policy 347 Student Records, 347-Rule Guidelines for the Confidentiality and Maintenance of Student Records, 133 Filling School Board Vacancies, the new 133-Rule Procedures for Filling School Board Vacancies, and the updated 830-Rule Use of District Facilities, Grounds, and Equipment**

**178**

**Description:** The first readings of revised policies: 347 Student Records, 347-Rule Guidelines for the Confidentiality and Maintenance of Student Records, 133 Filling School Board Vacancies, and the new 133-Rule Procedures for Filling School Board Vacancies were approved at the February 17, 2025, Regular School Board Meeting. Policy 830-Rule Use of District Facilities, Grounds, and Equipment is being brought back for a clarification update from the February 17, 2025, Regular School Board Meeting. (LINK)

**Recommended Action:**

1. Approve the second reading of revised School Board Policy 133 Filling School Board Vacancies.
2. Approve the second reading of the new School Board Policy 133-Rule Procedures for Filling School Board Vacancies.
3. Approve the second reading of revised School Board Policy 347 Student Records.
4. Approve the second reading of revised School Board Policy 347-Rule Guidelines for the Confidentiality and Maintenance of Student Records.
5. Approve the updated second reading of revised School Board Policy 830-Rule Use of District Facilities, Grounds, and Equipment.

**H. Consideration and/or Action to approve the suspension of Emergency School Board Policy 188E Remote Board Member Participation in Meetings**

**201**

**Description:** Administration is recommending the suspension of Emergency Policy 188E, which was enacted during the pandemic in April 2020.

**Recommended Action:** Approve the suspension of Emergency School Board Policy 188E Remote Board Member Participation in Meetings.

**I. School Board Self-Evaluation Review**

**204**

**Description:** The School Board will review and discuss strengths, priorities, and areas of growth.

**Recommended Action:** No action, discussion only.

**J. Proposed/suggested items for the next regular and future School Board meeting agenda(s)**

**Description:** As always, School Board members will be given the opportunity to suggest items for future School Board meeting agendas.

**Recommended Action:** As needed.

**K. Schedule next School Board/Committee meetings**

**Description:** Upcoming Board meeting dates, times, and locations will be reviewed.

**Recommended Action:** Set the meeting schedule as follows:

Educational Program Committee meeting: Monday, April 7, 2025, 6:00 p.m.

Finance & Facilities Committee meeting: Monday, April 14, 2025, 6:00 p.m.

Personnel Committee meeting: Monday, April 14, 2025, 7:00 p.m. (or immediately following Finance & Facilities)

Regular School Board meeting: Monday, April 21, 2025, 6:00 p.m.

Board Reorganizational meeting: Monday, April 28, 2025, 6:00 p.m.

School Board Retreat: Monday, June 23, 2025, 5:00 p.m.

*All of the above meetings will be held at the District Office Conference Room, 852 E. Division Street unless noted otherwise.*

**L. Consideration of adjourning to closed session pursuant to Wis. Stat. Sec. 19.85(1)(c), which permits convening in closed session for the purpose of considering the employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility, to discuss the Superintendent's formative evaluation, the preliminary nonrenewal of certified staff, and an alternative certification pathway for a teacher. Roll call required.**

**7. CONVENE TO CLOSED SESSION**

**8. RECONVENE INTO OPEN SESSION TO AFFIRM ACTION TAKEN IN CLOSED SESSION**

**9. ADJOURN**



# RFHS

2024-25 Goals



# March

2025  
Update

# WIG DATA TRACKING

## READING

### Most Recent Lag Data

#### 11th Grade ACT Projected Score

Overall	Decrease in average ACT performance.	Range	22-23 PreACT Gr. 9 Class of 2026	22-23 PreACT Gr. 10 Class of 2025	23-24 PreACT Gr. 9 Class of 2027	23-24 PreACT Gr. 10 Class of 2026
Disaggregated by Sub Group/Subject:	Sophomore Slump.	>13	.4%	.4%	0	.7%
		13-15	2.5%	18.3	11.8%	16.8%
		16-19	39.4%	43.5%	50.4%	41.8%
		20-23	31.2%	14.2%	20.9%	18.7%
		24-27	12.4%	7.3%	5.9%	8.1%

### Data to Celebrate

### Data that give us Pause

Relative consistency of performance over time.

Group	Year	Composite	
		Valid Number	Mean Score
RIVER FALLS HIGH SCHOOL	2023-2024	243	20.9
RIVER FALLS HIGH SCHOOL	2022-2023	262	21.6
RIVER FALLS HIGH SCHOOL	2021-2022	313	21.7
RIVER FALLS HIGH SCHOOL	2020-2021	327	20.4
RIVER FALLS HIGH SCHOOL	2019-2020	299	21.9

Declining Reading Performance within Cohort of students. Largest ACT drops in ELA, Reading, & Science performance.



# RFHS Wildly Important Goal (WIG)

## Goal:

By 2027, ALL students at River Falls High School will achieve and sustain mastery of reading comprehension or will achieve at least 10% growth each year as they progress towards reading mastery.

## Description:

Students will be provided with baseline universal and content-related reading instruction and measured practice opportunities (embedded Reading and Response Activities) within each term and course. We will then be able to monitor growth within each course, content area, and will be able to eventually measure average student growth across contents.

## Strategic Plan:

**2024-2025:** Pilot Team -> Full Staff Roll-Out in 2nd Semester: 2 Reading & Response Activities/Course (Gathering Baseline).

- The First 3 Weeks and Last 3 Weeks of Each Course.

**2025-2026:** Enhance and Refine from Prior Year (3 Reading & Response Activities/Course), Implement, & Reflect.

**2026-2027:** Bolster & Embed Reading Strategies. Create System of Intervention/Support: Implement, Reflect, Refine.

# Universal Literacy Strategies

- Activating Prior Knowledge
- Key Vocabulary
- Establishing Purpose for Reading
- Inference
- Annotation
- Monitoring & Clarifying
- Questioning
- Paraphrasing/Summarizing
- Visualizing

## Close Reading Symbols

-  Highlight important words
-  Underline the main idea
-  Label supporting details
-  Identify something you have a question about
-  Circle unknown words
-  Star interesting information



**RIVER FALLS**

*Wildcats*

**READ**

**READ & RESPONSE ACTIVITY**

**WIG** *Example*

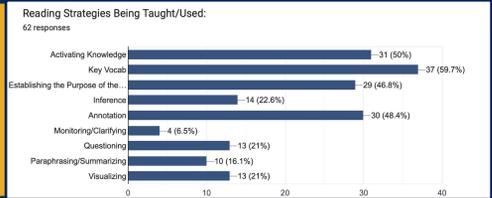
# WIG DATA TRACKING

## Most Recent Lead Data

Overall		# of Students Tested	# Below Proficiency	# of Students Enrolled in Department Courses in Q3	% Tested in Department	% Scoring Below Proficient
Disaggregated by Department	Art	285	16	403	70.72%	5.6%
	CTE	470	67	624	75.32%	14.3%
	English	486	93	626	77.64%	19.1%
	Math	397	200	669	59.34%	50.4%
	PE/Health	180	14	341	52.79%	7.8%
	Science	293	111	457	64.11%	37.9%
	Social Studies	418	135	664	62.95%	32.3%
	World Language	200	6	327	61.16%	3.0%

### Data to Celebrate

### Data that give us Pause



**Incongruence of Lead and Lag Data.**  
(WIG vs ACT).



#### Content Literacy Across the Curriculum: Strategies for High School Teachers

**Introduction**  
Content literacy is the ability to read, write, and think critically within a specific discipline. As students progress through high school, they encounter increasingly complex texts, vocabulary, and concepts unique to each subject area. Teaching literacy strategies in all disciplines enhances comprehension, critical thinking, and overall academic success.

This handout provides research-based strategies tailored to each department to support content literacy in the classroom.

**Mathematics**

- Teach students how to break down word problems and identify key terms.
- Use graphic organizers, such as equation maps or problem-solving frameworks.
- Encourage students to explain their reasoning through writing and verbal discussions.
- Explicitly teach academic vocabulary and symbols used in mathematical contexts.

**Science**

- Use structured reading strategies like SQ3R (Survey, Question, Read, Recite, Review).
- Teach students how to interpret scientific texts, graphs, and data tables.
- Encourage lab reports and structured summaries to reinforce scientific writing.
- Pre-teach domain-specific vocabulary and use word walls for reinforcement.

**Social Studies**

- Model close reading techniques for primary and secondary sources.
- Teach students to identify bias, perspective, and author intent in historical documents.
- Use concept maps to connect historical events and themes.
- Encourage written and verbal argumentation based on textual evidence.

**English Language Arts**

- Incorporate annotation strategies to deepen comprehension.
- Teach active reading strategies, including questioning and summarization.
- Use Socratic seminars and discussion-based activities to promote critical thinking.
- Provide structured writing supports for literary analysis and argumentation.

**World Language**

- Scaffold reading comprehension with cognates, context clues, and visuals.
- Integrate reading, writing, speaking, and listening activities to reinforce literacy.
- Encourage students to summarize and paraphrase texts in the target language.
- Use sentence frames and guided writing exercises to build language fluency.

## PROFESSIONAL LITERATURE

PERSONAL LEARNING & ENRICHMENT

As part of our upcoming in-service schedule, we are excited to introduce **Scheduled Professional Literature Exploration**—a dedicated time for teachers to engage with research, articles, and professional texts relevant to their content areas and instructional practices.

This session, scheduled immediately before our PLC meetings, provides an opportunity for individual reading, reflection, and note-taking. **Following this exploration time, teachers will come together in their PLCs to share key takeaways, discuss implications for their classrooms, and collaborate on actionable strategies.** This intentional focus on professional literature will help deepen our collective knowledge, spark meaningful discussions, and enhance instructional practices across all departments. We encourage you to come prepared with curiosity, an open mind, and a willingness to share insights that will benefit our students and school community.

**TODAY'S FOCUS: UNLOCKING CONTENT LITERACY: STRATEGIES FOR HIGH SCHOOL CLASSROOMS**

Reading and understanding complex texts is essential for student success across all high school subjects. Content literacy is the ability to read, write, and think critically within a specific discipline. Content literacy goes beyond basic reading skills and helps students engage deeply with subject matter. Whether analyzing historical documents, solving word problems in math, or interpreting scientific research, students must navigate department (discipline-specific) vocabulary, text structures, and comprehension challenges.

By integrating techniques such as explicit vocabulary instruction, text annotation, graphic organizers, and questioning strategies, teachers can help students build the skills they need to comprehend, analyze, and apply information effectively. Strengthening content literacy empowers students to think critically, communicate effectively, and become independent learners in any academic setting. Today you will have time to dig into educational articles and research regarding content literacy skills and strategies within your discipline.

**SCIENCE OF READING**

The science of reading is a body of research that explains how students learn to read and comprehend complex texts. Unlike early literacy, where the focus is on decoding and phonics, adolescent reading instruction emphasizes vocabulary development, reading fluency, comprehension strategies, and critical thinking skills. Many secondary students struggle with reading due to gaps in foundational skills, limited background knowledge, or difficulty accessing academic language.

By applying evidence-based strategies—such as explicit vocabulary instruction, morphology, scaffolding complex texts, and teaching metacognitive strategies—teachers can help students become confident, independent readers across all content areas.

**[WATCH THIS VIDEO]**

**Career and Technical Education (CTE)**

- Emphasize reading and following technical manuals and workplace documents.
- Teach students how to analyze and interpret charts, graphs, and instructional guides.
- Incorporate writing tasks such as business plans, resumes, and industry reports.
- Use real-world case studies to apply reading and problem-solving skills.

**Physical Education**

- Use task cards and written instructions to reinforce skill development.
- Teach students how to interpret fitness data and set goals.
- Encourage students to analyze sports articles and health-related research.
- Integrate reflective writing to connect movement experiences with personal growth.

**Health Education**

- Use informational texts and research studies to teach health literacy.
- Provide guided reading activities for analyzing health statistics and reports.
- Teach students to evaluate sources for reliability when researching health topics.
- Encourage students to write reflections on personal health goals and wellness strategies.

**Music**

- Teach students how to analyze and interpret music notation and terminology.
- Use written reflections and critiques to deepen understanding of musical works.
- Encourage reading about composers, historical contexts, and music theory.
- Integrate songwriting and lyric analysis to connect literacy with creativity.

**Art**

- Use descriptive and analytical writing to evaluate artworks.
- Teach students how to read and interpret visual texts, including advertisements and media.
- Encourage artist statements and reflections to deepen artistic thinking.
- Provide historical and cultural context through research-based assignments.

**Conclusion**  
Content literacy is essential for student success across all disciplines. By integrating literacy strategies into each subject, teachers can help students develop the critical thinking, communication, and comprehension skills necessary for academic achievement and real-world applications. Implementing these strategies in daily instruction supports students in becoming independent, confident learners in every content area.

# Content Literacy

# PROFESSIONAL LITERATURE

## PERSONAL LEARNING & ENRICHMENT

As part of our upcoming in-service schedule, we are excited to introduce **Scheduled Professional Literature Exploration**— a dedicated time for teachers to engage with research, articles, and professional texts relevant to their content areas and instructional practices.

This session, scheduled immediately before our PLC meetings, provides an opportunity for individual reading, reflection, and note-taking. **Following this exploration time, teachers will come together in their PLCs to share key takeaways, discuss implications for their classrooms, and collaborate on actionable strategies.** This intentional focus on professional literature will help deepen our collective knowledge, spark meaningful discussions, and enhance instructional practices across all departments. We encourage you to come prepared with curiosity, an open mind, and a willingness to share insights that will benefit our students and school community.

### TODAY'S FOCUS: UNLOCKING CONTENT LITERACY: STRATEGIES FOR HIGH SCHOOL CLASSROOMS

Reading and understanding complex texts is essential for student success across all high school subjects. Content literacy is the ability to read, write, and think critically within a specific discipline. Content Literacy goes beyond basic reading skills and helps students engage deeply with subject matter. Whether analyzing historical documents, solving word problems in math, or interpreting scientific research, students must navigate department (discipline-specific) vocabulary, text structures, and comprehension challenges.

By integrating techniques such as explicit vocabulary instruction, text annotation, graphic organizers, and questioning strategies, teachers can help students build the skills they need to comprehend, analyze, and apply information effectively. Strengthening content literacy empowers students to think critically, communicate effectively, and become independent learners in any academic setting. Today you will have time to dig into educational articles and research regarding content literacy skills and strategies within your discipline.

#### SCIENCE OF READING

The science of reading is a body of research that explains how students learn to read and comprehend complex texts. Unlike early literacy, where the focus is on decoding and phonics, adolescent reading instruction emphasizes vocabulary development, reading fluency, comprehension strategies, and critical thinking skills. Many secondary students struggle with reading due to gaps in foundational skills, limited background knowledge, or difficulty accessing academic language.

By applying evidence-based strategies—such as explicit vocabulary instruction, morphology, scaffolding complex texts, and teaching metacognitive strategies—teachers can help students become confident, independent readers across all content areas.

**(WATCH THIS VIDEO)**



# Content Literacy Across the Curriculum: Strategies for High School Teachers

## Introduction

Content literacy is the ability to read, write, and think critically within a specific discipline.

As students progress through high school, they encounter increasingly complex texts, vocabulary, and concepts unique to each subject area. Teaching literacy strategies in all disciplines enhances comprehension, critical thinking, and overall academic success.

This handout provides research-based strategies tailored to each department to support content literacy in the classroom.

---

## Mathematics

- Teach students how to break down word problems and identify key terms.
- Use graphic organizers, such as equation maps or problem-solving frameworks.
- Encourage students to explain their reasoning through writing and verbal discussions.
- Explicitly teach academic vocabulary and symbols used in mathematical contexts.

## Science

- Use structured reading strategies like SQ3R (Survey, Question, Read, Recite, Review).
- Teach students how to interpret scientific texts, graphs, and data tables.
- Encourage lab reports and structured summaries to reinforce scientific writing.
- Pre-teach domain-specific vocabulary and use word walls for reinforcement.

## Social Studies

- Model close reading techniques for primary and secondary sources.
- Teach students to identify bias, perspective, and author intent in historical documents.
- Use concept maps to connect historical events and themes.
- Encourage written and verbal argumentation based on textual evidence.

## English Language Arts

- Teach morphology and help students to decode language.
- Incorporate annotation strategies to deepen comprehension.
- Teach active reading strategies, including questioning and summarizing.
- Use Socratic seminars and discussion-based activities to promote critical thinking.
- Provide structured writing support for literary analysis and argumentation.

## World Language

- Scaffold reading comprehension with cognates, context clues, and visuals.
- Integrate reading, writing, speaking, and listening activities to reinforce literacy.
- Encourage students to summarize and paraphrase texts in the target language.
- Use sentence frames and guided writing exercises to build language fluency.

## **Career and Technical Education (CTE)**

- Emphasize reading and following technical manuals and workplace documents.
- Teach students how to analyze and interpret charts, graphs, and instructional guides.
- Incorporate writing tasks such as business plans, resumes, and industry reports.
- Use real-world case studies to apply reading and problem-solving skills.

## **Physical Education**

- Use task cards and written instructions to reinforce skill development.
- Teach students how to interpret fitness data and set goals.
- Encourage students to analyze sports articles and health-related research.
- Integrate reflective writing to connect movement experiences with personal growth.

## **Health Education**

- Use informational texts and research studies to teach health literacy.
- Provide guided reading activities for analyzing health statistics and reports.
- Teach students to evaluate sources for reliability when researching health topics.
- Encourage students to write reflections on personal health goals and wellness strategies.

## **Music**

- Teach students how to analyze and interpret music notation and terminology.
- Use written reflections and critiques to deepen understanding of musical works.
- Encourage reading about composers, historical contexts, and music theory.
- Integrate songwriting and lyric analysis to connect literacy with creativity.

## **Art**

- Use descriptive and analytical writing to evaluate artworks.
- Teach students how to read and interpret visual texts, including advertisements and media.
- Encourage artist statements and reflections to deepen artistic thinking.
- Provide historical and cultural context through research-based assignments.

---

## **Conclusion**

Content literacy is essential for student success across all disciplines. By integrating literacy strategies into each subject, teachers can help students develop the critical thinking, communication, and comprehension skills necessary for academic achievement and real-world applications. Implementing these strategies in daily instruction supports students in becoming independent, confident learners in every content area.





## Meyer Middle School 2024-25 Goals

### (Building) Wildly Important Goal (WIG)

**Goal:** By May of 2027, 90% of Meyer Middle School Students will be proficient on 80% of the standards measured by their end of the year assessment.

**Description:** Each grade level core teacher will develop and implement a mid-year and end-of-year cumulative assessment aligned to their priority standards. Allied arts teachers will be tracking their end of course report card data with the same goal.

#### **Strategic Plan: Goal #1: Hold High Expectations for Student Learning**

- 1.1- Support a collaborative teaching culture focused on student learning.
- 1.2- Identify and monitor academic readiness benchmarks.



# Wildly Important Goal (WIG)

## Our goal was identified by ...

Our WIG goal is relevant and valuable to the work we are doing around standards based grading and our focus on retention of our priority standards. Further, while tracking 8 years of Forward data, we recognize a disconnect between letter grades and results on the Forward exam (in part) leading to our transition to standards based grading.

**Data Used:** Considering this is a three year goal, we currently do not have the baseline data. The first set of data will take place in January, when we administer the mid-year cumulative assessment. Teachers will collect data on the priority standards already taught to provide an insight on what students are retaining over time. To comprehensively understand the progress of all students, our PLC will conduct a data protocol to create a plan to guide future instruction for the final semester of the school year. Additionally, we will identify achievement gaps, if any, and review issues related to student equity. At the end of the 2024-2025 school year, our PLC team will administer the end of year cumulative assessment. We will complete a data protocol to document, analyze, and monitor student proficiencies of the priority standards. The assessments, both mid-year and end-of-year, will have (two questions per priority standard/writing prompt/application).

**Story from the Data:** [Forward Trend Data 2016-2024](#)

**Qualitative Factors that Influenced Our Decision:** One of our departments created cumulative “interim” assessments last year and noticed students were struggling to retain proficiency of standards taught/learned earlier in the year.

## Monitoring Our WIG

### Assessment Used to Measure Our Progress:

Core teachers are creating and utilizing common mid-year and end-of-year cumulative assessments aligned to our priority standards.



# Committing To Our Lead Measure

## Activity our building will commit to that is in our circle of control/influence that impacts our WIG?:

- 1.) Our belief that all students can learn at high levels, 2.) Our weekly PLC meetings with conversations about student learning and how to best respond when students aren't learning, 3.) Following a common data protocol, 4.) Following a common assessment calendar, 5.) Reviewing prior standards in subsequent units. Review will include practice problems, warm-up activities, and homework, 7.) Prioritize providing feedback to students, 8.) Use of response days

### We selected these commitments because...

They have been proven to have high effect sizes according to John Hattie's research. The commitments align to our district goals of collaboration and they help us respond to the BIG 4 +1: What do we want students to know? How do we know they know it? How do we respond when students don't learn? How do respond when students already learned it? Which students?

### We will track the implementation/effectiveness of these commitments by?

- 1.) Through artifacts / evidence in our PLC notebooks
- 2.) Data collections
- 3.) Classroom observation



# WIG DATA TRACKING

## Most Recent Lag Data

Overall	<a href="#">Meyer Middle School Mid-Year WIG Data</a>
Disaggregated by grade-level (or sub-group)	We will be tracking individual and overall results using this data tracking template: <a href="#">Mid &amp; End of Year Data Tracking Template</a> <a href="#">Building Wide Data Tracking Document</a>

### Data to Celebrate

≥80% of students were proficient on 13/16 standards in Social Studies  
 ≥70% of students were proficient on 10/15 standards in Science  
 ≥60% of students were proficient on 46/62 standards 74.1%

### Data that give us Pause

The percentage of students scoring proficient in English Language Arts was low across all three grade levels. The ELA standards contain multiple learning targets. Approximately 25-30% of students were at a 2.5 level (almost meeting standard) for each of the standards assessed across the 3 grade levels.



# Responding to Current Lag Data

Adjustments made to our lead measures as a response to the most recent data collection?

We need to focus our attention on the standards where a majority of our students were not scoring proficient through:

- 1.) Reviewing prior standards in subsequent units. Review will include practice problems, warm-up activities, and homework,
- 2.) Prioritize providing feedback to students,
- 3.) Use of response days,
- 4.) Sharing of instructional practices that have been successful for specific standards,
- 5.) Continue working with our instructional coach for support

Obstacles will have to move/adjust to continue to grow?:

- 1.) Carving out time for review, practice and reassessment of previous standards in addition to the standards being taught and assessed in the second semester.





# Superintendent Report

March 24, 2025

# Strengthening Student Attendance



## OUR MISSION

Inspire all students through challenging, meaningful, and engaging learning experiences, in a safe and collaborative environment.

## OUR VISION

In partnership with families and the community, the School District of River Falls is an innovative PK-12 grade educational leader committed to the academic, social, emotional, and physical well-being of every student.



STRATEGIC PLAN  
2022-2027

## OUR VALUES

STUDENTS FIRST | PEOPLE MATTER | EQUITY | RESPECT | INTEGRITY | EXCELLENCE | INNOVATION | COMMUNICATION

GOAL 1:	GOAL 2:	GOAL 3:	GOAL 4:	GOAL 5:
<p><b>Hold High Expectations for Student Learning</b></p> <ol style="list-style-type: none"> <li>1.1 Support collaborative teaching culture focused on student learning.</li> <li>1.2 Identify &amp; monitor academic readiness benchmarks.</li> <li>1.3 Implement equitable systems of support &amp; resources for every learner.</li> <li>1.4 Ensure high quality, accessible, &amp; meaningful early childhood, K-2, and kindergarten programming.</li> <li>1.5 Increase student career &amp; college planning and experiences.</li> </ol>	<p><b>Provide a Safe, Welcoming, and Healthy School Environment</b></p> <ol style="list-style-type: none"> <li>2.1 Monitor safety plans &amp; crisis response protocols.</li> <li>2.2 Develop school-wide behavior expectations that align to district core values.</li> <li>2.3 Increase participation in afterschool &amp; co-curricular activities by removing barriers.</li> <li>2.4 Conduct bi-annual school climate &amp; climate surveys.</li> <li>2.5 Create multi-level student support systems for social, emotional, &amp; mental health.</li> <li>2.6 Review &amp; update curriculum &amp; library resources to be age- and developmentally-appropriate with a diverse balance.</li> </ol>	<p><b>Attract, Retain, and Develop High Quality Staff</b></p> <ol style="list-style-type: none"> <li>3.1 Enhance mentoring &amp; coaching support for new certified teaching staff.</li> <li>3.2 Implement mentoring programs for paraprofessionals &amp; bus drivers.</li> <li>3.3 Strengthen staff collaboration to align curriculum, common assessments, &amp; share effective instructional practices (IP-C).</li> <li>3.4 Monitor &amp; maintain regionally competitive salary and benefits for all staff.</li> <li>3.5 Develop comprehensive professional development plans aligned to our mission, vision, goals.</li> <li>3.6 Monitor &amp; improve proactive communication systems allowing employee feedback.</li> </ol>	<p><b>Provide Life Readiness Skills</b></p> <ol style="list-style-type: none"> <li>4.1 Embed into curriculum &amp; instruction critical thinking, problem solving, perseverance, adaptability, social-emotional awareness, financial literacy, &amp; skills for lifelong learning.</li> <li>4.2 Equity, inclusivity, and diversity (EID) focus: involve students &amp; staff in learning that promotes global citizenship, increases cultural competencies, &amp; cultivates appreciation for our diverse world.</li> <li>4.3 Partner with families &amp; community to enhance character education programs and initiatives.</li> <li>4.4 Research and determine health and wellness priorities for students and staff.</li> </ol>	<p><b>Uphold Operational Excellence</b></p> <ol style="list-style-type: none"> <li>5.1 Develop long-range facility plan addressing educational readiness, basic community interests, transportation, and co-curricular activities.</li> <li>5.2 Develop long-range enrollment projection &amp; classroom space needs assessment with related financial projections.</li> <li>5.3 Analyze enrollment &amp; housing trends to determine if/when a need to revise elementary school attendance boundaries.</li> <li>5.4 Develop long-range research for Renaissance Charter Academy that researchs college and career opportunities.</li> <li>5.5 Provide frequent, ongoing, transparent communication related to all school programs, facilities, resources, &amp; finances.</li> </ol>

# Strengthening Student Attendance



## RIVER FALLS CONNECTS



- Connected and supportive community.
- Transparent and open communication.
- College and technical college connections.

DISTRICT CRITICAL PERFORMANCE INDICATOR	2023-24	2024-25	2025-26	2026-27 TARGET
The percentage of students who are identified as chronically absent** will decrease from 8.32% to 3%.	8.32			3
82% of River Falls High School students will participate in at least one co-curricular activity.	76			82
Parent connections feedback survey will increase from 83.4% to 90%.	83.4			90
The percentage of students completing at least one dual enrollment course will increase from 59.4% to 70%.	59.4			70
District website accessibility will be updated so that 100% of users have access to online programs, services, and activities.				100
Increase overall Community Education satisfaction scores by 10%.				10

\*\*For the purpose of this scorecard, chronically absent is defined as absent for more than 10% of school days. All absences, except medical, are considered.

# School-Family Partnership



- Create a safe and engaging learning environment
- Build trusting relationships with students
- Clear and consistent policies and procedures
- Proactive communication with parents
- Share calendars and schedules in advance
- Provide intensive support for chronically absent students



## School-Family Partnership

- Prioritize school attendance
- Proactively communicate with schools prior to, during, and after absences
- Reinforce the importance of attendance
- Establish consistent routines

5



## Spotlight: RFHS Targeted Attendance Supports

- **Our Practices**
  - Focus on School Culture
  - Student Success Coordination
    - Monitoring
    - Coaching
    - Leadership Class
  - Home Visits
  - Engage with Municipal and County Truancy Partners



6



## Spotlight: RFHS Targeted Attendance Supports

- **Impact for students receiving targeted support**
  - **73% improvement in attendance**
  - **79% improvement in Grade Point Average**
    - **An average increase of 0.5**
  - **Increases in co-curricular participation**
  - **Increases in a sense of belonging at school**

7



## Spotlight: RFHS Targeted Attendance Supports

- **Focus of future planning**
  - **Freshman transition supports**
  - **Mental health interventions**
  - **Professional development for teachers and support staff**
    - **Identifying students at risk for truancy**
    - **Universal supports for students**
    - **Increased awareness**

8



# Attendance Policy and Procedures

- **Policy 431 Student Attendance**
  - In accordance with Wisconsin State Statute §118.15, Pierce/St. Croix County and River Falls municipal ordinances, all children between six (6) and eighteen (18) years of age must attend school full time until the end of the term, quarter, or semester they become eighteen (18) years of age, unless they have a legal excuse, fall under one of the exceptions outlined in Wisconsin Statutes §118.15, or have graduated from high school.



# Excused Student Absences

- All excused absences require a parent/guardian or legal custodian to provide written/verbal verification.
  - **Illness Days**
    - Up to 4 per semester with written/verbal verification from parent/guardian
    - Written statement from physician or licensed practitioner
  - **Professional Appointments**
    - Verification that the student has kept the appointment is required.
  - **Pre-Arranged Absences**
    - Under Wisconsin State Statute §118.15(3)(c), students are allowed to be absent up to ten (10) times per school year for any reason. Each of these absences should be excused prior to the student leaving.



## Unexcused Student Absences

- Any absence of more than 15 minutes up to all of one (1) or more school days during which the school attendance officer has not been notified of the legal cause of such absence by the parent or guardian of the absent student.
- *Habitual Truant* means a student who is absent from school without an acceptable excuse for part or all of five (5) days on which school is held during a semester. Students who are habitually truant may be referred to River Falls Municipal Court and/or Human Services in the county which they claim residency concerning subsequent offenses.

11



## School-Family Partnership

- **School**
  - Create a safe and engaging learning environment
  - Build trusting relationships with students
  - **Clear and consistent policies and procedures**
  - **Proactive communication with parents**
  - Share calendars and schedules in advance
  - Provide intensive support for chronically absent students
- **Family**
  - Prioritize school attendance
  - Proactively communicate with schools prior to, during and after absences
  - Reinforce the importance of attendance
  - Establish consistent routines

12

**School District of River Falls**  
**Regular Board Meeting**  
Monday, February 17, 2025 - 6:00 PM  
District Office, 852 E Division Street,  
River Falls, Wisconsin 54022

The regularly scheduled meeting of the River Falls School Board was called to order on Monday, February 17, 2025, at the District Office, 852 E Division Street, River Falls, Wisconsin 54022. President Johnson Myers called the meeting to order at 6:00 p.m. It was ascertained that notice of the meeting had been properly posted in the appointed locations, and sent to the *Star-Observer*, *Pierce County Journal*, WEVR Radio Station, and the *Eau Claire Leader-Telegram*.

**PRESENT**

President Stacy Johnson Myers, Vice President Alan Tuchtenhagen, Treasurer Mike Miller, members Bo Hirstein, Monica LaVold, Alison Page, and student representative Addison Reisdorfer. Clerk Lindsey Curtis was absent. Also present were Superintendent David Bell, Director of Human Resources and Leadership Development Nate Schurman, Co-Directors of Academic Services MaryBeth Elliott & Amy Wise, and Director of Finance & Facilities Lynette Coy. Greenwood Principal Kate Skappel, River Falls Public Montessori Principal Kai Rodgers, Westside Principal Rachel Mader, and Communication & Community Education Director Jenny Ames were also present.

**HEARING OF VISITORS OR DELEGATIONS**

Circuit Court Judge candidate James Johnson introduced himself to the Board. A community member reminded everyone to vote in the February primary and expressed concerns about her rising tax bill.

**INFORMATIONAL ITEMS**

**A. Spotlight on Education: Communications & Community Education**

Ames provided an overview of recent happenings in the Communications and Community Education department, which included a snapshot of social media and the volunteer program. She also highlighted that from September to December 2024, the district had 553 volunteers who filled a total of 1,203 positions.

**B. Superintendent, Administrative, and Student Representative Reports**

1. Student Representative Report

Reisdorfer shared an update on recent Student Council events, including a conference that members attended in Chippewa Falls. She also highlighted the success of the Giving Tree initiative during the holiday season, which allowed 16 RFHS students to receive gifts.

2. Administrative Reports

Mader, Rodgers, and Skappel presented the Elementary Wildly Important Goal (WIG) Update. The group discussed monitoring the WIG, how they are responding to current lag data, and how they are committed to their lead measures.

3. Superintendent Report

Bell provided an update on the 180-day superintendent entry plan, covering governance, student success, organizational alignment, and communication and engagement. He reported that 72 policies have been updated, adopted, or are in progress so far.

**ACTION ITEMS**

A. Johnson Myers reviewed the minutes, bills, and recommended employment items on the agenda. Page moved, seconded by LaVold that the School Board approve the following:

1. The minutes from the January 20, 2025, Regular School Board Meeting.
2. Accounts Payable and Payroll payments in the amount of \$4,501,046.33.
3. Pursuant to School Board Policy which references Wisconsin Statutes Sections 111, 118, and 121, approval of the following employment recommendations: 1. Recommended approval of the employment of Kevin Bruesewitz as 1.0 FTE Long Term Substitute Social Studies Teacher at Meyer Middle School effective approximately March 1, 2025 through March 28, 2025 (for Scott Pape). 2. Recommended approval of the employment of Derek Russell as 1.0 FTE Long Term Substitute Social Studies Teacher at Renaissance Charter Academy effective approximately March 12, 2025, through June 9, 2025 (for Tess Kania). 3. Recommended approval of the employment of Lily Heebink as 0.6 FTE Long Term Substitute Project Search Teacher effective approximately March 24, 2025 through May 23, 2025 (for Natasha Herum). 4. Recommended approval of the hiring of the following short-term, on call Substitute Teachers: a. Christopher Chapin b. Samuel Gray c. Anna Mennenga

d. Katherine Murray e. Alicia Hartigan f. Carly Trzebiatowski g. Eric Bark h. Derek Russell i. Ramon Salgado j. Karl Erickson k. Amy Jentges 5. Recommended acceptance of the resignation of Amber Merkatoris as full-time Science Teacher at River Falls High School effective January 16, 2025. 6. Recommended acceptance of the resignation of Zachariah Walker as full-time English Language Arts Teacher Long Term Substitute at River Falls High School effective February 14, 2025. Motion carried unanimously (6-0).

**B. Presentation by Lowell and Kathryn Enerson regarding reasons for proposed detachment of territory pursuant to Wis. Stat. Sec. 11.12**

Lowell Enerson explained his reasons for requesting the detachment from the River Falls School District.

**Action:** None, informational only.

**C. Consideration and/or Action on the petition by Lowell and Kathryn Enerson to detach property from the River Falls School District to the Hudson School District pursuant to Wis. Stat. sec. 117.12.**

The School Board considered the petition for detachment of property by Lowell and Kathryn Enerson from the River Falls School District to the Hudson School District. Failure of a school board to adopt a resolution before March 1 constitutes a denial by the School Board.

**Action:** Miller moved, seconded by Hirstein to approve the following resolution:

SCHOOL DISTRICT OF RIVER FALLS  
RESOLUTION AUTHORIZING ISSUANCE OF AN ORDER  
UNDER WIS. STAT. § 117.12 RELATED TO DETACHMENT AND ATTACHMENT OF SMALL  
TERRITORY INITIATED BY OWNER

WHEREAS, a meeting of the school board of the School District of River Falls was held on February 17, 2025; and

WHEREAS, a petition has been filed by Lowell and Kathryn Enerson with the clerk of the school board (the "Petition"), pursuant to Wis. Stat. § 117.12, proposing to detach the following described territory from the School District of River Falls and attached to the School District of Hudson:

SEC 21 T28N R19W N1/2 NW1/4 AS DESC IN #311292 (St. Croix. County Tax Parcel No. 040-1082-70-010) (the "Property"); and

WHEREAS, the Property is composed of former St. Croix County Tax Parcel Nos. 040-1082-10-000 and 040-1082-70-000, which are the parcels listed in the Petition have been combined via certified survey map; and

WHEREAS, the value of the Property as of the most recent assessment was \$77,300.00; and

WHEREAS, the number of pupils residing on the territory as of the last count date was 0; and

WHEREAS, the above-identified property owners were properly noticed and the item appeared on the school board agenda for the meeting dated February 17, 2025.

NOW, THEREFORE, BE IT RESOLVED that an order be issued and filed approving the petition.

The Motion carried unanimously (6-0).

Please note that when the School Board acted to approve the petitioner's request to remove property from the River Falls School District, the School Board made the following points:

1. The School Board understands the importance of preserving property that is within the district's boundaries, thus protecting the district's tax base. While the School Board has deviated from that principle with this action, the School Board does not intend this action to be precedent setting for future decisions.
2. The School Board approved the petition due to the extremely unique circumstances of the situation. The School Board deemed it reasonable that the property owner's driveway and house be within the same school district's boundaries.
3. In granting this petition, the School Board considered the fact that the property lost to the River Falls School District is not buildable and, accordingly, is not reasonable to think a future home (with future students) could be built on the land.

**D. Consideration and/or Action to approve February 3, 2025, Educational Program Committee recommendations**

The Educational Program Committee met on February 3, 2025, to hear an overview of the WIAA Name, Image, and Likeness (NIL) proposed amendment, to hear the 150-day academic services update, to approve the 2025-26 RF4C Provider Contract and finally to approve policy 347 Student Records and the accompanying 347-Rule Guidelines for the

Confidentiality and Maintenance of Student Records.

**Action:**

1. Tuchtenhagen moved, seconded by Page to approve the 2025-26 RF4C Provider Contract. Motion carried unanimously (6-0).
2. Tuchtenhagen moved, seconded by LaVold to approve the first reading of revised School Board Policy 347 Student Records and 347-Rule Guidelines for the Confidentiality and Maintenance of Student Records. Motion carried unanimously (6-0).

**E. Consideration and/or Action to approve February 10, 2025, Finance & Facilities Committee recommendations**

The Finance and Facilities Committee met on February 10, 2025, to acknowledge WI School Bus Driver Appreciation week, to hear a facilities projects update, to hear a kids club update, hear a 2024-25 budget update, to review the petition to alter school district boundaries, and finally to approve the FFA Alumni Association Memorandum of Understanding for infrastructure improvements of a seasonal watering system at the school farm.

**Action:** Miller moved, seconded by Hirstein to approve the Memorandum of Understanding between the School District of River Falls and the River Falls FFA Alumni Association for infrastructure improvements of a seasonal watering system at the School Farm. Motion carried unanimously (6-0).

**F. Consideration and/or Action to approve February 10, 2025, Personnel Committee recommendations**

The Personnel Committee met on February 10, 2025, to review the 2024 student:staff ratio comparables, to hear a staffing update, to approve the 2025-26 Staffing Plan: Phase I, to approve the 2026-27 school year calendar, and to approve the commencement of contract negotiations. The committee also went into closed session to discuss the 2025-26 contract negotiation meetings, the compensation analysis of all employee groups, and the number of teacher contract days.

**Action:** Johnson Myers moved, seconded by Tuchtenhagen to approve the 2025-26 Staffing Plan: Phase I, the 2026-27 school year calendar, and the Commencement of Contract Negotiations. Motion carried unanimously (6-0).

**G. Consideration and/or Action to approve the first reading of revised School Board Policy 133 Filling School Board Vacancies and the new accompanying 133-Rule Procedures for Filling School Board Vacancies**

The administrative team recommended minor updates to the following policy in the 100 series, including a new accompanying rule. (LINK)

**Action:** Tuchtenhagen moved, seconded by Page to approve the first reading of revised School Board Policy 133 Filling School Board Vacancies and the new School Board Policy 133-Rule Procedures for Filling School Board Vacancies. Motion carried unanimously (6-0).

**H. Consideration and/or Action to approve the second readings of revised School Board Policy 183 Voting, 186 Citizen Advisory Committees, 186-Rule Citizen Advisory Committee Guidelines, 188 Remote School Board Member Participation in Meetings, 190 Recognitions for Accomplishments, 532.1 Personnel Negotiations, 538 Professional Staff Evaluation, 761 Free and Reduced Price Meals, 830 Use of District Facilities, Grounds, and Equipment, 830-Rule Use of District Facilities, Grounds, and Equipment, 910 Facility Development Goals and 940 Naming School District Facilities**

The first readings of revised policies: 186 Citizen Advisory Committees, 186-Rule Citizen Advisory Committee Guidelines, 188 Remote School Board Member Participation in Meetings, 190 Recognitions for Accomplishments, 532.1 Personnel Negotiations, 538 Professional Staff Evaluation, 761 Free and Reduced Price Meals, 830 Use of District Facilities, Grounds, and Equipment, 830-Rule Use of District Facilities, Grounds, and Equipment, 910 Facility Development Goals and 940 Naming School District Facilities were approved at the January 20, 2025, Regular School Board Meeting. Policy 183 Voting was first approved at the December 16, 2024, Regular School Board Meeting. (LINK)

**Action:** LaVold moved, seconded by Page to approve the second reading of revised School Board Policies 183 Voting, 186 Citizen Advisory Committees, 186-Rule Citizen Advisory Committee Guidelines, 188 Remote School Board Member Participation in Meetings, 190 Recognitions for Accomplishments, 532.1 Personnel Negotiations, 538 Professional Staff Evaluation, 761 Free and Reduced Price Meals, 830 Use of District Facilities, Grounds, and Equipment, 830-Rule Use of District Facilities, Grounds, and Equipment, 910 Facility Development Goals, and 940 Naming School District Facilities. Motion carried unanimously (6-0).

**I. School Board Self-Evaluation Review**

The School Board will review and discuss strengths, priorities, and areas of growth.

**Action:** Tabled until March.

**J. Proposed/suggested items for the next regular and future School Board meeting agenda(s)**

As always, School Board members were given the opportunity to suggest items for future School Board meeting agendas.

**Action:** None

**K. Schedule next School Board/Committee meetings**

**Action:** Set the meeting schedule as follows:

Finance & Facilities Committee meeting: Monday, March 3, 2025, 6:00 p.m.

Educational Program Committee meeting: Monday, March 10, 2025, 6:00 p.m.

Personnel Committee meeting: Monday, March 10, 2025, 7:00 p.m. (or immediately following Educational Program)

Regular School Board meeting: Monday, March 24, 2025, 6:00 p.m.

*All of the above meetings will be held at the District Office Conference Room, 852 E. Division Street unless noted otherwise.*

L. Consideration of adjourning to closed session pursuant to Wis. Stat. Sec. 19.85(1)(c), which permits convening in closed session for the purpose of considering the employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility, to discuss the Superintendent's formative evaluation. The Board did not go into closed session - tabled until March.

**ADJOURNMENT**

President Johnson Myers declared the meeting adjourned at 7:59 p.m.

---

Lindsey Curtis, Clerk

**SCHOOL DISTRICT OF RIVER FALLS**  
**River Falls , Wisconsin 54022**

March 2025 Board Meeting

<b>Accounts Payable</b>	<b>AMOUNT</b>
Checks # 220806 - 221202	\$656,436.18
ACH # 242500598-242500677	\$458,839.52
Wires The Standard, Mn Life, Payroll Taxes, Wis Deferred Comp, EBC, Postage, WEA EyeMed, HSA Bank, WRS-Retirement, HealthPartners (medical prem/dental fees/self funded claims)	1,538,585.52
NSF/Return of Funds	
Void Check #213882, #220605, #220645	-\$820.00

**PAYROLL**

Checks # 129229-129230	\$1,989.73
ACH # 997398179 - 997399430	\$1,582,790.46
Void	

**\$4,237,821.41**

**Actual**

FNB - General Money Market Balance	\$19,058,873.36
RCU - Money Market Balance	\$192,797.19

## Publication List - Checks over \$100 - March 2025 Meeting

POST	CHECK		INVOICE	
DATE	NUMBER	VENDOR	DESCRIPTION	AMOUNT
2/7/2025	220807	BALDWIN LIGHTSTREAM	Feb svcs	\$ 1,573.15
2/7/2025	220810	BLICK ART MATERIALS	Supplies	\$ 881.92
2/7/2025	220811	BRICKHOUSE MUSIC LLC	repairs	\$ 882.00
2/7/2025	220813	CESA 11	Jan 2025 invoice	\$ 13,450.50
2/7/2025	220814	CINTAS	Supplies	\$ 334.86
2/7/2025	220815	COLLEGE BOARD	PSAT EXAMS	\$ 336.96
2/7/2025	220819	EPSTEIN, GARY	Driver Meals	\$ 152.00
2/7/2025	220823	EXPRESS SERVICES INC	sub fulfillment	\$ 512.00
2/7/2025	220824	GARDYN INC	supplies	\$ 219.96
2/7/2025	220829	JOHNSON CONTROLS FIRE PROTECTION LP	Inspections	\$ 194.67
2/7/2025	220831	LOFFLER COMPANIES INC	toner	\$ 278.01
2/7/2025	220832	MACKIN EDUCATIONAL RESOURCES	books	\$ 3,450.70
2/7/2025	220833	MANSFIELD SERVICE PARTNERS	fuel	\$ 22,015.25
2/7/2025	220836	MENARDS	supplies	\$ 250.53
2/7/2025	220837	MILLER, MIKE	Travel Reim	\$ 391.76
2/7/2025	220839	NELSON, BRIAN	Driver Meals	\$ 221.00
2/7/2025	220840	NELSON, CRAIG	Driver Meals	\$ 106.00
2/7/2025	220841	NE METRO INTERMEDIATE DIST	July-Dec	\$ 6,270.00
2/7/2025	220844	PTACEKS FAMILY MARKET	Multiple Invoices	\$ 2,607.09
2/7/2025	220846	RIVER FALLS ACE HARDWARE	Multiple Invoices	\$ 473.23
2/7/2025	220849	STRAHL LLC	Plumbing Cameras	\$ 1,245.00
2/7/2025	220850	SYSCO MINNESOTA	Vending supplies	\$ 761.46
2/7/2025	220852	TINYMOBILEROBOTS US LLC	pymt 2	\$ 6,665.00
2/7/2025	220853	UNITED RENTALS (NORTH AMERICA) INC	Multiple Invoices	\$ 2,029.83
2/7/2025	220854	UNITED WAY ST CROIX VALLEY	Multiple Invoices	\$ 192.00
2/7/2025	220855	WEBBER, TERRA	lunch acct refund	\$ 652.95
2/7/2025	220856	WILS	Multiple Invoices	\$ 5,302.02
2/7/2025	220857	WISCONSIN HOSA	registration	\$ 565.00
2/7/2025	220858	WISCONSIN DEPT OF REVENUE	Payroll accrual	\$ 203.58
2/14/2025	220860	ZIRBEL, JEANNE	CE Refund	\$ 270.00
2/14/2025	220861	95 PERCENT GROUP	subscription	\$ 525.00
2/14/2025	220864	ALFVEBY, DENNIS	accompanist	\$ 200.00
2/14/2025	220869	ARRIOLA, MARK	officiating fees	\$ 175.00
2/14/2025	220870	ASHER, TREVOR	Multiple Invoices	\$ 220.00
2/14/2025	220871	AT&T BUSINESS DIRECT	Multiple Invoices	\$ 1,897.57
2/14/2025	220872	AUTO VALUE	Multiple Invoices	\$ 281.75
2/14/2025	220873	BERKERIDGE, THERESA	Reim license	\$ 134.75
2/14/2025	220874	BESTUL, DAVE	officiating fees	\$ 175.00
2/14/2025	220877	BORCHARDT, REAGAN	Multiple Invoices	\$ 285.00
2/14/2025	220878	BOWERS HYNES, SOMMER	reim speaker	\$ 1,750.00
2/14/2025	220879	BRICKHOUSE MUSIC LLC	Multiple Invoices	\$ 709.93
2/14/2025	220881	BRUNS, JULIE	officiating fees	\$ 110.00
2/14/2025	220882	BSN SPORTS	Multiple Invoices	\$ 1,461.50
2/14/2025	220883	BUCKWHEAT, KAITLYNN	officiating fees	\$ 110.00

## Publication List - Checks over \$100 - March 2025 Meeting

2/14/2025	220886	CAMPBELL, GARY	Multiple Invoices	\$ 610.00
2/14/2025	220887	CANON FINANCIAL SERVICES INC	Multiple Invoices	\$ 3,257.56
2/14/2025	220888	CAROW, CASIE	CE Refund	\$ 120.00
2/14/2025	220890	CELT, JAMES	officiating fees	\$ 110.00
2/14/2025	220892	CESA 11	Multiple Invoices	\$ 3,888.98
2/14/2025	220893	CHURCHILL, ADAM	officiating fees	\$ 110.00
2/14/2025	220894	CINTAS	Supplies	\$ 334.86
2/14/2025	220895	COY, LYNETTE	Multiple Invoices	\$ 716.22
2/14/2025	220897	DEVRIES, KYLE	officiating fees	\$ 175.00
2/14/2025	220899	DULANEY, KATE	reim ASHA	\$ 250.00
2/14/2025	220900	DURAND, JACOB	officiating fees	\$ 155.00
2/14/2025	220903	EPSTEIN, GARY	Driver Meals	\$ 187.00
2/14/2025	220904	ERICKSON, KARL	Driver Meals	\$ 335.00
2/14/2025	220905	ETS CONSULTING LLC	partnership	\$ 897.00
2/14/2025	220906	EVANS, KORY	officiating fees	\$ 155.00
2/14/2025	220908	EXPRESS SERVICES INC	sub fulfillment	\$ 1,152.00
2/14/2025	220909	FENTON, ERIN	Bk Fair \$	\$ 200.00
2/14/2025	220912	FINSTAD, CRAIG	officiating fees	\$ 110.00
2/14/2025	220915	GRAHAM, JACQUELINE	Reim supplies	\$ 423.82
2/14/2025	220916	GRAINGER	Multiple Invoices	\$ 467.91
2/14/2025	220917	GRAY, TANIA	officiating fees	\$ 110.00
2/14/2025	220918	GROSS, TRAVIS	Multiple Invoices	\$ 130.00
2/14/2025	220919	HAKALA, DANIEL	officiating fees	\$ 175.00
2/14/2025	220920	HANSON, NANCY	CE Refund	\$ 135.00
2/14/2025	220921	HASELMAN, JOSEPH	Reim mileage	\$ 167.86
2/14/2025	220922	HASKINS, MAXWELL	Multiple Invoices	\$ 130.00
2/14/2025	220924	HILLYARD INC MPLS	Multiple Invoices	\$ 209.27
2/14/2025	220925	HOFFMAN, DANIEL	officiating fees	\$ 110.00
2/14/2025	220926	HUDSON PHYSICIANS	DOT Exams	\$ 507.00
2/14/2025	220927	IGOUE, KYLE	Multiple Invoices	\$ 130.00
2/14/2025	220929	INSPIRING ACTIONS LLC	CE Class Pymt	\$ 151.62
2/14/2025	220930	JAYTECH INC	Chem Additions	\$ 2,393.30
2/14/2025	220931	J H LARSON COMPANY	Lightbulbs	\$ 809.71
2/14/2025	220932	JOHNSON, RYAN	officiating fees	\$ 175.00
2/14/2025	220933	JOHNSON QUALITY PLUMBING LLC	plumbing services	\$ 2,595.00
2/14/2025	220934	KAHUT-LOOMIS, MICHELLE	officiating fees	\$ 110.00
2/14/2025	220935	KONDER, KIRSTEN	Multiple Invoices	\$ 130.00
2/14/2025	220936	KUPKA, EMILY	officiating fees	\$ 110.00
2/14/2025	220937	KWIK TRIP INC	Fuel	\$ 2,929.17
2/14/2025	220938	LACROSSE LOGAN HIGH SCHOOL	wiaa - gym	\$ 225.00
2/14/2025	220940	LARSON, NICHOLE	reim supplies	\$ 168.84
2/14/2025	220941	LEHMANN, PAUL	officiating fees	\$ 110.00
2/14/2025	220942	LEMKE, FRED	officiating fees	\$ 155.00
2/14/2025	220943	LINEHAN, JEFFREY	officiating fees	\$ 110.00
2/14/2025	220945	LINK, HEIDI	reim travel	\$ 269.33
2/14/2025	220946	LIVESTOCKJUDGING.COM	subscription	\$ 300.00
2/14/2025	220947	LOFFLER COMPANIES INC	Multiple Invoices	\$ 1,256.72

27

## Publication List - Checks over \$100 - March 2025 Meeting

2/14/2025	220948	LOR, ASHLEY	Multiple Invoices	\$ 187.50
2/14/2025	220949	LUCAS, MARY JEAN	officiating fees	\$ 110.00
2/14/2025	220950	LUEDTKE, KRISTOPHER	reim travel	\$ 519.21
2/14/2025	220951	LUND, TIANNA	Multiple Invoices	\$ 343.00
2/14/2025	220952	MACKIN EDUCATIONAL RESOURCES	Multiple Invoices	\$ 10,408.33
2/14/2025	220953	MADER, RACHEL	reim supplies	\$ 120.40
2/14/2025	220955	MATH MASTERS	Multiple Invoices	\$ 430.00
2/14/2025	220956	MATZEK, BART	officiating fees	\$ 110.00
2/14/2025	220958	MATZEK, MIKE	officiating fees	\$ 110.00
2/14/2025	220960	MENOMONIE HIGH SCHOOL	wiaa - wr	\$ 225.00
2/14/2025	220961	MENOMONIE HIGH SCHOOL	wiaa - wr	\$ 150.00
2/14/2025	220962	MERIDIAN CONSULTING GROUP	Health & Safety	\$ 1,440.00
2/14/2025	220963	MIDWEST BUS PARTS INC	Multiple Invoices	\$ 959.66
2/14/2025	220964	MINNESOTA COACHES INC/HASTINGS BUS CO	CE-White Xmas Bus	\$ 571.91
2/14/2025	220966	MUELLER, TYLER	officiating fees	\$ 155.00
2/14/2025	220967	NADEAU, BRIAN	officiating fees	\$ 110.00
2/14/2025	220970	NELSON, BRIAN	Driver Meals	\$ 365.00
2/14/2025	220971	NELSON, CRAIG	Driver Meals	\$ 178.00
2/14/2025	220972	NELSON, CRAIG	Multiple Invoices	\$ 201.00
2/14/2025	220973	NYGAARD, SHALYN	photography	\$ 500.00
2/14/2025	220974	O'MALLEY, JENNA	reim team meals	\$ 303.41
2/14/2025	220978	OTTO, BRIAN	officiating fees	\$ 175.00
2/14/2025	220979	PAUL H BROOKES PUBLISHING COMPANY INC	ASQ Screens	\$ 119.50
2/14/2025	220981	PREMIER TRUCK GROUP	Multiple Invoices	\$ 314.98
2/14/2025	220984	RAPTOR TECHNOLOGIES	Software renewal	\$ 155.00
2/14/2025	220985	RICHARTZ, GRAYDON	officiating fees	\$ 175.00
2/14/2025	220987	RIVER FALLS SWIM CLUB INC	Lifeguard Re-Cert	\$ 560.00
2/14/2025	220988	RIVER FALLS MUNICIPAL	Multiple Invoices	\$ 60,824.08
2/14/2025	220989	RIXMANN, JEFFREY	Driver Meals	\$ 169.00
2/14/2025	220995	SNAKE DISCOVERY LLC	Eco week	\$ 385.00
2/14/2025	220998	ST CROIX GAS	Multiple Invoices	\$ 36,615.58
2/14/2025	220999	TASKER, SHERYL	supplies/team bldg	\$ 279.60
2/14/2025	221001	THE MUSICIAN'S CHOICE LLC	supplies	\$ 273.63
2/14/2025	221003	THOMPSON, ERIK	Multiple Invoices	\$ 210.00
2/14/2025	221004	TRANSPARENT CLASSROOM	January pymt	\$ 398.84
2/14/2025	221005	UW EAU CLAIRE	reg	\$ 390.00
2/14/2025	221006	WEBB, LUCAS	Multiple Invoices	\$ 285.00
2/14/2025	221008	WEVIDEO INC	Lic Renewal	\$ 4,407.52
2/14/2025	221009	WONDER WORKSHOP INC	supplies	\$ 359.97
2/21/2025	221013	AMERICAN TIME	clocks	\$ 698.52
2/21/2025	221014	ANDERSON, DYLAN	Multiple Invoices	\$ 130.00
2/21/2025	221015	AT&T	715 425-1803 147 0	\$ 1,414.33
2/21/2025	221017	BEEN, NICOLAS	replacement check	\$ 135.00
2/21/2025	221019	BEZANSON, JAMES	officiating fees	\$ 260.00
2/21/2025	221020	BJORNSTAL, CARL	officiating fees	\$ 110.00
2/21/2025	221021	BOLEMAN, HEATHER	mock trial lunch	\$ 123.18
2/21/2025	221022	BOND TRUST SERVICES CORP	Multiple Invoices	\$ 800.00

28

## Publication List - Checks over \$100 - March 2025 Meeting

2/21/2025	221024	BSN SPORTS	supplies	\$ 105.00
2/21/2025	221025	ST CROIX LANES	Kind FT	\$ 410.00
2/21/2025	221026	CAMPBELL, GARY	officiating fees	\$ 130.00
2/21/2025	221027	CAREY, BARBARA	officiating fees	\$ 110.00
2/21/2025	221028	CESA 11	Multiple Invoices	\$ 567.00
2/21/2025	221029	CINTAS	Supplies	\$ 334.86
2/21/2025	221030	DELTAMATH SOLUTIONS INC	license	\$ 200.00
2/21/2025	221031	DEVRIES, KYLE	officiating fees	\$ 175.00
2/21/2025	221032	DICKINSEN, JOHN II	officiating fees	\$ 110.00
2/21/2025	221033	DREW BENSON TRUCKING LLC	forest services	\$ 8,920.25
2/21/2025	221034	DURAND, JACOB	officiating fees	\$ 155.00
2/21/2025	221036	EMMERT, JAY	officiating fees	\$ 110.00
2/21/2025	221037	EXPRESS SERVICES INC	sub fulfillment	\$ 2,357.44
2/21/2025	221038	FENTON, DENNIS	officiating fees	\$ 295.00
2/21/2025	221039	FERN, JARED	officiating fees	\$ 110.00
2/21/2025	221040	FERN, JEFF	officiating fees	\$ 110.00
2/21/2025	221042	FOOD SERVICE-SDRF	Multiple Invoices	\$ 1,983.28
2/21/2025	221044	GAIER, JASON	officiating fees	\$ 185.00
2/21/2025	221049	HAKALA, DANIEL	officiating fees	\$ 130.00
2/21/2025	221051	HILLYARD INC MPLS	Multiple Invoices	\$ 15,279.29
2/21/2025	221052	HUDSON PHYSICIANS	Multiple Invoices	\$ 1,344.00
2/21/2025	221053	IGOU, KYLE	officiating fees	\$ 130.00
2/21/2025	221055	JOHNSON, BILLIE JO	reim supplies	\$ 690.09
2/21/2025	221056	KELSEY, DUSTIN	officiating fees	\$ 250.00
2/21/2025	221058	KLINGER, JOSH	officiating fees	\$ 110.00
2/21/2025	221059	KUPKA, EMILY	officiating fees	\$ 175.00
2/21/2025	221060	LEMKE, FRED	officiating fees	\$ 240.00
2/21/2025	221061	LIBERTY MUTUAL INSURANCE	builders risk insur	\$ 4,456.00
2/21/2025	221062	LOFFLER COMPANIES INC	Multiple Invoices	\$ 3,308.03
2/21/2025	221063	LUEDTKE, KRISTOPHER	reim supplies	\$ 157.49
2/21/2025	221064	MACKIN EDUCATIONAL RESOURCES	Multiple Invoices	\$ 8,147.07
2/21/2025	221065	MADISON, CLARISSA	officiating fees	\$ 130.00
2/21/2025	221066	MASTERCARD CORPORATE CLIENTS	Multiple Invoices	\$ 32,775.97
2/21/2025	221068	MIDWEST BUS PARTS INC	Multiple Invoices	\$ 1,392.07
2/21/2025	221069	MINNESOTA COACHES INC/HASTINGS BUS CO	Fusion Hockey bus	\$ 2,942.56
2/21/2025	221071	NEUBERG, HANNA	officiating fees	\$ 370.00
2/21/2025	221076	PRINCE, JEFF	officiating fees	\$ 110.00
2/21/2025	221077	QUARBERG, DANNY	officiating fees	\$ 110.00
2/21/2025	221079	RICHARTZ, GRAYDON	officiating fees	\$ 175.00
2/21/2025	221080	RICHISON, JAMES II	officiating fees	\$ 175.00
2/21/2025	221081	RIVER FALLS GYMNASTICS CLUB	supplies	\$ 1,100.48
2/21/2025	221082	SCHOLASTIC INC	supplies	\$ 158.92
2/21/2025	221085	SCHUMACHER, CRAIG	officiating fees	\$ 110.00
2/21/2025	221086	SCHURMAN, NATHAN	Travel Reim	\$ 110.41
2/21/2025	221088	STOUT, FRANK	officiating fees	\$ 110.00
2/21/2025	221090	UNITED WAY ST CROIX VALLEY	Multiple Invoices	\$ 192.00
2/21/2025	221091	UW-RIVER FALLS CAREER SERVICES	Ed Career Fair	\$ 125.00

29

## Publication List - Checks over \$100 - March 2025 Meeting

2/21/2025	221092	VERIZON WIRELESS	Cell Phones	\$ 2,040.69
2/21/2025	221093	WATSON, JORDAN	officiating fees	\$ 175.00
2/21/2025	221094	WEBB, LUCAS	officiating fees	\$ 130.00
2/21/2025	221095	WI FBLA	Conf Reg	\$ 300.00
2/21/2025	221096	WISCONSIN DEPT OF REVENUE	Payroll accrual	\$ 406.44
2/21/2025	221098	YOLITZ, COREY	officiating fees	\$ 110.00
2/18/2025	221099	BRUDZINSKI, CAITLIN	State Food \$ BSW	\$ 576.00
2/25/2025	221100	LOOMIS, CAMERON	State WR Food \$	\$ 741.00
2/28/2025	221101	ALBRECHT, TYLER	officiating fees	\$ 104.09
2/28/2025	221102	ALTOONA HIGH SCHOOL	Forensics Reg	\$ 134.00
2/28/2025	221103	ANDERSON, DYLAN	officiating fees	\$ 130.00
2/28/2025	221105	AUTO VALUE	Multiple Invoices	\$ 158.91
2/28/2025	221108	BINGENHEIMER, NATHAN	Reim webinar	\$ 295.00
2/28/2025	221110	BRAUN INTERTEC CORPORATION	Ref-Tennis Courts	\$ 779.00
2/28/2025	221111	BSN SPORTS	supplies	\$ 729.00
2/28/2025	221112	CAMPBELL, GARY	officiating fees	\$ 260.00
2/28/2025	221116	CHILD CENTER	4K Teacher Payout	\$ 342.00
2/28/2025	221117	CHILD CENTER	4K Site Payout	\$ 10,123.20
2/28/2025	221118	CHIPPEWA VALLEY TECH COLLEGE	Multiple Invoices	\$ 14,057.40
2/28/2025	221119	CINTAS	Supplies	\$ 395.08
2/28/2025	221120	CITY OF RIVER FALLS	Com Permit App	\$ 45,127.25
2/28/2025	221121	CLIFTONLARSONALLEN LLP	Final Audit Bill	\$ 4,961.25
2/28/2025	221123	CRAIL, DAVID	Multiple Invoices	\$ 261.32
2/28/2025	221125	DMM PRODUCTIONS LLC	recruitment video	\$ 6,409.69
2/28/2025	221126	DURAND HIGH SCHOOL FORENSICS	forensics reg	\$ 186.00
2/28/2025	221127	EXPRESS SERVICES INC	sub fulfillment	\$ 1,280.00
2/28/2025	221128	FACTORY MOTOR PARTS COMPANY	Supplies	\$ 319.50
2/28/2025	221130	FERN, JARED	Multiple Invoices	\$ 160.00
2/28/2025	221131	FERN, JEFF	Multiple Invoices	\$ 130.00
2/28/2025	221132	FLINN SCIENTIFIC INC	supplies	\$ 688.48
2/28/2025	221136	GRAHAM, JACQUELINE	Multiple Invoices	\$ 492.38
2/28/2025	221137	GRAINGER	Multiple Invoices	\$ 426.06
2/28/2025	221140	HILLYARD INC MPLS	Multiple Invoices	\$ 178.99
2/28/2025	221141	HUDSON PHYSICIANS	training	\$ 5,067.94
2/28/2025	221143	IPRINT TECHNOLOGIES	toner	\$ 565.00
2/28/2025	221144	JACOB'S LADDER	4K Teacher Payout	\$ 702.00
2/28/2025	221145	JACOB'S LADDER	4K Site Payout	\$ 20,779.20
2/28/2025	221146	JAECKEL, BRYAN	reim supplies	\$ 255.68
2/28/2025	221147	J H LARSON COMPANY	Multiple Invoices	\$ 4,573.41
2/28/2025	221151	KOLLER, JOE	officiating fees	\$ 114.09
2/28/2025	221152	KRUGER, HOLLY	reim supplies	\$ 120.11
2/28/2025	221154	LITERACY RESOURCES LLC	supplies	\$ 124.00
2/28/2025	221155	LITTLE ADVENTURES 1	4K Teacher Payout	\$ 360.00
2/28/2025	221156	LITTLE ADVENTURES 1	4K Site Payout	\$ 10,656.00
2/28/2025	221157	LITTLE ADVENTURES 2	4K Teacher Payout	\$ 486.00
2/28/2025	221158	LITTLE ADVENTURES 2	4K Site Payout	\$ 14,385.60
2/28/2025	221159	LOFFLER COMPANIES INC	Multiple Invoices	\$ 1,152.39

30

## Publication List - Checks over \$100 - March 2025 Meeting

2/28/2025	221160	LUEDTKE, KRISTOPHER	reim travel	\$ 328.00
2/28/2025	221161	MACKIN EDUCATIONAL RESOURCES	Multiple Invoices	\$ 9,964.73
2/28/2025	221163	MENARDS	supplies	\$ 199.98
2/28/2025	221164	MORNING, CHARLES IV	officiating fees	\$ 110.00
2/28/2025	221165	NADEAU, BRIAN	Multiple Invoices	\$ 130.00
2/28/2025	221166	NCS PEARSON INCORPORATED	Multiple Invoices	\$ 832.90
2/28/2025	221167	NEEDHAM, SCOTT	officiating fees	\$ 130.00
2/28/2025	221168	NELSON'S BUS SERVICE INC	new bus	\$ 135,390.50
2/28/2025	221169	NELSON, RYAN	officiating fees	\$ 110.00
2/28/2025	221170	NELSON, TYLER	officiating fees	\$ 110.00
2/28/2025	221171	NIGGEMANN, LUKE	officiating fees	\$ 122.90
2/28/2025	221174	PERIPOLE-BERGERAULT INC	Recorders	\$ 297.00
2/28/2025	221175	PREMIER TRUCK GROUP	Multiple Invoices	\$ 164.88
2/28/2025	221180	RIVER FALLS YOUTH HOCKEY ASSOC	Installment 2 of 3	\$ 12,000.00
2/28/2025	221182	SANOCKI, MIKAYLA	Reim mileage	\$ 229.21
2/28/2025	221183	SCHOLASTIC INC	book order	\$ 187.94
2/28/2025	221186	SPARKPATH INC	Young Authors	\$ 770.00
2/28/2025	221187	SUPPORTING SUCCESS FOR CHILDREN W/HEARING	supplies	\$ 159.00
2/28/2025	221189	T-MOBILE	hotspots	\$ 500.00
2/28/2025	221190	T-MOBILE	WiFi	\$ 172.20
2/28/2025	221192	THE ST PAUL CHAMBER ORCHESTRA	MO Field Trip	\$ 156.00
2/28/2025	221194	THE UNIVERSITY PRESCHOOL	4K Teacher Payout	\$ 288.00
2/28/2025	221195	THE UNIVERSITY PRESCHOOL	4K Site Payout	\$ 8,524.80
2/28/2025	221196	UW EAU CLAIRE	Choral Reg Fee	\$ 660.00
2/28/2025	221198	WEMTA	conf pymt	\$ 300.00
2/7/2025	242500598	AMAZON CAPITAL SERVICES INC	Multiple Invoices	\$ 3,386.64
2/7/2025	242500599	CAREER SAFE LLC	OSHA Trng library	\$ 1,600.00
2/7/2025	242500600	CHIPPEWA VALLEY SPORTING GOODS	PE Supplies	\$ 416.00
2/7/2025	242500601	GOODIN COMPANY	Supplies	\$ 177.00
2/7/2025	242500602	HUB 70 DESIGN AND PRINT LLC	Sum School cards	\$ 144.50
2/7/2025	242500603	ION INC	Custodial Radios	\$ 406.52
2/7/2025	242500604	J W PEPPER & SON INC	Multiple Invoices	\$ 191.99
2/7/2025	242500606	MISSISSIPPI WELDERS SUPPLY COMPANY INC	Multiple Invoices	\$ 1,121.39
2/7/2025	242500607	PERMA-BOUND	Multiple Invoices	\$ 761.51
2/7/2025	242500608	RIESTER REFRIGERATION INC	Service Call	\$ 500.00
2/7/2025	242500609	SOUTHWEST BINDING & LAMINATING	lamination film	\$ 276.48
2/7/2025	242500610	STAPLES -(PAPER)	Multiple Invoices	\$ 633.39
2/14/2025	242500611	AIR COMMUNICATIONS OF WI INC	Supplies	\$ 598.64
2/14/2025	242500612	AMAZON CAPITAL SERVICES INC	Multiple Invoices	\$ 3,346.92
2/14/2025	242500614	C & L COMMUNICATIONS INC	Jan Locates	\$ 4,697.00
2/14/2025	242500615	CESA 9	WVS Enrollments	\$ 580.00
2/14/2025	242500616	COMPUTER INTEGRATION TECHNOLOGIES INC	Agrmt mgd svcs	\$ 1,760.00
2/14/2025	242500617	CONFIDENTIAL RECORDS INC	Multiple Invoices	\$ 264.40
2/14/2025	242500618	DECKER INC	supplies	\$ 372.79
2/14/2025	242500619	DUJET RESOURCE GROUP INC	furniture	\$ 15,900.56
2/14/2025	242500620	FORK FARMS LLC	supplies	\$ 259.70
2/14/2025	242500621	HARRIS ST PAUL INC	Multiple Invoices	\$ 7,577.61

31

## Publication List - Checks over \$100 - March 2025 Meeting

2/14/2025	242500623	INSTRUMENTAL MUSIC CO INC	Multiple Invoices	\$ 153.40
2/14/2025	242500625	J W PEPPER & SON INC	Multiple Invoices	\$ 407.25
2/14/2025	242500627	NEO ELECTRICAL SOLUTIONS LLC	Multiple Invoices	\$ 350.00
2/14/2025	242500628	RIVER CITY DISPOSAL INC	Garbage/Recycling	\$ 3,243.27
2/14/2025	242500629	SCHOOL DISTRICT OF HUDSON	homeless transport	\$ 3,326.54
2/14/2025	242500630	SCHOOLSTATUS LLC	subscription	\$ 769.04
2/14/2025	242500631	SECURITY CHECK ME LLC	bkgrd cks	\$ 168.00
2/14/2025	242500632	ST CROIX VALLEY RESTORATIVE SERVICES INC	contracted therapy	\$ 7,650.00
2/14/2025	242500633	STAPLES -(PAPER)	Multiple Invoices	\$ 3,704.18
2/14/2025	242500634	TWIN CITY FILTER SERVICE INC	supplies	\$ 877.16
2/14/2025	242500635	UWRF	ice hockey rental	\$ 2,200.00
2/14/2025	242500636	WELD RILEY SC	legal	\$ 225.00
2/14/2025	242500638	YALE MECHANICAL LLC	Qtrly BAS Svc	\$ 5,875.00
2/21/2025	242500639	AMAZON CAPITAL SERVICES INC	Multiple Invoices	\$ 4,084.89
2/21/2025	242500640	BAUER BUILT INC	Multiple Invoices	\$ 1,043.62
2/21/2025	242500641	CHARTWELLS	Jan invoice	\$ 198,694.67
2/21/2025	242500642	COMPUTER INTEGRATION TECHNOLOGIES INC	Multiple Invoices	\$ 1,742.00
2/21/2025	242500643	CONFIDENTIAL RECORDS INC	Multiple Invoices	\$ 158.58
2/21/2025	242500644	GALLAGHER BENEFIT SERVICES INC	Consulting Svcs	\$ 5,000.00
2/21/2025	242500645	HARRIS ST PAUL INC	Chiller 2 Repair	\$ 1,626.94
2/21/2025	242500646	HORIZON COMMERCIAL POOLS	Pool Chemicals	\$ 1,335.06
2/21/2025	242500647	HUB 70 DESIGN AND PRINT LLC	Multiple Invoices	\$ 195.15
2/21/2025	242500648	J W PEPPER & SON INC	Multiple Invoices	\$ 247.30
2/21/2025	242500649	KRAUS-ANDERSON CONSTRUCTION COMPANY	Multiple Invoices	\$ 76,925.57
2/21/2025	242500650	OFFICE ENTERPRISES INC	mail cartridge	\$ 221.52
2/21/2025	242500652	STAPLES -(PAPER)	Multiple Invoices	\$ 771.54
2/21/2025	242500653	TOTAL EXCAVATING AND GRADING LLC	snow removal	\$ 13,770.00
2/21/2025	242500654	WESTERN PSYCHOLOGICAL SERVICES	supplies	\$ 189.20
2/28/2025	242500655	ABUNDANT LIFE	Multiple Invoices	\$ 13,219.20
2/28/2025	242500656	AMAZON CAPITAL SERVICES INC	Multiple Invoices	\$ 5,465.72
2/28/2025	242500657	BOARDMAN & CLARK LLP	legal	\$ 5,661.00
2/28/2025	242500658	COMPUTER INTEGRATION TECHNOLOGIES INC	KnowBe4 agrmt	\$ 5,400.00
2/28/2025	242500660	DNA AV INTEGRATORS LLC	Multiple Invoices	\$ 934.60
2/28/2025	242500661	DUET RESOURCE GROUP INC	furniture	\$ 477.95
2/28/2025	242500662	FOX DEN BOOKS	Multiple Invoices	\$ 1,222.10
2/28/2025	242500663	INDIANHEAD TRUCK EQUIPMENT	supplies	\$ 621.42
2/28/2025	242500665	MISSISSIPPI WELDERS SUPPLY COMPANY INC	Multiple Invoices	\$ 380.12
2/28/2025	242500666	MITINET INC	renewals	\$ 1,415.00
2/28/2025	242500667	NARDINI FIRE EQUIPMENT	Deficiency Repair	\$ 2,035.00
2/28/2025	242500668	NEO ELECTRICAL SOLUTIONS LLC	Breaker Locks	\$ 507.15
2/28/2025	242500670	PARAGON DEVELOPMENT SYSTEMS INC	ProDesk HP Qty 11	\$ 7,975.00
2/28/2025	242500671	RF REN PROJECT LLC	Mar Rent + Insur	\$ 18,476.16
2/28/2025	242500672	RIVER MOON COFFEE ROASTING CO	supplies	\$ 250.00
2/28/2025	242500673	SCHOOL DISTRICT OF HUDSON	homeless transport	\$ 4,662.84
2/28/2025	242500674	STAPLES -(PAPER)	Multiple Invoices	\$ 492.04
2/28/2025	242500675	TOTAL EXCAVATING AND GRADING LLC	snow removal	\$ 8,854.50
2/28/2025	242500676	WIAA	BHO; playoff fees	\$ 189.05

32

## Publication List - Checks over \$100 - March 2025 Meeting

2/28/2025	242500677	WSMA	registrations	\$ 142.00
-----------	-----------	------	---------------	-----------

## RIVER FALLS BOARD OF EDUCATION MEETING

Monday, March 24, 2025

### Personnel Agenda:

1. Recommended approval of the employment of Stephanie Karno as 1.0 FTE Long Term Substitute English/Language Arts Teacher at River Falls High School effective approximately February 14, 2025 through April 4, 2025 (for Sarah Huang).
2. Recommended approval of the employment of Forrester Smith as 1.0 FTE Long Term Substitute Art Teacher at River Falls High School effective approximately February 24, 2025 through June 9, 2025 (for Andrea Sorenson).
3. Recommended approval of the employment of Chris Harmon as 0.4 FTE Long Term Substitute Project Search Teacher effective approximately March 24, 2025 through May 23, 2025 (for Natasha Herum).
4. Recommended approval of the employment of Brianna Mikla as 1.0 FTE Long Term Substitute Third Grade Teacher at Greenwood Elementary School effective approximately March 24, 2025 through June 9, 2025 (for Ashley Gorman).
5. Recommended approval of the employment of Erik Wild as 1.0 FTE Long Term Substitute Science Teacher at River Falls High School effective approximately April 7, 2025 through June 9, 2025 (for vacant position).
6. Recommended approval of the employment of Samuel Gray as 1.0 FTE Long Term Substitute Seventh Grade Math Teacher at Meyer Middle School effective approximately April 20, 2025 through June 9, 2025 (for Abigail Lerum).
7. Recommended approval of the increased employment of Molly Coughlin, Math and Science Teacher at River Falls High School, from 0.743 FTE to 0.816 FTE due to mid-year increase to 1.0 FTE for Term 3 (increased needs).
8. Recommended approval of the hiring of the following short-term, on call Substitute Teachers:
  - a. Brianna Mikla
  - b. Clinton St. John
  - c. Rebecca Rogers
  - d. Annabelle Kocer
  - e. Joshua Guthman
  - f. Christopher Hughes
  - g. Christopher Chapin
  - h. Susan Burkhart
9. Recommended acceptance of the leave of absence for Natasha Herum, Project Search Teacher, for the 2025-26 school year
10. Recommended acceptance of the resignation of Deanna Wronski as full-time Special Education Teacher at Greenwood Elementary School effective the end of the 2024-25 year.
11. Recommended acceptance of the resignation of Jeremy Carlson as full-time Sixth Grade Social Studies Teacher at Meyer Middle School effective the end of the 2024-25 year.

12. Recommended acceptance of the resignation of Christine Muenich as full-time Spanish Teacher at River Falls High School effective the end of the 2024-25 year. Ms. Muenich will retire after 31 years of service with the district.
13. Recommended acceptance of the resignation of Mike Fuller as full-time Band Teacher at Meyer Middle School effective the end of the 2024-25 year. Mr. Fuller will retire after 29 years of service with the district.
14. Recommended acceptance of the resignation of Kathy Lindevig as full-time Speech/Language Pathologist at Greenwood Elementary School effective the end of the 2024-25 year. Ms. Lindevig will retire after 29 years of service with the district.
15. Recommended acceptance of the resignation of Bridget Jantscher as full-time Music Teacher at Greenwood Elementary School effective the end of the 2024-25 year. Ms. Jantscher will retire after 25 years of service with the district.
16. Recommended acceptance of the resignation of Cindy Kornmann as full-time First Grade Teacher at Rocky Branch Elementary School effective the end of the 2024-25 year. Ms. Kornmann will retire after 24 years of service with the district.
17. Recommended acceptance of the resignation of Nancy Lindquist as full-time Fourth Grade Teacher at Westside Elementary School effective the end of the 2024-25 year. Ms. Lindquist will retire after 38 years of service with the district.
18. Recommended acceptance of the resignation of Kari Owens as full-time Title I Reading Teacher at Westside Elementary School effective the end of the 2024-25 year. Ms. Owens will retire after 22 years of service with the district.

**School District of River Falls**  
**Finance and Facilities Committee Meeting Report**

Monday, March 3, 2025 - 6:00 PM

District Office

852 E Division Street

River Falls, Wisconsin 54022

The School Board's Finance and Facilities Committee meeting was held on Monday, March 3, 2025 at District Office 852 E Division Street, River Falls, Wisconsin 54022. Chair Miller called the meeting to order at 6:00 p.m. It was ascertained that notice of the meeting had been properly posted in the appointed locations, and sent to the *Star-Observer*, *Pierce County Journal*, WEVR Radio Station, and the *Eau Claire Leader-Telegram*.

**PRESENT**

Committee members Mike Miller (Chair) and Bo Hirstein were present. Also present were Board members Lindsey Curtis, Stacy Johnson Myers, and Monica LaVold. Superintendent David Bell, Director of Human Resources and Leadership Development Nate Schurman and Director of Finance and Facilities Lynette Coy were present. CliftonLarsonAllen LLP representative Dan Carlson was also present.

**1. CALL TO ORDER - 6:00 PM**

**2. MANNER OF PUBLIC NOTIFICATION OF MEETING**

**3. HEARING OF VISITORS OR DELEGATIONS – None.**

**4. PRESENTATION OF THE 2023-24 AUDITED FINANCIAL STATEMENTS**

A representative from CliftonLarsonAllen LLP presented their audit report of 2023-24 financial statements.

**Action:** None, informational only.

**5. FACILITIES PROJECTS UPDATE**

The administration provided an update on the facilities projects.

**Action:** None, informational only.

**6. 2024-25 BUDGET UPDATE**

The Director of Finance and Facilities Lynette Coy provided an update on the 2024-25 budget through January 2025.

**Action:** None, informational only.

**7. BUDGET PROJECTIONS THROUGH 2026-27**

The Director of Finance and Facilities Lynette Coy provided budget projections through the 2026-27 fiscal year.

**Action:** None, informational only.

**8. REVIEW POLICY 672 - PURCHASING**

The administration is recommending updates to Policy 672 as part of the review of policies in the 600s section.

**Action:** Miller moved, seconded by Hirstein to approve initial reading of Policy 672: Purchasing. The motion passed 2-0.

**9. REVIEW POLICY 823 - ACCESS TO PUBLIC RECORDS**

The administration is recommending updates to Policy 823 as part of the review of policies in the 800s section.

**Action:** Miller moved, seconded by Hirstein to approve initial reading of Policy 823: Access to Public Records. The motion passed 2-0.

**10. REVIEW POLICY 823 RULE - PROCEDURES FOR ACCESS TO PUBLIC RECORDS**

The administration is recommending updates to Policy 823 Rule as part of the review of policies in the 800s section.

**Action:** Hirstein moved, seconded by Miller to approve initial reading of Policy 823 Rule: Procedures for Access to Public Records. The motion passed 2-0.

**11. REVIEW POLICY 823 EXHIBIT - PUBLIC RECORDS NOTICE**

The administration is recommending updates to Policy 823 Exhibit as part of the review of policies in the 800s section.

**Action:** Miller moved, seconded by Hirstein to approve initial reading of Policy 823 Exhibit: Public Records Notice. The motion passed 2-0.

**12. PROPOSED/SUGGESTED ITEMS FOR THE NEXT REGULAR AND FUTURE FINANCE & FACILITIES MEETING AGENDA(S)**

As always, committee members were given the opportunity to suggest items for future committee and/or Board meeting agendas.

**Action:** None.

**13. SCHEDULE NEXT FINANCE & FACILITIES COMMITTEE MEETING**

Upcoming committee meeting dates, times, and locations will be reviewed.

**Action:** Set the meeting schedule as follows:

Finance and Facilities Committee meeting, Monday, April 14, 2025, 6:00 p.m.

*The meeting will be held at the District Office, 852 E. Division Street.*

**14. ADJOURN** at 7:37 p.m.

---

Mike Miller, Finance and Facilities Committee Chair

**2024 Audit Report Notations**

**Item #**

**1 Auditor's Report (Opinion):**

We have issued an unmodified opinion on the financial statements.

**Management Letter:**

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

**Material Weaknesses:**

- 2004-001: Material Audit Adjustments
- 2004-002: Restatement of Beginning Net Position

**Compliance:**

As part of our audit, we tested the District's compliance with the requirements of laws, regulations, contracts and grants applicable of its federal and state programs as well as the District's internal controls over compliance. No findings in relation to these requirements were reported.

**Other:**

- DPI Aid Certification Examination Report
- Charter School Schedules
- Compile Capital Asset Records

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

<b>General Fund Balance Sheet Summary:</b>	<b>6/30/2024</b>	<b>6/30/2023</b>	<b>6/30/2022</b>	<b>6/30/2021</b>
Cash and Investments	\$ 11,617,999	\$ 8,491,791	\$ 9,597,557	\$ 7,486,904
Taxes Receivable	7,271,928	6,075,782	6,212,931	6,520,868
Accounts Receivable	34,751	29,322	28,371	465
Due from Other Governments	626,396	3,061,761	919,976	1,424,252
Due from Other Funds	764,133	603,863	-	-
Prepaid Expenditures	68,728	85,910	-	-
	<u>\$ 20,383,935</u>	<u>\$ 18,348,429</u>	<u>\$ 16,758,835</u>	<u>\$ 15,432,489</u>
Payables and Other Accruals	\$ 4,135,728	\$ 3,799,819	\$ 3,939,837	\$ 3,735,905
Due to Other Governments	340	-	-	-
Due to Other Funds	1,674,116	306,164	272,973	-
Fund Balance:				
Nonspendable	68,728	85,910	-	-
Restricted	46,109	99,090	119,124	32,093
Assigned	470,488	-	93,253	371,378
Committed	-	-	3,961,954	3,961,954
Unassigned	13,988,426	14,057,446	8,371,694	7,331,159
	<u>14,573,751</u>	<u>14,242,446</u>	<u>12,546,025</u>	<u>11,696,584</u>
	<u>\$ 20,383,935</u>	<u>\$ 18,348,429</u>	<u>\$ 16,758,835</u>	<u>\$ 15,432,489</u>
Revenues	\$ 46,976,523	\$ 45,117,764	\$ 43,981,999	\$ 41,889,059
Expenditures	(46,041,429)	(46,122,192)	(43,238,917)	(40,799,325)
Net Other Financing Sources (Uses)	(603,789)	2,700,849	106,359	239,572
Change in Fund Balance	<u>\$ 331,305</u>	<u>\$ 1,696,421</u>	<u>\$ 849,441</u>	<u>\$ 1,329,306</u>
<b>% of Unassigned Fund Balance to General Fund Expenditures</b>	<b>30.4%</b>	<b>30.5%</b>	<b>19.4%</b>	<b>18.0%</b>

**2024 Audit Report Notations**

Item #

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

	6/30/2024	6/30/2023	6/30/2022	6/30/2021
<b>Special Revenue Fund Balances:</b>				
Food Service - Fund 50	\$ 400,207	\$ 689,731	\$ 713,365	\$ 127,558
Community Services - Fund 80	177,712	200,131	135,991	122,230
Education Trust - Fund 21	456,492	379,740	358,456	187,522
	<u>\$ 1,034,411</u>	<u>\$ 1,269,602</u>	<u>\$ 1,207,812</u>	<u>\$ 437,310</u>

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

	6/30/2024	6/30/2023	6/30/2022	6/30/2021
<b>Debt Service Funds Balances:</b>				
	\$ 3,453,911	\$ 1,239,205	\$ 1,305,148	\$ 1,370,970

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

	6/30/2024	6/30/2023	6/30/2022	6/30/2021
<b>Capital Project Fund Balance:</b>				
Capital Projects - Fund 49	\$ 27,807,153	\$ -	\$ -	\$ -
Capital Improvement - Fund 46	1,056,441	667,263	656,004	652,285
	<u>\$ 28,863,594</u>	<u>\$ 667,263</u>	<u>\$ 656,004</u>	<u>\$ 652,285</u>

**6 Fiduciary Funds:** District accounts held by the District as an agent and for resources legally held in trust for the District's single-employer OPEB.

	6/30/2024	6/30/2023	6/30/2022	6/30/2021
Student Activity - Fund 60	\$ 55,440	\$ 43,724	\$ 39,399	\$ 44,916
Employee Benefit Trust - Fund 73	4,724,288	4,543,361	4,777,063	4,541,909
	<u>\$ 4,779,728</u>	<u>\$ 4,587,085</u>	<u>\$ 4,816,462</u>	<u>\$ 4,586,825</u>

**7 Long-term Obligations**

	6/30/2024	6/30/2023	6/30/2022	6/30/2021
<b>General Obligation Debt:</b>				
General Obligation Bonds	\$ 45,505,000	\$ 48,990,000	\$ 54,170,000	\$ 58,095,000
General Obligation Notes	28,000,000	-	-	-
Total General Obligation Debt	73,505,000	48,990,000	54,170,000	58,095,000
<b>Other Long-term Debt:</b>				
Bond Premiums	2,122,079	1,705,676	2,146,075	2,614,383
Leases:				
Renaissance School	2,595,465	2,659,221	-	-
UWRF	-	-	70,800	-
Cannon Copier/Printers	146,756	24,146	37,138	-
Computers/Chromebooks	186,322	115,301	233,892	476,205
TinyRobot	17,602	-	-	-
Vested Employee Benefits	1,061,981	1,267,718	1,199,601	1,233,739
Notes Payable from Direct Borrowings	32,895	64,419	94,629	203,573
Other Postemployment Benefits (Asset) Liability	48,933	(231,741)	(293,861)	53,146
State Life Insurance Plan Liability	1,939,539	1,615,759	2,484,282	2,223,474
WRS Pension Plan (Asset) Liability	1,893,877	6,812,315	(10,284,291)	(7,839,425)
	<u>\$ 83,550,449</u>	<u>\$ 63,022,814</u>	<u>\$ 49,858,265</u>	<u>\$ 57,060,095</u>

Equalized Valuation \$ 3,598,197,290 \$ 3,098,018,128 \$ 2,698,167,997 \$ 2,538,170,665

General Obligation Debt Limit (10% EV) \$ 359,819,729 \$ 309,801,813 \$ 269,816,800 \$ 253,817,067

**General Obligation Debt as Percent of Debt Limitation** 20.4% 15.8% 20.1% 22.9%

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2024**



**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2024**

**FINANCIAL SECTION**

INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	5
BASIC FINANCIAL STATEMENTS	
STATEMENT OF NET POSITION	8
STATEMENT OF ACTIVITIES	9
BALANCE SHEET – GOVERNMENTAL FUNDS	10
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO NET POSITION OF GOVERNMENTAL ACTIVITIES	11
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES – GOVERNMENTAL FUNDS	12
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES	13
STATEMENT OF NET POSITION – FIDUCIARY FUNDS	14
STATEMENT OF CHANGES IN NET POSITION – FIDUCIARY FUNDS	15
NOTES TO BASIC FINANCIAL STATEMENTS	16

**REQUIRED SUPPLEMENTARY INFORMATION**

BUDGETARY COMPARISON SCHEDULE – GENERAL FUND	53
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF WISCONSIN RETIREMENT SYSTEM NET PENSION PLAN LIABILITY (ASSET) – LAST TEN FISCAL YEARS	54
SCHEDULE OF DISTRICT'S CONTRIBUTIONS TO WISCONSIN RETIREMENT SYSTEM PENSION PLAN – LAST TEN FISCAL YEARS	55
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY WISCONSIN LOCAL RETIREE LIFE INSURANCE FUND OPEB PLAN – LAST TEN FISCAL YEARS	56
SCHEDULE OF DISTRICT'S CONTRIBUTIONS TO WISCONSIN LOCAL RETIREE LIFE INSURANCE FUND OPEB PLAN – LAST TEN FISCAL YEARS	57
SCHEDULE OF CHANGES IN THE DISTRICT'S OPEB LIABILITY (ASSET) AND RELATED RATIOS – LAST TEN FISCAL YEARS	58
SCHEDULE OF DISTRICT'S CONTRIBUTIONS TO OPEB PLAN – LAST TEN FISCAL YEARS	59
SCHEDULE OF DISTRICT'S INVESTMENT RETURNS ON OPEB PLAN ASSETS – LAST TEN FISCAL YEARS	60

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
TABLE OF CONTENTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	61
<b>SUPPLEMENTARY INFORMATION</b>	
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES	
COMBINING BUDGETARY COMPARISON SCHEDULE – FUND 10 AND FUND 27	63
BUDGETARY COMPARISON SCHEDULE – FUND 10	64
BUDGETARY COMPARISON SCHEDULE – FUND 27	65
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS	66
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS	67
OTHER INFORMATION	
CHARTER SCHOOL AUTHORIZER ANNUAL REPORT	68
SINGLE AUDIT SECTION	
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	70
SCHEDULE OF STATE FINANCIAL ASSISTANCE	71
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE	72
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	73
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE <i>UNIFORM GUIDANCE AND STATE     SINGLE AUDIT GUIDELINES</i>	75
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	78

## **FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

Board of Education  
School District of River Falls  
River Falls, Wisconsin

### **Report on the Audit of 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 School District of River Falls, Wisconsin (the District) as of and for the year ended June 30, 2024, 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 District, as of June 30, 2024, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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.

#### ***Other Matters***

As discussed in Note 4.G to the financial statements, the District restated its beginning net position as of July 1, 2023 to correct the financial statements for depreciation amounts previously reported. Our opinions are not modified with respect to this matter.

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

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

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

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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, budgetary comparison schedule and the schedules relating to pensions and other postemployment benefits as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The individual and combining fund financial statements and schedules and the charter school authorizer annual report, section VI, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedules of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration are also presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the individual and combining fund financial statements and schedules, charter school authorizer annual report, section VI, and the schedules of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the charter school authorizer annual report, sections I through V and section VII, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Hudson, Wisconsin  
January 30, 2025

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2024**

The discussion and analysis of the School District of River Falls financial performance provides an overall review of financial activities for the fiscal year. The District is also continually exploring ways to improve the programs provided for the students, staff and community.

## INTRODUCTION

The School District of River Falls encompasses an area of approximately 150 square miles and is located in St. Croix and Pierce Counties, in western Wisconsin. The District is located approximately 30 miles southeast of St. Paul, Minnesota, 65 miles west of Eau Claire and 120 miles northwest of LaCrosse.

The School District of River Falls has a mission to inspire all students through challenging, meaningful, and engaging learning experiences, in a safe and collaborative environment. We work collectively to provide personalized, relevant learning to all students, so they are prepared for whatever tomorrow brings.

The District is a nationally recognized public school district serving approximately 3,500 students. The District includes four elementary schools (Gr K-5), including a public Montessori school, one middle school (Gr 6-8), one high school (Gr 9-12), and one alternative learning center (Gr 9-12). The River Falls 4 Children (RF4C), consisting of seven partner sites, is a community-based early learning program for four-year-old children residing within the School District of River Falls.

## SCHOOL BOARD AND ADMINISTRATIVE ORGANIZATION

The legislative body of the District is the District Board which consists of seven members all elected at large for overlapping three year terms. The District President, District Clerk, District Treasurer and District Vice President are elected by and from the members of the Board for terms of one year at the board's annual organization meeting. The District President is responsible for conducting the proceedings of the Board at its meeting. The policies of the District are set by the seven member Board. The District President votes in all cases and has no veto powers. The District Administrator has the responsibility of administering the day-to-day affairs of the District and executing the policy decisions of the Board. The District Board is responsible for the financial and operational posture of the District and is responsible for the formulation and enforcement of the budget for the District.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2024**

Enrollments

Enrollment data (includes 4K – 12) for the District for the last five years and projections for the next five years are as follows:

<u>Year</u>	<b>Actual</b>	<u>Total</u>
2019-2020		3525
2020-2021		3429
2021-2022		3481
2022-2023		3490
2023-2024		3442

FINANCIAL HIGHLIGHTS

- The General Fund fund balance increased by \$331,305. The June 30, 2024 unassigned fund balance was 30% which is within the policy range of 25-30%.
- The District's overall financial position, as reflected in total net position, is \$54,774,147 - an increase of \$2,600,264. Net position is the difference between assets and liabilities.
- The Capital Projects Fund (Fund 49) currently has activity on \$28M of referendum projects which includes a new transportation/maintenance facility, multi-purpose addition to the high school, safety and security upgrades and district-wide HVAC updates.
- The Community Services Fund (Fund 80) provides classes and programming for the community as well as the District's before and after school childcare program.
- The District retired \$3,485,000 of outstanding General Obligation Bonds and issued an additional \$28,000,000 in General Obligation Notes.
- Net Governmental Activities Capital Assets net decreased by \$3,440,106.
- Other Post Employment Benefits (OPEB) net liability is \$48,933.

\*Note: General Fund includes Funds 10 and Fund 27 (Special Education)

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This Financial Report is designed to provide our citizens, taxpayers, 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, please contact the Superintendent of Schools (715-425-1800), 852 East Division Street, River Falls, WI 54022-2599

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of two kinds of statements that present different views of the District's financial activities.

- The Statement of Net Position and Statement of Activities provide information on a district-wide basis. These statements present an aggregate view of the District's finances. District-wide statements contain useful long-term information as well as information for the just-completed fiscal year.
- The Statement of Net Position compares assets to liabilities to give an overall view of the financial health of the District.
- The Statement of Activities defines the entity's expenses by function and illustrates the total that is offset by corresponding revenues – charges for services and/or operating grants and contributions. The result is total net expenses offset by general and miscellaneous revenue – recognizing the Change in Net Position for the District from the previous year.
- The remaining statements; Balance Sheet – Governmental Funds and Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds focus on individual parts of the district. Fund statements generally report operations in more detail than the district-wide statements and support the Statement of Net Position.
- The Notes to the Basic Financial Statements provide further explanation of some of the information in the statements and provide additional disclosures so statement users have a complete picture of the District's financial activities and position.
- Required Supplementary Information further explains and supports the financial statements by including a comparison of the District's budget data for the year and includes all reports in the financial statements through and including the financial notes.

## **BASIC FINANCIAL STATEMENTS**

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
STATEMENT OF NET POSITION  
JUNE 30, 2024**

	Governmental Activities
<b>ASSETS</b>	
Cash and Investments	\$ 44,351,990
Taxes Receivable	7,271,928
Accounts Receivable	40,469
Due from Other Governments	626,396
Due from Fiduciary Funds	519,228
Prepaid Expenses	68,728
Capital Assets Not Being Depreciated/Amortized:	
Land	1,334,831
Capital Assets Being Depreciated/Amortized:	
Land Improvements	747,446
Buildings and Building Improvements	119,805,659
Furniture and Equipment	11,629,360
Right-to-Use Leased Assets	4,066,180
Accumulated Depreciation/Amortization	(52,952,186)
Total Assets	137,510,029
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Wisconsin Retirement System Pension Related	15,947,416
State Life Insurance Other Postemployment Benefits Related	685,720
Other Postemployment Benefit Related	769,220
Total Deferred Outflows of Resources	17,402,356
<b>LIABILITIES</b>	
Accounts Payable	296,720
Accrued Interest	461,606
Accrued Salaries and Wages	2,880,092
Payroll Taxes and Withholdings	1,109,522
Other Liabilities	21,467
Due to Other Governments	340
Due to Fiduciary Funds	624,116
Unearned Revenue	20,815
Long-Term Liabilities:	
Amounts Due Within One Year	7,287,193
Amounts Due In More than One Year	72,380,907
Wisconsin Retirement System Net Pension Plan Liability	1,893,877
State Life Insurance Net Other Postemployment Benefits Liability - Due in More Than One Year	1,939,539
Other Postemployment Benefit Liability	48,933
Total Liabilities	88,965,127
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Wisconsin Retirement System Pension Related	10,152,616
State Life Insurance Other Postemployment Benefits Related	956,917
Other Postemployment Benefit Related	63,578
Total Deferred Inflows of Resources	11,173,111
<b>NET POSITION</b>	
Net Investment in Capital Assets	33,832,324
Restricted for:	
Grants	46,109
Debt Service	2,992,305
Capital Improvements	1,056,441
Student Scholarships and Student Activities	456,492
Food Service	400,207
Community Service	177,712
Unrestricted	15,812,557
Total Net Position	\$ 54,774,147

See accompanying Notes to Basic Financial Statements.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2024**

Functions/Programs	Expenses	Program Revenues		Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
		Charges For Services	Operating Grants and Contributions	Total	Governmental Activities
<b>Primary Government:</b>					
Governmental Activities:					
Instruction:					
Regular Instruction	\$ 19,437,132	\$ 1,648,497	\$ 686,560	\$ -	\$ (17,102,075)
Vocational Instruction	913,469	74,405	84,952	-	(754,112)
Physical Curriculum	1,593	-	-	-	(1,593)
Special Instruction	5,660,286	68,994	1,947,807	-	(3,643,485)
Co-Curricular Activities	775,854	-	-	-	(775,854)
Other Instruction	1,537,925	217,059	-	-	(1,320,866)
Total Instruction	28,326,259	2,008,955	2,719,319	-	(23,597,985)
Support Services:					
Pupil Services	2,294,153	11,550	378,196	5,412	(1,898,995)
Instructional Staff Services	1,624,504	-	709,717	-	(914,787)
General Administration Services	1,149,382	-	-	-	(1,149,382)
Building Administration Services	2,730,326	-	-	-	(2,730,326)
Business Services	646,411	-	-	-	(646,411)
Operation and Maintenance of Plant	7,399,613	10,726	-	-	(7,388,887)
Pupil Transportation Services	2,075,486	17,146	217,818	103,070	(1,737,452)
Food Service	2,161,760	1,216,022	704,566	-	(241,172)
Central Services	71,704	-	-	-	(71,704)
Insurance and Judgments	340,491	-	-	-	(340,491)
Interest and Fiscal Fees	1,877,248	-	-	-	(1,877,248)
Other Support Services	574,730	-	56,099	-	(518,631)
Community Services	1,100,106	917,569	2,685	-	(179,852)
Purchased Instructional Services	1,931,127	-	-	-	(1,931,127)
Other Non-Program	20,513	-	-	-	(20,513)
Depreciation/Amortization - Unallocated *	953,168	-	-	-	(953,168)
Total Support Services	26,950,722	2,173,013	2,069,081	108,482	(22,600,146)
Total Primary Government	\$ 55,276,981	\$ 4,181,968	\$ 4,788,400	\$ 108,482	(46,198,131)
General Revenues:					
Taxes:					
Property Taxes, Levied for General Purposes					15,672,122
Property Taxes, Levied for Debt Purposes					6,966,725
Property Taxes, Levied for Community Service Purposes					220,000
Other Taxes					13,984
State and Federal Aids Not Restricted to Specific Functions					24,231,818
Interest and Investment Earnings					669,183
Miscellaneous					1,024,563
Total General Revenues					48,798,395
<b>Change in Net Position</b>					2,600,264
Net Position - Beginning of Year, As Originally Reported					50,899,327
Restatement					1,274,556
Net Position - Beginning of Year, As Restated					52,173,883
<b>Net Position - End of Year</b>					\$ 54,774,147

\* This amount excludes depreciation/amortization included in the direct expense of the various functions - see Note 3.B.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2024**

	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Totals
<b>ASSETS</b>					
Cash and Investments	\$ 11,617,999	\$ 3,453,911	\$ 28,052,058	\$ 1,228,022	\$ 44,351,990
Taxes Receivable	7,271,928	-	-	-	7,271,928
Accounts Receivable	34,751	-	-	5,718	40,469
Due from Other Governments	626,396	-	-	-	626,396
Due from Other Governmental Funds	244,905	-	-	1,050,000	1,294,905
Due from Fiduciary Funds	519,228	-	-	-	519,228
Prepaid Expenses	68,728	-	-	-	68,728
	<u>20,383,935</u>	<u>3,453,911</u>	<u>28,052,058</u>	<u>2,283,740</u>	<u>54,173,644</u>
Total Assets	<u>\$ 20,383,935</u>	<u>\$ 3,453,911</u>	<u>\$ 28,052,058</u>	<u>\$ 2,283,740</u>	<u>\$ 54,173,644</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 227,202	\$ -	\$ -	\$ 69,518	\$ 296,720
Accrued Salaries and Wages	2,786,707	-	-	93,385	2,880,092
Payroll Taxes and Withholdings	1,100,352	-	-	9,170	1,109,522
Other Liabilities	21,467	-	-	-	21,467
Due to Other Governments	340	-	-	-	340
Due to Other Governmental Funds	1,050,000	-	244,905	-	1,294,905
Due to Fiduciary Funds	624,116	-	-	-	624,116
Unearned Revenues	-	-	-	20,815	20,815
Total Liabilities	<u>5,810,184</u>	<u>-</u>	<u>244,905</u>	<u>192,888</u>	<u>6,247,977</u>
<b>Fund Balances:</b>					
Nonspendable	68,728	-	-	-	68,728
Restricted	46,109	3,453,911	27,807,153	2,090,852	33,398,025
Assigned	470,488	-	-	-	470,488
Unassigned	13,988,426	-	-	-	13,988,426
Total Fund Balances	<u>14,573,751</u>	<u>3,453,911</u>	<u>27,807,153</u>	<u>2,090,852</u>	<u>47,925,667</u>
Total Liabilities and Fund Balances	<u>\$ 20,383,935</u>	<u>\$ 3,453,911</u>	<u>\$ 28,052,058</u>	<u>\$ 2,283,740</u>	<u>\$ 54,173,644</u>

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
JUNE 30, 2024**

**Total Fund Balances - Governmental Funds** \$ 47,925,667

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

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

Capital Assets	\$ 137,583,476	
Accumulated Depreciation/Amortization	<u>(52,952,186)</u>	84,631,290

Wisconsin Retirement System Pension Plan:

The District's Net Pension Asset (Liability) and related deferred inflows and outflows are recorded only on the statement of net position.

Balances at year-end are:

Net Pension Asset (Liability)	(1,893,877)	
Deferred Outflows of Resources - Pension Related	15,947,416	
Deferred Inflows of Resources - Pension Related	<u>(10,152,616)</u>	3,900,923

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

General Obligation Debt	(73,505,000)	
Lease Liability	(2,946,145)	
Notes Payable	(32,895)	
Accrued Interest Payable on Long-Term Debt	(461,606)	
Vested Employee Benefits Payable	<u>(1,061,981)</u>	(78,007,627)

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

State Life Insurance Net Other Postemployment Benefits Liability	(1,939,539)	
Other Postemployment Benefits Liability	(48,933)	
Deferred Outflows of Resources - State Life Insurance Other Postemployment Benefits	685,720	
Deferred Outflows of Resources - Other Postemployment Benefits	769,220	
Deferred Inflows of Resources - State Life Insurance Other Postemployment Benefits	(956,917)	
Deferred Inflows of Resources - Other Postemployment Benefits	<u>(63,578)</u>	(1,554,027)

Debt premiums and discounts are deferred in the statement of net position and amortized over the life of the related debt. In the governmental funds these costs are considered other financing sources/uses when incurred:

Unamortized Bond Premiums		(2,122,079)
---------------------------	--	-------------

**Net Position of Governmental Activities** **\$ 54,774,147**

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGE IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2024**

	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Totals
<b>REVENUES</b>					
Local Sources:					
Property Taxes	\$ 15,672,122	\$ 6,966,725	\$ -	\$ 220,000	\$ 22,858,847
Other Local Sources	923,534	56,174	52,058	2,898,185	3,929,951
Interdistrict Sources	1,719,594	-	-	-	1,719,594
Intermediate Sources	738	-	-	-	738
State Sources	26,806,430	-	-	24,941	26,831,371
Federal Sources	1,620,690	-	-	679,625	2,300,315
Other Sources	233,415	-	-	-	233,415
Total Revenues	<u>46,976,523</u>	<u>7,022,899</u>	<u>52,058</u>	<u>3,822,751</u>	<u>57,874,231</u>
<b>EXPENDITURES</b>					
Instruction:					
Regular Instruction	18,676,329	-	-	7,394	18,683,723
Vocational Instruction	924,394	-	-	-	924,394
Special Instruction	5,768,724	-	-	-	5,768,724
Co-Curricular Activities	814,906	-	-	-	814,906
Other Instruction	948,144	-	-	608,359	1,556,503
Support Services:					
Pupil Services	2,338,058	-	-	-	2,338,058
Instructional Staff Services	1,595,791	-	-	-	1,595,791
General Administration	1,165,686	-	-	-	1,165,686
School Building Administration	2,831,259	-	-	-	2,831,259
Business Services	654,762	-	-	-	654,762
Operation and Maintenance of Plant	5,098,553	-	244,905	688,869	6,032,327
Pupil Transportation Services	2,007,900	-	-	18,862	2,026,762
Food Service	-	-	-	2,210,120	2,210,120
Central Services	71,704	-	-	-	71,704
Insurance and Judgments	340,491	-	-	-	340,491
Debt Service	386,820	5,608,603	-	34,326	6,029,749
Other Support Services	468,168	-	-	43,980	512,148
Community Services	-	-	-	1,104,954	1,104,954
Non Program:					
Purchased Instructional Services	1,931,127	-	-	-	1,931,127
Other Program	18,613	-	-	1,900	20,513
Total Expenditures	<u>46,041,429</u>	<u>5,608,603</u>	<u>244,905</u>	<u>4,718,764</u>	<u>56,613,701</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	935,094	1,414,296	(192,847)	(896,013)	1,260,530
<b>OTHER FINANCING SOURCES (USES)</b>					
Leases	443,197	-	-	-	443,197
Long-Term Debt Issued	-	-	28,000,000	-	28,000,000
Premium on Debt Issued	-	800,410	-	-	800,410
Transfers In	-	-	-	1,050,000	1,050,000
Transfers Out	(1,050,000)	-	-	-	(1,050,000)
Proceeds from Sale of Capital Assets	3,014	-	-	-	3,014
Net Other Financing Sources (Uses)	<u>(603,789)</u>	<u>800,410</u>	<u>28,000,000</u>	<u>1,050,000</u>	<u>29,246,621</u>
<b>NET CHANGE IN FUND BALANCES</b>	331,305	2,214,706	27,807,153	153,987	30,507,151
Fund Balances - Beginning of Year	<u>14,242,446</u>	<u>1,239,205</u>	<u>-</u>	<u>1,936,865</u>	<u>17,418,516</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 14,573,751</u>	<u>\$ 3,453,911</u>	<u>\$ 27,807,153</u>	<u>\$ 2,090,852</u>	<u>\$ 47,925,667</u>

See accompanying Notes to Basic Financial Statements.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGE IN FUND BALANCES OF GOVERNMENT FUNDS  
TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2024**

**Net Change in Fund Balances - Total Governmental Funds** \$ 30,507,151

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

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

Capital Outlays Reported in Governmental Fund Statements	\$ 2,071,850	
Depreciation/Amortization Expense Reported in the Statement of Activities	<u>(5,454,025)</u>	(3,382,175)

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

The gain (loss) on disposal of capital assets during the year is: (57,928)

Pension and other postemployment benefit expenditures (OPEB) on the governmental funds are measured by current year employee contributions. Pension and OPEB expense on the statement of activities are measured by the change in Net Pension Liability (Asset), net OPEB Liability (Asset), and the related deferred inflows and outflows of resources.

Pension Liability (Asset) and Related Items	394,598	
OPEB Liability (Asset) and Related Items	<u>23,987</u>	418,585

Long-term debt incurred in governmental funds is reported as an other financing source, but is reported as an increase in outstanding long-term debt in the statement of net position and does not affect the statement of activities. The amount of long-term debt incurred in the current year is:

General Obligation Notes	(28,000,000)	
Lease Proceeds	(443,197)	(28,443,197)

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.

Bond Principal Paid	3,485,000	
Lease Liability Principal Paid	295,720	
Notes Payable Principal Paid	<u>31,524</u>	3,812,244

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

Interest Paid During the Current Period	1,693,758	
Interest Accrued During the Current Period	<u>(1,730,290)</u>	(36,532)

Debt premiums, and discounts are reported as other financing sources/uses in governmental funds but are deferred in the government wide statements and amortized over the life of the related debt. (800,410)

Some items reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. These activities consist of:

Amortization of Debt Premium	384,007	
Amortization of Debt Discount	(7,218)	
Net Change in Compensated Absences	<u>205,737</u>	<u>582,526</u>

**Change in Net Position of Governmental Activities** \$ 2,600,264

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2024**

	Employee Benefit Trust Funds	Student Activity Custodial Fund
<b>ASSETS</b>		
Cash and Investments	\$ 4,619,400	\$ 55,648
Due from Governmental Funds	624,116	-
Total Assets	\$ 5,243,516	\$ 55,648
<b>LIABILITIES</b>		
Accounts Payable	\$ -	\$ 208
Due to Governmental Funds	519,228	-
Total Liabilities	\$ 519,228	\$ 208
<b>NET POSITION</b>		
Restricted for:		
Postemployment Benefits	\$ 4,724,288	\$ -
Individuals, Organizations, and Other Governments	-	55,440
Total Net Position	\$ 4,724,288	\$ 55,440

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
STATEMENT OF CHANGES IN NET POSITION  
FIDUCIARY FUNDS  
YEAR ENDED JUNE 30, 2024**

	Employee Benefit Trust Funds	Student Activity Custodial Funds
<b>ADDITIONS</b>		
Local Sources:		
Interest	\$ 76,039	\$ -
Gifts	-	107,764
Other Sources	-	604
Contributions from District	624,116	-
Total Additions	700,155	108,368
<b>DEDUCTIONS</b>		
Benefit Payments	519,228	-
Custodial Expenses	-	96,652
Total Deductions	519,228	96,652
<b>CHANGE IN NET POSITION</b>	180,927	11,716
Net Position - Beginning of Year	4,543,361	43,724
<b>NET POSITION - END OF YEAR</b>	\$ 4,724,288	\$ 55,440

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

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

**B. Reporting Entity**

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

The financial reporting of the District is defined by the GASB to consist of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that the exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

**C. Government-Wide and Fund Financial Statements**

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

**Government-Wide Statements**

The statement of net position and the statement of activities present financial information about the District's governmental type activities. (The District had no business-type activities for the reporting year.) These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**Government-Wide Statements (Continued)**

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

**Fund Financial Statements**

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

The District has the following major governmental funds:

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

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

**Capital Projects Fund** – The Capital Projects Fund is used to account for resources accumulated and expenditures applied toward building improvements.

Additionally, the District reports the following fiduciary funds:

**Employee Benefit Trust Fund** – The Employee Benefit Trust Fund is used to account for resources held in trust for formally established employee benefit plans.

**Custodial Fund** – The Custodial Fund is used to account for assets held by the District as an agent for individuals, private organizations and/or other governmental units, specifically, activities of student organizations are accounted for in the custodial fund.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Measurement Focus and Basis of Accounting**

The government-wide and fiduciary trust funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing through leases are reported as other financing sources.

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

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

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**1. Deposits and Investments**

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

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

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

**2. Receivables and Payables**

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

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

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**2. Receivables and Payables (Continued)**

**Property Taxes (Continued)** – Property taxes are recognized as revenue in the period for which taxes are levied. The 2023 tax levy is used to finance operations of the District’s fiscal year ended June 30, 2024. All property taxes are considered due on January 1st, when an enforceable lien is assessed against the property and the taxpayer is liable for the taxes. All taxes are collected within 60 days of June 30 and are available to pay current liabilities.

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

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

**3. Inventories and Prepaid Items**

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

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

**4. Capital Assets**

Capital assets are reported at actual cost or estimated historical costs. Donated assets are reported at estimated acquisition value at the time received. Capital assets not being depreciated/amortized include land and construction work in progress.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**4. Capital Assets (Continued)**

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

	<u>Capitalization Threshold</u>	<u>Amortization/ Depreciation Method</u>	<u>Estimated Useful Life</u>
Land	\$5,000	N/A	N/A
Land Improvements	5,000	Straight-Line	10-20 Years
Buildings	5,000	Straight-Line	50 Years
Building Improvements	5,000	Straight-Line	7-25 Years
Furniture and Equipment	5,000	Straight-Line	5-20 Years
Computer and Related Technology	5,000	Straight-Line	5 Years
Textbooks, Library and Media*	5,000	Straight-Line	6 Years
Right-to-Use Leased Asset – Equipment	5,000	Straight-Line	5 Years
Right-to-Use Leased Asset – Buildings	5,000	Straight-Line	20 Years

\* For purposes of determining the capitalization threshold for these items the District groups all purchases for the year.

Right-to-Use lease assets are initially measured at the present value of payments expected to be made during the lease term, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

**5. Deferred Outflows of Resources**

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

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**6. Deferred Inflows of Resources**

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

**7. Compensated Absences**

It is the District's policy to permit certain employees to accumulate paid leave benefits. Liabilities for accumulated employee leave benefits are not accrued in the District's governmental fund financial statements but are recorded as expenditures when paid. Such liabilities are accrued in the government-wide financial statements when earned. The District's policies and estimated liabilities at year-end are further discussed in Note 4.D.

**8. Other Postemployment Benefits (OPEB) – Single Employer Plan**

For purposes of measuring the net OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to other postemployment benefits, OPEB expense (revenue), information about the fiduciary net position of the School District of River Falls' plan and additions to/deductions from plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**9. Other Postemployment Benefits (OPEB) – Multiemployer Plan**

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring following:

- Net OPEB Liability,
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Post-Employment Benefits, and
- OPEB Expense (Revenue).

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

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**10. Wisconsin Retirement System Pension Benefits**

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.

**11. Long-Term Obligations**

In the government-wide financial statements, outstanding long-term debt and other long-term obligations are reported as liabilities. Debt premiums and discounts are deferred and amortized over the term of the debt issue.

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

**12. Use of Restricted Resources**

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

**13. Equity Classifications**

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

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**13. Equity Classifications (Continued)**

**Government-Wide Statements** – Fund equity is classified as net position in the government-wide financial statements and is displayed in three components. Net investment in capital assets consists of capital assets, net of accumulated depreciation/amortization, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is displayed as unrestricted.

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

Unassigned fund balance is the residual classification for the District's general fund and includes all spendable amounts not contained in the other classifications. It is the District's policy that at the end of each fiscal year, the District will maintain unassigned portion of fund balance for cash flow of at least 25% but not greater than 30% of the subsequent year's general fund operating expenditure budget.

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

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

In the general fund, for the year ended June 30, 2024, the expenditures exceeded the budgeted amount for expenditures as shown below:

EXPENDITURES	Budgeted Amounts		Actual	Variance With Final Budget - Positive (Negative)
	Original	Final		
<b>Instruction:</b>				
Regular Curriculum	\$ 11,129,040	\$ 11,129,040	\$ 11,248,679	\$ (119,639)
Vocational Curriculum	840,106	840,106	924,394	(84,288)
Special Education Curriculum	5,180,770	5,266,706	5,470,208	(203,502)
Co-Curricular Activities	748,339	748,339	814,906	(66,567)
<b>Support Services:</b>				
Pupil Services	2,267,506	2,277,970	2,338,058	(60,088)
Instructional Staff Services	1,510,707	1,449,661	1,595,791	(146,130)
General Administration	1,135,484	1,135,484	1,165,686	(30,202)
School Building Administration	2,741,590	2,769,590	2,831,259	(61,669)
Central Services	66,300	66,300	71,704	(5,404)
Other Support Services	315,050	315,050	468,168	(153,118)
<b>Nonprogram:</b>				
Other Nonprogram	11,500	11,500	18,613	(7,113)

These overages were determined necessary and authorized by management.

**NOTE 3 DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

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

The District's cash and investments balances at June 30, 2024 as shown in the financial statements as follows:

Governmental Funds	\$ 44,351,990
Fiduciary Funds:	
Employee Benefit Trust Funds	4,619,400
Custodial Funds	55,648
Total	<u>\$ 49,027,038</u>

The above balances at June 30, 2024 consisted of the following.

Deposits at Financial Institutions	\$ 16,355,580
Wisconsin Investment Series Cooperative:	
Cash Management Series	4,260,851
Investment Series	10,004,307
Certificates of Deposit	13,786,900
Investments (Employee Benefit Trust Funds)	<u>4,619,400</u>
Total	<u>\$ 49,027,038</u>

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Deposits and Investments (Continued)**

**Deposits at Financial Institutions**

The District's balances at individual financial institutions were subject to coverage under federal depository insurance and amounts appropriated by Sections 20.144(1)(a) and 34.08 of the Wisconsin Statutes (State Guarantee Fund). Federal depository insurance provides for coverage of up to \$250,000 for time and savings deposits and up to \$250,000 for demand deposits at any institution. In addition, funds held for others (such as trust funds) are subject to coverage under the name of the party for whom the funds are held. Coverage under the State Guarantee Fund may not exceed \$1,000,000 above the amount of coverage under federal depository insurance at any institution and is limited by the availability of the appropriations authorized therein. (Due to the relatively small size of the State Guarantee Fund in relation to the total coverage, total recovery of losses may not be available.) Also, Section 34.07 of the Wisconsin Statutes authorizes the District to collateralize its deposits that exceed the amount of coverage provided by federal depository insurance and the State Guarantee Fund.

Custodial credit risk for deposits is the risk that, in the event of bank failure, the District's deposits may not be returned. At June 30, 2024, none of the District's deposits were exposed to custodial credit risk.

**Investments**

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

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

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Deposits and Investments (Continued)**

**Investments (Continued)**

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

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

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

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

Assets measured at fair value on a recurring basis:

	Level 1	Level 2	Level 3	Total
AUL Fixed Interest Account	\$ -	\$ 4,619,400	\$ -	\$ 4,619,400

The above investments consist of a fixed interest account with American United Life Insurance Company held at MidAmerica. The investments are neither rated nor insured. Interest is earned on a daily basis and funds are available on demand.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Deposits and Investments (Continued)**

**Investments (Continued)**

**Investment in Wisconsin Investment Series Cooperation**

The District has cash and investments in the Wisconsin Investment Series Cooperative (WISC) of \$28,052,058 at year-end consisting of \$4,260,851 invested in the Cash Management Series, \$10,004,307 invested in the Investment Series, and \$13,786,900 held in certificates of deposit. The Cash Management Series has no minimum investment period, allows check writing privileges, and the average dollar weighted maturity is 90 days or less. The Investment Series requires a 14-day minimum investment period and one business day withdrawal notice, and the average dollar weighted maturity is one hundred twenty (120) days or less.

WISC is organized by and operated exclusively for Wisconsin public schools, technical colleges, and municipal entities. WISC is not registered with the Securities and Exchange Commission, but operates under Wisconsin International Cooperate Statute, Wisconsin Statute, Section 66.031. WISC is governed by the Wisconsin Investment Series Cooperative Commission in accordance with the terms of the Intergovernmental Cooperation Agreement. WISC invests District funds in accordance with Wisconsin law. WISC investments are valued at amortized cost, which approximates market value.

Credit risk for investments is the risk that an issuer or other counterparty to an investment will not fulfill its obligation to the holder of the investment. The District's policy is to invest its funds in accordance with provisions of the Wisconsin Statutes previously discussed in Note 1.E.1. The District does not have a concentration risk policy that would restrict the percentage of investment holdings that can be in one issuer or counterparty.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the fair values of investments with maturity dates further into the future are more sensitive to changes in market interest rates. 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.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**B. Capital Assets**

Changes in the capital assets for the year ended June 30, 2024 were as follows:

	Beginning Balance (As Restated)	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
<b>Capital Assets, Nondepreciable/Nonamortized</b>				
Land	\$ 1,090,195	\$ 244,636	\$ -	\$ 1,334,831
Construction Work in Progress	1,022,918	-	(1,022,918)	-
Total Capital Assets, Nondepreciable/Nonamortized	2,113,113	244,636	(1,022,918)	1,334,831
<b>Capital Assets, Depreciable/Amortizable:</b>				
Land Improvements	725,367	22,079	-	747,446
Buildings and Improvements	119,161,295	850,540	(206,176)	119,805,659
Furniture and Equipment	11,093,535	884,032	(370,230)	11,607,337
Finance Purchase - Equipment	-	22,023	-	22,023
Subtotals	130,980,197	1,778,674	(576,406)	132,182,465
<b>Less: Accumulated Depreciation/ Amortization For:</b>				
Land Improvements	353,294	31,974	-	385,268
Buildings and Improvements	40,195,654	4,106,170	(10,309)	44,291,515
Furniture and Equipment	7,195,873	898,417	(236,354)	7,857,936
Finance Purchase - Equipment	-	2,202	-	2,202
Subtotals	47,744,821	5,038,763	(246,663)	52,536,921
Total Capital Assets, Depreciable/Amortizable, Net	83,235,376	(3,260,089)	(329,743)	79,645,544
<b>Right-to-Use Lease Assets:</b>				
Buildings	2,685,037	959,968	-	3,645,005
Equipment	588,309	421,175	(588,309)	421,175
Total Right-to-Use Lease Assets	3,273,346	1,381,143	(588,309)	4,066,180
<b>Less Accumulated Amortization:</b>				
Buildings	100,689	219,048	-	319,737
Equipment	449,750	95,528	(449,750)	95,528
Total Accumulated Amortization	550,439	314,576	(449,750)	415,265
Total Right-to-Use Lease Assets, Net	2,722,907	1,066,567	(138,559)	3,650,915
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 88,071,396</b>	<b>\$ (1,948,886)</b>	<b>\$ (1,491,220)</b>	<b>\$ 84,631,290</b>

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**B. Capital Assets (Continued)**

Depreciation/amortization was charged to governmental functions as follows:

<b>Instruction:</b>	
Regular Instruction	\$ 1,183,885
Vocational Instruction	33,441
Phyiscal Curriculum	1,593
Co-Curricular Activities	34,413
<b>Support Services:</b>	
Pupil Services	180
Instructional Staff Services	229,156
Building Administrative Services	19,939
Business Services	32,650
Operation and Maintenance of Plant	2,447,361
Pupil Transportation Services	282,089
Food Service	30,269
Other Support Services	161,825
<b>Unallocated Depreciation/Amortization</b>	<u>896,538</u>
Total Depreciation/Amortization for Governmental Activities	<u><u>\$ 5,353,339</u></u>

**C. Interfund Receivables, Payables, and Transfers**

The composition of interfund balances as of June 30, 2024 was as follows:

**Due To/From**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Employee Benefit Trust Fund	\$ 519,228	Employee Benefits
General Fund	Capital Projects Fund	244,905	Reimbursement for Project Costs
Capital Improvements Fund	General Fund	1,050,000	Finance Capital Improvement Co
Employee Benefit Trust Fund	General Fund	624,116	Employee Benefits
	Total	<u><u>\$ 2,438,249</u></u>	

The following is a schedule of interfund transfers during 2023-2024:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Purpose</u>
Capital Improvements Fund	General Fund	\$ 1,050,000	Finance Capital Improvement Costs
	Total	<u><u>\$ 1,050,000</u></u>	

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**D. Long-Term Obligations**

**Changes in Long-Term Obligations**

Changes in long-term obligations of the District for the year ended June 30, 2024 were as follows:

	Balances			Balances		Amounts
	July 1, 2022	Additions	Reductions	June 30, 2024	Due Within	One Year
General Obligation Bonds	\$ 48,990,000	\$ -	\$ 3,485,000	\$ 45,505,000	\$ 2,635,000	
General Obligation Notes	-	28,000,000	-	28,000,000	4,425,000	
Bond Premiums	1,705,676	800,410	384,007	2,122,079	-	
Bond Discounts	(7,218)	-	(7,218)	-	-	
Lease Liability	2,798,668	421,174	286,878	2,928,543	142,432	
Finance Purchase	-	22,023	4,421	17,602	4,077	
Notes Payable from Direct Borrowings	64,419	-	31,524	32,895	32,895	
Vested Employee Benefits	1,267,718	-	205,737	1,061,981	47,789	
Total	<u>\$ 54,819,263</u>	<u>\$ 29,243,607</u>	<u>\$ 4,390,349</u>	<u>\$ 79,668,100</u>	<u>\$ 7,287,193</u>	

The District's estimated liabilities for compensated employee benefits are discussed in Note 4.D.

**General Obligation Debt**

The individual long-term debt issues of the District outstanding at June 30, 2024 and their related interest requirements at that date were as follows:

	Issue Date	Final Maturity Date	Interest Rate	Original Issue	Amount Outstanding
General Obligation Bonds:					
General Obligation Corporate Purpose Bonds	7/12/18	4/1/27	3.0% - 5.0%	\$ 38,465,000	\$ 32,755,000
School Building and Improvement Bonds	2/7/19	4/1/38	3.0% - 3.5%	9,495,000	6,120,000
General Obligation Refunding Bonds, Series 2021A	2/11/21	4/1/28	3.0%	13,325,000	6,630,000
General Obligation Notes:					
General Obligation Promissory Note	6/10/2024	4/1/44	4.0% - 5.0%	28,000,000	28,000,000
Total					<u>\$ 73,505,000</u>

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**D. Long-Term Obligations (Continued)**

**General Obligation Debt (Continued)**

Annual debt service fund cash flow requirements for retirement of the above long-term debt principal and interest at June 30, 2024 were as follows:

<u>Fiscal Year Ending June 30.</u>	Governmental Activities				
	General Obligation Bonds		Notes from Direct Borrowings		Total
	Principal	Interest	Principal	Interest	
2025	\$ 7,060,000	\$ 2,536,094	\$ 32,895	\$ 1,431	\$ 9,630,420
2026	4,620,000	2,472,006	-	-	7,092,006
2027	3,990,000	2,289,506	-	-	6,279,506
2028	4,315,000	2,157,706	-	-	6,472,706
2029	4,715,000	2,014,656	-	-	6,729,656
2030-2034	18,480,000	7,826,561	-	-	26,306,561
2035-2039	19,325,000	4,252,033	-	-	23,577,033
2040-2044	11,000,000	1,355,000	-	-	12,355,000
Total	<u>\$ 73,505,000</u>	<u>\$ 24,903,562</u>	<u>\$ 32,895</u>	<u>\$ 1,431</u>	<u>\$ 98,442,888</u>

The 2023 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$3,598,197,290. The legal debt limit and margin of indebtedness as of June 30, 2024 in accordance with Section 67.03(1)(b) of the Wisconsin Statutes is as follows.

Debt Limit (10% of \$3,598,197,290)	\$ 359,819,729
Deduct Long-Term Debt Applicable to Debt Margin	<u>73,537,895</u>
Margin of Indebtedness	<u>\$ 286,281,834</u>

The District's outstanding notes from direct borrowings contain provisions that in an event of default, the outstanding amount becomes immediately due if the District is unable to make payments and the equipment is returned.

The District's outstanding bonds payable are backed by the full faith and credit of the District. Bonds in the governmental funds will be retired by future property tax levies accumulated by the debt service fund.

The District does not have a line of credit as of June 30, 2024.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**D. Long-Term Obligations (Continued)**

**Lease Liability**

On October 14, 2022, the District entered into a right-to-use lease with River Falls Renaissance Project for the building used by the Renaissance Academy. The lease is for the period through October 2042. The District also leases copiers, printers, computers, and Chromebook with various terms under long-term noncancelable lease agreements, which expire at various dates through 2028. The District is required to make annual principal and interest payments. The District used the incremental borrowing rate as the interest rate for the right-to-use asset agreements if an interest rate was not provided in the lease agreements.

The future minimum lease payments for these lease agreements are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 142,432	\$ 183,761	\$ 326,193
2026	154,928	175,566	330,494
2027	147,930	167,592	315,522
2028	106,552	161,498	268,050
2029	84,777	155,324	240,101
2030-2034	556,334	679,006	1,235,340
2035-2039	889,698	442,112	1,331,810
2040-2044	845,892	98,305	944,197
Total	<u>\$ 2,928,543</u>	<u>\$ 2,063,164</u>	<u>\$ 1,480,360</u>

These lease agreements qualify as right-to-use assets for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the date of their inception. The assets acquired through right-to-use asset lease agreements are as follows:

	<u>Governmental Activities</u>
Right to Use Assets:	
Lease Asset - Machinery and Equipment	\$ 421,175
Lease Asset - Building	3,645,005
Less: Accumulated Amortization	(415,265)
Total	<u>\$ 3,650,915</u>

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**D. Long-Term Obligations (Continued)**

**Finance Purchase**

The District has a note payable to TCF Bank for the purchase of a scoreboard in the amount of \$32,895. The District is required to make yearly principal and interest payments. This finance purchase bears interest rate of 4.35%. The District also has a finance purchase agreement for maintenance equipment in the amount of \$17,602. The finance purchase bears an incremental borrowing interest rate of 5.00% and goes through 2028.

The future minimum payments for these finance purchase agreements are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 36,972	\$ 2,229	\$ 39,201
2026	4,285	590	4,875
2027	4,505	370	4,875
2028	4,735	140	4,875
Total	<u>\$ 50,497</u>	<u>\$ 3,329</u>	<u>\$ 53,826</u>

**E. Governmental Fund Balances**

The governmental fund balances reported on the fund financial statements at June 30, 2024 consisted of the following:

	<u>Total</u>	<u>Nonspendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>
<b>Major Funds:</b>						
General Fund:						
Unspent Common School Funds	\$ 25,631	\$ -	\$ 25,631	\$ -	\$ -	\$ -
Unspent Kids Get Ahead Funds	20,478	-	20,478	-	-	-
Equipment Purchases	470,488	-	-	-	470,488	-
Prepaid Items	68,728	68,728	-	-	-	-
Unassigned	<u>13,988,426</u>	-	-	-	-	<u>13,988,426</u>
Subtotal General Fund	14,573,751	68,728	46,109	-	470,488	13,988,426
Debt Service Repayments	3,453,911	-	3,453,911	-	-	-
Capital Projects Purposes	27,807,153	-	27,807,153	-	-	-
<b>Nonmajor Funds:</b>						
Special Revenue Funds:						
Student Scholarships and Student Activities	456,492	-	456,492	-	-	-
Food Service Purposes	400,207	-	400,207	-	-	-
Community Education Purposes	177,712	-	177,712	-	-	-
Capital Improvements Fund	<u>1,056,441</u>	-	<u>1,056,441</u>	-	-	-
Subtotal Nonmajor Funds	<u>2,090,852</u>	-	<u>2,090,852</u>	-	-	-
Total Governmental Funds Balances at June 30, 2024	<u>\$ 47,925,667</u>	<u>\$ 68,728</u>	<u>\$ 33,398,025</u>	<u>\$ -</u>	<u>\$ 470,488</u>	<u>\$ 13,988,426</u>

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 OTHER INFORMATION**

**A. Wisconsin Retirement System Pension Plan Benefits**

**General Information About the Pension Plan**

General Information about the Pension Plan

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

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <http://etf.wi.gov/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 December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

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

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

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**A. Wisconsin Retirement System Pension Plan Benefits (Continued)**

**General Information About the Pension Plan (Continued)**

The WRS also provides death and disability benefits for employees.

*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:

<u>Year</u>	<u>Core Fund Adjustment %</u>	<u>Variable Fund Adjustment %</u>
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	-	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)

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

During the reporting period, the WRS recognized \$1,711,473 in contributions from the employer.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**A. Wisconsin Retirement System Pension Plan Benefits (Continued)**

**General Information About the Pension Plan (Continued)**

*Contributions (Continued)*. Contribution rates for the reporting period are:

	Employee	Employer
General (Including Teachers)	6.90%	6.90%

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

At June 30, 2024, the District reported a liability of \$1,893,877 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 and rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the District's proportion was 0.12737895%, which was a decrease of 0.00121102% from its proportion measured as of December 31, 2022.

For the year ended June 30, 2024, the District recognized pension expense of \$1,299,010.

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

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and		
Actual Experience	\$ 7,636,096	\$ (10,114,057)
Changes of Assumptions	825,487	-
Net Difference Between Projected and Actual		
Earnings on Pension Plan Investments	6,599,856	-
Changes in Proportion and Differences Between District		
Contributions and Proportionate Share of Contributions	1,221	(38,559)
District Contributions Subsequent to the Measurement Date	884,756	-
Total	\$ 15,947,416	\$ (10,152,616)

\$884,756 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a decrease to the net pension liability (asset) in the year ended June 30, 2025.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**A. Wisconsin Retirement System Pension Plan Benefits (Continued)**

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

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense Amount</u>
2025	\$ 1,000,841
2026	1,050,524
2027	4,132,798
2028	<u>(1,274,119)</u>
Total	<u>\$ 4,910,044</u>

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

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases	
Wage Inflation:	3.0%
Seniority/Merit:	0.1% - 5.6%
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.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**A. Wisconsin Retirement System Pension Plan Benefits (Continued)**

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

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

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

<u>Core Fund Asset Class</u>	<u>Asset Allocation Percent</u>	<u>Long-Term Expected Nominal Real Rate of Return Percent</u>	<u>Long-Term Expected Real Rate of Return Percent</u>
Public Equity	40.0%	7.3%	4.5%
Public Fixed Income	27.0%	5.8%	3.0%
Inflation Sensitive	19.0%	4.4%	1.7%
Real Estate	8.0%	5.8%	3.0%
Private Equity/Debt	18.0%	9.6%	6.7%
Leverage	-12.0%	3.7%	1.0%
Total Core Fund	<u>100%</u>	7.4%	4.6%
<u>Variable Fund Asset Class</u>			
U.S. Equities	70.0%	6.8%	4.0%
International Equities	30.0%	7.6%	4.8%
Total Variable Fund	<u>100%</u>	7.3%	4.5%

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

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.7%

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**A. Wisconsin Retirement System Pension Plan Benefits (Continued)**

**Pension Liability (Asset), Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (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. This single discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 3.77% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected 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 expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the District's proportionate share of the net pension liability (asset) to changes in the discount rate.* The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.8%, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.8%) or 1-percentage-point higher (7.8%) than the current rate:

	1% Decrease (5.8%)	Current Discount Rate (6.8%)	1% Increase (7.8%)
District's Proportionate Share of the Net Pension Liability (Asset)	\$ 18,305,244	\$ 1,893,877	\$ (9,589,849)

*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>.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**B. Other Postemployment Benefits Multiemployer Plan**

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

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

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

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

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

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

Contribution rates as of June 30, 2024 are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
50% Postretirement Coverage	40% of Employee Contribution
25% Postretirement Coverage	20% of Employee Contribution

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**B. Other Postemployment Benefits – Multiemployer Plan (Continued)**

*Contributions (Continued).* Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2023 are as listed below:

Life Insurance Member Contribution Rates* For the Year Ended December 31, 2023		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

\* Disabled members under age 70 receive a waiver of premium benefit

During the reporting period, the LRLIF recognized \$8,871 in contributions from the District.

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

At June 30, 2024, the District reported a liability of \$1,939,539 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2023 and rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net OPEB liability was based on the District's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2023, the District's proportion was 0.42157900%, which was a decrease of 0.00002524% from its proportion measured as of December 31, 2022.

For the year ended June 30, 2024, the District recognized OPEB expense of \$149,714.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**B. Other Postemployment Benefits – Multiemployer Plan (Continued)**

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

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

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ (171,655)
Changes of Assumptions or Other Input	606,704	(763,749)
Net Difference Between Projected and Actual Earnings on OPEB Investments	26,203	-
Change in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,392	(21,513)
District Contributions Subsequent to the Measurement Date	4,421	-
Total	<u>\$ 685,720</u>	<u>\$ (956,917)</u>

\$4,421 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction to the net OPEB liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEBs will be recognized in OPEB expense (revenue) as follows:

<u>Year Ended June 30,</u>	<u>OPEB Expense Amount</u>
2025	\$ (14,011)
2026	14,728
2027	(60,026)
2028	(118,480)
2029	(118,579)
Thereafter	20,750

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**B. Other Postemployment Benefits – Multiemployer Plan (Continued)**

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

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

Actuarial Valuation Date:	January 1, 2023
Measurement Date of Net OPEB Liability (Asset):	December 31, 2023
Experience Study:	January 1, 2018 - December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield*:	3.26%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.32%
Salary Increases	
Wage Inflation:	3.00%
Seniority/Merit:	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

\*Based on the Bond Buyers GO 20-Bond Municipal Index

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total OPEB Liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the January 1, 2023 actuarial valuation.

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

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**B. Other Postemployment Benefits – Multiemployer Plan (Continued)**

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

*Long-term expected Return on Plan Assets (Continued)*

Asset Class	Index	Target Allocation %	Long-Term Expected Geometric Real Rate of Return %
U.S. Intermediate Credit Bonds	Bloomberg US Interim Credit	40%	2.32%
U.S. Mortgages	Bloomberg US MBS	60%	2.52%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

*Single Discount rate.* A single discount rate of 3.32% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.76% for the prior year. The significant change in the discount rate was primarily caused by the increase in the municipal bond rate from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. The plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

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

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**B. Other Postemployment Benefits – Multiemployer Plan (Continued)**

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

*Sensitivity of the District's proportionate share of the net OPEB liability (asset) to changes in the discount rate.* The following presents the District's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 3.32%, as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.32%) or 1-percentage-point higher (4.32%) than the current rate:

		1% Decrease (2.32%)	Current Discount Rate (3.32%)	1% Increase (4.32%)
Proportionate Share of the Net OPEB Liability (Asset)	6/30/24	<u>\$ 2,606,041</u>	<u>\$ 1,939,539</u>	<u>\$ 1,430,782</u>

**C. Other Postemployment Benefit Other Than Pensions (OPEB)**

**Single-Employer Plan Description**

**Plan Description**

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

**Benefits Provided**

District Administrators: At least age 55 with a minimum of five years of service. The District shall provide an annual HRA contribution for a period of five years. The amount of these contributions is determined by years of service with the District up to a maximum of \$20,000 in return for those with at least 15 years of service. These monies may be used to continue coverage in the District's group medical plan.

Teachers: Hired prior to July 1, 2001; at least age 55 (57 if less than age 50 as of June 30, 2012) with a minimum of 15 years of service. The District will provide an annual HRA contribution for a period of 5 years. The amount of these contributions is determined by years of service in the District. The HRA funds may be used for continued medical coverage on the District's group medical plan.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**C. Other Postemployment Benefit Other Than Pensions (OPEB) (Continued)**

**Single-Employer Plan Description (Continued)**

Support Staff: (Implicit Rate Subsidy Only) Retirees may remain on the group medical plan provided that the retiree self-pays the full (100%) required medical premium amount. Eligible retirees may also use any accumulated unused sick leave towards payment of such premiums until their exhaustion. The amount of this sick leave benefit differs by classification.

Superintendent: At least age 55 with a minimum of five years of service. The District shall provide an annual HRA contribution for a period of five years. The amount of these contributions is determined by years of service with the District up to a maximum of \$42,000 in return for those with at least 10 years of service. These monies may be used to continue coverage in the District's group medical plan.

Employees Covered by Benefit Terms: At June 30, 2024, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	41
Active Plan Members	442
Total	483

Note: Teachers hired after July 1, 2001 and 20 teachers who opted out of the teacher postemployment benefit noted above receive annual contributions to an HRA during their active years of service. Retirees may choose to remain on the District's group medical plan provided that the retiree self-pays the full amount (100%) of the required premiums. All eligible teachers (regardless of date of hire) may use accumulated unused sick leave towards payments of medical premiums upon retirement.

**Contributions**

Per Article 6 of the District's Trust Agreement states the District shall make contributions to the Trust from time to time as required per contractual agreement, and, in addition, such other contributions, if any, as it may determine in its discretion. For the year ended June 30, 2024, the District contributed \$624,116 to the plan.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**C. Other Postemployment Benefit Other Than Pensions (OPEB) (Continued)**

**Single-Employer Plan Description (Continued)**

**Investments**

Investment Policy: The School Board of the School District of River Falls' policy in regard to the allocation of invested assets is established and may be amended by the School Board by a majority vote of its members. It is the policy of the School Board that all investments shall be made and administered in compliance with legal requirements, sections 25.50, 34.05, 34.08, 66.06.07, 120.11(3), 120.12(7), 120.16(5) Wisconsin State Statutes and other regulatory authorities. The following was the School Board's asset allocation policy as of June 30, 2024:

Asset Class	Target Allocation
Fixed Annuity	100.0 %

Rate of Return: For the year ended June 30, 2024, the annual money-weighted rate of return, net of investment expense, was 1.61%.

**Net OPEB Liability**

Total OPEB Liability - Ending (a)	\$ 4,773,221
Plan Fiduciary Net Position - Ending (b)	<u>4,724,288</u>
District's Net OPEB Liability (Asset) - Ending (a) - (b)	<u>\$ 48,933</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	98.97%

The District's net OPEB liability (asset) was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

**Actuarial Assumptions**

The total OPEB liability (asset) in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Salary Increases:	3.0%
Assumed Rate of Return on Plan Assets:	1.7%
Plan Participation of Future Retirees:	100.0%
Discount Rate:	3.4%
Healthcare Cost Trend Rates:	6.5% in 2023 grading to 5.00% over 6 years and then to 4.00% over the next 48 years

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount – Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**C. Other Postemployment Benefit Other Than Pensions (OPEB) (Continued)**

**Single-Employer Plan Description (Continued)**

**Actuarial Assumptions (Continued)**

The long-term return on assets has been set based on the plan's target investment allocation along with long-term return expectations by asset class. When there is sufficient historical evidence of market outperformance, historical average returns may be considered. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Annuity	100.0 %	1.7 %

**Discount Rate**

The discount rate used to measure the total OPEB liability was 3.40% for both the current and the prior year. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability. Further, the discount rate was determined by looking at actual investment returns for the last three years and take the rounded average, therefore a discount rate of 3.40% was used in calculating the District's OPEB liabilities.

**Changes in the Net OPEB Liability**

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a-b)
<b>Balances at June 30, 2023</b>	\$ 4,311,620	\$ 4,543,361	\$ (231,741)
<b>Changes for the Year:</b>			
Service Cost	280,128	-	280,128
Interest	143,030	-	143,030
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	479,086	(1,198)	480,284
Changes of Assumptions or Other Input	78,585	-	78,585
Contributions - Employer	-	624,116	(624,116)
Net Investment Income	-	77,237	(77,237)
Benefit Payments	(519,228)	(519,228)	-
<b>Net Changes</b>	<u>461,601</u>	<u>180,927</u>	<u>280,674</u>
<b>Balances at June 30, 2024</b>	<u>\$ 4,773,221</u>	<u>\$ 4,724,288</u>	<u>\$ 48,933</u>

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**C. Other Postemployment Benefit Other Than Pensions (OPEB) (Continued)**

**Single-Employer Plan Description (Continued)**

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

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 (2.40%) or 1-percentage-point higher (4.40%) than the current discount rate:

		1% Decrease (2.40%)	Current Discount Rate (3.40%)	1% Increase (4.40%)
Net OPEB Liability (Asset)	6/30/24	<u>\$ 322,533</u>	<u>\$ 48,933</u>	<u>\$ (209,217)</u>

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

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 healthcare cost trend rates that are 1-percentage-point lower (5.25% decreasing to 4.0%) or 1-percentage-point higher (7.25% decreasing to 6.0%) than the current healthcare cost trend rates:

		1% Decrease (5.25% Decreasing to 4.0% then 3.0%)	Healthcare Cost Trend Rates (6.25% Decreasing to 5.0% then 4.0%)	1% Increase (7.25% Decreasing to 6.0% then 5.0%)
Net OPEB Liability (Asset)	6/30/24	<u>\$ (238,737)</u>	<u>\$ 48,933</u>	<u>\$ 445,080</u>

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

For the year ended June 30, 2024, the District recognized OPEB expense of \$459,179. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 538,778	\$ -
Changes of Assumptions or Other Input	220,897	(63,578)
Net Difference Between Projected and Actual Earnings on OPEB Investments	9,545	-
Total	<u>\$ 769,220</u>	<u>\$ (63,578)</u>

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**C. Other Postemployment Benefit Other Than Pensions (OPEB) (Continued)**

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

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

<u>Year Ending June 30,</u>	<u>OPEB Expense Amount</u>
2025	\$ 99,045
2026	112,978
2027	104,261
2028	103,843
2029	79,677
Thereafter	205,838
Total	<u>\$ 705,642</u>

The plan does not issue separate financial statements.

**D. Compensated Absences**

The District's policy on allowing sick leave benefits to vest is based upon employee and union contracts. Retiring employees, who meet certain age and length of service requirements, will receive a cash payout of their unused sick leave at a daily rate and maximum amount dependent upon their position with the District.

The District's estimated liability for sick leave benefits at June 30, 2024 was \$1,061,981 and is financed through the District's annual operating budget on a pay-as-you-go basis. It was recorded as a long-term obligation in the government-wide financial statements.

Compensated absences are liquidated by either the general fund, food service fund, or community education fund.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**E. Risk Management**

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

**F. Limitation on School District Revenues**

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

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

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

**G. Restatement of Beginning Net Position**

Correction of an Error in Previously Issued Financial Statements

During fiscal year 2024, the District determined that 2023 capital asset additions were depreciated with an accelerated method of depreciation. Therefore, in the governmental activities, capital assets, net of depreciation, were understated by \$1,274,556 for the fiscal year ended June 30, 2023. The effect of correcting that error is shown in column D of the table below.

	June 30, 2023, As Previously Reported	Error Correction (D)	30-Jun-23 As Adjusted or Restated
Government-Wide:			
Governmental Activities	\$ 50,899,327	\$ 1,274,556	\$ 52,173,883
Total Primary Government	<u>\$ 50,899,327</u>	<u>\$ 1,274,556</u>	<u>\$ 52,173,883</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Local Sources:				
Property Taxes	\$ 15,672,122	\$ 15,672,122	\$ 15,672,122	\$ -
Other Local Sources	593,200	880,200	923,534	43,334
Interdistrict Sources	1,768,299	1,739,177	1,719,594	(19,583)
Intermediate Sources	3,500	3,500	738	(2,762)
State Sources	26,689,396	26,571,072	26,806,430	235,358
Federal Sources	1,818,340	1,587,340	1,620,690	33,350
Other Sources	100,000	175,000	233,415	58,415
Total Revenues	<u>46,644,857</u>	<u>46,628,411</u>	<u>46,976,523</u>	<u>348,112</u>
<b>EXPENDITURES</b>				
<b>Instruction:</b>				
Undifferentiated Curriculum	7,697,229	7,772,229	7,427,650	344,579
Regular Curriculum	11,129,040	11,129,040	11,248,679	(119,639)
Vocational Curriculum	840,106	840,106	924,394	(84,288)
Physical Curriculum	976,424	976,424	948,144	28,280
Special Education Curriculum	5,180,770	5,266,706	5,470,208	(203,502)
Co-Curricular Activities	748,339	748,339	814,906	(66,567)
Other Special Needs	298,700	298,700	298,516	184
Total Instruction	<u>26,870,608</u>	<u>27,031,544</u>	<u>27,132,497</u>	<u>(100,953)</u>
<b>Support Services:</b>				
Pupil Services	2,267,506	2,277,970	2,338,058	(60,088)
Instructional Staff Services	1,510,707	1,449,661	1,595,791	(146,130)
General Administration	1,135,484	1,135,484	1,165,686	(30,202)
School Building Administration	2,741,590	2,769,590	2,831,259	(61,669)
Business Administration	9,330,659	8,422,553	7,761,215	661,338
Central Services	66,300	66,300	71,704	(5,404)
Insurance and Judgments	342,000	342,000	340,491	1,509
Debt Services	428,500	428,500	386,820	41,680
Other Support Services	315,050	315,050	468,168	(153,118)
Total Support Services	<u>18,137,796</u>	<u>17,207,108</u>	<u>16,959,192</u>	<u>247,916</u>
<b>Nonprogram:</b>				
Purchased Instructional Services	1,701,953	1,955,259	1,931,127	24,132
Other Nonprogram	11,500	11,500	18,613	(7,113)
Total Nonprogram	<u>1,713,453</u>	<u>1,966,759</u>	<u>1,949,740</u>	<u>17,019</u>
Total Expenditures	<u>46,721,857</u>	<u>46,205,411</u>	<u>46,041,429</u>	<u>163,982</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(77,000)	423,000	935,094	512,094
<b>OTHER FINANCING SOURCES (USES)</b>				
Leases	72,000	72,000	443,197	371,197
Transfers Out	-	(500,000)	(1,050,000)	(550,000)
Proceeds from the Sale of Capital Assets	5,000	5,000	3,014	(1,986)
Total Other Financing Sources (Uses)	<u>77,000</u>	<u>(423,000)</u>	<u>(603,789)</u>	<u>(180,789)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	331,305	331,305
Fund Balance - Beginning of Year	14,242,446	14,242,446	14,242,446	-
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 14,242,446</u>	<u>\$ 14,242,446</u>	<u>\$ 14,573,751</u>	<u>\$ 331,305</u>

See notes to Required Supplementary Information.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF  
WISCONSIN RETIREMENT SYSTEM NET PENSION PLAN LIABILITY (ASSET)  
LAST TEN MEASUREMENT PERIODS**

Plan Measurement Date	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/2023	0.12737895%	\$ 1,893,877	\$ 24,049,287	7.87%	98.85%
12/31/2022	0.12858997%	6,812,315	23,220,647	29.34%	95.72%
12/31/2021	0.12759375%	(10,184,291)	22,387,724	45.49%	106.02%
12/31/2020	0.12556865%	(7,839,425)	21,166,798	37.04%	105.26%
12/31/2019	0.12436482%	(4,010,089)	20,186,129	19.87%	102.96%
12/31/2018	0.12343193%	4,391,321	19,020,887	23.09%	96.45%
12/31/2017	0.12383660%	(3,676,855)	18,300,208	20.09%	102.93%
12/31/2016	0.12438012%	1,025,189	17,827,249	5.75%	99.12%
12/31/2015	0.12526479%	2,035,529	17,754,809	11.46%	98.20%
12/31/2014	0.12595558%	(3,093,814)	17,755,313	17.42%	102.74%

See notes to Required Supplementary Information.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
SCHEDULE OF DISTRICT'S CONTRIBUTIONS TO  
WISCONSIN RETIREMENT SYSTEM PENSION PLAN  
LAST TEN FISCAL YEARS**

District Fiscal Year Ended	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
6/30/2024	\$ 1,711,473	\$ (1,711,473)	\$ -	\$ 24,690,153	6.93%
6/30/2023	1,605,593	(1,605,593)	-	23,652,353	6.79%
6/30/2022	1,529,418	(1,529,418)	-	22,826,500	6.70%
6/30/2021	1,474,703	(1,474,703)	-	21,847,446	6.75%
6/30/2020	1,384,766	(1,384,766)	-	20,816,876	6.65%
6/30/2019	1,285,268	(1,285,268)	-	19,406,979	6.62%
6/30/2018	1,252,921	(1,252,921)	-	18,566,722	6.75%
6/30/2017	1,309,372	(1,309,372)	-	19,513,271	6.71%
6/30/2016	1,186,152	(1,186,152)	-	17,709,948	6.70%
6/30/2015	1,222,624	(1,222,624)	-	17,726,259	6.90%

*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 postretirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

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

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- 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 postretirement 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 notes to Required Supplementary Information.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY  
WISCONSIN LOCAL RETIREE LIFE INSURANCE FUND OPEB PLAN  
LAST TEN MEASUREMENT PERIODS  
(SCHEDULE IS PRESENTED PROSPECTIVELY FROM IMPLEMENTATION)**

OPEB Fiscal Year End Date (Measurement Date)	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/2023	0.42157900%	\$ 1,939,539	\$ 22,494,000	8.62%	33.90%
12/31/2022	0.42410300%	1,615,759	21,895,000	7.38%	38.81%
12/31/2021	0.42032600%	2,484,282	21,408,000	11.60%	29.57%
12/31/2020	0.40421500%	2,223,474	20,624,000	10.78%	31.36%
12/31/2019	0.40599900%	1,728,823	19,702,000	8.77%	37.58%
12/31/2018	0.41282700%	1,065,233	18,184,000	5.86%	48.69%
12/31/2017	0.41616000%	1,252,051	17,500,712	7.15%	44.81%

See notes to Required Supplementary Information.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
SCHEDULE OF DISTRICT'S CONTRIBUTIONS TO  
WISCONSIN LOCAL RETIREE LIFE INSURANCE FUND OPEB PLAN  
LAST TEN FISCAL YEARS  
(SCHEDULE IS PRESENTED PROSPECTIVELY FROM IMPLEMENTATION)**

District's Fiscal Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
6/30/2024	\$ 8,871	\$ (8,871)	\$ -	\$ 24,690,153	0.04%
6/30/2023	8,509	(8,509)	-	21,895,000	0.04%
6/30/2022	8,603	(8,603)	-	21,408,000	0.04%
6/30/2021	8,060	(8,060)	-	20,624,000	0.04%
6/30/2020	8,016	(8,016)	-	20,816,876	0.04%
6/30/2019	7,998	(7,998)	-	19,406,979	0.04%
6/30/2018	8,682	(8,682)	-	18,566,722	0.05%

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

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

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

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

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

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
SCHEDULE OF CHANGES IN THE DISTRICT'S OPEB LIABILITY (ASSET) AND RELATED RATIOS  
LAST TEN FISCAL YEARS  
(SCHEDULE IS PRESENTED PROSPECTIVELY FROM IMPLEMENTATION)**

	2017	2018	2019	2020	2021	2022	2023	2024
<b>Total OPEB Liability (Asset)</b>								
Service Cost	\$ 290,161	\$ 213,043	\$ 226,558	\$ 230,982	\$ 280,968	\$ 249,358	\$ 260,974	\$ 280,128
Interest	188,259	185,631	195,098	178,211	147,194	94,906	151,122	143,030
Changes of Benefit Terms	-	-	-	-	-	58,172	-	-
Differences Between Expected and Actual Experience	-	140,844	-	86,794	-	94,167	-	479,086
Changes of Assumptions or Other Input	-	(267,293)	38,340	(80,459)	191,452	45,060	20,185	78,585
Benefit Payments	(691,457)	(556,253)	(618,890)	(682,178)	(681,424)	(653,516)	(603,863)	(519,228)
<b>Net Change in Total OPEB Liability</b>	(213,037)	(284,028)	(158,894)	(266,650)	(61,810)	(111,853)	(171,582)	461,601
<b>Total OPEB Liability - Beginning</b>	5,579,474	5,366,437	5,082,409	4,923,515	4,656,865	4,595,055	4,483,202	4,311,620
<b>Total OPEB Liability - Ending (a)</b>	<u>\$ 5,366,437</u>	<u>\$ 5,082,409</u>	<u>\$ 4,923,515</u>	<u>\$ 4,656,865</u>	<u>\$ 4,595,055</u>	<u>\$ 4,483,202</u>	<u>\$ 4,311,620</u>	<u>\$ 4,773,221</u>
<b>Plan Fiduciary Net Position</b>								
Contributions - Employer	\$ -	\$ 1,350,000	\$ 450,000	\$ 995,000	\$ 568,593	\$ 817,471	\$ 306,164	\$ 624,116
Net Investment Income	67,680	50,678	66,375	75,393	82,100	71,199	63,997	76,039
Benefit Payments	(691,457)	(556,253)	(618,890)	(682,178)	(681,424)	(653,516)	(603,863)	(519,228)
<b>Net Change in Plan Fiduciary Net Position</b>	(623,777)	844,425	(102,515)	388,215	(30,731)	235,154	(233,702)	180,927
<b>Plan Fiduciary Net Position - Beginning</b>	4,066,292	3,442,515	4,286,940	4,184,425	4,572,640	4,541,909	4,777,063	4,543,361
<b>Plan Fiduciary Net Position - Ending (b)</b>	<u>\$ 3,442,515</u>	<u>\$ 4,286,940</u>	<u>\$ 4,184,425</u>	<u>\$ 4,572,640</u>	<u>\$ 4,541,909</u>	<u>\$ 4,777,063</u>	<u>\$ 4,543,361</u>	<u>\$ 4,724,288</u>
<b>District's Net OPEB Liability - Ending (a) - (b)</b>	<u>\$ 1,923,922</u>	<u>\$ 795,469</u>	<u>\$ 739,090</u>	<u>\$ 84,225</u>	<u>\$ 53,146</u>	<u>\$ (293,861)</u>	<u>\$ (231,741)</u>	<u>\$ 48,933</u>
<b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)</b>	64.15%	84.35%	84.99%	98.19%	98.84%	106.55%	105.37%	98.97%
<b>Covered Payroll</b>	\$ 12,384,929	\$ 18,090,669	\$ 18,633,389	\$ 20,577,990	\$ 21,298,220	\$ 22,669,642	\$ 23,349,731	\$ 24,729,975
<b>District's Net OPEB Liability as a Percentage of Covered Payroll</b>	15.53%	4.40%	3.97%	0.41%	0.25%	-1.30%	-0.99%	0.20%

*Changes of Benefit Terms.* There were no changes of benefit terms.

*Changes of Assumptions:*

- The discount rate was changed from 3.30% to 3.40%.
- The expected long-term investment return assumption was changed from 1.30% to 1.70%.

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

	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially Determined Contribution (ADC)	\$ 398,188	\$ 1,111,380	\$ 222,040	\$ 748,470	\$ 275,677	\$ 817,471	\$ 306,164	\$ 624,116
Contributions in Relation to the Actuarially Determined Contribution	-	1,350,000	450,000	995,000	568,335	817,471	306,164	624,116
Contribution Deficiency (Excess)	<u>\$ 398,188</u>	<u>\$ (238,620)</u>	<u>\$ (227,960)</u>	<u>\$ (246,530)</u>	<u>\$ (292,658)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 12,384,929	\$ 18,090,669	\$ 18,633,389	\$ 20,577,990	\$ 21,298,220	\$ 22,669,642	\$ 23,349,731	\$ 24,729,975
Contributions as a Percentage of Covered Payroll	0.00%	7.46%	2.42%	4.84%	2.67%	3.61%	1.31%	2.52%

**Notes to Schedule**

Valuation Dated: July 1, 2023

Measurement Dated: June 30, 2024

Reporting Dated: June 30, 2024

Methods and assumptions used to determine contribution rates:

Actuary Cost Method:	Entry Age Normal, Level Percentage of Pay
Amortization Method:	30 Year Level-Dollar
Asset Valuation Method:	Market Value
Inflation:	2.50%
Healthcare Cost Trend Rates:	6.5% in 2023 grading to 5.00% over 6 years and then to 4.00% over the next 48 years
Discount Rate:	3.40%

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
SCHEDULE OF DISTRICT'S INVESTMENT RETURNS ON OPEB PLAN ASSTS  
LAST TEN FISCAL YEARS  
(SCHEDULE IS PRESENTED PROSPECTIVELY FROM IMPLEMENTATION)**

<u>Year</u>	<u>Percent</u>
2017	1.60%
2018	1.33%
2019	1.73%
2020	1.72%
2021	1.80%
2022	1.57%
2023	1.37%
2024	1.61%

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2024**

**NOTE 1 BUDGETARY INFORMATION**

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

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

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

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

Appropriations lapse at year-end unless authorized as a carryover by the school board. The portion of fund balance representing carryover appropriations is reported as a committed or assigned fund balance.

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

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2024**

**NOTE 2 EXCESS OF EXPENDITURES OVER BUDGET**

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

EXPENDITURES	Budgeted Amounts		Actual	Variance With Final Budget - Positive (Negative)
	Original	Final		
<b>Instruction:</b>				
Regular Curriculum	\$ 11,129,040	\$ 11,129,040	\$ 11,248,679	\$ (119,639)
Vocational Curriculum	840,106	840,106	924,394	(84,288)
Special Education Curriculum	5,180,770	5,266,706	5,470,208	(203,502)
Co-Curricular Activities	748,339	748,339	814,906	(66,567)
<b>Support Services:</b>				
Pupil Services	2,267,506	2,277,970	2,338,058	(60,088)
Instructional Staff Services	1,510,707	1,449,661	1,595,791	(146,130)
General Administration	1,135,484	1,135,484	1,165,686	(30,202)
School Building Administration	2,741,590	2,769,590	2,831,259	(61,669)
Central Services	66,300	66,300	71,704	(5,404)
Other Support Services	315,050	315,050	468,168	(153,118)
<b>Nonprogram:</b>				
Other Nonprogram	11,500	11,500	18,613	(7,113)

## **SUPPLEMENTARY INFORMATION**

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
FUND 10 AND FUND 27  
COMBINING BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2024**

	Original Budgets				Final Budgets				Actuals			
	Fund 10 General	Fund 27 Special Education	Elimination Adjustments	Totals	Fund 10 General	Fund 27 Special Education	Elimination Adjustments	Totals	Fund 10 General	Fund 27 Special Education	Elimination Adjustments	Totals
	Fund	Fund			Fund	Fund			Fund	Fund		
<b>REVENUES</b>												
Local Sources:												
Property Taxes	\$ 15,672,122	\$ -	\$ -	\$ 15,672,122	\$ 15,672,122	\$ -	\$ -	\$ 15,672,122	\$ 15,672,122	\$ -	\$ -	\$ 15,672,122
Other Local Sources	593,200	-	-	593,200	880,200	-	-	880,200	923,534	-	-	923,534
Interdistrict Sources	1,671,299	97,000	-	1,768,299	1,642,177	97,000	-	1,739,177	1,645,459	74,135	-	1,719,594
Intermediate Sources	3,500	-	-	3,500	3,500	-	-	3,500	738	-	-	738
State Sources	24,835,795	1,853,601	-	26,689,396	24,865,795	1,705,277	-	26,571,072	25,105,876	1,700,554	-	26,806,430
Federal Sources	785,064	1,033,276	-	1,818,340	554,064	1,033,276	-	1,587,340	624,827	995,863	-	1,620,690
Other Sources	100,000	-	-	100,000	175,000	-	-	175,000	233,265	150	-	233,415
Total Revenues	43,660,980	2,983,877	-	46,644,857	43,792,858	2,835,553	-	46,628,411	44,205,821	2,770,702	-	46,976,523
<b>EXPENDITURES</b>												
Instruction:												
Undifferentiated Curriculum	7,697,229	-	-	7,697,229	7,772,229	-	-	7,772,229	7,427,650	-	-	7,427,650
Regular Curriculum	11,129,040	-	-	11,129,040	11,129,040	-	-	11,129,040	11,248,679	-	-	11,248,679
Vocational Curriculum	840,106	-	-	840,106	840,106	-	-	840,106	924,394	-	-	924,394
Physical Curriculum	976,424	-	-	976,424	976,424	-	-	976,424	948,144	-	-	948,144
Special Education Curriculum	-	5,180,770	-	5,180,770	-	5,266,706	-	5,266,706	-	5,470,208	-	5,470,208
Co-Curricular Activities	748,339	-	-	748,339	748,339	-	-	748,339	814,906	-	-	814,906
Other Special Needs	298,700	-	-	298,700	298,700	-	-	298,700	298,516	-	-	298,516
Total Instruction	21,689,838	5,180,770	-	26,870,608	21,764,838	5,266,706	-	27,031,544	21,662,289	5,470,208	-	27,132,497
Support Services:												
Pupil Services	1,381,376	886,130	-	2,267,506	1,381,340	896,630	-	2,277,970	1,413,618	924,440	-	2,338,058
Instructional Staff Services	1,219,975	290,732	-	1,510,707	1,126,365	323,296	-	1,449,661	1,291,391	304,400	-	1,595,791
General Administration	1,135,484	-	-	1,135,484	1,135,484	-	-	1,135,484	1,165,686	-	-	1,165,686
School Building Administration	2,741,590	-	-	2,741,590	2,769,590	-	-	2,769,590	2,831,259	-	-	2,831,259
Business Administration	9,079,193	251,466	-	9,330,659	8,166,087	256,466	-	8,422,553	7,533,701	227,514	-	7,761,215
Central Services	66,300	-	-	66,300	66,300	-	-	66,300	71,704	-	-	71,704
Insurance and Judgments	342,000	-	-	342,000	342,000	-	-	342,000	340,491	-	-	340,491
Debt Services	428,500	-	-	428,500	428,500	-	-	428,500	386,820	-	-	386,820
Other Support Services	315,050	-	-	315,050	315,050	-	-	315,050	468,168	-	-	468,168
Total Support Services	16,709,468	1,428,328	-	18,137,796	15,730,716	1,476,392	-	17,207,108	15,502,838	1,456,354	-	16,959,192
Nonprogram:												
Purchased Instructional Services	1,632,980	68,973	-	1,701,953	1,870,286	84,973	-	1,955,259	1,879,223	51,904	-	1,931,127
Other Nonprogram	5,000	6,500	-	11,500	5,000	6,500	-	11,500	12,253	6,360	-	18,613
Total Nonprogram	1,637,980	75,473	-	1,713,453	1,875,286	91,473	-	1,966,759	1,891,476	58,264	-	1,949,740
Total Expenditures	40,037,286	6,684,571	-	46,721,857	39,370,840	6,834,571	-	46,205,411	39,056,603	6,984,826	-	46,041,429
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	3,623,694	(3,700,694)	-	(77,000)	4,422,018	(3,999,018)	-	423,000	5,149,218	(4,214,124)	-	935,094
<b>OTHER FINANCING SOURCES (USES)</b>												
Leases	72,000	-	-	72,000	72,000	-	-	72,000	443,197	-	-	443,197
Transfers In	-	3,700,694	(3,700,694)	-	-	3,999,018	(3,999,018)	-	-	4,214,124	(4,214,124)	-
Transfers Out	(3,700,694)	-	3,700,694	-	(4,499,018)	-	3,999,018	(500,000)	(5,264,124)	-	4,214,124	(1,050,000)
Proceeds from the Sale of Capital Assets	5,000	-	-	5,000	5,000	-	-	5,000	3,014	-	-	3,014
Total Other Financing Sources (Uses)	(3,623,694)	3,700,694	-	77,000	(4,422,018)	3,999,018	-	(423,000)	(4,817,913)	4,214,124	-	(603,789)
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-	-	-	-	-	331,305	-	-	331,305
Fund Balance - Beginning of Year	14,242,446	-	-	14,242,446	14,242,446	-	-	14,242,446	14,242,446	-	-	14,242,446
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 14,242,446</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,242,446</u>	<u>\$ 14,242,446</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,242,446</u>	<u>\$ 14,573,751</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,573,751</u>

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
FUND 10  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance With Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local Sources:				
Property Taxes	\$ 15,672,122	\$ 15,672,122	\$ 15,672,122	\$ -
Other Local Sources	593,200	880,200	923,534	43,334
Interdistrict Sources	1,671,299	1,642,177	1,645,459	3,282
Intermediate Sources	3,500	3,500	738	(2,762)
State Sources	24,835,795	24,865,795	25,105,876	240,081
Federal Sources	785,064	554,064	624,827	70,763
Other Sources	100,000	175,000	233,265	58,265
Total Revenues	<u>43,660,980</u>	<u>43,792,858</u>	<u>44,205,821</u>	<u>412,963</u>
<b>EXPENDITURES</b>				
<b>Instruction:</b>				
Undifferentiated Curriculum	7,697,229	7,772,229	7,427,650	344,579
Regular Curriculum	11,129,040	11,129,040	11,248,679	(119,639)
Vocational Curriculum	840,106	840,106	924,394	(84,288)
Physical Curriculum	976,424	976,424	948,144	28,280
Co-Curricular Activities	748,339	748,339	814,906	(66,567)
Other Special Needs	298,700	298,700	298,516	184
Total Instruction	<u>21,689,838</u>	<u>21,764,838</u>	<u>21,662,289</u>	<u>102,549</u>
<b>Support Services:</b>				
Pupil Services	1,381,376	1,381,340	1,413,618	(32,278)
Instructional Staff Services	1,219,975	1,126,365	1,291,391	(165,026)
General Administration	1,135,484	1,135,484	1,165,686	(30,202)
School Building Administration	2,741,590	2,769,590	2,831,259	(61,669)
Business Administration	9,079,193	8,166,087	7,533,701	632,386
Central Services	66,300	66,300	71,704	(5,404)
Insurance and Judgments	342,000	342,000	340,491	1,509
Debt Services	428,500	428,500	386,820	41,680
Other Support Services	315,050	315,050	468,168	(153,118)
Total Support Services	<u>16,709,468</u>	<u>15,730,716</u>	<u>15,502,838</u>	<u>227,878</u>
<b>Nonprogram:</b>				
Purchased Instructional Services	1,632,980	1,870,286	1,879,223	(8,937)
Other Nonprogram	5,000	5,000	12,253	(7,253)
Total Nonprogram	<u>1,637,980</u>	<u>1,875,286</u>	<u>1,891,476</u>	<u>(16,190)</u>
Total Expenditures	<u>40,037,286</u>	<u>39,370,840</u>	<u>39,056,603</u>	<u>314,237</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	3,623,694	4,422,018	5,149,218	727,200
<b>OTHER FINANCING SOURCES (USES)</b>				
Leases	72,000	72,000	443,197	371,197
Transfers Out	(3,700,694)	(4,499,018)	(5,264,124)	(765,106)
Proceeds from the Sale of Capital Assets	5,000	5,000	3,014	(1,986)
Total Other Financing Uses	<u>(3,623,694)</u>	<u>(4,422,018)</u>	<u>(4,817,913)</u>	<u>(395,895)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	331,305	331,305
Fund Balance - Beginning of Year	<u>14,242,446</u>	<u>14,242,446</u>	<u>14,242,446</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 14,242,446</u>	<u>\$ 14,242,446</u>	<u>\$ 14,573,751</u>	<u>\$ 331,305</u>

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
FUND 27  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance With Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local Sources:				
Interdistrict Sources	\$ 97,000	\$ 97,000	\$ 74,135	\$ (22,865)
State Sources	1,853,601	1,705,277	1,700,554	(4,723)
Federal Sources	1,033,276	1,033,276	995,863	(37,413)
Total Revenues	<u>2,983,877</u>	<u>2,835,553</u>	<u>2,770,702</u>	<u>(64,851)</u>
<b>EXPENDITURES</b>				
Instruction:				
Special Education Curriculum	5,180,770	5,266,706	5,470,208	(203,502)
Support Services:				
Pupil Services	886,130	896,630	924,440	(27,810)
Instructional Staff Services	290,732	323,296	304,400	18,896
Business Administration	251,466	256,466	227,514	28,952
Total Support Services	<u>1,428,328</u>	<u>1,476,392</u>	<u>1,456,354</u>	<u>20,038</u>
Nonprogram:				
Purchased Instructional Services	68,973	84,973	51,904	33,069
Other Nonprogram	6,500	6,500	6,360	140
Total Nonprogram	<u>75,473</u>	<u>91,473</u>	<u>58,264</u>	<u>33,209</u>
Total Expenditures	<u>6,684,571</u>	<u>6,834,571</u>	<u>6,984,826</u>	<u>(150,255)</u>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	(3,700,694)	(3,999,018)	(4,214,124)	(215,106)
<b>OTHER FINANCING SOURCES</b>				
Transfers In	<u>3,700,694</u>	<u>3,999,018</u>	<u>4,214,124</u>	<u>215,106</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2024**

	Special Revenue Funds			Capital Improvement Fund	Total Nonmajor Governmental Funds
	Education Trust	Food Service	Community Education		
<b>ASSETS</b>					
Cash and Investments	\$ 471,523	\$ 453,665	\$ 296,393	\$ 6,441	\$ 1,228,022
Accounts Receivable	2,690	1,718	1,310	-	5,718
Due from Other Governmental Funds	-	-	-	1,050,000	1,050,000
 Total Assets	 <u>\$ 474,213</u>	 <u>\$ 455,383</u>	 <u>\$ 297,703</u>	 <u>\$ 1,056,441</u>	 <u>\$ 2,283,740</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 17,721	\$ 34,058	\$ 17,739	\$ -	\$ 69,518
Accrued Salaries and Wages	-	266	93,119	-	93,385
Payroll Taxes and Withholdings	-	37	9,133	-	9,170
Unearned Revenues	-	20,815	-	-	20,815
Total Liabilities	<u>17,721</u>	<u>55,176</u>	<u>119,991</u>	-	<u>192,888</u>
<b>Fund Balances:</b>					
Restricted	<u>456,492</u>	<u>400,207</u>	<u>177,712</u>	<u>1,056,441</u>	<u>2,090,852</u>
Total Fund Balances	<u>456,492</u>	<u>400,207</u>	<u>177,712</u>	<u>1,056,441</u>	<u>2,090,852</u>
 Total Liabilities and Fund Balances	 <u>\$ 474,213</u>	 <u>\$ 455,383</u>	 <u>\$ 297,703</u>	 <u>\$ 1,056,441</u>	 <u>\$ 2,283,740</u>

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGE IN FUND BALANCES  
YEAR ENDED JUNE 30, 2024**

	Special Revenue Funds			Capital Improvement Fund	Total Nonmajor Governmental Funds
	Education Trust	Food Service	Community Education		
<b>REVENUES</b>					
Local Sources:					
Property Taxes	\$ -	\$ -	\$ 220,000	\$ -	\$ 220,000
Other Local Sources	752,347	1,216,030	920,260	9,548	2,898,185
State Sources	-	24,941	-	-	24,941
Federal Sources	-	679,625	-	-	679,625
Total Revenues	<u>752,347</u>	<u>1,920,596</u>	<u>1,140,260</u>	<u>9,548</u>	<u>3,822,751</u>
<b>EXPENDITURES</b>					
Instruction:					
Regular Instruction	7,394	-	-	-	7,394
Other Instruction	608,359	-	-	-	608,359
Support Services:					
Operation and Maintenance of Plant	18,499	-	-	670,370	688,869
Pupil Transportation Services	317	-	18,545	-	18,862
Food Service	-	2,210,120	-	-	2,210,120
Debt Service	34,326	-	-	-	34,326
Other Support Services	4,800	-	39,180	-	43,980
Community Services	-	-	1,104,954	-	1,104,954
Nonprogram:					
Other Program	1,900	-	-	-	1,900
Total Expenditures	<u>675,595</u>	<u>2,210,120</u>	<u>1,162,679</u>	<u>670,370</u>	<u>4,718,764</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	76,752	(289,524)	(22,419)	(660,822)	(896,013)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	1,050,000	1,050,000
<b>NET CHANGE IN FUND BALANCES</b>	76,752	(289,524)	(22,419)	389,178	153,987
Fund Balances - Beginning of Year	<u>379,740</u>	<u>689,731</u>	<u>200,131</u>	<u>667,263</u>	<u>1,936,865</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 456,492</u>	<u>\$ 400,207</u>	<u>\$ 177,712</u>	<u>\$ 1,056,441</u>	<u>\$ 2,090,852</u>

## **OTHER INFORMATION**

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
CHARTER SCHOOL AUTHORIZER ANNUAL REPORT  
YEAR ENDED JUNE 30, 2024**

**SECTION I: AUTHORIZER INFORMATION**

Authorizing Entity: School District of River Falls  
 Authorizer Address: 852 East Division Street  
 Authorizer Contact Person: Lynette Coy  
 Contact Person Title: Director of Finance  
 Contact Person Phone: 715-425-1800  
 Contact Person Email: [lynette.coy@rfsd.k12.wi.us](mailto:lynette.coy@rfsd.k12.wi.us)

**SECTION II: CHARTER SCHOOL INFORMATION**

<b>School Name:</b>	<b>Contract Start Date:</b>	<b>Contract Expiration Date:</b>	<b>Grades Served:</b>
Renaissance Charter Academy	6/30/2022	6/30/2027	9-12
Montessori Charter Elementary	6/30/2022	6/30/2027	K4-6

**SECTION III: ACADEMIC PERFORMANCE OF CHARTER SCHOOL**

The River Falls eSchool Charter School was suspended for the 2023-24 school year due to low enrollment.

River Falls Public Montessori Elementary is a collaborative community that supports the development of intrinsically motivated, inquisitive, critical thinking citizens who realize their full potential to serve and positively impact the world. By following the Montessori Method, we promote individualized learning through the exploration and inquiry in multi-aged communities to develop the whole child. During the 2023-24 school year, River Falls Public Montessori Elementary served a total of 196 students in grades 4K-6. 56% of students tested in Grade 3, 79% of students tested in Grade 4, 59% of students tested in Grade 5 and 0% of students tested in Grade 6 were meeting or advanced in Reading/Language Arts as demonstrated on the Wisconsin Forward Exam. Additionally, 28% of students tested in Grade 3, 50% of students tested in Grade 4, 38% of students tested in Grade 5 and 0% of students tested in Grade 6 were meeting or advanced in Math on their Wisconsin Forward Exam results.

The Renaissance Charter Academy is an innovative, charter school that offers programs to meet the needs of a wide range of learners. Our specialty lies in the area of individualized learning with social & emotional support. The Renaissance Academy partners with the River Falls High School to offer students a larger variety of courses, electives, sports, activities, and clubs. We also offer dual credit courses in cooperation with local technical colleges. We ensure that all students have a firm grasp of core academics and skills necessary to achieve post-secondary life goals. Students at the Renaissance Academy are expected to demonstrate independent learning skills and embrace the concept of lifelong learning. Academic and career planning is essential in helping students explore careers and the postsecondary options that connect to those careers. Starting in the 2024-25 school year, the Renaissance Academy is offering a GEDO program. During the 2023-24 school year, the Renaissance Charter Academy served a total of up to 62 full-time students in grades 9-12. Of the 19 seniors enrolled in the program, 14 graduated from the River Falls School District. The Renaissance Charter Academy completes the annual PI-9550-ASA report for the Wisconsin Department of Public Instruction annually.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
CHARTER SCHOOL AUTHORIZER ANNUAL REPORT (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

**SECTION IV: FINANCIAL PERFORMANCE OF CHARTER SCHOOLS**

The River Falls Public Montessori Elementary, and the Renaissance Charter Academy have met all of the District financial objectives and guidelines established for the 2023-2024 school year. They are both in good financial standing with the River Falls School District.

**SECTION V: OTHER CONTRACT TERMS AND EXPECTATIONS (OPTIONAL)**

None.

**SECTION VI: AUTHORIZER OPERATING COSTS**

**Renaissance Charter Academy**

OPERATING ACTIVITY	WUFAR OBJECT CODE	COST
EMPLOYEE SALARIES	100	\$ 9,800
EMPLOYEE BENEFITS	200	3,729
TOTAL		\$ 13,529

**Montessori School**

OPERATING ACTIVITY	WUFAR OBJECT CODE	COST
EMPLOYEE SALARIES	100	\$ 48,998
EMPLOYEE BENEFITS	200	18,649
TOTAL		\$ 67,647

**SECTION VII: SERVICES PROVIDED TO CHARTER SCHOOLS**

**Renaissance Charter Academy**

SERVICES PROVIDED	FUNCTION CODE	COST
BUILDING ADMINISTRATION	240000	\$ 682
TOTAL		\$ 682

**Montessori School**

SERVICES PROVIDED	FUNCTION CODE	COST
BUILDING ADMINISTRATION	240000	\$ 3,409
TOTAL		\$ 3,409

**SINGLE AUDIT SECTION**

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Pass-Through Grantor/Program of Cluster Title	Federal Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued Receivable (Unearned Revenue) 7/1/2023	Total Federal Expenditures	Grant Reimbursements	Accrued Receivable (Unearned Revenue) 6/30/2024
<u>U.S. Department of Agriculture</u>								
Local Food For Schools	10.185	WI DPI	Not Available	\$ -	\$ -	\$ 16,198	\$ 16,198	\$ -
Child Nutrition Cluster:								
School Breakfast Program	10.553	WI DPI	2024-474893-DPI-SB-546	-	1,680	68,540	70,220	-
National School Lunch Program Commodities	10.555	WI DPI	Not Available	-	-	79,446	79,446	-
National School Lunch Program	10.555	WI DPI	2024-474893-DPI-NSL-547	-	12,899	515,441	528,340	-
National School Lunch Program Snack Program	10.555	WI DPI	2024-474893-DPI-SK_NSL-561	-	70	-	70	-
Total Child Nutrition Cluster				-	14,649	663,427	678,076	-
U.S. Department of Agriculture				-	14,649	679,625	694,274	-
<u>U.S. Department of Education</u>								
Wisconsin Department of Public Instruction:								
ESEA Title I-A Basic Grant	84.010	WI DPI	2024-474893-DPI-TIA-141	-	125,375	242,922	125,375	242,922
Special Education Cluster:								
IDEA Flow Through	84.027	WI DPI	2024-474893-DPI-FLOW-341	-	709,195	952,735	1,427,765	234,165
IDEA Preschool Entitlement	84.173	WI DPI	2024-474893-DPI-PRESCH-347	-	17,386	31,607	17,386	31,607
Total Special Education Cluster				-	726,581	984,342	1,445,151	265,772
Carl Perkins Act Formula Allocation	84.048	WI DPI	2024-474893-DPI-CTE-400	-	20,434	24,211	20,434	24,211
ESEA Title II-A Supporting Effective Instruction State Grants	84.367A	WI DPI	2024-474893-DPI-TIIA-365	-	51,081	62,194	51,408	61,867
ESEA - Title IV-A Student Support Academic Enrichment Grant	84.424A	WI DPI	2024-474893-DPI-TIVA-381	-	-	15,455	-	15,455
COVID-19 - Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	84.425U	WI DPI	2024-474893-DPI-ESSERFIII-165	-	2,070,281	14,695	2,084,976	-
ARPA Homeless Grant	84.425W	WI DPI	2022-474893-DPI-ARPHCYII-173	-	-	12,397	12,397	-
Total U.S. Department of Education				-	2,993,752	1,356,216	3,739,741	610,227
<u>U.S. Department of Health and Human Services</u>								
Wisconsin Department of Health Services:								
School Health Workforce Development Grant	93.354	CESA #11	Not Available	-	30,095	738	30,833	-
Medicaid Cluster:								
Medical Assistance Program	93.778	WI DHS	44230700	-	27,133	258,065	279,676	5,522
Total U.S. Department of Health and Human Services				-	57,228	258,803	310,509	5,522
Total Expenditures of Federal Awards				\$ -	\$ 3,065,629	\$ 2,294,644	\$ 4,744,524	\$ 615,749

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED JUNE 30, 2024**

Award Agency/ Pass-Through Agency/Award Description	State I.D. Number	State Grant Number	Accrued Receivable (Unearned Revenue) 7/1/2023	Expenditures	State Reimbursements	Accrued Receivable (Unearned Revenue) 6/30/2024
<u>Wisconsin Department of Public Instruction</u>						
Major State Programs:						
General Equalization	255.201	474893-116	\$ -	\$ 21,606,334	\$ 21,606,334	\$ -
Common School Fund	255.103	474893-104	-	257,582	257,582	-
Total Major Programs			-	21,863,916	21,863,916	-
Nonmajor State Programs:						
Handicapped Pupils and School Age Parents:	255.101					
Internal District Programs		474893-101	-	1,685,277	1,685,277	-
State Lunch	255.102	474893-107	-	15,254	15,254	-
Pupil Transportation	255.107	474893-102	-	82,373	82,373	-
WI School Day Milk Program	255.115	474893-109	-	5,795	5,795	-
School Mental Health Program	255.227	474893-176	-	24,062	24,062	-
School Based Mental Health Services	255-297	474893-177	-	111,436	111,776	(340)
School Breakfast Program	255.344	474893-108	-	3,891	3,891	-
Per Pupil Adjustment Aid	255.945	474893-116	-	2,513,154	2,513,154	-
Educator Effectiveness Grant	255.940	474893-154	-	21,520	21,520	-
Career and Technical Education Incentive Grant	255.950	474893-152	-	59,952	59,952	-
Assessments of Reading Readiness Grant	255.956	474893-166	-	7,196	7,196	-
Aid for Special Education Transition Grant	255.960	474893-168	-	15,277	15,277	-
Total Nonmajor Programs			-	4,545,187	4,545,527	(340)
<u>Wisconsin Department of Workforce Development</u>						
Major State Program:						
Youth Apprenticeship	445.194	CESA	-	308,999	308,999	-
Total State Financial Assistance			\$ -	\$ 26,718,102	\$ 26,718,442	\$ (340)

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
JUNE 30, 2024**

**NOTE 1 BASIS OF PRESENTATION**

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

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE 3 INDIRECT COSTS**

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

**NOTE 4 MEDICAL ASSISTANCE**

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



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

Board of Education  
School District of River Falls  
River Falls, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District of River Falls (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 30, 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 that we consider to be material weaknesses.

**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*.

**School District of River Falls' Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**Purpose of this Report**

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



**CliftonLarsonAllen LLP**

Hudson, Wisconsin  
January 30, 2025



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

Board of Education  
School District of River Falls  
River Falls, Wisconsin

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

We have audited School District of River Falls' (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the District's major federal and state programs for the year ended June 30, 2024. The District's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2024.

***Basis for Opinion on Each Major Federal and State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*. Our responsibilities under those standards, the Uniform Guidance, and the *State Single Audit Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

***Responsibilities of Management for Compliance***

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

### ***Auditors' Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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



**CliftonLarsonAllen LLP**

Hudson, Wisconsin  
January 30, 2025

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2024**

---

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

---

**Financial Statements**

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- \* Material weakness(es) identified?     X     yes            no
  - \* Significant deficiency(es) identified?            yes     X     none reported
3. Noncompliance material to financial statements noted?            yes     X     no

**Federal Awards**

1. Internal control over major federal programs:
- \* Material weakness(es) identified?            yes     X     no
  - \* Significant deficiency(es) identified?            yes     X     none reported
2. Type of auditors' report issued on compliance for major federal program: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?            yes     X     no

**Identification of Major Federal Program(s):**

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.027, 84.173	Special Education Cluster

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

Auditee qualified as low-risk auditee?            yes     X     no

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

**SECTION I - SUMMARY OF AUDITOR'S RESULTS (CONTINUED)**

---

**State Financial Assistance**

1. Internal control over state projects:
- \* Material weakness(es) identified? \_\_\_\_\_ yes   X   no
  - \* Significant deficiency(es) identified that are not considered to be material weakness(es)? \_\_\_\_\_ yes   X   none reported
2. Type of auditors' report issued on compliance for state projects: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with state requirements? \_\_\_\_\_ yes   X   no

**Identification of Major State Projects**

CSFA Number(s)	Name of State Project
255.103	Common School Fund
255.201	General Equalization Aids

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

**Other Issues**

1. Does the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? No
2. Does the auditors' report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comments, excess revenue or excess reserve) related to grants or contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.
- Department of Public Instruction No
- Department of Health Services No
3. Was a management letter or other document conveying audit comments issued as a result of this letter? No



4. Name and signature of Signing Director \_\_\_\_\_  
Daniel R Carlson, CPA

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section II – Financial Statement Findings Related to Internal Control Over Financial Reporting***

---

**FINDING: 2024-001 Material Audit Adjustments**

- Type of Finding:** Material weakness in internal control over financial reporting
- Criteria:** The District should have controls in place to prevent or detect a material misstatement in the financial statements in a timely manner.
- Condition:** The audit firm proposed, and the District posted to its general ledger accounts journal entries for correcting certain misstatements.
- Context:** The District has informed us that they will continue to rely upon the audit firm to propose such audit adjustments as are necessary to adjust accounts in accordance with accounting principles generally accepted in the United States of America (GAAP). Management will review and approve those entries prior to recording them.
- Cause:** The District has not established controls to ensure that all accounts are adjusted to their appropriate year end balances in accordance with GAAP.
- Effect:** The financial statements of the District may include inaccurate information not detected or prevented by District staff.
- Recommendation:** The District should continue to evaluate its internal control processes to determine if additional internal control procedures should be implemented to ensure that accounts are adjusted to their appropriate year end balances in accordance with GAAP.
- Repeat Finding:** None.
- Views of Responsible Officials:** Management agrees with the finding and has developed a plan to correct the finding.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section II – Financial Statement Findings Related to Internal Control Over Financial Reporting  
(Continued)***

---

**FINDING: 2024-002 Restatement of Beginning Net Position**

**Type of Finding:** Material weakness in internal control over financial reporting

**Criteria:** The District should have controls in place to prevent or detect a material misstatement in the financial statements in a timely manner.

**Condition:** The District restated its beginning net position as of July 1, 2023 to correct the financial statements for depreciation amounts previously reported.

**Context:** The District reviews depreciation records each year to determine appropriate balances.

**Cause:** The District has not established controls to ensure that all governmental activities balances have appropriate year end balances in accordance with GAAP.

**Effect:** The financial statements of the District may include inaccurate information not detected or prevented by District staff.

**Recommendation:** The District should continue to evaluate its internal control processes to prevent or detect a material misstatement in the financial statements.

**Repeat Finding:** None.

**Views of Responsible Officials:** Management agrees with the finding and has developed a plan to correct the finding.

**SCHOOL DISTRICT OF RIVER FALLS  
RIVER FALLS, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings Related to Major Federal Award Programs***

---

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

---

***Section IV – Findings Related to Major State Financial Assistance Programs***

---

Our audit did not disclose any matters required to be reported in accordance with *State Single Audit Guidelines* issued by the Wisconsin Department of Administration for the year ended June 30, 2024.

---

***Section V – Findings Related to State General and Program Requirements***

---

None





## POLICY 672 PURCHASING

The Superintendent or his/her designee shall will serve as purchasing agent for the School District of River Falls and is authorized to purchase all items within the School Board of Education approved itemized budget allocations approved by the School Board. Standards of conduct covering conflicts of interest and governing the actions of employees engaged in the selection, award, and administration of contracts are established in Policy 522.4 – Staff Conflicts of Interest.

All purchases of supplies, materials, equipment, and services paid for from District funds shall be made in accordance with Federal and State law, School Board policy and the following guidelines established by the School Board of Education to control the amount of funds expended in the district:

1. For expenditures up to \$50,000 \$10,000, it shall be is the responsibility of the Superintendent or his/her designee to use good judgment and prudent business procedures to make in making purchases.
2. For expenditures between \$50,000 and \$250,000 \$10,000 and \$25,000, the Superintendent or his/her designee shall will seek at least two quotations before making a purchasing decision. Consideration shall will be given to: (a) cost, (b) vendor's ability to fulfill the contract, (c) delivery, (d) payment terms, (e) design, (f) compatibility with existing district inventory, (g) previous relationships with the vendor, (h) product quality, and (i) general suitability for safe use within the school District.
3. For expenditures in excess of \$250,000 \$25,000, the Superintendent or his/her designee will use a competitive bid process advertise in the local newspaper and notify all known vendors who might have an interest in the bid. Sealed bids will be taken and a deadline for such bids will be set. After the deadline, all bids will be opened by the Superintendent or his/her designee in the presence of at least one (1) witness. Purchases not previously approved by the School Board of Education will be submitted to the Business Affairs Committee or the School Board as a whole for approval.
4. The School Board will not expect bids or quotations for the following items: (a) educational items such as textbooks and workbooks, (b) replacement parts or maintenance contracts for existing equipment or mechanical systems, (c) Cooperative Educational Service Agency (CESA) or government bid products/services utilized by the district, or (d) services required to be furnished to employees as a result of an employment agreement approved by the School Board.
5. Bids or quotations shall will not be required for professional services, except as specifically required by laws or regulations. Such services shall will be selected through an interview process.
6. Bids or quotations shall will not be required in the case of an emergency. An emergency situation is one in which failure to act immediately would cause appreciable damage to facilities, interrupt educational programming, or endanger the life, health or safety of students, staff, or the community. In the event such purchases exceed \$100,000, the Superintendent or designee will notify the School Board President.
7. The Superintendent or his/her designee will make all reasonable efforts to design

specifications which will allow local vendors to receive consideration.

8. The School Board or Superintendent/designee reserves the right to reject any and all bids or Request for Proposal responses.

#### Debarred Contractors Excluded

The District will not award any contract, agreement or subcontract for goods or services to any party that has been suspended or debarred from receiving contracts or subcontracts by the Federal Acquisition Regulations (FAR).

For any contract or subcontract with a value in excess of \$250,000, the District will include a provision in the contract or as a condition of any subcontract award that the contracting party attest that it is not at the time of contracting a suspended or debarred party under the Federal Acquisition Regulations and that, if at any time during performance of the services or delivery of goods in the applicable contract, said contractor or subcontractor should be identified as a suspended or debarred entity by the General Services Administration, the contractor or subcontractor will immediately notify the District of that fact, which will serve as sufficient grounds to terminate the contract as the District determines is appropriate.

LEGAL REFERENCE: Wisconsin Statute Sections 120.13(5), 120.13(33)

CROSS REFERENCE: 522.4 Staff Conflicts of Interest, 672.1 Bidding Procedures

DATE OF ADOPTION: September 13, 1971

REVISED: March 19, 1973, July 20, 1983, January 16, 1984, November 18, 1985, September 16, 1991, April 24, 1995, July 17, 2006, November 21, 2011, XXXXXX XX, 2025



## POLICY 823 ACCESS TO PUBLIC RECORDS

In accordance with applicable state laws and School Board policy, the School Board will shall allow persons to have access to district records. ~~in accordance with this policy, implementing procedures and state law.~~

The Superintendent is designated as the legal custodian of records for the district. The legal custodian will shall safely keep and preserve records of the district and will shall have full legal power to render decisions and carry out duties related to those public records maintained by the district. The legal custodian may deny access to records only in accordance with the law. The legal custodian is authorized and encouraged to consult with the district's legal counsel in determining whether to deny access to a record in whole or in part.

Public records may be inspected, copied and/or abstracted at any time during established district office hours. The legal custodian may establish fees in accordance with the law. A list of such fees shall be made available at the school district administrative offices.

A public records notice will shall be displayed in designated locations throughout the District and procedures shall be developed to implement this policy.

LEGAL REFERENCE: Sections 103.13 Wisconsin Statutes 118.125, 120.13(28), 146.81-146.83, 252.15, Chapter 19, Subchapters II and IV, Family Educational Rights and Privacy Act

CROSS REFERENCE: 184, Board Minutes, 347, Student Records, 347-Rule, Guidelines for Student Records, 823-Exhibit, Public Records Notice, 823-Rule, Procedures for Access to Public Records

APPROVED: January 18, 1971

REVISED: March 19, 1973, April 21, 1981, September 16, 1991, September 17, 2001, December 15, 2008, November 19, 2012, December 16, 2013, July 18, 2016, July 21, 2017, March 24, 2025



## POLICY 823-RULE PROCEDURES FOR ACCESS TO PUBLIC RECORDS

In general, access and inspection of school public records shall be in conformity with the provisions of Wisconsin Statutes, Chapter 19, Subchapter II, "Public Records and Property."

1. DESIGNATION OF PUBLIC RECORDS. All records which are subject to and are included in the definition at §19.32(2), Wis. Stat., are public records and documents subject to inspection and reproduction as required by law.
  - a. "Record" means any material on which written, drawn, printed, spoken, visual or electromagnetic information **or electronically generated or stored data** is recorded or preserved, regardless of physical form or characteristics, which has been created or is being kept by the District. Record includes, but is not limited to, handwritten, typed or printed pages, maps, charts, photographs, films, recordings, tapes (including computer tapes), ~~computer printouts and~~ optical disks, **and any other medium on which electronically generated or stored data is recorded or preserved.**
  - b. "Record" does not include:
    - i. Drafts, notes, preliminary computations and like materials prepared for the originator's personal use or prepared by the originator in the name of a person for whom the originator is working;
    - ii. Materials which are purely the personal property of the custodian and have no relation to his or her office;
    - iii. Materials to which access is limited by copyright, patent or bequest; and
    - iv. Published materials in the possession of the District which are available for sale, **or** which are available for inspection in a public library.
  - c. In accord with §19.36(4), Wis. Stat., computer programs are not subject to inspection or copying; however, material used for input or produced as a product of a computer program is, subject to §§19.35 and 19.36, Wis. Stat., to be made available.

2. DESIGNATION OF THE LEGAL CUSTODIAN OF THE RECORDS OF THE DISTRICT.

The Superintendent is the designated custodian of school district records ("legal custodian"). This includes records of the School Board and any committees, commission, boards, or other authorities created by resolution of the School Board.

Since records are kept at different locations, the Superintendent can delegate to other school officials responsibility for maintenance of such records and authority to provide a requester access to those records.

The District ~~shall~~ **will** provide the name of the legal custodian and a description of his or her duties to all employees of the District who are entrusted with records subject to the legal

custodian's supervision.

As the legal custodian of the records of the District, the Superintendent ~~shall~~ will be responsible for a timely response to any request for access to the public records of the District. The legal custodian ~~shall~~ will be responsible for the release of the public records of the District, the conditions under which records may be inspected, and the collection of costs for the location, reproduction, and/or mailing or shipping of such records, as well as for the preparation of written statements denying access in whole or in part.

3. POWERS OF THE LEGAL CUSTODIAN OF THE RECORDS OF THE DISTRICT. All requests for the release, inspection and/or reproduction of the public records of the District ~~shall~~ will be directed or referred to the District's legal custodian. The legal custodian is vested with full legal power to make all necessary decisions relative to the withholding of or release, inspection and reproduction of public records and is further granted all authority necessary to carry out all duties and responsibilities required by either the Wisconsin Public Records and Property Law [§19.31-19.39, Wis. Stat.] or this policy.
4. PROCEDURE FOR THE RELEASE, INSPECTION AND REPRODUCTION OF RECORDS AND PROPERTY OF THE DISTRICT.
  - a. The policy of the District regarding the inspection and/or reproduction of records is as follows:
    - i. After receipt of an oral request for access to records, the legal custodian ~~shall~~ will either fill the request or deny it as soon as is practicable and without delay.
    - ii. After receipt of a written request for access to records, the legal custodian ~~shall~~ will either fill the request or deny it will attempt to make such records available as soon thereafter as practicable and without delay.
    - iii. If a written request is denied, it will be denied in writing. If after an oral request is denied the requester asks for a written statement of reasons within five (5) business days of the original request, the legal custodian ~~shall~~ will provide such a statement.
    - iv. Written denials ~~shall~~ will set forth a detailed statement of the reasons for denying the request and inform the requester that if the request was made in writing, the determination is subject to review by mandamus under Wis. Stat. §19.37(1) or upon application to the attorney general or a district attorney.
  - b. If any of the requested records are necessary for the day-to-day operation of the District, the legal custodian may arrange for the records to be inspected after normal working hours.
  - c. Because of the requirement at law that many of the records of the District, or portions thereof, are deemed to be exempt from disclosure, the legal custodian may, in his/her discretion, request that an oral request for access to records be reduced to

writing to facilitate a prompt and appropriate response in either granting or denying access, or granting partial access to the records in question.

- d. It is not necessary that any person requesting access to the records of the District identify him or herself in order to inspect or obtain a copy of a record, nor is it necessary that any person requesting access to the records of the District state any reason for his or her request. In the event, however, that a requester seeks access to records as to which state or federal law or regulations require identification, acceptable identification ~~shall~~ **will** be produced before such access is permitted.
- e. Each request for a record must reasonably describe the record or information sought. If due to an unreasonable limitation as to length of time or subject matter contained in a request the legal custodian cannot reasonably determine what record(s) or information are being requested, the request ~~shall~~ **will** be denied in writing and the reason for the denial ~~shall~~ **will** be stated in the written denial.
- f. **Except as otherwise limited by law**, any person ~~shall~~ **will** have not only the right to inspect the records of the District, but also the right to receive a reproduction of such records. At the time of a request to inspect or reproduce any of the records of the District, or no later than in a written response to such a request, the requester ~~shall~~ **will** be informed of the costs of locating and/or reproducing such records. Fees charged by the District relative to the costs of producing any of the records of the District ~~shall~~ **will** be established in its fee schedule, a copy of which ~~shall~~ **will** be attached to **or included in** the Public Records Notice.

5. PUBLIC RECORDS NOTICE. Pursuant to §19.34(1), Wis. Stat., the District has adopted the attached Notice for the guidance of the public in requesting the release, inspection or reproduction of the records of the District. Any questions in regard to this Notice ~~shall~~ **will** be directed to the Superintendent ~~of Schools~~.

Copies of the Notice ~~shall~~ **will** be prominently displayed in appropriate locations throughout the District and a copy of the Notice ~~shall~~ **will** be made available to any member of the public upon a request for inspection or reproduction.

6. FEE SCHEDULE REGARDING THE COSTS FOR THE LOCATION AND/OR REPRODUCTION OF THE RECORDS AND PROPERTY OF THE DISTRICT. ~~Attached is~~ **Any notice will include** a fee schedule in accord with §19.35(3), Wis. Stat., to cover the actual costs relating to the location, reproduction, and mailing or shipping of any of the records of the District. It is intended that this fee schedule ~~shall~~ **will** cover the payment of the actual, necessary and direct costs incurred in locating a document, in providing any person with a reproduction of any of the records of the District and in sending the same to the requestor. This schedule ~~shall~~ **will** be reviewed and adjusted as the need arises. Exceptions to the fee schedule may be considered by the Superintendent ~~of Schools~~. The fee schedule ~~shall~~ **will** be posted with the public records notice described above.

7. RECORD PRESERVATION. The records of the District shall will be retained and preserved by the legal custodian as required by all applicable laws and District policy. No record of the District which is the subject of a record request shall will be destroyed before either: (1) the requests for access and/or reproduction has been fulfilled; or (2) at least sixty (60) days have passed since the request was denied in writing, (ninety (90) days if the requester is committed or incarcerated in prison). In addition, no record which is the subject of a §§19.37 or 19.356, Wis. Stat. court proceeding shall will be destroyed until such time as when all appeal rights have been exhausted or the record produced, whichever occurs first.
8. SEPARATION OF INFORMATION. If a record contains information which may not be made public, the legal custodian shall will separate from it such information as may be made public and make the latter available for inspection and reproduction.
9. LIMITATIONS ON ACCESS. The legal custodian shall will be guided by state and federal law, including §19.36, Wis. Stat. and Wisconsin common law in deciding whether or not to withhold certain records from public inspection.
  - a. Access to records, including records made of executive sessions, shall will be denied as required by state and federal law.
  - b. Pursuant to Wis. Stat. §118.125 and 20 U.S.C. §1232, pupil records shall will be confidential and disclosed only as authorized by law. [See 347-Rule, Procedures for the Maintenance and Confidentiality of Student Records].
  - c. The legal custodian will evaluate each request for access to a public record individually based on the competing interests involved and determine whether permitting inspection would result in harm to the public interest that outweighs the legislative policy recognizing the public interest in allowing inspection.
10. NON-EMPLOYEE ACCESS TO PERSONNEL RECORDS. The legal custodian shall will permit non-employee access to personnel records pursuant to Wis. Stats. §19.32(1), § 19.36 and § 19.356, as summarized below.
  - a. Definitions.
    - i. Employee means any individual who is employed by the District, other than an individual holding local public office or a state public office, or any individual who is employed by an employer other than the District.
    - ii. Local Public Office includes the following positions: Superintendent, Director of Personnel Human Resources, Director of Academic Services, Director of Finance, Building Principals, Assistant Principals, Transportation Supervisor and members of the School Board.
  - b. The following employee personnel records are not subject to release:
    - i. Information maintained, prepared, or provided by an employer concerning the home address, home electronic mail address, home telephone number, or

social security number of an employee, unless the employee authorizes the authority to provide access to such information.

- ii. Information relating to the current investigation of a possible criminal offense or possible misconduct connected with employment by an employee prior to disposition of the investigation.
- iii. Information pertaining to an employee's employment examination, except an examination score if access to that score is not otherwise prohibited.
- iv. Information relating to one or more specific employees that is used by an authority or by the employer of the employees for staff management planning, including performance evaluations, judgments, or recommendations concerning future salary adjustments or other wage treatments, management bonus plans, promotions, job assignments, letters of reference, or other comments or ratings relating to employees.

~~v. — A record prepared or provided by an employer, performing under a contract requiring the payment of prevailing wages that contains personally identifiable information relating to an employee of that employer, unless the employee authorizes the authority to provide access to that information. "Personally identifiable information" does not include an employee's work classification, hours of work, or wage or benefit payments received from work on such a project.~~

- c. The following local public official personnel records are not subject to release:
  - i. Home address, home electronic mail address, home telephone number, or social security number.
  - ii. This does not apply to the home address of an individual who holds an elective public office or to the home address of an individual who, as a condition of employment, is required to reside in a specified location.
- d. Procedures for Responding to Requests for Other Personnel Records.
  - i. The legal custodian ~~shall~~ **will** apply the balancing test to determine whether the public's right to inspect the information is outweighed by a countervailing public interest in not disclosing the information.
  - ii. Employee Personnel Records:
    - 1. If application of the balancing test results in a decision to release the record and if the record is one of the following:
      - a. A record containing information relating to an employee that is created or kept by the District and that is the result of an investigation into a disciplinary matter involving the employee or

possible employment-related violation by the employee of a statute, ordinance, rule, regulation, or policy of the District.

- b. A record obtained by the District through a subpoena or search warrant.
  - c. A record prepared by an employer other than the District, if that record contains information relating to an employee of that employer, unless the employee authorizes the authority to provide access to that information.
2. The legal custodian must:
- a. Serve written notice on the employee, personally or by certified mail, of the decision to permit access within 3 days after making the decision to permit access.
  - b. The notice requirement is not applicable in the following circumstances:
    - **Subject to applicable law**, the District provides access to a record, pertaining to an employee, to the employee who is the subject of the record, to his or her representative, or to his or her bargaining representative.
    - An authority releases a record produced for equal rights, discrimination, or fair employment law compliance purposes.
    - **The transfer of a record by the administrator of the District to the state superintendent of public instruction under Wis. Stat. s. 115.31(3)(a).**
3. The employee may seek judicial review of the decision if he/she provides written notice to the District within 5 days of receipt of the notice that he/she intends to seek a court order restraining access.
4. The employee must commence an action in court within 10 days of his/her receipt of the notice. The District ~~shall~~ **will** be named as a defendant. The requester may intervene as a matter of right.
5. The District ~~shall~~ **will** not provide access to the requested records within 12 days of sending the notice. If court action is commenced, the District ~~shall~~ **will** not provide access to the record until any legal action is final.
6. The court must issue its decision within 10 days, unless a party demonstrates cause for an extension. However, the court must issue a decision within 30 days of commencement of the action.

7. The court's decision may be appealed to the Court of Appeals within 20 days. The Court of Appeals must grant precedence to an appeal of a circuit court decision over all other matters not accorded similar precedence by the law.
- iii. Public Official Personnel Records (No Judicial Review):
    1. If application of the balancing test results in a decision to release the record, the record custodian must serve written notice on the public official, personally or by certified mail, of the decision to permit access within 3 days of the decision to permit access.
    2. The public official, within 5 days of the receipt of the notice, may augment the record to be released with written comments and documentation.
    3. The record ~~shall~~ **will** be released as augmented.
  - iv. Saturdays, Sundays, and legal holidays are excluded from the time periods.

DATE OF ADOPTION: December 20, 2004

REVISED: July 21, 2017, **XXXXXX XX, 2025**



## POLICY 823-EXHIBIT - PUBLIC RECORDS NOTICE

PURSUANT TO WISCONSIN LAW, this Notice has been adopted by the School District of River Falls, a school district organized and existing pursuant to Chapter 120, Wis. Stat.

This Notice is to be placed in prominent and conspicuous locations throughout the District so that the Notice can be viewed and inspected by any member of the public. In addition, individual copies of this Notice will be made available to any person who requests such a copy from the legal custodian of the records of this District.

THE DISTRICT IS SUBJECT TO THE WISCONSIN PUBLIC RECORDS LAW. THE FOLLOWING INFORMATION IS PROVIDED TO THE PUBLIC TO ASSIST THEM IN OBTAINING ACCESS TO THE RECORDS OF THE DISTRICT.

1. The Superintendent is responsible for the overall management and operation of the School District. The Superintendent is the designated legal custodian of the records of the District; including the School Board and any committees, boards or other authorities created by resolution of the School Board. The name of the individual presently holding this position can be obtained by contacting the Superintendent's office located at the following address:

School District of River Falls  
852 East Division Street  
River Falls, WI 54022

Since records are kept at different locations, the Superintendent can delegate to other school officials responsibility for maintenance of those records and authority to provide citizen access to those records.

2. Those individuals holding "local public office" are in the positions of: Superintendent, Director of Personnel, Director of Academic Services, Director of Special Education, Director of Finance, Building Principals, Assistant Principals, Transportation Supervisor and the members of the School Board.
3. Subject to a denial of the right of access consistent with Wisconsin law, any public record of the District will be made available for inspection by making a request to the legal custodian during normal, regular business hours. The normal, regular business hours of the offices of the District are from 8:00 a.m. to 4:30 p.m., Monday through Friday, during the school year, and from 8:00 a.m. to 3:30 p.m., Monday through Friday, outside of the school year, except for holidays.
  - a. Request for access to records may be made in person or in writing to the legal custodian.
  - b. No original public records of the District shall be removed from the possession of the legal custodian.

- c. The legal custodian shall be responsible for designating where, when and how the records of the District may be inspected and copied after a request is made. When access to school records is granted, examination thereof generally will be made on the premises on which the records are kept in the presence of the record custodian regularly responsible for the maintenance of those files.

## **FEE SCHEDULE**

1. COSTS OF LOCATING DOCUMENTS ~~Most~~ **Some** of the District's records are readily available, or can be located in a relatively short period of time. Certain records of the District are in off-site storage, archived, not on-line on the District's computer or require deleting information before releasing the information subject to disclosure or are otherwise not immediately available. In those cases where a record is not readily available and the costs of locating will exceed \$50.00, the legal custodian ~~shall~~ **may** impose a location fee.
  - a. No location fee shall be imposed upon any person who requests a record if the actual, necessary and direct costs of locating that record do not exceed \$50.00.
  - b. The District shall determine the cost of locating a record by using the hourly rate of pay for the employee locating the record.
  - c. **A location fee may be charged for the cost of a search for electronic records.** ~~No location fee shall be charged for the cost of a computer run required to produce a copy of data contained in a computer record.~~ If, however, an employee is required to search for the record, a fee to locate the record among the District's **electronic computer** records may be charged if the actual, necessary and direct costs to do so exceed \$50.00.
  - d. If the anticipated costs of locating a record exceed \$50.00, the requester shall be notified of the estimated cost of complying with the request before the cost is incurred.
2. REPRODUCTION AND TRANSCRIPTION EXPENSES
  - a. **The District may impose a fee for a copy of a record, which may not exceed the actual, necessary, and direct cost of reproduction. To this end, costs of copying and reproduction of records where equipment is available within the District may include:**
    - i. ~~\$0.25~~ **\$0.05** per page;
    - ii. The actual cost to the District of the tapes or other medium used for reproduction and the costs of reproduction.
  - b. Costs of copying and reproduction of records where equipment is not available within the District **may include:**
    - i. If equipment necessary for the reproduction of any given record is not available within the District, the District **may consider other appropriate means to reproduce the record, which may include renting** ~~shall rent~~ the equipment necessary to perform the function or arrange for a third party

vendor to photograph or copy the record in question and **billing shall bill** the requester for the necessary and direct cost thereof.

- ii. Items in such a situation would include, but would not be limited to, audio or video tape reproduction equipment, microfilm or microfiche, or ultra fiche reproduction equipment, assorted computer hardware and software.
  - iii. The actual, **necessary and direct**, costs to the District of any tapes or other medium used for the reproduction ~~shall~~ **may** also be billed to the requester.
- c. A requester shall not be permitted to make his/her own copies of a record.
- d. Costs to transcribe records: The District ~~shall~~ **may** arrange for a third party vendor to transcribe the record and ~~shall~~ bill the requester for the necessary and direct cost thereof.

3. ~~COSTS OF NOTIFICATION~~ The requester ~~shall be required to pay any costs for certified mail or personal service incurred by the District if the District is required to notify the person who is the subject of the record that the record is being requested.~~

4. COSTS OF MAILING OR SHIPPING The District may impose a fee upon each requester equal to the actual, necessary and direct cost of mailing or shipping any copy or photocopy of a record to the requester.

5. PAYMENT OF FEES In the event that the total amount of fees exceeds \$5.00, the legal custodian may require the payment of all or part of the costs provided herein in advance. If the anticipated fees exceed \$50.00, the requester **will** ~~shall~~ be notified of the estimated cost of complying with the request before the costs are incurred.

6. WAIVER OF FEE SCHEDULE The legal custodian may, in his/her sole discretion, elect to waive the imposition of the fees provided for herein.

7. DISPUTES The legal custodian of the records of the District shall report any disputes which arise under this fee schedule to the Board and shall recommend to the Board such action as he/she deems appropriate.

#### **NOTICE TO EMPLOYEES OF LEGAL CUSTODIAN**

In accordance with Wis. Stat. § 19.33(2), please note that the School District of River Falls has designated the Superintendent as the legal custodian of the public records and property of the district. The Superintendent is vested by the district with full legal power to render decisions and carry out the duties of the district under the public records and property law. The Superintendent and designee are authorized to consult with the district's legal counsel regarding custodian responsibilities.

APPROVED: December 20, 2024

REVISED: **XXXXX XX, 2025**

**School District of River Falls**  
**Educational Program Committee Meeting Report**

Monday, March 10, 2025 - 6:00 PM  
District Office  
852 E Division Street  
River Falls, Wisconsin 54022

The School Board's Educational Program Committee meeting was held on Monday, March 10, 2025, at District Office 852 E Division Street, River Falls, Wisconsin 54022. Chair Tuchtenhagen called the meeting to order at 6:00 pm. It was ascertained that notice of the meeting had been properly posted in the appointed locations, and sent to the *Star-Observer*, *Pierce County Journal*, WEVR Radio Station, and the *Eau Claire Leader-Telegram*.

**PRESENT**

Committee Members Alan Tuchtenhagen (Chair), Lindsey Curtis, and Monica LaVold were present. Board members Bo Hirstein, Stacy Johnson Myers, and Alison Page were present. Superintendent David Bell, Co-Director of Academic Services Amy Wise, and Director of Human Resources and Leadership Development Nate Schurman were also present.

**1. CALL TO ORDER - 6:00 PM**

**2. MANNER OF PUBLIC NOTIFICATION OF MEETING**

**3. HEARING OF VISITORS OR DELEGATIONS** – A community member inquired about how we plan to respond to the rapidly changing political landscape, specifically mentioning the diversity, equity, and inclusion (DEI) executive order.

**4. REVIEW POLICY 352-EXHIBIT APPLICATION FOR SANCTION OF SCHOOL-SPONSORED TRIPS**

Amy Wise, Co-Director of Academic Services, presented Policy 352-Exhibit Application for Sanction of School-Sponsored Trips. This exhibit is an application school staff complete for field trip approval as part of Policy 352 Field Trips.

**Action:** LaVold moved, seconded by Curtis to approve initial reading of Policy 352-Exhibit Application for Sanction of School-Sponsored Trips. The motion passed 3-0.

**5. APPROVE THE 2025-26 CESA 11 SHARED SERVICES CONTRACT**

Amy Wise, Co-Director of Academic Services, presented the 2025-26 CESA 11 Shared Services Contract.

**Action:** Tuchtenhagen moved, seconded by Lindsey Curtis to approve the 2025-26 CESA 11 Shared Services Contract. The motion passed 3-0.

**6. OVERVIEW OF POLICY REVISION**

Amy Wise, Co-Director of Academic Services, reviewed the protocol used by Academic Services to revise or create school board policies.

**Action:** None, informational only.

**7. PROPOSED/SUGGESTED ITEMS FOR THE NEXT REGULAR AND FUTURE EDUCATIONAL PROGRAM MEETING AGENDA(S)**

As always, committee members were given the opportunity to suggest items for future committee and/or Board meeting agendas.

**Action:** As needed.

**8. SCHEDULE NEXT EDUCATIONAL PROGRAM COMMITTEE MEETING**

Upcoming committee meeting dates, times, and locations will be reviewed.

**Action:** Set the meeting schedule as follows:

Educational Program Committee meeting: Monday, April 7, 2025, 6:00 p.m.

*The meeting will be held at the District Office conference room, 852 E. Division Street.*

**9. ADJOURN** at 6:26 p.m.



## RIVER FALLS

**Shared Service Contract 2025-2026**

*We will renew all the services you are presently purchasing unless you have checked the column to drop the service.*

**SIGN, DATE AND RETURN TO CESA #11 by March 28, 2025**

### REQUIRED SERVICES

Program Area	Code	Estimated Cost	Renew
CESA Administration	100		X
Cooperative Bidding/Purchasing	730	\$1,369	X
Delivery Service	747	\$2,256	X

### INSTRUCTIONAL SUPPORT & PROFESSIONAL DEVELOPMENT (ISPD)

Program	Code	Estimated Cost	Purchase	Renew	Drop
Career & Technical Education (CTE) Library	551	\$1,015	☐		
Comprehensive Consulting & Networking Services (CCNS)	756	\$7,165		<del>X</del>	☐
Curriculum Coordinator	776	\$1,180/day _____ # of Days (10 day minimum)	☐		
District Level Consulting Services: 1-9 Days	757	\$1,205/Day <u>2</u> # of Days		<del>X</del>	☐
District Level Consulting Services: 10-19 Days	753	\$1,180/Day _____ # of Days	☐		
District Level Consulting Services: 20+ Days	739	\$1,140/Day _____ # of Days	☐		
Early Learning Consortium	539	\$1,695	☐		
EL (English Learners) Coordinator Services	786	\$1,180/Day _____ # of Days (10 day minimum)	☐		
Grant Development Services	870	\$1,205/Day _____ # of Days	☐		
Healthy, Safe, Respectful Schools	650	\$2,785	☐		
Innovative Teaching & Learning Consortium (ITLC)	740	\$1,750	☐		
Literacy Support Services	329	\$2,935	☐		
Promoting Equity for Every Student	652	\$1,075		☐	<del>X</del>
Reading Specialist	324	\$1,140/day _____ # of Days (20 day minimum)	☐		
Science, Math & Technology Resource Center (SciMaTech)	679	\$2,780/\$3,855/\$5,145/\$5,995	☐		
Title I: Administration and Program Services	705	4.95% of Annual Title I Allocation		<del>X</del>	☐
Title II A Consortium: Building Systems of Support for Excellent Teaching & Leading	702	4.95% of Title IIA Allocation	☐		
Title III Consortium: English Learners (EL)	345	Consortium Grant: Paid with Federal Funds		<del>X</del>	☐

### SPECIAL EDUCATION SERVICES

Program Area	Code	Estimated Cost	Purchase	Renew	Drop
Audiology Services	355	Calculated on Individual District Basis		X	☐
Deaf / Hard of Hearing Services	130	Calculated on Individual District Basis	☐		
Occupational Therapy	151	Calculated on Individual District Basis	☐		
Physical Therapy	152	Calculated on Individual District Basis	☐		
School Based Services (SBS)	240	\$75 per Medicaid eligible student	☐		
School Psychologist	167	Calculated on Individual District Basis	☐		
Special Education Director	106	Calculated on Individual District Basis	☐		
Special Education Consultation	301	\$1,205/Day _____# of Days		☐	X
Special Education Instructional Media Center (SEIMC)	698	\$3,755 / \$5,560 / \$7,175	☐		
Speech Therapist	181	Calculated on Individual District Basis	☐		
Supporting Students with Disabilities Network	712	\$2,885		X	☐
Vision Impaired / Orientation & Mobility Program	135	Calculated on Individual District Basis		X	☐

### TECHNOLOGY SERVICES

Program Area	Code	Estimated Cost	Purchase	Renew	Drop
CESA 11 Distance Education Network (Formerly Northern Lights Distance Learning Administration)	668	\$9,125 / \$12,125	☐		
CESA 11 Interactive Special Events Service (Formerly Northern Lights Managed Service)	664	\$4,700 / \$5,785	☐		
Cybersecurity	746	\$5,500	☐		
E-Rate Services	751	5% of Allocation / Minimum / Cap <i>See catalog for details</i>	☐		

### BUSINESS SERVICES

Program Area	Estimated Cost	Purchase	Renew	Drop
Business Manager Services	Customized Fee	☐		
Fiscal Agent Services	Customized Fee	☐		
Payroll Processing/Benefits Administration	Customized Fee	☐		

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

Note: Because some service costs are based on projected expenses and/or participation, some rates may be adjusted during this time period.



# APPLICATION FOR SANCTION OF SCHOOL-SPONSORED TRIPS

**Trip Category:**

- Instructional *(needs principal approval/signatures)*
- Supplementary *(needs principal approval/signatures)*
- Extended Overnight *(needs principal and Superintendent prior approval/signatures)*
- Abroad *(needs principal and Superintendent prior approval/signatures - and final approval by the School Board)*

Trip/Group Name:

Location of Trip:

Date of Trip:

Total Number of Days (from departure to return)

Name of Tour Company:

Name of Head Chaperone/Advisor:

Names of Other Chaperones (ratio: 1:15 maximum, 1:7 minimum):

Approximate Number of Students Involved and Grade Levels:

Estimated Cost of Trip per Student; What is Included/Not Included in Price:

Amount expected to be fundraised?

Will student cost include a pro-rated amount to cover chaperone costs?

- Yes
- No

If yes, what is the additional amount per student?

Please identify any chaperone benefits by the tour company (e.g, 1 paid chaperone per 10 students participating):

Deadline for forfeiture of deposit if a student decided not to participate:

Brief explanation of instruction purposes of the trip and how it compliments the district curriculum objective:

**Principal Signature** **Date:**

**Superintendent Signature** **Date:**

**School Board President Signature** **Date:**

**School District of River Falls**  
**Personnel Committee Meeting Report**

Monday, March 10, 2025 - at 7:00 PM or immediately following the 6:00 PM Educational Program Meeting  
District Office  
852 E Division Street  
River Falls, Wisconsin 54022

The School Board's Personnel Committee meeting was held on Monday, March 10, 2025, at District Office, 852 E Division Street, River Falls, Wisconsin 54022. Chair Johnson Myers called the meeting to order at 6:27. It was ascertained that notice of the meeting had been properly posted in the appointed locations, and sent to the *Star-Observer*, *Pierce County Journal*, WEVR Radio Station, and the *Eau Claire Leader-Telegram*.

**PRESENT**

Committee Members Stacy Johnson Myers (Chair), Alison Page, and Alan Tuchtenhagen were present. School board members Lindsey Curtis, Bo Hirstein, and Monica LaVold were present. Superintendent David Bell, Co-Director of Academic Services Amy Wise, and Director of Human Resources and Leadership Development Nate Schurman were also present.

**1. CALL TO ORDER - 6:27 PM**

**2. MANNER OF PUBLIC NOTIFICATION OF MEETING**

**3. HEARING OF VISITORS OR DELEGATIONS - None**

**4. INSURANCE UPDATE**

An update on the status of the 2025-26 insurance plan was provided.

**Action:** None, informational only.

**5. STAFFING UPDATE**

The administrative team shared a 2025-26 staffing update.

**Action:** None, informational only.

**6. NEW STAFF/MENTOR MID-YEAR CHECK-IN REPORT**

Administration shared a report of new staff/mentor mid-year check-in meeting feedback.

**Action:** None, informational only.

**7. TEACHER RECRUITMENT MARKETING PLAN**

Administration shared their teacher recruitment marketing plan.

**Action:** None, informational only.

**8. CONSIDERATION OF ADJOURNING TO CLOSED SESSION PURSUANT TO WIS. STAT. SEC. 19.85(1)(C), WHICH PERMITS CONVENING IN CLOSED SESSION FOR THE PURPOSE OF CONSIDERING EMPLOYMENT, PROMOTION, COMPENSATION OR PERFORMANCE EVALUATION DATA OF ANY PUBLIC EMPLOYEE OVER WHICH THE GOVERNMENTAL BODY HAS JURISDICTION OR EXERCISES RESPONSIBILITY, TO DISCUSS THE PRELIMINARY NONRENEWAL OF CERTIFIED STAFF AND TO DISCUSS AN ALTERNATIVE CERTIFICATION PATHWAY FOR A TEACHER. ROLL CALL REQUIRED.**

**Action:** Tuchtenhagen moved, seconded by Page to adjourn into closed session. Roll Call Vote: Page - yes, Tuchtenhagen - yes, Myers - Yes

**9. CONVENE TO CLOSED SESSION at 7:30 p.m.**

Present: David Bell, Nate Schurman, Alison Page, Stacy Johnson Myers, Bo Hirstein, Monica LaVold, Lindsey Curtis, Alan Tuchtenhagen

Closed session was utilized to discuss a partial layoff due to enrollment and to discuss a variance to a license requirement for a classroom teacher.

10. **RECONVENE INTO OPEN SESSION** at 8:06 p.m. **TO AFFIRM ACTION TAKEN IN CLOSED SESSION**  
**Action:** Page moved, seconded by Tuchtenhagen to reconvene in open session. Roll Call Vote: Page - yes, Tuchtenhagen - yes, Myers - Yes

**Closed Session Action:**

Partial Layoff Action: Page moved, Tuchtenhagen seconded to approve the partial layoff due to enrollment. Vote passed 3-0

Licensing Variance Action: Page moved, Tuchtenhagen seconded to approve the licensing variance for a classroom teacher. Vote passed 3-0

11. **PROPOSED/SUGGESTED ITEMS FOR THE NEXT REGULAR AND FUTURE PERSONNEL MEETING AGENDA(S)**

Committee members were given the opportunity to suggest items for future committee and/or Board meeting agendas.

**Action:** Personnel Committee would like to discuss possible revisions to the Montessori Charter in the area of teacher qualifications and required training. The Personnel Committee would also like to learn about Western Governors University's Master's Program.

12. **SCHEDULE NEXT PERSONNEL COMMITTEE MEETING**

Upcoming committee meeting dates, times, and locations were reviewed.

**Action:** Set the meeting schedule as follows:

Personnel Committee meeting, Monday, April 14, 2025, 7:00 p.m. *(or immediately following Finance & Facilities)*  
*The meeting will be held at the District Office, 852 E. Division Street.*

13. **ADJOURNED** at 8:07 p.m.

---

Stacy Johnson Myers, Personnel Committee Chair



Baker Tilly US, LLP  
3410 Oakwood Mall Dr, Ste 200  
Eau Claire, WI 54701-9815  
United States of America

T: +1 (888) 835 1344

[bakertilly.com](http://bakertilly.com)

February 25, 2025

Ms. Lynette Coy  
Director of Finance & Facilities  
School District of River Falls  
852 E. Division St  
River Falls, Wisconsin 54022

Dear Ms. Coy:

Thank you for using Baker Tilly US, LLP (Baker Tilly, we, our) as your auditors.

The purpose of this letter (the Engagement Letter) is to confirm our understanding of the terms and objectives of our engagement and the nature of the services we will provide as independent accountants of the School District of River Falls (Client, you, your).

### **Service and Related Report**

We will audit the basic financial statements of the School District of River Falls as of and for the year ended June 30, 2025, and the related notes to the financial statements. Upon completion of our audit, we will provide the School District of River Falls with our audit report on the financial statements and supplemental information referred to below. If, for any reasons caused by or relating to the affairs or management of the School District of River Falls, we are unable to complete the audit or are unable to or have not formed an opinion, or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to issue a report as a result of this engagement.

In order to perform the professional services outlined in this Engagement Letter, Baker Tilly requires access to information subject to Title II of the Health Insurance Portability and Accountability Act of 1996 (HIPAA). Federal law requires Baker Tilly to execute a Business Associate Agreement (BA Agreement) prior to being granted this information. For your convenience, we have attached our firm standard BA Agreement for your review and signature as Addendum A. Please execute and return a copy with this Engagement Letter, keeping the original BA Agreement on file with your HIPAA compliance records.

The following supplementary information accompanying the financial statements will also be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

#### **> Combining and Individual Fund Financial Statements**

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, operate under an alternative practice structure and are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms. © 2024 Baker Tilly Advisory Group, LP

> Budgetary Comparison Schedules

The following supplementary information will also be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

> Schedule of Expenditures of Federal and State Awards

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis, to supplement the School District of River Falls' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. As part of our engagement, we will apply certain limited procedures to the School District of River Falls' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

> Budgetary Comparison Schedules

> OPEB - related schedules

> Pension - related schedules

We will read the following other information accompanying the financial statements to identify any material inconsistencies with the audited financial statements; however, the other information will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditor's report will not provide an opinion or any assurance on that other information:

> Charter School Authorizer Annual Report

Our report does not include reporting on key audit matters.

### **Our Responsibilities and Limitations**

The objective of a financial statement audit is the expression of an opinion on the financial statements. We will be responsible for performing that audit in accordance with auditing standards generally accepted in the United States of America (GAAS). These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. 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. A misstatement is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user based on the financial statements. The objective also includes reporting on:

February 25, 2025  
Page 3

- > Internal control related to the financial statements and compliance with laws, regulations and the provisions of contracts or grant agreements, noncompliance with which could have a direct and material effect on the financial statements in accordance with *Government Auditing Standards*.
- > Internal control related to major federal and state programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (i) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (ii) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We will be responsible for performing the audit in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the Uniform Guidance and the *State Single Audit Guidelines*, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, and other procedures we consider necessary to enable us to express such opinions and to render the required reports.

As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We will also:

- > Identify and assess the risks of material misstatement of the financial statements and supplemental information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- > 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements and supplemental information that we have identified during the audit.
- > 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 and supplemental information, including the disclosures, and whether the financial statements and supplemental information represent the underlying transactions and events in a manner that achieves fair presentation.

- > Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse. Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or those charged with governance of their responsibilities. Our audit is limited to the period covered by our audit and does not extend to any later periods during which we are not engaged as auditor.

The audit will include obtaining an understanding of the School District of River Falls and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to determine the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control matters that are required to be communicated under professional standards. We will also inform you of any other matters involving internal control, if any, as required by *Government Auditing Standards*, the Uniform Guidance and the *State Single Audit Guidelines*.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance and the *State Single Audit Guidelines*, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and major state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control over compliance issued pursuant to the Uniform Guidance and the *State Single Audit Guidelines*.

Also, if required by *Government Auditing Standards*, we will report known or likely fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse directly to parties outside of the School District of River Falls.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the School District of River Falls' compliance with the provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and the *State Single Audit Guidelines* require that we also plan and perform the audit to obtain reasonable assurance about whether you have complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of test of transactions and other applicable procedures described in the OMB Compliance Supplement and the *State Single Audit Guidelines* for the types of compliance requirements that could have a direct and material effect on each of the School District of River Falls' major programs. The purpose of those procedures will be to express an opinion on your compliance with requirements applicable to each of your major programs in our report on compliance issued pursuant to the Uniform Guidance and the *State Single Audit Guidelines*.

We are also responsible for determining that those charged with governance are informed about certain other matters related to the conduct of the audit, including (i) our responsibility under GAAS, (ii) an overview of the planned scope and timing of the audit, and (iii) significant findings from the audit, which include (a) our views about the qualitative aspects of your significant accounting practices, accounting estimates, and financial statement disclosures; (b) difficulties encountered in performing the audit; (c) uncorrected misstatements and material corrected misstatements that were brought to the attention of management as a result of auditing procedures; and (d) other significant and relevant findings or issues (e.g., any disagreements with management about matters that could be significant to your financial statements or our report thereon, consultations with other independent accountants, issues discussed prior to our retention as independent auditors, fraud and illegal acts, and all significant deficiencies and material weaknesses identified during the audit). Lastly, we are responsible for ensuring that those charged with governance receive copies of certain written communications between us and management including written communications on accounting, auditing, internal controls or operational matters and representations that we are requesting from management.

The audit will not be planned or conducted in contemplation of reliance of any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be addressed differently by a third party, possibly in connection with a specific transaction.

### **Management's Responsibilities**

Our audit will be conducted on the basis that the School District of River Falls's management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- > For the preparation and fair presentation of the financial statements and supplementary information in accordance with accounting principles generally accepted in the United States of America;
- > For the design, implementation, establishment, and maintenance of internal control relevant to the preparation and fair presentation of financial statements and supplementary information that are free from material misstatement, whether due to fraud or error; and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met and;
- > For identifying all federal awards received and understanding and complying with the compliance requirements;
- > For the design, implementation, and maintenance of effective internal controls over compliance that provides reasonable assurance that the School District of River Falls administers federal and state awards in compliance with the compliance requirements; and

February 25, 2025  
Page 6

- > To provide us with:
  - Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements and supplementary information such as records, documentation, and other matters;
  - Additional information that we may request from management for the purpose of the audit; and
  - Unrestricted access to persons within the School District of River Falls from whom we determine it necessary to obtain audit evidence

You are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance and the *State Single Audit Guidelines*, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review before we begin fieldwork.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed above. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or studies. You are also responsible for providing management's views on our current findings, conclusions and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You are responsible for the preparation of the supplementary information in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (a) you are responsible for presentation of the supplementary information in accordance with GAAP; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You are responsible for preparation of the schedule of expenditures of federal and the awards (including notes and noncash assistance received) in conformity with the Uniform Guidance and the *State Single Audit Guidelines*. You agree to include our report on the schedule of expenditures of federal and the awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal and the awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal and the awards no later than the date the schedule of expenditures of federal and the awards is issued with our report thereon. Your responsibilities include acknowledging to us in a written representation letter that (a) you are responsible for presentation of the schedule of expenditures of federal and the awards in accordance with the Uniform Guidance and the *State Single Audit Guidelines*; (b) that you believe the schedule of expenditures of federal and the awards including its form and content, is fairly presented in accordance with the Uniform Guidance and the *State Single Audit Guidelines*; (c) that the methods of measurement or presentation have not changed from those used in the prior year (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and the awards. 158

Ms. Lynette Coy  
School District of River Falls

February 25, 2025  
Page 7

Management is responsible for (i) adjusting the basic financial statements to correct material misstatements and for affirming to us in a management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period under audit are immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole, and (ii) notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of your internal control over financial reporting that are reasonably likely to adversely affect your ability to record, process, summarize and report external financial data reliably in accordance with GAAP. Management is also responsible for identifying and ensuring that the School District of River Falls complies with the laws and regulations applicable to its activities.

As part of our audit process, we will request from management and, when appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit.

Management is responsible for informing us on a timely basis of the name of any single investor in you that owns 20% or more of your equity at any point in time. Management is also responsible for informing us on a timely basis of any investments held by you which constitutes 20% or more of the equity/capital of the investee entity at any point in time.

Baker Tilly is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 15B of the Securities Exchange Act of 1934 (the Act). Baker Tilly is not recommending an action to the School District of River Falls; is not acting as an advisor to you and does not owe a fiduciary duty pursuant to Section 15B of the Act to you with respect to the information and material contained in the deliverables issued under this engagement. Any municipal advisory services would only be performed by Baker Tilly Municipal Advisors LLC (BTMA) pursuant to a separate engagement letter between you and BTMA. You should discuss any information and material contained in the deliverables with any and all internal and external advisors and experts that you deem appropriate before acting on this information or material.

### **Nonattest Services**

Prior to or as part of our audit engagement, it may be necessary for either Baker Tilly US, LLP or Baker Tilly Advisory Group, LP to perform certain nonattest services. For purposes of this letter, nonattest services include services that *Government Auditing Standards* refers to as nonaudit services.

Nonattest services that we or Baker Tilly Advisory Group, LP will be providing are as follows:

- > Financial statement preparation, including schedules of expenditures of federal and state awards
- > Adjusting journal entries
- > Preparation of the auditee section of the data collection form, if needed

None of these nonattest services constitute an audit under generally accepted auditing standards including *Government Auditing Standards*.

Baker Tilly US, LLP and Baker Tilly Advisory Group, LP will not perform any management functions or make management decisions on your behalf with respect to any nonattest services provided.

In connection with our performance of any nonattest services, Baker Tilly US, LLP or Baker Tilly Advisory Group, LP agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services performed.
- > Evaluate the adequacy and results of the nonattest services performed.
- > Accept responsibility for the results of the nonattest services.
- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

On a periodic basis, as needed, we will meet with you to discuss your accounting records and the management implications of your financial statements. We will notify you, in writing, of any matters that we believe you should be aware of and will meet with you upon request.

#### **Other Documents**

If you intend to reproduce or publish the financial statements in an annual report or other information (excluding official statements), and make reference to our firm name in connection therewith, you agree to publish the financial statements in their entirety. In addition, you agree to provide us, for our approval and consent, proofs before printing and final materials before distribution.

If you intend to reproduce or publish the financial statements in an official statement, unless we establish a separate agreement to be involved in the issuance, any official statements issued by the School District of River Falls must contain a statement that Baker Tilly is not associated with the official statement, which shall read "Baker Tilly US, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Baker Tilly US, LLP, has also not performed any procedures relating to this official statement."

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

At the conclusion of our engagement, we will complete the appropriate auditor sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to complete the auditee sections and to submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior year audit findings, auditors' reports and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include within the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of thirty (30) days after receipt of the auditors' reports or nine (9) months after the end of the audit period.

Ms. Lynette Coy  
School District of River Falls

February 25, 2025  
Page 9

We will provide copies of our reports to the School District of River Falls, however, management is responsible for distribution of the reports and the financial statements. Copies of our reports are to be made available for public inspection unless restricted by law or regulation or if they contain privileged and confidential information.

The documentation for this engagement, including the workpapers, is the property of Baker Tilly and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to federal or state agencies for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Baker Tilly personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records; so we will return such records to you at the completion of the services rendered under this engagement. When such records are returned to you, it is the School District of River Falls' responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. By your signature below, you acknowledge and agree that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy our workpapers related to this engagement. If we are required by law, regulation or professional standards to make certain documentation available to regulators, the School District of River Falls hereby authorizes us to do so.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract. Our most recent peer review report accompanies this letter.

### Timing and Fees

Our professional fees for these services will be as follows:

Year	Financial Audit	Single Audit, if necessary)	Membership Audit (if necessary	Totals
2025	\$ 38,900	\$ 12,000	\$ 7,900	\$ 58,800
2026	40,800	12,600	8,100	61,500

In addition to professional fees, our invoices will include our standard technology charge, plus travel and subsistence and other out-of-pocket expenses related to the engagement.

Invoices for these fees will be rendered each month as work progresses and are payable on presentation. Fees are payable upon presentation. A charge of 1.5 percent per month shall be imposed on accounts not paid within thirty (30) days of receipt of our statement for services provided. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and will not be resumed until the account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. The School District of River Falls will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. In the event that collection procedures are required, the School District of River Falls agrees to be responsible for all expenses of collection including related attorneys' fees.

Our fee estimate is based on certain assumptions. Certain circumstances may arise during the course of our audit that could significantly affect the targeted completion date or our fee estimate, and additional fees may be necessary as a result. Such circumstances include but are not limited to the following:

- Changes to the timing of the engagement initiated by the School District of River Falls, which may require the reassignment of our personnel.
- The School District of River Falls's failure to provide all information requested by us (i) on the date requested, (ii) in the form acceptable to us, (iii) with no mathematical errors, and (iv) in agreement with the appropriate the School District of River Falls records.
- Significant delays in responding to inquiries made of the School District of River Falls personnel, or significant changes in the School District of River Falls accounting policies or practices, or in the School District of River Falls's accounting personnel, their responsibilities, or their availability.
- Significant delays or errors in the draft financial statements and necessary schedules prepared by the School District of River Falls's personnel.
- Implementation of new general ledger software or a new chart of accounts by the School District of River Falls.
- Significant changes in the School District of River Falls's business operations, including business combinations, the creation of new entities, divisions, or subsidiaries within the School District of River Falls, significant new employment or equity agreements, or significant subsequent events. Certain business transactions or changes in business operations or conditions, financial reporting, and/or auditing standards may require us to utilize the services of internal or external valuation or tax specialists.
- New financing arrangements or modifications to existing financing arrangements, or significant new federal or state funding.
- Significant deficiencies or material weaknesses in the design or operating effectiveness of the School District of River Falls's internal control over financial reporting identified during the audit.
- A significant level of proposed audit adjustments.
- Issuance of additional accounting or auditing standards subsequent to or effective for the periods covered by this Engagement Letter.
- Circumstances beyond our control.

While we have completed certain client acceptance procedures, we have not yet completed our preacceptance inquiries of CliftonLarsonAllen LLP. These inquiries are required by auditing standards generally accepted in the United States of America. Accordingly, our final acceptance of this engagement remains subject to your authorizing CliftonLarsonAllen LLP to respond fully to our inquiries regarding matters that will assist us in determining whether to accept this engagement, and our evaluation of the results of those inquiries. We will inform you promptly in the event we determine we cannot accept this engagement.

Additionally, you agree to authorize CliftonLarsonAllen LLP to allow a review of their audit documentation and respond to additional inquiries we consider relevant to our planning and performing of this engagement.

Ms. Lynette Coy  
School District of River Falls

February 25, 2025  
Page 11

Any fees charged by CliftonLarsonAllen LLP in connection with the preceding paragraphs are your responsibility.

For new business transactions or changes in business operations or conditions, financial reporting and/or auditing standards may require us to utilize the services of internal or external valuation or tax specialists. This includes matters such as business combinations, impairment evaluations, and going concern evaluation, among other potential needs for specialists. The time and cost of such services are not included in the fee estimate provided.

Revisions to the scope of our work will be communicated to you and may be set forth in the form of an "Amendment to Existing Engagement Letter." In addition, if we discover compliance issues that require us to perform additional procedures and/or provide assistance with these matters, fees at our standard hourly rates apply.

To the extent applicable, Baker Tilly's fees are exclusive of any federal, national, regional, state, provincial or local taxes, including any VAT or other withholdings, imposed on this transaction, the fees, or on Client's use of the Services or possession of the Deliverable (individually or collectively, the Taxes). All applicable Taxes shall be paid by Client without deduction from any fees owed by Client to Baker Tilly. In the event Client fails to pay any Taxes when due, Client shall defend, indemnify, and hold harmless Baker Tilly, its officers, agents, employees and consultants from and against any and all fines, penalties, damages, costs (including, but not limited to, claims, liabilities or losses arising from or related to such failure by Client) and will pay any and all damages, as well as all costs, including, but not limited to, mediation and arbitration fees and expenses as well as attorneys' fees, associated with Client's breach of this section.

We may use temporary contract staff to perform certain tasks on your engagement and will bill for that time at the rate that corresponds to Baker Tilly staff providing a similar level of service. Upon request, we will be happy to provide details on training, supervision and billing arrangements we use in connection with these professionals. Additionally, we may from time to time, and depending on the circumstances, use service providers (e.g., to act as a specialist or audit an element of the financial statements) in serving your account. We may share confidential information about you with these contract staff and service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all contract staff and service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the contract staff or third-party service provider. Furthermore, the firm will remain responsible for the work provided by any such contract staff or third-party service providers.

February 25, 2025  
Page 12

To the extent the Services require Baker Tilly to receive personal data or personal information from Client, Baker Tilly may process, and engage subcontractors to assist with processing, any personal data or personal information, as those terms are defined in applicable privacy laws. Baker Tilly's processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing Services hereunder, including Services performed to meet the business purposes of the Client, such as Baker Tilly's tax, advisory, and other consulting services. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or its Clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor, as those terms are defined respectively under the CCPA/GDPR, in relation to Client personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of Client, Baker Tilly shall, unless otherwise permitted by applicable privacy law, (a) follow Client instructions; (b) not sell personal data or personal information collected from the Client or share the personal data or personal information for purposes of targeted advertising; (c) process personal data or personal information solely for purposes related to the Client's engagement and not for Baker Tilly's own commercial purposes; and (d) cooperate with and provide reasonable assistance to Client to ensure compliance with applicable privacy laws. Client is responsible for notifying Baker Tilly of any applicable privacy laws the personal data or personal information provided to Baker Tilly is subject to, and Client represents and warrants it has all necessary authority (including any legally required consent from individuals) to transfer such information and authorize Baker Tilly to process such information in connection with the Services described herein. Client further understands Baker Tilly US, LLP and Baker Tilly Advisory Group, LP will co-process Client data as necessary to perform the Services, pursuant to the alternative practice structure in place between the two entities. Baker Tilly Advisory Group, LP maintains custody of client files for both entities. By executing this Engagement Letter, you hereby consent to the transfer to Baker Tilly Advisory Group, LP of all your Client files, workpapers and work product. Baker Tilly Advisory Group, LP is bound by the same confidentiality obligations as Baker Tilly US, LLP. Baker Tilly is responsible for notifying Client if Baker Tilly becomes aware that it can no longer comply with any applicable privacy law and, upon such notice, shall permit Client to take reasonable and appropriate steps to remediate personal data or personal information processing. Client agrees that Baker Tilly has the right to utilize Client data to improve internal processes and procedures and to generate aggregated/de-identified data from the data provided by Client to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify Client, Client employees, or any other individual or business entity and that is stripped of all persistent identifiers. Client is not responsible for Baker Tilly's use of aggregated/de-identified data.

Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Client is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for Client personnel to Baker Tilly provided systems or applications. If Client becomes aware of any known or suspected information security or privacy related incidents or breaches related to this agreement, Client should timely notify Baker Tilly via email at [dataprotectionofficer@bakertilly.com](mailto:dataprotectionofficer@bakertilly.com).

Any additional services that may be requested, and we agree to provide, may be the subject of a separate engagement letter.

Ms. Lynette Coy  
School District of River Falls

February 25, 2025  
Page 13

We may be required to disclose confidential information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, we will promptly notify the School District of River Falls, unless otherwise prohibited. In the event we are requested by the School District of River Falls or required by government regulation, subpoena or other legal process to produce our engagement working papers or our personnel as witnesses with respect to services rendered to the School District of River Falls, so long as we are not a party to the proceeding in which the information is sought, we may seek reimbursement for our professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

We may be required to disclose confidential information with respect to complying with certain professional obligations, such as peer review programs. All participants in such peer review programs are bound by the same confidentiality requirements as Baker Tilly and its employees. Baker Tilly will not be required to notify the School District of River Falls if disclosure of confidential information is necessary for peer review purposes.

We would expect to continue to perform our services under the arrangements discussed above from year to year, unless for some reason you or we find that some change is necessary. We will, of course, be happy to provide the School District of River Falls with any other services you may find necessary or desirable.

### **Resolution of Disagreements**

In the unlikely event that differences concerning services or fees should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation.

If mediation does not settle the dispute or claim, then the parties agree that the dispute or claim shall be settled by binding arbitration. The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the relevant services is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the AAA, except that no pre hearing discovery shall be permitted unless specifically authorized by the arbitrator. The arbitrator will be selected from Judicate West, AAA, Judicial Arbitration & Mediation Services (JAMS), the Center for Public Resources or any other internationally or nationally recognized organization mutually agreed upon by the parties. Potential arbitrator names will be exchanged within fifteen (15) days of the parties' agreement to settle the dispute or claim by binding arbitration, and arbitration will thereafter proceed expeditiously. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the FAA and resolved by the arbitrators. The arbitration will be conducted before a single arbitrator, experienced in accounting and auditing matters. The arbitrator shall have no authority to award nonmonetary or equitable relief and will not have the right to award punitive damages or statutory awards. Furthermore, in no event shall the arbitrator have power to make an award that would be inconsistent with the Engagement Letter or any amount that could not be made or imposed by a court deciding the matter in the same jurisdiction. The award of the arbitration shall be in writing and shall be accompanied by a well reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Discovery shall be permitted in arbitration only to the extent, if any, expressly authorized by the arbitrator(s) upon a showing of substantial need. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrator shall be equally divided by the parties. Both parties agree and acknowledge that they are each giving up the right to have any dispute heard in a court of law before a judge and a jury, as well as any appeal. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. The arbitrator(s) shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, including the contractual limitations set forth in this Engagement Letter, and shall have no power to decide the dispute in any manner not consistent with such limitations period. The arbitrator(s) shall be empowered to interpret the applicable statutes of limitations.

Our services shall be evaluated solely on our substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

#### **Limitation on Damages and Indemnification**

The liability (including attorney's fees and all other costs) of Baker Tilly and its present or former partners, principals, agents or employees related to any claim for damages relating to the services performed under this Engagement Letter shall not exceed the fees paid to Baker Tilly for the portion of the work to which the claim relates, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly relating to such services. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including the negligence of either party. Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays or interruptions arising out of or related to this Engagement Letter even if the other party has been advised of the possibility of such damages.

As Baker Tilly is performing the services solely for your benefit, you will indemnify Baker Tilly, its subsidiaries and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorney's fees and all defense costs) associated with any third-party claim, relating to or arising as a result of the services, or this Engagement Letter.

Ms. Lynette Coy  
School District of River Falls

February 25, 2025  
Page 15

Because of the importance of the information that you provide to Baker Tilly with respect to Baker Tilly's ability to perform the services, you hereby release Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the services, that arise from or relate to any information, including representations by management, provided by you, its personnel or agents, that is not complete, accurate or current, whether or not management knew or should have known that such information was not complete, accurate or current.

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

You accept and acknowledge that any legal proceedings arising from or in conjunction with the services provided under this Engagement Letter must be commenced within twelve (12) months after the performance of the services for which the action is brought, without consideration as to the time of discovery of any claim or any other statutes of limitations or repose.

#### **Other Matters**

Neither this Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by either party without the written consent of the other party. Either party may assign and transfer this Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Engagement Letter.

Our dedication to client service is carried out through our employees who are integral in meeting this objective. In recognition of the importance of our employees, it is hereby agreed that the School District of River Falls will not solicit our employees for employment or enter into an independent contractor arrangement with any individual who is or was an employee of Baker Tilly for a period of twelve (12) months following the date of the conclusion of this engagement. If the School District of River Falls violates this nonsolicitation clause, the School District of River Falls agrees to pay to Baker Tilly a fee equal to the hired person's annual salary at the time of the violation so as to reimburse Baker Tilly for the costs of hiring and training a replacement.

The services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.

Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and its subsidiary entities provide professional services through an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Baker Tilly US, LLP is a licensed independent CPA firm that provides attest services to clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and business advisory services to their clients. Baker Tilly Advisory Group, LP and its subsidiary entities are not licensed CPA firms.

Ms. Lynette Coy  
School District of River Falls

February 25, 2025  
Page 16

Baker Tilly Advisory Group, LP and its subsidiaries and Baker Tilly US, LLP, trading as Baker Tilly, are independent members of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly Advisory Group, LP and Baker Tilly US, LLP are not Baker Tilly International's agents and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Advisory Group, LP, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

This Engagement Letter and any applicable online terms and conditions or terms of use ("Online Terms") related to online products or services made available to School District of River Falls by Baker Tilly ("Online Offering") constitute the entire agreement between the School District of River Falls and Baker Tilly regarding the services described in this Engagement Letter and supersedes and incorporates all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto. For clarity and avoidance of doubt, the terms of this Engagement Letter govern Baker Tilly's provision of the services described herein, and the Online Terms govern School District of River Falls's use of the Online Offering. This Engagement Letter's provisions shall not be deemed modified or amended by the conduct of the parties.

The provisions of this Engagement Letter, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties, including any successors or assignees. If any provision of this Engagement Letter is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if the remainder of this Engagement Letter shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law or applicable professional standards.

If because of a change in the School District of River Falls's status or due to any other reason, any provision in this Engagement Letter would be prohibited by, or would impair our independence under laws, regulations or published interpretations by governmental bodies, commissions or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this agreement shall consist of the remaining portions.

This agreement shall be governed by and construed in accordance with the laws of the state of Illinois, without giving effect to the provisions relating to conflict of laws.

Ms. Lynette Coy  
School District of River Falls

February 25, 2025  
Page 17

We appreciate the opportunity to be of service to you.

If there are any questions regarding this Engagement Letter, please contact Sheanne Hediger, the professional on this engagement who is responsible for the overall supervision and review of the engagement and determining that the engagement has been completed in accordance with professional standards. Sheanne Hediger is available at 612 876 4599, or at [Sheanne.Hediger@bakertilly.com](mailto:Sheanne.Hediger@bakertilly.com).

Sincerely,

BAKER TILLY US, LLP

Handwritten signature in cursive script that reads "Baker Tilly US, LLP".

Enclosures

The services and terms as set forth in this Engagement Letter are agreed to by:

\_\_\_\_\_

Official's Name

\_\_\_\_\_

Official's Signature

\_\_\_\_\_

Title

\_\_\_\_\_

Date



## Report on the Firm's System of Quality Control

November 14, 2024

To the Partners of Baker Tilly US, LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Baker Tilly US, LLP (the Firm) applicable to engagements not subject to Public Company Accounting Oversight Board (PCAOB) permanent inspection in effect for the year ended March 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design and compliance with the Firm's system of quality control based on our review.

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations (SOC 1 and SOC 2 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Baker Tilly US, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2024, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Baker Tilly US, LLP has received a peer review rating of *pass*.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Eide Bailly LLP  
Minneapolis, Minnesota

## **BUSINESS ASSOCIATE AGREEMENT BETWEEN SCHOOL DISTRICT OF RIVER FALLS and BAKER TILLY US, LLP**

THIS BUSINESS ASSOCIATE AGREEMENT (BA Agreement) replaces previous business associate agreements between Baker Tilly US, LLP (Business Associate) and School District of River Falls (Covered Entity) (each a Party and collectively the Parties) and is effective on February 25, 2025 (Effective Date).

### **1. PREAMBLE**

Covered Entity and Business Associate enter into this BA Agreement to comply with the requirements of: (i) the implementing regulations at 45 C.F.R Parts 160, 162 and 164 for the Administrative Simplification provisions of Title II, Subtitle F of the Health Insurance Portability and Accountability Act of 1996 (HIPAA) (i.e., the HIPAA Privacy, Security, Electronic Transaction, Breach Notification and Enforcement Rules the (Implementing Regulations)), (ii) the requirements of the Health Information Technology for Economic and Clinical Health Act, as incorporated in the American Recovery and Reinvestment Act of 2009 the (HITECH Act) that are applicable to business associates and (iii) the requirements of the final modifications to the HIPAA Privacy, Security, Enforcement and Breach Notification Rules as issued on January 25, 2013, and effective March 26, 2013, (75 Fed. Reg. 5566 (Jan. 25, 2013)) the (Final Regulations). The Implementing Regulations, the HITECH Act and the Final Regulations are collectively referred to in this BA Agreement as the "HIPAA Requirements."

Covered Entity and Business Associate agree to incorporate into this BA Agreement any regulations issued by the U.S. Department of Health and Human Services (DHHS) with respect to the HIPAA Requirements that relate to the obligations of business associates and that are required to be (or should be) reflected in a business associate agreement. Business Associate recognizes and agrees that it is obligated by law to meet the applicable provisions of the HIPAA Requirements and that it has direct liability for any violations of the HIPAA Requirements.

### **2. DEFINITIONS**

- (a) "Breach" shall mean, as defined in 45 C.F.R. § 164.402, the acquisition, access, use or disclosure of Unsecured Protected Health Information in a manner not permitted by the HIPAA Requirements that compromises the security or privacy of that Protected Health Information.
- (b) "Business Associate Subcontractor" shall mean, as defined in 45 C.F.R. § 160.103, any entity (including an agent) that creates, receives, maintains or transmits Protected Health Information on behalf of Business Associate.
- (c) "Electronic PHI" shall mean, as defined in 45 C.F.R. § 160.103, Protected Health Information that is transmitted or maintained in any Electronic Media.
- (d) "Limited Data Set" shall mean, as defined in 45 C.F.R. § 164.514(e), Protected Health Information that excludes the following direct identifiers of the individual or of relatives, employers or household members of the individual:
- (i) Names;
  - (ii) Postal address information, other than town or city, State and zip code;
  - (iii) Telephone numbers;
  - (iv) Fax numbers;
  - (v) Electronic mail addresses;
  - (vi) Social security numbers;
  - (vii) Medical record numbers;
  - (viii) Health plan beneficiary numbers;
  - (ix) Account numbers;
  - (x) Certificate/license numbers;
  - (xi) Vehicle identifiers and serial numbers, including license plate numbers;

- (xii) Device identifiers and serial numbers;
- (xiii) Web Universal Resource Locators (URLs);
- (xiv) Internet Protocol (IP) address numbers;
- (xv) Biometric identifiers, including finger and voice prints; and
- (xvi) Full face photographic images and any comparable images.

- (e) "Protected Health Information" or "PHI" shall mean, as defined in 45 C.F.R. § 160.103, information created or received by a Health Care Provider, Health Plan, employer or Health Care Clearinghouse, that (i) relates to the past, present or future physical or mental health or condition of an individual, provision of health care to the individual or the past, present or future payment for provision of health care to the individual, (ii) identifies the individual, or with respect to which there is a reasonable basis to believe the information can be used to identify the individual and (iii) is transmitted or maintained in an electronic medium, or in any other form or medium. The use of the term "Protected Health Information" or "PHI" in this BA Agreement shall mean both Electronic PHI and Nonelectronic PHI, unless another meaning is clearly specified.
- (f) "Security Incident" shall mean, as defined in 45 C.F.R. § 164.304, the attempted or successful unauthorized access, use, disclosure, modification or destruction of information or interference with system operations in an information system.
- (g) "Unsecured Protected Health Information" shall mean, as defined in 45 C.F.R. § 164.402, Protected Health Information that is not rendered unusable, unreadable or indecipherable to unauthorized persons through the use of a technology or methodology specified by DHHS.
- (h) All other capitalized terms used in this BA Agreement shall have the meanings set forth in the applicable definitions under the HIPAA Requirements.

### 3. GENERAL TERMS

- (a) In the event of an inconsistency between the provisions of this BA Agreement and a mandatory term of the HIPAA Requirements (as these terms may be expressly amended from time to time by the DHHS or as a result of interpretations by DHHS, a court or another regulatory agency with authority over the Parties), the interpretation of DHHS, such court or regulatory agency shall prevail. In the event of a conflict among the interpretations of these entities, the conflict shall be resolved in accordance with rules of precedence.
- (b) Where provisions of this BA Agreement are different from those mandated by the HIPAA Requirements, but are nonetheless permitted by the HIPAA Requirements, the provisions of this BA Agreement shall control.
- (c) Except as expressly provided in the HIPAA Requirements or this BA Agreement, this BA Agreement does not create any rights in third parties.

### 4. SPECIFIC REQUIREMENTS

- (a) **Flow-Down of Obligations to Business Associate Subcontractors.** Business Associate agrees that as required by the HIPAA Requirements, Business Associate will enter into a written agreement with all Business Associate Subcontractors that: (i) requires them to comply with the Privacy and Security Rule provisions of this BA Agreement in the same manner as required of Business Associate and (ii) notifies such Business Associate Subcontractors that they will incur liability under the HIPAA Requirements for noncompliance with such provisions. Accordingly, Business Associate shall ensure that all Business Associate Subcontractors agree in writing to the same privacy and security restrictions, conditions and requirements that apply to Business Associate with respect to PHI.
- (b) **Privacy of Protected Health Information**
- (i) **Permitted Uses and Disclosures of PHI.** Business Associate agrees to create, receive, use, disclose, maintain or transmit PHI only in a manner that is consistent with this BA Agreement or the HIPAA Requirements and only in connection with providing the services to Covered Entity identified in the Engagement Letter and this BA Agreement. Accordingly, in providing services to or for the Covered Entity, Business Associate, for example, will be permitted to use and disclose PHI for "Treatment, Payment and Health Care Operations," as those terms are defined in the HIPAA Requirements. Business Associate further agrees that to the extent it is carrying out one or more of the Covered Entity's obligations under the Privacy Rule (Subpart E of 45 C.F.R. Part 164), it shall comply with the requirements of the Privacy Rule that apply to the Covered Entity in the performance of such obligations.

- (1) Business Associate shall report to Covered Entity any use or disclosure of PHI that is not provided for in this BA Agreement, including reporting Breaches of Unsecured Protected Health Information as required by 45 C.F.R. § 164.410 and required by Section 4(d)(ii) below.
  - (2) Business Associate shall establish, implement and maintain appropriate safeguards and comply with the Security Standards (Subpart C of 45 C.F.R. Part 164) with respect to Electronic PHI, as necessary to prevent any use or disclosure of PHI other than as provided for by this BA Agreement.
- (ii) Business Associate Obligations. As permitted by the HIPAA Requirements, Business Associate also may use or disclose PHI received by the Business Associate in its capacity as a Business Associate to the Covered Entity for Business Associate's own operations if:
- (1) the use relates to: (1) the proper management and administration of the Business Associate or to carry out legal responsibilities of the Business Associate or (2) data aggregation services relating to the health care operations of the Covered Entity or
  - (2) the disclosure of information received in such capacity will be made in connection with a function, responsibility or services to be performed by the Business Associate, and such disclosure is required by law or the Business Associate obtains reasonable assurances from the person to whom the information is disclosed that it will be held confidential and the person agrees to notify the Business Associate of any Breaches of confidentiality.
- (iii) Minimum Necessary Standard and Creation of Limited Data Set. Business Associate's use, disclosure or request of PHI shall utilize a Limited Data Set if practicable. Otherwise, in performing the functions and activities as specified in the Engagement Letter and this BA Agreement, Business Associate agrees to use, disclose or request only the minimum necessary PHI to accomplish the intended purpose of the use, disclosure or request.
- (iv) Access. In accordance with 45 C.F.R. § 164.524 of the HIPAA Requirements, Business Associate will make available to the Covered Entity (or as directed by the Covered Entity, to those individuals who are the subject of the PHI (or their designees)), their PHI in the Designated Record Set. Business Associate shall make such information available in an electronic format where directed by the Covered Entity.
- (v) Disclosure Accounting. Business Associate shall make available the information necessary to provide an accounting of disclosures of PHI as provided for in 45 C.F.R. § 164.528 of the HIPAA Requirements by making such information available to the Covered Entity or (at the direction of the Covered Entity) making such information available directly to the individual.
- (vi) Amendment. Business Associate shall make PHI in a Designated Record Set available for amendment and, as directed by the Covered Entity, incorporate any amendment to PHI in accordance with 45 C.F.R. § 164.526 of the HIPAA Requirements.
- (vii) Right to Request Restrictions on the Disclosure of PHI and Confidential Communications. If an individual submits a Request for Restriction or Request for Confidential Communications to the Business Associate, Business Associate and Covered Entity agree that Business Associate, on behalf of Covered Entity, will evaluate and respond to these requests according to Business Associate's own procedures for such requests.
- (viii) Return or Destruction of PHI. Upon the termination or expiration of the Engagement Letter or this BA Agreement, Business Associate agrees to return the PHI to Covered Entity, destroy the PHI (and retain no copies) or if Business Associate determines that return or destruction of the PHI is not feasible, (a) continue to extend the protections of this BA Agreement and of the HIPAA Requirements to the PHI and (b) limit any further uses and disclosures of the PHI to the purpose making return or destruction infeasible.
- (ix) Availability of Books and Records. Business Associate shall make available to DHHS or its agents the Business Associate's internal practices, books and records relating to the use and disclosure of PHI in connection with this BA Agreement.
- (x) Termination for Breach.
- (1) Business Associate agrees that Covered Entity shall have the right to terminate this BA Agreement or seek other remedies if Business Associate violates a material term of this BA Agreement.

- (2) Covered Entity agrees that Business Associate shall have the right to terminate this BA Agreement or seek other remedies if Covered Entity violates a material term of this BA Agreement.
- (c) Information and Security Standards
- (i) Business Associate will develop, document, implement, maintain and use appropriate Administrative, Technical and Physical Safeguards to preserve the Integrity, Confidentiality and Availability of, and to prevent nonpermitted use or disclosure of, Electronic PHI created or received for or from the Covered Entity.
- (ii) Business Associate agrees that with respect to Electronic PHI, these Safeguards, at a minimum, shall meet the requirements of the HIPAA Security Standards applicable to Business Associate.
- (iii) More specifically, to comply with the HIPAA Security Standards for Electronic PHI, Business Associate agrees that it shall:
- (1) Implement Administrative, Physical and Technical Safeguards consistent with (and as required by) the HIPAA Security Standards that reasonably protect the Confidentiality, Integrity and Availability of Electronic PHI that Business Associate creates, receives, maintains or transmits on behalf of Covered Entity. Business Associate shall develop and implement policies and procedures that meet the documentation requirements as required by the HIPAA Requirements;
- (2) As also provided for in Section 4(a) above, ensure that any Business Associate Subcontractor agrees to implement reasonable and appropriate safeguards to protect the Electronic PHI;
- (3) Report to Covered Entity any unauthorized access, use, disclosure, modification or destruction of PHI (including Electronic PHI) not permitted by this BA Agreement, applicable law or permitted by Covered Entity in writing (Successful Security Incidents or Breaches) of which Business Associate becomes aware. Business Associate shall report such Successful Security Incidents or Breaches to Covered Entity as specified in Section 4(d)(iii)(1);
- (4) For Security Incidents that do not result in unauthorized access, use, disclosure, modification or destruction of PHI (including, for purposes of example and not for purposes of limitation, pings on Business Associate's firewall, port scans, attempts to log onto a system or enter a database with an invalid password or username, denial-of-service attacks that do not result in the system being taken off-line or malware such as worms or viruses) (Unsuccessful Security Incidents), aggregate the data and, upon the Covered Entity's written request, report to the Covered Entity in accordance with the reporting requirements identified in Section 4(d)(iii)(2);
- (5) Take all commercially reasonable steps to mitigate, to the extent practicable, any harmful effect that is known to Business Associate resulting from any unauthorized access, use, disclosure, modification or destruction of PHI;
- (6) Permit termination of this BA Agreement if the Covered Entity determines that Business Associate has violated a material term of this BA Agreement with respect to Business Associate's security obligations and Business Associate is unable to cure the violation; and
- (7) Upon Covered Entity's request, provide Covered Entity with access to and copies of documentation regarding Business Associate's safeguards for PHI and Electronic PHI.
- (d) Notice and Reporting Obligations of Business Associate
- (i) Notice of Noncompliance with the BA Agreement. Business Associate will notify Covered Entity within 30 calendar days after discovery, any unauthorized access, use, disclosure, modification or destruction of PHI (including any successful Security Incident) that is not permitted by this BA Agreement, by applicable law or permitted in writing by Covered Entity, whether such noncompliance is by (or at) Business Associate or by (or at) a Business Associate Subcontractor.
- (ii) Notice of Breach. Business Associate will notify Covered Entity following discovery and without unreasonable delay but in no event later than 30 calendar days following discovery, any Breach of Unsecured Protected Health Information, whether such Breach is by Business Associate or by Business Associate Subcontractor.

- (1) As provided for in 45 C.F.R. § 164.402, Business Associate recognizes and agrees that any acquisition, access, use or disclosure of PHI in a manner not permitted under the HIPAA Privacy Rule (Subpart E of 45 C.F.R. Part 164) is presumed to be a Breach. As such, Business Associate shall (i) notify Covered Entity of any nonpermitted acquisition, access, use or disclosure of PHI and (ii) assist Covered Entity in performing (or at Covered Entity's direction, perform) a risk assessment to determine if there is a low probability that the PHI has been compromised.
  - (2) Business Associate shall cooperate with Covered Entity in meeting the Covered Entity's obligations under the HIPAA Requirements and any other security breach notification laws. Business Associate shall follow its notification to the Covered Entity with a report that meets the requirements outlined immediately below.
- (iii) Reporting Obligations.
- (1) For Successful Security Incidents and Breaches, Business Associate – without unreasonable delay and in no event later than 30 calendar days after Business Associate learns of such nonpermitted use or disclosure (whether at Business Associate or at Business Associate Subcontractor) – shall provide Covered Entity a report that will:
    - a. Identify (if known) each individual whose Unsecured Protected Health Information has been or is reasonably believed by Business Associate to have been accessed, acquired or disclosed;
    - b. Identify the nature of the nonpermitted access, use or disclosure including the date of the incident and the date of discovery;
    - c. Identify the PHI accessed, used or disclosed (e.g., name; social security number; date of birth);
    - d. Identify what corrective action Business Associate (or Business Associate Subcontractor) took or will take to prevent further nonpermitted accesses, uses or disclosures;
    - e. Identify what Business Associate (or Business Associate Subcontractor) did or will do to mitigate any deleterious effect of the nonpermitted access, use or disclosure; and
    - f. Provide such other information, including a written report, as the Covered Entity may reasonably request.
  - (2) For Unsuccessful Security Incidents, Business Associate shall provide Covered Entity, upon its written request, a report that:
    - a. identifies the categories of Unsuccessful Security Incidents as described in Section 4(c)(iii)(4),
    - b. indicates whether Business Associate believes its (or its Business Associate Subcontractor's) current defensive security measures are adequate to address all Unsuccessful Security Incidents, given the scope and nature of such attempts and
    - c. if the security measures are not adequate, the measures Business Associate (or Business Associate Subcontractor) will implement to address the security inadequacies.
- (iv) Termination.
- (1) Covered Entity and Business Associate each will have the right to terminate this BA Agreement if the other Party has engaged in a pattern of activity or practice that constitutes a material breach or violation of Business Associate's or the Covered Entity's respective obligations regarding PHI under this BA Agreement and, on notice of such material breach or violation from the Covered Entity or Business Associate, fails to take reasonable steps to cure the material breach or end the violation.
  - (2) If Business Associate or Covered Entity fail to cure the material breach or end the violation after the other Party's notice, Covered Entity or Business Associate (as applicable) may terminate this BA Agreement by providing Business Associate or Covered Entity written notice of termination, stating the uncured material breach or violation that provides the basis for the termination and specifying the effective date of the termination. Such termination shall be effective 60 days from this termination notice.

- (v) Continuing Privacy and Security Obligations. Business Associate's and Covered Entity's obligation to protect the privacy and security of the PHI it created, received, maintained or transmitted in connection with services to be provided under the Engagement Letter and this BA Agreement will be continuous and survive termination, cancellation, expiration or other conclusion of this BA Agreement or the Engagement Letter. Business Associate's other obligations and rights, and Covered Entity's obligations and rights upon termination, cancellation, expiration or other conclusion of this BA Agreement, are those set forth in this BA Agreement and/or the Engagement Letter.

IN WITNESS WHEREOF, the Parties have signed this BA Agreement on the dates indicated below.

BAKER TILLY US, LLP

School District of River Falls

By Sheanne Hediger  
Signature

By \_\_\_\_\_  
Signature

Sheanne Hediger  
Print Name

\_\_\_\_\_  
Print Name

Title Principal

Title \_\_\_\_\_

Date Signed February 25, 2025

Date Signed \_\_\_\_\_



## POLICY 133 FILLING SCHOOL BOARD VACANCIES

A School Board member office ~~will~~ ~~shall~~ be deemed vacant under the following conditions: the death of the incumbent, resignation or removal from office, ceasing to be a resident of the District or remaining absent from the District for a period of 60 days, or for any other reason specified by law.

When a vacancy occurs, ~~it shall be filled by appointment of the remaining members of the School Board of Education~~ ~~will appoint a new member~~. Any qualified elector of the District may contact the School Board to express an interest in filling the School Board vacancy. ~~The procedures filling school board vacancies is articulated in Policy #133-Rule.~~

~~Generally,~~ candidates for a vacancy on the School Board will ~~shall~~ be considered at an open meeting. ~~unless there are exceptional reasons to consider the candidates in closed session.~~ ~~However,~~ the School Board may consider candidate(s) in a closed session only if the discussion involves financial, medical, social, or personal histories or disciplinary data that, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of the candidate(s). A majority vote will ~~shall~~ be required for all appointments to the School Board.

~~The timeline for posting the vacancy notice, submission of an initial candidate questionnaire and an interview schedule, and selection of a replacement for the vacant School Board seat will be completed as soon as is practical and reasonable but no later than 60 days after the vacancy.~~

The candidate appointed to the vacancy will ~~shall~~, pending acceptance and filing of the oath of office, be seated on the School Board. The appointee will serve in the position until ~~the next regular School Board election and~~ a successor is elected and takes office according to state law.

LEGAL REFERENCE: Wisconsin Statutes Sections 17.03, 17.26(1g)(a), 19.01, 120.06(10)

CROSS REFERENCE: 130 School Board Legal Status, ~~133-Rule Procedures for Filling Board Vacancies~~, 141 School Board Officers, 161 School Board Member Authority, 162 New School Board Member Orientation, 165 School Board Member Ethics, 173 Closed Sessions

DATE OF ADOPTION: September 16, 1991

REVISED: April 19, 2004, September 28, 2009, September 19, 2011, ~~March 24, 2025~~



## **POLICY 133-RULE PROCEDURES FOR FILLING SCHOOL BOARD VACANCIES**

The following process has been established for filling a vacancy on the School Board.

PART A. During the 60 days immediately following the date on which a vacancy first exists, the Board may fill the vacancy by an appointment made by a vote of the remaining members of the Board. Any such attempt to fill the vacancy will be consistent with the following guidelines:

1. Notice of the School Board vacancy will be published in the Star Observer and Pierce County Journal for two consecutive weeks. Persons interested in filling the vacancy will be required to submit a letter of interest to the School Board president. A deadline will be established for receiving letters of interest. If one or no applications are received by the deadline, the School Board president may direct the superintendent to re-issue the solicitation of interest with the deadline extended by up to an additional 14 days. The School Board president will ensure that all Board members are informed of any such extension.
2. A questionnaire established by the School Board president and superintendent will be sent to interested applicants with a date identified for its return. Responses to this questionnaire will be shared with the remaining School Board members as part of their selection process. The questionnaire will focus on background and experiences related to qualifications, prior involvement in public service, interest in serving on the School Board, understanding of the River Falls community, and understanding of the role of the School Board.
3. On or before the date of the Board meeting at which the Board considers the potential appointees, each potential appointee will also submit a sworn declaration of eligibility to hold the vacant board seat.
4. A special School Board meeting will be scheduled for interviewing the candidates who completed the questionnaire by the required deadline. The School Board will meet in open session for individual interviews.
5. Interviews for the candidates will be based on a prepared set of interview questions established by the School Board president and superintendent. These questions will focus on background experience related to the position, role, functions of an effective School Board, district strengths, and district challenges. The Board may ask questions of one or more of the potential appointees.
6. At the conclusion of interviews, weighted ballots will be used in the voting procedure (e.g. first ballot - vote for four in rank order; second ballot, vote for three in rank order; third ballot - vote for two in rank order; fourth ballot - vote for one candidate). Balloting will continue until a candidate receives a majority vote of the remaining members of the School Board.

Ties will be broken by a coin flip. All votes shall be recorded, preserved and open to the public. A motion and vote will conclude the process for appointment.

7. The candidate appointed to the vacancy will, pending acceptance and filing the oath of office, be seated on the School Board.

PART B. If a vacancy has not been filled by an appointment made within 60 days of the date on which the vacancy first exists, the School Board will attempt to fill the vacancy using the following procedure:

1. If a duly-elected successor (i.e., elected at a Spring Election) will be taking office in the seat that is currently vacant within the next 60-day period that follows the initial 60-day period of the vacancy, no other appointee will serve in the vacant seat in the interim.
2. If Part B.1 doesn't apply AND the School Board has not been able to fill the vacancy using the methods described in Part A, then the vacancy shall be filled by appointment of the Board President.

LEGAL REFERENCE: Wisconsin Statutes Sections 17.03, 17.26 (1g) (a), 19.01, 120.06(10)

CROSS REFERENCE: 130 School Board Legal Status, 133-Rule, 141 School Board Officers, 161 School Board Member Authority, 162 New School Board Member Orientation, 165 School Board Member Ethics, 173 Closed Sessions

DATE OF ADOPTION: **March 24, 2025**



## POLICY 347 STUDENT RECORDS

Cumulative student records ~~will shall~~ be maintained for ~~all each~~ students from the time of ~~their~~ his/her entrance into school until such time as specified in ~~Policy 347: Rule established~~ procedures.

The collection, maintenance, ~~and dissemination,~~ ~~and destruction~~ of student records is a valid, legal and expected function of any school system. The confidential nature of such records is a matter of fact and is fully recognized by the ~~School Board of Education and school personnel the administrative and professional staff~~ in their use of such data. Student records ~~will shall~~ be maintained for the following purposes:

1. To provide appropriate information to all ~~school personnel the administrative and professional staff~~ directly involved with the student which will enhance a more effective working relationship with the student.
2. To provide the same ~~school personnel the administrative and professional staff~~ with a base from which to guide and counsel the student regarding his/her total development.
3. To enable ~~school personnel the administrative and professional staff~~ to counsel with parents/guardians regarding the progress of their children.
4. To develop a base of information from which the student, his/her parents/guardians, and appropriate ~~school personnel the administrative and professional staff~~ can help establish realistic career/placement goals.

Student record information ~~will shall~~ be available only in accordance with state and federal laws and regulations and established procedures. Individuals collecting or using personally identifiable information in the district ~~will shall~~ receive training or instruction regarding the state and federal student record confidentiality requirements and established procedures.

LEGAL REF.: Wisconsin State Statutes Sections ~~19.65, 48.396, 115.812(2), 118.125, 118.126, 118.127, 118.51(8), 118.52(10), 146.81 - 146.84, 252.15, 767.24(7), 938.396, 950.08(2w)~~ Family Educational Rights and Privacy Act (20 USC Section 1232g, 34 CFR Part 99), ~~No Child Left Behind Act of 2001, 20 U.S.C. §7908, 10 U.S.C. §503(c), 42 U.S.C. §1758(b)(6), 7 C.F.R. §245.6.~~

CROSS REF.: ~~347-Rule, Guidelines for the Confidentiality and Maintenance of Student Records 342 Programs for Children with Disabilities, 491, Children of Divorced/Separated Parents~~

APPROVED: March 19, 1973

REVISED: February 16, 1976,  
January 18, 1982,  
September 16, 1991,  
September 20, 2004,  
~~XXXX X, 2025~~



## POLICY 347-RULE GUIDELINES FOR THE CONFIDENTIALITY AND MAINTENANCE OF STUDENT RECORDS

Student records ~~will~~ shall be maintained ~~by the district~~ in the interest of the student to assist ~~school personnel~~ the District in providing appropriate educational experiences and to assist the students ~~in his/her total development~~.

### A. Definitions

Student records include all records relating to an individual student other than notes or records maintained for personal use by teachers or other certified personnel which are not available to others, and records necessary for and available to persons involved in the psychological treatment of a student. **Student records are:**

1. "Progress records" ~~maintained by the school~~ include a statement of the courses taken by the student, the student's grades, the student's co-curricular activities, the student's immunization records and the student's attendance records.
2. "Behavioral records" ~~maintained by the school~~ include tests relating specifically to achievement or measurement of ability, psychological tests, the student's physical health records other than his/her immunization records, personality evaluations, records of conversations, written statements relating specifically to an individual student's behavior, law enforcement agency records, and any other student records which are not progress records.
  - a. "Law enforcement agency records" include ~~these~~ records and other information obtained from a law enforcement agency relating to: (1) the use, possession or distribution of alcohol or a controlled substance by a student enrolled in the district; (2) the illegal possession of a dangerous weapon by a child; (3) an act for which a district student was taken into custody based on the law enforcement officer's belief that he/she violated or was violating certain specified laws; and, (4) the act for which a juvenile enrolled in the district was adjudged delinquent. The law enforcement agency may provide such record information to the district on its own initiative or on the request of the Superintendent, or designee, subject to the agency's official policy. A law enforcement agency may also enter into an interagency agreement with the district to provide for the routine disclosure of this information to the district. If a law enforcement agency denies access to any of the aforementioned records, the district may file a petition with the court seeking access to the records based on legitimate educational or safety interests in the records. Once the record information is received, the student named in the records and the parent/guardian of any minor student named in the records **will** ~~shall~~ be notified of the information.
  - b. "Law enforcement unit records" include ~~those records maintained by a law enforcement unit of the District that were created for the purpose of law enforcement. A "law enforcement unit of the District" is an individual, office, department, division or other component of the District that is authorized by the Board of Education to do any of the following: (1) enforce any law or ordinance, or refer to the appropriate authorities a matter for enforcement of any law or ordinance against any person other than the school district; and/or, (2) maintain the physical security and safety of a public school.~~

b. "Court records" include ~~these~~ records received from a court clerk concerning a juvenile enrolled in the district who: (1) has had a petition filed with a court alleging that he/she has committed a delinquent act that would be a felony if committed by an adult; (2) has been adjudged delinquent; (3) has school attendance as a condition of his/her court dispositional order; or, (4) has been found to have committed a delinquent act at the request of or for the benefit of a criminal gang that would be a felony if committed by an adult, and has been adjudged delinquent on that basis.

ce. "Physical health records" include basic health information about a student, including the student's emergency medical card, a log of first aid and medicine administered to the student, an athletic permit card, a record concerning the student's ability to participate in an education program, the results of any routine screening test such as for hearing, vision, or scoliosis and any follow up to such test, and any other basic health information as determined by the State Superintendent of Public Instruction.

de. "Patient health care records" include all records relating to the health of a student prepared by or under the supervision of a health care provider which are not included in the student "physical health records" definition above.

3. "Directory data" includes the following:

a. ~~Grades Kindergarten through Five~~ the student's name, grade level and photograph; name of the school the student is presently attending; school activities in which the student participates; and awards and honors the student has received.

b. ~~Grades Six through Eight~~ the student's name, grade level and photograph; name of the school the student is presently attending; school activities in which the student participates; and awards and honors the student has received.

c. ~~Grades Nine through 12~~ the student's name, grade level and photograph; name of the school the student is presently attending; school activities in which the student participates; awards and honors the student has received; and the height and weight of athletic team members.

- The student's name
- The student's dates of attendance
- The student's photograph
- The name of the school most recently previously attended
- The student's degrees and awards
- The student's participation in officially recognized activities and sports
- The student's weight and height if a member of an athletic team

## B. Confidentiality and Access to Records

All requests for inspection of records or transfer to another school or school district should be directed to the building principal, who ~~will shall then~~ determine whether inspection or transfer is permitted under these guidelines:

### 1. Progress and Behavioral Records Other Than Patient Care Records

The School Nurse ~~will shall~~ be responsible for maintaining the confidentiality of physical health records. The Director of Academic Services ~~will shall~~ have general responsibility for maintaining the confidentiality of all other student progress and behavioral records other than patient health care records, within the district, with the building principal assuming

the primary responsibility within his/her building.

All student progress and behavioral records ~~will~~ ~~shall~~ be confidential, with the following exceptions:

- a. A student or the parent/guardian of a minor student ~~will~~ ~~shall~~, upon request, be shown and provided with a copy of the student's progress records.
- b. An adult student or the parent/guardian of a minor student ~~shall~~ ~~will~~ upon ~~verbal or written~~ request, be shown ~~the student's behavioral records~~ in the presence of a person qualified to explain and interpret the records, ~~the student's behavioral records~~. Such student or parent/guardian ~~will~~ ~~shall~~, upon request, be provided with a copy of the behavioral records.
- c. Student records ~~will~~ ~~shall~~ be disclosed at the request or order of a court. The district ~~will~~ ~~shall~~ make a reasonable effort to notify the adult student (18 or older), or parent/guardian of a judicial order in advance of compliance therewith, except as otherwise provided by law.
- d. Student records ~~will~~ ~~shall~~ be made available to persons employed by the district who are required by the state to hold a license and to other district officials who have been determined by the ~~School~~ Board to have legitimate educational interests, including safety interests, in the student records. A "school official" is a person employed by the district who is required by the Department of Public Instruction (DPI) to hold a license; a person who is employed by or working on behalf of the district as an administrator, supervisor, instructor, or support staff member (including health or medical staff and police-school liaison personnel); a person serving on the ~~School~~ Board; a person or company with whom the district has contracted to perform a specific task (such as an attorney, auditor, medical consultant or therapist); or a parent/guardian or student serving on an official committee such as a disciplinary or grievance committee, or assisting another school official in performing his/her tasks. ~~As School officials have~~ ~~has~~ a "legitimate educational interest" if the official needs to review a student record in order to fulfill his/her professional or district responsibility.
  - (1) Law enforcement agency records received by the district may be made available to those school officials with legitimate educational interests, including safety interests, in the information. If law enforcement agency record information obtained by the district relates to a district student, the information may also be disclosed to those district employees who have been designated by the ~~School~~ Board to receive that information for the purpose of providing treatment programs for district students. The information may not be used as the sole basis for suspending or expelling a student from school, or as the sole basis for taking any other disciplinary action against a student, including action under the district's athletic/activity code.
  - (2) Law enforcement unit records may be made available to school officials under the same conditions as outlined above regarding access to law enforcement agency record information.
  - (3) Court records obtained by the district must be disclosed to district employees who work directly with the juvenile named in the records or who have been determined by the ~~School~~ Board to have legitimate educational interests, including safety interests, in the information. An employee cannot further disclose the information, and the information cannot be used as the sole basis for suspending or expelling a student from school, or as the sole basis for taking any other disciplinary action against a student, including action under the district's athletic/activity code.

- e. Upon the written permission of an adult student, or the parent/guardian of a minor student, the school ~~will~~ ~~shall~~ make available to the person named in the permission form the student's progress records or such portion of his/her behavioral records as determined by the person authorizing the release. Law enforcement records may not be made available under this exception unless specifically identified by the adult student or by the parent/guardian of a minor student in the written request.
- f. Student records ~~will~~ ~~shall~~ be provided to a court in response to a subpoena by parties to an action for in camera inspection, to be used only for purposes of impeachment of any witness who has testified in the action. The court may turn said records or parts thereof over to parties in the action or their attorneys if said records would be relevant and material to a witness's credibility or competency. The district ~~will~~ ~~shall~~ make a reasonable effort to notify the adult student or parents/guardians of the subpoena in advance of compliance therewith, except as otherwise provided by law.
- g. The ~~School~~ Board may provide the DPI or any public officer with information required under Chapters 115 to 121 of the state statutes. Upon request, the ~~School~~ Board ~~will~~ ~~shall~~ provide the DPI with any student record information that relates to an audit or evaluation of a federal or state-supported program or that is required to determine compliance with state law provisions. Information reported ~~will~~ ~~shall~~ be kept confidential by the DPI.
- h. Notwithstanding their confidential status, student records may be used in suspension and expulsion proceedings and by the individualized education program (IEP) team in accordance with state and federal law.
- i. Information from a student's immunization records ~~will~~ ~~shall~~ be made available to state and local health officials to carry out immunization requirements.
- j. Upon request, the names of students who have withdrawn from school prior to graduation ~~will~~ ~~shall~~ be provided to the technical college district board in which the public school is located or, for verification of eligibility for public assistance, to the Department of Health and Family Services (DHFS), the Department of Workforce Development (DWD) or a county department under sections 46.215, 46.22 or 46.23 of the state statutes.
- k. The district ~~will~~ ~~shall~~ release student directory data as required by law and may make student directory data public as it deems necessary and also upon request, unless it is notified in advance by the adult student or the parent, legal guardian, or guardian ad litem of a minor student that all or any part of the directory data may not be released without the prior consent of the adult student or the parent, legal guardian, or guardian ad litem of a minor student. Directory data may be disclosed after the school has: (1) notified the adult student or parent, legal guardian, or guardian ad litem of a minor student of the categories of information which it has designated as directory data with respect to each student; (2) informed such persons that they have 14 days to inform the school that all or any part of the directory data may not be released without their prior consent; and, (3) allowed 14 days for such persons to inform the school, in writing, of all the directory data items they refuse to permit the district to designate as directory data about that student. The district will not release directory data earlier than 14 days after the initial written notice to the adult student or the parent, legal guardian, or guardian ad litem of a minor student, or after the district has been restricted from doing so by any of those parties.

- (1) If the district has followed the notification procedure outlined above, and the adult student or the parent, legal guardian, or guardian ad litem of a minor student does not object to the directory data being released, the **School Board** Clerk or designee **will shall**, upon request, provide the name of each student expected to graduate from high school in the current school year to the technical college district board.
  - (2) If the district has followed the notification procedure outlined above, and the adult student or the parent, legal guardian, or guardian ad litem of a minor student does not object to the directory data being released, the **School Board** Clerk or designee **will shall**, upon request, provide any representative of a law enforcement agency, city attorney, district attorney or corporation counsel, county department under sections 46.215, 46.22 or 46.23, a court of record or municipal court with such directory data information relating to any such student enrolled in the district for the purpose of enforcing that student's school attendance, to respond to a health or safety emergency, or to aid in the investigation of alleged criminal or delinquent activity by a student enrolled in the district.
- l. The **School Board** may disclose personally identifiable information from an adult student's records to the student's parent(s)/guardian(s), without the adult student's written consent, if the adult student is a dependent of his/her parent(s)/guardian(s) under the Internal Revenue Code. An exception **will shall** be made when an adult student has informed the school, in writing, that the information may not be disclosed.
  - m. The **School Board** **will shall**, on or before August 15 of each year report to the appropriate community services boards established under sections 51.42 and 51.437 the names of students who reside in the district, who are 16 years of age or older, who are not expected to be enrolled in an educational program two years from the date of the report and who may require services under sections 51.42 or 51.437 (community mental health, development disabilities, alcoholism and drug abuse). The parent(s)/guardian(s) of such students **will shall** be contacted to obtain informed consent prior to making such a report
  - n. If school attendance is a condition of a student's court dispositional order under state law, the **School Board** **or designee will shall** notify the court, or if the student is under the supervision of an agency, the agency that is responsible for supervising the student within five days after any violation of the condition by the student.
  - o. A law enforcement agency **will shall** be provided a copy of a student's attendance record if the law enforcement agency certifies in writing that the student is under investigation for truancy or for allegedly committing a criminal or delinquent act and that the law enforcement agency will not further disclose the student's attendance record information except as permitted by law. When a student's attendance record is disclosed to a law enforcement agency for purposes of truancy, the student's parent/guardian **will shall** be notified of that disclosure as soon as practicable after the disclosure.
  - p. A fire investigator **will shall** be provided a copy of a student's attendance record if the fire investigator certifies in writing that: (1) the student is under investigation for arson; (2) the student's attendance record is necessary for the fire investigator to pursue his/her investigation; and, (3) the fire investigator will use and further disclose the student's attendance record only for the purpose of pursuing that investigation.
  - q. The district **will shall**, upon request, provide student disciplinary records necessary for purposes of student enrollment in another public school district as permitted by law.

These records may include:

- (1) A copy of any expulsion findings and orders or records of any pending disciplinary proceedings involving the student;
- (2) A written explanation of the reasons for the expulsion or pending disciplinary proceedings; and
- (3) The length of the term of the expulsion or the possible outcomes of the pending disciplinary proceedings.

- r. The district ~~will~~ ~~shall~~ provide, on a request made by military recruiters or an institution of higher education, access to secondary school students' names, addresses and telephone listings. A secondary school student or the parent/guardian of a student may request that the student's name, address and telephone listing not be released to military recruiters or an institution of higher education without prior written parental consent. The district ~~will~~ ~~shall~~ notify parents/guardians of the option to make a request and ~~will~~ ~~shall~~ comply with any request. The district ~~will~~ ~~shall~~ provide military recruiters the same access to secondary school students and student directory data about such students as is provided to post-secondary schools or prospective employers.

When reviewing student directory data requests, as well as when implementing other provisions of these guidelines, consideration ~~will~~ ~~shall~~ be given to applicable provisions of the public records law and the district's policy and procedures dealing with public records.

- s. The district may disclose student records to appropriate parties in connection with an emergency if knowledge of the information is necessary to protect the health or safety of any individual.
- t. For the purpose of providing services to a student before adjudication, the **School** Board may disclose student records to a law enforcement agency, district attorney, city attorney, corporation counsel, agency as defined in section 938.78(1) of the state statutes, intake worker under section 48.067 or 938.067 of the statutes, court of record, municipal court, private school, or another school board if disclosure is pursuant to an interagency agreement and the person to whom the records are disclosed certifies in writing that the records will not be disclosed to any other person except as permitted under state law.

## 2. Patient Health Care Records

The School Nurse and School Psychologist, as appropriate, ~~will~~ ~~shall~~ be responsible for maintaining the confidentiality of patient health care records. All patient health care records ~~will~~ ~~shall~~ remain confidential. Patient health care records may be released only to persons specifically designated in state law or to other persons with the informed consent of the patient or a person authorized by the patient. Student patient healthcare records maintained by the district may only be released without informed consent to a district employee or agent if any of the following apply:

- a. The employee or agent has responsibility for the preparation or storage of patient health care records (e.g., clerical workers).
- b. Access to patient health care records is necessary to comply with a requirement in federal or state law.

~~Any student record that concerns the results of a test for the presence of human immunodeficiency virus (HIV) or antibody to HIV (the virus which causes acquired~~

immunodeficiency syndrome—AIDS) shall be confidential and may be disclosed only with the informed written consent of the test subject.

#### C. Guidelines Regarding Parent/Guardian Access to Records

1. A parent, regardless of whether the parent has legal custody of the child, ~~will~~ shall have access to a student's school records unless the parent has been denied access as outlined in state law (e.g., denied periods of physical placement with the child or ordered by the court).
2. If any educational record includes information on more than one student, the parent/guardian of that student ~~will~~ shall have the right to: (a) review and inspect only the information relating to his/her son or daughter; or, (b) be informed of that specific information.
3. No fee ~~will~~ shall be charged for copies of student records and/or for the search or retrieval of information by a student's parent/guardian.

#### D. Amendment of Records

1. An adult student or parent/guardian who believes that information contained in the student's records collected, maintained, or used by the district is inaccurate, misleading, or otherwise in violation of the student's rights of privacy may request the district to amend the records.
2. The district ~~will~~ shall decide whether to amend the information in accordance with the request within a reasonable period of time of receipt of the request.
3. If the district decides to refuse to amend the information in accordance with the request, it ~~will~~ shall inform the adult student or parent/guardian of the refusal and advise the adult student or parent/guardian of the right to a hearing.
4. The district ~~will~~ shall, upon request, provide an opportunity for a hearing to challenge information in educational records to ensure that it is not inaccurate, misleading, or otherwise in violation of the privacy rights of the student.
5. If, as a result of the hearing, the district decides that the information is inaccurate, misleading, or otherwise in violation of the privacy rights of the student, it ~~will~~ shall amend the information accordingly and so inform the adult student or parent/guardian in writing.
6. If, as a result of the hearing, the district decides that the information is not inaccurate, misleading, or otherwise in violation of the privacy rights of the student, it ~~will~~ shall inform the adult student or parent/guardian of the right to place a statement in the student's records commenting on the information or setting forth any reasons for disagreeing with the decision of the district. Any explanation placed in the student's records under this section must:
  - a. Be maintained by the district as part of the student's records as long as the record or contested portion is maintained by the district, and
  - b. Be disclosed to any party if the records of the student or the contested portion are disclosed to any party.
7. A hearing held under this section must be conducted according to procedures outlined in federal regulations.

#### E. Maintenance and Destruction of Records

All files where records are stored electronically and are digitally secure. Where paper records are necessary, these shall be fire resistant and shall will be locked at all times.

1. Maintenance and Destruction of Physical Health Records

- a. Student physical health care records will shall be maintained by the School Nurse in a separate file. Notation of physical handicaps pertinent to a student's education will shall also be indicated on the permanent record folder. It is encouraged that a letter from the student's physician be added as soon as possible explaining the extent of the handicap and how it might impair the student's functioning.
- b. Student physical health care records will shall be maintained for the same period of time as other behavioral records (see point 3, d, (1) below).

2. Maintenance and Destruction of Patient Health Care Records

- a. Patient health care records will shall be maintained by the School Nurse and School Psychologist as appropriate except as follows:
  - (1) All alcohol and other drug treatment and mental illness records will shall be maintained by the School Psychologist; and
  - (2) All records relating to the results of a test for the presence of HIV will shall be maintained by the School Nurse.
- b. Patient health care records will shall be maintained in files separate from other student records.
- c. Patient health care records will shall be kept indefinitely, except as otherwise specifically provided by state law.

3. Maintenance and Destruction of Other Progress and Behavioral Records

- a. While students are attending school, their progress and behavioral records (excluding physical health and patient health care records) will shall be maintained in the school of attendance. Law enforcement agency records will shall be maintained separately from a student's other records.

In the elementary schools, the teacher is primarily responsible for the compilation of the data for the record. In the secondary schools, the administrators and other staff will shall cooperate with the counselors in compiling and maintaining the permanent record folder. The School Nurse and other specialists may also add data with the approval of the building principal or designee.

- b. Data on the records will shall be kept current and correct and will shall be reviewed by the homeroom teacher, the counselor, and the building principal at the end of fifth grade before it is sent to the middle school. This review procedure will shall be repeated at the end of eighth grade and at the end of 12th grade by the assigned counselor at each grade level.
- c. Upon transfer of the student to another school operated by the district, the records will shall be transferred to that school. No student records will shall be removed from the place of review and/or storage except in transfer. Building principals will shall be responsible for the routine transfer of records from building to building as the student progresses through school.

- d. Progress and behavioral records (other than patient health care records) of students who cease to be enrolled in the district ~~will shall~~ be maintained as follows:
- (1) Behavioral records ~~will shall~~ be maintained for no longer than one year after the student graduated, ~~from or last attended the school unless the student or his/her parent/guardian, if the student is a minor, gives permission that the records may be maintained for a longer period of time. The office of the Director of Academic Services shall be responsible for the discarding of behavioral records.~~
  - (2) ~~Within two years after the student ceases to be enrolled in the school system, all progress records shall be transferred to microfilm. One set of microfilmed records shall be kept in the vault at the senior high school. The second set shall be kept in a vault at a different location. Progress records shall be maintained on microfilm for a period of 50 years after the student ceases to be enrolled in the District. Microfilming of records and the personnel authorized to accomplish this task shall be under the jurisdiction of the office of the Director of Academic Services.~~
  - (2) Progress records will be maintained for a minimum of 5 years after the student graduates or ceases to be enrolled in the district.
  - (3) The Director of Student Services or designee will be responsible for reviewing records of students with disabilities before they are destroyed. Parents/guardians and adult students will be informed of information that is no longer needed to provide educational services to the student with a disability and of his/her rights to obtain a copy of such information before it is destroyed.

#### F. Transfer of Student Records

1. All requests for the transfer of student records to another school or school district should be directed to the building principal. Progress and behavioral records, including student physical health records, relating to a specific student ~~will shall~~ be transferred to another school or school district as follows:
  - a. Upon written notification from an adult student or the parent/guardian of a minor student that the student intends to enroll in a school in another school or school district;
  - b. Upon written notification from the other school or school district that the student has enrolled; or
  - c. Upon written notification from a court that a student has been placed in a secured correctional facility, secured child ~~care~~ ~~earing~~ institution or a secured group home.
2. The records ~~shall~~ ~~will~~ be transferred within ~~one~~ ~~five~~ working days of notification of the request. In the event the request comes from an appropriate source other than the adult student or parent/guardian, the adult student or parent/guardian ~~will shall~~ be notified that the records were forwarded.
3. ~~When an elementary student transfers from the District, an information card should be made and kept on file in the school office. Duplicates should be sent to the Academic Services Office. Information to be kept should include name, parents/guardians names, dates of attendance, grade level and where and when transferred.~~
4. When a transcript is requested for application to postsecondary institutions or for employment purposes, such transcript ~~will shall~~ normally include the student's grades, courses, attendance record, ~~class rank~~ and co-curricular activities.

### G. Annual Notice

The district ~~will~~ ~~shall~~ annually inform adult students and parents/guardians of:

1. The distinction between behavioral and progress records.
2. The categories of student record information which have been designated as directory data and their right to deny the release of such information.
3. Their rights to: (a) inspect, review, and obtain copies of student records; (b) request the amendment of the student's school records if they believe the records are inaccurate, misleading, or otherwise in violation of the student's rights of privacy; (c) consent to the disclosure of the student's school records, except to the extent state and federal law authorizes disclosure without consent; and, (d) file a complaint with the Family Policy Compliance Office of the U.S. Department of Education for alleged district noncompliance with requirements of the federal Family Educational Rights and Privacy Act (FERPA).

The notice ~~will~~ ~~shall~~ be distributed to adult students and parents/guardians at the beginning of each school year. When a student transfers into the district after the above notice has been given, the student and his/her parent(s)/guardian(s) ~~will~~ ~~shall~~ receive a copy of the notice at the time and place of enrollment.

Parents/guardians of secondary school students ~~will~~ ~~shall~~ ~~also~~ be notified of their option to request the district not to release the secondary school student's name, address or telephone listing to military recruiters or institutions of higher education without prior written parental consent.

APPROVED: February 16, 1976

REVISED: January 18, 1982. September 16, 1991, September 20, 2004, ~~XXXX X, 2025~~



## **POLICY 830-RULE USE OF DISTRICT FACILITIES, GROUNDS, AND EQUIPMENT**

### Scheduling Process:

Facility user groups or individuals interested in using district facilities, grounds, or equipment are required to obtain prior approval by means of Request for Use of District Facilities Form.

- Request forms by contacting the district Activities Director at (715) 425-1830 ext. 1109.
- Requests should be made at least fourteen (14) business days prior to anticipated use. Upon receipt of the request, the Activities Director will verify space & staff availability, complete the approval process, and establish estimated costs according to policy.
- The requestor will receive confirmation of the location, personnel required, and other requirements of use after the approval process is completed. Large Events may necessitate the need for additional charges for supervision, setup, clean up, and trash removal.
- Facility user groups will be required to submit payment and deposit to the Activities office prior to usage. Approval for use of district facilities and grounds may require the signature of the building principal and Building & Grounds Director.

### Liability Insurance:

- Groups or individuals using district facilities or grounds must furnish a certificate of insurance for liability limits for no less than \$1,000,000 per occurrence naming the district as an additional insured. Insurance may be in the form of a “blanket” policy or a certificate for one-time events. Proof of insurance must be provided before the event can take place. The applicant and/or organization agree to hold harmless the district from any expenses or costs in connection with the use of district facilities and grounds.

### Requests for Use of Equipment

- Use of district equipment must be applied for at the same time the request form is submitted (only equipment that is specified and approved on the request can be used). Equipment and decorations should be removed directly following an activity. Groups using the schools will not be allowed to store materials or equipment in the school unless pre-approved by the Activities Director.

### Supervision

- Facility user groups receiving approval to use district facilities, grounds, and equipment are responsible for ensuring adequate supervision of the approved activity.
  - For safety reasons, no children will be allowed entrance to a building until a responsible adult is in attendance and ready to take charge of the group.
  - The adult responsible for the activity must remain with the group the entire time that they are in the building and must not leave until they are certain that all members of their group are out of the building and picked up by parents/guardians.
  - The adult responsible for the activity is also accountable for the conduct/behavior of both participants and spectators, enforcing rules and regulations, as well as

restricting group activity to the areas listed on the facility use application. All children must be under direct parental/leader supervision.

- When the building has multiple users on the same date or a large event, the Activities Director or building Principal has the right to request an event coordinator at the expense of the facility user group(s). The event coordinator's role is to assist participants, ensure that rules and regulations are being enforced by the adult(s) responsible for the activity, and assure order, safety, and security is maintained in the facility.
- The facility user group is responsible to observe fire occupancy regulations at all times.

### Cancellations

- Facility user groups agree to cancel with the Activities Director any scheduled facility use dates requested, at least five (5) business days in advance of intended use in order to avoid total fee charges (if an event is scheduled for a Saturday or Sunday, cancellation must be made by Monday. Pre-approved district or community activities may need to be canceled by district authorities to accommodate unforeseen events or emergency changes in school functions. In most cases, the district will attempt to provide scheduled groups with at least five (5) business days' notice when an unexpected need for the space should arise. Every effort will be made to keep cancellations to a minimum and relocate scheduled district or community activities if necessary.
- When school is canceled due to inclement weather or physical problems, activities scheduled during the day, immediately after school, or in the evening are all canceled. Any deviation from this will be at the discretion of the Superintendent or designee. School fields will be closed if city fields are closed due to inclement weather. When use of facilities or grounds is canceled and a facility user is found on the premises, future use may be denied to that user. Information on closures of facilities or grounds is now available on the District website.

### Conflicts or Issues

- In most scheduling disputes between groups, the natural season of sports, priority for scheduling facility usage, date order received and historical usage will prevail. Applicants should not advertise events until FINAL APPROVAL is received.
- The Activities Director will respond to any facility user group's issues or concerns related to facility usage. The Activities Director will work in collaboration with the Building & Grounds Director, building principals, custodians, and other employees as needed to investigate and resolve complaints from facility users. If satisfactory resolution cannot be achieved, the complainant may appeal to the Superintendent who will review the request and make a final decision. In retrospect, issues and concerns related to facility user groups are to be reported immediately to the custodian on duty or event coordinator (where applicable) so they can attempt to resolve them. If the situation warrants further intervention the building principal is to be contacted for guidance on how to proceed. The building principal will work in collaboration with the Activities Director and Building & Grounds Director in

investigating and resolving complaints related to use of facilities. If satisfactory resolution cannot be achieved, the final authority rests with the Superintendent.

- The final authority concerning the scheduling of school facilities and grounds rests with the Superintendent.

#### Staff Related Procedures

- To facilitate planning on the part of facility user groups the district principals and other administrators will submit annual building usage requests for the upcoming school year to the Activities Director by the end of the current school year. To avoid later conflicts with community events, this calendar will include not only dates and times of specific activities but also dates and times when specific spaces or entire facilities will not be available for community use due to conferences, limited parking, or periods of special event setup. These requests will be reviewed and approved by the administrative team for the district's master calendar and/or building schedules. Request forms from facility user groups received prior to any given school year will not be approved until completion of all school and community education programs have been scheduled for the coming school year. Requests for summer building usage by district personnel and programs are due to the Activities Director in February in order to plan ahead and determine available and suitable building locations.
- District personnel and program requests or modifications in schedules that arise after the start of the school year need to be submitted to the Activities Director in a timely manner in order to avoid potential scheduling conflicts with facility user groups' pre-approved activities and to allow for adequate notification and pursuit of alternative arrangements.
- For activities or events sponsored by River Falls youth associations or district coaches/advisors, the following information applies for Facility and Grounds Use.
  - User fees according to Priority 2 rates. (Indoor gym rates and field rates will be the same fee.)
  - Certificate of insurance in the amount of \$1,000,000 per occurrence and \$1,000,000 annual aggregate, naming the School District of River Falls as the additional insured.
  - The lead coach must give written assurance that WIAA Rules will not be violated.
  - Financial accounting of said camps, clinics, lessons or tournaments will be submitted to the district if requested.
  - Request forms can be obtained from the Activities Director.

#### Facility Use Rules and Regulations

Certain rules and regulations exist to protect the property owned and operated by the district's taxpayers and to ensure the safety of users. The following rules are to be adhered to when using district facilities, grounds, and equipment. It is the facility user group's responsibility to communicate these rules and regulations to their leaders, participants, and spectators.

- Regular school activities, programs, and organizations of the district shall have first priority in the use of any district facility or grounds. The elementary gymnasiums and multi-purpose areas are available no earlier than 6:15 p.m. on weekdays due to the district's

Kids' Club school-age extended day programs. Groups are not allowed to enter these areas until 6:15 p.m. unless pre-approved by the Activities Director or designee.

- The district reserves the right to reject or cancel any request for use of facilities, grounds, and equipment that is contrary or detrimental to the purpose of the schools or district policies, or if deemed not in the public's best interest. The following types of activities will not be permitted: activities promulgating any theory or doctrine subversive to laws of the United States or any political subdivision thereof; any activity that tends to violate good manners, morals, values, or taste; activities that would tend to be injurious to the facilities, grounds, or equipment; and activities that are discriminatory in nature.
- Use of district facilities on holidays or holiday weekends and Sundays is discouraged due to limited staff availability.
- Weekend use by non-district facility groups will be charged a custodian fee as designated in the fees section of this document and are subject to the availability of appropriate custodial staffing.
- After the Request for Use of District Facilities form has been approved and signed by the Activities Director or designee, and a representative of the facility user group, it becomes an agreement with the requestor and/or the organization, and they cannot sublet or transfer their rights and privileges to any other individual, group, business, or organization.
- Facility user groups should check permanent equipment and condition of room(s) at start of usage to determine any previous damage. Such damage should be documented and shown to the custodian or the event coordinator immediately. If any damage is noticed after a group has used the district facility, grounds, or equipment the group will be held responsible for the cost of repair or replacement of any items damaged, lost, or stolen from district property. Facility user groups will be responsible for leaving the facilities and property in the same condition as upon arrival (including returning furniture to original configuration and any other cleanup needed).
- The Facility Use permit is granted for specific dates, equipment, rooms, or areas of buildings for specific periods of time and for specific uses including the nearest restrooms and drinking fountain. Using a building for other purposes, using additional facilities, loitering in other areas, entering or remaining in the building beyond the allotted time will be considered as unauthorized use of the facilities. Additional charges may be added to the facility use fee as well as denial of future facility use requests.
- No permit holders shall be allowed to sublet the facility.
- All School District of River Falls policies, local and state ordinances, laws, and fire codes pertaining to the use of public facilities must be observed. Copies of all district policies are available online at [www.rfsd.k12.wi.us](http://www.rfsd.k12.wi.us). Policies include but are not limited to, the following:
  - River Falls School District is tobacco-free. Use of tobacco products is prohibited on district property including buildings and grounds.
  - Possession or consumption of intoxicating beverages or illegal substances (drugs) in any form is prohibited on district property including facilities and grounds.
  - No weapons or look-alike weapons, as defined in Policy 832, shall be brought on district property for any reason other than in conjunction with an authorized firearm safety program with the exception of legally authorized officials.

- Facility user group leaders agree to go over any safety concerns and rules related to scheduled activity including proper sportsmanship, location of fire extinguishers, fire blankets, and proper use of equipment. Facility user groups must furnish their own first aid kits and instructional supplies.
- District policy prohibits all forms of harassment and violence as defined in Policy 411.1.
- If a fire alarm sounds in any area of a building the entire building must be evacuated according to evacuation maps posted in each room near exits.
- If an alarm sounds related to a tornado warning the entire building must take cover in the nearest location as indicated on maps posted in each room.
- Consumption of food (including snacks and refreshments) and beverages in school facilities is allowed in designated areas only, which does not include instructional areas, gymnasiums, auditoriums, and other special use rooms.
- Disorderly conduct is prohibited and punishable by ejection from the facilities or grounds. This includes inappropriate communication and disrespect for authority, building monitors, and/or custodians by group leaders or participants of a group. The proper authorities may be notified, including law enforcement to intervene.
- To preserve the district's gym floors, soft-soled shoes are recommended. Removal of non-soft soled shoes is requested prior to entering the gymnasiums.
- Parking is allowed in designated areas only. Cars parked in fire lanes will be ticketed.
- The Superintendent or designee is authorized to act in any case not covered by the rules and regulations as deemed appropriate.
- Some regulations may vary where separate School Board approved "Joint Use " or "Special Use" agreements exist between the district and other cooperative community entities:
  - There are additional special guidelines for use of kitchens (food service areas), classrooms with cooking facilities, and the pool that the facility user groups must follow. Copies of these guidelines are provided with the permit prior to usage when that area is requested. Appropriate school or school-trained personnel may be required when special school facilities or equipment are utilized and will be billed to the facility user group at the current hourly rate.
  - In most cases, the athletic fields will be used for high school and district-sponsored events, plus events sponsored by the River Falls Park and Recreation Department composed of a majority of district residents. The use of the athletic fields will be approved based on field conditions, priority scheduling, and in consultation with the Activities Director.
  - Use of the varsity running track shall be limited to regular school groups and approved facility user groups. Spiked running shoes may not be used on the varsity running track.
  - Use of computer facilities must comply with the district's acceptable use guidelines.
  - Tennis courts are available for individual use based on the posted rules, restrictions, and priority scheduling.

## Priorities for Scheduling of Facilities

To make maximum use of district facilities, grounds, and equipment with a minimum conflict, it is necessary to arrange facility user groups on a priority basis. Groups using the facilities will be prioritized from Priority 1 through 4 with Priority 1 having highest priority for use when developing the annual master district and school-related activities calendar. The term “priority” as used in this regulation is intended to mean first consideration for access to facilities rather than exclusive use at the expense of all groups assigned lower priority. Although Priority 1 retains the rights to cancel the use of scheduled community facility groups with an assigned lower priority, efforts will be made to keep cancellations to a minimum.

“Local” is generally defined as those whose primary residence, address, chapter, affiliation is considered to be located within the legal boundaries of the district.

Priority 1 - Refers to the programs and activities of the School District of River Falls. All directly related pre-K-12 school activities such as regularly scheduled daytime school activities, musical and arts events, student co-curricular activities, school productions, staff development, community education, approved meetings and activities of student organizations, school staff, parent organizations, or other organizations whose sole purpose is to support the district. No fee shall be charged for use of district facilities or grounds by school or school-related organizations, except if use is requested at a time it would not be open, a chargeback for personnel (i.e. custodial) may be assessed as well as any special services or personnel needed as a result of usage. Also will be included are basic political occurrences such as providing election polling places.

Priority 2 – Refers to local non-profit groups/clubs, agencies, parks and recreational programs, and adult service organizations composed of at least 51% of district residents and organized to promote civic, charitable, educational, social, leadership, service learning, support services, or recreational activities for youth. This includes local youth religious/social/recreational activities and local non-public school recreational activities. Camps or Clinics provided by district staff or coaches for district youth. Priority 2 also includes local community theater groups.

Priority 3 – Refers to local religious organizations for worship and adult or youth instruction, political parties, partisan issue organizations, and local adult/youth special interest, recreational, or social groups/clubs/associations, AAU or Elite youth teams headed by a district parent. The groups must be composed of at least 51% of district residents.

Priority 4 - Refers to for-profit businesses, educational institutions, or non-profit organizations located outside of the school district or non-resident groups whose primary residence, address, chapter, or affiliation is considered to be located outside the legal boundaries of the district. Fund-raising activities not specifically designed to benefit the district or its students by any organization are considered Priority 4.

Fees will be assessed according to use requests, policy, extra costs associated with usage, and fee schedule approved by the School Board.

The illustrations of various groups within each priority grouping above are illustrations only and should not be construed to represent an all-inclusive listing. If a group is not listed, the Activities Director and/or Superintendent is given the authority to designate a group to a priority.

#### Facility Use Fee Schedule

	Priority 1 & 2	Priority 3	Priority 4
Montessori Gymnasium	NC	<del>\$77/day</del> \$35/hr	<del>\$114/day</del> \$50/hr
Elementary Cafeteria	NC	<del>\$77/day</del> \$30/hr	<del>\$87/day</del> \$50/hr
Elementary Fields	NC	<del>\$61/day</del> \$20/hr	<del>\$114/day</del> \$30/hr
Elementary Gymnasium *	NC	<del>\$61/day</del> \$24/hr	<del>\$93/day</del> \$45/hr
Elementary Library	NC	<del>\$44/day</del> \$22/hr	<del>\$61/day</del> \$38/hr
HS Auditorium *	NC	<del>\$336/ 3 hr performance</del> <del>\$114/ 3 hr rehearsal</del> \$120/hr	<del>\$563/ 3 hr performance</del> <del>\$228/ 3 hr rehearsal</del> \$175/hr
HS Auxiliary Gymnasium *	NC	<del>\$77/day</del> \$35/hr	<del>\$114/day</del> \$60/hr
HS Commons	NC	<del>\$114/day</del> \$35/hr	<del>\$169/day</del> \$60/hr
HS Dance Studio	NC	<del>\$87/day</del> \$25/hr	<del>\$114/day</del> \$45/hr
HS Fields #1-6 Grass	NC	<del>\$61/day</del> \$35/hr	<del>\$114/day</del> \$60/hr
HS Fields A-E Baseball/Softball	NC	\$45/hr	\$90/hr
HS Library Media Center	<del>NC</del>	<del>\$87/day</del> \$20/hr	<del>\$114/day</del> \$30/hr
HS Main Gymnasium *	NC	<del>\$114/half day</del> <del>\$228/day</del> \$20/hr/court	<del>\$169/half day</del> <del>\$335/day</del> \$30/hr/court
HS Wildcat Field & Track *	NC	<del>\$169/day</del> \$75/hr	<del>\$336/day</del> \$150/hr
HS Tennis Courts *	NC	<del>\$61/day</del> \$25/hr	<del>\$114/day</del> \$35/hr
MS Auditorium *	NC	<del>\$169/ 3 hr performance</del> <del>\$87/ 3 hr rehearsal</del> \$65/hr	<del>\$228/ 3 hr performance</del> <del>\$114/ 3 hr rehearsal</del> \$95/hr

MS Athletic Fields	NC	<del>\$61/day</del>	\$35/hr	<del>\$114/day</del>	\$60/hr
MS Cafeteria	NC	<del>\$77/day</del>	\$30/hr	<del>\$87/day</del>	\$50/hr
MS Gymnasium *		\$35/hr		\$60/hr	
MS Library Media Center	NC	<del>\$87/day</del>	\$20/hr	<del>\$114/day</del>	\$30/hr
MS Multipurpose Room (Lower Level)	NC	<del>\$61/day</del>	\$30/hr	<del>\$92/day</del>	\$50/hr
MS Tennis Courts *		\$20/hr		\$25/hr	
Regular Classrooms & Elementary Library Media Centers	NC	<del>\$44/day</del>	\$15/hr	<del>\$61/day</del>	\$25/hr

\* Auditoriums, Tennis Courts, Gymnasiums, HS Fields, and Wildcat Field/Track require a \$500 deposit to be used towards any additional fee charges. If no additional fees apply, the deposit will be returned in full.

Joint Powers agreements will govern terms of use for local government and other agencies as approved by the School Board.

Facility rental rates may be reviewed annually.

Additional Fees for Facility and Grounds Usage:

- Rescheduling – A \$25 fee may be charged if excessive revisions or rescheduling is made to the original request.
- No Show charges – billed according to estimated costs on activity confirmation.
- Event Coordinator billed at current hourly rate, unless waived.
- Custodian fees for set up and take down for large groups or if the facility user group does not fulfill their obligations of leaving the facility in the same condition in which they found it.
- Equipment repair and damage fees, if applicable.
- For large events, a fee for extra garbage pickup may apply
- When requesting use of school parking lots a deposit may be requested and there may be charges applied if maintenance is required after the event.

Auditorium Guidelines and Procedures

Auditorium rental rates include the space only. If a group requires access to lighting, sound, materials, tools, or any other equipment, there will be an additional charge for an Auditorium Supervisor as well as any additional trained personnel as determined by the district. Due to the complexity and delicate nature of the equipment, only district-trained and authorized auditorium personnel will be allowed in the control booth to operate this light and sound system.

1. All backstage equipment and rooms, including choral risers, music rooms, shells, staging platforms, instruments, etc. are property of River Falls School District. These items may not be used unless prior arrangements have been made with the high school music department.
2. The Auditorium Supervisor must approve any equipment or decorations brought into the auditorium by a group. Equipment and decorations should be removed directly following an activity. Groups using the auditoriums will not be allowed to store materials or equipment in the school unless pre-approved by the Auditorium Supervisor. At no time are any decorations or objects allowed to be attached in any way to the stage curtains -- front or back, black or blue curtains; neither taped, stapled, pinned, or sewn. Objects are not to be attached to any walls or fixtures without prior written approval from the Auditorium Supervisor.
3. Consumption of food and beverages in the auditoriums and backstage areas is not allowed. Concession items must be consumed in the lobby or commons during the intermission and are not to be brought into the auditoriums or backstage areas.
4. Facility user groups agree to adhere to all regulations regarding fire and safety codes, including not blocking any entrances or exits at any time, and not using flammable or dangerous chemicals or materials.

House - The seating capacity of the Meyer Middle School auditorium is 593. Seating capacity of the high school auditorium is 750. Seating is not allowed in the aisles of either auditorium due to fire and safety codes.

DATE OF ADOPTION: March 9, 1973

REVISED: April 20, 1981, September 16, 1991, 2001, 2002, 2004, 2005, December 15, 2008, October 15, 2012, December 16, 2013, July 1, 2016, July 1, 2017, July 21, 2017, July 1, 2018, July 1, 2019, March 24, 2025

SCHOOL DISTRICT OF RIVER FALLS  
River Falls, Wisconsin 54022

Policy-188E

REMOTE BOARD MEMBER PARTICIPATION IN MEETINGS

**EMERGENCY POLICY EFFECTIVE UPON ADOPTION**

The School Board generally encourages all individual Board members to be physically present at all Board meetings in which they intend to participate in any capacity. The Board recognizes, however, that this is not always possible and that special circumstances may prevent a Board member from being able to be physically present at a meeting.

On March 24, 2020, Governor Tony Evers directed the issuance of Emergency Order #12, requiring all individuals present within the State of Wisconsin to stay at home or at their place of residence, with limited exceptions, beginning March 25, 2020 and continuing through 8:00 am on April 24, 2020; and further continued the closure of all public and private K-12 schools for pupil instruction and extracurricular activities, except for facilitating distance learning or virtual learnings.

This Policy replaces Policy #188 during the term of Emergency Order #12 or any extension thereof or during the term of a subsequent Emergency Order that provides the same or similar restrictions as Emergency Order #12 whether such order is issued by officials of the State of Wisconsin or the federal government and shall terminate at the conclusion of the emergency.

Subject to the limitations and conditions listed below, the Board will permit all Board members to participate in meetings of the Board or its committees from a remote location via technology.

When posting or otherwise giving public notice of a virtual Board meeting that is to occur under this policy, the District shall, in addition to all other content required by law, include the following information as part of the notice:

1. The meeting will be conducted as a virtual meeting due to an active emergency situation, meaning that some or all Board members may be participating in the meeting from remote locations through the use of communications technology and/or that public access to the meeting may be arranged through the use of technology.
2. Although the notice shall identify a physical location for the meeting, the notice shall normally also include a statement, as applicable to the specific meeting and emergency circumstances, that includes the following:
  - a. Information that identifies how/where a member of the media or general public may access the meeting. For example, apart from any in-person attendance option that may be available, the District may provide access to

the meeting via a live broadcast, via a video and/or audio streaming service, and/or via a telephone number for joining an audio conference.

- b. District contact information that a person may use to identify and communicate any special needs or any requests for accommodations related to accessing the meeting. This would include any person for whom it would be burdensome or infeasible to use the primary method(s) of remote access established by the District.
- c. Unless required by law in connection with a particular item of business, a virtual meeting held under this policy need not include an opportunity for any in-person or other form of public comment during the meeting.

Any Board members who are physically present at the posted meeting location will join the virtual meeting using the available technology platform(s). Any Board members who are not physically present at the meeting location will likewise join the meeting from their remote locations via such platform(s).

The presiding officer will formally convene the meeting.

- a. The presiding officer shall confirm that all Board members who are known to have attempted to join the meeting appear to have an adequate connection to enable their participation as authorized under this policy.
- b. The presiding officer shall confirm that the planned methods for allowing public access to the meeting appear to be functioning in a manner that allows for adequate and reasonable public access under the specific circumstances.
- c. All votes in open and/or closed sessions will be conducted via roll-call vote.

Quorums for any virtual meeting that is convened under these emergency procedures will be determined by counting the total number of Board members who are participating in the meeting, including both those physically present and those attending remotely via technology. A majority of the total members of the Board shall constitute a quorum. If, at any point, fewer than a majority of the Board members are able to participate, the meeting shall end for a lack of a quorum.

Board members who, under this policy, join and participate in a meeting remotely via technology may participate in open sessions of such virtual meetings to the same extent as if they were physically present, including discussing items of business and making and voting upon motions, except that Board members may not participate remotely in any evidentiary, due-process hearing, whether in open session or closed session, unless the Board affirmatively votes to permit such participation and has either (a) obtained the voluntary consent of the necessary parties to the hearing; or (b) determined, based on advice of counsel, that applicable law (including any order or decree issued to protect public health) requires the Board to allow such participation under the circumstances.

In the event that the Board considers a motion to convene in closed session during a virtual meeting held under this policy, the presiding officer of the meeting shall poll each member of the Board who wishes to participate in the closed session from a remote location, and each such Board member will be asked to expressly affirm that the Board member has taken appropriate precautions to safeguard the privacy and integrity of the closed session, including but not limited to precautions that would reasonably ensure that the closed session is not being recorded without the Board's permission and that no non-authorized person can hear or access the discussions or other confidential information. The members of the Board may take the response(s) to the request for such affirmations into account in determining whether to authorize or potentially postpone the closed session.

In the event of the temporary absence or disability of the Board President, the Vice President shall, to the extent necessary, perform the duties and exercise the powers of the Board President under this policy. If the Vice President is also unavailable, the School Board Clerk shall do so.

Except as otherwise expressly provided in this policy, the Board's normal policies and practices that would otherwise be inconsistent with this policy are temporarily suspended for purposes of a virtual Board meeting that is noticed and convened under this policy. However, once the emergency situation no longer exists, this policy no longer applies, and the Board's normal policies and practices regarding its meetings shall again govern subsequent meetings.

LEGAL REF.: Sections 19.81(2)

CROSS REF.: 171 Regular Board Meetings  
171.1 Public Notification of Board Meetings  
171.2 Agenda Preparation and Dissemination  
172 Special Board Meetings  
173 Closed Meetings  
182 Quorum

APPROVED: ~~DECEMBER 17, 2018~~  
April 6, 2020

# 2024-2025 School Board Assessment Tool

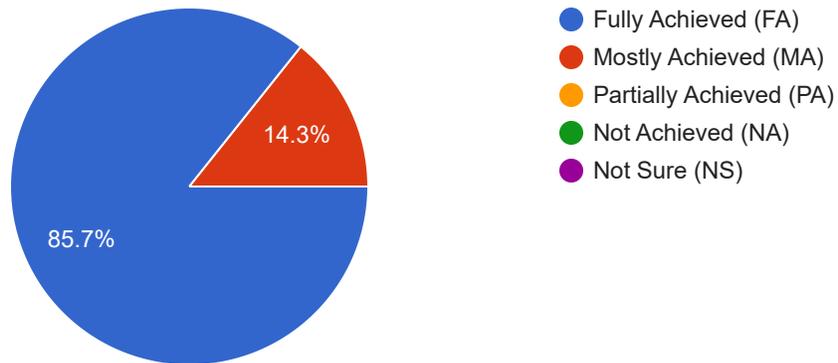
7 responses

[Publish analytics](#)

**Data Driven Decision Making** → Effective boards are data savvy; they embrace and monitor data, even when the information is negative, and use it to drive continuous improvement.

 [Copy](#)

7 responses



## Comments Regarding Data Driven Decision Making:

7 responses

The work in this area has been great, but it is ongoing.

I feel that our Admin does a good job backing up decisions with data and showing the Board and the public how that data impacts goals, how it is measured and collected, and how that data compares to local and comparable districts.

Admin does a great job providing data and information.

The School Board delegates the gathering and interpretation of data to the administration. The School Board effectively ask questions of administrators about the data.

The implementation of WIGs and tracking the corresponding data will greatly benefit our ability to consistently monitor program performance over time and make data-driven decisions that align with our strategic plan and drive continuous improvement.

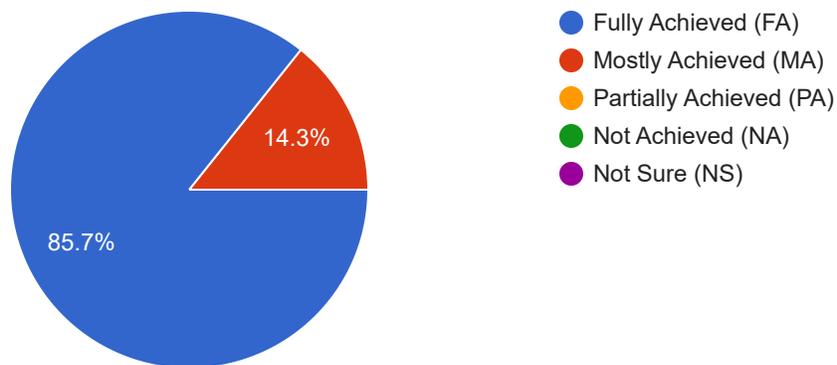
Data seems to be a high priority when making decisions

To my knowledge, we have been successful with this.

## Board Operations → Effective boards complete required activities in alignment to state statutes and school district policy.



7 responses



## Comments Regarding Board Operations:

7 responses

This board works well together, but the work to achieve these goals is, as always, ongoing

In my understanding, we meet all of the items in the list.

Board members conduct themselves professionally.

"Effective and efficient" meetings do not necessarily mean short meetings. Some meetings are longer than others, but are still effective and efficient. It is critically important to ensure that all board members feel heard and have time to learn, ask questions, and process. Additionally, if meetings are too short, the public may think the board is not paying enough attention to board meetings.

Because the superintendent evaluation process has looked a little different in the past couple years, this process might be something we should review/discuss.

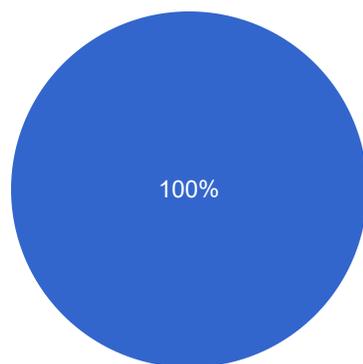
Well functioning board!

I believe this to be fully achieved.

**Culture** → **Effective school boards lead as a united team with the superintendent, each from their respective roles, with strong collaboration and mutual trust.**

 Copy

7 responses



- Fully Achieved (FA)
- Mostly Achieved (MA)
- Partially Achieved (PA)
- Not Achieved (NA)
- Not Sure (NS)

## Comments Regarding Culture:

7 responses

We are an example for the rest of the district. If our work is collaborative, realistic, and visionary we can expect to see that behavior in the rest of our district community.

This is an area that I believe this board excels at. We are respectful and professional in all we do.

Our focus on culture is excellent. David Bell and team have made such a difference and have built trust in the district. I believe we have done well in that area with the community as well. The board needs to maintain our focus on community relations.

None of these behaviors are ever completed--they are ongoing responsibilities. Our board models civil discourse and respectful decision-making processes. Board members will regularly indicate not wanting to "get into the weeds" but are also interested in understanding the complexity and implications of an issue or decision.

The transparent and collaborative nature of our district administrators greatly impacts the high-functioning culture of our board.

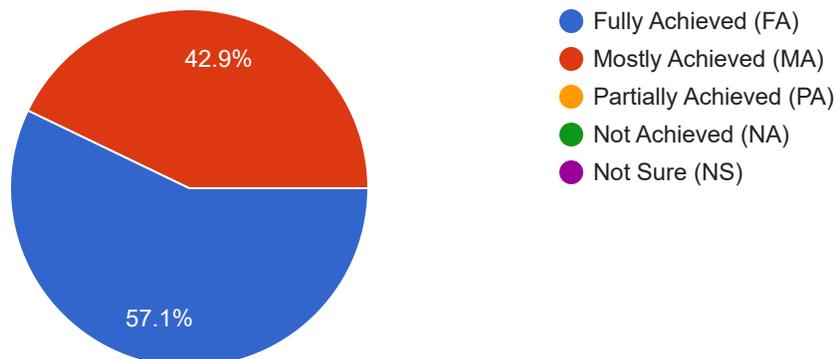
I think we work well together - may not always agree with each other but certainly respect differences of opinion.

This board works effectively together.

**Strategic Planning and Fiscal Management → Effective school boards align and sustain resources to meet strategic plan goals and oversee the school district budget and make informed decisions based on promoting district priorities in a responsible manner.**

 Copy

7 responses



## Comments Regarding Strategic Planning and Fiscal Management:

7 responses

Public trust in our work depends on our ability to show the public how we are using their money on behalf of our kids and the community at large. The academic achievement of our students is critically important, it does not represent the entirety of our work.

I have not witnessed every aspect of this list, but I believe that all of these processes exist.

This is a strength.

Lynette has brought a deeper level of board engagement to the district's finances. I see this as an area where the board has increased its performance and efficacy.

We know how to make determinations about a needed referendum. Hopefully we don't need to do it again for a while!

School finance is complicated--it seems there is always more we can learn to better understand how the puzzle pieces all fit together. I appreciate the recent effort made to dig deeper into different components of school finance during our F&F committee meetings. Building this background knowledge helps maintain trust and build understanding when discussing budgetary decisions.

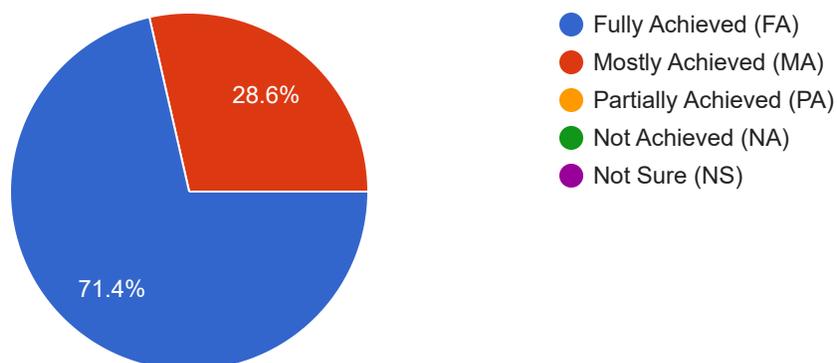
Very strong strategic plan and fiscal management practices

Not being on the board for a full year, I'm not 100% sure about this one but I believe this has been FA

## District Operations → Effective school boards engage in planning that includes proactive communications and feedback from stakeholders.



7 responses



## Comments Regarding District Operations:

7 responses

We have excellent administrative leadership in this area.

It is very possible that we have fully achieved this standard, but I would like to understand more about how some of the feedback is gathered and used, as well as how authority and responsibility is defined for all staff.

The communication efforts of the district are impressive.

With support from the superintendent and the administration, the board fully achieves all three of the indicators in this category. Number 1--communication with parents and the public is a never ending goal; likely something we can never do enough.

I consider communication with the public to be various, including: printed mailers, e-news, social media, parental newsletters, websites, messages from the superintendent, the community ed catalogue, and board meetings.

We utilize a variety of platforms to communicate our academic priorities and results to parents and the public (board meetings, district website, social media, monthly newsletters, etc.) Seeking feedback from stakeholders is an important part of our planning process and is consistently gathered prior to handbook and policy updates.

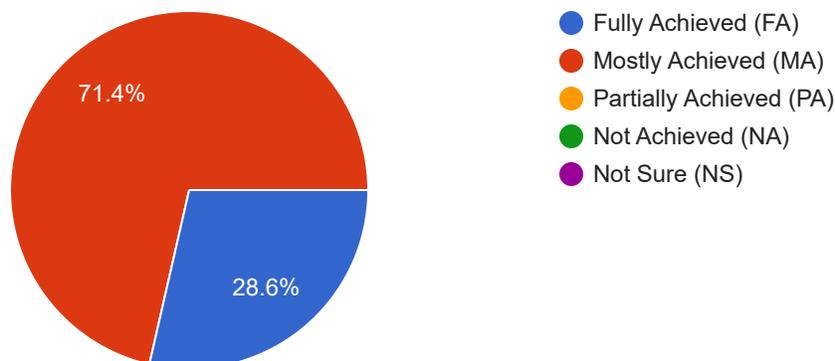
Well functioning district team - we have the right people in the right positions.

This appears to be FA

## Community Engagement → Effective school board engages with families, community members, as well as, local and state representatives in a manner that supports school board goals.



7 responses



## Comments Regarding Community Engagement:

7 responses

Family, community, and legislative priorities and expectations can be a moving target at times. This will take constant work.

I think we make great efforts at community engagement.

We can do more to educate and advocate for needed policy changes at the state level.

The distinction between FA and MA is tricky. Staying informed regarding legislative issues (particularly via board meetings) is complicated and not one that we attend to as much as we perhaps should.

Board members represent a balanced cross-section of our community which naturally lends itself to engagement with families, community members, and events across the district. We are fortunate to have a couple board members who are very engaged at the legislative level and share information with the board. We enjoy to close working relationship with the City of River Falls and value other partnerships with local businesses, organizations and government officials. These partnerships should continue to be developed and nurtured as they significantly benefit our district.

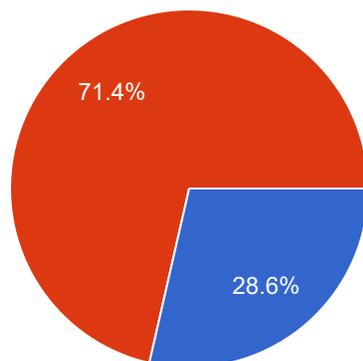
I think we do a good job of engaging with our public and elected officials.

I believe we communicate well with our community.

**Policy**→**Effective school boards are accountability driven, spending less time on operational issues and more time focused on policies to improve student achievement.**



7 responses



- Fully Achieved (FA)
- Mostly Achieved (MA)
- Partially Achieved (PA)
- Not Achieved (NA)
- Not Sure (NS)

## Comments Regarding Policy:

7 responses

There has been a lot of constructive work done on policies this year. We are successful at attracting and retains high-quality employees.

We have been actively reviewing and updating policies, and we have a schedule that will allow this work to continue. We are working hard at increasing our staff retention and satisfaction.

Academic achievement needs to be job one. We do well, but can do more to ensure every child is academically challenged - e.g gifted and talented.

The indicators we can more directly control (such as setting and reviewing policy, establishing effective vehicles for public input and complaint resolution processes, safety and crisis plans), we have fully achieved. Retaining high-quality employees, particularly in some areas, is difficult. We have more work to do on this. However, that work is tricky due to state financial support of schools, market realities, etc.

We are in the middle of a comprehensive review of all of our policies. It will be important that when this process is complete, we establish a new/ongoing process to ensure policies are reviewed and updated in a timely, consistent and systematic manner.

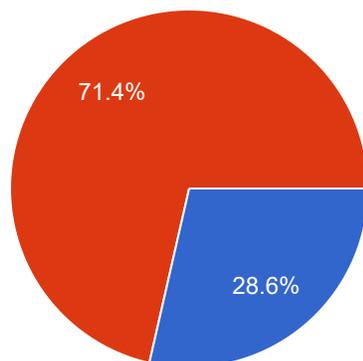
Current review of all of our policies has been very thorough.

We are currently reviewing all policies to ensure this is met.

## Vision→ Effective school boards commit to a vision of high expectations for student achievement and quality instruction and define clear goals toward that vision.



7 responses



- Fully Achieved (FA)
- Mostly Achieved (MA)
- Partially Achieved (PA)
- Not Achieved (NA)
- Not Sure (NS)

## Comments Regarding Vision:

7 responses

Communicating our vision, our work generally, is an ongoing challenge and never really ends.

I believe that the Admin team has absolutely formed and communicated their vision for the district, and at this point the work lies in getting strong buy-in from stakeholders and supporting the district staff in ways to uphold and promote that vision.

Things are in place to get this done - working the plan can be challenging. I love the vision in place for our schools and community. Let's keep our schools strong!

We have fully achieved indicators 1 - 3. Where we maybe need growth is in the area of effective, appropriate strategies for involving parents and community members in defining strategic priorities.

The implementation of WIGs and the development of the District Scorecard greatly enhance our ability to bring focus, alignment, and accountability in upholding our vision. I see this work as a critical piece in our commitment to communicating our vision and priorities to stakeholders.

I think we do a good job of using our strategic plan to guide our decisions.

I believe this to be a work in progress.

This content is neither created nor endorsed by Google. - [Terms of Service](#) - [Privacy Policy](#).

Does this form look suspicious? [Report](#)

Google Forms