

School District of River Falls
Regular School Board Meeting

Monday, January 19, 2026 - 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. **Spotlight on Education: RFHS WIN-Service Initiative** 4
 - B. **Superintendent, Administrative, and Student Representative Reports**
 1. Student Representative Report
 2. Superintendent Report
 - a. Mid-Year Update 7
6. **ACTION ITEMS** 11
 - A. **Consent Agenda - Approval of Minutes, Bills, Employment, and NEOLA Policies**

Description: The following have been submitted for approval:

Item 1: December 15, 2025, Regular School Board Meeting minutes

Item 2: Bills submitted for payment

Item 3: Pursuant to School 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 School Board for approval. All recommendations presented at this time are pursuant to approved School Board policies and accompanying administrative procedures.

Item 4: Approve second readings of the following NEOLA 2000s Program and 9000s Relations policies: 2271 - *Early College Credit Program*, 2271.01 - *Start College Now Program*, 2271.02 - *High School Technical College Academies*, 2370 - *Educational Options Provided by the District*, 2411 - *School Counseling and Academic and Career Planning*, 2412 - *Homebound Instruction Program*, 2413 - *Health Education*, 2414 - *Human Growth and Development*, 2416 - *Student Privacy and Parental Access to Information*, 2421 - *Career and Technical Education Program*, 2440 - *Summer School*, 2450 - *Community Education*, 2460 - *Programs for Students with Disabilities*, 9120 - *Public Information Program*, 9130 - *Public Complaints*, 9140 - *Citizens' Advisory Committees*, 9150 - *Visitors to School District Buildings*, 9151 - *Use of Cameras and Other Recording Devices in Locker Rooms*, 9160 - *Public Attendance at School Events*, 9211 - *District-Support Organizations*, 9270 - *Home-Based, Private, or Tribal Schooling*, 9700.01 - *Advertising and Commercial Activities*, 9800 - *High School Diplomas to Veterans*, 9800.01 - *Veterans as Classroom Volunteers*.

Item 5: Approve first readings of the following NEOLA 3000s Professional Staff policies: 3111 - *Creating a Position*, 3120 - *Employment of Professional Staff*, 3120.01 - *Job Description*, 3120.05 - *Employment of Personnel in Community Education Programs*, 3121 - *Criminal History Record Check and Employee Self-Reporting Requirements*, 3122 - *Nondiscrimination and Equal Employment Opportunity*, 3122.02 - *Nondiscrimination Based on Genetic Information of the Employee*, 3124 - *Employment Contract*, 3125 - *Educator Licensing*, 3130 - *Assignment and Transfer*, 3131 - *Reduction in Staff*, 3139 - *Staff Discipline*, 3140 - *Non-Renewal, Resignation, and Termination*, 3160 - *Physical Examination*, 3161 - *Unrequested Leaves of Absence/Fitness For Duty*, 3211 - *Whistle-blower Protection*, 3214 - *Staff Gifts*, 3215 - *Use of Tobacco and Nicotine by Professional Staff*, 3216 - *Professional Staff Dress and Appearance* - 3217 - *Weapons Prohibited for Professional Staff*, 3220 - *Staff Evaluation and Educator Effectiveness*, 3230 - *Ethics and Conflict of Interest*, 3231 - *Outside Activities of Professional Staff*, 3310 - *Employee Expression in Non-Instructional Settings*, 3340 - *Grievance Procedure*, 3410.01 - *Compensation for Part-Time Staff*, 3425 - *Benefits*, 3430.01 - *FMLA*, 3440 - *Job-Related Expenses*, 3531 - *Unauthorized Work Stoppage*

Recommended Action: Approve minutes, bills, employment, and NEOLA policies as presented.

B. Consideration and/or Action to approve the January 5, 2026, Ad-Hoc Policy Committee recommendations **125**

Description: The Ad-Hoc Policy Committee met on January 5, 2026, to review and approve the NEOLA 3000s Professional Staff policy series. Neola Policy 3213 - Student Supervision and Welfare was tabled for a later date.

Recommended Action:

1. Approve the first reading of Neola Policy 3112 - School Board-Staff Communications.
2. Approve the first reading of Neola Policy 3120.04 - Employment of Substitutes.
3. Approve the first reading of Neola Policy 3120.10 - Job Sharing.
4. Approve the first reading of Neola Policy 3122.01 - Drug-Free Workplace.
5. Approve the first reading of Neola Policy 3362.01 - Threatening Behavior Toward Staff Members.

C. Consideration and/or Action to approve the January 12, 2026, Educational Program Committee recommendations **135**

Description: The Educational Program Committee met on January 12, 2026, to approve the memo to establish seats for open enrollment and the District's Notice of Educational Options.

Recommended Action:

1. Approve the memo to establish seats for Open Enrollment.
2. Approve the District's Notice of Educational Options.

D. Consideration and/or Action to approve the January 12, 2026, Finance & Facilities Committee recommendations **142**

Description: The Finance and Facilities Committee met on January 12, 2026, to review the 2024-25 financial audit, the 2025-26 budget update, and the 2026-27 budget forecast.

Recommended Action: None, informational only.

E. Consideration and/or Action to approve the January 12, 2026, Personnel Committee recommendations **233**

Description: The Personnel Committee met on January 12, 2026, to review the substitute fill rate, to discuss the high school assistant principal vacancy, and the staff update. The committee also went into closed session to discuss 2025-26 bargaining goals and potential non-renewals.

Recommended Action: None, informational only.

F. Acknowledge the actions taken in regard to the 2026 Spring School Board Election **235**

Description: Pursuant to Wisconsin Statutes, the School District Clerk is responsible for certifying School Board candidates, designating candidate names as they are to appear on the ballot, determining whether a primary election is required, supervising the drawing for ballot placement, and notifying municipal clerks for the Spring School Board Election.

Recommended Action: Acknowledge, for the record, the actions taken by the School District Clerk in regard to the 2026 Spring School Board Election.

G. Begin School Board Self-Evaluation Process **241**

Description: School Board Policy 153 requires the Board to annually plan for and conduct an evaluation of its functioning as a School Board.

Recommended Action: Discuss the process for completion of the 2026 School Board evaluation, including the timeline for completion of the Board self-evaluation tool, the process for consolidating and reviewing evaluation responses, and the timing and relationship of the self-evaluation to the forthcoming School Board Retreat.

H. 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.

I. Schedule next School Board/Committee meetings

Description: Upcoming School Board meeting dates, times, and locations will be reviewed. 2

Recommended Action: Set the meeting schedule as follows:

Policy Ad-Hoc Committee meeting: Monday, February 2, 2026, 6:00 p.m.

Educational Program Committee meeting: Monday, February 9, 2026, 6:00 p.m.

~~Finance & Facilities Committee meeting: Monday, February 9, 2026, 7:00 p.m. (or immediately following Educational Program)~~ **Canceled**

Personnel Committee meeting: Monday, February 9, 2026, 7:00 p.m. (or immediately following Educational Program)

Regular School Board meeting: Monday, February 23, 2026, 6:00 p.m. **Date Change**

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

7. ADJOURN

2025-2026 School Year

RFHS WIN Service



**Service with a
purpose!
For each other and
our community!**



How and why it was implemented

Character Committee

- Continue to build culture and climate
- Assess the needs for improvement
- Involve staff & students



WIN Service



- Students and teachers create service project.
(Power and Value when create and implement the idea)
- Service up to 4 hours of time
- Can be on site or off site

Flourishment of Ideas



Off Site Impacts

Kinni Clean up, tree planting, Feed my starving children, CoCos heart, Community food pantry, Nursing Home visits



District Impacts

Wildcat Arena cleaning, grounds crew help, Elementary School Help



In School Impacts

[FreeRice.com](https://www.freerice.com), holiday cards, textbooks for africa, Sleep in heavenly peace, tie blankets, animal toy donations





January 19, 2026

JANUARY BOARD OF EDUCATION SUPERINTENDENT REPORT

We have reached the midpoint of the school year. There is plenty to celebrate, but also cause for concern and the need for ongoing stakeholder engagement.

Ambitious and Focused Priorities

Over the past two years, schools and departments have developed goals and actions designed to influence academic growth, student engagement, and employee satisfaction. This work has included implementing new curricula, focusing on educator collaboration, increasing our capacity to address the unique needs of our students, and improving operational efficiencies. While these priorities encompass our core responsibilities, they must be addressed while also supporting the daily needs of our students, families, facilities, and co-workers. We continue to look for ways to focus these priorities while not losing sight of our belief that all students can learn and grow at high-levels and we can be the school district of choice for employees and families throughout the state.

Focus on Steady and Sustainable Improvement

Over the past year, the School Board has led a renewed commitment to tracking our progress on performance indicators to evaluate growth. While these indicators do not measure all that we do, hopefully you see the connection in your daily work to the progress toward one or more of these important goals. A full summary of these indicators can be found at ([DISTRICT SCORECARD](#)).

We know that when we look at data like this over a relatively short period of time, it can be dangerous to draw long term conclusions. However, here are a few highlights that we can celebrate:

- 2024-25 District Report Card
 - Overall score increased by 7% increase from 2024 to 2025
 - Target Group³ score increased by 15% from 2024 to 2025
 - Each individual school's reports grew in 2025
- 2025 ACT Composite⁴ score increased by 2% increase from 2024 to 2025
- 88% of employees were retained in 2025 which is a 2% increase from 2024
- Despite an aggressive timeline, 2025 facilities projects were completed on-time and within budget.
- The percentage of chronically absent students decreased by 1% from 2024 to 2025.

- The percentage of RFHS students participating in co-curricular activities increased by 2% from 2024 to 2025.

None of this growth would be possible without the knowledge, perseverance, and expertise of staff, as well as, positive partnerships with families and students.

Future Budget Realities

While there is much to celebrate, it is important to share that the status of our current budget forecast presents uncertainty and worry. It would be logical to assume that with the passage of the 2024 operational referendum our district must be in good financial shape. However, as is described below, there are a number of factors that are cause for concern. We are not in a dire situation, but this communication is intended to increase your awareness of our current budget realities.

Reality #1: The 2024 Operating Referendum is essential, but provides no further increases after 2026-27. The additional revenue limit authority holds steady at \$3,000,000.

- Without the successful passage of the 2024 Operating Referendum, the current budget would have required significant adjustment to staffing, compensation, and benefits.
- The 2024 Operating Referendum authorized the district to exceed the *revenue limit¹:
 - By an additional \$1,000,000 in 2024-25;
 - By an additional \$1,000,000 (for a total of \$2,000,000) in 2025-26;
 - By an additional \$1,000,000 (for a total of \$3,000,000 in 2026-27.
- The \$3,000,000 increase to the revenue limit¹ is permanent, but after 2026-27 the only increases allowable will be per pupil revenue limit¹ increases set by the state budget.

PER PUPIL REVENUE LIMIT	<u>2025-26</u>
River Falls (if 2024 referendum had not passed.)	\$11,666
River Falls (because the 2024 referendum passed.)	\$12,344
Regional Average (Hudson, NR, Menomonie, Prescott, SCC, BW, Ellsworth)	\$12,396

Reality #2: Overall student enrollment is decreasing, at the same time, special education student enrollment is increasing.

- The revenue limit¹ is based on a three-year rolling average of student FTE². When our student FTE² decreases, then our revenue limit¹ will also decrease.

- Between September, 2022 and September, 2025 our overall student enrollment has decreased by 1.8%. While it is very hard to predict enrollment changes over the next five years, we anticipate that enrollment will continue to decline slightly. This means that the overall revenue limit¹ will likely stay the same or even decrease over time.
- Over the same time period, the enrollment of students with disabilities has increased by 13%. We were optimistic that the Special Education aid increases would offset some of the needs associated with increased special education enrollment, however, the actual aid the district will receive from the state in the form of special education reimbursement aid will be lower than originally projected by the state ([LINK](#)).

Reality #3: All revenue limit¹ increases for the 2025-26 and 2026-27 school years are from increases in the local tax levy, not through increases in state equalization aid⁵.

- While the state budget did include an increase in Special Education funding, it did not include any increases in state equalization aid⁵. As noted above, the increase in special education aid was over-stated.
- The local tax levy is shouldering all of the burden of revenue limit¹ increases. Given the recent passage of the 2024 operational and capital referenda, the district has to be sensitive to the reality that an additional referendum is not in our current plans.

Given our financial realities and declining enrollment, the district will be required to staffing and insurance adjustments to the budget to operate in a sustainable manner.

Continuous Feedback

As school leaders prepare budget recommendations for the School Board, we remain committed to ongoing communication and seeking feedback from stakeholders as we navigate our current realities.

Footnotes

¹**Revenue Limit:** Wisconsin school district revenue limits control the combined total from state aid and property taxes. The revenue limit accounts for approximately 80% of the overall general operating funding for the district. The final 20% comes from a variety of sources including special education state aid, transportation state aid, federal grants, revenue from student fees, and the net revenue between students who open enroll into or out of RFSD.

²**Student Full Time Equivalency (FTE):** The student count that is used for the Revenue Limit. This is not the actual student enrollment. Student FTE only partially counts early childhood and 4K students. In addition, it removes students attending RFSD via open enrollment and includes RFSD resident students who attend a different school district via open enrollment.

³Target Group: This score reflects how well the lowest-performing 25% of students (the "Target Group") are improving, assessed via a "mini report card" in the areas of achievement, growth, and absenteeism.

⁴ACT Composite: The overall ACT score is calculated as the average of the English, Math, Reading, and Science scores. The score is rounded to the nearest whole number on a scale of 1 to 36. The ACT score is generally an indicator of readiness for college level work. All RFHS juniors (even those not pursuing college) are required to take the ACT. A composite score of 20.9 ranks in 61st percentile nationally.

⁵Equalization Aid: General, unrestricted funding for broad district operations, unlike categorical aid for specific programs.

School District of River Falls
Regular School Board Meeting
Monday, December 15, 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, December 15, 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, School Board members Bo Hirstein, Monica LaVold, Alison Page, and student representatives Ben Jaeckel & Jada Radinzel. School Board Clerk Lindsey Curtis was absent. Superintendent David Bell, Director of Human Resources & Leadership Development Nate Schurman, Co-Directors of Academic Services MaryBeth Elliott & Amy Wise, and Director of Finance & Facilities Lynette Coy. Student Services Director Mark Inouye, Community Education and Communications Director Jenny Ames, River Falls High School Principal Kit Luedtke, Speech & Language Pathologist Ann Nelson, Occupational Therapist Amber Schurman, and Special Education Teacher Mara Shepard were also present.

HEARING OF VISITORS OR DELEGATIONS - None

INFORMATIONAL ITEMS

A. Wildcat Pride Awards

River Falls Sports Broadcasting

The School Board recognized the following individuals for their exceptional service in broadcasting District athletic contests and special events: Paul Aderman, Ariel Avestruz, Debbie Avestruz, Kevin Black, Russ Blasius, Corby Bodenburg, Tim Burns, Aaron Cudd, Rob Doerre, Brayden Engstrom, Bo Hirstein, Jason Hoerke, Eric Jalowitz, Dan Jenkins, Bill Jensen, Jeff Johnson, Mike Kealy, Chris Larsen, Tim LaVold, John Longsdorf, Kit Luedtke, Sophie Otte, Marty Paulson, Greg Peters, Jenna Peters, Steve Pollinger, Nate Schurman, Scot Simpson, Shawn Timm, Kevin Westhuis, Justin Wilson, and Melissa Wilson.

B. Spotlight on Education: Early Childhood Special Education

Shepard, Nelson, and Schurman provided an overview of services for children with special needs beginning at age three, including classroom-based and related services. They also highlighted their play-based approach and the increasing complexity of student needs.

C. Superintendent, Administrative, and Student Representative Reports

1. Student Representative Report

Jaeckel and Radinzel reported on cellphone use at River Falls High School, noting that adherence to the no-cellphone policy is inconsistent. Older students are more likely to disregard this policy, and many do not understand the reasons behind the restriction. The suggested solutions include clearer communication about the policy, implementing phone boxes for attendance, and enhancing classroom engagement.

2. Administrative Reports

a. Student Services Wildly Important Goal (WIG) Update 2025-26

Inouye presented an overview of progress, including minor adjustments to growth and proficiency targets and alignment with building-level goals. Inouye also highlighted ongoing PLC collaboration, streamlined assessment practices, and the planned review of winter screening data to monitor student growth.

b. Special Education Reimbursement

Coy presented an update on special education reimbursement in Wisconsin. Reimbursement for 2025–26 is estimated at 35%, below the projected 42%, creating budget challenges for districts.

3. Superintendent Report

Cellphone Legislation Update

Bell reviewed Act 42, the new state law requiring a local policy restricting student cell phone use during instructional time, and outlined the District’s plan to develop a compliant policy by July 1, 2026.

ACTION ITEMS

A. Consent Agenda - Approval of Minutes, Bills, Employment, and NEOLA Policies

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

1. The minutes from the November 17, 2025, Regular School Board Meeting.
2. Accounts Payable and Payroll payments in the amount of \$4,715,115.53.
3. Pursuant to School Board Policy, which references Wisconsin Statutes Sections 111, 118, and 121, approval of the following employment recommendations: Recommended approval of the employment of Dawn Hauschild as 0.5 FTE Limited Term Special Education Teacher at River Falls Public Montessori Elementary School, effective December 11, 2025, through June 9, 2026. 2. Recommended approval of the hiring of the following short-term, on-call Substitute Teachers: a. Martina Strehlow b. Natalie Simpson c. Greta Engelstad.
4. Approve second readings of the following NEOLA 2000s Program policies: 2105 - *Mission, Vision, and Values of the District*, 2131.01 - *Early Literacy Program*, 2210 - *Curriculum Development*, 2220 - *Adoption of Course of Study*, 2221 - *Special Observance Days*, 2230 - *Curriculum Unit Plans*, 2240 - *Controversial Issues in the Classroom*, 2260 - *Nondiscrimination and Access to Equal Educational Opportunity*, 2260.01 - *Section 504/ADA Prohibition Against Discrimination Based on Disability*, 2260.02 - *Services for Bilingual Students/English Learners*, 2261 - *Title I Services*, 2261.01 - *Parent and Family Engagement in Title I Programs*, 2261.02 - *Title I-Parents' Right to Know*, 2266 - *Nondiscrimination on the Basis of Sex in Education Programs or Activities*, 2270 - *Religion in the Curriculum*, 2330 - *Homework*, 2340 - *District-Sponsored Trips*, 2430 - *District-Sponsored Clubs and Activities*, 2431 - *Interscholastic Athletics*, 2451-*Program or Curriculum Modifications*, 2460.03 - *Independent Educational Evaluation (IEE)*, 2521-*Selection of Instructional Materials and Equipment*, 2522 - *Library Media Centers*, 2531 - *Copyrighted Works*, 2623 - *Student Assessment*, 2700.01 - *School Performance and State Accountability Report Cards*.
5. Approve first readings of the following NEOLA 2000s Program and 9000s Relations policies: 2271.01 - *Start College Now Program*, 2271.02 - *High School Technical College Academies*, 2411 - *School Counseling and Academic and Career Planning*, 2412 - *Homebound Instruction Program*, 2416 - *Student Privacy and Parental Access to Information*, 2421 - *Career and Technical Education Program*, 2440 - *Summer School*, 2450 - *Community Education*, 2460 - *Programs for Students with Disabilities*, 9120 - *Public Information Program*, 9140 - *Citizens' Advisory Committees*, 9150 - *Visitors to School District Buildings*, 9700.01 - *Advertising and Commercial Activities*, 9800 - *High School Diplomas to Veterans*, 9800.01 - *Veterans as Classroom Volunteers*. Motion carried unanimously (6-0).

B. Consideration and/or Action to approve the December 1, 2025, Ad-Hoc Policy Committee recommendations

The Ad-Hoc Policy Committee met on December 1, 2025, to review and approve the NEOLA 2000s Program and 9000s Relations policy series. Neola Policy 2510 - Adoption of Textbooks and 9700 - Relations with Non-school Affiliated Groups were tabled for a later date.

Action: Page moved, seconded by Miller, to approve the first reading of Neola Policy 2271 - Early College Credit Program, 2370 - Educational Options Provided by the District, 2413 - Health Education, 2414 - Human Growth and Development, 9130 - Public Complaints, 9151 - Use of Cameras and Other Recording Devices in Locker Rooms, 9160 - Public Attendance at School Events, 9211 - District-Support Organizations and 9270 - Home-Based, Private, or Tribal Schooling. Motion carried unanimously (6-0).

C. Consideration and/or Action to approve the December 8, 2025, Educational Program Committee recommendations

The Educational Program Committee met on December 8, 2025, to review the 2024-25 District Report Card and to hear an update on Stage 1: Desired Results of the curriculum review cycle.

Action: No action, informational only. Elliott presented an abridged overview of the 2024-25 Wisconsin Department of Public Instruction (DPI) District Report Card.

D. Consideration and/or Action to approve the December 8, 2025, Finance & Facilities Committee recommendations

The Finance and Facilities Committee met on December 8, 2025, to hear a facilities project update, review the Capital Improvement Projects list, receive a 2025-26 budget update, and approve the Community Service Fund Levy.

Action: Miller moved, seconded by Page, to approve a plan for future Community Fund Balance levies (to maintain a fund balance between 15-20% while also setting the levy to fund 20-25% of costs in Fund 80). Motion carried unanimously (6-0).

E. Consideration and/or Action to approve the December 8, 2025, Personnel Committee recommendations

The Personnel Committee met on December 8, 2025, to hear a calendar committee update. The committee also went into closed session to discuss 2026-27 bargaining goals.

Action: No action, informational only.

F. Review resolutions to be addressed during the 2026 Wisconsin Association of School Board (WASB) Delegate Assembly on January 22, 2026, and provide the delegate with direction for voting on WASB resolutions

Each year, the WASB Delegate Assembly votes on proposed amendments and resolutions during its Annual Joint State Convention. Each eligible school district may cast one vote on those resolutions. Alison Page is the newly appointed delegate to the 2026 convention. The School Board discussed Resolution 10 - *Supporting "Decoupling" of Public and Private School Funding* and Resolution 11 - *Opposing "Decoupling" of Public and Private School Funding*.

Action: Johnson Myers moved, seconded by LaVold, to grant Alison (Page) the ability to vote in the best interest of the School District. Motion carried unanimously (6-0).

G. 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: No suggestions at this time.

H. Schedule next School Board/Committee meetings

Action: Set the meeting schedule as follows:

Policy Ad-Hoc Committee meeting: Monday, January 5, 2026, 6:00 p.m.

Educational Program Committee meeting: Monday, January 12, 2026, 6:00 p.m.

Finance & Facilities Committee meeting: Monday, January 12, 2026, 7:00 p.m. *(or immediately following Educational Program)*

Personnel Committee meeting: Monday, January 12, 2026, 8:00 p.m. *(or immediately following Finance & Facilities)*

Regular School Board meeting: Monday, January 19, 2026, 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.

ADJOURNMENT

President Johnson Myers declared the meeting adjourned at 8:06 p.m.

Lindsey Curtis, Clerk

SCHOOL DISTRICT OF RIVER FALLS
River Falls , Wisconsin 54022

January 2026 Board Meeting

Accounts Payable	AMOUNT
Checks # 226965-224262	\$424,693.86
ACH # 252600491-252600577	\$1,606,990.87
Wires The Standard, Mn Life, Payroll Taxes, Postage Wis Deferred Comp, EBC, WEA, EyeMed HSA Bank, WRS-Retirement, HealthPartners (medical prem/dental fees/self funded claims)	\$1,680,706.80
NSF/Return of Funds Ck #653 Erica/Danielle Klumb	\$193.00
Voids Ck #223422 - Auto Value	-\$176.13

PAYROLL

Checks #		
ACH # 997410818-997412096		\$1,688,102.22
Void		

\$5,400,510.62

	Actual
FNB - General Money Market Balance	\$5,987,795.63
RCU - Money Market Balance	\$162,898.04

Publication List - Checks over \$100 - January 2026 Meeting

POST	CHECK		INVOICE	
DATE	NUMBER	VENDOR	DESCRIPTION	AMOUNT
12/5/2025	223966	ARRIOLA, MARK	officiating fees	\$ 470.00
12/5/2025	223968	AUTO VALUE	Multiple Invoices	\$ 193.12
12/5/2025	223969	BESTUL, DAVE	officiating fees	\$ 180.00
12/5/2025	223970	BESTUL, GABRIEL	officiating fees	\$ 340.00
12/5/2025	223971	BOWERS HYNES, SOMMER	Multiple Invoices	\$ 621.00
12/5/2025	223972	BOWMAN, TIMOTHY	officiating fees	\$ 110.00
12/5/2025	223973	BRANDVOLD, KARIN	reim mileage	\$ 121.59
12/5/2025	223976	CELT, JAMES	officiating fees	\$ 240.00
12/5/2025	223978	CHIPPEWA FALLS HIGH SCHOOL	WIAA WR Contract	\$ 150.00
12/5/2025	223979	CINTAS	Supplies	\$ 160.35
12/5/2025	223980	COMMUNITY PLAYTHINGS	shelves	\$ 1,130.00
12/5/2025	223982	CUPP, BROOKE	lic/fingerprinting	\$ 134.75
12/5/2025	223983	DEVRIES, KYLE	officiating fees	\$ 160.00
12/5/2025	223984	DUBOIS, RICHARD	officiating fees	\$ 360.00
12/5/2025	223985	ECKROTH MUSIC CO	instrument repair	\$ 180.00
12/5/2025	223987	ELLSWORTH HIGH SCHOOL	WIAA Contract	\$ 300.00
12/5/2025	223988	EXPRESS SERVICES INC	sub fulfillment	\$ 1,584.00
12/5/2025	223989	FAIRFIELD INN BY MARRIOTT	hotel accom	\$ 1,973.95
12/5/2025	223993	GONYEA, ISAIAH	officiating fees	\$ 160.00
12/5/2025	223994	GURSTEL LAW FIRM PC	Payroll accrual	\$ 347.82
12/5/2025	223996	HASKINS, MAXWELL	officiating fees	\$ 180.00
12/5/2025	223997	HILLYARD INC MPLS	Multiple Invoices	\$ 3,157.85
12/5/2025	223998	HOFFMAN, DANIEL	officiating fees	\$ 130.00
12/5/2025	223999	HOWIES ATHLETIC TAPE	custom pucks	\$ 454.76
12/5/2025	224000	INOUYE, MARK	Multiple Invoices	\$ 133.64
12/5/2025	224001	JACKSON, DOMINICK	officiating fees	\$ 360.00
12/5/2025	224002	JACKSON & ASSOCIATES LLC	roof inspections	\$ 4,870.00
12/5/2025	224003	JOHNSON QUALITY PLUMBING LLC	Sediment Trap	\$ 365.61
12/5/2025	224004	KELSEY, DUSTIN	officiating fees	\$ 750.00
12/5/2025	224005	KITTEL, MAX	officiating fees	\$ 110.00
12/5/2025	224006	LEMKE, FRED	officiating fees	\$ 340.00
12/5/2025	224007	LINDEVIG, KATHY	Multiple Invoices	\$ 225.87
12/5/2025	224008	LOST CREEK RANCH CAMP CONFIDENCE	CE Class Pymt	\$ 240.00
12/5/2025	224009	LUEDTKE, KRISTOPHER	travel reim	\$ 228.20
12/5/2025	224010	MACKIN EDUCATIONAL RESOURCES	Multiple Invoices	\$ 2,501.40
12/5/2025	224012	MCGINLEY, JOHN	officiating fees	\$ 110.00
12/5/2025	224013	MENARDS	Multiple Invoices	\$ 192.49
12/5/2025	224014	MERIDIAN CONSULTING GROUP	health/safety	\$ 1,520.00
12/5/2025	224015	MTI DISTRIBUTING INC	Multiple Invoices	\$ 1,285.35
12/5/2025	224016	NATURE OF ART	art curriculum	\$ 200.00
12/5/2025	224019	NELSON'S BUS SERVICE INC	Multiple Invoices	\$ 1,430.61
12/5/2025	224020	NEUBERG, HANNA	officiating fees	\$ 270.00
12/5/2025	224024	OTTO, DYLAN	officiating fees	\$ 570.00
12/5/2025	224026	RIVER FALLS ACE HARDWARE	Multiple Invoices	\$ 1,185.59

Publication List - Checks over \$100 - January 2026 Meeting

12/5/2025	224027	RUETZ, KEVIN	officiating fees	\$ 110.00
12/5/2025	224028	SCHOOLS IN	stools	\$ 232.43
12/5/2025	224029	SISKO, RYAN	officiating fees	\$ 180.00
12/5/2025	224030	ST CROIX COUNTY PAYROLL	Payroll accrual	\$ 219.15
12/5/2025	224032	STOUGHTON AREA SCHOOL DISTRICT	Multiple Invoices	\$ 625.00
12/5/2025	224033	T-MOBILE	11/11-11/20	\$ 101.20
12/5/2025	224034	TAPPE, COLE	officiating fees	\$ 110.00
12/5/2025	224035	TRANSPARENT CLASSROOM	November fee	\$ 387.60
12/5/2025	224036	UNITED WAY ST CROIX VALLEY	Multiple Invoices	\$ 142.00
12/5/2025	224037	WEICK, MONICA	VB Photos	\$ 625.00
12/5/2025	224038	WEMTA	conf reg	\$ 325.00
12/5/2025	224040	WISCONSIN RAPIDS LINCOLN HS	WIAA Contract	\$ 230.00
12/12/2025	224043	ALBRECHT, SEAN	officiating fees	\$ 170.00
12/12/2025	224045	ANDERSEN, VICTORIA	CE Class Pymt	\$ 698.85
12/12/2025	224047	BAIER, RYAN	officiating fees	\$ 110.00
12/12/2025	224048	BALDWIN LIGHTSTREAM	Multiple Invoices	\$ 1,706.18
12/12/2025	224049	BEEN, NICOLAS	officiating fees	\$ 110.00
12/12/2025	224050	BESTUL, DAVE	officiating fees	\$ 180.00
12/12/2025	224051	BESTUL, NOAH	officiating fees	\$ 170.00
12/12/2025	224052	BORCHARDT, REAGAN	officiating fees	\$ 110.00
12/12/2025	224053	BOWERS HYNES, SOMMER	reim supplies	\$ 520.30
12/12/2025	224054	BRENDALEN, HAYLEY	CE Class Pymt	\$ 276.30
12/12/2025	224056	CAMPBELL, GARY	officiating fees	\$ 180.00
12/12/2025	224057	CANON FINANCIAL SERVICES INC	Multiple Invoices	\$ 3,257.56
12/12/2025	224058	CAREY, BARBARA	officiating fees	\$ 110.00
12/12/2025	224059	CESA 11	Multiple Invoices	\$ 3,250.00
12/12/2025	224060	CHAPIN, MARK	officiating fees	\$ 110.00
12/12/2025	224061	CINTAS	supplies	\$ 160.35
12/12/2025	224062	CINTAS CORPORATION NO. 2	Uniforms	\$ 155.40
12/12/2025	224063	COLUMN SOFTWARE PBC	Multiple Invoices	\$ 690.77
12/12/2025	224065	CORY GREENWOOD SPEAKS	down pymt	\$ 500.00
12/12/2025	224066	CROWN TROPHY	medals	\$ 157.20
12/12/2025	224067	DAHL, DAVID	officiating fees	\$ 220.00
12/12/2025	224068	DECHEINE, LAURA	contract musical	\$ 2,500.00
12/12/2025	224069	DEZIEL, MALLORY	Travel reim	\$ 120.34
12/12/2025	224072	DIXEN, TROY	contract musical	\$ 3,000.00
12/12/2025	224074	ETS CONSULTING LLC	partnership	\$ 897.00
12/12/2025	224075	EXPRESS SERVICES INC	sub fulfillment	\$ 288.00
12/12/2025	224076	FEYEREISEN, JERRETT	contract musical	\$ 550.00
12/12/2025	224077	FOOD SERVICE-SDRF	all staff meals	\$ 3,647.30
12/12/2025	224078	FULL COMPASS SYSTEMS	supplies	\$ 113.89
12/12/2025	224079	FUTURE BUSINESS LEADERS OF AMERICA INC	membership	\$ 306.00
12/12/2025	224080	HAGLUND, KEVIN	officiating fees	\$ 110.00
12/12/2025	224081	HASKINS, MAXWELL	officiating fees	\$ 140.00
12/12/2025	224082	HILLYARD INC MPLS	supplies	\$ 251.97
12/12/2025	224083	HOVLAND, LANCE	contract musical	\$ 550.00
12/12/2025	224084	HUDSON PHYSICIANS	Multiple Invoices	\$ 1,209.00

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Publication List - Checks over \$100 - January 2026 Meeting

12/12/2025	224085	HUPPERT, ERIN	supplies	\$ 117.31
12/12/2025	224088	J H LARSON COMPANY	HS LED Lamps	\$ 317.86
12/12/2025	224091	KEALY, SARA	photography	\$ 1,050.00
12/12/2025	224092	KILKARNEY HILLS GOLF COURSE	banquet FB	\$ 3,037.50
12/12/2025	224093	KIMBERLY, LOGAN	officiating fees	\$ 110.00
12/12/2025	224094	KNOX, THOMAS	concession \$	\$ 2,500.00
12/12/2025	224095	KWIK TRIP INC	Fuel	\$ 2,289.93
12/12/2025	224097	LAMINATION DEPOT	supplies	\$ 177.96
12/12/2025	224098	LEE, SEONHEE	CE Class pymt	\$ 738.10
12/12/2025	224100	LOFFLER COMPANIES INC	Multiple Invoices	\$ 3,304.39
12/12/2025	224102	LUSARDI, MARK	Kiln	\$ 3,800.00
12/12/2025	224103	MACKIN EDUCATIONAL RESOURCES	books	\$ 1,569.33
12/12/2025	224104	MARUSAK, MATT	officiating fees	\$ 225.00
12/12/2025	224105	MIDWEST BUS PARTS INC	Multiple Invoices	\$ 905.58
12/12/2025	224106	MINNESOTA COACHES INC/HASTINGS BUS CO	coach bus	\$ 2,741.13
12/12/2025	224107	MINUTEMAN PRESS	cards/brochures	\$ 287.29
12/12/2025	224108	MTI DISTRIBUTING INC	Multiple Invoices	\$ 114,215.70
12/12/2025	224109	NADEAU, BRIAN	officiating fees	\$ 110.00
12/12/2025	224110	NATIONAL FFA ORGANIZATION	registration	\$ 1,170.00
12/12/2025	224111	NCS PEARSON INCORPORATED	Licenses	\$ 7,304.25
12/12/2025	224113	NIEBUR, AMANDA	CE Class Pymt	\$ 360.00
12/12/2025	224115	O'ROURKE MEDIA GROUP-MINNESOTA LLC	Multiple Invoices	\$ 116.16
12/12/2025	224120	PIERCE COUNTY HIGHWAY DEPT	Spray Patching	\$ 4,264.69
12/12/2025	224121	PREMIER TRUCK GROUP	Multiple Invoices	\$ 2,083.47
12/12/2025	224122	PRO 3 SOLUTIONS NORTH	cleaning scvs	\$ 3,300.00
12/12/2025	224123	PTACEKS FAMILY MARKET	Multiple Invoices	\$ 1,545.12
12/12/2025	224125	RIVER FALLS TIRE CO INC	4 Sensors	\$ 167.80
12/12/2025	224126	ROGERS, NANCY	reim mileage	\$ 182.77
12/12/2025	224128	RUDIG TROPHIES	supplies	\$ 947.91
12/12/2025	224130	SCHROYER, TYLER	officiating fees	\$ 110.00
12/12/2025	224131	SCHOOL SPECIALTY	supplies	\$ 217.16
12/12/2025	224134	SKOGLUND OIL CO INC	279 Gallons	\$ 809.10
12/12/2025	224136	ST CROIX GAS	Multiple Invoices	\$ 13,727.20
12/12/2025	224137	STEP SAVER INC	Multiple Invoices	\$ 618.00
12/12/2025	224138	STICHT, IAN	supplies	\$ 585.83
12/12/2025	224139	STOLL, TERRY	service	\$ 288.00
12/12/2025	224140	SUMMERS, SYDNEY	contract musical	\$ 2,500.00
12/12/2025	224141	TANK, HEATHER	contract musical	\$ 550.00
12/12/2025	224143	TOWN OF RIVER FALLS	Tax Chargeback	\$ 3,259.97
12/12/2025	224145	VAN RANST, CHASE	officiating fees	\$ 160.00
12/12/2025	224146	WEMTA	conf reg	\$ 325.00
12/12/2025	224147	WI DEPT OF NATURAL RESOURCES	trees/Environ Club	\$ 293.10
12/12/2025	224148	WOLF, JENNIFER	reim supplies	\$ 103.00
12/19/2025	224149	ADAMS FRIENDSHIP AREA SCHOOL DISTRICT	Multiple Invoices	\$ 765.00
12/19/2025	224150	ADELSDORF-NUDD, SAM	wellness grant	\$ 176.30
12/19/2025	224151	AMERICAN LEGION POST 121	fundraiser tx	\$ 3,255.00
12/19/2025	224152	AMES, JENNIFER	Multiple Invoices	\$ 507.31

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Publication List - Checks over \$100 - January 2026 Meeting

12/19/2025	224155	ANDERSEN, VICTORIA	CE Class Pymt	\$ 559.08
12/19/2025	224157	AT&T BUSINESS DIRECT	Multiple Invoices	\$ 4,038.44
12/19/2025	224158	AUTO VALUE	Multiple Invoices	\$ 189.92
12/19/2025	224159	BLUESTAR MARKETING	NPFH t-shirts	\$ 332.19
12/19/2025	224160	BRAINSTORM	registration	\$ 420.00
12/19/2025	224161	BROWN'S ICE CREAM CO	Multiple Invoices	\$ 2,230.86
12/19/2025	224162	BSN SPORTS	supplies	\$ 572.00
12/19/2025	224163	BUREAU OF ED & RESEARCH	seminar reg	\$ 295.00
12/19/2025	224164	CAMPBELL, GARY	officiating fees	\$ 110.00
12/19/2025	224165	CAMPBELL, STACEY	ASHA Reim	\$ 250.00
12/19/2025	224167	CAREY, BARBARA	officiating fees	\$ 110.00
12/19/2025	224170	CHILDRENS SERVICE SOCIETY OF WI	Mark Training	\$ 702.00
12/19/2025	224171	CHIPPEWA FALLS HIGH SCHOOL	WIAA; Gymnastics	\$ 275.00
12/19/2025	224172	CHIPPEWA VALLEY TECH COLLEGE	CVTC CLASS	\$ 431.50
12/19/2025	224173	CINTAS	supplies	\$ 160.35
12/19/2025	224175	COY, LYNETTE	Skyward Q lunch	\$ 120.58
12/19/2025	224176	CYCLONE FENCE INC	Multiple Invoices	\$ 21,701.00
12/19/2025	224177	DAN PAULUS	CE winter catalog	\$ 1,200.00
12/19/2025	224180	DISCOUNT SCHOOL SUPPLY	supplies	\$ 198.70
12/19/2025	224183	ECKROTH MUSIC CO	Multiple Invoices	\$ 199.00
12/19/2025	224187	EXPRESS SERVICES INC	sub fulfillment	\$ 576.00
12/19/2025	224188	FAMILY TREE CLINIC	supplies	\$ 378.00
12/19/2025	224189	FAST COPY CENTER	supplies	\$ 1,823.84
12/19/2025	224190	FENN, BAILEY	contract musical	\$ 2,500.00
12/19/2025	224192	FOOD SERVICE-SDRF	Multiple Invoices	\$ 1,938.09
12/19/2025	224193	GILLES, HILLARY	Multiple Invoices	\$ 320.14
12/19/2025	224194	GULLERUD, JOHN	MO Tables	\$ 6,400.00
12/19/2025	224195	GURSTEL LAW FIRM PC	Payroll accrual	\$ 394.80
12/19/2025	224196	HAKALA, DANIEL	officiating fees	\$ 180.00
12/19/2025	224197	HALLBERG ENGINEERING INC	referendum	\$ 9,155.00
12/19/2025	224198	HANSEN, MELISA	reim travel	\$ 194.36
12/19/2025	224199	HANSON, JENNA	reim travel	\$ 232.08
12/19/2025	224201	HILLYARD INC MPLS	Multiple Invoices	\$ 20,962.77
12/19/2025	224203	HUDSON PHYSICIANS	trng svcs	\$ 877.50
12/19/2025	224207	IPRINT TECHNOLOGIES	printer ink	\$ 677.00
12/19/2025	224211	KROLL EXCAVATING	Dirt	\$ 530.00
12/19/2025	224212	LARSON'S APPLIANCE CENTER	Multiple Invoices	\$ 831.90
12/19/2025	224214	LEMKE, FRED	officiating fees	\$ 160.00
12/19/2025	224215	LITTLE BEE SPEECH CO	license	\$ 110.00
12/19/2025	224216	LOFFLER COMPANIES INC	Multiple Invoices	\$ 1,220.99
12/19/2025	224217	LOY, KATRINA	ASHA Reim	\$ 250.00
12/19/2025	224218	MARUSAK, BEN	officiating fees	\$ 150.00
12/19/2025	224219	MASTERCARD CORPORATE CLIENTS	Multiple Invoices	\$ 15,617.55
12/19/2025	224220	MCGINLEY, JOHN	officiating fees	\$ 110.00
12/19/2025	224221	MENARDS	Multiple Invoices	\$ 188.44
12/19/2025	224222	MIDWEST BUS PARTS INC	Multiple Invoices	\$ 978.47
12/19/2025	224223	MINNESOTA COACHES INC/HASTINGS BUS CO	CE Guthrie Trip	\$ 884.85

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Publication List - Checks over \$100 - January 2026 Meeting

12/19/2025	224224	MINNESOTA ORCHESTRA	field trip	\$ 805.00
12/19/2025	224225	MINUTEMAN PRESS	supplies	\$ 200.06
12/19/2025	224228	NELSON'S BUS SERVICE INC	Parts	\$ 466.27
12/19/2025	224229	NELSON, ANN	Multiple Invoices	\$ 303.76
12/19/2025	224230	NELSON, BRIAN	driver meals	\$ 159.00
12/19/2025	224234	OTTO, DYLAN	officiating fees	\$ 180.00
12/19/2025	224235	OVERHEAD DOOR CO OF THE NORTHLAND	service call	\$ 820.95
12/19/2025	224236	PECHACEK, ROBERT	officiating fees	\$ 180.00
12/19/2025	224237	PETERS, MEGAN	supplies	\$ 150.00
12/19/2025	224238	PIERCE COUNTY LIVESTOCK	Membership	\$ 120.00
12/19/2025	224239	PLUM, SARAH	supplies	\$ 539.82
12/19/2025	224240	PREMIER TRUCK GROUP	Multiple Invoices	\$ 468.99
12/19/2025	224243	RIVER FALLS MUNICIPAL	Multiple Invoices	\$ 58,838.18
12/19/2025	224244	RIVER FALLS TIRE CO INC	4 Firestone Tires	\$ 1,017.36
12/19/2025	224247	SEATH, CRAIG	CE Class Pymt	\$ 160.00
12/19/2025	224250	SMITH, MARK	reim supplies	\$ 128.56
12/19/2025	224251	SPORTSCOPE	supplies	\$ 120.00
12/19/2025	224252	ST CROIX COUNTY PAYROLL	Payroll accrual	\$ 207.68
12/19/2025	224254	SWANEPOEL, ADAM	officiating fees	\$ 110.00
12/19/2025	224255	TAPPE, COLE	officiating fees	\$ 110.00
12/19/2025	224257	TIGER MEDICAL	Changing Table	\$ 1,997.84
12/19/2025	224258	TRENARY, ZACHARY	officiating fees	\$ 110.00
12/19/2025	224259	ULINE	eyewash bottles	\$ 133.78
12/19/2025	224260	UNITED WAY ST CROIX VALLEY	Multiple Invoices	\$ 142.00
12/19/2025	224261	VARSITY SPIRIT FASHION	cheer uniforms	\$ 2,196.60
12/19/2025	224262	VERIZON WIRELESS	cell phones	\$ 2,051.29
12/31/2025	202500384	GREAT WEST	Multiple Invoices	\$ 1,011.97
12/5/2025	252600491	ADVANCED LIGHT & SOUND LLC	Multiple Invoices	\$ 1,203.00
12/5/2025	252600492	AMAZON CAPITAL SERVICES INC	Multiple Invoices	\$ 3,591.00
12/5/2025	252600493	C & L COMMUNICATIONS INC	Nov 2025 Locates	\$ 2,127.50
12/5/2025	252600494	COMPUTER INTEGRATION TECHNOLOGIES INC	retainer agrmt	\$ 1,760.00
12/5/2025	252600496	DNA AV INTEGRATORS LLC	maintenance	\$ 1,354.40
12/5/2025	252600497	FAMILY FRESH - SPARTANNASH COMPANY	Multiple Invoices	\$ 126.60
12/5/2025	252600498	GRAINGER	Maintenance	\$ 217.62
12/5/2025	252600499	J W PEPPER & SON INC	Multiple Invoices	\$ 217.50
12/5/2025	252600500	KRAUS-ANDERSON CONSTRUCTION CO	Multiple Invoices	\$ 483,988.65
12/5/2025	252600501	MISSISSIPPI WELDERS SUPPLY COMPANY INC	Multiple Invoices	\$ 139.50
12/5/2025	252600502	NEO ELECTRICAL SOLUTIONS LLC	Multiple Invoices	\$ 2,311.08
12/5/2025	252600503	NW COUNSELING & GUIDANCE CLINIC	AW 10/27 & 11/4	\$ 2,250.00
12/5/2025	252600504	RF REN PROJECT LLC	Rent/Insur	\$ 18,852.41
12/5/2025	252600505	RIVER CITY DISPOSAL INC	Garbage/Recycling	\$ 3,308.13
12/5/2025	252600506	SCHOOL DISTRICT OF HUDSON	homeless transport	\$ 1,673.21
12/5/2025	252600507	SECURITY CHECK ME LLC	Multiple Invoices	\$ 1,204.00
12/5/2025	252600508	STAPLES -(PAPER)	Multiple Invoices	\$ 960.28
12/5/2025	252600509	TOTAL EXCAVATING AND GRADING LLC	snow removal	\$ 18,153.00
12/5/2025	252600510	WHITE PINE BERRY FARM	field trip	\$ 462.00
12/12/2025	252600511	ADVANCED LIGHT & SOUND LLC	Multiple Invoices	\$ 8,871.00

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Publication List - Checks over \$100 - January 2026 Meeting

12/12/2025	252600512	AIR COMMUNICATIONS OF WI INC	repeater rent	\$ 1,392.00
12/12/2025	252600513	AMAZON CAPITAL SERVICES INC	Multiple Invoices	\$ 1,263.60
12/12/2025	252600514	AWSA	membership	\$ 300.00
12/12/2025	252600515	BAKER TILLY US LLP	financial audit	\$ 5,985.00
12/12/2025	252600516	CHARTWELLS	Nov Invoice	\$ 182,022.05
12/12/2025	252600517	COMPUTER INTEGRATION TECHNOLOGIES INC	supplies	\$ 305.00
12/12/2025	252600518	CITY OF RIVER FALLS	Tax Chargeback	\$ 2,461.70
12/12/2025	252600519	DNA AV INTEGRATORS LLC	Projector Guard	\$ 692.26
12/12/2025	252600520	DUET RESOURCE GROUP INC	Multiple Invoices	\$ 2,379.59
12/12/2025	252600521	GENERAL PARTS LLC	Drain Valve	\$ 647.68
12/12/2025	252600523	ION INC	replace batteries	\$ 176.19
12/12/2025	252600524	MISSISSIPPI WELDERS SUPPLY COMPANY INC	Multiple Invoices	\$ 183.20
12/12/2025	252600525	NEO ELECTRICAL SOLUTIONS LLC	Changing Table	\$ 380.94
12/12/2025	252600526	NIENHUIS MONTESSORI USA INC	supplies	\$ 261.70
12/12/2025	252600527	NW COUNSELING & GUIDANCE CLINIC	AW Day Trtmt	\$ 3,050.00
12/12/2025	252600528	OVERDRIVE INC	Content credit	\$ 300.00
12/12/2025	252600529	PARAGON DEVELOPMENT SYSTEMS INC	projector	\$ 1,299.00
12/12/2025	252600530	PURELAND SUPPLY	projector bulb	\$ 148.20
12/12/2025	252600531	RF REN PROJECT LLC	Jan rent/insur	\$ 18,852.41
12/12/2025	252600532	RISE VISION INC	license	\$ 999.00
12/12/2025	252600533	RIVER CITY STITCH LLC	supplies	\$ 472.50
12/12/2025	252600534	SECURLY INC	software	\$ 2,650.00
12/12/2025	252600535	STAPLES -(PAPER)	supplies	\$ 120.06
12/12/2025	252600537	THE ART OF EDUCATION UNIVERSITY	Registrations	\$ 516.00
12/12/2025	252600538	WILLIAM V MACGILL AND CO	Thermometer	\$ 275.00
12/19/2025	252600539	5 STAR RESTROOM RENTALS	restroom rental	\$ 351.00
12/19/2025	252600540	AMAZON CAPITAL SERVICES INC	Multiple Invoices	\$ 7,021.44
12/19/2025	252600541	BOARDMAN & CLARK LLP	Multiple Invoices	\$ 3,595.50
12/19/2025	252600542	CESA 9	WVS enrollments	\$ 290.00
12/19/2025	252600543	COMPUTER INTEGRATION TECHNOLOGIES INC	Wire guards	\$ 120.00
12/19/2025	252600544	CONFIDENTIAL RECORDS INC	Multiple Invoices	\$ 158.58
12/19/2025	252600545	DEPARTMENT OF PUBLIC INSTRUCT	Ed Effectiveness	\$ 15,983.00
12/19/2025	252600546	DUET RESOURCE GROUP INC	Furniture	\$ 17,001.60
12/19/2025	252600547	ETC MONTESSORI	supplies	\$ 150.00
12/19/2025	252600548	GALLAGHER BENEFIT SERVICES INC	consulting svcs	\$ 5,000.00
12/19/2025	252600549	GENERAL PARTS LLC	Service Call	\$ 384.95
12/19/2025	252600550	GEORGE SIEGFRIED CONSTRUCTION CO	Multiple Invoices	\$ 11,170.00
12/19/2025	252600551	GRAINGER	Multiple Invoices	\$ 231.27
12/19/2025	252600552	HOPE FOR EARTH INC	CE Class Pymt	\$ 239.40
12/19/2025	252600553	HORIZON COMMERCIAL POOLS	chemicals	\$ 1,122.43
12/19/2025	252600554	HUB 70 DESIGN AND PRINT LLC	Dist Newsletter	\$ 640.00
12/19/2025	252600555	JUNIOR'S RESTAURANT & TAP HOUSE	VB Banquet Meal	\$ 2,553.60
12/19/2025	252600557	KRAUS-ANDERSON CONSTRUCTION CO	Multiple Invoices	\$ 684,852.31
12/19/2025	252600558	LAKESHORE LEARNING MATERIALS	Multiple Invoices	\$ 1,338.02
12/19/2025	252600559	MEI MEI'S COOKIES & CREAMERY LLC	MMS Activity	\$ 108.00
12/19/2025	252600560	MINNTEX CITRUS INC	Multiple Invoices	\$ 34,765.25
12/19/2025	252600561	MISSISSIPPI WELDERS SUPPLY COMPANY INC	welding gases	\$ 361.41

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Publication List - Checks over \$100 - January 2026 Meeting

12/19/2025	252600562	NEO ELECTRICAL SOLUTIONS LLC	Multiple Invoices	\$ 1,236.99
12/19/2025	252600563	PAR INC	supplies	\$ 245.00
12/19/2025	252600566	PURELAND SUPPLY	replace lamp	\$ 435.60
12/19/2025	252600567	RIVER CITY STITCH LLC	Multiple Invoices	\$ 6,626.77
12/19/2025	252600568	RIVERLAND LASER LLC	supplies	\$ 380.91
12/19/2025	252600570	SCHOOLSTATUS LLC	licenses	\$ 213.00
12/19/2025	252600571	ST CROIX VALLEY RESTORATIVE SERVICES INC	student therapy	\$ 8,302.50
12/19/2025	252600572	STAPLES -(PAPER)	Multiple Invoices	\$ 1,158.02
12/19/2025	252600573	SUMMIT COMPANIES	Service Call	\$ 678.50
12/19/2025	252600574	TOTAL EXCAVATING AND GRADING LLC	snow removal	\$ 14,091.25
12/19/2025	252600575	WESTERN PSYCHOLOGICAL SERVICES	supplies	\$ 286.00
12/19/2025	252600576	WILS	INFOBASE	\$ 5,307.44
12/19/2025	252600577	WI ASSOC OF FFA INC	conference	\$ 360.00

RIVER FALLS BOARD OF EDUCATION MEETING

Monday, January 19, 2026

Personnel Agenda:

1. Recommended approval of the employment of Jordan Gotelaere as 1.0 FTE Grade Five Teacher Long Term Substitute at Westside Elementary School effective approximately December 9, 2025 through February 2, 2026 (for Candice DeBriyn).
2. Recommended approval of the transfer of employment for Betsy Manning from 1.0 FTE Special Education Teacher to 0.625 FTE Limited Term Special Education Teacher at River Falls Public Montessori Elementary School effective January 12, 2026 through June 9, 2026.
3. Recommended approval of the increased employment of Dawn Hauschild, Limited Term Special Education Teacher at River Falls Public Montessori Elementary School, from 0.5 FTE to 1.0 FTE effective January 12, 2026 through June 9, 2026.
4. Recommended approval of the hiring of the following short-term, on call Substitute Teachers:
 - a. Ryan Sisko
 - b. McKenzie Ludwig
 - c. Zac Johnson
 - d. Olivia Berger
 - e. Amanda Rowan
5. Recommended acceptance of the resignation of Kari Nutting as full-time Special Education Teacher at Meyer Middle School effective January 5, 2026.
6. Recommended acceptance of the resignation of Lori Rosenow as full-time Third Grade Teacher at Westside Elementary School effective the end of the 2025-26 year. Ms. Rosenow will retire after 31 years of service with the district.
7. Recommended acceptance of the resignation of Lisa Gohl as full-time Assistant Principal at River Falls High School effective June 30, 2026. Ms. Gohl will retire after 7 years of service with the district.



Book	Clean Copies for Discussion/Approval
Section	2000 Program Templates
Title	EARLY COLLEGE CREDIT PROGRAM
Code	po2271
Status	
Legal	118.55, Wis. Stats. 118.57, Wis. Stats. P.I. 40

2271 - **EARLY COLLEGE CREDIT PROGRAM**

The School Board recognizes the value to students and to the District of students participating in programs offered by the Universities of Wisconsin, tribally controlled colleges, and private, non-profit higher education institutions in Wisconsin.

The School Board will permit any high school student who satisfies the eligibility requirements to participate in the Early College Credit Program (ECCP) and enroll in an approved course at an ECCP-approved institution of higher education while attending in the District. Students will be eligible to receive college and high school credit for completing course(s) at authorized institutions of higher education provided they complete the course(s) and receive a passing grade.

General Eligibility Criteria for Students that Have Completed the 8th Grade:

To be eligible to attend courses pursuant to this policy, a student:

- A. must have a 2.0 cumulative grade point average or be granted an exception by the High School Principal;
- B. must provide written notification to the School Board of the District in which the student resides of the student's intent to attend an ECCP-approved institution of higher education under this subsection by February 1st if the student intends to enroll in the summer session; March 1st if the student intends to enroll in the fall semester, and by October 1st if the student intends to enroll in the spring semester;
- C. must not be ineligible for participation for having failed a previous class under this program and failing to reimburse the District for any costs the student is required to pay; and
- D. must be admitted to the college.

If a student receives a failing grade in a course or fails to complete a course, for which the District has made payment, the student's parent, or the student if the student is an adult, will be required by the School Board to reimburse the District the amount paid on the student's behalf to the extent permitted by law to do so.

Undue Financial Hardship

The School Board may prohibit a student's attendance if the student is a student with a disability and the School Board determines that the cost to the District of any required additional special services for participation in this program would impose an undue financial burden on the District.

Tuition Payments

The District will pay to the college the cost of a student's tuition for attendance, including any additional costs associated with a student's special services, if applicable, if attendance is permitted, except as follows:

- A. For any course that the School Board determines does not meet high school graduation requirements or the School Board determines the District provides a comparable course. The student may appeal an adverse decision to the Department of Public Instruction. The School Board will notify the student no less than thirty (30) calendar days prior to the start date of the proposed course if it finds that the course either does not meet high school graduation requirements or is comparable to a course offered in the District.
- B. The student has already completed eighteen (18) postsecondary semester credits through the Early College Credit Program, Start College Now Program, and Technical College Academies.

Other Instructional Costs in Addition to Tuition

The District will pay all costs for course fees and books that would be paid by a Wisconsin resident attending the approved institution, provided that the course is not comparable to a course offered by the District. The District may require students to pay for consumable material fees for eligible courses.

Transportation Expenses

The District is not responsible for transporting a student attending a college under this policy to or from the college that the student is attending.

The District's responsibility to pay for tuition, fees, books, and other necessary materials will be limited to eighteen (18) postsecondary credits per student.

The District's Early College Credit Program will be operated in accordance with applicable State law and the administrative rules of the Department of Public Instruction. All students enrolled in the District in the 9th, 10th, and 11th grades will be provided with information regarding the Program by October 1st of each year.

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Book	Clean Copies for Discussion/Approval
Section	2000 Program Templates
Title	START COLLEGE NOW PROGRAM
Code	po2271.01
Status	
Legal	38.12(14), Wis. Stats.

2271.01 - START COLLEGE NOW PROGRAM

The School Board recognizes the value to students and to the District of students participating in programs offered by technical college institutions in Wisconsin. The School Board will permit any high school student who satisfies the eligibility requirements to participate in the Start College Now Program to enroll in an approved course at a Start College Now-approved institution of higher education while attending in the District. Students will be eligible to receive college and high school credit for completing course(s) at authorized institutions of higher education provided they complete the course(s) and receive a passing grade.

General Eligibility Criteria for Students that Have Completed the 10th Grade:

To be eligible to attend courses at a technical college pursuant to this policy, a student:

- A. must have a 2.0 cumulative grade point average or be granted an exception by the High School Principal;
- B. must provide written notification to the School Board of the District in which the student resides of the student's intent to attend a technical college under this subsection by March 1st if the student intends to enroll in the fall semester, and by October 1st if the student intends to enroll in the spring semester;
- C. must not be ineligible for participation for having failed a previous class under this program and failing to reimburse the District for any costs the student is required to pay; and
- D. must be admitted to the technical college.

Undue Financial Hardship

The School Board may prohibit a student's attendance if the student is a child with a disability and the School Board determines that the cost to the District of any required additional special services for participation in this program would impose an undue financial burden on the District.

Tuition Payments for Technical College Attendance

The District will pay to the technical college the cost of a student's tuition for attendance, including any additional costs associated with a student's special services, if applicable, if attendance is permitted, except as follows:

- A. For any course that the School Board determines does not meet high school graduation requirements or the School Board determines the District provides a comparable course. The student may appeal an adverse decision to the Department of Public Instruction. The School Board will notify the student no less than thirty (30) calendar days prior to the start date of the proposed course if it finds that the course either does not meet high school graduation

requirements or is comparable to a course offered in the District.

B. The student has already completed eighteen (18) postsecondary semester credits through the Early College Credit Program, Start College Now Program, or Technical College Academies.

Other Instructional Costs in Addition to Tuition

The District will pay all costs for course fees and books that would be paid by a Wisconsin resident attending the technical college, provided that the course is not comparable to a course offered by the District. The District may require students to pay for consumable material fees for eligible courses.

Transportation Expenses

The District is not responsible for transporting a student attending a technical college under this policy to or from the technical college that the student is attending.

If a student receives a failing grade in a course or fails to complete a course, at a technical college for which the District has made payment, the student's parent, or the student if the student is an adult, will be required by the School Board to reimburse the District the amount paid on the student's behalf to the extent permitted by law to do so.

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Book	Clean Copies for Discussion/Approval
Section	2000 Program Templates
Title	HIGH SCHOOL TECHNICAL COLLEGE ACADEMIES
Code	po2271.02
Status	

2271.02 - HIGH SCHOOL TECHNICAL COLLEGE ACADEMIES

The School Board recognizes the value to students and to the District of students participating in programs offered by technical college institutions in Wisconsin.

The School Board will permit any high school student who satisfies the eligibility requirements to participate in a WI Technical College High School Academy. Students will be eligible to receive college and high school credit for completing course(s) at authorized institutions of higher education provided they complete the course(s) and receive a passing grade.

General Eligibility Criteria for Students:

To be eligible to attend courses in a technical college academy pursuant to this policy, a student:

- A. must have a 2.0 cumulative grade point average or be granted an exception by the High School Principal;
- B. must provide written notification to the School Board of the District in which the student resides of the student's intent to attend a technical college academy;
- C. must not be ineligible for participation for having failed a previous class under this program and failing to reimburse the District for any costs the student is required to pay; and
- D. must be admitted to the technical college.

Undue Financial Hardship

The School Board may prohibit a student's attendance if the student is a child with a disability and the School Board determines that the cost to the District of any required additional special services for participation in this program would impose an undue financial burden on the District.

Tuition Payments for Technical College Attendance

The District will pay to the technical college the cost of a student's tuition for attendance, including any additional costs associated with a student's special services, if applicable, if attendance is permitted, except as follows:

- A. For any course that the School Board determines does not meet high school graduation requirements or the School Board determines the District provides a comparable course. The student may appeal an adverse decision to the Department of Public Instruction. The School Board will notify the student no less than thirty (30) calendar days prior to the start date of the proposed course if it finds that the course either does not meet high school graduation requirements or is comparable to a course offered in the District.
- B. The student has already completed eighteen (18) postsecondary semester credits through the Early College Credit Program, Start College Now Program, and Technical College Academies.

Other Instructional Costs in Addition to Tuition

The District will pay all costs for course fees and books that would be paid by a Wisconsin resident attending the technical college, provided that the course is not comparable to a course offered by the District. The District may require students to pay for consumable material fees for eligible courses.

Transportation Expenses

The District is not responsible for transporting a student attending a technical college under this policy to or from the technical college that the student is attending.

Reimbursement

If a student receives a failing grade in a course or fails to complete a course, at a technical college for which the District has made payment, the student's parent, or the student if the student is an adult, will be required by the School Board to reimburse the District the amount paid on the student's behalf to the extent permitted by law to do so.

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Book	Clean Copies for Discussion/Approval
Section	2000 Program Templates
Title	EDUCATIONAL OPTIONS PROVIDED BY THE DISTRICT
Code	po2370
Status	

2370 - **EDUCATIONAL OPTIONS PROVIDED BY THE DISTRICT**

The School Board recognizes that students learn in different ways and therefore provides a variety of educational programs and options to students, developed and approved through the School Board and the administration. The District program includes a variety of opportunities using both on-site and distance learning. The availability of educational options varies depending on the school of attendance and individual student circumstances, and the District is frequently evaluating and updating its programs. Students and parents are encouraged to consult with school administration to discuss programs best suited for them. The following contains brief descriptions of the educational options available through the District's program, but is not intended to be an exhaustive list.

Early College Credit Program

High school students may take college courses for high school and/or college credit in accordance with Policy 2271 - Early College Credit Program.

Start College Now Program

Students enrolled in grades eleven (11) and twelve (12) may take technical college courses for high school and/or college credit in accordance with Policy 2271.01 - Start College Now Program.

Advanced Placement (AP) Courses

Students may enroll in AP courses that prepare students for the College Board's annual AP Exams offered in the spring. Students may earn college credit based on their AP Exam score.

Dual Credit Programs

Students enrolled in grades ten (10), eleven (11) and twelve (12) may take approved dual credit programs with Chippewa Valley Technical College and the University of Wisconsin River Falls in accordance with State law and District procedures.

Online Courses

Students in grades nine (9), ten (10), eleven (11), and twelve (12) may enroll in online courses when such course is not otherwise available or as an educational alternative better suited to the diverse learning needs of students.

Work-Study Programs

Students may enroll in the District's cooperative education program offered with a course or in a work-study program designed to the individual needs of the student.

Summer School

The District offers a summer school program that includes both enrichment and credit recovery options.

Youth Apprenticeship Program

The District offers a Youth Apprenticeship program as part of the Statewide School-to-Work initiative.

Full-Time Open Enrollment Program

The District offers a full-time open enrollment opportunity to students in accordance with Policy 5113 - Open Enrollment Program (Inter-District).

Part-Time Open Enrollment Program

The District offers a part-time open enrollment opportunity to students in accordance with Policy 5113.01 - Part-Time Open Enrollment.

Notification of Educational Options

A list of the educational options available to students who reside in the District will be provided via the district website to all parents on an annual basis. The list will include public schools, private schools participating in a parental choice program, charter schools, virtual schools, full-time open enrollment, youth options, and course options, and posted on the website no later than January 31st each year. This notice will include the performance category, per the Department of Instruction report card, assigned to each school within the District, including charter schools.

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Book	Clean Copies for Discussion/Approval
Section	2000 Program Templates
Title	SCHOOL COUNSELING AND ACADEMIC AND CAREER PLANNING
Code	po2411
Status	
Legal	121.02 (1)(e), Wis. Stats. P.I. 8.01(2)(e), Wis. Adm. Code P.I. 26.03(1)(b)(1), Wis. Admin. Code 34 C.F.R. 100.3(b) 34 C.F.R. 106.36 34 C.F.R. 104.37(b) 28 C.F.R. 35.130 Vocational Educational Guidelines, Appendix B, Title 6

2411 - **SCHOOL COUNSELING AND ACADEMIC AND CAREER PLANNING**

The School Board requires that a planned program of school counseling be an integral part of the educational program of the District. Such a program will be available to all students without regard to race, color, national origin, ancestry, creed, pregnancy, marital status, parental status, sexual orientation, sex (including gender status, change of sex or gender identity), physical or mental, emotional, or learning disability ("Protected Classes").

This plan should be developmentally appropriate and:

- A. enable counselors to effectively communicate with students who have limited English proficiency and/or are sensory impaired;
- B. assist students in achieving their optimum growth;
- C. enable students to draw the greatest benefit from the offerings of the instructional program of the schools; and
- D. help integrate all the student's experience so that s/he can better relate school activity to life outside the school.

Academic and career planning services, including individualized support and access to software tools and staff assistance, will be provided to students in grades 6 to 12. The mission of academic and career planning is to provide a comprehensive plan, which will be developed and maintained by a student, that includes the student's academic, career, personal, and social goals and the means by which the student will achieve those goals both before and after high school graduation. The District will inform parents in each school year about what academic and career planning services their child receives.

The Superintendent will implement the school program which carries out these purposes and:

- A. involves appropriate staff members at every level;

- B. honors the individuality of each student;
- C. is integrated with the total educational program;
- D. is coordinated with available resources of the community; and
- E. cooperates with parents and recognizes their concern and ideas for the development of their children.

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Book	Clean Copies for Discussion/Approval
Section	2000 Program Templates
Title	HOMEBOUND INSTRUCTION PROGRAM
Code	po2412
Status	
Legal	118.15(3)(a), Wis. Stats.

2412 - **HOMEBOUND INSTRUCTION PROGRAM**

Subject to applicable State and Federal law, the School Board may provide individual instruction to students of legal school age who are unable to attend classes because they are temporarily not in proper physical or mental condition. In addition, subject to applicable State and Federal law, the District may provide a homebound study as part of a program or curriculum modification.

A request for homebound instruction should be placed in writing and include the following information:

- A. the nature of the medical condition;
- B. the probable duration;
- C. evidence of the student's inability to participate in an educational program;
- D. whether the student currently has an Individualized Education Plan (IEP) and, if so, whether the student's parent is requesting that the IEP Team reconvene;
- E. whether the student currently has a Section 504 Plan; and
- F. whether the student is or will become a school-age parent.

Requests for homebound instruction will be considered by the Director of Student Services. The Director of Student Services will issue a decision within thirty (30) calendar days of the written request.

If the request for homebound instruction is granted, a licensed teacher must provide the homebound instruction, and the homebound instruction will commence as soon as practicable after the date of notification for non-special education students. In the case of special education students or students with an IEP or a Section 504 Plan, homebound instruction will commence as provided in the applicable Plan.

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Book	Clean Copies for Discussion/Approval
Section	2000 Program Templates
Title	HEALTH EDUCATION
Code	po2413
Status	
Legal	115.35, 118.01(2)(d)2.c., 118.076, Wis. Stats. Chapter 961, Wis. Stats.

2413 - **HEALTH EDUCATION**

The School Board, in compliance with State law, has adopted a comprehensive program of health education that will prepare students to maintain good health and enable them to adapt to the changing health problems of our society.

The School Board recognizes that this program, like others the District offers, may contain content and/or activities that some parents find objectionable. A student may not be required to take instruction in physiology and hygiene, sanitation, the effects of controlled substances pursuant to State law and alcohol upon the human system, symptoms of disease, and the proper care of the body if the student's parent files a written objection with the teacher.

If a student does not take instruction in these subjects as a result of parental objection, the student may not be required to be examined in the subjects and may not be penalized in any way for not taking such instruction, and the School Board authorizes the Health Teacher to determine if the student will complete an alternative assignment that is similar to the subjects in the length of time necessary to complete.

If the subjects receive credit toward graduation the School Board authorizes the Health Teacher to determine the alternative assignment to be completed by the student that is similar to the subjects in the length of time necessary to complete.

Instruction in physiology and hygiene will include instruction on sexually transmitted diseases and will be offered in every high school.

The Health Teacher will notify parents of planned instruction in the health education curriculum regarding human growth and development topics as identified and in accordance with Policy 2414 - Human Growth and Development.

Students in grades seven (7) through twelve (12) will be provided instruction in cardiopulmonary resuscitation and cardiocerebral resuscitation including instruction on the psychomotor skills necessary to perform both skills as part of any health education course offered.

Students in grades seven (7) through twelve (12) will be provided instruction about automated external defibrillators as identified in Policy 8452 - Automated External Defibrillators.

In implementing the program, the Health Teacher may use District and outside resources, including Wisconsin Department of Public Instruction guidelines and consultants, with administrative approval.



Book	Clean Copies for Discussion/Approval
Section	2000 Program Templates
Title	HUMAN GROWTH AND DEVELOPMENT
Code	po2414
Status	
Legal	115.35, 118.01(2)(d), 118.019, Wis. Stats. P.I. 8.01(2)(j), Wis. Adm. Code

2414 - HUMAN GROWTH AND DEVELOPMENT

The School Board directs that students receive instruction in human growth and development, consistent with Chapter 118.019(2) of Wisconsin State Statutes.

Such instruction will include the following:

A. Medically accurate and, when age-appropriate, address the following topics:

1. the importance of communication about sexuality between the student and the student's parents or guardians;
2. reproductive and sexual anatomy and physiology, including biological, psychosocial, emotional, and intellectual changes that accompany maturation;
3. the benefits of and reasons for abstaining from sexual activity, which will stress the value of abstinence as the only reliable way to prevent pregnancy and sexually transmitted infections, and will identify the skills necessary to remain abstinent;
4. methods for developing healthy life skills, including setting goals, making responsible decisions, communicating, and managing stress;
5. how alcohol and drug use affect responsible decision making;
6. the impact of media and one's peers on thoughts, feelings, and behaviors related to sexuality;
7. adoption resources, prenatal care, and postnatal supports; and
8. the nature and treatment of sexually transmitted infections.

B. The instructional program will also include the following:

1. address self-esteem and personal responsibility, positive interpersonal skill, and healthy relationships;
2. identify counseling, medical, and legal resources for survivors of sexual abuse and assault, including resources for escaping violent relationships;
3. address the positive connection between marriage and parenting;
4. present information about avoiding stereotyping and bullying, including how to refrain from making inappropriate remarks, avoiding engaging in inappropriate physical or sexual behaviors, and how to recognize, rebuff, and report any unwanted or inappropriate remarks or physical or sexual behaviors;
5. puberty, pregnancy, parenting, body image, and gender stereotypes; and
6. the health benefits, side effects, and proper use of contraceptives and barrier methods approved by the Federal Food and Drug Administration to prevent pregnancy and barrier methods approved by the Federal Food and Drug to prevent sexually transmitted infections.

Consistent with applicable State law, the following will also be incorporated into the above subjects, when age-appropriate³⁵ in the same course and during the same year:

- A. present abstinence from sexual activity as the preferred choice of behavior for unmarried students;
- B. emphasize that abstinence from sexual activity before marriage is the only reliable way to prevent pregnancy and sexually transmitted diseases, including human immunodeficiency virus and acquired immunodeficiency syndrome;
- C. provide instruction in parental responsibility and the socioeconomic benefits of marriage for adults and their children;
- D. explain pregnancy, prenatal development, and childbirth;
- E. explain the criminal penalties for engaging in sexual activities involving a child under Ch. 948, Wis. Stats.;
- F. explain the sex offender registration requirements under 301.45, Wis. Stats., which will include who is required to report, what information must be reported, who has access to the information reported, and the implications of being registered;
- G. provide medically accurate information about the human papillomavirus and the human immunodeficiency virus and acquired immunodeficiency syndrome; and
- H. explain the process under 48.195, Wis. Stats., under which a parent of a newborn child may relinquish custody of the child to a law enforcement officer, emergency medical services practitioner, or hospital staff member.

The District will use instructional methods and materials that do not discriminate against a student based upon the student's race, gender, religion, sexual orientation, or ethnic or cultural background or against sexually active students or children with disabilities.

As part of the regular curriculum review cycle, a citizens' advisory committee will be established, in accordance with 118.019(5), of Wisconsin State Statutes, which will provide for the effective participation of staff, parents, health-care professionals, members of clergy, and other residents of the District. The role of the advisory committee is to advise the School Board on the design and implementation of the human growth and development curriculum.

The District will provide parents annually and prior to use in the classroom with an outline of the human growth and development topics used in their child's grade level as well as information regarding how the parent may inspect the instructional materials.

The District will notify parents, in advance of the instruction and give them an opportunity, prior to instruction, to review the complete program and instructional materials and of their right to have their child excused from the instruction. The notice will state that in the event a student is excused, that student will still receive instruction under 118.01(2)(d)2c, Wis. Stats. unless exempted and under 118.01(2)(d)8, Wis. Stats.

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Book	Clean Copies for Discussion/Approval
Section	2000 Program Templates
Title	STUDENT PRIVACY AND PARENTAL ACCESS TO INFORMATION
Code	po2416
Status	
Legal	20 U.S.C. 1232g, 20 U.S.C. 1232h

2416 - **STUDENT PRIVACY AND PARENTAL ACCESS TO INFORMATION**

The School Board respects the privacy rights of parents and their children.

Surveys Requiring Consent

No student will be required, as a part of the school program or the District's curriculum, to submit to or participate in any survey, analysis, or evaluation that reveals information concerning the following without prior parent notification:

- A. political affiliations or beliefs of the student or their parents;
- B. mental or psychological problems of the student or their family;
- C. sex behavior or attitudes;
- D. illegal, anti-social, self-incriminating, or demeaning behavior;
- E. critical appraisals of other individuals with whom respondents have close family relationships;
- F. legally recognized privileged and analogous relationships, such as those of lawyers, physicians, and ministers;
- G. religious practices, affiliations, or beliefs of the student or the student's parents; or
- H. income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such a program).

A student (if an adult, or an emancipated minor) or, if an unemancipated minor, their parents, can choose not to participate in any survey.

Parent's Right to Inspect Surveys

Parents have the right to inspect, upon request, any instrument used in the collection of personal information before the instrument is administered or distributed to the student. The parent will have access to the instrument within a reasonable period of time after the request is received by the building principal.

Consistent with parental rights, the School Board directs building and program administrators to:

- A. notify parents in writing of any surveys, analyses, or evaluations which may reveal any of the information, as identified in A-H above, in a timely manner, and which allows interested parties to request an opportunity to inspect the survey, analysis, or evaluation; and the administrator to arrange for inspection prior to initiating the activity with

students;

- B. allow the parents the option of excluding their student from the activity;
- C. report collected data in a summarized fashion which does not permit one to make a connection between the data and individual students or small groups of students; and
- D. treat information as identified in A-H above as any other confidential information in accordance with Policy 8350 - Confidentiality and Policy 8330 - Student Records.

Student Privacy

For the privacy of students whose parents request that they not take part in the survey, arrangements will be made prior to the time period when the survey will be given, for the student(s) to go to a supervised location where under the supervision of a staff member, the student will be provided with an alternate activity.

Personal Information for Marketing or Sale

The School Board will not collect or use personal information obtained from students or their parents for the purpose of marketing or for selling that information. For purposes of this section, "personal information" means individually identifiable information including: a student's or parent's first and last name; a home or other physical address (including street name and the name of the city or town); or a telephone number.

This section does not apply to the collection, disclosure, or use of personal information collected from students for the exclusive purpose of college or other postsecondary education recruitment, or military recruitment.

Notice Requirements

The Superintendent is directed to provide notice via the District website to parents of students enrolled in the District of the substantive content of this policy at least annually at the beginning of the school year, and within a reasonable period of time after any substantive change in this policy. In addition, the Superintendent is directed to notify parents of students in the District, at least annually at the beginning of the school year, of the specific or approximate dates during the school year when the administration of any survey by a third party that contains one or more of the items described in A through H above are scheduled or expected to be scheduled.

The notice will provide the following:

- A. Notice of the specific or approximate dates during the school year of any survey by a third party that contains one or more of the items described in A through H above.
- B. Activities involving the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information (or otherwise providing that information to others for that purpose).
- C. The opportunity for the parents to opt their child(ren) out of participation in any survey involving any of the items above.

Definitions

For purposes of this policy, the term "parent" includes a legal guardian or other person standing in loco parentis (such as a grandparent or stepparent with whom the child lives or a person who is legally responsible for the welfare of the child).

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Book	Clean Copies for Discussion/Approval
Section	2000 Program Templates
Title	CAREER AND TECHNICAL EDUCATION PROGRAM
Code	po2421
Status	
Legal	118.01(2)(b), 118.15(1)(b), Wis. Stats. P.I. 8.01(2)(k)(2b), 8.01(2)(l), Wis. Adm. Code

2421 - **CAREER AND TECHNICAL EDUCATION PROGRAM**

The mission of career and technical education is to equip all students in Wisconsin with the academic, technical, and employability skills needed for success in postsecondary education and the workforce through access to high-quality career pathways.

For the purposes of this policy, career and technical education (CTE) refers to a coordinated program of academic and technical instruction designed to prepare students for success in both postsecondary education and the workforce. CTE programs provide students with relevant learning experiences and career development opportunities that connect classroom instruction to real-world applications.

The School Board may provide a career and technical education program which will include:

- A. Technology and Engineering Education;
- B. Agriculture, Food, and Natural Resources Education;
- C. Family and Consumer Sciences Education;
- D. Business and Information Technology Education;
- E. Marketing, Management and Entrepreneurship Education; and
- F. Health Science Education.

The School Board directs that any efforts to recruit students to participate in a particular career and technical education program must include literature and comparable recruitment efforts for students with disabilities in a format and context in which they can communicate.

The career and technical education program may also include:

- A. integration with Dual Credit Program, including but not limited to Early College Credit, Start College Now programs, transcribed credit, and/or technical college academies; and
- B. youth career-based learning opportunities.

The programs are available to students without regard to race, color, religion, national origin, ancestry, creed, pregnancy, marital status, parental status, sexual orientation, sex, (including gender status, change of sex or gender identity), or physical, mental, emotional, or learning disability ("Protected Classes"). The Superintendent is to ensure that application

forms for work-study programs contain a notice of nondiscrimination and that each employer associated with a work-study program has provided assurance of nondiscrimination based on the Protected Classes prior to the time the students are selected and/or assigned.

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Book	Clean Copies for Discussion/Approval
Section	2000 Program Templates
Title	SUMMER SCHOOL
Code	po2440
Status	
Legal	118.04, Wis. Stats.

2440 - SUMMER SCHOOL

The School Board may conduct a summer program occurring outside of the periods of regular instruction and which do not count towards the minimum hours of instruction required by law, for the purpose of, academic instruction, recreational activities, enrichment activities at the K-12 levels for resident students of this District and such other students as the School Board may admit.

Summer school instruction will be designed to provide opportunities for students to:

- A. improve learning skills;
- B. make up a failed course;
- C. enrich a scholastic program; and
- D. explore new academic areas.

The School Board will annually review the summer school program. In order to support such a program of instruction, the School Board will:

- A. employ teaching and administrative staff;
- B. purchase such books, materials, supplies, and equipment as may be necessary;
- C. make available school facilities as required; and
- D. provide necessary custodial services.

Tuition fees will not be charged to students domiciled within the District or for those students residing in the District, even if they were not enrolled as residents during the most recent regular session.

Reasonable fees may be charged to all students for social, recreational, or extra-curricular summer classes in accordance with DPI regulations.

With regard to transportation, the School Board accepts responsibility for students with disabilities as so determined by the IEP Committee.



Book	Clean Copies for Discussion/Approval
Section	2000 Program Templates
Title	COMMUNITY EDUCATION
Code	po2450
Status	
Legal	120.13(19), Wis. Stats.

2450 - **COMMUNITY EDUCATION**

The School Board believes that education is a continuous process throughout life and supports the position that the District should cooperate with other community agencies in providing educational, cultural, and recreational opportunities for all of its citizens. The school, in this setting, becomes a force for community service and improvement; and the values the community seeks for children in the regular school program are, thus, available for all citizens through Community Education.

An Advisory Council made up of community members will advise the Director of Community Education and Communications on programming and planning for Community Education.

Community Education should work proactively in partnerships with other District programs, community groups, municipalities, businesses, organizations, agencies, and individuals to realize the shared ideals for lifelong learning.

With regard to Community Education, the School Board shall provide programs for the purpose of meeting the vocational, recreational, and cultural interests of the community.

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Book	Clean Copies for Discussion/Approval
Section	2000 Program Templates
Title	PROGRAMS FOR STUDENTS WITH DISABILITIES
Code	po2460
Status	
Legal	115.78 et seq., Wis. Stats. P.I. 11, Wis. Adm. Code IDEA, 20 U.S.C. 1400 et seq.

2460 - **PROGRAMS FOR STUDENTS WITH DISABILITIES**

The School Board recognizes its responsibility to provide a free, appropriate public education to all eligible students with disabilities, ages three (3) through twenty-one (21).

The District provides a continuum of special education services, including a variety of programs, services, and accommodations. These programs may be provided in cooperation with other schools, school districts, or outside agencies. The determination of the need and extent of services provided will be determined by the student's Individual Education Program (IEP) team, and will be based on an assessment of the student's individual needs. Children with disabilities will participate in state-required testing, with or without modifications, or alternative assessments as outlined in the child's IEP.

Parents/guardians of children with disabilities will be included in all activities relative to the referral process, evaluation, placement decisions, and the development of the individualized education program (IEP). They will be informed of their rights to due process throughout these procedures, as outlined in DPI's Model Local Educational Agency Special Education Policies and Procedures.

The designated authority for all aspects of identification, placement, and programming for children with disabilities will be the Director of Student Services. Instructional supervision and evaluation of special education programs and personnel will be the joint responsibility of the Director of Student Services and the Building Principal. The School Board assigns the Student Services Director the authority to designate and maintain a current list of District employees who are authorized to serve as the local education agency (LEA) representatives on District IEP teams and in other special education processes. Such designees will receive periodic training specific to serving that role.

The District recognizes its responsibility to identify, locate, and evaluate all children with disabilities who may be in need of special education and related services. This includes students attending private schools in the District, those not yet three (3) years of age, highly mobile children, and homeless children.

The District adopts the Wisconsin Department of Public Instruction Special Education Model Forms and Policies and Procedures Manual as the School Board's official policy in all practices relating to the education of children with disabilities, in compliance with State and Federal laws and regulations.

The School Board supports the requirement of State and Federal law that students with disabilities be educated, to the maximum extent appropriate, with students without disabilities. Within a continuum of services, inclusion is the preferred method of providing educational services to students, although IEP teams have flexibility to design individualized plans of instruction appropriate to individual student needs.

Adopted from retired Policy 342

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Book	Clean Copies for Discussion/Approval
Section	9000 Relations Templates
Title	PUBLIC INFORMATION PROGRAM
Code	po9120
Status	

9120 - PUBLIC INFORMATION PROGRAM

The School Board believes that all reasonable means should be employed to keep the public informed on matters of importance regarding District policies, finances, programs, personnel, and operations. It is the purpose of this policy to provide the ways and means to accomplish this purpose.

The Superintendent will direct an information program designed to acquaint the citizens of the community and the general public with the achievements and the needs of the schools.

Toward this end, the School Board will provide parents or guardians and other District residents opportunities for orientation and information regarding State regulations and local school procedures, and will utilize, insofar as practical, all appropriate means and media to achieve this end.

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Book	Clean Copies for Discussion/Approval
Section	9000 Relations Templates
Title	PUBLIC COMPLAINTS
Code	po9130
Status	
Legal	118.01, Wis. Stats. 118.019, Wis. Stats. 20 U.S.C. 1232h

9130 - **PUBLIC COMPLAINTS**

The School Board recognizes the right of individuals and groups to present concerns or complaints about District personnel, programs, services, facilities, and operations. The purpose of the complaint procedures is to provide an orderly means of resolving public complaints against the District consistently and fairly. Retaliation against parties who file informal or formal complaints is prohibited. The procedures for responding to general complaints and specific complaints about instructional/library media center materials are outlined below. When a complaint is made directly to the School Board as a whole, or to an individual School Board member, the Superintendent will be informed and the complaint will be referred back to school personnel at the appropriate level in the chain of supervision to be addressed according to established procedures. Nothing in this policy or related implementation procedures is intended to supersede timelines or procedures specified in other District policies or any other applicable legally mandated timelines or processes, including, but not limited to, complaints related to: employee/student discrimination, harassment, or bullying.

GENERAL COMPLAINTS

Whenever possible, the School Board relies on teachers, administrators, and support staff to resolve concerns or complaints in an informal manner. Unless the complaint is covered by other District policies, individuals are expected to first discuss the complaint with the employee most closely associated with the program or facility that is of concern. A complaint can only be brought directly to the School Board if the complaint is against a member of the School Board or the School Board as a whole. The School Board, in its sole discretion, will decide whether to review any direct complaint that it receives, and if so, the appropriate process and timeframes for reviewing the complaint.

RESOLUTION PROCESS FOR GENERAL COMPLAINTS

STEP 1: If the concern or complaint is not resolved informally, a formal written complaint should be filed with the supervisor, principal, or administrator responsible for the employee, program, or operation that is the subject of the complaint. The formal written complaint should include the name(s) of the complainant(s), the date and times in which the complaint occurred, and a description of the complaint. The following chain of supervision should be followed. Exceptions in this sequence may occur when an Administrator/Supervisor within the chain of supervision or a School Board member is the subject of the complaint. The Administrator/Supervisor will investigate the written and signed complaint and present a written response within 15 working days.

- a. Teacher or support staff employee (typically involved in the informal process above)
- b. Principal, supervisor, or other administrator responsible for the function that is the subject of the complaint.
- c. Superintendent
- d. School Board

STEP 2: If the complaint is not resolved in Step 1, the complainant can forward the written and signed complaint to the Superintendent. A conference will be arranged among the parties involved within 10 working days. A written response will

be prepared within 10 working days of the conference.

STEP 3: If the complaint is not resolved in Step 2, the complainant can forward the written and signed complaint to the School Board. The School Board, in its sole discretion, will decide whether to review the complaint, and if so, the appropriate process and timeframes for reviewing the complaint. A request for an appeal and a description of the complainant's desired outcome must be submitted to the School Board no later than 10 working days after denial of the complaint by the Superintendent. The decision of the School Board will be final.

PUBLIC COMPLAINTS ABOUT INSTRUCTIONAL/LIBRARY MEDIA CENTER MATERIALS AND RESOURCES

The District recognizes that, on occasion, objections may occur regarding its instructional and library media center materials and resources by any community member or employee of the District not directly involved with the selection of materials used. The Superintendent (or designee) is directed to provide a procedure whereby a citizen may object to any instructional materials (i.e., textbooks and supplementary instructional materials) or library media center materials selected and used in the School District of River Falls. The procedure should safeguard the professional judgment of staff members as well as allow the citizens of the District to voice their specific complaints about materials used in the schools.

A parent/guardian may request that his/her child not use specific instructional or library media center materials or participate in certain instructional programs. Alternative assignments or programs will be made available in such cases that meet the instructional learning objective, at the discretion of District staff.

The School District of River Falls will not discriminate in the selection and evaluation of library media center materials and resources, textbooks, supplementary instructional materials on the basis of a sex, (including gender identity, gender expression and nonconformity to gender role stereotypes,) race, national origin, color, religion, ancestry, creed, pregnancy, marital or parental status, sexual orientation, handicap or physical, mental, emotional or learning disability, or any other legally-protected status or classification. Discrimination complaints will be processed in accordance with established District procedures.

DEFINITIONS

A. Instructional Materials and Resources: Instructional materials and resources will mean print and non-print resources used by classroom teachers to convey the essential knowledge and skills of a subject in the District's curriculum to students. Instructional materials will include, but not be limited to, textbooks, workbooks, maps, films, performing arts scripts, graphs, flowcharts, diagrams, charts, tables, handouts, tests, quizzes, projects, activities, online resources and applications, computer software, and other digital media.

B. Library Media Center (LMC) Materials and Resources: Library media center materials and resources will refer to all print and non-print materials and resources circulated from the school or District library media centers for students and/or staff use

RESOLUTION PROCESS FOR COMPLAINTS ABOUT INSTRUCTIONAL/LIBRARY MEDIA CENTER MATERIALS AND RESOURCES

The following procedures will serve as a guideline for staff members when community citizens issue a formal written complaint about instructional materials (i.e., textbooks and supplementary instructional materials) or library media center materials.

STEP 1: If the staff member (teacher, librarian/media specialist, department or building unit leader) to whom the complaint has been made is unable to resolve the issue, the Building Principal should schedule a meeting between the staff member(s) involved, the Principal and the complainant to discuss the concerns. The complainant must verify they have read the entirety of the material (textbook, poem, literature, and/or instructional or library material) that is the focus of their complaint.

STEP 2: If the issue cannot be resolved during the above-mentioned meeting, the Principal will ask the complainant to submit a copy of the [Request for Reconsideration of Instructional/Library Media Center Materials](#) form within 14 calendar days of the meeting to the Principal. If the form has not been received within 14 calendar days, the District will treat the complaint as having been dropped and the issue as closed.

STEP 3: If a completed form is returned within 14 calendar days, it is incumbent upon the principal to schedule an open session meeting of a committee to review the complaint form and the material(s) in question. The eight member committee will be composed of the following persons as determined by the Principal and Director of Academic Services:

- The building principal/coordinator.
- One staff member who is using the material of which the complaint was made.
- An appropriate department and/or unit representative.
- The Director of Academic Services or designee.
- One staff member at large – not a member of the department/unit involved in selecting the material in question.

- Two parents, one selected by the principal, and a parent chosen by the complainant. Both parents must be residents of the District, each with at least one student currently enrolled in the District.
- The complainant. (Participation required or the complaint will be void).

The Review Committee process will be determined by the Principal and Director of Academic Services, and will include, but is not limited to:

1. Review Committee members read the entire material under review.
2. Staff/department member(s) provide the Review Committee a written document that provides insight into how the literature/instructional material is used in the classroom (i.e., how is this literature/material used in the curriculum; essential learning targets; instructional strategies; how the controversial issues are addressed with students; strengths/benefits of material; feedback from students).
3. Review Committee members will meet to discuss the material under review to include their perceptions of the material under review along with the written document provided by the department member(s) that explains how the literature/instructional material is used in the classroom.
4. Committee members individually complete a blind survey giving their recommendation of the three options below:
 - Remove the material from the classroom/library.
 - Maintain the material under its current use.
 - Use the material as an educational option for interested learners.
5. The decision of the committee, based on the survey results, will be shared with the committee and the Superintendent.
6. In the event of a tie vote, the Superintendent, Director of Academic Services, and Principal will make a final decision. The Principal and Director of Academic Services will make every effort to keep the above process moving forward within a reasonable timeframe but will not exceed thirty (30) calendar days from the date of the appointment of the committee unless approved by the Superintendent and School Board President. The Superintendent will advise the complainant of the committee's decision in writing and his/her right of appeal to the School Board. Any appeal must be submitted in writing to the School Board President and/or Superintendent within seven (7) calendar days. If no appeal is received, then the matter will be closed.

STEP 4: If the committee decision is appealed, the School Board will determine if the Review Committee followed policy. If so, the School Board will uphold that committee decision. If the committee did not follow the policy, the School Board will request more information and/or determine a process for an alternative review or refer to the Superintendent for a final decision.

Access to challenged material will not be restricted during the reconsideration process. However, if the complaint relates to use of instructional materials, a parent may request the District provide alternative instructional materials aligned to the learning objective for their child to use in the classroom in lieu of the challenged material. Such requests for the use of alternative instructional materials may be approved at the discretion of the Building Principal in consultation with the classroom teacher. The District reserves the right to refuse to consider complaints, or reconsider requests reviewed within the last five (5) years, at the discretion of the Superintendent and School Board Chair of the Educational Program Committee.

Adopted from Retired Policy 870, Policy 870-Rule, Policy 871, and Policy 871-Rule
 @River Falls School District 2025



Book	Clean Copies for Discussion/Approval
Section	9000 Relations Templates
Title	CITIZENS' ADVISORY COMMITTEES
Code	po9140
Status	
Legal	19.81 et seq., Wis. Stats.

9140 - CITIZENS' ADVISORY COMMITTEES

The School Board recognizes the fact that citizens can contribute substantially to the successful operation of the District.

Therefore, citizen committees may be established when deemed necessary by the School Board to assist in studying issues that are important to the District. Advisory committee members will be appointed by the School Board, upon recommendation of the School Board President. The president will seek nominations from various sources and inform the other members of the School Board of the background of each of the recommended appointees prior to School Board action. The School Board President will establish and outline a procedure for determining candidates brought to the School Board for approval.

Citizen committees will serve in an advisory capacity only and without pay. Final action and responsibility will remain with the School Board.

Because the School Board has ultimate responsibility for establishing the educational standards for the District, guidelines developed for citizen committees will be representative of those standards and District values and goals.

Citizen advisory committee meetings are subject to the open meeting law. The Superintendent (or designee) is responsible for ensuring compliance with the open meeting law.

The following guidelines will govern the appointment and functioning of district citizen advisory committees:

1. Citizen advisory committees may be created by the School Board to serve as task forces for special purposes or to provide continuing consultation in a particular area of activity. There will be no standing citizen committees to the School Board.
2. If an advisory committee is required by state or federal law, its composition and appointment will meet all the guidelines established by law.
3. The composition of task forces and any other district citizen committees will be broadly representative of the community and will take into consideration the specific tasks assigned to the committee. Professional staff people may be appointed to the committee as members or consultants.
4. Appointments to such committees will be made by the School Board. Appointments of staff members to such committees will be made by the School Board, upon recommendation of the Superintendent.
5. The School Board will provide the following information and instruction to each committee:
 - a. The length of time each member is being asked to serve;
 - b. The service the School Board anticipates the committee to render and the extent and limitations of its responsibilities;

- c. The resources the School Board will provide;
- d. The approximate dates on which the School Board expects to receive major reports;
- e. School Board policies governing citizen advisory committees and the relationship of these committees to the School Board as a whole, individual School Board members, the Superintendent, and other members of the professional staff; and
- f. Responsibilities for the release of information to the press.

6. Recommendations of citizen committees will be based on research and fact, and will be determined by consensus.

7. The School Board possesses certain legal powers and prerogatives that cannot be delegated or surrendered to others. Therefore, all recommendations of an advisory committee must be submitted to the School Board for review and potential action.

The School Board has the sole power to dissolve any of its citizen advisory committees and will reserve the right to exercise this power at any time during the life of any committee. The School Board reserves the right to remove members of the citizen advisory committee if the Superintendent and School Board President determine it is in the best interest of the District.

Adopted from retired Policy 186 and Policy 186-Rule

@River Falls School District 2025



Book	Clean Copies for Discussion/Approval
Section	9000 Relations Templates
Title	VISITORS TO SCHOOL DISTRICT BUILDINGS
Code	po9150
Status	
Legal	120.13(35), Wis. Stats. 301.475(3)(c). Wis. Stats.

9150 - **VISITORS TO SCHOOL DISTRICT BUILDINGS**

The School Board and staff of the School District of River Falls welcome members of the community and other interested persons to visit District buildings.

In order to assure that no unauthorized persons enter a District building with wrongful intent, all visitors are required to use the secure entry camera buzzer system to state their purpose and identify themselves. Office staff will determine if the visitor is authorized to enter. Visitors authorized to enter the building will be required to sign in, wear a visitor's badge, and use the automated background checking device if available, prior to visiting elsewhere in the building.

Visitors who do not follow protocol will be considered unauthorized and will be reported to the Building Principal, Administrator, or School Resource Officer. The unauthorized person will be asked to leave, and the police will be called if deemed necessary.

Classroom visits can disrupt the learning environment and possibly violate privacy issues, and therefore permission must be requested in advance to the Building Administrator. Such requests must be made in writing and must include the purpose of the visit. If the request to visit is approved, the Building Administrator will schedule classroom visits at a time that is agreeable to the teacher and administrator.

State law prohibits registered sex offenders from being on public school premises unless they have provided the required notification to school officials or fall under one of the exceptions provided by law. It is the responsibility of the registered sex offender to provide the required school notification. After receiving the required prior notification, the Building Principal will determine whether the registered sex offender will be allowed to be present on school premises for the proposed purpose of the event and determine any conditions that may be placed on such permission for the safety of other persons present in the school environment.

Regardless of the time of day, the District or Building Administrator, or designee has the discretion to exclude from District buildings or property, any person who the District determines has no legitimate and approved purpose for being on District grounds, disrupts or appears likely to become a disruption to the educational program, or threatens the health or safety of students, staff, or others in the building. Any such individual will be directed to leave the premises and law enforcement will be called if necessary.

Adopted from retired Policy 860
@River Falls School District 2025



Book	Clean Copies for Discussion/Approval
Section	9000 Relations Templates
Title	USE OF CAMERAS AND OTHER RECORDING DEVICES IN LOCKER ROOMS
Code	po9151
Status	
Legal	175.22, 942.08, 942.09, Wis Stats.

9151 - USE OF CAMERAS AND OTHER RECORDING DEVICES IN LOCKER ROOMS

The School Board recognizes the importance of protecting the privacy interests of the District's students and is committed to safeguarding students' privacy in the locker room facilities.

As required by law, the School Board establishes this locker room privacy policy.

To protect the privacy of students, non-staff access to locker rooms for the purpose of interviewing or seeking information from any student in the locker room is prohibited. No member of the media is allowed access to school locker rooms before, during, or after any school athletic event or practice. Coaches and student-athletes may be available for interviews outside the locker room, consistent with school rules.

No images in the locker room may be captured, recorded, or transferred under any circumstances by any individual.

To protect the privacy of the District's students, parents, other adult residents of the community, and any member of the public that may utilize the locker room facilities, no person may use a cell phone to capture or record any individual in the locker room

Furthermore, the School Board believes that safety is of the utmost importance. Therefore, notwithstanding the provisions of this policy, if necessary, emergency rescue personnel will be permitted into the locker room and will be given access to any tools necessary to do their job.

District officials may refer any violations of this policy to law enforcement for possible criminal prosecution of anyone who violates State law.

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Book	Clean Copies for Discussion/Approval
Section	9000 Relations Templates
Title	PUBLIC ATTENDANCE AT SCHOOL EVENTS
Code	po9160
Status	
Legal	29 CFR Part 35 29 U.S.C. 794, Section 504 of the Rehabilitation Act of 1973, as amended 34 C.F.R. Part 104 42 U.S. C. 12101 et seq., Americans with Disabilities Act of 1990, as amended

9160 - PUBLIC ATTENDANCE AT SCHOOL EVENTS

The School Board welcomes the attendance of members of the community at athletic and other public events held by the schools in the District, but the School Board also acknowledges its duty to maintain order and preserve the facilities of the District during the conduct of such events. The School Board expects all those who attend a school event to conduct themselves with decorum and respect.

Prohibited Activities at School Events

The School Board directs that no alcoholic beverage or other controlled substance be possessed, consumed, or distributed nor any betting occur at any function sponsored by the District, or at any function occurring on District premises. Persons attending school events are subject to the prohibitions on use of tobacco pursuant to Policy 7434 – Use of Tobacco on School Premises. Persons attending school events are subject to the provisions of Policy 7217 - Weapons. Raffles and similar forms of fundraising by District-related organizations are only permitted by the Superintendent in accordance with Policy 9211 - District Support Organizations and Policy 9700 - Relations with Special Interest Groups.

Access to School Events

No qualified person with a disability will, because the District's facilities are inaccessible or unusable by persons with disabilities, be denied the benefits of, be excluded from participation in, or otherwise be subjected to discrimination under any program or activity to which Section 504/ADA applies. Any person who believes s/he has been discriminated against due to a disability should refer to the complaint procedure set forth in Policy 2260.01 - Section 504/ADA Prohibition Against Discrimination Based on Disability.

For facilities constructed or altered after June 3, 1977, the District will comply with applicable accessibility standards. For those existing facilities constructed prior to June 3, 1977, the District is committed to operating its programs and activities so that they are readily accessible to persons with disabilities. This includes, but is not limited to, providing accommodations to parents with disabilities who desire access to their child's educational program or meetings pertinent thereto.

Individuals with disabilities will have an equal opportunity to purchase tickets for events that have been sanctioned or approved by the School Board in accordance with the provisions of the Americans with Disabilities Act, as amended.

Further, in accordance with the provisions of the Americans with Disabilities Act, as amended, the School Board will permit individuals with disabilities to be accompanied by their service animals in all areas of the District's facilities where members of the public, as participants in services, programs or activities, or as invitees, are allowed to go. (See also Policy 8390 - Animals on District Property)

Removal from School Events

The School Board holds the legal authority to bar the attendance of or remove any person whose conduct may constitute a disruption or be disrespectful on District property or at a school event. School administrators have the authority to call law enforcement officials if a person violates posted regulations or does not leave District property when requested. They are also authorized to use detectors and other devices to better protect the safety and well-being of participants and visitors. If a student, a non-enrolled minor, or an adult is asked to leave or is removed from a school event, no admission fees will be refunded.

Audio and/or Video Recordings

The School Board is aware of the increasing desire of many parents and other members of an audience to make audio and/or video recordings of school events. Such recordings can be made by parents or other members of the audience without restriction if the performance is not of copyrighted material. However, if the performance is of copyrighted material, a recording can be made if the appropriate license authorizing such recordings has been secured in advance by the District. If the performance is of copyrighted material and the necessary license has not been secured in advance by the District, the audience will be advised before the performance begins that audio and/or video recordings that will be rebroadcast or distributed in any way, such as posting on the internet, are prohibited. Any person or organization seeking to film students or a school activity which is not a public event will obtain prior permission from the Superintendent.

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Book	Clean Copies for Discussion/Approval
Section	9000 Relations Templates
Title	DISTRICT-SUPPORT ORGANIZATIONS
Code	po9211
Status	

9211 - **DISTRICT-SUPPORT ORGANIZATIONS**

The School Board appreciates the efforts of all organizations whose objectives are to enhance the educational experiences of District students, help meet educational needs of students, and/or provide extra educational benefits not provided for, at the time, by the School Board.

The School Board recognizes that parent-teacher organizations and other school-related community organizations are channels through which school personnel, parents, and other citizens may discuss educational needs and work together toward solutions. The Superintendent is authorized to provide support and assistance as appropriate upon the request of such an organization.

The School Board encourages parents and District staff to participate in such organizations.

The Superintendent, Activities Director, Building Principal, Advisor, or Head Coach will:

- A. review the objectives of each volunteer group to determine that relevant educational needs are being addressed;
- B. monitor the plans and activities of each group to ensure compliance with laws, and School Board policies;
- C. communicate school and/or District needs to the volunteer groups and those of the groups to the School Board;
- D. approve in-District fund-raising activities of a volunteer group as well as fund-raising activities held off-premises which involve students; and
- E. establish and maintain procedures related to proposed monetary and other gifts to the District that will provide for proper screening, acceptance, acknowledgement, and use, consistent with accounting procedures established by the State.

Any organization described in this policy must obtain advance written permission from the Activities Director, Building Principal or Superintendent before using any of the District's logos or name as well as the District's or school's slogans for the purpose of describing or promoting the organization or any activity of the organization. Upon approval, use of the District logos or name must be consistent with branding guidelines. These guidelines can be obtained from the Director of Communications and Community Education.

Each group's fund-raising activities will be in compliance with all applicable School Board policies. Funds used for school-related projects must be approved by the Activities Director, Superintendent, or Building Principal.



Book	Clean Copies for Discussion/Approval
Section	9000 Relations Templates
Title	HOME-BASED, PRIVATE, OR TRIBAL SCHOOLING
Code	po9270
Status	
Legal	118.133, Wis. Stats. 118.145(4), Wis. Stats. 118.53, Wis. Stats.

9270 - HOME-BASED, PRIVATE, OR TRIBAL SCHOOLING

The School Board encourages the enrollment of all school-age children residing in this District in public schools or in a parochial or private school so that such children may enjoy the benefits of a well-planned educational program and the socialization possible in a group environment.

Private Education or Tribal School Education Students

The School Board will allow students who are being educated at a private school or a tribal school to participate, if space is available, in any of the District's courses by enrolling in up to two (2) courses during each semester. In grades 9-12, the student must meet the criteria for admission to the high school established for private school or tribal school students. In grades K-8, students will be placed at the grade level with age groups or in subject areas they are best adjusted to academically, socially, and psychologically, and where their probability of success is highest.

The School Board may allow any student, residing in the District boundaries, who is being educated at a private school or a tribal school to participate, if space is available, in any of the District's non-WIAA sanctioned athletic or extra-curricular programs.

Home-Based Private Education Students

The School Board will allow a student receiving Home-Based private education to attend up to two (2) courses per semester in the public school classroom provided that the student meets the minimum standards for enrollment in each course as established by the District. Such student may attend no more than two (2) courses per semester, which will include any courses being taken by the student in another public school district such that the aggregate number of courses taken in a public school district in any semester does not exceed two (2).

A student receiving Home-Based private education may participate in interscholastic athletics in the District, including WIAA sanctioned interscholastic athletics, on the same basis and to the same extent that the District permits students enrolled in the District to participate. Upon request, the Home-Based educational program in which the student is enrolled will provide the District with a written statement that the student meets the School Board's requirements for participation in interscholastic athletics based on age and academic and disciplinary records. No person may provide a false statement.

A student receiving Home-Based private education may participate in extracurricular activities in the District on the same basis and to the same extent that it permits students enrolled in the District to participate.

The District may charge a student who participates in interscholastic athletics or extracurricular activities participation fees, including fees for uniforms, equipment, and musical instruments, on the same basis and to the same extent that it charges these fees to a student who is enrolled in the District.

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Book	Clean Copies for Discussion/Approval
Section	9000 Relations Templates
Title	ADVERTISING AND COMMERCIAL ACTIVITIES
Code	po9700.01
Status	

9700.01 - **ADVERTISING AND COMMERCIAL ACTIVITIES**

This policy provides guidance for the appropriate and inappropriate use of advertising or promotion of commercial products or services to the students and parents in the District.

"Advertising" comes in many different categories and forums and is defined as an oral, written, or graphic statement made by the producer, manufacturer, or seller of products, equipment, or services which calls for the public to buy, use or patronize the product, equipment, or services. This includes the visible promotion of product logos for other than identification purposes. Brand names, trademarks, logos, or tags for product or service identification purposes are not considered advertising.

The School Board may permit paid commercial advertising in District facilities or on District property in the following categories or forums in accordance with the parameters set forth herein:

A. Product Sales:

1. product sales benefiting a District, school, or student activity (e.g., the sale of beverages or food within schools);
2. exclusive agreements between the District and businesses that provide the businesses with the exclusive right to sell or promote their products or services in the schools (e.g., pouring rights contracts with soda companies);
3. fund-raising activities (e.g., short-term sales of gift wrap, cookies, candy, etc.) to benefit a specific student population, club, or activity where the school receives a share of the profits.

B. Direct Advertising/Appropriation of Space:

1. signage and billboards in schools and school facilities;
2. corporate logos or brand names on school equipment (e.g., marquees, message boards or scoreboards);
3. ads, corporate logos, or brand names on book covers, student assignment books, or posters;
4. ads in school publications (newspapers, yearbooks, and event programs);
5. media-based electronic advertising (e.g., Channel One, Internet, or web-based sponsorship);
6. free samples (e.g., of food or personal hygiene products).

C. Indirect Advertising:

1. corporate-sponsored instructional or educational materials, teacher training, contests, incentives, grants, or gifts;
2. the School Board approves the use of instructional materials developed by commercial organizations such as films and videos only if the education value of the materials outweighs their commercial nature.

The films or materials will be carefully evaluated by the Building Principal for classroom use to determine whether the films or materials contain undesirable propaganda and to determine whether the materials are in compliance with the guidelines as set forth above.

No advertising may use the name, logo, mascot, or any other name which would associate an activity with the District without the specific written permission of the Superintendent. It is further the policy of the School Board that its name, students, staff members, and District facilities will not be used for promoting the interests of any non-school agency or organization, public or private, without the specific written permission of the Superintendent.

Any commercial advertising will be structured in accordance with the General Advertising Guidelines set forth below.

General Advertising Guidelines

The following guidelines will be followed with respect to any form of advertising on school grounds:

- A. When working together, schools and businesses must protect educational values. All commercial or corporate involvement should be consistent with the District's educational standards and goals.
- B. Any advertising that may become a permanent or semi-permanent part of a school requires prior approval of the School Board.
- C. No advertisement will promote or contain references to alcohol, tobacco, drugs, vaping, drug paraphernalia, weapons, or lewd, vulgar, obscene, pornographic, or illegal materials or activities, gambling, violence, hatred, sexual conduct or sexually explicit material, X or R-rated movies, or gambling aids.
- D. No advertisement will be permitted that conveys the impression of the District's endorsement of any religious message, political candidate, or ballot initiative.
- E. No advertisement may contain libelous material.
- F. No advertisement may be approved which would tend to create a substantial disruption in the school environment or inhibit the functioning of any school.
- G. No advertisement will be false, misleading, or deceptive.
- H. Each advertisement must be reviewed in advance for age appropriateness.
- I. Advertisements may be rejected by the District if determined to be inconsistent with the educational objectives of the District, inappropriate, or inconsistent with the guidelines set forth in this policy.
- J. All corporate support or activity must be age-appropriate and must be consistent with the School Board's policies not to discriminate on the basis of race, color, religion, national origin, ancestry, creed, pregnancy, marital status, parental status, sexual orientation, sex (including gender status, change of sex, or gender identity), or physical, mental, emotional, or learning disability (Protected Classes) in any of its student program and activities.
- K. Students will not be required to advertise a product, service, company, or industry.
- L. Advertising will not be permitted on the outside or the inside of school buses.
- M. The Superintendent, or Designee, is responsible for screening all advertising.
- N. The Superintendent, or Designee, may require that samples of advertising be made available for inspection.
- O. The inclusion of advertisements in District publications, in District facilities, or on District property does not constitute or imply approval and/or endorsement of any product, service, organization, or activity.
- P. Final discretion regarding whether to advertise and the content and value of the materials will be with the School Board.

Written Contract for Placement

All advertising agreements between the District and an outside entity will be in writing, will specify all relevant terms, and must be approved by the School Board prior to placement of advertisements.

The contracts will contain at a minimum the following clauses:

- A. District authority over content and placement of advertisement;
- B. authority of District administration to view and approve all materials prior to actual placement;
- C. specific provisions regarding financial terms, timing of payment, hold harmless clause in the event of a lawsuit against the advertiser that requires removal of advertisement prior to expiration of contract; and
- D. warranty regarding intellectual property and indemnification against alleged violations of trademark or copyright protections by third parties.

The Superintendent will negotiate all such agreements with the advertiser.

Accounting

Advertising revenues must be properly reported and accounted for as per any administrative guidelines, policies, Generally Accepted Accounting Principles, and DPI Audit Guide requirements.

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Book	Clean Copies for Discussion/Approval
Section	9000 Relations Templates
Title	HIGH SCHOOL DIPLOMAS TO VETERANS
Code	po9800
Status	
Legal	45.001(5), Wis. Stats 120.13(37), Wis. Stats

9800 - **HIGH SCHOOL DIPLOMAS TO VETERANS**

The School Board recognizes the service provided to the country and the individual sacrifices made by veterans of the United States Armed Forces.

Since many of these veterans left high school in order to fight for their country, the School Board wishes to recognize their efforts by awarding a high school diploma.

The School Board may award a high school diploma to a military veteran who meets the following criteria:

- A. The veteran is at least sixty-five (65) years of age, or is at least fifty-five (55) years old and has a service-connected disability.
- B. The veteran attended high school in the District or attended a high school in Wisconsin and is a resident of the District.
- C. The veteran left high school before receiving a high school diploma to join the armed forces of the United States during a war period under 45.001(5), Wis. Stats.
- D. The veteran served on active duty under honorable conditions in the United States Armed Forces or in forces incorporated as part of the United States Armed Forces.

The School Board may also award a high school diploma to a military veteran who has received a high school equivalency diploma after serving on active duty under honorable conditions if criteria A through C above are also met.

If the veteran is deceased and satisfied criteria B through D above, the School Board may award a diploma posthumously and present that diploma to a surviving relative of the veteran.

The application for a veteran's diploma is available at the Office of the Superintendent.

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Book	Clean Copies for Discussion/Approval
Section	9000 Relations Templates
Title	VETERANS AS CLASSROOM VOLUNTEERS
Code	po9800.01
Status	
Legal	45.09, Wis. Stats.

9800.01 - VETERANS AS CLASSROOM VOLUNTEERS

The School Board recognizes the service provided to the country and the individual sacrifices made by veterans of the United States Armed Forces.

The School Board will, concurrent with the Department of Veterans Affairs presentation, award a Certificate of Achievement and Appreciation to any military veteran who meets the following criteria:

- A. The veteran completes twenty (20) hours of volunteer service in a District school during a school term.
- B. The volunteer service consists of classroom service that involves direct interaction with students, with an emphasis on sharing the lessons the veteran learned from his/her military experience.
- C. The veteran is not an employee of the School District during the term in which the volunteer service takes place.
- D. The veteran has, by July 1st after the school term in which the volunteer service takes place, submitted to the Department of Veterans Affairs a form signed by the school principal or the Superintendent verifying that the veteran has fulfilled the twenty (20) hours of volunteer service.

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	CREATING A POSITION
Code	po3111
Status	
Legal	Immigration Reform and Control Act of 1986 8 U.S.C. 1255a

3111 - **CREATING A POSITION**

The School Board recognizes the need to establish positions which, when filled by competent, qualified professional staff members, will assist the District in achieving the educational goals set by the School Board. The District employs only persons authorized to work in the United States.

The Director of Human Resources and Leadership Development will verify all new full-time and part-time employees' identity and authorization to work in the United States according to Federal law.

The School Board reserves the right to:

- A. create new positions;
- B. specify the number of persons to be employed within each job category; and
- C. set the initial salary for a new position not currently covered by an established salary structure, range, or schedule.

The School Board will, upon the advice of the Superintendent, consider the advisability of creating a new position or increasing the number of professional staff members in an existing position.

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	EMPLOYMENT OF PROFESSIONAL STAFF
Code	po3120
Status	
Legal	118.191, Wis. Stats. 118.192, Wis. Stats. 118.21, Wis. Stats. 118.22(2), Wis. Stats. 118.24, Wis. Stats. 121.02, Wis. Stats. Wis. Admin. Code P.I. 34

3120 - EMPLOYMENT OF PROFESSIONAL STAFF

The School Board recognizes that it is vital to the successful operation of the District that positions created by the School Board be filled with highly-qualified and competent personnel.

All employees other than the Superintendent or support staff members (Policy 0100 – Definitions) are considered professional employees.

Professional Staff Member: District employees who are either certified staff employed in a position for which certification is a requirement of employment, or administrative employees who are responsible for oversight or supervision of a component or components of the District's operation, regardless of whether they hold an administrative contract or are required to have administrator certification.

The Superintendent may establish the terms of employment and description of job duties for each professional staff member employed by this District and will recommend to the School Board for approval contracts for any professional staff employed by the District as required by State Law. The School Board will be solely responsible for the approval of the employment of any professional staff as required by State law and will be employed only by a majority vote of the full membership of the School Board. Compensation will be fixed by an established compensation structure or School Board action.

The Human Resources Department will provide a description of the work schedule, hours of work per week, and a determination of whether the employee is exempt or non-exempt for purposes of overtime eligibility (See Policy 6700 - Fair Labor Standards Act (FLSA)). For non-exempt employees, there will be a clear statement in the employee handbook which states the following: "In order for employees to work beyond their contract hours in any week, prior approval must be obtained from the immediate supervisor. Exceptional cases requiring overtime may be approved after the overtime is worked when all administrators/principals/immediate supervisors are unavailable, and such pre-approval may cause harm to students, staff, the community, or District property.

Such approval will be given only to those candidates for employment recommended by the Superintendent.

When any recommended candidate has been rejected by the School Board, the Superintendent will make a substitute recommendation.

All applications for employment will be referred to the Human Resources Department.

Relatives of staff members may be employed by the School Board; however, arrangements should be made so that the staff member being employed is not placed in a position in which they would be supervised directly by, or supervise directly, the relative staff member.

Any professional staff member's intentional misstatement of fact material to qualifications for employment or the determination of salary will be considered by this School Board to constitute grounds for dismissal.

The employment of professional staff members prior to approval by the School Board is authorized when their employment is required to maintain continuity in the educational program, except as prohibited by law, including the employment of full-time teachers and certain administrative employees on a substitute basis, pending School Board approval. Employment will be recommended to the School Board at the next regular meeting.

No candidate for employment to the professional staff will receive a recommendation for such employment without having provided visual evidence of proper certification or that the application for such certification is in process.

There must also be verification that a satisfactory background check has been conducted by the Department of Public Instruction or an appropriate State agency.

Any person who signs a contract to teach in the District must, within ten (10) days after signing the contract, provide evidence of a current license or accepted application to the Department of Instruction for the content, subject area, and developmental level for the position of hire.

The Director of Human Resources and Leadership Development will prepare procedures for the recruitment and selection of all professional staff.

DISTRICT SUPPORTED ALTERNATIVE LICENSING PROGRAMS

As part of the School Board's efforts to provide the highest quality education for all students in all subject areas, the School Board authorizes the Superintendent, where appropriate, to support teacher licensure opportunities.

EXPERIENCED-BASED LICENSURE FOR TECHNICAL AND VOCATIONAL EDUCATION

"Technical education" means technology education and any technology-related occupation.

"Vocational education" means agriculture, child services, clothing services, food services, housing and equipment services, family and consumer education, family and consumer services, home economics-related occupations, health care-related occupations, trade specialist, business education, business and office, and marketing education.

The Superintendent may support the application for an experience-based license for a teacher to teach in a technical and/or vocational education field, provided that the individual can be credited with at least 100 points using the following system:

A. The following points for experience in a technical field (must comprise at least twenty-five (25) of the required 100 points):

1. For a bachelor's degree in any science, technology, engineering, or mathematics field and any teaching license or permit, or in a field related to the vocational subject, one hundred (100) points.
2. For a bachelor's degree in any science, technology, engineering, or mathematics field, or in a field related to the vocational subject, seventy-five (75) points.
3. For a bachelor's degree in a field other than those described in numbers 1 and 2 above, sixty-five (65) points.
4. For industry or vocational certification, ninety (90) points.
5. For industry experience in a trade or technical field or vocation, five (5) points per forty (40) hours worked up to a maximum of ninety (90) points.

6. For an internship in a trade or technical field or in the vocation, twenty-five (25) points.
 7. For being mentored in a trade or technical skill or in the vocation by a colleague or a Wisconsin Technology Education Association or a recognized vocational association approved mentor, twenty-five (25) points.
 8. For an apprenticeship in a trade or technical field or in the vocation, five (5) points per forty (40) hours worked up to a maximum of ninety (90) points.
- B. The following points for pedagogical experience (must be at least twenty-five (25) out of the 100 required points):
1. For a bachelor's degree in technical or technology education, one hundred (100) points.
 2. For a bachelor's degree in a field other than any science, technology, engineering, mathematics, or technical or technology education field, or in a subject related to the vocation and any teaching license or permit, seventy-five (75) points.
 3. For credit earned at an accredited institution of higher education or technical college, three (3) points per credit up to a maximum of seventy-five (75) points for technical or technology education courses and science, technology, engineering, or mathematics courses or any field related to the vocation and three (3) points per credit up to a maximum of seventy-five (75) points for education and pedagogical courses.
 4. For completing at least 100 hours of training in pedagogy, five (5) points per fifty (50) hours up to a maximum of seventy-five (75) points.

Individuals who have sufficient points may be employed by the District under an experience-based license, provided that the Superintendent implements a professional development curriculum for the teacher to follow during the three (3) year period of the initial license. The Superintendent will monitor the teacher's progress in fulfilling the curriculum.

PROFESSIONAL TEACHING PERMIT

The Superintendent may support the teaching license application of an individual to teach a course in engineering, mathematics, science, computer science, art, music, or world languages that do not yet hold a professional teacher license, provided that the following criteria are met:

- A. The District is experiencing a shortage in the availability of teachers with professional teaching certification in the subject area and is unable to fill a position with an acceptable licensed teacher.
- B. The individual holds at least a bachelor's degree in engineering, mathematics, science, computer science, art, music, or world languages.
- C. The individual possesses at least five (5) years of verifiable industry experience in the same field as the bachelor's degree.
- D. The individual has completed at least 100 hours of pedagogical training in an alternative teacher licensing program approved by DPI.
- E. The Superintendent will implement a plan to provide supervision of the teacher by a teacher who holds a regular professional teaching licensure during the two (2) year period of the permit.
- F. The hiring of the teacher under this alternative licensure program will not displace a regularly licensed teacher in the District.



Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	JOB DESCRIPTIONS
Code	po3120.01
Status	
Legal	P.I. 8.01(2)(q)

3120.01 - **JOB DESCRIPTIONS**

The School Board recognizes that it is essential for District and employee accountability that staff members be fully aware of the duties and responsibilities of their positions. Job descriptions document and describe the essential functions for professional staff positions and thereby promote organizational effectiveness and efficiency. Therefore, the Superintendent will maintain a current, comprehensive, and coordinated set of job descriptions for professional staff positions. Job descriptions for licensed personnel, and any revisions thereof, will be approved by the School Board and maintained by the Human Resources Department.

The job description of the Superintendent will be included in the School Board policy manual.

As long as the provisions of the job descriptions are not inconsistent with School Board policies- or with Federal/State law, they will be considered to be an extension of the policy manual and binding upon all employees.

Employees will be evaluated, at least in part, against their job descriptions. Additional evaluation- considerations are addressed in School Board Policy 3220 Staff Evaluation and Educator Effectiveness

Each job description will include a statement that reserves authority to the Superintendent to assign additional duties and responsibilities as necessary within the scope of the employment position.

Upon employment by the School Board, staff members will receive a copy of the current job description for the position for which they have been employed. The Director of Human Resources and Leadership Development will review this job description with the individual as part of the employment orientation process.

From time-to-time, the School Board recognizes that the Superintendent may find it necessary to revise job descriptions. Revisions and updates will be facilitated by the Human Resources Department.

Following the revision of a job description, staff members who hold the positions for which the essential functions are described in that revised job description will be provided access to the updated version and the opportunity to discuss the revisions therein with their immediate supervisor.



Book Clean Copies for Discussion/Approval
Section 3000 Professional Staff Templates
Title EMPLOYMENT OF PERSONNEL IN COMMUNITY EDUCATION PROGRAMS
Code po3120.05
Status

3120.05 - EMPLOYMENT OF PERSONNEL IN COMMUNITY EDUCATION PROGRAMS

The School Board recognizes that the success of the Community Education program depends in large measure upon the hiring of qualified and competent personnel. The School Board delegates the staffing of Community Education programs to the Director of Community Education and Communications or the Superintendent.

Instructor Status Policy:

1. Independent Contractor Status: All individuals hired to teach or instruct in Community Education programs will be classified and hired as independent contractors.
2. Employee Exception: The only exception to the contractor classification is for individuals who are currently employed by the District in a separate, existing capacity; these individuals will be hired as employees.

A candidate's intentional misstatement of fact material to their qualifications for employment or the determination of their salary will be considered by the School Board to constitute grounds for termination of the contract for independent contractors or dismissal for employees.

No candidate for hiring will receive a recommendation for such hire without having proffered visual evidence of proper certification, if needed, or that the application for such certification is in process.

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	CRIMINAL HISTORY RECORD CHECK AND EMPLOYEE SELF-REPORTING REQUIREMENTS
Code	po3121
Status	
Legal	111.335, Wis. Stats.

3121 - **CRIMINAL HISTORY RECORD CHECK AND EMPLOYEE SELF-REPORTING REQUIREMENTS**

To ensure the safety of students and staff, it is the policy of the School Board that criminal background investigations be conducted on any paid staff member. Criminal background investigations will also be conducted on university interns and student teachers, and on those wishing to volunteer in the District. Background investigations will be completed prior to paid or volunteer service beginning.

Employment may be offered pending the return and disposition of such background checks. All offers of employment are contingent upon the results of such checks. If an applicant has committed a crime that substantially relates to the circumstances of the particular position for which the applicant is applying, the District may take that offense into consideration when deciding whether to employ the individual. The District may refuse to employ an individual who has been convicted of a felony and who has not been pardoned for that felony.

Knowingly falsifying any of the information in pre-employment documents, such as an application for employment or background check questionnaire, will be sufficient grounds for not being hired or for discharge.

Criminal background investigation paperwork, including forms and records obtained through processing, will be considered confidential and will not be released or disseminated unless required by law.

All District employees will notify their immediate supervisor or building principal as soon as possible, but no more than three calendar days after any arrest, indictment, conviction, no contest or guilty plea, or other adjudication of the employee for any felony, any offense involving moral turpitude, and any of the other offenses as indicated below:

- 1) crimes involving school property or funds;
- 2) crimes involving fraudulent or unauthorized attempts to obtain or alter any certificate or permit that would entitle any person to hold or obtain a position as an educator;
- 3) crimes that occur wholly or in part on school property or at a school-sponsored activity;
- 4) a misdemeanor which involves moral turpitude [e.g., an act or behavior that gravely violates moral sentiments or accepted moral standards of the community]; or
- 5) a misdemeanor which violates the public trust.
- 6) major traffic offenses (e.g., operating under the influence of an intoxicant or other drug, reckless driving, operating after suspension/revocation, failure to report an accident, refusal to take a breath test). Minor traffic offenses (e.g., non-moving violations, speeding, failure to yield, failure to obey a traffic signal, unattended vehicle, illegal parking) do not need to be reported. However, if an employee drives or operates a District vehicle or piece of mobile equipment or transports students or staff, other than the staff member's own family, in any vehicle, they must report any traffic offense (not including parking tickets). Per the School District of River Falls Employee Handbook, employees who notify their supervisor or building principal of an arrest, indictment, conviction, no contest or guilty plea, or other adjudication of the employee for any felony, any offense involving moral turpitude, and any of the offenses as indicated above will be subject to being placed on administrative leave, suspension, or termination, as permitted by law. Failure to report under this section may result in disciplinary action, up to and including termination. All employment decisions by the District based on such information must comply with Wisconsin's arrest and conviction discrimination law.



Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	NONDISCRIMINATION AND EQUAL EMPLOYMENT OPPORTUNITY
Code	po3122
Status	
Legal	111.31 et seq., Wis. Stats. 111.335(d)(2), Wis. Stats. 118.195, Wis. Stats. 118.20, Wis. Stats. Fourteenth Amendment, U.S. Constitution 20 U.S.C. Section 1701 et seq., Equal Educational Opportunities Act of 1974 20 U.S.C. Section 7905, Boy Scouts of America Equal Access Act 29 U.S.C. 701 et seq., Rehabilitation Act of 1973, as amended 38 U.S.C. 4301 et seq., Uniformed Services Employment and Reemployment Rights Act 42 U.S.C. 2000 et seq., Civil Rights Act of 1964 42 U.S.C. 2000d et seq., Title VI of the Civil Rights of 1964 42 U.S.C. 2000e et seq., Civil Rights Act of 1964 42 U.S.C. 2000ff et seq., The Genetic Information Nondiscrimination Act 42 U.S.C. 6101 et seq., Age Discrimination Act of 1975 42 U.S.C. 12101 et seq., The Americans with Disabilities Act of 1990, as amended 29 C.F.R. Part 1635, The GINA Regulations 34 C.F.R. Part 110, The Age Discrimination Act Regulations

3122 - **NONDISCRIMINATION AND EQUAL EMPLOYMENT OPPORTUNITY**

The School Board does not discriminate in the employment of professional staff on the basis of race, color, national origin, age, sex (including gender status, change of sex, sexual orientation, or gender identity), pregnancy, creed or religion, genetic information, handicap or disability, marital status, citizenship status, veteran status, military service (as defined in 111.32, Wis. Stats.), ancestry, arrest record, conviction record, use or non-use of lawful products off the District's premises during non-working hours, declining to attend an employer-sponsored meeting or to participate in any communication with the employer about religious matters or political matters, or any other legally protected category in its programs and activities including employment opportunities.

Notice of the School Board's policy on nondiscrimination and the identity of the District's Compliance Officer(s) (see below) will be published on the District's website, posted throughout the District, and included in the District's recruitment statements or general information publications.

Definitions

Words used in this policy will have those meanings defined herein; words not defined herein will be construed according to their plain and ordinary meanings.

Compliance Officer (CO) an employee designated by the School Board to be responsible for coordinating the District's efforts to comply with state and federal nondiscrimination laws and for receiving formal complaints of pupil discrimination.

Complainant is the individual who alleges, or is alleged, to have been subjected to discrimination/retaliation, regardless of whether the person files a formal complaint or is pursuing an informal resolution to the alleged discrimination/retaliation.

Day(s): Unless expressly stated otherwise, the term "day" or "days" as used in this policy means business day(s) (i.e., a day(s) that the District office is open for normal operating hours, Monday – Friday, excluding State-recognized holidays).

Military status refers to a person's status in the uniformed services, which includes the performance of duty on a voluntary or involuntary basis, in a uniformed service, including active duty, active duty for training, initial active duty for training, inactive duty for training, full-time National Guard duty, Reserve Duty, and performance of duty or training by a member of Indiana organized militia. It also includes the period of time for which a person is absent from employment for the purpose of an examination to determine the fitness of the person to perform any duty listed above.

Respondent is the individual who has been alleged to have engaged in discrimination/retaliation, regardless of whether the Reporting Party files a formal complaint or is seeking an informal resolution to the alleged discrimination/retaliation.

District community means students and employees (i.e., administrators, professional, and support staff), as well as School Board members, agents, volunteers, contractors, or other persons subject to the control and supervision of the School Board.

Third Parties include, but are not limited to, guests and/or visitors on District property (e.g., visiting speakers, participants on opposing athletic teams, parents), vendors doing business with, or seeking to do business with, the School Board, and other individuals who come in contact with members of the District community at school-related events/activities (whether on or off District property).

District Compliance Officers

The School Board designates the following individuals to serve as the District's Compliance Officers (also known as Civil Rights Coordinators; hereinafter referred to as the COs).

Mark Inouye
Director of Student Services/Title IX Coordinator - Students
715-425-1800
852 E. Division Street
River Falls, WI 54022
mark.inouye@rfsd.k12.wi.us

Nate Schurman
Director of Human Resources/Title IX Coordinator - Staff
715-425-1800
852 E. Division Street
River Falls, WI 54022
nate.schurman@rfsd.k12.wi.us

The names, titles, and contact information of these individuals will be published annually:

- A. on the School District's website.
- B. in the Employee Handbook.

The COs are responsible for coordinating the District's efforts to comply with the applicable Federal and State laws and regulations, including the District's duty to address in a prompt and equitable manner any inquiries or complaints regarding discrimination, retaliation, or denial of equal access. The COs will also verify that proper notice of nondiscrimination has been provided for Title II of the Americans with Disabilities Act (as amended), Title VI and Title VII of the Civil Rights Act of

1964, Section 504 of the Rehabilitation Act of 1973 (as amended), the Age Discrimination in Employment Act of 1975, and the Genetic Information Nondiscrimination Act (GINA) to students, their parents, staff members, and the general public. A copy of each of the Acts and regulations on which this notice is based is available upon request from the CO.

Reports and Complaints of Discrimination and Retaliation

Employees are required to report incidents of discrimination and/or retaliation to an administrator, supervisor, or other supervisory employee so that the School Board may address the conduct. Any administrator, supervisor, or other supervisory employee who receives such a report will provide it to the CO within two (2) days.

Discrimination against an individual based on their sex (including gender status, sexual orientation, and gender identity) is discrimination in violation of Title VII. Specifically, discrimination on the basis of sex stereotyping/gender-nonconformity constitutes sex discrimination. This is true irrespective of the cause of the person's gender non-conforming behavior. Employment actions based upon an individual's sex could be suspect and potentially impermissible.

COs are required to investigate allegations of conduct involving the discrimination or harassment of an employee or applicant based upon gender status, sexual orientation, and gender identity.

Any questions concerning whether alleged conduct might violate this prohibition should be brought to the CO's attention promptly.

Employees who believe they have been discriminated/retaliated against are entitled to utilize the complaint process set forth below. Initiating a complaint will not adversely affect the Complainant's employment. While there are no time limits for initiating complaints under this policy, individuals should make every effort to file a complaint as soon as possible after the conduct occurs while the facts are known and potential witnesses are available.

The COs will be available during regular school/work hours to discuss concerns related to discrimination/retaliation. COs will accept reports of discrimination/retaliation directly from any member of the District community or a Third Party, or receive reports that are initially filed with another District employee. Upon receipt of a report of alleged discrimination/retaliation, the CO will contact the Complainant and begin either an informal or formal complaint process (depending on the Complainant's request and the nature of the alleged discrimination/retaliation), or the CO(s) will designate a specific individual to conduct such a process as identified in a pre-defined list of investigators.

The CO will provide a copy of this policy to the Complainant and the Respondent. All members of the School District community must report incidents of discrimination/retaliation that are reported to them to the CO within two (2) business days of learning of the incident/conduct.

Any District employee who directly observes discrimination/retaliation is obligated, in accordance with this policy, to report such observations to one of the COs within two (2) days. Additionally, any District employee who observes an act of discrimination/retaliation is expected to intervene to stop the misconduct, unless circumstances make such an intervention dangerous, in which case the employee should notify immediately other District employees and/or local law enforcement officials, as necessary, to stop the misconduct. Thereafter, the CO or designee must contact the Complainant within two (2) days to advise the Complainant of the District's intent to investigate the alleged wrongdoing.

Investigation and Complaint Procedure

Except for sex discrimination and/or Sexual Harassment that is covered by Policy 2266 - Nondiscrimination on the Basis of Sex in Education Programs or Activities, any employee who alleges to have been subjected to discrimination or retaliation may seek resolution of the complaint through the procedures described below. The complaint procedures involve an investigation of the individual's claims of discrimination/retaliation and a process for rendering a decision regarding whether the charges are substantiated.

Due to the sensitivity surrounding complaints of discrimination or retaliation, timelines are flexible for initiating the complaint process; however, individuals are encouraged to file a complaint within thirty (30) days after the conduct occurs. Once the complaint process begins, the investigation will be completed in a timely manner (ordinarily within fifteen (15) days of the complaint being received).

The procedures set forth below are not intended to interfere with the rights of any individual to pursue a complaint of discrimination or retaliation with the United States Department of Education Office for Civil Rights (OCR), the Wisconsin Equal Rights Division, or the Equal Employment Opportunity Commission (EEOC).

Complaint Procedure

A Complainant who alleges discrimination/retaliation may file a complaint, either orally or in writing: 1) with a Principal; 2) with the CO; or 3) to the Superintendent or other supervisory employee. Any complaint received regarding the Superintendent or a School Board member will be referred to the School Board's legal counsel, who will assume the role of the CO for such complaints. Additionally, if the complaint is regarding a CO, the complaint will be reported to the Superintendent, who will coordinate with the other appointed/designated CO, or if appropriate, appoint/designate another individual to serve as CO for the complaint regarding a CO.

Due to the sensitivity surrounding complaints of discrimination and retaliation, timelines are flexible for initiating the complaint process; however, individuals are encouraged to file a complaint within thirty (30) calendar days after the conduct occurs while the facts are known and potential witnesses are available. If a Complainant informs a Principal, Superintendent, or other supervisory employees, either orally or in writing, about any complaint of discrimination or retaliation, that employee must report such information to the CO within two (2) business days.

Throughout the course of the process, the CO should keep the parties reasonably informed of the status of the investigation and the decision-making process.

All complaints must include the following information to the extent known: the identity of the Respondent; a detailed description of their understanding of the facts upon which the complaint is based (i.e., when, where, and what occurred); a list of potential witnesses; and the resolution sought by the Complainant.

If the Complainant is unwilling or unable to provide a written statement including the information set forth above, the CO will ask for such details in an oral interview. Thereafter, the CO will prepare a written summary of the oral interview, and the Complainant will be asked to verify the accuracy of the reported charge by signing the document.

Upon receiving a complaint, the CO will consider whether any action should be taken in the investigatory phase to protect the Complainant from further discrimination or retaliation, including, but not limited to, a change of work assignment or schedule for the Complainant and/or the Respondent. In making such a determination, the CO should consult the Complainant to assess whether the individual agrees with the proposed action. If the Complainant is unwilling to consent to the proposed change, the CO may still take whatever actions are deemed appropriate in consultation with the Superintendent.

Within two (2) days of receiving the complaint, the CO will initiate an investigation to determine whether the Complainant has been subjected to discrimination/retaliation.

Simultaneously, the CO will inform the Respondent that a formal complaint has been received. The Respondent will be informed about the nature of the allegations and provided with a copy of any relevant policies and/or administrative guidelines, including this Policy. The Respondent must also be informed of the opportunity to submit a written response to the complaint within five (5) days.

Investigations will be completed promptly. What constitutes promptness will depend on the complexity of the issues, the number of incidents or factual elements, the number of witnesses and documents to be consulted, and the availability of witnesses and other evidence. The CO will keep the complainant reasonably informed of the investigation's progress.

The investigation will include:

- A. interview(s) with the Complainant;
- B. interview(s) with the Respondent;
- C. interviews with any witnesses who may reasonably be expected to have any information relevant to the allegations, as determined by the CO;
- D. consideration of any documentation or other information presented by the Complainant, Respondent, or any other witness that is reasonably believed to be relevant to the allegations, as determined by the CO.

At the conclusion of the investigation, the CO or designee will prepare and deliver a written report to the Superintendent that summarizes the evidence gathered during the investigation and provides recommendations based on the evidence and the definition of discrimination/retaliation as provided in School Board policy and State and Federal law as to whether the Respondent has engaged in harassment/retaliation of the Complainant. The CO's recommendations must be based upon the totality of the circumstances. In determining if discrimination or retaliation occurred, a preponderance of evidence standard will be used.

The CO may consult with the School Board's attorney during the course of the investigatory process and/or before finalizing⁷⁵ the report to the Superintendent.

In cases where no District CO is able to investigate a complaint due to concerns regarding conflicts, bias or partiality, or for other reasons that impair the CO's ability to conduct an investigation, the CO may in consultation with the Superintendent or School Board President, if the matter involves the Superintendent, engage outside legal counsel to conduct the investigation consistent with this policy.

Absent extenuating circumstances, within five (5) days of receiving the report of the CO or designee, the Superintendent either must issue a written decision regarding whether the charges have been substantiated or request further investigation. A summary of the Superintendent's final written decision will be provided to both the Complainant and the Respondent.

If the Superintendent requests additional investigation, the Superintendent must specify the additional information that is to be gathered, and such additional investigation must be completed within five (5) days, or as quickly as possible if additional time is necessary due to the availability of necessary witness(es) or documents. At the conclusion of the additional investigation, the Superintendent must issue a final written decision as described above.

If the Superintendent determines the Respondent engaged in discrimination/retaliation toward the Complainant, the Superintendent must identify what corrective action will be taken to stop, remedy, and prevent the recurrence of the discrimination/retaliation. The corrective action should be reasonable, timely, age-appropriate, effective, and tailored to the specific situation.

A Complainant or Respondent who is dissatisfied with the final decision of the Superintendent may appeal through a signed written statement to the School Board within five (5) business days of the party's receipt of the Superintendent's final decision. The written statement of appeal must be submitted to the Superintendent, who will forward the request to the School Board President.

In an attempt to resolve the complaint, the School Board will meet with the concerned parties and their representatives within twenty (20) days of the receipt of such an appeal. A copy of the School Board's disposition of the appeal will be sent to each concerned party within ten (10) days of its decision. The decision of the School Board will be final.

The School Board reserves the right to investigate and resolve a complaint or report of discrimination/retaliation regardless of whether the Complainant pursues the complaint. The School Board also reserves the right to have the complaint investigation conducted by an external person in accordance with this policy or in such other manner as deemed appropriate by the School Board or its designee.

The parties may be represented, at their own cost, at any of the above-described interviews/meetings.

The right of a person to a prompt and equitable resolution of the complaint will not be impaired by the person's pursuit of other remedies such as the filing of a complaint with the OCR, EEOC, the filing of charges with local law enforcement, or the filing of a civil action in court. Use of this internal complaint process is not a prerequisite to the pursuit of other remedies.

Privacy/Confidentiality

The School District will employ all reasonable efforts to protect the rights of the Complainant, the Respondent(s), and the witnesses as much as possible, consistent with the School Board's legal obligations to investigate, to take appropriate action, and to conform with any discovery or disclosure obligations.

All records generated under the terms of this policy will be maintained as confidential to the extent permitted by law. Confidentiality, however, cannot be guaranteed. Respondents must be provided an opportunity to meaningfully respond to allegations, which may include disclosure of the Complainant's identity.

During the course of an investigation, the CO will instruct each person who is interviewed about the importance of maintaining confidentiality. Any individual who is interviewed as part of an investigation is expected not to disclose to third parties any information that is learned or provided during the course of the investigation.

Remedial Action and Monitoring

If warranted, appropriate remedial action will be determined and implemented on behalf of the Complainant, including but not limited to counseling services, reinstatement of leave taken due to the discrimination or other appropriate action.

The School Board may appoint an individual, who may be an employee, to follow up with the Complainant to ensure no further discrimination or retaliation has occurred and to take action to address any reported occurrences promptly.

Sanctions and Disciplinary Action

The School Board will vigorously enforce its prohibitions against discrimination by taking appropriate action reasonably calculated to stop and prevent further misconduct.

While observing the principles of due process, a violation of this policy may result in disciplinary action up to and including the discharge of an employee. All disciplinary action will be taken in accordance with applicable State law.

When imposing discipline, the Superintendent will consider the totality of the circumstances involved in the matter. In those cases where discrimination/retaliation is not substantiated, the School Board may consider whether the alleged conduct nevertheless warrants discipline in accordance with other School Board policies and/or the Employee Handbook.

Where the School Board becomes aware that a prior disciplinary action has been taken against the Respondent, all subsequent sanctions imposed by the School Board and/or Superintendent will be reasonably calculated to end such conduct, prevent its recurrence, and remedy its effect.

Retaliation

Retaliation against a person who makes a report or files a complaint alleging discrimination/retaliation, or participates as a witness in an investigation is prohibited. Neither the School Board nor any other person may intimidate, threaten, coerce or interfere with any individual because the person opposed any act or practice made by any Federal or State civil rights law, or because that individual made a report, formal complaint, testified, assisted or participated or refused to participate in any manner in an investigation, proceeding, or hearing under those laws and/or this policy, or because that individual exercised, enjoyed, aided or encouraged any other person in the exercise or enjoyment of any right granted or protected by those laws and/or this policy.

Retaliation against a person for making a report of discrimination, filing a formal complaint, or participating in an investigation or meeting is a serious violation of this policy that can result in the imposition of disciplinary sanctions/consequences and/or other appropriate remedies.

Formal complaints alleging retaliation may be filed according to the internal complaint process set forth above.

The exercise of rights protected under the First Amendment of the United States Constitution does not constitute retaliation prohibited under this policy.

Education and Training

In support of this policy, the School Board promotes preventative educational measures to create greater awareness of discriminatory practices. The Superintendent will provide appropriate information to all members of the School District community related to the implementation of this policy and will provide training for District staff where appropriate. All training, as well as all information provided regarding the School Board's policy and discrimination in general, will be age and content appropriate.

Retention of Investigatory Records and Materials

The Compliance Officer(s) is responsible for overseeing retention of all records that must be maintained pursuant to this policy. All individuals charged with conducting investigations under this policy will retain all documents, electronically stored information (ESI), and electronic media (as defined in Policy 8315 - Information Management) created and received as part of an investigation, which may include, but are not limited to:

- A. all written reports/allegations/complaints/statements;
- B. narratives of all verbal reports, allegations, complaints, and statements collected;
- C. a narrative of all actions taken by District personnel;
- D. any written documentation of actions taken by District personnel or individuals contracted or appointed by the School Board to fulfill its responsibilities;
- E. narratives of, notes from, or audio, video, or digital recordings of witness statements;
- F. all documentary evidence;

- G. e-mails, texts, or social media posts pertaining to the investigation;
- H. contemporaneous notes in whatever form made (e.g., handwritten, keyed into a computer or tablet, etc.) pertaining to the investigation;
- I. written disciplinary sanctions issued to students or employees and a narrative of verbal disciplinary sanctions issued to students or employees for violations of the policies and procedures prohibiting discrimination or harassment;
- J. dated written determinations to the parties;
- K. dated written descriptions of verbal notifications to the parties;
- L. written documentation of any supportive measures offered and/or provided to the Complainant and/or the Respondent, including no-contact orders issued to both parties, the dates issued, and the dates the parties acknowledged receipt; and
- M. documentation of all actions taken, both individual and systemic, to stop the discrimination or harassment, prevent its recurrence, eliminate any hostile environment, and remedy its discriminatory effects;
- N. copies of the School Board policy and/or procedures/guidelines used by the District to conduct the investigation, and any documents used by the District at the time of the alleged violation to communicate the School Board's expectations to students and staff with respect to the subject of this policy (e.g., Student Codes of Conduct and/or Employee Handbooks);
- O. copies of any documentation that memorializes any formal or informal resolutions to the alleged discrimination or harassment;
- P. documentation of any training provided to District personnel related to this policy, including but not limited to, notification of the prohibitions and expectations of staff set forth in this policy and the role and responsibility of all District personnel involved in enforcing this policy, including their duty to report alleged violations of this policy and/or conducting an investigation of an alleged violation of this policy.

The documents, ESI, and electronic media (as defined in Policy 8315 - Information Management) retained may include public records and records exempt from disclosure under Federal and/or State law (e.g., student records).

The documents, ESI, and electronic media (as defined in Policy 8315 - Information Management) created or received as part of an investigation will be retained in accordance with Policy 8310 - Public Records, Policy 8315- Information Management, Policy 8320 - Personnel Records, and Policy 8330 - Student Records for not less than three (3) years, but longer if required by the District's records retention schedule.

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	NONDISCRIMINATION BASED ON GENETIC INFORMATION OF THE EMPLOYEE
Code	po3122.02
Status	
Legal	42 U.S.C. 2000ff et seq. Title II, The Genetic Information Nondiscrimination Act of 2008 29 C.F.R. Part 1635

3122.02 - **NONDISCRIMINATION BASED ON GENETIC INFORMATION OF THE EMPLOYEE**

The School Board prohibits discrimination on the basis of genetic information in all aspects of employment, including hiring, firing, compensation, job assignments, promotions, layoffs, training, fringe benefits, or any other terms, conditions, or privileges of employment. The School Board also does not limit, segregate, or classify applicants or employees in any way that would deprive or tend to deprive them of employment opportunities or otherwise adversely affect the status of the person as an employee, based on genetic information. Harassment of a person because of genetic information is also prohibited. Likewise, retaliation against a person for identifying, objecting to, or filing a complaint concerning a violation of this policy is prohibited.

The identity of the Compliance Officer (see Policy 3122 - Nondiscrimination and Equal Employment Opportunity) shall be posted throughout the District and published in any District statement regarding the prohibition of discrimination on the basis of genetic information in all aspects of employment, in any staff handbooks, and in general information publications of the District as required by Federal and State law and on the District website.

In accordance with Title II of the Genetic Information Nondiscrimination Act of 2008, 42 U.S.C. 2000ff, et seq., and 29 C.F.R. Part 1635 ("GINA"), the School Board shall not request, require or purchase genetic information of employees, their family members or applicants for employment. Further, in compliance with GINA, applicants and employees are directed not to provide any genetic information, including the individual's family medical history, in response to necessary requests for medical information, with the exception that family medical history may be provided as part of the certification process for FMLA leave, or when an employee is asking for leave to care for an immediate family member with a serious health condition. Applicants for employment are directed not to provide any genetic information, including the individual's family medical history, in response to requests for medical information as part of the District's application for employment process. Employees and applicants for employment shall not be penalized for providing genetic information in good faith in response to a request from a School Board employee or agent, unless that applicant or employee refuses to delete the information at the request of the employee or agent of the School Board.

As used in this policy, "genetic information" means information about: (a) an individual's genetic tests; (b) the genetic tests of that individual's family members; (c) the manifestation of disease or disorder in family members of the individual (i.e., family medical history); (d) an individual's request for, or receipt of, genetic services, or the participation in clinical research that includes genetic services by the individual or a family member of the individual; or (e) the genetic information of a fetus carried by an individual or a pregnant woman who is a family member of the individual and the genetic information of an embryo legally held by an individual or family member using assistive reproductive technology.

The term "genetic information" does not include information about the sex or age of the individual, the sex or age of family members, or information about the race or ethnicity of the individual or family member that is not derived from a genetic test.

As used in this policy, "genetic test" means an analysis of human DNA, RNA, chromosomes, proteins, or metabolites that detects genotypes, mutations, or chromosomal changes. The term includes any test of a person's DNA/RNA.

If the School Board's employees or agents legally and/or inadvertently receive genetic information about an employee or applicant, it shall be treated as a confidential medical record in accordance with law.

The Compliance Officer (See Policy 3122 - Nondiscrimination and Equal Employment Opportunity) is responsible for overseeing the School Board's compliance with this policy and GINA and proposing revisions and additions to this policy as necessary to ensure the School Board's compliance with GINA. This person shall be responsible for working with the School Board's legal counsel to fully implement the requirements of GINA in all activities of the School District. The Compliance Officer shall also verify that proper notice of nondiscrimination for Title II of GINA is provided to staff members, and that all requests for health-related information (e.g., to support an employee's request for reasonable accommodation under the ADA or a request for sick leave) are accompanied by a written warning that directs the employee or health care provider not to collect or provide genetic information. The warning shall read as follows:

Genetic Information Nondiscrimination Act of 2008 (GINA) Disclosure Requirement

The Genetic Information Nondiscrimination Act of 2008 or "GINA," prohibits employers and other entities covered by the law, including the School Board, from requesting or requiring genetic information of an employee or applicant or family member of an employee or applicant, except as specifically allowed by law. To comply with GINA, do not provide any genetic information when responding to this request for medical information (unless the request pertains to a request for FMLA leave for purposes of caring for an immediate family member with a serious health condition). "Genetic information," as defined by GINA, includes an individual's family medical history, the results of an individual's or family member's genetic test, the fact that an individual or an individual's family member sought or received genetic services or participated in clinical research that includes genetic services, and genetic information of a fetus carried by an individual or an individual's family member or an embryo lawfully held by an individual or family member receiving assistive reproductive services. Questions concerning compliance with the requirements of GINA may be directed to the Compliance Officer at 715-425-1800.

The grievance procedure for complaints of discrimination in Policy 3122 applies to complaints of discrimination, including harassment, or retaliation prohibited by GINA and may be utilized if a District employee alleges discrimination or harassment on the basis of genetic information or retaliation for identifying, objecting to, or filing a complaint concerning a violation of GINA or this policy.

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	EMPLOYMENT CONTRACT
Code	po3124
Status	
Legal	118.21, 118.24, Wis. Stats.

3124 - EMPLOYMENT CONTRACT

It will be the responsibility of the Human Resources Department to ensure that all members of the professional staff execute a written employment contract in accordance with the legal requirements related to their position in the District.

The Superintendent is authorized to execute employment contracts for the School Board upon approval of employment by the School Board.

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	EDUCATOR LICENSING
Code	po3125
Status	
Legal	P.I. 34, Wis. Adm. Code

3125 - **EDUCATOR LICENSING**

The School Board is committed to having a quality teacher in every classroom and a strong leader in every building. The School Board encourages the use of best educational practices to improve instruction and increase student achievement. To this end, the School Board requires that the District seek to hire the most qualified and experienced staff available and that all staff be licensed as required by law.

Attaining and maintaining proper State licensure under P.I. 34, which describes the requirements for attaining and maintaining an educator’s licensing for practicing in the State, is primarily the licensee’s responsibility. However, the School Board recognizes its responsibilities under P.I. 34 and supports efforts that promote the effectiveness of staff through career-long preparation and learning and performance-based assessment.

Any new teacher employed by the District will be provided all of the following:

- A. Ongoing orientation and support, which is collaboratively developed by teachers, administrators, and other School District stakeholders.
- B. A district-trained mentor.

The building administrator is responsible for providing any mentoring or other support services required for any teacher employed by the District while holding a Tier I license.

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Book Clean Copies for Discussion/Approval
Section 3000 Professional Staff Templates
Title ASSIGNMENT AND TRANSFER
Code po3130
Status

3130 - ASSIGNMENT AND TRANSFER

The School Board believes that the appropriate placement of qualified and competent staff is essential to the successful functioning of the District.

The Superintendent will be responsible for the proper assignment and transfer of all professional staff members and will attempt to effect the optimum assignment of the professional staff in conformance with any applicable contractual or legal requirements and certification requirements. The processes used for the assignment and transfer of professional staff will be outlined in the Employee Handbook.

The Human Resources Department will establish an audit procedure to ensure that each instructional staff member's teaching certificate is currently in compliance with appropriate State certification criteria and has not been nullified.

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Book Clean Copies for Discussion/Approval
Section 3000 Professional Staff Templates
Title REDUCTION IN STAFF
Code po3131
Status

3131 - REDUCTION IN STAFF

It is the responsibility of the School Board to provide the staff necessary for the implementation of the educational program of the District and the operation of the schools and to do so efficiently and economically.

The School Board reserves the right to abolish positions in the District and to reduce staff whenever reasons of decreased enrollment of students, return to duty of regular professional staff members after leaves of absence, suspension of schools or territorial changes affecting the District, or other warranted circumstances. The Superintendent will be responsible for recommending reductions in staff in alignment with the processes outlined in the Employee Handbook.

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	STAFF DISCIPLINE
Code	po3139
Status	
Legal	66.0509(1m)(a), Wis. Stats. Franklin v. City of Evanston, 384 F.3d 838 (7th Cir. 2004) Garrity v. New Jersey, 385 U.S. 493 (1967)

3139 - **STAFF DISCIPLINE**

The School Board retains the right and the responsibility to manage the workforce. When the discipline of a staff member becomes necessary, such action will be consistent with the requirements of any applicable School Board policy, and State and Federal law. The Superintendent may issue discipline when deemed appropriate; however, student performance on examinations may not form the basis for staff discipline. This policy does not cover decisions for termination, non-renewal of a staff member's employment, or accepting a staff member's resignation (see Policy 3140 - Non-Renewal, Resignation, and Termination).

Investigation of Possible Criminal Activity

The District may be required to investigate potential wrongdoings on the part of its employees, and such wrongdoing in some cases may involve potential criminal conduct and/or co-occurring law enforcement investigation. Such investigations still require that the employee truthfully answer questions relating to the activity, and refusal to answer may result in discipline up to and including termination. Employees required to respond to questions regarding potential criminal activity are permitted to do so without waiving any Constitutional rights against self-incrimination that may apply during the course of a criminal investigation. As appropriate, employees will be informed of this right through what is often referred to as a "Garrity Warning". The Garrity Warning informs the employee that the employee is required to respond to questions posed during the investigation and that answers to questions relating to the employee's conduct may be used by the District for determining appropriate discipline, but will not be provided to law enforcement officials in the course of their independent criminal investigation, unless otherwise required by law.

Staff may be disciplined for violations of School Board policy or for other failures to meet the expectations and obligations of their position. No staff member may be subject to arbitrary or capricious disciplinary action, or disciplinary action that is otherwise in violation of law.

The Superintendent may issue discipline to staff members when deemed appropriate. The level of discipline may range from oral reprimands to suspension and may lead to termination consistent with Policy 3140 - Non-Renewal, Resignation, and Termination. The level of discipline will be consistent with the seriousness of the offense as determined by the Superintendent.

Management efforts engaged to improve an employee's job performance or address specific performance concerns, including letters of direction, performance improvement plans, mandatory training, etc., are not disciplinary in nature and are not subject to this policy or to Policy 3340 - Grievance Procedure.

All instances of staff discipline are subject to the employee grievance procedure, set forth in Policy 3340 - Grievance Procedure.



Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	NON-RENEWAL, TERMINATION, AND RESIGNATION
Code	po3140
Status	
Legal	118.30(2)(c), Wis. Stats. 118.22, Wis. Stats. 118.24, Wis. Stats.

3140 - **NON-RENEWAL, TERMINATION, AND RESIGNATION**

A critical function of the School Board is maintaining personnel necessary to carry out the District's educational program and mission. In the course of carrying out this function, the School Board will at times find it necessary to end an employment relationship with a member of the professional staff. This policy governs the process of non-renewal and termination of employees, as well as the conditions under which a resignation may be accepted.

Full-Time Teachers

All full-time teachers are required to be under contract with the District. A full-time teacher's employment contract is automatically void, and employment is ended if the teacher does not have an appropriate teaching license issued by the DPI. Otherwise, a full-time teacher's employment will be subject to non-renewal, termination, or resignation as follows:

A. Non-Renewal

In the event that the Superintendent intends to recommend the non-renewal of a full-time teacher's contract, all applicable statutory non-renewal procedures and timelines will apply, including both preliminary and final notice of non-renewal. No teacher may be non-renewed solely on the basis of the results of mandatory student examinations. The Superintendent will be responsible for notifying the affected teacher of their rights relative to the non-renewal process.

Teacher contracts may be non-renewed upon a majority vote of the full membership of the School Board.

B. Termination

A full-time teacher's contract may be terminated only by a majority vote of the full membership of the School Board. The Superintendent will, if deemed appropriate, recommend a teacher's termination to the School Board. The Superintendent is responsible for providing the teacher with appropriate notice regarding the hearing and for taking the necessary steps to present any such recommendation to the School Board.

The Superintendent may engage in negotiations with the teacher for purposes of resignation short of a hearing, subject to final School Board approval.

C. Resignation

Full-time teachers may resign from their position only upon approval of a majority of the full membership of the School Board. The Superintendent may negotiate terms of resignation with such a teacher as appropriate and

present those terms to the School Board in an appropriately noticed, regular or special School Board meeting, as necessary. A resignation is only in effect once approved by the School Board. A resignation, once accepted by the School Board, may not be rescinded without approval by the School Board.

Part-Time Teachers

Teachers employed less than full-time, but not including substitute teachers whose employment is covered by Policy 3120.04, and whose employment contract does not specify procedures for termination of contract, may be terminated either by the District for appropriate reasons or through resignation to the Superintendent. A resignation, once accepted, may not be rescinded by the teacher.

A part-time teacher whose contract does not specify otherwise is not entitled to notice of intent to renew or of intent not to renew their contract for a subsequent school year.

The terms of the part-time teacher contract will apply when the contract provides for procedures different than those noted in this policy.

Administrators

The School Board employs administrative employees under a variety of employment arrangements. Generally, those arrangements include those administrators who, by law, are required to have an employment contract and are provided statutory rights with respect to those contracts; those that are not required to have contracts by law, but are nonetheless employed pursuant to a written contract approved by the School Board; and those who perform administrative functions, but who do not have a contract which specifies the terms of employment as they relate to termination, resignation, and non-renewal of the employment arrangement.

A. Statutory Administrators

The School Board will employ by contract the following persons: the Superintendent, Director of Finance and Facilities, Director of Human Resources and Leadership Development, Director of Student Services, Director of Academic Services, school principals, and assistants to such persons.

Such administrators may only be terminated, either due to appropriate circumstances justifying termination of employment or by tendered resignation, by a majority of the full membership of the School Board.

Such administrators are entitled to contract renewal or notice of intent not to renew the administrator's contract pursuant to applicable statutory procedures, and any additional procedures incorporated into the said contract.

The Superintendent will be responsible for assuring compliance with the procedures necessary for School Board action to terminate or to non-renew an administrator's contract. In the case of the Superintendent's contract, Policy 1241 - Non-Renewal or Termination of the Superintendent's Contract applies.

A resignation, once accepted by the School Board, may not be rescinded except by approval of the majority of the full membership of the School Board.

B. Administrators with Contracts including Provisions Governing Termination

The School Board may employ administrators who are not statutorily entitled to an employment contract or to statutory termination and non-renewal procedures, but who nonetheless are issued employment contracts with provisions governing this process applicable to the manner in which the employment relationship is concluded, either by resignation, termination, or non-renewal. In such cases, the Superintendent will be responsible for assuring adherence to applicable contractual procedures.

C. Administrative Personnel with no Contractual or Statutory Coverage

Employees performing administrative functions, but who are not covered by applicable statutory termination or non-renewal procedures, and who have not been issued an employment contract with provisions governing the termination or non-renewal process, are not entitled to notice of intent to renew or not to renew an employment agreement. In such a case, an employment agreement will expire and the employee will have no expectation of continued employment beyond the term of the agreement.

Such an administrative employee's employment may be terminated by a majority of a quorum of the School Board present at a regular or special School Board meeting.

Such an administrative employee's resignation may be accepted by the Superintendent.

A resignation, once accepted, may not be rescinded without agreement.

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	PHYSICAL EXAMINATION
Code	po3160
Status	
Legal	118.25, Wis. Stats. 118.25(2)(a), Wis. Stats. 121.52(3), Wis. Stats. 29 C.F.R. Part 1630 29 C.F.R. Part 1635 42 U.S.C. 12101 et seq., Americans with Disabilities Act of 1990, as amended 42 U.S.C. 2000ff et seq., The Genetic Information Nondiscrimination Act

3160 - **PHYSICAL EXAMINATION**

Upon initial employment, employees will be required to have a health examination, including tuberculin screening. An employee can submit proof of an examination, chest x-ray, or tuberculin test, which was taken within the 90 days prior to an offer of employment. In the event the employee has a positive reaction to the skin test, a chest x-ray will be done at a facility selected by the School District of River Falls. Anyone who has a known automatic positive reaction to the skin test may have a chest x-ray without first undergoing the skin test.

Freedom from tuberculosis in a communicable form is a condition of employment. Those employees who have positive reactions to the skin test will be required to undergo a follow-up examination with a physician. A copy of the results of this examination will be kept on file in the District administrative offices.

An employee may be exempt from the physical examination requirement for religious reasons if an affidavit has been filed with the School Board claiming such exemption. No employee may be discriminated against by reason of the employee filing such an affidavit.

Notwithstanding the filing of an affidavit, if there is reasonable cause to believe that an employee is suffering from an illness detrimental to the health of students, the School Board may require the employee to undergo a health examination sufficient to indicate whether or not the employee is suffering from such an illness.

The cost of the examination, including tuberculin skin test or chest x-ray, will be paid out of District funds for all permanent and substitute employees. The medical examination report will be completed by a facility selected by the District.

Additional physical exams, for certain employee groups based on job expectations, may be required in accordance with state law.

In addition to the aforementioned, school bus drivers will be required to complete a medical examination report as prescribed by state law. Completion of this report is mandatory prior to being tested for a school bus driver's license.

Certificates of examination will be maintained in separate files within the District, along with any restrictions from the employee's physician. They will be treated as confidential medical records and will only be available to those individuals specifically authorized by law. 89

Adopted in alignment to Retired Policy 523.1

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	UNREQUESTED LEAVES OF ABSENCE/FITNESS FOR DUTY
Code	po3161
Status	
Legal	111.32, et seq., the Wisconsin Fair Employment Act 29 C.F.R. Part 1630 29 C.F.R. Part 1635 42 U.S.C. 12101 et seq., Americans with Disabilities Act of 1990, as amended 42 U.S.C. 2000ff et seq., The Genetic Information Nondiscrimination Act

3161 - UNREQUESTED LEAVES OF ABSENCE/FITNESS FOR DUTY

It is the policy of the School Board to protect students and employees from the effects of contagious diseases and other circumstances that render professional staff members unable to perform their duties.

The School Board authorizes the Superintendent to place a professional staff member on unrequested leave of absence for physical or mental inability to perform assigned duties in conformance with the law.

The Superintendent may require that the professional staff member submit to an appropriate examination by a healthcare provider of the professional staff member's choice, a healthcare provider designated and compensated by the District, or both.

The professional staff member will be required to execute a release that complies with the requirements of the Health Insurance Portability and Accountability Act (HIPAA) in order to allow the report of the medical examination to be released to the School Board/Superintendent and to allow the Superintendent to speak to the health care provider who conducted the medical examination in order to get clarification. Refusal to submit to an appropriate examination or to execute the HIPAA release will be grounds for disciplinary action, up to and including termination.

As required by Federal law and regulation, and School Board Policy 3122.02 - Nondiscrimination Based on Genetic Information of the Employee, the Superintendent will direct the provider designated by the School Board to conduct the examination, not to collect genetic information or provide any genetic information, including the individual's family medical history, in the report of the medical examination.

Pursuant to State law and in accordance with the Americans with Disabilities Act, as amended (ADA) and the Genetic Information Nondiscrimination Act (GINA), the results of any such examination will be treated as a confidential medical record and will be exempt from release, except as provided by law. If the District inadvertently receives genetic information about an individual who is required to submit to an appropriate examination from the medical provider, it will be treated as a confidential medical record as required by the ADA.

If, as a result of such examination, the professional staff member is found to be unable to perform assigned duties, the professional staff member will be placed on a leave of absence pending further determination of ability to perform duties, including evaluation of any reasonable accommodations in the event of the existence of a disability.

Should a professional staff member refuse to submit to the examination requested by the Superintendent, such refusal will subject the professional staff member to disciplinary action. Disciplinary action can include, but is not limited to, suspension or termination.

The Superintendent may designate any period of leave under this policy as qualifying leave under State and/or Federal FMLA leave entitlement consistent with Policy 3430.01 - Family & Medical Leave of Absence ("FMLA") as provided by law.

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Book Clean Copies for Discussion/Approval
Section 3000 Professional Staff Templates
Title WHISTLEBLOWER PROTECTION
Code po3211
Status

3211 - WHISTLEBLOWER PROTECTION

The School Board expects all of its employees to be honest and ethical in their conduct and to comply with applicable State and Federal law and School Board policies. The School Board expects employees to report to their immediate supervisors any violation or suspected violation of any Federal, State or local law, policy, or regulation committed by any employee, agent of an agency, or independent contractor which is doing business with the School Board, which creates and presents a substantial or specific danger to the public's health, safety, or welfare. Additionally, employees are expected to report any act or suspected act of gross mismanagement, malfeasance, misfeasance, gross waste of public funds, suspected or actual Medicaid fraud or abuse, or gross neglect of duty committed by an employee, agent of an agency, or independent contractor which is doing business with the School Board.

It is the responsibility of an employee who is aware of conduct on the part of any School Board member or employee that possibly violates Federal or State law, or School Board policy, to call this conduct to the attention of the employee's immediate supervisor. If the employee's immediate supervisor is not responsive or is the employee whose behavior is in question, the employee should report the alleged misconduct to the Superintendent.

After such a report is made, the immediate supervisor will ask that the report be put in writing.

Any employee making such a report will be protected from discipline, retaliation, or reprisal for making such a report as long as the employee made such a report based on a reasonable and good faith belief that the report is accurate and not based on the employee's intent to harm, harass, intimidate, or retaliate against another individual.

Employees are subject to disciplinary action, up to and including termination, for purposely, knowingly, or recklessly making a false report under this policy. Conversely, employees are subject to disciplinary action, up to and including termination, if they are aware of a violation of Federal, State, or local law that the School Board has the authority to correct, and they do not make a report confirmed in writing to their immediate supervisor.

If the alleged misconduct that is reported involves a School Board member, the employee will report to the Superintendent, who is authorized to engage the School Board's legal counsel to manage an investigation concerning the matter. If the report concerns the Superintendent, the employee will make the report to the School Board President, who is authorized to engage the School Board's legal counsel to manage the investigation.

Upon receipt of a report made by a staff member pursuant to this policy, an investigation will commence as soon as possible and will be handled expeditiously.

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Section 3000 Professional Staff Templates
Title STAFF GIFTS
Code po3214
Status

3214 - STAFF GIFTS

The School Board generally discourages the presentation of gifts to staff members by students and their parents beyond nominal value to avoid the appearance of favoritism and to avoid the embarrassment of students who are unable or whose parents are unable or unwilling to provide professional staff with gifts.

Professional staff may only accept gifts of nominal value (the amount as defined in Policy 1130/Policy 3230 - Ethics and Conflict of Interest) from students and their parents, or token items often distributed by companies through their public relations or marketing programs. Other gifts must be declined for compliance with this policy.

It will not be considered a violation of this policy for an employee to receive entertainment, food, refreshments, meals, health screenings, amenities, or beverages that are provided in connection with a conference sponsored by an established or recognized educational organization, or as may be approved by the Superintendent.

Gifts that are intended for the benefit of the District will be referred to the Superintendent for proper processing in accordance with Policy 7230 - Gifts, Grants, and Bequests.

The Superintendent may approve acts of generosity to individual staff members in special situations.

Upon the recommendation of the Superintendent, the School Board will consider, as appropriate, the presentation of recognition gifts to members of the staff who have rendered service for a period of time.

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	USE OF TOBACCO AND NICOTINE BY PROFESSIONAL STAFF
Code	po3215
Status	
Legal	111.321, Wis. Stats. 120.12(20), Wis. Stats. 20 U.S.C. 6081 et seq. 20 U.S.C. 7182

3215 - USE OF TOBACCO AND NICOTINE BY PROFESSIONAL STAFF

The School Board recognizes that the use of tobacco products, as well as other nicotine delivery systems, such as electronic smoking devices, are a health, safety, and environmental hazard for students, staff, visitors, and school facilities. The School Board is acutely aware of the serious health risks associated with the use of these products, both to users and non-users, and that their use or promotion on school grounds and at off-campus school-sponsored events is detrimental to the health and safety of students, staff, and visitors. The School Board also believes accepting tobacco industry gifts or materials will send an inconsistent message to students, staff, and visitors.

It will be a violation of this policy for any professional staff of the District to use, consume, display, promote, or sell any tobacco products, tobacco industry brand, tobacco-related devices, imitation tobacco products, or electronic smoking or vaping devices, regardless of content, including smoking as defined in this policy, at any time on school property or at off-campus, school-sponsored events. The School Board authorizes the Superintendent to take reasonable measures related to the School Board's expectation that the promotion and display of tobacco and related products on school property or at off-campus, school-sponsored events is prohibited.

It will be a violation of this policy for the District to solicit or accept any contributions, gifts, money, curricula, or materials from the tobacco industry or from any tobacco products retailer. This includes, but is not limited to, donations, monies for sponsorship, advertising, promotions, loans, or support for equipment, uniforms, and sports and/or training facilities. It will be a violation of this policy to participate in any type of service funded by the tobacco industry while in the scope of employment for the District.

Exceptions

It will not be a violation of this policy for tobacco products, tobacco-related devices, imitation tobacco products, or lighters to be included in instructional or work-related activities in school buildings if the activity is conducted by a staff member or an approved visitor and the activity does not include smoking, chewing, or otherwise ingesting the product.

FDA-approved cessation products or tobacco dependence products are exempt from this policy for adults and staff eighteen (18) years and older. Staff using such products and bringing them to any school property or school-sponsored activity are responsible for safekeeping of these products at all times and are responsible for assuring that no students are able to obtain access to these products.

Policy Specific Definitions

"Any time" means during normal school and non-school hours: twenty-four (24) hours a day, seven (7) days a week.

"Electronic smoking device" means any product containing or delivering nicotine, or any other substance, whether natural or synthetic, intended for human consumption through the inhalation of aerosol or vapor from the product. The term electronic smoking device includes, but is not limited to, devices manufactured, marketed, or sold as e-cigarettes, e-cigars, e-pipes, vape pens, mods, tank systems, JUUL, or under any other product name or descriptor. The term electronic smoking device includes any component part of a product, whether or not marketed or sold separately, including but not limited to e-liquids, e-juice, cartridges, and pods.

"Imitation tobacco product" means any edible non-tobacco product designed to resemble a tobacco product, or non-edible, non-tobacco product designed to resemble a tobacco product that is intended to be used by children as a toy. Examples of imitation tobacco products include but are not limited to: candy or chocolate cigarettes, bubble gum cigars, shredded bubble gum resembling chewing tobacco, pouches containing flavored substances packaged similar to snuff, shredded beef jerky in containers resembling snuff tins, plastic cigars, and puff cigarettes.

"Off-campus, school-sponsored event" means any event sponsored by the school or District that is not on school property, including but not limited to, sporting events, day camps, field trips, entertainment seminars, dances or theatrical productions.

"School property" means all facilities and property, including land, whether owned, rented, or leased by the District, and all vehicles owned, leased, rented, contracted for, or controlled by the District used for transporting students, staff, and visitors.

"Smoking" means inhaling, exhaling, burning, or carrying any lighted or heated cigar, cigarette or pipe, or any other lighted or heated product containing, made, or derived from nicotine, tobacco, marijuana, or other plant, whether natural or synthetic, that is intended for inhalation. This specifically includes marijuana and hemp plant-derived substances, whether or not legally sold in Wisconsin, including CBD products, Delta 8 THC, Delta 9 THC, or any other variation thereof.

"Smoking" also includes carrying or using an activated electronic smoking device.

"Tobacco products retailer" means retailers whose primary business is to sell tobacco and/or tobacco-related products.

"Tobacco industry" means manufacturers, distributors, or wholesalers of tobacco products, electronic smoking devices, or tobacco-related devices; this includes parent companies and subsidiaries.

"Tobacco industry brand" means any corporate name, trademark, logo, symbol, motto, selling message, recognizable pattern of colors, or any other indication of product identification identical or similar to those used for any brand of tobacco product, company, or manufacturer of tobacco products.

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Section 3000 Professional Staff Templates
Title PROFESSIONAL STAFF DRESS AND APPEARANCE
Code po3216
Status

3216 - PROFESSIONAL STAFF DRESS AND APPEARANCE

The School Board believes that professional staff members set an example in dress and appearance for their students to follow.

The School Board authorizes the development of standards for staff dress and appearance that promote a professional educational atmosphere that gives consideration to the impact on the educational process and the diversity of the District's staff.

Staff members are expected to dress professionally at all times, except when engaged in an activity that would require other attire. Fridays or other special days can be more casual.

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	WEAPONS PROHIBITED FOR PROFESSIONAL STAFF
Code	po3217
Status	
Legal	120.13(1), Wis. Stats. 175.60, Wis. Stats. 939.22(10), Wis. Stats. 941.295, Wis. Stats. 943.13, Wis. Stats. 948.605, Wis. Stats. 948.61, Wis. Stats. 18 U.S.C. 921(a)(3) 18 U.S.C. 922 20 U.S.C. 7151

3217 - **WEAPONS PROHIBITED FOR PROFESSIONAL STAFF**

The School Board prohibits professional staff members from possessing, storing, making, or using a weapon in any setting that is under the control and supervision of the District for the purpose of school activities approved and authorized by the District including, but not limited to, property leased, owned, or contracted for by the District, a school-sponsored event, or in a District vehicle, to the extent permitted by law without the permission of the Superintendent.

Concealed Carry Permit Holders

Nothing in this policy prohibits an employee with a properly issued permit to carry a concealed weapon from exercising their rights consistent with Wisconsin's concealed carry law and the State and Federal gun free school zones laws. However, a staff member who is the holder of a concealed carry permit license issued or recognized by the State of Wisconsin may not, by virtue of Wis. Stat. 948.605(2)(b)1r, possess a concealed weapon anywhere in or on school grounds, including parking areas.

A staff member who is a concealed carry permit licensee may not carry a concealed weapon or otherwise store a weapon or ammunition in their personal vehicle while transporting students for school-sponsored events or school-related purposes in their own vehicle.

Definition of "Weapon"

For this policy, the term "weapon" means any object which, in the manner in which it is used, is intended to be used, or is represented, is capable of inflicting serious bodily harm or property damage, as well as endangering the health and safety of persons. Weapons include, but are not limited to, firearms (including, but not limited to, firearms as defined in 18 U.S.C.

921(a)(3)), guns of any type, including air and gas-powered guns (whether loaded or unloaded), knives (subject to the exceptions below), razors with unguarded blades, clubs, electric weapons (as defined in 941.295(1c)(a), Wis. Stats.), metallic knuckles, martial arts weapons, chemical agents, ammunition, and explosives.

Exceptions to this policy include:

- A. weapons under the control of law enforcement personnel while on duty, or qualified former law enforcement officers, off-duty law enforcement officers, or out-of-state law enforcement officers;
- B. items approved by the Superintendent, as part of a class or individual presentation under adult supervision, including but not limited to hunters' education courses, if used for the purpose of and in the manner approved (working firearms, except those protected at all times by a cable or trigger lock, and live ammunition will never be approved);
- C. theatrical props used in appropriate settings when approved by the Superintendent;
- D. starter pistols used in appropriate sporting events; and
- E. a knife lawfully used for food consumption or preparation, or a knife used for a lawful purpose within the scope of the person's employment.

The Superintendent may refer a staff member who violates this policy to law enforcement officials. The staff member may also be subject to disciplinary action, up to and including termination, as permitted by applicable School Board policy.

Any staff member who has reason to believe that a person has or will violate this policy will report to the building Principal or their supervisor immediately. Failure to report such information may subject the staff member to disciplinary action, up to and including termination. The staff member may also confront the person if the staff member believes the risk of injury to self or others is minimal or if immediate action is necessary to prevent injury to any person.

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	STAFF EVALUATION AND EDUCATOR EFFECTIVENESS
Code	po3220
Status	
Legal	P.I. 8.01(2q), P.I. 47 Wis. Adm. Code 118.225, 118.30, 120.12(2m), 121.02 (1) (q) Wis. Stats. 20 USC 6311

3220 - **STAFF EVALUATION AND EDUCATOR EFFECTIVENESS**

The objective of the staff evaluation process aligns with the District vision and values that support continuous improvement in school operations, services, and programs. Professional evaluation of staff will stress the importance of personal improvement of each staff member so that all students may be provided a quality education. It will also ensure the continuous improvement of administrative and supervisory services, evaluate the renewal or non-renewal of individual contracts, and assist in assigning staff to appropriate positions.

The staff evaluation process will give feedback to individual professional staff members in order to support their growth and provide appropriate assistance. A supervisor offering, or not offering, suggestions for improvement to a professional staff member will not release that professional staff member from the responsibility to improve. If a professional staff member, after receiving a reasonable degree of assistance, fails to perform their assigned responsibilities in a satisfactory manner, dismissal, or non-renewal procedures may be invoked.

The Superintendent or designee is directed to formulate a plan of evaluation whereby these objectives may be achieved. In the formulation of such a plan, the following measures will be followed:

1. Support staff evaluations will be conducted at least annually in the employee's first year of position specific employment and then every third year thereafter. Evaluations will be based on written job descriptions and individual performance objectives as necessary.
2. Teacher evaluations include certified staff members such as library media specialists, school counselors, school nurses, school psychologists, and teachers. Teacher evaluations will be conducted in compliance with state law and established District procedures. Evaluation instruments will be based on the appropriate Wisconsin Standards for teachers and pupil service personnel. Evaluations will be based on written job descriptions, extended-observations, mini-observations, student learning objective(s) processes, and professional practice goal(s).
 - a. Evaluations will be conducted in the first year of employment and at least every third year thereafter, or more frequently as determined by the supervisor, or the protocols of the educator effectiveness program adopted and used by the School Board. Pursuant to Wisconsin's educator effectiveness law, the School Board delegates to the Superintendent the task of selecting and implementing an approved Educator Effectiveness program such that the District is in compliance with State law.
 - b. The School Board will use the educator effectiveness model available from the Department of Public Instruction and will assess, upon the recommendation of the Superintendent, whether to use an alternative program.
 - c. Evaluations will be conducted based on the model in place at the time and consistent with applicable State law and the District's guidelines.
 - d. Administration is authorized by the School Board to implement additional evaluation procedures for specific 100 personnel in need of additional or alternative evaluation in addition to the educator effectiveness program. A

positive rating from the educator effectiveness model does not necessarily preclude the District from taking adverse employment action towards an employee for other performance or conduct related reasons, or from implementing remedial or performance improvement measures.

2. Administrative staff members, to include coordinators, will be evaluated at least annually by the Superintendent or designee. Evaluations will be based on written job descriptions, individual performance objectives, leadership skills, and professional development activities. Assistant principals will be evaluated by the building principal.
3. Data recorded as a result of the evaluation process will be treated as confidential material to the extent permitted by state laws.

It will be incumbent upon each administrator to inform the Superintendent and Director of Human Resources, prior to March 1, of the performance of individual professional staff members and whether or not they are recommending non-renewal of their contracts. The Superintendent is responsible for making renewal and non-renewal recommendations to the School Board.

Adopted from Retired Policy 538

RFSD Policy 538

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	ETHICS AND CONFLICT OF INTEREST
Code	po3230
Status	
Legal	19.59, 19.42(7), 946.13, Wis. Stats. 2 C.F.R. 200.12 7 C.F.R. 3019.42 2 C.F.R. 200.113 2 C.F.R. 200.318 7 C.F.R. 3016.36(b)(3)

3230 - **ETHICS AND CONFLICT OF INTEREST**

The proper performance of school business is dependent upon the maintenance of unusually high standards of honesty, integrity, impartiality, and professional conduct by School Board members and the District's employees, officers, and agents is essential to the School Board's commitment to earn and keep the public's confidence in the District.

For these reasons, the School Board adopts the following guidelines designed to avoid the occurrence or appearance of any conflicts of interest. These guidelines apply to all District employees including members of the School Board. These guidelines are not intended to be all inclusive, nor to substitute for good judgment on the part of all professional employees. Professional employees are expected to perform their duties in an ethical manner and free from an actual conflict of interest or from situations that create the appearance of a conflict of interest, in a manner consistent with 19.59, Wis. Stats. The School Board's interest in enforcing this policy is to assure that the decisions and actions of public employees retain the public's trust. Therefore, even a conflict relationship that can be viewed as beneficial to the District, or that was intended to be beneficial to the District, may still be a violation of this policy.

- A. No professional employee will engage in or have a personal, financial, or other interest, directly or indirectly, in any activity that conflicts or raises a reasonable question of conflict with the employee's duties and responsibilities in the school system. Specifically, professional employees must perform their duties in a manner that does not violate criminal conflict of interest laws pursuant to 946.13, Wis. Stats. by having a private pecuniary interest in an amount that exceeds \$15,000, but also lesser valued conflicts that nonetheless create the appearance of using one's public position to secure a private pecuniary interest and/or benefit.
- B. Professional employees will not directly supervise a relative employed by the District or employed in a position contracted for by the District.
- C. Professional employees will not engage in business, private practice of their profession, the rendering of services, anything of substantial value, or the sale of goods of any type where advantage is taken of any professional relationship they may have with any employee, student, client, or parents of such students or clients in the course of their employment or professional relationship with the District.

Included, by way of illustration, rather than limitation are the following:

1. the provision of any private lessons or services for a fee, unless the provision of services is arranged outside of school and is separate from and in addition to regular support provided to students as part of the professional staff member's regular duties;
 2. soliciting on school premises or under circumstances which are coercive for the private sale of goods or services to students or other employees;
 3. the use, sale, or improper divulging of any privileged information about a student or client granted in the course of the employee's employment or professional relationship with the District through their access to District records;
 4. the referral of any student or client for lessons or services to any private business or professional practitioner if there is any expectation of reciprocal referrals, sharing of fees, or other remuneration for such referrals;
 5. the requirement of employees, students or clients to purchase any private goods or services provided by an employee or any business or professional practitioner with whom any employee has a financial or other relationship, as a condition of receiving any grades, credits, promotions, approvals, or recommendations.
- D. Should exceptions to this policy be necessary in order to provide mandatory services to students or clients of the District, all such exceptions will be made known to the employee's supervisor and will be disclosed to the Superintendent before entering into any private relationship.
- E. Professional employees will not make use of materials, equipment, or facilities of the District for their own personal financial gain or business interest. Examples would be the use of facilities before, during, or after regular business hours for service to private practice clients, or the use of school-owned curriculum items for private practice.
- F. Professional employees will not participate in the selection, award, and administration of any contract to an entity in which they have a pecuniary interest or from which they derive a profit, or in which a dependent of the employee has a pecuniary interest or from which the dependent derives a profit. "Dependent" includes the employee's spouse; unemancipated child, stepchild, or adopted child under the age of eighteen (18); or individual for whom the employee provides more than one-half (1/2) of the individual's support during a year. A "pecuniary interest" means an interest in a contract or purchase that will result or is intended to result in an ascertainable increase in the income or net worth of the employee or the employee's dependent who is under the direct or indirect administrative control of the professional employee or who receives a contract or purchase order that is reviewed, approved, or directly or indirectly administered by the employee.
- Professional employees may not solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.
- However, pursuant to Federal rules, the District has set standards for when an employee may accept a gift of an unsolicited item of nominal value.
- G. Professional employees must disclose any potential conflict of interest which may lead to a violation of this policy to the District. Upon discovery of any potential conflict of interest, the District will disclose, in writing, the potential conflict of interest to the appropriate Federal awarding agency or, if applicable, the pass-through entity.
- The District will also disclose, in a timely manner, all violations of Federal criminal law involving fraud, bribery, or gratuity that affect a Federal award to the appropriate Federal awarding agency or, if applicable, the pass-through entity.
- H. Professional employees found to be in violation of this conflict of interest policy will be subject to discipline in accordance with Policy 3139 - Staff Discipline.

In the event that, within the course of administering a Federally funded grant program or service to the District, any professional employee that identifies a conflict of interest, a potential conflict of interest, or that the appearance of a conflict of interest may arise in the course of administering the Federal grant funds, the employee must immediately notify either the Federal agency administering the grant in a manner consistent with that particular agency's rules on conflict of interests, or the District employee directly responsible for grant compliance. Such notice will be provided at the earliest possible time.

It is a violation of this policy to take action or to refrain from taking action, or for an employee to otherwise use the employee's public position to obtain a financial gain or anything of substantial value for oneself or the employee's immediate family, as defined in 19.42(7), Wis. Stats.



Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	OUTSIDE ACTIVITIES OF PROFESSIONAL STAFF
Code	po3231
Status	
Legal	17 U.S.C. 101 et seq.

3231 - OUTSIDE ACTIVITIES OF PROFESSIONAL STAFF

The School Board expects professional staff members to avoid situations in which their personal interests, activities, and associations may conflict with the interests of the District. If such situations threaten a staff member's effectiveness within the District, the Superintendent will evaluate the impact of such interest, activity, or association upon the professional staff member's responsibilities. Staff members are expected to notify the Superintendent of involvement in any outside organization, association, or the like if the staff member's role as a member of the District's staff is tied directly to involvement in the identified outside activity. Additionally, staff members are expected to notify the Superintendent of involvement in any outside activity if the staff member will receive compensation for any outside activities (refer also to Policy 3230 - Ethics and Conflict of Interest).

- A. Staff members should not give work time to an outside interest, activity, or association without a valid reason to be excused from assigned duties.
- B. Staff members will not use school property or school time to solicit or accept customers for private enterprises without written administrative permission.
- C. Staff members will not engage in business transactions on behalf of private enterprises in which the staff member may profit by virtue of the staff member's official position or authority or benefit financially from confidential information which the employee has obtained or may obtain by reason of the staff member's position or authority.
- D. Staff members will not campaign on school property during duty hours on behalf of any political issue or candidate for local, State, or National office.
- E. Staff members should avoid conduct and associations outside the school which, if known, could have an adverse or harmful effect upon the school community.
- F. Staff members should refrain from expressions that would disrupt harmony among their co-workers or interfere with the maintenance of discipline by school officials.

Research and Publishing

- A. Professional staff members are encouraged to contribute articles to professional publications and to engage in approved professional research.
- B. Materials which might be considered for publication and/or production, which identify the District in any manner, will be cleared with the Superintendent prior to publication and/or production.
- C. Publications and productions will be subject to the following copyright provisions:

1. All books, materials, devices, or products which result from the paid work time and/or prescribed duties of professional staff members will remain the property of the District. The District will retain all rights and privileges pertaining to the ownership thereof.

In the event that any of these products have commercial possibilities, the Superintendent is authorized to secure copyrights, patents, etc., which will ensure the ownership of the product by the District.

2. Rights to copyrights or patents of books, materials, devices, etc., developed by professional staff members on their own time will be relinquished by the School Board upon request of the staff member, provided that:
 - a. the books, materials, devices, etc., were prepared without the use of District data, facilities, and/or equipment;
 - b. the staff member does not become involved in any way in the selling of the product to the District.

The final decision regarding whether materials were produced independently of any work assignment, and/or without using school equipment, facilities, data, or equipment rests with the Superintendent.

Professional staff members who desire to publish or produce materials on their own time should make such action known to the Superintendent prior to the time such work is started in order that proper procedures can be established to assure that District interests and the interests of the staff member are protected.

The Superintendent is authorized to negotiate with appropriate agencies for the production and distribution of products with commercial appeal. Such negotiations will ensure fair and appropriate compensation, including the sharing of royalties, for the staff member(s) who developed the products.

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	EMPLOYEE EXPRESSION IN NONINSTRUCTIONAL SETTINGS
Code	po3310
Status	
Legal	Pickering v Board of Ed., 391 U.S. 563 (1968) Connick v Myers, 461 U.S. 138 (1983) Heffernan v City of Paterson, 136 S.Ct. 1412 (2016) Garcetti v Ceballos, 547 U.S. 410 (2006)

3310 - **EMPLOYEE EXPRESSION IN NONINSTRUCTIONAL SETTINGS**

The School Board acknowledges the right of its professional staff members, as citizens in a democratic society, to speak out on issues of public concern. When those issues are related to the District, however, including matters related to the performance of their job duties or responsibilities, the professional staff member's expression must be balanced against the interests of this District.

The following employee expectations are adopted by the School Board to help clarify and, therefore, avoid situations in which the professional staff member's expression could conflict with the District's interests. In such situations, the employee should:

- A. state clearly that the expression represents personal views and not necessarily those of the District;
- B. refrain from expressions that would disrupt harmony among co-workers or interfere with the maintenance of discipline by school officials;
- C. not make threats or abusive or personally-defamatory comments about co-workers, administrators, or officials of the District; and
- D. refrain from making public expressions which the employee knows to be false or are made without regard for truth or accuracy.

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	GRIEVANCE PROCEDURE
Code	po3340
Status	
Legal	66.0509(1m), 118.22, 118.24, Wis. Stats.

3340 - **GRIEVANCE PROCEDURE**

Pursuant to state law, the School Board will provide a grievance procedure for the orderly resolution of employee grievances related to employee discipline, employee terminations, and workplace safety. Any employee of the District has the right to access the grievance procedure provided the grievance is filed in writing within the applicable timelines, and provided that the issue presented by the grievance properly concerns a grievable complaint. However, nothing within this policy or within the written rules and procedures implementing this policy will be construed to:

1. Prevent an employee and the District from voluntarily resolving, or attempting to resolve, an employee's grievance, complaint, concern or other dispute using informal methods separate from the formal grievance process, such as a mediated resolution or other similar outcome;
2. Grant or confer to any employee any substantive rights or employment protections that would not exist in the absence of this policy and its implementing rules, except for those primarily procedural rights inherent and minimally necessary to an employee's ability to access and use the grievance procedure in the manner defined by state law and by the School Board.

No employee is required to pursue a formal grievance using the procedures established pursuant to this policy, and supervisors and administrators are expected to fulfill their supervisory role(s) with respect to managing employee complaints and concerns even where an employee is unable to or elects not to pursue a grievance under the formal procedures established by the School Board.

The grievance procedure will provide for grievances to be handled in a timely manner. The procedure will also include an opportunity for a grievant to present their grievance before an impartial hearing officer, as well as an appeals process in which the highest level of appeal is the School Board.

No employee or District official will, or attempt to, restrain, interfere with, coerce, discriminate against and/or retaliate against any employee who files or processes a grievance in good faith. The same protections apply to any person who otherwise participates in the presentation, processing, or resolution of a grievance (e.g., a witness), regardless of whether the allegations presented by the grievance are ultimately sustained. Action taken in bad faith, such as engaging in abuse of the process, providing false information, or engaging in libel or slander in connection with a grievance, are not protected. Violations of this paragraph may lead to disciplinary action, up to and including termination.

In the event a grievance proceeds to a hearing before an impartial hearing officer, the Superintendent or designee will identify an impartial hearing officer consistent with minimum requirements set forth by the School Board. The role of the hearing officer will include adherence to the following:

1. A hearing officer must agree to comply with all relevant laws and with all applicable School Board policies and District procedures to the extent it is consistent with the law, including laws and policies covering public records, personnel records, and student records.

2. An impartial hearing officer will not add to, delete from, or modify any School Board policies or administrative rules or regulations, although it will be within the purview of a hearing officer to reach a conclusion that a given policy, rule, or regulation violates applicable law (upholding the determination of the impartial hearing officer is subject to the agreement of the School Board).

The following defines a timely and orderly review process of decisions concerning: a) employee terminations; b) employee discipline; and c) workplace safety.

Purpose and Applicability:

This procedure provides an employee with the opportunity to address concerns regarding their discipline, termination, or workplace safety matters. Only one subject may be covered in any one grievance. The procedure also outlines how a grievance will be reviewed by an impartial hearing officer, and to appeal to the School Board, where appropriate. The District expects employees and management to exercise reasonable efforts to resolve questions, problems, or misunderstandings prior to utilizing the grievance procedure. A determined effort will be made to settle any grievance at the lowest possible level in the grievance procedure.

If an employee is subject to a contractual grievance procedure, the contractual grievance procedure must be followed as applicable. This procedure does not replace or supersede any statutory provision which is applicable to an employee's employment with the District. Any grievance, or part of a grievance, that is subject to the jurisdiction of a different governmental body or Wisconsin statute, or subject to a different dispute resolution process, is excluded from this grievance procedure. This grievance procedure does not create a legally binding contract or a contract of employment.

Definitions:

Employee: For purposes of discipline and termination under this grievance procedure, an employee is defined to include regular full-time, part-time, and limited term employees. All other individuals employed by the District, including casual employees, temporary employees, and short-term substitutes, as well as independent contractors, are specifically excluded from the definition of employee and, therefore, this grievance procedure is not available to them. For purposes of workplace safety under this grievance procedure, an employee will be defined to include regular full-time, part-time, limited term, casual, and temporary employees. All other individuals employed by the District are specifically excluded from the definition of employee and, therefore, this grievance procedure is not available to them.

Discipline: For purposes of this procedure, "discipline" means an employee action that results in a disciplinary suspension or disciplinary demotion. Discipline for purposes of access to this grievance procedure does not include any written or verbal notices, warnings, reprimands, reminders, documentation of staff member acts, and/or omissions placed in a personnel file, non-disciplinary wage, salary, or benefit adjustments, improvement plans, or suspensions with pay; verbal disciplines will be documented, but are not subject to the grievance procedure. The purpose of written and verbal notices, warnings, reprimands, or reminders is to alert the employee that failure to correct the behavior may result in disciplinary suspension, without pay, disciplinary termination, or disciplinary demotion.

Termination: For purposes of this procedure, termination means a separation from employment by the employer for disciplinary or quality of performance reasons. Termination does not include layoff, reduction in workday, furlough, reduction in workforce, job transfer or reassignment, or the end or completion of temporary employment, which are not subject to the grievance procedure. Unless required by law, where separation from employment results from the District's use of specific statutory procedures for the nonrenewal of a fixed-term employment contract, such separation via nonrenewal is not grievable as a termination.

Workplace Safety: For purposes of this procedure, workplace safety includes any conditions, or anticipated conditions, of employment related to the physical health and safety of the employee filing the grievance, including the safety of the physical work environment, the safe operation of workplace equipment and tools, provision of personal protective equipment, and accident risks. Workplace Safety does not include conditions of employment unrelated to physical health and safety matters, including, but not limited to, hours, overtime, assignments, and work schedules.

General Provisions:

- A. **Role and Appointment of "Impartial Hearing Officer":** For purposes of this procedure, the role of the "Impartial Hearing Officer" will be to define the issues, identifying areas of agreement between the parties and identifying the issues in dispute, and to hear the parties' respective arguments. The impartial hearing officer will be appointed by the Superintendent based upon the nature of the matter in dispute.
- B. **Time Limits:** Failure to submit or process a grievance by the employee within the time limits specified below, or agreed upon extensions, will constitute waiver of the grievance. Failure of a District representative to meet the time limits specified below will cause the grievance to move automatically to the next step in the procedure within seven¹⁰⁸ (7) days of such failure. A grievance or decision or appeal is considered timely if received by the employer during

normal business hours or if postmarked, or emailed, by 12:00 midnight on the due date. The time limits contained in this procedure are to be strictly observed and may only be extended upon the express written consent of the parties.

- C. Days: The term "days" as used in this provision means calendar days, excluding holidays. If the last day on which a grievance is to be filed or a decision is to be appealed is a Saturday, Sunday, or holiday, the time limit is the next day that is not a Saturday, Sunday, or holiday.
- D. Scheduling: Grievance meetings and hearings will typically be held during the employee's off-duty hours. Time spent in grievance meetings and hearings will not be considered as compensable work time.
- E. Representation: The employee will have the right to representation during the grievance procedure at the employee's expense.

Procedure for Grievances Concerning Employee Terminations and Employee Discipline:

The employer and employee may mutually agree, in writing, to waive any step to facilitate or expedite resolution of the grievance.

Step 1: An earnest effort will be made to settle the matter informally between the aggrieved employee and the employee's immediate supervisor. If the grievance is not resolved informally, then it will be reduced to writing by the employee who will submit it to the employee's immediate supervisor within fourteen (14) days after the facts upon which the grievance is based first became known, or should have become known, to the employee. The written grievance will provide a detailed statement concerning the subject of the grievance, the facts upon which the grievance is based, and indicate the specific relief being sought. The supervisor will reply in writing to the employee within fourteen (14) days after receipt of the written grievance.

Step 2: If the grievance is not settled in Step 1, and the employee wishes to appeal the decision of the supervisor, the employee will submit in writing a request for administrative reconsideration to the Superintendent or designee within fourteen (14) days of the date the employee received the initial administrative denial of the grievance, or, if no initial response was provided, within fourteen (14) days of the deadline for providing written grievance. The written grievance must include the name and job title of the grievant and a detailed statement of the grievance, including the issue involved, the relief sought, the time and date the alleged incident or violation took place, the signature of the grievant, and the date the grievance was filed.

The Superintendent or designee will provide a final administrative response to the grievant in writing within twenty (20) days of the District's receipt of the request for reconsideration. If the grievance has not been resolved and either (1) has been denied in the form of a final administrative response from the superintendent or designee; or (2) no final administrative response has been provided by the Superintendent or designee by the applicable deadline for such a response, the grievant may continue to pursue the grievance by filing a request for a hearing as provided under Step 3, below.

Step 3: If the grievance is not settled in Step 2, and the employee wishes to appeal the decision of the Superintendent or designee, the employee will submit the written grievance to the Superintendent or designee within seven (7) days after receipt of the Superintendent's written answer to request a hearing before an impartial hearing officer. The impartial hearing officer will be appointed by the Superintendent or designee. If timely requested, the hearing will normally be scheduled within thirty (30) days of receipt of the request for hearing. The impartial hearing officer may require the parties to submit documents and witness lists in advance of the hearing in order to expedite the hearing. The impartial hearing officer will have the authority to administer oaths, issue subpoenas at the request of either party, and decide if a transcript is necessary. At the conclusion of the hearing, the impartial hearing officer will render a written decision indicating the reasons for one of four possible decisions:

1. Sustaining the discipline/termination.
2. Modifying the discipline/termination.
3. Denying the discipline/termination.
4. Recommending additional investigation prior to final determination.

The impartial hearing officer will issue the written decision to the employee and employer within thirty (30) calendar days from the date of the hearing or submission of post-hearing briefs. In cases where the impartial hearing officer recommends additional investigation, at the conclusion of the additional investigation, a second, follow-up hearing will be scheduled. The impartial hearing officer may apply relaxed standards for the admission of evidence and may request oral or written arguments and replies.

Step 4: The employer or employee may appeal the decision of the impartial hearing officer to the School Board in writing within seven (7) days of receipt of the written decision of the impartial hearing officer. The decision of the governing body

will be final and binding upon the parties.

Level of Review: The role of the School Board, in reviewing the decision of the impartial hearing officer, is to solely address the following questions:

1. Did the impartial hearing officer follow a fair and impartial process?
2. Is there evidence of corruption, fraud, or misconduct by the impartial hearing officer?
3. Did the impartial hearing officer make an error of law which makes the award invalid?
4. Did the impartial hearing officer make an error of fact which makes the award invalid?

After answering the above questions, the School Board will decide to uphold, modify, or reverse the decision of the impartial hearing officer. The School Board will issue its written decision within sixty (60) days from receipt of the appeal.

Procedure for Grievances Concerning Employee Workplace Safety:

The employer and employee may mutually agree, in writing, to waive any step to facilitate or expedite resolution of the grievance.

Step 1: Any employee who personally identifies, or is given information about, a workplace safety issue or incident must notify their immediate supervisor of the issue or incident as soon as reasonably practicable. All workplace safety issues and incidents, no matter how insignificant the situation may appear to be, must be reported by an employee to their immediate supervisor within 24 hours after the incident or issue was raised in order to be addressed as part of the grievance procedure.

A written report of the incident or issue, by the person experiencing or anticipating physical health or safety concerns, outlining the events that transpired and proposed resolution, if any, will be submitted to the building principal or direct supervisor for review and consideration within seven (7) days of the incident or issue.

Step 2: After receipt of the written report, the building principal, direct supervisor, or designee will conduct additional investigation, as required, and issue a final report on its findings and conclusions within thirty (30) days of receipt of the written report. Copies of the report will be given to the persons who signed the written incident report as well as to the Superintendent or designee.

Step 3: The employee may appeal the findings and conclusions of the building principal or direct supervisor by submitting a request for administrative reconsideration by the Superintendent or designee within fourteen (14) days of the date the employee received the initial administrative denial of the grievance, or, if no initial response was provided, within fourteen (14) days of the deadline for providing written grievance.

The Superintendent or designee will provide a final administrative response to the grievant in writing within twenty (20) days of the District's receipt of the request for reconsideration. If the grievance has not been resolved and either (1) has been denied in the form of a final administrative response from the Superintendent or designee; or (2) no final administrative response has been provided by the Superintendent or designee by the applicable deadline for such a response, the grievant may continue to pursue the grievance by filing a request for a hearing as provided under Step 4, below.

Step 4: The employee may appeal the findings and conclusions of the Superintendent or designee and request the appointment of an impartial hearing officer within seven (7) days after receipt of the Superintendent's report. The impartial hearing officer will be appointed by the Superintendent or designee.

If timely requested, the hearing will normally be scheduled within thirty (30) days of receipt of the request for hearing. The impartial hearing officer may require the parties to submit documents and witness lists in advance of the hearing in order to expedite the hearing. The impartial hearing officer will have the authority to administer oaths, issue subpoenas at the request of either party, and decide if a transcript is necessary. At the conclusion of the hearing, the impartial hearing officer will render a written decision indicating one of three outcomes:

1. Sustain the conclusions of the building principal or direct supervisor.
2. Deny the conclusions of the building principal or direct supervisor and ordering additional or alternative remedial measures.
3. Recommend additional investigation prior to final determination.

The impartial hearing officer will issue the written decision to the employee and employer within thirty (30) calendar days from the date of the hearing or submission of post-hearing briefs. In cases where the impartial hearing officer recommends additional investigation, at the conclusion of the additional investigation, a second, follow-up hearing will be scheduled. The impartial hearing officer may apply relaxed standards for the admission of evidence and may request oral or written arguments and replies.

Step 5: The employer or employee may appeal the decision of the impartial hearing officer to the School Board in writing within seven (7) days of receipt of the written decision of the impartial hearing officer. The decision of the School Board will be final and binding upon the parties.

Level of Review: The role of the School Board, in reviewing the decision of the impartial hearing officer, is to solely address the following questions:

1. Did the impartial hearing officer follow a fair and impartial process?
2. Is there evidence of corruption, fraud, or misconduct by the impartial hearing officer?
3. Did the impartial hearing officer make an error of law which makes the award invalid?
4. Did the impartial hearing officer make an error of fact which makes the award invalid?

After answering the above questions, the School Board will decide to uphold, modify, or reverse the decision of the impartial hearing officer. The School Board will issue its written decision within sixty (60) days from receipt of the appeal.

Impartial Hearing Officer Selection Procedures:

In the event an employee grievance related to employee discipline, termination or workplace safety proceeds to a hearing before an impartial hearing officer, the Superintendent or designee will identify an impartial hearing officer consistent with the following minimum requirements:

- The hearing officer will be (1) an attorney who is licensed to practice in the State of Wisconsin; or (2) a current or former school administrator who remains licensed by the Department of Public Instruction as either a superintendent or principal, provided the person demonstrates to the satisfaction of the Superintendent sufficient familiarity with the procedures for conducting a fair and impartial hearing; or (3) such another individual deemed qualified by the School Board provided that the School Board, upon recommendation by the Superintendent, affirmatively approves the individual's alternative qualifications prior to the person serving as a hearing officer.
- If the hearing officer is an attorney, that individual may be an attorney who (or whose firm) represents the District in another capacity only if (1) there is no evidence of bias toward either party; and (2) the attorney, or another attorney from the same firm, is not representing the District in any capacity in connection with the grievance in question.
- The hearing officer will not be an employee of the District.
- Hearing officers may be identified based on their suitability to hear grievances over particular issues (due to their background and experience). (e.g., an individual may be deemed well-qualified to hear a grievance over a "workplace safety" issue, or perhaps well-suited for grievances other than a grievance over a "workplace safety" issue).
- The hearing officer assigned to any pending grievance must be available to hear the case and render a decision in a timely manner. To the extent that the District has compiled a list of two or more potential impartial hearing officers who the District deems qualified to serve as a hearing officer with respect to any pending grievance, the Superintendent or designee may use a rotational system, random drawing, or similar system to identify the hearing officer who will be contacted first and asked about their availability. However, the failure to use such a system will not be deemed an error unless the individual selected as the hearing officer fails to satisfy the statutory requirement of impartiality.

Adapted from Retired Policy 527, 527-Rule (1), and 527 Rule (2)

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	COMPENSATION FOR PART-TIME STAFF
Code	po3410.01 11/18 DB
Status	

3410.01 - COMPENSATION FOR PART-TIME STAFF

The School Board requires that part-time professional staff members be compensated in an amount appropriate to the position's duties and responsibilities and the portion of time worked, whether it be a fraction of a day or a fraction of a year. The Superintendent will ensure that such arrangements are consistent with any terms of the Employee Handbook.

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	BENEFITS
Code	po3425
Status	
Legal	Consolidated Omnibus Budget Reconciliation Act of 1985 Pub. L. 99-272

3425 - BENEFITS

It is the School Board's policy to provide a competitive and comprehensive package of employee benefits to its employees to effectively attract and retain high-quality employees.

The specific design and development of employee benefit plans, including health insurance, dental and vision insurance, short-term and long-term disability insurance, and life insurance benefits, will be determined by the Superintendent with approval by the School Board. These programs will be reviewed no less than annually, and where necessary or appropriate, the Superintendent will solicit bids from potential vendors to provide employee benefits or analyze alternative options, such as self-funding insurance plans. The Superintendent will present to the School Board for the School Board's approval any proposed changes or contract extensions for such benefits.

A schedule of current benefits will be available in the Human Resources Department.

Covered employees will be provided continuation rights to the extent required under applicable provisions of the Consolidated Omnibus Budget Reconciliation Act (COBRA).

The School Board retains final authority to establish, modify, rescind, add, or in any way affect employee benefits.

The School Board will determine annually, in conjunction with the budget process, the anticipated shared cost of all employee benefits, specifying both employee and employer share of applicable premiums through School Board action.

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	FAMILY & MEDICAL LEAVE OF ABSENCE ("FMLA")
Code	po3430.01
Status	
Legal	29 U.S.C. 2601 et. seq. 29 C.F.R. Part 825 103.10, Wis. Stats. Wis. Admin. Department of Workforce Development (DWD) 225 National Defense Authorization Act of 2010

3430.01 - FAMILY & MEDICAL LEAVE OF ABSENCE ("FMLA")

Introduction

In accordance with Federal and State law, the School Board will provide family and medical leave to professional staff. The School Board's Family and Medical Leave Act policy is intended to conform to and comply with, but not exceed, the requirements of the Federal Family and Medical Leave Act of 1993 ("FMLA") and the Wisconsin Family and Medical Leave Act ("WFMLA"). To the extent that this policy is ambiguous or conflicts with the FMLA or the WFMLA, the FMLA and the WFMLA will govern.

Family and medical leave taken under this policy may be covered by Federal law, State law, or both. When leave taken by a staff member under this policy is governed by both Federal and State law, the more generous provision will control in the event of a conflict. However, when leaves are governed by State or Federal law, but not both, the applicable law will control under this policy. In this regard, staff members should note that certain leaves may be covered by both State and Federal law for only a portion of the leave. To the extent permitted by law, leave under the FMLA, leave under the WFMLA and leave granted under the School Board's other policies will run concurrently (at the same time).

Eligibility Requirements

To be eligible for leave under the FMLA, a staff member must have been employed by the School Board for at least twelve (12) months and must have worked at least 1,250 hours during the twelve (12) month period immediately preceding the commencement of the requested leave.

To be eligible for leave under the WFMLA, a staff member must have been employed for more than fifty-two (52) consecutive weeks and have worked or been paid for at least 1,000 hours in the preceding fifty-two (52) weeks. The kind and amount of leave available to the staff member under this policy, as well as the staff member's rights during leave, depend upon whether the staff member satisfies the above requirements.

Qualifying Reasons for Leave

The School Board provides family and medical leave for eligible staff members under the following circumstances:

- A. for the birth of the eligible staff member's child and to care for a newborn child;

B. for placement with the eligible staff member of a child for adoption or foster care;

C. to care for an eligible staff member's spouse, child or parent with a "serious health condition";

The term "child" generally includes a legal ward or a biological, adopted, foster, or stepchild. For leaves governed exclusively by the FMLA, the term also includes a son or daughter for whom the staff member has assumed the day-to-day obligations of a parent. A child must be either under eighteen (18) years of age or unable to care for themselves due to a physical or mental disability or, for leave under State law only, unable to care for themselves due to a serious health condition.

"Parent" includes a staff member's spouse's parent or guardian only if the staff member is requesting leave under the WFMLA.

"Spouse" includes a qualified domestic partner for leaves governed by the WFMLA. Domestic partnerships must be registered with the county of residence and proof of such registration may be requested prior to approval of leave. Unregistered domestic partners must demonstrate that they are 1) both over age eighteen (18); 2) not in a domestic partnership or marriage with another individual; 3) they share a common residence; 4) they are not related in any way that would prohibit marriage under Wisconsin law; 5) they consider each other to be immediate family members and agree to be responsible for the other's living expenses.

D. because of a serious health condition that makes the eligible staff member unable to perform the essential functions of the staff member's position;

E. because of a qualifying exigency resulting from active military service of the employee's spouse, son, daughter, or parent in covered active duty or call to covered active duty in the United States Armed Forces including the National Guard and Reserves;

Qualifying exigencies, as defined by Federal regulations, include: 1) short-notice deployment; 2) military events and related activities; 3) childcare and school activities; 4) financial and legal arrangements; 5) counseling; 6) rest and recuperation; (maximum fifteen (15) calendar days); 7) post-deployment activities; 8) caring for a military member's parent who is incapable of self-care when the care is necessitated by the member's covered active duty; and 9) additional activities not encompassed in the other categories, but agreed to by the employer and employee. Covered active duty means deployment with the Armed Forces to a foreign country.

F. to care for a service member who is the employee's parent, spouse, child or next of kin who, while on active military duty, sustains a serious injury or illness or aggravation of a pre-existing illness or injury while in the line of duty, while on covered active duty in the United States Armed Forces, including the National Guard and Reserves, in the line of duty which renders the service member medically unfit to perform the member's office, grade, rank, or rating.

Covered active duty means deployment with the Armed Forces to a foreign country. This leave is also available to care for veterans of the United States Armed Forces, including the National Guard and Reserves, provided the veteran was a service member at any time within the five (5) years prior to the start of the treatment, recuperation or therapy. In accordance with applicable regulations, a veteran's serious injury or illness incurred or aggravated in the line of active duty can also be manifested by: 1) a physical or mental condition with a VA Service Disability Rating of 50% or greater and is the condition precipitating the need for leave; or 2) a physical or mental condition that substantially impairs the ability to secure or substantially follow a gainful occupation, or would do so absent treatment; or 3) an injury, including psychological, for which the veteran has been enrolled in the Dept. of V.A. Program of Comprehensive Assistance for Family Care Givers. Leave is available for up to twenty-six (26) weeks in a twelve (12) month period. This type of leave is available for serious injury or illness which results in:

1. inpatient medical treatment, recuperation or therapy;
2. outpatient services at a military treatment facility or assignment to a unit established for the purpose of providing command and control of service members receiving outpatient medical services; or
3. assignment to the temporary disability retired list.

The maximum twenty-six (26) weeks of Federal leave to care for a service member includes, and is not in addition to, all other FMLA leave. In other words, employees may not take more than a total of twenty-six (26) weeks of FMLA leave during a single twelve (12) month period for any qualifying reasons under the FMLA. For instance, if an employee takes the maximum twelve (12) weeks of Federal FMLA leave for the staff member's own serious health condition, the employee may then only take fourteen (14) weeks of FMLA leave within that same twelve (12) month period to care for a military family member injured in the line of duty.

The Superintendent will determine whether an employee's request for leave qualifies under one (1) of the above categories.

Amount of Leave Available

Under the FMLA, if the staff member satisfies the eligibility requirements set forth above, the staff member is entitled to a total of twelve (12) work weeks of leave in a rolling twelve (12) month period measured backward from the date of usage for any of the reasons stated above, with the exception of leave to care for an injured service member, which is provided as described in (F) above.

Under the WFMLA, if the staff member satisfies the eligibility requirements set forth above, the staff member is entitled to ten (10) work weeks of leave in a calendar year as follows:

- A. a total of six (6) weeks of leave for the birth of the staff member's natural child and/or the placement of a child with the staff member for, or as a precondition to, adoption;
- B. a total of two (2) weeks of leave to care for a covered family member with a serious health condition; and
- C. a total of two (2) weeks of leave due to the staff member's serious health condition.

School Board policy calls for concurrent Federal/State leave coverage whenever a staff member is eligible for leave under both the FMLA and WFMLA to the extent available under the law. All periods of absence from work due to or necessitated by USERRA-covered service is counted in determining an employee's eligibility for FMLA leave.

Definitions of Serious Health Conditions

In conjunction with the certification provided by a healthcare provider, the School Board reserves the right to determine whether an illness, injury, impairment or physical or mental condition constitutes a serious health condition entitling a staff member to family or medical leave under State or Federal law.

In general, a "serious health condition" under this policy means an illness, injury, impairment, or physical or mental condition that involves one (1) of the following:

A. Hospital Care

Inpatient care (i.e., an overnight stay) in a hospital or other care facility, including any period of incapacity or subsequent treatment in connection with or consequent to such inpatient care.

B. Absence Plus Treatment

A period of incapacity of more than three (3) consecutive calendar days* (including any subsequent treatment or period of incapacity relating to the same condition), that also involves:

- 1. treatment two (2) or more times by a healthcare provider, a nurse, physician's assistant or physical therapist under a healthcare provider's supervision, order or referral as appropriate within thirty (30) days of the first date of incapacity; or
- 2. treatment by a healthcare provider on at least one (1) occasion which results in a regimen of continuing treatment under the supervision of the healthcare provider and occurs within seven (7) days of the first day of incapacity.

*Under the WFMLA, leave may also be available for a "serious health condition" of less than three (3) consecutive days in duration.

C. Pregnancy

Any period of incapacity due to pregnancy, or for prenatal care.

D. Chronic Conditions Requiring Treatment

A chronic condition which:

- 1. requires periodic visits of at least two (2) times per year for treatment by a healthcare provider, or by a nurse or physician's assistant under a healthcare provider's supervision;

2. continues over an extended period of time (including recurring episodes of a single underlying condition); and
3. may cause episodic rather than continuing periods of incapacity (e.g., asthma, diabetes, epilepsy, etc.).

E. Permanent/Long-Term Conditions Requiring Supervision

A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective. The staff member or their family member must be under the continuing supervision of, but need not be receiving active treatment by, a healthcare provider (e.g., Alzheimer's disease, a severe stroke, or the terminal stages of a disease). The continued existence of such a chronic condition is subject to certification no more than once every six (6) months.

F. Multiple Treatments (Non-Chronic Conditions)

Any period of absence to receive multiple treatments (including any period of recovery therefrom) by a healthcare provider or by a provider of healthcare services under orders of, or on referral by, a healthcare provider, either for restorative surgery after an accident or other injury, or for a condition that would likely result in a period of incapacity of more than three (3) consecutive calendar days in the absence of medical intervention or treatment, including: cancer (chemotherapy, radiation, etc.); severe arthritis (physical therapy); or kidney disease (dialysis).

Required Staff Member Notice

The staff member must provide the Superintendent with notice in a reasonable and practicable manner before leave taken under this policy is to begin, if the need for leave is foreseeable (e.g., an expected birth, placement or adoption or foster care, or planned medical treatment for the staff member's own serious health condition or that of a family member). When requesting partial or intermittent leave in connection with childbirth or adoption under the WFMLA, the staff member must provide at least as much notice as required for taking other non-emergency or non-medical leave, as well as a definite schedule for the leave. Where advance notice is not practical due to uncertainty as to when leave will be required to begin, a change in circumstances or medical emergency, notice must be given as soon as practical. Leave will be accounted for in increments no less than the smallest increment used for other similar leaves, but in no event greater than one (1) hour increments. Leave entitlement will not be reduced by more than the amount of leave actually taken.

If requested, notice that was not provided timely without reasonable explanation may result in the denial of the leave request.

The staff member must provide a written request for leave, the reasons for the requested leave, and the anticipated beginning date and duration of the leave by submitting a FMLA leave request form to the Superintendent (forms available from the U.S. Department of Labor).

When planning medical treatment, the staff member should consult with their supervisor and make a reasonable effort to schedule the leave so as not to disrupt unduly the District's operations unduly, subject to the approval of the staff member's healthcare provider. The staff member is ordinarily expected to consult with their supervisor in order to work out a treatment schedule which best suits the staff member's needs, as well as the District's.

If a staff member must take more leave than originally anticipated, they must notify the Superintendent within two (2) business days of learning of the circumstances necessitating the extension.

Certification By Healthcare Provider

If a staff member requests leave due to their own serious health condition or the serious health condition of their spouse, child, or parent, if requested, the leave request must be supported by certification issued and signed by the healthcare provider for the individual with a serious health condition. For service member leave, any certification permitted under 29 C.F.R. 825.310 will be allowed. The School Board reserves the right to certify all information permitted by law.

If requested, the staff member must provide the fully completed certification to the Superintendent within fifteen (15) calendar days of the date that the certification is provided to the staff member, unless it is not practicable to do so despite the staff member's diligent, good faith efforts. If it is not practicable to return the certification within fifteen (15) calendar days, it should be returned to the Superintendent as soon as practicable.

If the staff member fails to submit the certification, the leave or continuation of leave may be delayed until the certification is submitted. Further, any absence prior to the date the certification is furnished may be considered unauthorized. A staff member who is absent without authorization may be disciplined, up to and including termination.

The Superintendent will give a staff member a reasonable opportunity to cure any deficiency in a certification, but not fewer than seven (7) calendar days. It is the responsibility of the staff member or family member with a serious health condition to use a healthcare provider who will complete and furnish an accurate certification in a timely manner.

A member of the administration, other than the staff member's direct supervisor, may contact the healthcare provider to clarify illegible answers and to authenticate the certification. If the certification is incomplete or otherwise unclear, the administrator must request that the employee obtain updated or completed information from the healthcare provider and return it directly to the administrator.

If the Superintendent doubts the validity of a certification, the Superintendent may require, at the School Board's expense, that the staff member obtain a second opinion from a School Board-designated provider, not regularly employed by the School Board. If the opinions of the staff member's and the School Board's healthcare providers differ, a third, final and binding opinion may be obtained. The staff member must cooperate in obtaining a second or third opinion including facilitating the transfer of pertinent records to the subsequent healthcare providers.

The Superintendent may request re-certifications on a periodic basis as permitted by law.

Designation of Leave

In all circumstances, it is the responsibility of the Superintendent to designate leave, whether paid or unpaid, as FMLA leave and to give the staff member notice of the designation and their rights and responsibilities under this policy.

The Superintendent will give the staff member the notice on each occasion that the staff member notifies their supervisor of the need for leave that may be FMLA-qualifying, including, but not limited to, when the staff member requests another type of leave for an FMLA-qualifying reason. In the case of intermittent or reduced schedule leave, only one notice will be provided unless the circumstances regarding the leave have changed.

Absent extenuating circumstances, the Superintendent will provide to the employee a "Designation Notice" stating whether a request for leave has been approved or denied within five (5) business days. At a minimum, the staff member will be verbally notified whether leave is being designated as FMLA leave within five (5) business days of the date the staff member provides information to the Superintendent sufficient to enable the Superintendent to determine that the leave is being taken for an FMLA-qualifying reason.

The Superintendent will confirm the verbal notice with the written notice as soon as feasible, but no later than the first payday following the verbal notice (unless the payday is less than one (1) week after the verbal notice, in which case the notice must be no later than the subsequent payday).

Manner In Which Leave Can Be Taken

Leave available under this policy may be taken in full and, under certain circumstances, may also be taken intermittently or on a reduced leave schedule. Intermittent leave is leave taken in separate blocks of time due to a single qualifying reason. Reduced schedule leave is leave that reduces the usual number of working hours per day or week. The staff member must consult with their supervisor and make a reasonable effort to schedule intermittent or reduced schedule leave so it does not unduly disrupt the District's operations.

When leave is governed only by the FMLA intermittent or reduced schedule leave to be with the employee's newborn child, or after the placement of a child with the employee for adoption or foster care, requires the District's agreement, unless the intermittent or reduced schedule leave is due to a serious health condition. Intermittent or reduced schedule leave due to a serious health condition must be medically necessary. Medically necessary means there must be a medical need for the leave and the leave can be best accommodated through an intermittent or reduced leave schedule, as certified by the healthcare provider in the Certification.

When leave is governed only by the FMLA, the Superintendent may offer a staff member a temporary transfer to another position for which the staff member is qualified with equivalent pay and benefits that better accommodates the intermittent or reduced schedule leave when the need for leave is foreseeable based on planned medical treatment or the staff member takes such leave for the birth of a child or for placement of a child for adoption or foster care. The staff member may reject this offer in which case there will be no adverse effect on the leave or entitlement to return to the same or similar position following leave. Any time spent by the staff member in an alternative position will not count against the employee's FMLA leave entitlement.

Instructional staff members (i.e. individuals whose principal function is to teach and instruct students in a class, a small group, or an individual setting) who request intermittent leave or a reduced-leave schedule governed only by the FMLA, which would exceed twenty percent (20%) of the total number of working days over the period of anticipated leave, must

elect either to:

- A. take leave for a period or periods of a particular duration, not greater than the duration of the planned treatment; or
- B. transfer temporarily to an available alternative position offered by the Superintendent for which the instructional staff member is qualified, and that has equivalent pay and benefits and that better accommodates the recurring periods of leave than the staff member's regular position.

The Superintendent may require instructional staff members who take Federal leave near the end of an academic term to extend their leave through the end of the academic term if:

- A. the leave is commenced more than five (5) weeks from the end of the term but the employee intends to return during the final three (3) weeks of the term and the leave is longer than three (3) weeks in duration;
- B. the leave is commenced within five (5) weeks of the end of the term and the employee intends to return during the final two (2) weeks of the term and the leave period was at least two (2) weeks in duration; or
- C. the leave commences within three (3) weeks of the end of a term and the leave was at least five (5) working days in duration.

Staff members whose leave is extended at the end of an academic term under this section will be charged against their FMLA entitlement only the time that they required for purposes of their leave.

Coordinating Leaves - Substitution

Generally, leave taken under this policy is unpaid. However, for leave governed exclusively by the FMLA, the staff member must use the following leaves provided by the School Board, if available:

- A. vacation or personal leave, if available, for any family or medical leave;
- B. accrued paid family leave (i.e., paid leave covering the particular circumstances for which the staff member is seeking leave), if available, for birth, adoption, or to care for a seriously ill family member; and
- C. accrued paid medical or sick leave, if available, to care for a seriously ill family member, or for the staff member's own serious health condition.

A staff member may not substitute paid leave for unpaid FMLA leave taken under this policy in any situation where the School Board would not normally provide such paid leave.

For leaves governed by the WFMLA, a staff member may substitute paid or unpaid leave, which the staff member has earned and accrued, for leave taken under this policy, if available. The School Board reserves the right to deny substitution as permitted by law.

Any paid leave substituted for unpaid FMLA leave or WFMLA leave will decrease, in whole or in part, the staff member's FMLA and/or WFMLA leave entitlement.

Continuation of Benefits

A staff member will remain eligible for group health insurance benefits under the School Board's group health plan during leave taken under this policy under the same conditions as coverage would have been provided if the staff member had been actively employed during the entire leave. However, the staff member has the option of choosing not to retain such coverage during family or medical leave.

During leave taken under this policy, the School Board will continue to pay any portion of group health insurance premiums for coverage that it was responsible for paying immediately prior to the leave as required by law. The staff member will be responsible for paying their portion of health insurance premiums regardless of whether the staff member's family and medical leave is paid or unpaid. It is the staff member's responsibility to make arrangements with the Superintendent for making premium payments for group health insurance during leaves.

To the extent permitted by law, the School Board reserves the right to require the staff member to place up to eight (8) weeks of health insurance premiums in escrow prior to leave, or to discontinue coverage if such premiums are received more than thirty (30) days late.

The staff member's entitlement to benefits other than group health benefits during a period of family or medical leave is determined by the School Board's policy regarding provision of such benefits when a staff member is on other types of leave.

If a staff member fails to return to work or fails to remain at work for a period provided under the law, the District may recover its portion of the premiums paid for medical benefit coverage during the leave, unless the reason for the staff member's failure to return to work is due to the continuation of the serious health condition or the onset of a new serious health condition.

Accrual of Benefits

The use of leave under this policy will not result in the loss of any employment benefit that accrued prior to the start of the staff member's leave.

Employment Restoration

A staff member will generally be reinstated to the same position they held when leave began or a position with equivalent pay, benefits, and other terms and conditions of employment, if such position remains available, and the staff member possesses the ability to perform the essential functions of the job satisfactorily, with or without any accommodation that may be required by the Americans With Disabilities Act of 1990. The staff member, however, has no greater right to reinstatement or benefits than if the staff member had been actively employed during the leave. Further, if the staff member gives unequivocal notice of intent not to return to work, the staff member is not entitled to be reinstated.

A staff member who exceeds the FMLA/WFMLA leave, but remains off work under a non-FMLA/WFMLA leave policy, is not entitled to reinstatement to the same or a similar position under the FMLA/WFMLA; however, the staff member **may** be eligible to be reinstated under the non-FMLA/WFMLA leave policy.

A staff member who is able to return to work prior to the expiration of leave must notify their supervisor immediately. Upon such notice, the Superintendent will promptly reinstate the staff member to active employment, provided the staff member has the present skill and ability to perform the essential functions of their job satisfactorily with or without accommodation. However, the reinstatement need not occur until the third business day following the staff member's notification of their ability to return to work.

Fitness For Duty Certification

If leave is due to the staff member's serious health condition, the staff member must present certification to return to work to their supervisor upon returning to work. The staff member's principal attending physician must complete the certification. The certification must indicate that the staff member has been released to return to work. It must also specify any physical or other limitation on the staff member's ability to perform regular or other duties and the duration of the limitations. No certification will be required when the staff member returns from intermittent leave, except as otherwise permitted or required by the Americans With Disabilities Act of 1990.

The certification will be limited to the particular health condition that caused the staff member's need for leave, except as otherwise permitted by the Americans With Disabilities Act of 1990. If the staff member is an "individual with a disability" within the meaning of the ADA, any fitness-for-duty physical examination or inquiry by the District will be job-related and consistent with business necessity.

Reinstatement may be delayed until the staff member submits the certification. Under such circumstances, if the staff member does not promptly provide a certification or qualify for another leave of absence, the staff member may be disciplined, up to and including termination.

With the staff member's permission, the School Board's healthcare provider may contact the staff member's healthcare provider to clarify and authenticate the certification, but no additional information may be requested or required, and the staff member's return to work may not be delayed while the contact is being made. No second or third fitness for duty certification may be required.

Confidentiality

All medical information relating to leave, whether written or verbal, will be kept confidential to the maximum extent possible. All medical documents including, but not limited to, medical certifications and return-to-work statements must be maintained in confidential, secure files separate from personnel files.

No Discrimination

Leave under this policy will not be used as a negative factor in employment actions, such as hiring, promotions, disciplinary actions or under attendance policies.

Miscellaneous

The Superintendent may designate another administrator to perform their duties under this policy.

A staff member who fraudulently obtains leave under this policy is not protected by this policy's job restoration or maintenance of health benefits provisions.

The Superintendent will see that the policy is posted properly.

The Superintendent will provide a copy of the policy upon the request of a staff member.

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Book Clean Copies for Discussion/Approval
Section 3000 Professional Staff Templates
Title JOB-RELATED EXPENSES
Code po3440
Status
Legal 2 C.F.R. 200.464
2 C.F.R. 200.474
2 C.F.R. 200.475

3440 - JOB-RELATED EXPENSES

The School Board will provide for the payment of the actual and necessary expenses, including traveling expenses, of any professional staff member of the District reasonably and necessarily incurred in the course of performing services for the District, whether within or outside the District, under the direction of the School Board.

The validity of payments for job-related expenses will be determined by the Superintendent through the travel pre-approval procedures.

Payment and reimbursement rates for per diem meals, lodging, and mileage will be approved by the School Board annually through the approval of the Employee Handbook. The School Board will establish mileage rates in accordance with the Federal Internal Revenue Service prescribed mileage rate.

Employees are expected to exercise the same care incurring travel expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Unauthorized costs and additional expenses incurred for personal preference or convenience will not be reimbursed.

Unauthorized expenses include, but are not limited to, alcohol, movies, fines for traffic violations, and the entertainment/meals/lodging of spouses or guests.

Commercial airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would 1) require circuitous routing; 2) require travel during unreasonable hours; 3) excessively prolong travel; 4) result in additional costs that would offset the transportation savings; or 5) offer accommodations not reasonably adequate for the traveler's medical needs. Instances of commercial airfare cost in excess of the basic, least expensive unrestricted accommodations class must be justified and documented on a case-by-case basis.

Travel payment and reimbursement provided from Federal funds must be authorized in advance and must be reasonable and consistent with the District's travel policy. For travel paid for with Federal funds, the travel authorization must include documentation that demonstrates 1) the participation in the event by the individual traveling is necessary to the Federal award; and 2) the costs are reasonable and consistent with the District's travel policy. Conference costs must be appropriate, necessary, and managed to minimize costs to the Federal award.

The School Board will pay the expenses of professional staff members when they attend professional meetings approved in accordance with the policy of this School Board and guidelines outlined in the Employee Handbook.

Whenever a staff member is unable to provide appropriate expense documentation, they may be reimbursed in an amount not to exceed \$50 upon written approval of the expenses by the Superintendent.

All travel will comply with the travel procedures and rates established in the Employee Handbook. All costs incurred with Federal funds must meet the cost allowability standards within School Board Policy 6110 - Grant Funds.

To the extent that the District's policy does not establish the allowability of a particular type of travel cost, the rates and amounts established under 5 U.S.C. 5701-11 ("Travel and Subsistence Expenses; Mileage Allowances"), or by the Administrator of General Services or the President (or designee), must apply to travel under Federal awards.

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	UNAUTHORIZED WORK STOPPAGE
Code	po3531
Status	
Legal	111.70(4)(L), Wis. Stats.

3531 - UNAUTHORIZED WORK STOPPAGE

The School Board is obligated and committed to providing certain basic services to students participating in District programs.

Recognizing the fact that the District, for various reasons, could experience an unauthorized work stoppage, the School Board remains committed to providing educational and related services.

Professional staff members who fail to perform their normal duties when so required as part of a concerted unauthorized work stoppage will be subject to loss of pay and fringe benefits, including paid insurance coverage, as well as disciplinary measures in accordance with the laws of the State.

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School District of River Falls
Ad-Hoc Policy Committee Report

Monday, January 5, 2026 - 6:00 PM
District Office, 852 E Division Street
River Falls, Wisconsin 54022

The School Board's Ad-Hoc Policy Committee meeting was held on Monday, January 5, 2026, at the District Office, 852 E Division Street, River Falls, Wisconsin 54022. Chair 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

Committee Members Stacy Johnson Myers (Chair), Alison Page, and Lindsey Curtis. School Board member Monica LaVold. Superintendent David Bell 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 - NONE**
4. **CONSENT AGENDA - NEOLA POLICY UPDATES: INITIAL READINGS**

The Policy Committee is conducting the initial readings of the following NEOLA policies as part of the review process. Approval by the Policy Committee will advance these policies to the full School Board for the first reading.

Policies Recommended for Initial Approval:

- Policy 3111 - Creating a Position
- Policy 3122 - Nondiscrimination and Equal Employment Opportunity
- Policy 3122.02 - Nondiscrimination Based on Genetic Information of the Employee
- Policy 3124 - Employment Contract
- Policy 3125 - Educator Licensing
- Policy 3130 - Assignment and Transfer
- Policy 3211 - Whistleblower Protection
- Policy 3214 - Staff Gifts
- Policy 3215 - Use of Tobacco and Nicotine By Professional Staff
- Policy 3216 - Professional Staff Dress and Appearance
- Policy 3220 - Staff Evaluation and Educator Effectiveness
- Policy 3340 - Grievance Procedure
- Policy 3410.01 - Compensation for Part-Time Staff
- Policy 3425 - Benefits
- Policy 3440 - Job-Related Expenses
- Policy 3531 - Unauthorized Work Stoppage

Action: Curtis moved, seconded by Page, to approve the above-listed NEOLA policies for the initial reading by the Policy Committee and recommend them for the first reading. The motion passed 3-0.

5. **NEOLA POLICY 3112 - SCHOOL BOARD-STAFF COMMUNICATIONS**

This review constitutes the initial reading by the Policy Committee. Approval will forward the policy to the full School Board for the first reading.

Action: Johnson Myers moved, seconded by Curtis, to approve Neola Policy 3112 with the recommended adjustments discussed by the committee and recommend it for the first reading. The motion passed 3-0.

6. **NEOLA POLICY 3120.01 - JOB DESCRIPTIONS**

This review constitutes the initial reading by the Policy Committee. Approval will forward the policy to the full School Board for the first reading.

Action: Johnson Myers moved, seconded by Curtis, to approve Neola Policy 3120.01 with the recommended adjustments discussed by the committee and recommend it for the first reading. The motion passed 3-0.

7. **NEOLA POLICY 3120.04 - EMPLOYMENT OF SUBSTITUTES**

This review constitutes the initial reading by the Policy Committee. Approval will forward the policy to the full School Board for the first reading.

Action: Curtis moved, seconded by Page, to approve Neola Policy 3120.04 with the recommended adjustments discussed by the committee and recommend it for the first reading. The motion passed 3-0.

8. NEOLA POLICY 3120.05 - EMPLOYMENT OF PERSONNEL IN COMMUNITY EDUCATION PROGRAMS

This review constitutes the initial reading by the Policy Committee. Approval will forward the policy to the full School Board for the first reading.

Action: Johnson Myers moved, seconded by Page, to approve Neola Policy 3120.05 with the recommended adjustments discussed by the committee and recommend it for the first reading. The motion passed 3-0.

9. NEOLA POLICY 3120.10 - JOB SHARING

This review constitutes the initial reading by the Policy Committee. Approval will forward the policy to the full School Board for the first reading.

Action: Johnson Myers moved, seconded by Curtis, to approve Neola Policy 3112 with the recommended adjustments discussed by the committee and recommend it for the first reading. The motion passed 3-0.

10. NEOLA POLICY 3122.01 - DRUG-FREE WORKPLACE

This review constitutes the initial reading by the Policy Committee. Approval will forward the policy to the full School Board for the first reading.

Action: Johnson Myers moved, seconded by Page, to approve Neola Policy 3112 with the recommended adjustments discussed by the committee and recommend it for the first reading. The motion passed 3-0.

11. NEOLA POLICY 3160 - PHYSICAL EXAMINATION

This review constitutes the initial reading by the Policy Committee. Approval will forward the policy to the full School Board for the first reading.

Action: Page moved, seconded by Curtis, to approve Neola Policy 3160 for the initial reading by the Policy Committee and recommend it for the first reading. The motion passed 3-0.

12. NEOLA POLICY 3161 - UNREQUESTED LEAVES OF ABSENCE/FITNESS FOR DUTY

This review constitutes the initial reading by the Policy Committee. Approval will forward the policy to the full School Board for the first reading.

Action: Page moved, seconded by Curtis, to approve Neola Policy 3161 with the recommended adjustments discussed by the committee and recommend it for the first reading. The motion passed 3-0.

13. NEOLA POLICY 3213 - STUDENT SUPERVISION AND WELFARE

Action: Tabled for a later date.

14. NEOLA POLICY 3230 - ETHICS AND CONFLICT OF INTEREST

This review constitutes the initial reading by the Policy Committee. Approval will forward the policy to the full School Board for the first reading.

Action: Page moved, seconded by Curtis, to approve Neola Policy 3230 for the initial reading by the Policy Committee and recommend it for the first reading. The motion passed 3-0.

15. NEOLA POLICY 3231 - OUTSIDE ACTIVITIES OF PROFESSIONAL STAFF

This review constitutes the initial reading by the Policy Committee. Approval will forward the policy to the full School Board for the first reading.

Action: Page moved, seconded by Curtis, to approve Neola Policy 3231 with the recommended adjustments discussed by the committee and recommend it for the first reading. The motion passed 3-0.

16. NEOLA POLICY 3430.01 - FMLA

This review constitutes the initial reading by the Policy Committee. Approval will forward the policy to the full School Board for the first reading.

Action: Curtis moved, seconded by Page, to approve Neola Policy 3430.01 with the recommended adjustments discussed by the committee and recommend it for the first reading. The motion passed 3-0.

17. NEOLA POLICY 3120 - EMPLOYMENT OF PROFESSIONAL STAFF

This review constitutes the initial reading by the Policy Committee. Approval will forward the policy to the full School Board for the first reading.

Action: Page moved, seconded by Curtis, to approve Neola Policy 3430.01 with the recommended adjustments discussed by the committee and recommend it for the first reading. The motion passed 3-0.

18. **NEOLA POLICY 3121 - CRIMINAL HISTORY RECORD CHECK AND EMPLOYEE SELF-REPORTING REQUIREMENTS**
This review constitutes the initial reading by the Policy Committee. Approval will forward the policy to the full School Board for the first reading.
Action: Curtis moved, seconded by Page, to approve Neola Policy 3121 for the initial reading by the Policy Committee and recommend it for the first reading. The motion passed 3-0.
19. **NEOLA POLICY 3131 - REDUCTION IN STAFF**
This review constitutes the initial reading by the Policy Committee. Approval will forward the policy to the full School Board for the first reading.
Action: Page moved, seconded by Curtis, to approve Neola Policy 3131 for the initial reading by the Policy Committee and recommend it for the first reading. The motion passed 3-0.
20. **NEOLA POLICY 3139 - STAFF DISCIPLINE**
This review constitutes the initial reading by the Policy Committee. Approval will forward the policy to the full School Board for the first reading.
Action: Curtis moved, seconded by Page, to approve Neola Policy 3139 for the initial reading by the Policy Committee and recommend it for the first reading. The motion passed 3-0.
21. **NEOLA POLICY 3140 - NON-RENEWAL, RESIGNATION, AND TERMINATION**
This review constitutes the initial reading by the Policy Committee. Approval will forward the policy to the full School Board for the first reading.
Action: Curtis moved, seconded by Page, to approve Neola Policy 3140 and recommend it for the first reading. The motion passed 3-0.
22. **NEOLA POLICY 3217 - WEAPONS PROHIBITED FOR PROFESSIONAL STAFF**
This review constitutes the initial reading by the Policy Committee. Approval will forward the policy to the full School Board for the first reading.
Action: Curtis moved, seconded by Page, to approve Neola Policy 3217 for the initial reading by the Policy Committee and recommend it for the first reading. The motion passed 3-0.
23. **NEOLA POLICY 3310 - EMPLOYEE EXPRESSION IN NON-INSTRUCTIONAL SETTINGS**
This review constitutes the initial reading by the Policy Committee. Approval will forward the policy to the full School Board for the first reading.
Action: Page moved, seconded by Curtis, to approve Neola Policy 3310 for the initial reading by the Policy Committee and recommend it for the first reading. The motion passed 3-0.
24. **NEOLA POLICY 3362.01 - THREATENING BEHAVIOR TOWARD STAFF MEMBERS**
This review constitutes the initial reading by the Policy Committee. Approval will forward the policy to the full School Board for the first reading.
Action: Curtis moved, seconded by Page, to approve Neola Policy 3362.01 with the recommended adjustments discussed by the committee and recommend it for the first reading. The motion passed 3-0.
25. **SCHEDULE NEXT POLICY AD-HOC COMMITTEE MEETING**
Upcoming committee meeting dates, times, and locations will be reviewed.
Action: Set the meeting schedule as follows:
Ad-Hoc Policy Committee meeting: Monday, February 2, 2026, 6:00 p.m.
The meeting will be held in the District Office conference room at 852 E. Division Street.
26. **ADJOURNED at 7:42 p.m.**

Stacy Johnson Myers, Ad-Hoc Policy Committee Chair



Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	SCHOOL BOARD-STAFF COMMUNICATIONS
Code	po3112
Status	
Legal	Garcetti v. Ceballos, 547 U.S. 410 (2006) Samuelson v. LaPorte Comm. Sch. Dist., 526 F.3d 1046 (7th Cir. 2008)

3112 - **SCHOOL BOARD-STAFF COMMUNICATIONS**

The School Board welcomes collegial conversations and interactions with employees that further the interest and insight into the District and its operation. Typically, School Board members rely on an invitation from staff for school and building visits. The School Board has a legitimate interest in facilitating the efficient resolution of concerns by directing that employee communications to the School Board move initially through the chain of command to the Superintendent. Employees are expected to follow the established chain of communication as described in this policy.

A. Staff Communications to the School Board

All communications from staff members related to the performance of their job duties or responsibilities to the School Board, or its committees, will be submitted through the Superintendent. This procedure is not intended to deny any staff member the right to raise matters of concern regarding District operations to the School Board through established procedures when no resolution is reached by the administration.

B. School Board Communications to Staff

All official communications, policies, and directives of the School Board that are of interest and concern to the staff will be communicated through the Superintendent, who will also keep staff members fully informed of the School Board's challenges, concerns, and actions. School Board member communications with staff will also be consistent with the expectations in School Board Bylaw 0144.5 - School Board Member Behavior, Communications, and Code of Conduct.

C. Social Interaction

Both staff and School Board members share a keen interest in the schools and in education generally, and it is to be expected that when they meet at social affairs and other functions, they will informally discuss such matters as educational trends, issues, innovations, and general activities of the District. However, since individual School Board members have no special authority, except when they are convened at a legal meeting of the School Board, or vested with special authority by School Board action, discussions between staff and School Board members related to the performance of job duties or responsibilities may be inappropriate.



Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	EMPLOYMENT OF SUBSTITUTES
Code	po3120.04
Status	
Legal	118.19, Wis. Stats. P.I. 3.03(8), Wis. Adm. Code

3120.04 - **EMPLOYMENT OF SUBSTITUTES**

The School Board recognizes the need to procure the services of substitutes in order to continue the operation of the schools as a result of the absence of regular personnel. This policy does not apply to regular contracted teachers hired to serve as permanent substitute teachers and whose employment is governed by Policy 3120 - Employment of Professional Staff.

The Superintendent will make appropriate arrangements to assure the availability of substitutes for assignment as services are required to replace temporarily absent regular staff members and to temporarily fill new positions. Substitute personnel hires will be approved by the School Board. The School Board will approve all arrangements for the provision of substitutes. Such assignment of substitutes may be terminated, including permanent removal from the substitute teaching roster, when their services are no longer required or for other reasons as determined by the Superintendent that are not arbitrary, capricious, or discriminatory.

Substitutes must possess appropriate certification to teach as a substitute. The Superintendent may determine what licensure is required and make allowances for the use of alternative forms of certification, emergency certification, and other such options as permitted by law. There must also be verification that a satisfactory background and criminal history check has been conducted by the Department of Public Instruction (DPI), an appropriate State agency, authorized District personnel, or contracted vendor.

Each principal is to develop procedures that ensure each substitute has completed necessary forms; received appropriate instructions, plans, and other resources needed to function properly in the position and the building. Each principal is expected to regularly observe each substitute in the performance of their responsibilities. The principal will provide general feedback to the substitute and proactively address performance concerns. Each principal will report to the Director of Human Resources and Leadership Development concerns about a substitute employee's performance.

In order to retain well-qualified substitutes for service in this District, the School Board will offer compensation at a rate set by the School Board.

A person will be considered a long-term substitute if the person is appropriately certified and the staff member for whom the person has been hired to replace has a leave that extends for more than ten (10) consecutive school days. The long-term substitute position will be terminated by the end of the school year, subject to issuance of reasonable assurances to the substitute teacher regarding intent to provide substitute teaching assignments in the subsequent school year, whether in the same or different assignment.

The employment of substitute staff prior to approval by the School Board is authorized when their employment is required to maintain continuity of services in the District. Approval by the School Board will be obtained at the next regular School Board meeting.

A substitute employed for ten (10) consecutive days in the same professional position will be paid a prorated daily rate that is not less than the base rate on the current salary schedule.

Prior to the end of the school year, District employed substitutes, who the District intends to employ for the ensuing school year, will receive a letter of reasonable assurance of continued employment.

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	JOB SHARING
Code	po3120.10
Status	

3120.10 - **JOB SHARING**

The School District of River Falls provides the opportunity for employees to propose job sharing arrangements. Proposals for job sharing positions will be considered on the basis of the value to and impact on students. The District recognizes that proposals can be one method to retain staff members who, for personal or family reasons, have a desire to share job responsibilities.

New Job Sharing Arrangement

1. New job share arrangements will not be considered if there is only one employee interested.
2. Two employees wishing to apply for a new job sharing arrangement will initiate their request to do so with the principal/supervisor of all impacted schools/departments. All initial job share requests must be submitted by March 15 for the following school year.
3. A request for a new job sharing arrangement will include the position to be shared, the rationale for the job-share proposal, the division of responsibilities, and the estimated length of the job share arrangement.
4. The principal/supervisor of the impacted school/department will be responsible for forwarding the recommendation to the Superintendent.
5. The approval of a job share arrangement is at the sole discretion of the Superintendent or designee.

Continuing Job Sharing Arrangement

1. The principal/supervisor is responsible for evaluating the effectiveness of the arrangement and recommending if the job sharing arrangement should be extended.
2. The principal/supervisor recommendation should be shared with the impacted employees and the Superintendent by March 15 of the year in which the contract of the job sharing employees ends.
3. If one of the employees involved in the job sharing arrangement resigns, then the District will attempt to find a qualified replacement to preserve the arrangement. However, if a qualified replacement can not be found, then the job sharing arrangement will end, and the entire percentage of the job-share position will revert back to the remaining employee in the job share arrangement.

Aligned to retired RFSD Policy 535.3

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Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	DRUG-FREE WORKPLACE
Code	po3122.01
Status	
Legal	Drug-Free Workplace Act of 1988, 41 U.S.C. 8101 et seq.

3122.01 - DRUG-FREE WORKPLACE

The School District of River Falls is committed to maintaining an alcohol and drug-free workplace. Therefore, the following activities and conduct by employees are strictly prohibited:

1. Manufacturing, distributing, dispensing, possession, use or selling of alcohol and controlled or illegal substances at the workplace;
2. Using or possessing drug paraphernalia (e.g., water pipes, pot pipes, roach clips, joint rollers) at the workplace for purposes prohibited by the state controlled substances law;
3. Being under the influence of alcohol and/or controlled or illegal substances at the workplace;
4. Using prescription medication at the workplace in an unauthorized or illegal manner.

For the purposes of this policy, 'workplace' includes any school building, school-owned vehicle, school property, or school-related activity in which students are under the supervision of employees.

Employees engaged in the performance of a grant received directly from the federal government will notify the Superintendent of any criminal drug statute conviction occurring in the workplace within the time period specified by law. The Superintendent will notify the appropriate federal agency of the conviction.

Adherence to the District's drug-free workplace policy is a condition of employment. Any employee who violates this policy will be subject to disciplinary action, including, but not limited to referral for a drug or alcohol evaluation, referral to the Employee Assistance Program, reassignment, suspension, or termination. In addition, employees who violate this policy may be referred for prosecution.

If a supervisor reasonably suspects that an employee has violated this policy, the District reserves the right to require an alcohol or drug test. Reasonable suspicion must be based on specific and accurate observations made by a supervisor. Observations include, but are not limited to, appearance, behavior, speech, or body odors of the employee. The test will be conducted in a confidential manner. Refusal to consent to testing may result in disciplinary action.

This policy does not prohibit:

- administering medication to students in alignment to Policy 5330 - Administration of Medication/Emergency Care.
- the use of prescription medication by an employee to whom it is prescribed and in the amount prescribed.

The Employee Handbook will include reference to this policy and information related to the dangers of drug and alcohol abuse in the workplace, available drug or alcohol counseling, rehabilitation, employee assistance programs, and the penalties that may be imposed upon employees for drug or alcohol abuse policy violations.

Adopted from retired Policy 522.1



Book	Clean Copies for Discussion/Approval
Section	3000 Professional Staff Templates
Title	THREATENING BEHAVIOR TOWARD STAFF MEMBERS
Code	po3362.01
Status	
Legal	Chapter 947, Wis. Stats.

3362.01 - **THREATENING BEHAVIOR TOWARD STAFF MEMBERS**

The School Board believes that a staff member should be able to work in an environment free of threatening speech or actions.

Threatening behavior consisting of any words or deeds that intimidate, or are intended to intimidate, a staff member or are reasonably likely to cause concern for their physical and/or psychological well-being is strictly forbidden. Such actions by any student, parent, visitor, staff member, School Board member, contractor, or agent of the School Board are prohibited, and the School Board authorizes appropriate corrective and remedial action, including disciplinary action where appropriate, referral to law enforcement, or pursuit of other remedies, including injunctive relief if appropriate. This policy should be read consistently with, and in conjunction with, school safety and the mandatory reporting of threats of violence in Policy 8462.01 - Threats of Violence.

Staff members should report complaints of threatening behavior to their supervisor. If their supervisor is the subject of the threatening behavior, the complaint should be reported to the Superintendent. If the Superintendent is the subject of the threatening behavior, the complaint should be reported to the School Board President.

The supervisor or Superintendent will implement procedures for the investigation and resolution of threatening behavior complaints.

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School District of River Falls
Educational Program Committee Meeting Report

Monday, January 12, 2026 - 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, January 12, 2026, at the District Office, 852 E Division Street, River Falls, Wisconsin 54022. Chair Tuchtenhagen called the meeting to order at 6:00PM. 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), Monica LaVold were present. Committee member Lindsey Curtis was absent. Board members Bo Hirstein, Stacy Johnson Myers, Mike Miller, and Alison Page were present. Superintendent David Bell, Director of Human Resources Nate Schurman, Director of Finance & Facilities Lynette Coy, and Co-Director of Academic Services MaryBeth Elliott and Amy Wise were also present.

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

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

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

4. **APPROVE THE MEMO TO ESTABLISH SEATS FOR OPEN ENROLLMENT**

Amy Wise and MaryBeth Elliott, Co-Directors of Academic Services, presented the district memo to officially establish available student seats for Open Enrollment in the 2026-27 school year.

Action: Tuchtenhagen moved, seconded by LaVold to approve the 2026-27 memo to establish seats for Open Enrollment. The motion passed 2-0.

5. **APPROVE THE DISTRICT'S NOTICE OF EDUCATIONAL OPTIONS**

Amy Wise and MaryBeth Elliott, Co-Directors of Academic Services, presented the District's Notice of Educational Options for approval pursuant to Wisconsin State Statute 115.28 (54m). Educational options must be approved and posted on an annual basis prior to the Open Enrollment window being opened.

Action: Tuchtenhagen moved, seconded by LaVold to approve RFSD Educational Options for 2026 with recommended amendments discussed by the committee. The motion passed 2-0.

6. **PROPOSED/SUGGESTED ITEMS FOR THE NEXT REGULAR AND FUTURE EDUCATIONAL PROGRAM MEETING AGENDA(S)**

Committee members suggested future discussion around Artificial Intelligence(AI).

Action: As needed.

7. **SCHEDULE NEXT EDUCATIONAL PROGRAM COMMITTEE MEETING**

Upcoming committee meeting dates, times, and locations were reviewed.

Action: Set the meeting schedule as follows:

Educational Program Committee meeting: Monday, February 9, 2026, 6:00 p.m.

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

8. **ADJOURNED** at 6:29 p.m.

Alan Tuchtenhagen, Educational Program Committee Chair



January 12, 2026

Administrative recommendation to the River Falls School Board of Education for Open Enrollment during the 2026-27 school year:

The School Board of River Falls shall follow Policy #423 (and #423-Rule) when making all open enrollment decisions.

Enrollment projections in the School District of River Falls have been cast forward based on current student enrollment and have determined its available seat capacity for the 2026-27 school year for regular education students to be:

RF4C - unlimited seats

Greenwood ES, River Falls Public Montessori Elementary, Rocky Branch ES, and Westside ES

- Grade K - twenty (20) seats
- Grades 1 through 5 - fifteen (15) seats per grade

Meyer Middle School

- Grades 6 through 8 - fifteen (15) seats per grade

River Falls High School

- Grades 9 - fifteen (15) seats
- Grade 10 through 12 - fifteen (15) seats per grade

Renaissance Charter Academy

- Grade 9-12 - twenty (20) seats

Special education seats are determined based on a review of numbers and caseloads in our various programs of focus. Open enrollment may be considered if the district is able to provide special education and related services required in the student's IEP, and if there is space available in those programs. Based on a review of current special education numbers and caseloads, and enrollment projections for the 2026-27 school year, available seats in each program area are as follows:

Early Childhood Special Education (EC & RF4C)

- Cross Categorical Program Zero (0) Seats
- Speech/Language Program Zero (0) Seats

Elementary Schools (Grades JK-5)

- Cross Categorical Program: Behavioral Focus Zero (0) Seats
- Cross Categorical Program: Academic Focus Zero (0) Seats
- Cross Categorical Program: Center-Based Zero (0) Seats
- Speech/Language Services Zero (0) Seats

Middle School (Grades 6-8)

- Cross Categorical Program: Behavioral Focus Zero (0) Seats
- Cross Categorical Program: Academic Focus Zero (0) Seats
- Cross Categorical Program: Center-Based Zero (0) Seats
- Speech/Language Services Zero (0) Seats



High School (Grades 9-12+)

Cross Categorical Program: Behavioral Focus	Zero (0) Seats
Cross Categorical Program: Academic Focus	Zero (0) Seats
Cross Categorical Program: Center-Based	Zero (0) Seats
Speech/Language Services	Zero (0) Seats
Project Search Program	Zero (0) Seats

District Services (EC-12+)

Vision Impaired Services	Zero (0) Seats
Deaf/Hard of Hearing Services	Zero (0) Seats
Adaptive Physical Education Services	Zero (0) Seats



School District of River Falls

Educational Options

Pursuant to Wisconsin State Statute 115.28 (54m), notice must be provided regarding the educational options available to all students who are at least three years old, but not yet 18 years old. Each of the [following areas](#) represent educational options for Wisconsin students.

The School District of River Falls “Exceeded Expectations” on the Wisconsin Department of Public Instruction’s District Report Card for the 2024-25 school year. Specific district and school report cards can be located at [Wisconsin DPI School and District Report Card Portal](#). Report card data can also be found on each of our School District of River Falls website, under Academic Services.

The School District of River Falls offers students a variety of educational options to children who reside within the boundaries of the School District of River Falls. The District’s primary educational pathway and instructional program for students begin with our 4-year-old kindergarten program through 12th grade. The District’s educational options and recent school performance category (if applicable) are listed below:

Enrollment Options:

- Attendance at resident public schools
- Program attendance at local district charter schools
- Early College Credit Program and Start College Now Program
- Partial enrollment options for pupils enrolled in a home-based private educational program
- Full-time open enrollment
- Parents of children with disabilities are also advised that there is a special needs voucher program
- Attendance at private schools participating in the Wisconsin Private School Choice

School District of River Falls Specific Options:

River Falls 4 Children (4C) Community Sites:

Abundant Life - (Subject to certified staffing)
Jacob’s Ladder
Little Adventures 1
Little Adventures 2
The University Preschool
UW-River Falls CHILD Center
River Falls Public Montessori Elementary
Rocky Branch Elementary

Elementary Schools:

Greenwood Elementary School - Exceeds Expectations
River Falls Public Montessori Elementary(Charter School) - Exceeds Expectations
Rocky Branch Elementary School - Meets Expectations
Westside Elementary School - Exceeds Expectations

Middle School:

Meyer Middle School - Exceeds Expectations

High Schools:

Renaissance Charter Academy (Charter School) - Alternate Accountability Ranking (Satisfactory Progress)
River Falls High School - Exceeds Expectations

Additional Educational programs offered to eligible students who are enrolled in and attending school in the School District of River Falls include:

- Early childhood special education (for students who are at least 3 years old, prior to school-age)
- Special education for students with disabilities
- English learner services
- Career and Technical Education (CTE) Academies and local programs
- Gifted and Talented programming
- Alternative educational program(s)
- Summer school programming
- Character education initiatives
- Academic and Career Planning Initiatives
- College and Career Fairs

River Falls Private School Options:

St. Bridget Catholic Community

Additional Opportunities for Private School and Home-Based Private Education Programs

- Private school students in the high school grades have the opportunity to apply for approval to take up to two courses per semester in a district school, pursuant to section 118.145(4) of the state statutes.
- Students who are enrolled in a home-based private education program have the opportunity to participate in district interscholastic athletics (with the guidelines of the WIAA for eligibility) and extracurricular activities as provided under section 118.133 of the state statutes.

Charter School Programs Offered in the River Falls School District:

River Falls Public Montessori Elementary

River Falls Public Montessori Elementary (4K-6) 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. For more information, please visit our webpage at [School District of River Falls | WI, 54022](#).

Renaissance Charter Academy (RCA)

The Renaissance Charter Academy (9-12) 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 and 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. For more information, please visit our webpage at [School District of River Falls | WI, 54022](http://www.riverfalls.k12.wi.us).

High School Program Highlights:

Students at River Falls High School (RFHS) have a wide variety of educational opportunities throughout their time enrolled. These opportunities are provided to meet the needs of our students with variation in coursework as well as to personalize their learning experience to best meet their individual needs. Additionally, we strive to ensure we are providing quality opportunities aligned with our district and community expectations. Below are opportunities provided for current students enrolled at RFHS:

Face-to-Face Classroom Instruction:

Students at River Falls High School have the opportunity to enroll in a wide variety of coursework in core academic classes, visual arts, performing arts, career and technical education, family consumer science, and other elective opportunities. These courses offered by RFHS staff are offered through face-to-face instruction or hybrid online courses taught using our learning management system. Students participating in these educational opportunities are held accountable to the grading for learning guidelines identified by RFHS and included in our student handbook. These expectations are further communicated in teacher syllabi and/or course expectation guidelines.

Work-Based Learning

Students are offered an opportunity to “earn while they learn”. Students explore real work career opportunities through one of these three school-to-work programs:

Work Experience

- Students earn .5 credits per term for working 90+ hours with a maximum of 1 credit during their high school career.
- Students learn to use employability skills valued by employers while helping students explore career interests.
- Students who successfully complete this program will earn a Employability Skills Certificate issued through the Wisconsin Department of Public Instruction.
- A student's job does not need to fall within any specific CTE program area.

Cooperative Skills (Co-Op)

- The Co-Op program offers juniors and seniors a course of study that integrates academic work, worksite learning, and paid work experience.
- This program is administered through the Wisconsin Department of Public Instruction where upon successful completion, awards students with a state issued certificate.
- There are several specific program areas from which the student’s job must qualify (Agriculture/Agribusiness, Business, Childcare, Assistant Child Care Teaching, (ACCT)/Infant-Toddler, Food Service, IT, Marketing, Employability Skills Certificate and Youth Leadership Certificate).
- Requires 480 hours of work experience and concurrent related CTE classes.

Youth Apprenticeship (YA)

- Rigorous one or two year state certification program combining academic and technical instruction with mentored, paid, on-the-job training.
- Upon successful completion of their apprenticeship, students earn a certificate issued by the State of Wisconsin Department of Workforce Development that will become a permanent record on their high school transcript.
- Students must take related high school or college classes that help to enhance their worksite experience.
- Students must complete a minimum of 450 hours at their YA worksite each year.
- Open to juniors and seniors.

Students may earn a maximum of six high school credits for YA. Total credits earned for YA will be based on a

combination of specific job and hours worked.

Additional Course Opportunities

Online Courses (WVS)

Hybrid Courses

Advanced Placement (AP)

Start College Now (SCN)

Dual Academic Credit Program (DACP)

Transcripted Credits (TC)

Advanced Standing (AS)

Independent Study (IS)

Wisconsin Virtual School (WVS) Courses:

Students at RFHS are provided with the opportunity to participate in coursework offered through WVS. These courses are offered online through a partnership with CESA 9. RFHS students who enroll in WVS coursework have access to additional course opportunities not always offered at RFHS. RFHS has an identified Local Education Guide (LEG) who facilitates all student enrollment in WVS coursework. Our LEG conducts an introduction meeting with students, sends out regular student progress reports, and is available as a liaison if students have any difficulty in the online learning environment.

Why do we use WVS?

- WVS allows us the opportunity to offer courses that we are not able to offer at RFHS.
- WVS allows students to enroll in courses for students who want to participate in other priority courses that conflict with scheduled offerings.
- WVS allows students to personalize their schedule, course selection, and best meet their learning style.
- WVS strives to offer quality courses through their program, has established criteria and standards in which they select their providers, and regularly review and update their course offerings.

Early College Credit Program:

Early College Credit Program (ECCP) is a collaborative program between RFHS, UWRF, CVTC, and Northwood Technical College. Students may enroll in college level courses that earn high school and college or technical school credit. Admission is based on school records and/or special interest courses, approval by the School Board, and available space. If approved, tuition and fees are paid by the school district. Application deadlines are March 1 for fall semester and October 1 for spring semester. Students may not enroll in more than 18 credits during their junior and senior years. Upon enrollment in an ECCP course, it is the student's responsibility to notify the college or technical school if the student decides not to take the course. This must be accomplished prior to the first class session in order to avoid enrollment charges. Students/families will be required to reimburse the school district for tuition costs in the event of failed or incomplete ECCP classes.

Part-time Open Enrollment:

Part-time Open Enrollment provides a means for Wisconsin students to take courses offered by other Wisconsin school districts and also includes the opportunity for students to enroll in courses offered by charter schools, various institutions of higher education, and approved nonprofit organizations at no cost to the student. Specifically, Part-time Open Enrollment allows students enrolled in a public school district to take up to two courses at any time from an educational institution. Part-time Open Enrollment applications must be submitted and received 6 weeks prior to the start of any course.

For more information, please contact the Director of Academic Services office at (715) 425-1800.

Updated: January, 2026

School District of River Falls
Finance and Facilities Committee Meeting Report

Monday, January 12, 2026 - 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 Finance and Facilities Committee meeting was held on Monday, January 12, 2026, at the District Office 852 E Division Street, River Falls, Wisconsin 54022. Chair Miller called the meeting to order at 6:32 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), Bo Hirstein, and Alison Page. School Board members Stacy Johnson Myers, Monica LaVold, and Alan Tuchtenhagen. Superintendent David Bell, Director of Human Resources and Leadership Development Nate Schurman, and Director of Finance and Facilities Lynette Coy were also present.

1. CALL TO ORDER – 6:32 p.m.

2. MANNER OF PUBLIC NOTIFICATION OF MEETING

3. HEARING OF VISITORS OR DELEGATIONS - None

4. 2024-25 FINANCIAL AUDIT PRESENTATION

Sheanne Hediger, a representative from Baker Tilly US, LLP, presented the 2024-25 audited financial report.

Action: None, informational only.

5. 2025-26 BUDGET UPDATE

The Director of Finance & Facilities, Lynette Coy, provided an update on the 2025-26 budget.

Action: None, informational only.

6. 2026-27 BUDGET FORECAST

The Director of Finance & Facilities, Lynette Coy, provided a 2026-27 budget forecast.

Action: None, informational only.

7. 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 SchoolBoard meeting agendas.

Action: No suggestions at this time.

8. 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, February 9, 2026, 7:00 p.m. (*or immediately following Educational Program*)

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

9. ADJOURN at 8:05 pm.

Mike Miller, Finance and Facilities Committee Chair

RIVER FALLS SCHOOL DISTRICT 2025 FINANCIAL STATEMENT HIGHLIGHTS

Baker Tilly Responsibilities

We are responsible for:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Forming and expressing opinions about whether the financial statements are presented fairly, in all material respects in accordance with accounting principles generally accepted in the United States of America
- Communicating specific matters to you on a timely basis
- Gaining an understanding of the District's control environment but not to express an opinion of the effectiveness of the District's internal control. Our responsibilities are outlined in the Reporting and Insights communication.

An audit provides reasonable, not absolute, assurance that the financial statements do not contain material misstatements due to fraud or error. It does not relieve you or management of your responsibilities. Our respective responsibilities are described further in our engagement letter.

Those Charged with Governance (School Board) and Management Responsibilities

Those charged with governance are responsible for:

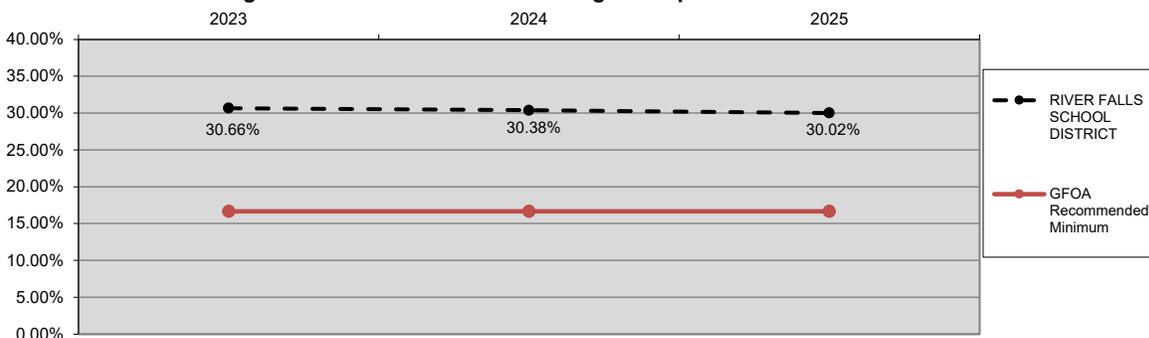
- Overseeing the financial reporting process
- Setting a positive tone at the top and challenging the District's financial practices
- Discussing significant accounting and internal control matters with management
- Informing us about fraud or suspected fraud, including its views about fraud risks
- Informing us about other matters that are relevant to our audit, such as:
 - Risks that may result in heightened risks of misstatement
 - Matters warranting particular audit attention
 - Significant communications with grantor agencies
 - Matters related to the effectiveness of internal control and your oversight responsibilities
 - Your views regarding our current communications and your actions regarding previous communications

Management is responsible for:

- Preparing and fairly presenting the financial statements in accordance with accounting principles generally accepted in the United States of America (the District engages Baker Tilly to prepare its financial statements)
- Designing, implementing, evaluating, and maintaining effective internal control over financial reporting
- Communicating significant accounting and internal control matters to those charged with governance
- Providing us with unrestricted access to all individuals and all information relevant to our audit
- Informing us about fraud, illegal acts, significant deficiencies, and material weaknesses
- Adjusting the financial statements, including disclosures to correct material misstatements
- Informing us of subsequent events
- Providing us with written representations

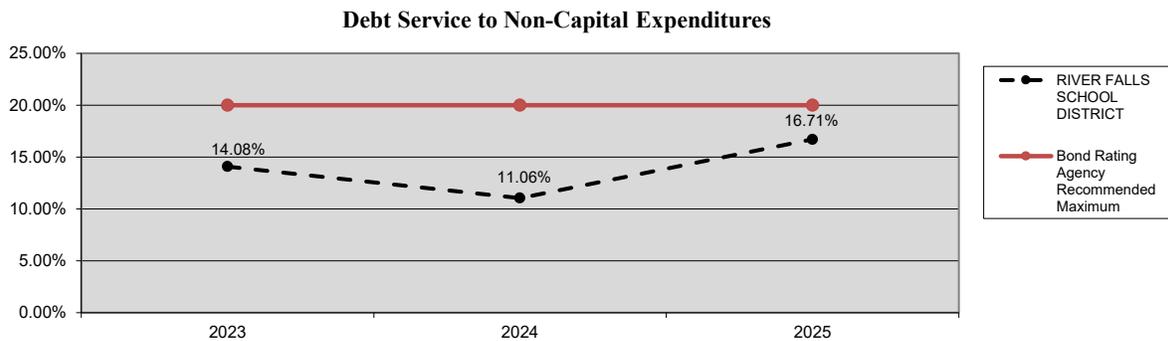
GENERAL FUND	2025
Details of Fund Balance	
<u>Nonspendable</u> <i>includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.</i>	\$ 135,945
<u>Restricted</u> <i>consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations or other governments or 2) law through constitutional provisions or enabling legislation.</i>	57,607
<u>Unassigned</u> <i>includes residual positive fund balance within the general fund which has not been classified within another category.</i>	14,526,180
Total Fund Balance (page 3)	\$ 14,719,732
General Fund & Special Education Expenditures (page 5)	\$ 48,390,324
Unassigned Fund Balance	\$ 14,526,180
Unassigned General Fund - Fund Balance as % of above Expenditures	30.02%

Unassigned Fund Balance as a Percentage of Expenditures



**RIVER FALLS SCHOOL DISTRICT
2025 FINANCIAL STATEMENT HIGHLIGHTS (cont.)**

GENERAL FUND SUMMARIZED INCOME STATEMENT	2025 Budget	2025 Actual	2024 Actual
Revenues and other financing sources	\$ 46,150,973	\$ 46,569,958	\$ 47,422,734
Expenditures and other financing uses	(46,150,973)	(46,423,977)	(47,091,429)
Net Change in Fund Balance (page 40)	\$ -	\$ 145,981	\$ 331,305
CASH AND INVESTMENTS - ALL FUNDS	2025	2024	2023
Cash and Investments			
Unrestricted	\$ 38,136,554	\$ 44,351,990	\$ 11,831,908
Postemployment benefits trust	4,808,818	4,619,400	4,841,060
Custodial fund - Pupil Activity	54,104	55,648	44,352
Total Cash and Investments (page 19)	\$ 42,999,476	\$ 49,027,038	\$ 16,717,320
FUND BALANCE - SPECIAL REVENUE FUNDS	2025	2024	2023
Special Revenue Trust	\$ 524,449	\$ 456,492	\$ 379,740
Food Service	349,682	400,207	689,731
Community Service	127,777	177,712	200,131
Total Special Revenue Fund Balances (page 48)	\$ 1,001,908	\$ 1,034,411	\$ 1,269,602
FUND BALANCE - DEBT SERVICE FUNDS	2025	2024	2023
General Debt Service (page 3)	\$ 1,831,687	\$ 3,453,911	\$ 1,239,205
FUND BALANCE - CAPITAL PROJECTS FUNDS	2025	2024	2023
Capital Projects (page 3)	\$ 17,361,520	\$ 27,807,153	\$ -
Capital Improvement Trust (page 48)	1,544,227	1,056,441	667,263
Total Capital Projects Fund Balances	\$ 18,905,747	\$ 28,863,594	\$ 667,263
GENERAL LONG-TERM DEBT	2025	2024	2023
Outstanding General Obligation Debt less amount available in debt service funds	\$ 66,445,000	\$ 73,505,000	\$ 48,990,000
Total G.O. Debt Capacity (page 23)	\$ 383,254,340	\$ 359,819,729	\$ 309,801,813
Percent of Debt Limit	17.34%	20.43%	15.81%
Percentage of Debt Service to Non-Capital Expenditures - Governmental Funds	16.71%	11.06%	14.08%



Reporting and insights from 2025 audit:

School District of River Falls

June 30, 2025

Executive summary

December 11, 2025

To the Board of Education of
School District of River Falls

We have completed our audit of the financial statements of School District of River Falls (the District) for the year ended June 30, 2025 and have issued our report thereon dated December 11, 2025. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your District's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

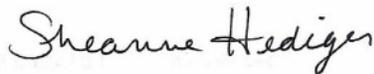
Additionally, we have included information on key risk areas the School District of River Falls should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Sheanne Hediger, Principal: sheanne.hediger@bakertilly.com or +1 (612) 876 4599
- Katie Sam, Senior Manager: katie.sam@bakertilly.com or +1 (612) 876 4580

Sincerely,

Baker Tilly US, LLP



Sheanne Hediger, CPA, Principal

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

BAKER TILLY ADVISORY GROUP, LP AND BAKER TILLY US, LLP, TRADING AS BAKER TILLY, 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.

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the District's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of the Board of Education:
 - Are free from material misstatement
 - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Performing tests related to compliance with certain provisions of laws, regulations, contracts and grants, as required by *Government Auditing Standards*.
- Considering internal control over compliance with requirements that could have a direct and material effect on major federal and major state programs to design tests of both controls and compliance with identified requirements.
- Forming and expressing an opinion based on our audit in accordance with OMB's *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and *State Single Audit Guidelines* about the entity's compliance with requirements described in the *OMB Compliance Supplement* and *State Single Audit Guidelines* that could have a direct and material effect on each of its major federal and state programs.
- Our audit does not relieve management or the Board of Education of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of the Board of Education, including:

- Internal control matters
- Qualitative aspects of the District's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the District and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new standards

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the District's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditors' professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on nonfinancial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension and OPEB liabilities	Long-term debt
Capital assets	Fund balance and net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiencies as a material weakness:

- **Financial statement close process**

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- There is adequate staffing to prepare financial reports throughout the year and at year-end.
- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements, including footnotes and GASB No. 34 conversion entries, are prepared.
- Complete and accurate schedules of expenditures of federal and state awards are prepared.
- Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered material weakness surrounding the preparation of financial statements and footnotes including the schedules of expenditures of federal and state awards, adjusting journal entries identified by the auditors and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles or the schedules of expenditures of federal and state awards that are in conformance with the applicable federal or state requirements.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by District are described in Note 1 to the financial statements. As described in Note 1, the District changed accounting policies related to financial reporting for compensated absences by adopting GASB Statement No.101, *Compensated Absences* in 2025. We noted no transactions entered into by the District during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Net pension liability and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Net OPEB liability and related deferrals	Evaluation of information provided by the Local Retiree Life Insurance Fund	Reasonable in relation to the financial statements as a whole
Net OPEB liability and related deferrals	Key assumptions set by management with the assistance of a third-party actuary	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the District or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

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

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the financial statements. In our judgment, none of the misstatements that management has corrected, either individually or in the aggregate, indicate matters that could have had a significant effect on the Company's financial reporting process.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time

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

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any noncompliance with laws and regulations during our audit, other than those described in Note 2 of the financial statements.

We will issue a separate document which contains the results of our audit procedures to comply with the Uniform Guidance and *State Single Audit Guidelines*.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the District's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures and the effects on the auditors' report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the District that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the District's related parties.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation, including schedules of expenditures of federal and state awards
- Preparation of auditee section of the Data Collection Form

In addition, as part of the financial statement preparation, we prepared GASB No. 34 conversion entries which are summarized in the *Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position* and the *Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities* in the financial statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Board of Education resources

Our business is to know every aspect of yours and to maintain a constant lookout for what's next. We invite you to learn about some of the trending challenges and opportunities for public sector organizations like yours and how Baker Tilly can help.

To explore more trending topics and regulatory updates, visit our resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.



Funding evaluation and pursuit

Public sector organizations may be eligible for grants, tax credits and other financial incentives through funding opportunities such as the Inflation Reduction Act, the Clean Communities Investment Accelerator and the Infrastructure Investment and Jobs Act.

Baker Tilly can help you navigate, understand and pursue various federal and state funding sources through grant research and tracking, advising and writing and management and compliance services.



Digital transformation

Digitizing public services can be a game changer for governments. Streamlining inefficient processes, providing digital access and delivery of services to meet public expectations, implementing technology to protect constituent data, leveraging information to make data-driven decisions and migrating outdated on-premises systems to the cloud are crucial to an entity's success.

Through these types of digital services, Baker Tilly can help you scale with future demand and be better positioned to rapidly respond to changing demands.



Cybersecurity

Public sector organizations face significant challenges from cyber threats and IT regulations. It can feel like you are on the defense keeping up with the latest risks, regulations and emerging trends. To mitigate risk, you must understand your organization's unique vulnerabilities, cybersecurity processes and controls.

Baker Tilly can help enhance your cybersecurity posture and ensure compliance, with solutions in IT compliance and security and cybersecurity and data protection to safeguard your data and navigate complex risk environments.

Management representation letter



Baker Tilly US, LLP
3410 Oakwood Mall Drive, Suite 200
Eau Claire, Wisconsin 54701

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the School District of River Falls as of June 30, 2025 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of School District of River Falls and the respective changes in financial position in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 25, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with accounting principles generally accepted in the United States of America U.S. GAAP.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedules of expenditures of federal and state awards.
- 8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 9) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the appropriate accounts.
- 10) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- 11) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 12) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) We have disclosed to you results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.

- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 16) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have a process to track the status of audit findings and recommendations.
- 20) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.
- 22) The School District of River Falls has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.
- 23) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 24) There are no:
 - a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
 - d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

- 25) As part of your audit, you assisted with the preparation of the financial statements and related notes and schedules of expenditures of federal and state awards. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedules of expenditures of federal and state awards.
- 26) We have made all management decisions and performed all management functions in relation to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, as identified in the engagement letter or an addendum to the engagement letter. We have designated the Director of Finance & Facilities, an employee with suitable skill, knowledge, and/or experience to oversee the services received. Furthermore, we have established and maintained internal controls, including monitoring activities related to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, and we have evaluated and accept responsibility for the adequacy and results of the nonattest services received.

The nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, are listed below.

- a) Financial statement preparation, including schedules of expenditures of federal and state awards
- b) Preparation of auditee sections of the data collection form

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

- 27) The School District of River Falls has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 28) The School District of River Falls has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 29) The financial statements include all fiduciary activities required by GASB No. 84.
- 30) The financial statements properly classify all funds and activities.
- 31) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 32) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 33) The School District of River Falls has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
- 34) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 35) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 36) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 37) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

- 38) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 39) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 40) Tax-exempt bonds issued have retained their tax-exempt status.
- 41) We have appropriately disclosed the School District of River Falls's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 42) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 43) With respect to the supplementary information, (SI):
 - a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 44) We assume responsibility for, and agree with, the findings of specialists in evaluating the other postemployment benefits liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.
- 45) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 46) We have reviewed our long-term debt agreements and believe that all terms related to significant events of default with finance-related consequences, termination events with finance-related consequences and subjective acceleration clauses have been properly identified and disclosed.
- 47) We have identified any leases, subscription-based information technology agreements or other contracts that are required to be reported as leases or subscription obligations and are in agreement with the key assumptions used in the measurement of any lease/subscription related assets, liabilities or deferred inflows of resources.
- 48) We have reviewed existing contracts and determined there are no items requiring accounting or reporting as subscriptions.

- 49) We have implemented GASB Statement No. 101, *Compensated Absences*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.
- 50) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.
- 51) With respect to federal and state award programs:
- a) We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and *State Single Audit Guidelines*, including requirements relating to preparation of the schedule of expenditures of federal and state awards (SEFSA).
 - b) We acknowledge our responsibility for preparing and presenting the SEFSA and related disclosures in accordance with the requirements of the Uniform Guidance and the State Single Audit Guidelines, and we believe the SEFSA, including its form and content, is fairly presented in accordance with the Uniform Guidance and the *State Single Audit Guidelines*. The methods of measurement and presentation of the SEFSA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFSA.
 - c) If the SEFSA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFSA no later than the date we issue the SEFSA and the auditors' report thereon.
 - d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and the *State Single Audit Guidelines* and included in the SEFSA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
 - e) We are responsible for understanding and complying with, and have complied with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal and state programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal and state program.
 - f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provide reasonable assurance that we are administering our federal and state awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.
 - g) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal or state agencies or pass-through entities relevant to the programs and related activities.

- h) We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements including when applicable, those set forth in the OMB Compliance Supplement and the State Single Audit Guidelines, relating to federal and state awards.
- j) We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation agreements, and internal or external monitoring that directly relate to the objectives of the compliance audit, if any, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) We are not aware of any instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the date as of which compliance was audited.
- r) Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal and state agency or pass-through entity, as applicable.
- t) We have charged costs to federal and state awards in accordance with applicable cost principles.
- u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and the *State Single Audit Guidelines* and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
- v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.

w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

x) We are responsible for preparing and implementing a corrective action plan for each audit finding.

Sincerely,

School District of River Falls

Signed: D. D. B. U.

Signed: [Signature]

Dated: 12/11/2025

Accounting changes relevant to School District of River Falls

Future accounting standards update

GASB statement number	Description	Potentially impacts you	Effective date
103	Financial reporting model improvements	✓	6/30/26
104	Disclosure of certain capital assets	✓	6/30/26

Further information on upcoming [GASB pronouncements](#).

Changes to the financial reporting model

GASB Statement 103, *Financial Reporting Model Improvements*, builds on Statement 34 by providing key targeted improvements to the financial reporting model. Its requirements are designed to:

- Enhance the effectiveness of governmental financial reports in providing information essential for decision making and assessing a government's accountability, and
- Address certain application issues.

The targeted improvements contained in Statement 103 establish or modify existing accounting and financial reporting requirements related to:

- Management's discussion and analysis - While the overall requirements do not substantially change management's discussion and analysis, the modifications are meant to improve the analysis included in this section and provide details about the items that should be discussed as currently known facts, decisions, or conditions expected to have a significant financial effect in the subsequent period.
- Unusual or infrequent items (previously known as extraordinary and special items) - The new statement simplifies GASB literature by eliminating the separate presentation of extraordinary and special items. Under the requirement of Statement 103, applicable items will either be identified as unusual or infrequent, or both.
- Presentation of the proprietary fund statement of revenues, expenses and changes in fund net position - The changes are designed to improve consistency around the classification of items in these statements by better defining what should be included in operating revenues and expenses and nonoperating revenues and expenses including, for example, the addition of subsidies received or provided as a new category of nonoperating revenues and expenses.
- Major component unit information and budgetary comparison information - Statement 103 is designed to improve the consistency of the reporting of major component unit information and budgetary comparison information by specifying required placement of that information.

Revisions to disclosures for certain capital assets

Governments are required to provide information on capital assets in the footnotes to the financial statements as outlined in GASB Statement No. 34. Recent standards have impacted the accounting and reporting for capital assets and as a result GASB issued Statement No. 104, *Disclosure of Certain Capital Assets* to provide enhanced disclosures for certain capital assets, including

- (a) Lease assets reported under Statement No. 87, intangible right-to-use assets reported under Statement No. 94 and subscription assets reported under Statement No. 96 should all be disclosed separately and by major class of underlying asset. In addition, if there are any other intangible assets reported they should also be disclosed separately.
- (b) Capital assets that are held for sale should have the ending balance with separate disclosure for historical cost and related accumulated depreciation as well as any outstanding debt for which the asset is pledged as collateral disclosed by major class of asset. Assets held for sale are defined as those for which the government has decided to pursue the sale and it is probable that the sale will be finalized within one year of the financial statement date.

While these changes are focused on footnote disclosures it is important to plan ahead to ensure the required information is available for implementation.

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements
 - Consider factors that affect the risks of material misstatement
 - Design tests of controls, when applicable and substantive procedures
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs. For audits performed in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, *OMB's Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*.

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs. For audits done in accordance with *Government Auditing Standards*, the Uniform Guidance and the *State Single Audit Guidelines*, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and the Uniform Guidance and the *State Single Audit Guidelines*, in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies and the related business risks that may result in material misstatements.
- d. We anticipate that the District will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of May-June. Our final financial fieldwork is scheduled during August to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 10-12 weeks after final fieldwork but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditors' sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means or wish to provide other feedback. We welcome the opportunity to hear from you.

School District of River Falls

Financial Statements and
Supplementary Information

June 30, 2025

School District of River Falls

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School District of River Falls

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Independent Auditors' Report

To the Board of Education of
School District of River Falls

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 (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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, 2025 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States 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 (*Government Auditing Standards*). 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.

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 required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 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.

Baker Tilly US, LLP

Eau Claire, Wisconsin
December 11, 2025

SCHOOL DISTRICT OF RIVER FALLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2025

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 3,400 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.

Enrollments

Enrollment data (includes 4K – 12) for the District for the last five years:

<u>Year</u>	Actual	<u>Total</u>
2020-2021		3429
2021-2022		3481
2022-2023		3490
2023-2024		3442
2024-2025		3441

FINANCIAL HIGHLIGHTS

- The General Fund fund balance increased by \$145,981 . The June 30, 2025 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 \$53,905,209 - a decrease of \$868,938. 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 \$7,060,000 of outstanding General Obligation Bonds and Notes.
- Other Post Employment Benefits (OPEB) net asset is \$10,892.

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.

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 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.

School District of River FallsStatement of Net Position
June 30, 2025**Assets and Deferred Outflows of Resources****Assets**

Current:	
Cash and investments	\$ 38,136,554
Taxes receivable	8,306,582
Accounts receivable	283,200
Due from other governments	296,718
Prepaid items	135,945
Total current assets	<u>47,158,999</u>
Noncurrent:	
Land	1,334,831
Construction in progress	11,320,313
Other capital assets, net of depreciation and amortization	80,208,000
Restricted asset, net OPEB asset, single-employer	10,892
Total noncurrent assets	<u>92,874,036</u>
Total assets	<u>140,033,035</u>

Deferred Outflows of Resources

Pension related amounts	11,049,501
OPEB related amounts, single-employer	627,112
OPEB related amounts, LRLIF	466,026
Total deferred outflows of resources	<u>12,142,639</u>

Liabilities, Deferred Inflows of Resources and Net Position**Liabilities**

Current liabilities:	
Accounts payable	6,378,172
Accrued liabilities	4,935,897
Unearned revenue	17,585
Total current liabilities	<u>11,331,654</u>
Noncurrent liabilities:	
Due within one year	4,989,058
Due in more than one year	70,813,666
Net pension liability	2,046,066
Net OPEB liability, LRLIF	1,639,033
Arbitrage rebate liability	258,996
Total noncurrent liabilities	<u>79,746,819</u>
Total liabilities	<u>91,078,473</u>

Deferred Inflows of Resources

Pension related amounts	5,995,999
OPEB related amounts, single-employer	80,318
OPEB related amounts, LRLIF	1,115,675
Total deferred inflows of resources	<u>7,191,992</u>

Net Position

Net investment in capital assets	37,841,003
Restricted for:	
Grants	57,607
Debt service	1,199,958
Student scholarships and student activities	524,449
Food service	349,682
Capital projects	1,544,227
Community service	127,777
OPEB	10,892
Unrestricted	12,249,614
Total net position	<u>\$ 53,905,209</u>

See notes to financial statements

School District of River Falls

Statement of Activities
Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction					
Regular instruction	\$ 21,894,217	\$ 1,816,194	\$ 907,860	\$ -	\$ (19,170,163)
Vocational instruction	1,143,910	36,734	19,229	-	(1,087,947)
Special instruction	7,022,597	6,954	2,750,487	-	(4,265,156)
Co-curricular activities	738,039	-	-	-	(738,039)
Other instruction	1,705,675	242,483	-	-	(1,463,192)
Total instruction	32,504,438	2,102,365	3,677,576	-	(26,724,497)
Support Services					
Pupil services	2,755,944	-	183,907	-	(2,572,037)
Instructional staff services	1,910,743	-	280,659	-	(1,630,084)
Administration	5,821,241	-	-	-	(5,821,241)
Buildings and grounds	7,235,703	14,147	-	-	(7,221,556)
Pupil transportation services	2,468,838	14,763	98,219	-	(2,355,856)
Food service	2,008,291	1,255,998	673,195	-	(79,098)
Central services	90,068	-	-	-	(90,068)
Insurance and judgements	424,308	-	-	-	(424,308)
Interest and fiscal fees	3,028,935	-	-	-	(3,028,935)
Other support services	605,265	-	-	-	(605,265)
Community services	1,207,080	994,627	2,370	-	(210,083)
Purchased instructional services	2,060,681	-	-	-	(2,060,681)
Other nonprogram	13,982	-	-	-	(13,982)
Depreciation/amortization - unallocated*	895,601	-	-	-	(895,601)
Total support services	30,526,680	2,279,535	1,238,350	-	(27,008,795)
Total governmental activities	\$ 63,031,118	\$ 4,381,900	\$ 4,915,926	\$ -	(53,733,292)
General Revenues					
Property taxes:					
General purposes					
Debt service					
Community service					
Other taxes					
State and federal aids not restricted to specific functions:					
General equalized aid					
Interest and investment earnings					
Miscellaneous					
Total general revenues					
Change in net position					
Net Position, Beginning					
Net Position, Ending					

See notes to financial statements

School District of River Falls

Balance Sheet - Governmental Funds

June 30, 2025

	General Fund	Special Revenue Fund Special Education Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and investments	\$ 11,062,587	\$ 255,384	\$ 1,831,687	\$ 23,036,102	\$ 1,950,794	\$ 38,136,554
Taxes receivable	8,306,582	-	-	-	-	8,306,582
Accounts receivable	283,141	-	-	-	59	283,200
Due from other funds	-	-	-	-	850,000	850,000
Due from other governments	52,554	231,042	-	-	13,122	296,718
Prepaid items	135,945	-	-	-	-	135,945
Total assets	\$ 19,840,809	\$ 486,426	\$ 1,831,687	\$ 23,036,102	\$ 2,813,975	\$ 48,008,999
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 432,542	\$ 46,789	\$ -	\$ 5,674,582	\$ 224,259	\$ 6,378,172
Accrued liabilities	3,838,535	439,637	-	-	25,996	4,304,168
Due to other funds	850,000	-	-	-	-	850,000
Unearned revenue	-	-	-	-	17,585	17,585
Total liabilities	5,121,077	486,426	-	5,674,582	267,840	11,549,925
Fund Balances						
Nonspendable:						
Prepaid items	135,945	-	-	-	-	135,945
Restricted:						
Grants	57,607	-	-	-	-	57,607
Debt service	-	-	1,831,687	-	-	1,831,687
Capital projects	-	-	-	17,361,520	1,544,227	18,905,747
Student scholarships and student activities	-	-	-	-	524,449	524,449
Food service	-	-	-	-	349,682	349,682
Community service	-	-	-	-	127,777	127,777
Unassigned	14,526,180	-	-	-	-	14,526,180
Total fund balances	14,719,732	-	1,831,687	17,361,520	2,546,135	36,459,074
Total liabilities and fund balances	\$ 19,840,809	\$ 486,426	\$ 1,831,687	\$ 23,036,102	\$ 2,813,975	\$ 48,008,999

See notes to financial statements

School District of River Falls

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2025

Total Fund Balances, Governmental Funds \$ 36,459,074

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

Capital assets used in government activities are not financial resources and, therefore, are not reported in the fund statements. Capital assets at year-end consist of:

Capital assets	\$ 151,394,330	
Accumulated depreciation and amortization	<u>(58,531,186)</u>	92,863,144

The net pension liability (WRS) does not relate to current financial resources and is not reported in the governmental funds. (2,046,066)

Other postemployment benefits (OPEB) in the fund statements are recorded on a pay as you go basis and, therefore, no asset or liability is reported in the fund statements.

Net OPEB asset, single-employer		10,892
Net OPEB liability, LRLIF		<u>(1,639,033)</u>

Some deferred outflows of resources and deferred inflows of resources are not reported in the fund statements. These consist of:

Deferred outflow, pension related amounts		11,049,501
Deferred outflow, OPEB related amounts, single-employer		627,112
Deferred outflow, OPEB related amounts, LRLIF		466,026
Deferred inflow, pension related amounts		<u>(5,995,999)</u>
Deferred inflow, OPEB related amounts, single-employer		(80,318)
Deferred inflow, OPEB related amounts, LRLIF		<u>(1,115,675)</u>

Long-term liabilities, including bond and notes payable, are not due in the current period and, therefore, are not reported in the fund statements.

Long-term liabilities at year-end consist of:

Bonds and notes payable and related premiums	(68,354,868)	
Lease liabilities	(2,930,887)	
Compensated absences	(4,516,969)	
Accrued interest on general obligation debt	(631,729)	
Arbitrage rebate payable	<u>(258,996)</u>	<u>(76,693,449)</u>

Total Net Position, Governmental Activities \$ 53,905,209

School District of River Falls

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
 Year Ended June 30, 2025

	General Fund	Special Revenue Fund Special Education Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Property taxes	\$ 17,623,254	\$ -	\$ 7,908,636	\$ -	\$ 220,000	\$ 25,751,890
Other local sources	872,756	-	118,332	1,045,848	2,456,771	4,493,707
Interdistrict sources	1,844,386	43,688	-	-	-	1,888,074
Intermediate sources	4,674	-	-	-	-	4,674
State sources	25,436,862	1,897,181	-	-	25,315	27,359,358
Federal sources	484,311	875,378	-	-	647,880	2,007,569
Other sources	149,391	100	-	-	501,764	651,255
Total revenues	46,415,634	2,816,347	8,026,968	1,045,848	3,851,730	62,156,527
Expenditures						
Instruction:						
Regular instruction	19,011,423	-	-	-	-	19,011,423
Vocational instruction	1,140,605	-	-	-	-	1,140,605
Special instruction	-	6,130,298	-	-	-	6,130,298
Co-curricular activities	781,515	-	-	-	-	781,515
Other instruction	1,352,363	-	-	-	593,443	1,945,806
Total instruction	22,285,906	6,130,298	-	-	593,443	29,009,647
Community service	-	-	-	-	1,204,300	1,204,300
Support services:						
Pupil services	1,545,420	1,019,936	-	-	-	2,565,356
Instructional staff services	1,480,494	327,189	-	-	-	1,807,683
Administration	4,886,444	-	-	-	402,596	5,289,040
Buildings and grounds	4,859,982	73	-	11,477,555	-	16,337,610
Pupil transportation	2,245,946	136,337	-	-	19,495	2,401,778
Food service	-	-	-	-	1,979,726	1,979,726
Central services	90,068	-	-	-	-	90,068
Insurance and judgements	410,382	-	-	13,926	-	424,308
Debt service	369,237	-	9,649,192	-	-	10,018,429
Other support services	527,949	-	-	-	46,887	574,836
Total support services	16,415,922	1,483,535	9,649,192	11,491,481	2,448,704	41,488,834
Non program						
Purchased instructional services	2,026,112	34,569	-	-	-	2,060,681
Other program	13,982	-	-	-	-	13,982
Total non program	2,040,094	34,569	-	-	-	2,074,663
Total expenditures	40,741,922	7,648,402	9,649,192	11,491,481	4,246,447	73,777,444
Excess of revenues over (under) expenditures	5,673,712	(4,832,055)	(1,622,224)	(10,445,633)	(394,717)	(11,620,917)
Other Financing Sources (Uses)						
Leases issued	148,669	-	-	-	-	148,669
Property sales	5,655	-	-	-	-	5,655
Transfers in	-	4,832,055	-	-	850,000	5,682,055
Transfers out	(5,682,055)	-	-	-	-	(5,682,055)
Total other financing sources (uses)	(5,527,731)	4,832,055	-	-	850,000	154,324
Net change in fund balances	145,981	-	(1,622,224)	(10,445,633)	455,283	(11,466,593)
Fund Balances, Beginning	14,573,751	-	3,453,911	27,807,153	2,090,852	47,925,667
Fund Balances, Ending	\$ 14,719,732	\$ -	\$ 1,831,687	\$ 17,361,520	\$ 2,546,135	\$ 36,459,074

See notes to financial statements

School District of River Falls

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
Year Ended June 30, 2025

Net Change in Fund Balances, Total Governmental Funds \$ (11,466,593)

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 these assets is allocated over their estimated useful lives and
reported as depreciation expense. The following differ in their presentation in the two
statements:

Capital outlay is capitalized in the district-wide statements	13,832,877
Depreciation and amortization are reported in the district-wide statements	(5,581,202)
Loss on disposal of capital assets is recorded in the district-wide statements	(19,821)

Debt issued provides current financial resources to governmental funds, but issuing debt
increases long-term liabilities in the statement of net position. Repayment of debt principal
is an expenditure in the governmental funds, but the repayment reduces long-term liabilities
in the statement of net position.

Leases issued	(148,669)
Principal payments	7,092,895
Lease payments	146,325
Finance purchase payments	17,602

Debt premiums, discounts, and similar items are reported as other financing sources (uses)
or expenditures in the governmental funds. However, in the statement of net position, these
are deferred and allocated over the period the debt is outstanding in the statement of activities.

Amortization of premium	212,211
-------------------------	---------

Some expenses in the statement of activities do not require the use of current financial
resources and, therefore, are not reported as expenditures in the governmental funds.
This amount is the change in the following asset/liabilities:

Compensated absences	(3,454,988)
Arbitrage rebate liability	(258,996)
Net pension liability (and pension related deferred outflows/inflows of resources)	(893,489)
Net OPEB liability (asset), single-employer (and OPEB related deferred outflows/inflows of resourc	(99,023)
Net OPEB liability, LRLIF (and OPEB related deferred outflows/inflows of resources)	(77,946)

Interest on long-term debt in the statement of activities differs from the amount reported
in the governmental funds because interest is recorded as an expenditure in the funds
when it is due, and thus requires the use of current financial resources. In the statement
of activities; however, interest expense is recognized as the interest accrues, regardless
of when it is due.

	<u>(170,121)</u>
--	------------------

Change in Net Position of Governmental Activities \$ (868,938)

School District of River Falls

Statement of Fiduciary Net Position - Fiduciary Funds
June 30, 2025

	Post Employment Benefits Trust Fund	Custodial Fund Pupil Activity
Assets		
Cash and investments	\$ -	\$ 54,104
OPEB trust investments:		
Annuities	4,808,818	-
Accounts receivable	71,093	-
	<u>4,879,911</u>	<u>54,104</u>
Total assets		
	<u>4,879,911</u>	<u>54,104</u>
Liabilities		
Accounts payable	307,361	-
	<u>307,361</u>	<u>-</u>
Net Position		
Restricted:		
Postemployment benefits	4,572,550	-
Student organizations	-	54,104
	<u>-</u>	<u>54,104</u>
Total net position	<u>\$ 4,572,550</u>	<u>\$ 54,104</u>

School District of River Falls

Statement of Changes in Fiduciary Net Position - Fiduciary Funds
Year Ended June 30, 2025

	<u>Post Employment Benefits Trust Fund</u>	<u>Custodial Fund Pupil Activity</u>
Additions		
Contributions:		
Employer	\$ 344,608	\$ -
Student organizations	-	113,762
Investment income	84,531	-
	<u>429,139</u>	<u>113,762</u>
Total additions		
	<u>429,139</u>	<u>113,762</u>
Deductions		
Benefits paid	580,877	-
Payments to student organizations	-	115,098
	<u>580,877</u>	<u>115,098</u>
Total deductions		
	<u>580,877</u>	<u>115,098</u>
Net change in position	(151,738)	(1,336)
Net Position, Beginning	<u>4,724,288</u>	<u>55,440</u>
Net Position, Ending	<u><u>\$ 4,572,550</u></u>	<u><u>\$ 54,104</u></u>

School District of River Falls

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June 30, 2025

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School District of River Falls

Notes to Financial Statements
June 30, 2025

1. Summary of Significant Accounting Policies

The accounting policies of the School District of River Falls, Wisconsin (the District) conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Reporting Entity

This report includes all of the funds of the District. The reporting entity for the District consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The District has not identified any organizations that meet this criteria.

District-Wide and Fund Financial Statements

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized in financial statements prepared using the economic resources measurement focus for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This standard was implemented July 1, 2024. The impact of implementation was not material.

District-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the District are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditures/expenses.

School District of River Falls

Notes to Financial Statements
June 30, 2025

Funds are organized as major funds or nonmajor funds within the governmental statements. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures/expenses of that individual governmental fund are at least 10% of the corresponding total for all funds of that category or type, and
- b. In addition, any other governmental fund that the District believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the district-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The District reports the following major governmental funds:

General Fund

General Fund accounts for the District's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Special Revenue Fund

Special Education Fund - Special Revenue Fund is used to account for and report grants and local revenues legally restricted or committed to supporting expenditures for the special education program.

Debt Service Fund

Debt Service Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditures for the payment of general long-term debt principal, interest and related costs.

Capital Projects Fund

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

The District reports the following nonmajor governmental funds:

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

- Trust Fund (Donor contributions)
- Food Service Fund (Food service grants and fees)
- Community Service Fund (Local taxes and fees)

School District of River Falls

Notes to Financial Statements
June 30, 2025

Capital Projects Fund

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

Capital Improvement Trust

In addition, the District reports the following fund types:

Pension and Other Employee Benefit Trust Fund

Pension and Other Employee Benefit Trust Fund is used to account for and report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans or other employee benefit plans.

Postemployment Benefits Trust Fund

Custodial Fund

Custodial Fund is used to account for and report assets controlled by the District and the assets are for the benefit of individuals, private organizations and/or other governmental units.

Pupil Activity

Measurement Focus, Basis of Accounting and Financial Statement Presentation

District-Wide Financial Statements

The district-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. 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. Unbilled receivables are recorded as revenues when services are provided. As a general rule, the effect of interfund activity has been eliminated from the district-wide financial statements.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and revenue.

School District of River Falls

Notes to Financial Statements
June 30, 2025

Intergovernmental aids and grants are recognized as revenues in the period the District is entitled to the resources and the amounts are available. Amounts owed to the District which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services and interest. Other general revenues such as student fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above. Charges for special education services are not reduced by anticipated state special education aid entitlement.

Fiduciary Funds

Fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

Investment of District funds is restricted by Wisconsin state statutes. Available investments are limited to:

- a. Time deposits in any credit union, bank, savings bank or trust company.
- b. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.
- c. Bonds or securities issued or guaranteed by the federal government.
- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- g. Repurchase agreements with public depositories, with certain conditions.

Investment of most trust funds, is regulated by Chapter 881 of the Wisconsin Statutes. Those sections give broad authority to use such funds to acquire various kinds of investments including stocks, bonds and debentures.

School District of River Falls

Notes to Financial Statements
June 30, 2025

The District has adopted an investment policy. That policy follows the state statute for allowable investments.

No policy exists for the following risks:

Credit risk

Custodial credit risk

Interest rate risk

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs as outlined in Note 3. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of District accounting funds is allocated to the general fund. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

See Note 3 for further information.

Receivables

Property taxes are levied in December on the assessed values as of the prior January 1.

The aggregate amount of property taxes to be levied for school purposes is determined according to the provisions of Chapter 120 of the Wisconsin Statutes. Property taxes levied by the District are certified to local taxing districts for collection. Property taxes attach as an enforceable item as of January 1.

Property taxes are recognized in the fiscal year levied. The District considers all taxes as due prior to the end of the fiscal year. Full receipt of the entire levy is assured within 60 days of the District's fiscal year end.

Property taxes are collected by the local taxing units until January 31. Real estate tax collections after that date are made by the applicable county, which assumes all responsibility for delinquent real estate taxes.

Property tax calendar - 2024 tax roll:

Lien date and levy date	December 2024
Tax bills mailed	December 2024
Payment in full, or	January 31, 2025
First installment due	January 31, 2025
Second installment due	July 31, 2025

Accounts receivable have been shown net of an allowance for uncollectible accounts. No allowance is necessary at year-end.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

School District of River Falls

Notes to Financial Statements
June 30, 2025

Prepaid Items

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. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Government-Wide Financial Statements

Capital assets, which include property, plant and equipment (including right-to-use lease assets), are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Depreciation and amortization of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation and amortization reflected in the statement of net position. Depreciation and amortization is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Land Improvements	10-20 Years
Buildings and improvements	7-50 Years
Furniture and Equipment	5-20 Years
Computer and related technology	5 Years
Textbooks, library and media	6 Years

Lease assets are typically amortized over the lease term.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts.

Vacation and sick leave pay is accrued in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at June 30, 2025, are determined on the basis of current salary rates and include salary related payments.

School District of River Falls

Notes to Financial Statements
June 30, 2025

Long-Term Obligations

All long-term obligations to be repaid from governmental resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable, lease liabilities and compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures.

For the district-wide statements, bond premiums and discounts are amortized over the life of the issue using the straight-line method. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

- a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation/amortization and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. **Unrestricted Net Position** - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

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.

Fund Statements

Governmental fund balances are displayed as follows:

- a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. **Restricted** - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

School District of River Falls

Notes to Financial Statements
June 30, 2025

- c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the District Board of Education. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the District Board of Education that originally created the commitment.
- d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The District Board of Education has, by resolution, adopted a financial policy authorizing the Director of Finance and Facilities to assign amounts for a specific purpose. Assignments may take place after the end of the reporting period.
- e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

The District considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

See Note 3 for further information.

Fiduciary fund net position is classified as restricted for individuals and organizations on the statement of fiduciary net position. Various donor restrictions apply, including authorizing and spending trust income, and the District believes it is in compliance with all significant restrictions.

Pension

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

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

Information about the fiduciary net 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.

School District of River Falls

Notes to Financial Statements
June 30, 2025

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, information about the fiduciary net position of the District OPEB Plan and additions to/deductions from the District OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the District OPEB Plan. For this purpose, the District OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

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 (Asset);
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Postemployment 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.

2. Stewardship, Compliance and Accountability

Excess Expenditures Over Budget

<u>Funds</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Excess Expenditures Over Budget</u>
Special Education Fund	\$ 7,629,672	\$ 7,648,402	\$ 18,730

Limitations on the District's Revenues

Wisconsin statutes limit the amount of revenues that school districts may derive from general school aids and property taxes. The annual revenue increase from these sources is limited to an allowable per member increase that is determined by the legislature.

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

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

School District of River Falls

Notes to Financial Statements
June 30, 2025

3. Detailed Notes on All Funds

Deposits and Investments

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the statement of net position and balance sheet as cash and investments.

The District's deposits and investments at year end were comprised of the following:

	<u>Carrying Value</u>	<u>Bank and Investment Balances</u>	<u>Associated Risks</u>
Deposits	\$ 19,794,606	\$ 19,943,081	Custodial credit
Annuities	4,808,818	4,808,818	Credit, interest rate
WISC Investment Series	<u>18,396,052</u>	<u>18,396,052</u>	Credit
Total deposits and investments	<u>\$ 42,999,476</u>	<u>\$ 43,147,951</u>	
Reconciliation to financial statements			
Per statement of net position:			
Unrestricted cash and investments	\$ 38,136,554		
Per statement of net position, fiduciary funds:			
Postemployment benefits trust fund	4,808,818		
Custodial fund	<u>54,104</u>		
Total deposits and investments	<u>\$ 42,999,476</u>		

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$1,000,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has been considered in computing custodial credit risk.

The District maintains collateral agreements with its banks. At June 30, 2025, the banks had pledged various government securities in the amount of \$13,970,985 to secure the District's deposits.

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the District's deposits may not be returned to the District.

The District does not have any deposits exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

School District of River Falls

Notes to Financial Statements
June 30, 2025

The District held investments in the following external pools which are not rated:

WISC Investment Series
Annuities

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of June 30, 2025, the District's investments were as follows:

Investment Type	Fair Value	Maturity (in Months)		
		Less Than 1 Year	1 - 3 Years	More Than 3 Years
Annuities	\$ 4,808,818	\$ -	\$ -	\$ 4,808,818
Total	\$ 4,808,818	\$ -	\$ -	\$ 4,808,818

See Note 1 for further information on deposit and investment policies.

Receivables

All of the receivables on the balance sheet are expected to be collected within one year.

Capital Assets

Capital asset activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated / amortized:				
Land	\$ 1,334,831	\$ -	\$ -	\$ 1,334,831
Construction in progress	-	11,320,313	-	11,320,313
Total capital assets not being depreciated / amortized	1,334,831	11,320,313	-	12,655,144
Capital assets being depreciated / amortized:				
Land improvements	747,446	172,341	-	919,787
Buildings and improvements	119,805,659	203,294	-	120,008,953
Furniture and equipment	11,607,337	1,988,260	-	13,595,597
Finance purchase, equipment	22,023	-	22,023	-
Right-to-use assets, buildings	3,645,005	-	-	3,645,005
Right-to-use assets, equipment	421,175	148,669	-	569,844
Total capital assets being depreciated / amortized	136,248,645	2,512,564	22,023	138,739,186
Total capital assets	137,583,476	13,832,877	22,023	151,394,330

School District of River Falls

Notes to Financial Statements
June 30, 2025

	Beginning Balance	Additions	Deletions	Ending Balance
Less accumulated depreciation / amortization for:				
Land improvements	\$ (385,268)	\$ (39,936)	\$ -	\$ (425,204)
Buildings and improvements	(44,291,515)	(4,101,619)	-	(48,393,134)
Furniture and equipment	(7,857,936)	(1,120,591)	-	(8,978,527)
Finance purchase, equipment	(2,202)	-	2,202	-
Right-to-use assets, buildings	(319,737)	(181,378)	-	(501,115)
Right-to-use assets, equipment	(95,528)	(137,678)	-	(233,206)
Total accumulated depreciation / amortization	<u>(52,952,186)</u>	<u>(5,581,202)</u>	<u>2,202</u>	<u>(58,531,186)</u>
Net capital assets being depreciated / amortized	<u>83,296,459</u>	<u>(3,068,638)</u>	<u>19,821</u>	<u>80,208,000</u>
Total governmental activities capital assets, net as reported in the statement of net position	<u>\$ 84,631,290</u>	<u>\$ 8,251,675</u>	<u>\$ 19,821</u>	<u>\$ 92,863,144</u>

Depreciation / amortization expense was charged to functions as follows:

Governmental Activities

Instruction:

Regular instruction	\$ 1,180,335
Vocational instruction	43,212
Co-curricular activities	46,919

Support services:

Pupil services	541
Instructional staff services	262,212
Building administrative services	12,157
Business services	32,280
Operation of maintenance and plant	2,567,326
Pupil transportation services	307,501
Food service	35,625
Other support services	195,903
Community service	1,590
Unallocated depreciation/amortization	<u>895,601</u>

Total governmental activities depreciation / amortization
expense

\$ 5,581,202

Interfund Receivables/Payables and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund	Amount
Capital Improvement Trust	General Fund	\$ 850,000

All amounts are due within one year.

School District of River Falls

Notes to Financial Statements
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The principal purpose of this interfund is to fund the Capital Improvement Trust Fund for future projects. Interfund balances result from the time lag between the dates that: (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>
Capital Improvements Trust	General Fund	\$ 850,000
Special Education Fund	General Fund	<u>4,832,055</u>
Total		<u><u>\$ 5,682,055</u></u>

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

The above transfer to the special education fund uses unrestricted revenues collected in one fund to finance various programs accounted for in other funds in accordance with budgetary authorizations and Wisconsin Department of Public Instruction directives.

Long-Term Obligations

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities					
Bonds and notes payable:					
General obligation debt	\$ 73,505,000	\$ -	\$ 7,060,000	\$ 66,445,000	\$ 4,620,000
Notes payable from direct borrowings and direct placements	32,895	-	32,895	-	-
Finance purchase (Discounts)/Premiums:	17,602	-	17,602	-	-
Bond premium	<u>2,122,079</u>	<u>-</u>	<u>212,211</u>	<u>1,909,868</u>	<u>-</u>
Total bonds and notes payable	<u>75,677,576</u>	<u>-</u>	<u>7,322,708</u>	<u>68,354,868</u>	<u>4,620,000</u>
Other liabilities:					
Compensated absences*	<u>1,061,981</u>	<u>3,454,988</u>	<u>-</u>	<u>4,516,969</u>	<u>203,263</u>
Total other liabilities	<u>1,061,981</u>	<u>3,454,988</u>	<u>-</u>	<u>4,516,969</u>	<u>203,263</u>
Total governmental activities long-term liabilities, excluding lease liabilities	<u>\$ 76,739,557</u>	<u>\$ 3,454,988</u>	<u>\$ 7,322,708</u>	<u>\$ 72,871,837</u>	<u>\$ 4,823,263</u>
Lease liabilities (Note 3)				<u>\$ 2,930,887</u>	<u>\$ 165,795</u>
Total governmental activities long-term liabilities				<u>\$ 75,802,724</u>	<u>\$ 4,989,058</u>

*The change in the compensated absences liability is presented as net change.

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In accordance with Wisconsin Statutes, total general obligation indebtedness of the District may not exceed 10% of the equalized value of taxable property within the District's jurisdiction. The debt limit as of June 30, 2025, was \$3,832,543,400. Total general obligation debt outstanding at year end was \$66,445,000.

General Obligation Debt

All general obligation debt payable is backed by the full faith and credit of the District. Debt in the governmental funds will be retired by future property tax levies accumulated by the debt service fund.

Governmental Activities

<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance June 30, 2025</u>
2018 GO Corporate Purpose Bonds	07/12/2018	04/01/2027	3.0-5.0%	\$ 38,465,000	\$ 32,480,000
2019 School Improvement Bonds	02/07/2019	04/01/2028	3.0-3.5	9,495,000	5,530,000
2021 GO Refunding Bonds	02/11/2021	04/01/2028	3.0	13,325,000	4,860,000
2024 GO Promissory Note	06/10/2024	04/01/2044	4.0-5.0	28,000,000	<u>23,575,000</u>
Total governmental activities, general obligation debt					<u>\$ 66,445,000</u>

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities General Obligation Debt</u>	
	<u>Principal</u>	<u>Interest</u>
2026	\$ 4,620,000	\$ 2,526,904
2027	3,990,000	2,344,404
2028	4,315,000	2,193,704
2029	4,715,000	2,014,654
2030	3,450,000	1,806,204
2031-2035	19,135,000	7,186,750
2036-2040	17,250,000	3,525,640
2041-2044	<u>8,970,000</u>	<u>915,000</u>
Total	<u>\$ 66,445,000</u>	<u>\$ 22,513,260</u>

Lease Disclosures

Lessee - Lease Liabilities

Governmental Activities

<u>Lease Liabilities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Renaissance Academy Building	\$ 2,595,466	\$ -	\$ 13,048	\$ 2,582,418	\$ 26,734
Leased equipment	<u>333,077</u>	<u>148,669</u>	<u>133,277</u>	<u>348,469</u>	<u>139,061</u>
Total	<u>\$ 2,928,543</u>	<u>\$ 148,669</u>	<u>\$ 146,325</u>	<u>\$ 2,930,887</u>	<u>\$ 165,795</u>

School District of River Falls

Notes to Financial Statements
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Future minimum lease payments are as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>
2026	\$ 165,795	\$ 207,744
2027	165,891	192,676
2028	133,127	177,968
2029	75,610	164,491
2030	84,387	153,843
2031-2035	645,161	609,763
2036-2040	1,028,547	328,173
2041-2045	632,369	54,441
Total	<u>\$ 2,930,887</u>	<u>\$ 1,889,099</u>

Net Position

Net position reported on the district-wide statement of net position at June 30, 2025, includes the following:

Governmental Activities

Net investment in capital assets:

Land	\$ 1,334,831
Construction in progress	11,320,313
Other capital assets, net of accumulated depreciation/amortization	80,208,000
Less long-term debt outstanding	(69,375,887)
Plus unspent capital related debt proceeds	16,263,614
Less unamortized debt premium	<u>(1,909,868)</u>

Total net investment in capital assets \$ 37,841,003

4. Other Information

Employees' Retirement System

Plan Description

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

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

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

School District of River Falls

Notes to Financial Statements
June 30, 2025

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 participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

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

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

The WRS also provides death and disability benefits for employees.

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>
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)
2024	3.6	15.0

School District of River Falls

Notes to Financial Statements
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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, 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 \$1,780,661 in contributions from the District.

Contribution rates for the plan year reported as of June 30, 2025 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including Teachers, Executives & Elected officials)	6.90	6.90

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

At June 30, 2025, the District reported a liability of \$2,046,066 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, the District's proportion was 0.12451980%, which was a decrease of 0.00285915% from its proportion measured as of December 31, 2023.

For the year ended June 30, 2025, the District recognized pension expense (revenue) of \$2,669,866.

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual experience	\$ 6,354,155	\$ 5,970,913
Changes in assumptions	607,107	-
Net differences between projected and actual earnings on pension plan investments	3,109,106	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	24,306	25,086
Employer contributions subsequent to the measurement date	<u>954,827</u>	<u>-</u>
Total	<u>\$ 11,049,501</u>	<u>\$ 5,995,999</u>

School District of River Falls

Notes to Financial Statements
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\$954,827 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Years Ending June 30:</u>	<u>Deferred Outflows of Resources and Deferred Inflows of Resources (Net)</u>
2026	\$ 1,226,920
2027	4,240,092
2028	(1,045,321)
2029	(323,016)

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, 2023
Measurement Date of Net Pension Liability (Asset):	December 31, 2024
Experience Study:	January 1, 2021 - December 31, 2023 Published November 19, 2024
Actuarial Cost Method:	Entry Age 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%-5.7%
Mortality:	2020 WRS Experience Mortality Table
Postretirement Adjustments*:	1.7%

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

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. The Total Pension Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

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Long-Term Expected Return on Plan Assets

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

Asset Allocation Targets and Expected Returns* as of December 31, 2024			
Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Public Equity	38	7.0	4.3
Public Fixed Income	27	6.1	3.4
Inflation Sensitive	19	4.8	2.1
Real Estate	8	6.5	3.8
Private Equity/Debt	20	9.5	6.7
Leverage***	(12)	3.7	1.1
Total Core Fund	100	7.5	4.8
Variable Fund Asset			
U.S. Equities	70	6.5	3.8
International Equities	30	7.4	4.7
Total Variable Fund	100	6.9	4.2

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

** *New England Pension Consultants' Long-Term U.S. CPI (Inflation) Forecast: 2.6%*

*** *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

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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 discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.08% (Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds' average quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard and Poor's Corp.'s AA rating). 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 investment 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 6.80%, 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 (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	<u>1% Decrease to Discount Rate (5.8%)</u>	<u>Current Discount Rate (6.8%)</u>	<u>1% Increase to Discount Rate (7.8%)</u>
District's proportionate share of the net pension liability (asset)	\$ 19,194,774	\$ 2,046,066	\$ (10,137,598)

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>.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the district-wide statements as expenses when the related liabilities are incurred.

School District of River Falls

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

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

The District has active construction projects as of June 30, 2025. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures. As of June 30, 2025, the District had approximately \$14.7 million of remaining construction commitments.

Other Postemployment Benefits

The District administers a single-employer defined benefit plan to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their dependents. The Board of Education of the District 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. The OPEB Plan does not issue a publicly available report.

Plan Membership

At June 30, 2025, OPEB membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefit payments	41
Active plan members	<u>442</u>
	<u><u>483</u></u>

Benefits Provided

OPEB plan consists of several interdependent pieces arising from the rule of the plan. Benefits provided include:

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 2, 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 five 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.

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

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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.

Contributions

Contribution requirements are established through the District's Trust Agreement. 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, 2025, the District contributed \$344,608 to the plan.

Investments

Investment Policy

The Board of Education's policy in regard to the allocation of invested assets is established and may be amended by a majority vote of the board.

Concentrations

All of the OPEB Trust assets have been invested in annuities.

Rate of Return

For the year ended June 30, 2025, the annual money-weighted rate of return on investments, net of investment expense, was 1.79%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Asset

The District's OPEB asset was measured as of June 30, 2025 and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of July 1, 2023.

The components of the net OPEB asset of the District at June 30, 2025, were as follows:

Total OPEB liability	\$ 4,561,658
Less plan fiduciary net position	<u>4,572,550</u>
District's net OPEB liability (asset)	<u>\$ (10,892)</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>(419.81)%</u>

School District of River Falls

Notes to Financial Statements
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Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2023, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.0%
Investment rate of return	1.8%
Healthcare cost trend rates	6.25% decreasing to 5.00% over 5 years and then to 4.00% over the next 48 years

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

The actuarial assumptions used in the July 1, 2023 valuation were based on the results of an actuarial experience study for the period 2018-2020.

The long-term expected rate of return on OPEB 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 OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	100 %	1.8 %

Discount Rate

The discount rate used to measure the total OPEB liability was 3.7%. 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 is projected to be available to make all projected future benefit payments of current plan members. Since assets are held solely in fixed interest accounts, the long-term expected rate of return on OPEB plan investments was based upon the 20-year AA municipal bond rate and applied to all periods of projected benefit payments to determine the total OPEB liability.

School District of River Falls

Notes to Financial Statements
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Changes in the Net OPEB Liability (Asset)

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a)-(b)
Balances at 6/30/2024	\$ 4,773,221	\$ 4,724,288	\$ 48,933
Changes for the year:			
Service cost	275,193	-	275,193
Interest	161,854	-	161,854
Differences between expected and actual experience	-	(506)	506
Changes in assumptions	(67,733)	-	(67,733)
Contributions-employer	-	344,608	(344,608)
Net investment income	-	85,037	(85,037)
Benefit payments	(580,877)	(580,877)	-
Net changes	(211,563)	(151,738)	(59,825)
Balances at 6/30/2025	<u>\$ 4,561,658</u>	<u>\$ 4,572,550</u>	<u>\$ (10,892)</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.4% as of June 30, 2024 to 3.7% as of the June 30, 2025 reporting period.

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the net OPEB liability (asset) of the District, as well as what the District's net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.7%) or 1-percentage-point higher (4.7%) than the current discount rate:

	1% Decrease (2.7%)	Discount Rate (3.7%)	1% Increase (4.7%)
Net OPEB liability (asset)	\$ 276,584	\$ (10,892)	\$ (261,750)

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability (asset) of the District, as well as what the District's net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.25% decreasing to 3.00%) or 1-percentage-point higher (7.25% decreasing to 5.00%) than the current healthcare cost trend rates:

	1% Decrease (5.25% Decreasing to 3.00%)	Healthcare Cost Trend Rates (6.25% Decreasing to 4.00%)	1% Increase (7.25% Decreasing to 5.00%)
Net OPEB liability (asset)	\$ (372,845)	\$ (10,892)	\$ 444,062

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued financial report.

School District of River Falls

Notes to Financial Statements
June 30, 2025

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

For the year ended June 30, 2025, the District recognized OPEB expense of \$443,631. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 446,631	\$ -
Net difference between projected and actual earnings on OPEB plan investments	176,190	-
Changes of assumptions or other inputs	<u>4,291</u>	<u>80,318</u>
Total	<u>\$ 627,112</u>	<u>\$ 80,318</u>

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

Years Ending June 30:

2026	\$ 105,554
2027	96,837
2028	96,419
2029	72,249
2030	72,148
Thereafter	103,587

Local Retiree Life Insurance Fund (LRLIF)

Plan Description

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

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 be found at the link above.

Benefits Provided

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

School District of River Falls

Notes to Financial Statements
June 30, 2025

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 contribution 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 member premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates for the plan year reported as of June 30, 2025 are:

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

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members 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 plan year are as listed below:

<u>Life Insurance Member Contribution Rates* for the Plan Year</u>		
<u>Attained Age</u>	<u>Basic</u>	<u>Supplemental</u>
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 \$8,812 in contributions from the employer.

School District of River Falls

Notes to Financial Statements
June 30, 2025

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

At June 30, 2025, the District reported a liability of \$1,639,033 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2024 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net 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, 2024, the District's proportion was 0.41894800%, which was a decrease of 0.00263100% from its proportion measured as of December 31, 2023.

For the year ended June 30, 2025, the District recognized OPEB expense (revenue) of \$77,946.

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

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 170,516
Net differences between projected and actual earnings on plan investments	22,508	-
Changes in actuarial assumptions	402,172	919,299
Changes in proportion and differences between employer contributions and proportionate share of contributions	36,790	25,860
Employer contributions subsequent to the measurement date	<u>4,556</u>	<u>-</u>
Total	<u>\$ 466,026</u>	<u>\$ 1,115,675</u>

\$4,556 reported as deferred outflows of resources related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Years Ending June 30:</u>	<u>Deferred Outflows of Resources and Deferred Inflows of Resources (Net)</u>	
2026	\$ (52,281)	
2027	(126,551)	
2028	(184,635)	
2029	(184,789)	
2030	(48,175)	
Thereafter	(57,774)	213

School District of River Falls

Notes to Financial Statements
June 30, 2025

Actuarial Assumptions

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

Actuarial Valuation Date:	January 1, 2024
Measurement Date of Net OPEB Liability (Asset)	December 31, 2024
Experience Study:	January 1, 2021-December 31, 2023. Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield*	4.08%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	4.09%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.10%-5.7%
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 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. The Total OPEB Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the January 1, 2024 actuarial valuation.

School District of River Falls

Notes to Financial Statements
June 30, 2025

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.

State OPEB Life Insurance Asset Allocation Targets and Expected Returns As of December 31, 2024

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
U.S. Intermediate Credit Bonds	Bloomberg U.S. Interm Credit	40.00%	2.41%
U.S. Mortgages	Bloomberg U.S. MBS	60.00	2.71
Inflation			2.30
Long-Term Expected Rate of Return			4.25

Single Discount Rate

A single discount rate of 4.09% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.32% for the prior year. The significant change in the discount rate was primarily caused by the increase in the municipal bond rate from 3.26% as of December 31, 2023 to 4.08% as of December 31, 2024. 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, 2037.

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

Notes to Financial Statements
June 30, 2025

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 4.09%, 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 (3.09%) or 1-percentage-point higher (5.09%) than the current rate:

	<u>1% Decrease to Discount Rate (3.09%)</u>	<u>Current Discount Rate (4.09%)</u>	<u>1% Increase to Discount Rate (5.09%)</u>
District's proportionate share of the net OPEB liability	\$ 2,190,796	\$ 1,639,033	\$ 1,213,849

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

School District of River Falls

Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Property taxes	\$ 17,623,254	\$ 17,623,254	\$ 17,623,254	\$ -
Other local sources	684,000	695,903	872,756	176,853
Interdistrict sources	1,810,780	1,835,194	1,844,386	9,192
Intermediate sources	3,500	3,500	4,674	1,174
State sources	25,250,062	25,375,634	25,436,862	61,228
Federal sources	477,488	477,488	484,311	6,823
Other sources	135,000	135,000	149,391	14,391
	<u>45,984,084</u>	<u>46,145,973</u>	<u>46,415,634</u>	<u>269,661</u>
Expenditures				
Instruction:				
Undifferentiated instruction	7,778,619	8,000,135	8,097,731	(97,596)
Regular instruction	11,874,917	11,928,712	10,913,692	1,015,020
Vocational instruction	889,711	916,975	1,140,605	(223,630)
Physical instruction	933,058	933,058	983,040	(49,982)
Co-curricular activities	799,837	834,619	781,515	53,104
Other special needs	340,280	374,181	369,323	4,858
	<u>22,616,422</u>	<u>22,987,680</u>	<u>22,285,906</u>	<u>701,774</u>
Support services:				
Pupil services	1,610,269	1,459,385	1,545,420	(86,035)
Instructional staff services	1,125,763	1,250,096	1,480,494	(230,398)
Administration	4,770,280	4,908,998	4,886,444	22,554
Buildings and grounds	6,089,139	5,703,180	4,859,982	843,198
Pupil transportation	2,032,530	2,032,530	2,245,946	(213,416)
Central services	66,300	66,300	90,068	(23,768)
Insurance and judgments	400,000	400,000	410,382	(10,382)
Debt service	383,500	309,500	369,237	(59,737)
Other support services	317,143	426,000	527,949	(101,949)
	<u>16,794,924</u>	<u>16,555,989</u>	<u>16,415,922</u>	<u>140,067</u>
Non program:				
Purchased instructional services	1,997,046	1,997,585	2,026,112	(28,527)
Other non program	11,903	11,903	13,982	(2,079)
	<u>2,008,949</u>	<u>2,009,488</u>	<u>2,040,094</u>	<u>(30,606)</u>
Total expenditures	<u>41,420,295</u>	<u>41,553,157</u>	<u>40,741,922</u>	<u>811,235</u>
Excess of revenues over expenditures	<u>4,563,789</u>	<u>4,592,816</u>	<u>5,673,712</u>	<u>1,080,896</u>
Other Financing Sources (Uses)				
Leases issued	-	-	148,669	(148,669)
Property sales	5,000	5,000	5,655	(655)
Transfers out	(4,568,789)	(4,597,816)	(5,682,055)	1,084,239
	<u>(4,563,789)</u>	<u>(4,592,816)</u>	<u>(5,527,731)</u>	<u>934,915</u>
Total other financing sources (uses)	<u>(4,563,789)</u>	<u>(4,592,816)</u>	<u>(5,527,731)</u>	<u>934,915</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>145,981</u>	<u>\$ 2,015,811</u>
Fund Balance, Beginning			<u>14,573,751</u>	
Fund Balance, Ending			<u>\$ 14,719,732</u>	

School District of River Falls

Budgetary Comparison Schedule - Special Revenue - Special Education Fund
Year Ended June 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Interdistrict sources	\$ 75,654	\$ 75,654	\$ 43,688	\$ (31,966)
State sources	2,020,862	2,020,862	1,897,181	(123,681)
Federal sources	935,340	935,340	875,378	(59,962)
Other sources	-	-	100	100
	<u>3,031,856</u>	<u>3,031,856</u>	<u>2,816,347</u>	<u>(215,509)</u>
Total revenues				
Expenditures				
Instruction:				
Special instruction	5,972,791	6,080,261	6,130,298	(50,037)
	<u>5,972,791</u>	<u>6,080,261</u>	<u>6,130,298</u>	<u>(50,037)</u>
Total instruction				
Support services:				
Pupil services	1,075,317	996,573	1,019,936	(23,363)
Instructional staff services	340,509	340,810	327,189	13,621
Buildings and grounds	3,000	3,000	73	2,927
Pupil transportation	117,555	117,555	136,337	(18,782)
	<u>1,536,381</u>	<u>1,457,938</u>	<u>1,483,535</u>	<u>(25,597)</u>
Total support services				
Non program:				
Purchased instructional services	84,973	84,973	34,569	50,404
Other program	6,500	6,500	-	6,500
	<u>91,473</u>	<u>91,473</u>	<u>34,569</u>	<u>56,904</u>
Total non program				
Total expenditures				
	<u>7,600,645</u>	<u>7,629,672</u>	<u>7,648,402</u>	<u>(18,730)</u>
Excess of revenues over expenditures				
	<u>(4,568,789)</u>	<u>(4,597,816)</u>	<u>(4,832,055)</u>	<u>(196,779)</u>
Other Financing Uses				
Transfers in	4,568,789	4,597,816	4,832,055	234,239
	<u>4,568,789</u>	<u>4,597,816</u>	<u>4,832,055</u>	<u>234,239</u>
Net change in fund balance				
	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 37,460</u>
Fund Balance, Beginning				
			<u>-</u>	
Fund Balance, Ending				
			<u>\$ -</u>	

School District of River Falls

Schedule of Changes in the Total OPEB Liability and the Net OPEB Liability and Related Ratios
Year Ended June 30, 2025

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability									
Service cost	\$ 275,193	\$ 280,128	\$ 260,974	\$ 249,358	\$ 280,968	\$ 230,982	\$ 226,558	\$ 213,043	\$ 290,161
Interest	161,854	143,030	151,122	94,906	147,194	178,211	195,098	185,631	188,259
Changes in benefit terms	-	-	-	58,172	-	-	-	-	-
Differences between expected and actual experience	-	479,086	-	94,167	-	86,794	-	140,844	-
Changes in assumptions or other inputs	(67,733)	78,585	20,185	45,060	191,452	(80,459)	38,340	(267,293)	-
Benefit payments	(580,877)	(519,228)	(603,863)	(653,516)	(681,424)	(682,178)	(618,890)	(556,253)	(691,457)
Net change in total OPEB liability	(211,563)	461,601	(171,582)	(111,853)	(61,810)	(266,650)	(158,894)	(284,028)	(213,037)
Total OPEB Liability, Beginning	4,773,221	4,311,620	4,483,202	4,595,055	4,656,865	4,923,515	5,082,409	5,366,437	5,579,474
Total OPEB liability, Ending	\$ 4,561,658	\$ 4,773,221	\$ 4,311,620	\$ 4,483,202	\$ 4,595,055	\$ 4,656,865	\$ 4,923,515	\$ 5,082,409	\$ 5,366,437
Plan Fiduciary Net Position									
Contributions, employer	\$ 344,608	\$ 624,116	\$ 306,164	\$ 817,471	\$ 568,593	\$ 995,000	\$ 450,000	\$ 1,350,000	\$ -
Net investment income	85,037	76,039	63,997	71,199	82,100	75,393	66,375	50,678	67,680
Benefit payments	(581,383)	(519,228)	(603,863)	(653,516)	(681,424)	(682,178)	(618,890)	(556,253)	(691,457)
Net change in plan fiduciary net position	(151,738)	180,927	(233,702)	235,154	(30,731)	388,215	(102,515)	844,425	(623,777)
Plan Fiduciary Net Position, Beginning	4,724,288	4,543,361	4,777,063	4,541,909	4,572,640	4,184,425	4,286,940	3,442,515	4,066,292
Plan Fiduciary Net Position, Ending	\$ 4,572,550	\$ 4,724,288	\$ 4,543,361	\$ 4,777,063	\$ 4,541,909	\$ 4,572,640	\$ 4,184,425	\$ 4,286,940	\$ 3,442,515
Net OPEB liability (asset), ending	\$ (10,892)	\$ 48,933	\$ (231,741)	\$ (293,861)	\$ 53,146	\$ 84,225	\$ 739,090	\$ 795,469	\$ 1,923,922
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	100.24%	98.97%	105.37%	106.55%	98.84%	98.19%	84.99%	84.35%	64.15%
Covered-Employee Payroll	\$ 24,729,975	\$ 24,729,975	\$ 23,349,731	\$ 22,669,642	\$ 21,298,220	\$ 20,577,990	\$ 18,633,389	\$ 18,090,669	\$ 12,384,929
Net OPEB Liability (Asset) as a Percentage of Covered-Employee Payroll	-0.04%	0.20%	-0.99%	-1.30%	0.25%	0.41%	3.97%	4.40%	15.53%

Schedule of Employer Contributions - OPEB
Year Ended June 30, 2025

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 344,608	\$ 624,116	\$ 306,164	\$ 817,471	\$ 275,677	\$ 748,470	\$ 222,040	\$ 1,111,380	\$ 398,188
Contributions in relation to the actuarially determined contribution	344,608	624,116	306,164	817,471	568,335	995,000	450,000	1,350,000	-
Contribution deficiency	\$ -	\$ -	\$ -	\$ -	\$ (292,658)	\$ (246,530)	\$ (227,960)	\$ (238,620)	\$ 398,188
Covered-employee payroll	\$ 24,729,975	\$ 24,729,975	\$ 23,349,731	\$ 22,669,642	\$ 21,298,220	\$ 20,577,990	\$ 18,633,389	\$ 18,090,669	\$ 12,384,929
Contributions as a percentage of covered-employee payroll	1.39%	2.52%	1.31%	3.61%	2.67%	4.84%	2.42%	7.46%	0.00%

Schedule of Investment Returns - OPEB
Year Ended June 30, 2025

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Annual money-weighted rate of return, net of investment expense	1.79%	1.61%	1.37%	1.57%	1.80%	1.72%	1.73%	1.33%	1.60%

See notes to required supplementary information

School District of River Falls

Schedule of Employer's Proportionate Share of the Net Pension Asset (Liability)

Wisconsin Retirement System (WRS)

Year Ended June 30, 2025

WRS Year-End Date (Measurement Date)	District's Proportion of the Net Pension Asset (Liability)	District's Proportionate Share of the Net Pension Asset (Liability)	District's Covered Payroll	District's Proportionate Share of the Net Pension Asset (Liability) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/24	0.12451980%	\$ (2,046,066)	\$ 25,744,591	7.95%	98.79%
12/31/23	0.12737895%	(1,893,877)	24,049,287	7.87%	98.85%
12/31/22	0.12858997%	(6,812,315)	23,220,647	29.34%	95.72%
12/31/21	0.12759375%	10,184,291	22,387,724	45.49%	106.02%
12/31/20	0.00125569%	7,839,425	21,166,798	37.04%	105.26%
12/31/19	0.12436482%	4,010,089	20,186,129	19.87%	102.96%
12/31/18	0.12343193%	(4,391,321)	19,020,887	23.09%	96.45%
12/31/17	0.12383660%	3,676,855	18,300,208	20.09%	102.93%
12/31/16	0.12438012%	(1,025,189)	17,827,249	5.75%	99.12%
12/31/15	0.12526479%	(2,035,529)	17,754,809	11.46%	98.20%

Schedule of Employer Contributions

Wisconsin Retirement System (WRS)

Year Ended June 30, 2025

District Year-End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage Percentage of Covered Payroll
06/30/25	\$ 1,846,446	\$ 1,846,446	\$ -	\$ 26,660,558	6.93%
06/30/24	1,711,473	1,711,473	-	24,690,153	6.93%
06/30/23	1,605,593	1,605,593	-	23,652,353	6.79%
06/30/22	1,529,418	1,529,418	-	22,826,500	6.70%
06/30/21	1,474,703	1,474,703	-	21,847,500	6.75%
06/30/20	1,384,766	1,384,766	-	20,816,876	6.65%
06/30/19	1,285,268	1,285,268	-	19,406,979	6.62%
06/30/18	1,252,921	1,252,921	-	18,566,722	6.75%
06/30/17	1,309,372	1,309,372	-	19,513,271	6.71%
06/30/16	1,186,152	1,186,152	-	17,709,948	6.70%

See notes to required supplementary information

School District of River Falls

Schedule of Employer's Proportionate Share of the Net OPEB Asset (Liability)
 Wisconsin Local Retiree Life Insurance (LRLIF)
 Year Ended June 30, 2025

OPEB Year-End Date (Measurement Date)	District's Proportion of the Net OPEB Asset (Liability)	District's Proportionate Share of the Net OPEB Asset (Liability)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Asset (Liability) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
12/31/24	0.41894800%	\$ (1,639,033)	\$ 23,269,000	7.04%	37.20%
12/31/23	0.42157900%	(1,939,539)	22,494,000	8.62%	33.90%
12/31/22	0.42410300%	(1,615,759)	21,895,000	7.38%	38.81%
12/31/21	0.42032600%	(2,484,282)	21,408,000	11.60%	29.57%
12/31/20	0.40421500%	(2,223,474)	20,624,000	10.78%	31.36%
12/31/19	0.40599900%	(1,728,823)	19,702,000	8.77%	37.58%
12/31/18	0.41282700%	(1,065,233)	18,184,000	5.86%	48.69%
12/31/17	0.41616000%	(1,252,051)	17,500,712	7.15%	44.81%

Schedule of Employer Contributions
 Wisconsin Local Retiree Life Insurance (LRLIF)
 Year Ended June 30, 2025

District 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
06/30/25	\$ 9,042	9,042	\$ -	\$ 26,660,558	0.03%
06/30/24	8,871	8,871	-	24,690,153	0.04%
06/30/23	8,509	8,509	-	21,895,000	0.04%
06/30/22	8,603	8,603	-	21,408,000	0.04%
06/30/21	8,060	8,060	-	20,624,000	0.04%
06/30/20	8,016	8,016	-	20,816,876	0.04%
06/30/19	7,998	7,998	-	19,406,979	0.04%
06/30/18	8,682	8,682	-	18,566,722	0.05%

School District of River Falls

Notes to Required Supplementary Information
June 30, 2025

1. Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1. A budget has been adopted for all governmental funds in accordance with Section 65.90 of the Wisconsin Statutes.

The budgeted amounts presented are as approved in the original budget and as amended during the year. Both the original budget and budget amendments must be approved by Board of Education Resolution.

Appropriations lapse at year-end unless specifically authorized as a carryover by the Board of Education. There were no carryovers to the following year. Budgets are adopted at the two digit sub-function level of expenditure in the general fund and at the one digit function level for all other funds.

2. Other Postemployment Benefit (OPEB) Plan

The District implemented GASB Statement No. 74 in fiscal year 2017 and GASB Statement No. 75 in fiscal year 2018. Information prior to those fiscal years is not available.

The District is required to present the last ten fiscal years of data; however, accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

Changes in Benefit Terms

There were no changes of benefit terms.

Changes in Assumptions

The expected long-term investment returns were updated as follows:

- Increased to 1.80% in 2025
- Increased to 1.70% in 2024

The discount rates were updated as follows:

- Increased to 3.70% in 2025
- Increased to 3.40% in 2024

School District of River Falls

Notes to Required Supplementary Information
June 30, 2025

3. Wisconsin Retirement System (WRS) Pension

The amounts determined for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

Changes of Benefit Terms

There were no changes of benefit terms for any participating employer in the 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-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the 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

4. Local Retiree Life Insurance Fund

The amounts determined for each fiscal year were determined as of the calendar year-end and occurred within the fiscal year.

The District is required to present the last ten years of data; however, accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

School District of River Falls

Notes to Required Supplementary Information
June 30, 2025

Changes of Benefit Terms

There were no changes of benefit terms for any participating employer in the Local Retiree Life Insurance Fund.

Changes in 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 OPEB liability beginning with the year-end December 31, 2021, including the following:

- Lowering the discount rate from 2.25% to 2.17%
- Price inflation, separation rates and mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

SUPPLEMENTARY INFORMATION

School District of River Falls

Combining Balance Sheet - Nonmajor Governmental Funds
 June 30, 2025

	Special Revenue Funds			Capital Improvement Trust	Total Nonmajor Governmental Funds
	Trust Fund	Food Service	Community Service		
Assets					
Cash and investments	\$ 533,999	\$ 405,641	\$ 178,380	\$ 832,774	\$ 1,950,794
Accounts receivable	59	-	-	-	59
Due from other funds	-	-	-	850,000	850,000
Due from other governments	-	13,122	-	-	13,122
Total assets	<u>\$ 534,058</u>	<u>\$ 418,763</u>	<u>\$ 178,380</u>	<u>\$ 1,682,774</u>	<u>\$ 2,813,975</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 9,488	\$ 51,347	\$ 24,877	\$ 138,547	\$ 224,259
Accrued liabilities	121	149	25,726	-	25,996
Unearned revenue	-	17,585	-	-	17,585
Total liabilities	<u>9,609</u>	<u>69,081</u>	<u>50,603</u>	<u>138,547</u>	<u>267,840</u>
Fund Balances					
Restricted	<u>524,449</u>	<u>349,682</u>	<u>127,777</u>	<u>1,544,227</u>	<u>2,546,135</u>
Total fund balances	<u>524,449</u>	<u>349,682</u>	<u>127,777</u>	<u>1,544,227</u>	<u>2,546,135</u>
Total liabilities and fund balances	<u>\$ 534,058</u>	<u>\$ 418,763</u>	<u>\$ 178,380</u>	<u>\$ 1,682,774</u>	<u>\$ 2,813,975</u>

School District of River Falls

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

	Special Revenue Funds			Capital Improvement Trust	Total Nonmajor Governmental Funds
	Trust Fund	Food Service	Community Service		
Revenues					
Property taxes	\$ -	\$ -	\$ 220,000	\$ -	\$ 220,000
Other local sources	161,836	1,256,006	998,547	40,382	2,456,771
State sources	-	25,315	-	-	25,315
Federal sources	-	647,880	-	-	647,880
Other sources	501,764	-	-	-	501,764
Total revenues	663,600	1,929,201	1,218,547	40,382	3,851,730
Expenditures					
Instruction:					
Other instruction	593,443	-	-	-	593,443
Total instruction	593,443	-	-	-	593,443
Community service	-	-	1,204,300	-	1,204,300
Support services:					
Administration	-	-	-	402,596	402,596
Pupil transportation	-	-	19,495	-	19,495
Food service	-	1,979,726	-	-	1,979,726
Other support services	2,200	-	44,687	-	46,887
Total support services	2,200	1,979,726	64,182	402,596	2,448,704
Total expenditures	595,643	1,979,726	1,268,482	402,596	4,246,447
Excess of revenues over (under) expenditures	67,957	(50,525)	(49,935)	(362,214)	(394,717)
Other Financing Source					
Transfers in	-	-	-	850,000	850,000
Net change in fund balance	67,957	(50,525)	(49,935)	487,786	455,283
Fund Balances, Beginning	456,492	400,207	177,712	1,056,441	2,090,852
Fund Balances, Ending	\$ 524,449	\$ 349,682	\$ 127,777	\$ 1,544,227	\$ 2,546,135

OTHER REPORTS

**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***

Independent Auditors' Report

To the Board of Education of
School District of River Falls

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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the School District of River Falls (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 11, 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 identified a deficiency in internal control, described in the accompanying schedule of findings and responses as item 2025-001, that we consider to be a material weakness.

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*.

The District's 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 responses. 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly US, LLP

Eau Claire, Wisconsin
December 11, 2025

School District of River Falls

Schedule of Findings and Responses
Year Ended June 30, 2025

Financial Statement Findings Required to Be Reported in Accordance With Government Auditing Standards

Finding 2025-001: Material Weakness - Internal Control Over Financial Reporting

Repeat of Prior Year Finding 2024-001

Criteria: A system of internal control should be in place that provides reasonable assurance that year-end financial statements, including the schedules of expenditures of federal and state awards, are in such a condition that the auditor is not able to identify any material changes as a result of the audit. The District should also present the books and records to the auditor in such a condition that the auditor is not able to identify any material journal entries as a result of the audit procedures.

Condition: There is a lack of controls over the year-end financial reporting process. We as your auditors, prepared the District's financial statements, including the schedules of expenditures of federal and state awards.

Cause: The District has chosen to have the auditors prepare its annual financial statements, including the schedules of expenditures of federal and state awards.

Effect: Because of the lack of controls over year-end financial reporting, your financial statements may be materially misstated before the annual audit is completed. In addition, the annual financial statements and the schedules of expenditures of federal and state awards are not available to the District until they are issued.

Recommendation: Most small districts operate with only enough staff to process monthly transactions and reports and will continue to rely on outside consultants to handle year-end financial reporting. The Board of Education should continue to make a reasonable effort to be knowledgeable about the District's financial condition and financial reporting requirements.

Views of Responsible Officials: Management agrees with finding 2025-001 and will make efforts to implement recommended procedures.

**School District of River Falls
Personnel Committee Report**

Monday, January 12, 2026 - at 8:00 PM or immediately following the 7:00 PM Finance & Facilities meeting
District Office
852 E Division Street
River Falls, Wisconsin 54022

The School Board's Personnel Committee meeting was held on Monday, January 12, 2026 at the District Office, 852 E Division Street River Falls, Wisconsin 54022. Chair Johnson Myers called the meeting to order at 8:05 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 Stacy Johnson Myers (Chair), Alison Page, and Alan Tuchtenhagen. School Board members Bo Hirstein, Monica LaVold, and Mike Miller. Superintendent David Bell, Director of Finance and Facilities Lynette Coy, and Director of Human Resources & Leadership Development Nate Schurman were also present.

1. CALL TO ORDER - 8:05 PM

2. MANNER OF PUBLIC NOTIFICATION OF MEETING

3. HEARING OF VISITORS OR DELEGATIONS - None

4. REVIEW SUBSTITUTE FILL RATE

Administration provided a mid-year review of staff absences and of district-wide substitute fill rate.

Action: None, informational only.

5. HIGH SCHOOL ASSISTANT PRINCIPAL VACANCY

Administration discussed the retirement of Assistant Principal Lisa Goihl and shared the steps it is taking in finding a replacement to include how stakeholders will be provided an opportunity to participate

Action: None, informational only.

6. STAFFING UPDATE

The committee discussed the recruitment, selection, and hiring timeline updates.

Action: None, informational only.

7. 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, AND PURSUANT TO WIS. STAT. SEC. 19.85(1)(E), WHICH PERMITS CONVENING IN CLOSED SESSION FOR THE PURPOSE OF DELIBERATING OR NEGOTIATING THE PURCHASING OF PUBLIC PROPERTIES, THE INVESTING OF PUBLIC FUNDS, OR CONDUCTING OTHER SPECIFIED PUBLIC BUSINESS, WHENEVER COMPETITIVE OR BARGAINING REASONS REQUIRE A CLOSED SESSION, TO DISCUSS 2025-26 BARGAINING GOALS AND POTENTIAL NON-RENEWALS. ROLL CALL REQUIRED.

Action: Myers moved, seconded by Tuchtenhagen, to adjourn into closed session. Roll Call Vote: Myers - yes, Tuchtenhagen - yes, Page - yes

8. CONVENE TO CLOSED SESSION PURSUANT TO THE ABOVE at 8:25 p.m.

Present: Committee Members Stacy Johnson Myers (Chair), Alison Page, and Alan Tuchtenhagen. School Board members Bo Hirstein, Monica LaVold, and Mike Miller. Superintendent David Bell, Director of Finance and Facilities Lynette Coy, and Director of Human Resources & Leadership Development Nate Schurman were also present.

The committee discussed preliminary negotiations goals as well as potential staffing additions and reductions. School Board member Monica LaVold left the closed session meeting at 8:32pm.

9. RECONVENE INTO OPEN SESSION at 8:52 p.m. FOR POTENTIAL ACTION RELATED TO CLOSED SESSION BUSINESS

Action: Tuchtenhagen moved, seconded by Page, to reconvene in open session. Roll Call Vote: Tuchtenhagen - yes, Page - yes, Myers - yes. Motion passed 3-0

No action taken in closed session.

10. PROPOSED/SUGGESTED ITEMS FOR THE NEXT REGULAR AND FUTURE PERSONNEL MEETING AGENDAS

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

Action: No suggestions at this time.

11. SCHEDULE NEXT PERSONNEL COMMITTEE MEETING

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

Action: Set the meeting schedule as follows:

Personnel Committee meeting, Monday, February 9, 2026, 8:00 p.m. *(or immediately following Finance & Facilities)*
The meeting will be held at the District Office Conference Room, 852 E. Division Street.

12. ADJOURN at 8:53 p.m.

Stacy Johnson Myers, Personnel Committee Chair



Certificate of Nomination

General Instructions:
Please Review Fully

Fill in the circles as appropriate. This form is used to document the transmission of candidate information. Candidate names should be listed on the form in the order they should appear on the ballot. After entering information into WisVote, Providers should file this form for reference.

Jurisdiction Information

1	Clerk Last Name	C u r t i s
	Clerk First Name	L i n d s e y
2	School Dist. <input type="checkbox"/> Union <input type="checkbox"/> Unified <input checked="" type="checkbox"/> Common	R i v e r F a l l s

Relier Information	
3	Municipality <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City
	County
	HINDI #

Provider Information	
4	County
	HINDI #
	Municipality <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City
	HINDI #

Election Information

5	Date of Election (MM/DD/YYYY)	0 4 / 0 7 / 2 0 2 6
	Type of Election	S p r i n g E l e c t i o n
	Office	S c h o o l B o a r d M e m b e r
	<input type="checkbox"/> Vote for 1 <input checked="" type="checkbox"/> Vote for not more than:	0 0 2 (Please Specify)

Candidate Information

6	Ballot Position	Lindsey Curtis	<input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City <input checked="" type="checkbox"/> Sch. Dist.	River Falls
	I, _____, Clerk for the _____, certify that the names of the candidates in Section 6 are for the office at the election on the date listed in Section 5, as determined by law, and that such names must be placed on the official ballot in the order listed.			
	0 1	S t a c y J o h n s o n M y e r s		
	0 2	A l i s o n H . P a g e		

7	Comments	
---	----------	--

Signature

School Clerk Signature	X	<i>Lindsey Curtis</i>	Date (MM/DD/YYYY)	0 1 / 0 8 / 2 0 2 6
Relier Signature	X		Date (MM/DD/YYYY)	/ / 235
Provider Signature	X		Date (MM/DD/YYYY)	/ /

Declaration of Candidacy

School Board Candidates

(See instructions for preparation on back)

Is this an amendment?

Yes (if you have already filed a DOC for this election)

No (if this is the first DOC you have filed for this election)

I, Stacy K. Johnson, being duly sworn, state that
Candidate's name

I am a candidate for the office of School Board Member School District of River Falls
Include seat number or name of apportioned area, if applicable

and, at the time of filing this document, I will meet the applicable age, citizenship, residency and voting qualification requirements, if any, prescribed by the constitutions and laws of the United States and the State of Wisconsin, and that I will otherwise qualify for office, if nominated and elected.

I have not been convicted of a felony in any court within the United States for which I have not been pardoned.¹

My present address, including my municipality of residence for voting purposes is:

<u>430</u>	<u>Jefferson St</u>	<u>River Falls</u>	<u>54022</u>	Town of <input type="checkbox"/>
<small>House or fire no.</small>	<small>Street Name</small>	<small>Mailing Municipality and State</small>	<small>Zip code</small>	Village of <input type="checkbox"/>
				City of <input checked="" type="checkbox"/>
				<small>Municipality of Residence for Voting</small>

My name as I wish it to appear on the official ballot is as follows:

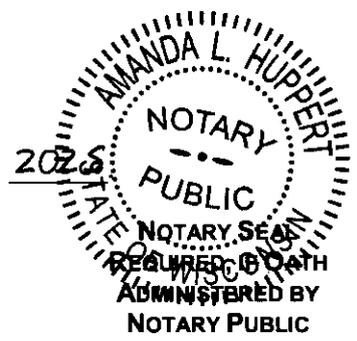
Stacy Johnson Myers
(Any combination of first name, middle name or initials with surname. A nickname may replace a legal name.)

Stacy K. Johnson
(Signature of candidate)

STATE OF WISCONSIN }
County of Pierce } ss.
(County where oath administered)

Subscribed and sworn to before me this 15th day of December, 2020

Amanda L. Huppert
(Signature of person authorized to administer oaths)



Notary Public or other official _____
(Official title, if not a notary)

If Notary Public: My commission expires 08/06/2029 or is permanent.
(date commission expires)

¹ A 1996 constitutional amendment bars any candidate convicted of a misdemeanor which violates the public trust from running for or holding a public office. However, the legislature has not defined which misdemeanors violate the public trust. A candidate convicted of any misdemeanor is not barred from running for or holding a public office until the legislature defines which misdemeanors apply. 236

Declaration of Candidacy

School Board Candidates

(See instructions for preparation on back)

Is this an amendment?

Yes (if you have already filed a DOC for this election)

No (if this is the first DOC you have filed for this election)

I, Alison H. Page, being duly sworn, state that
Candidate's name

I am a candidate for the office of School Board Member School District of River Falls
Include seat number or name of apportioned area, if applicable

and, at the time of filing this document, I will meet the applicable age, citizenship, residency and voting qualification requirements, if any, prescribed by the constitutions and laws of the United States and the State of Wisconsin, and that I will otherwise qualify for office, if nominated and elected.

I have not been convicted of a felony in any court within the United States for which I have not been pardoned.¹

My present address, including my municipality of residence for voting purposes is:

<u>430</u>	<u>Crescent St.</u>	<u>River Falls, WI</u>	<u>54022</u>	Town of <input type="checkbox"/>	<u>River Falls</u>
				Village of <input type="checkbox"/>	
				City of <input checked="" type="checkbox"/>	
<small>House or fire no.</small>	<small>Street Name</small>	<small>Mailing Municipality and State</small>	<small>Zip code</small>	<small>Municipality of Residence for Voting</small>	

My name as I wish it to appear on the official ballot is as follows:

Alison H. Page

(Any combination of first name, middle name or initials with surname. A nickname may replace a legal name.)

Alison H. Page
(Signature of candidate)

STATE OF WISCONSIN } ss.

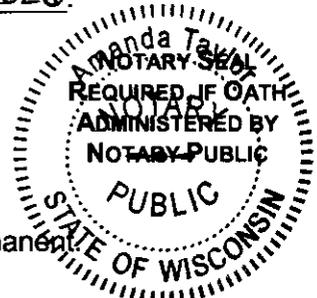
County of Perce
(County where oath administered)

Subscribed and sworn to before me this 6th day of January, 2026.

[Signature]
(Signature of person authorized to administer oaths)

Notary Public or other official _____
(Official title, if not a notary)

If Notary Public: My commission expires 12/15/2029 or is permanent
(date commission expires)



¹ A 1996 constitutional amendment bars any candidate convicted of a misdemeanor which violates the public trust from running for or holding a public office. However, the legislature has not defined which misdemeanors violate the public trust. A candidate convicted of any misdemeanor is not barred from running for or holding a public office until the legislature defines which misdemeanors apply.



Certificate of Nomination

General Instructions:
Please Review Fully

Fill in the circles as appropriate. This form is used to document the transmission of candidate information. Candidate names should be listed on the form in the order they should appear on the ballot. After entering information into WisVote, Providers should file this form for reference.

Jurisdiction Information

1	Clerk Last Name	C u r t i s
	Clerk First Name	L i n d s e y
2	School Dist. <input type="checkbox"/> Union <input type="checkbox"/> Unified <input checked="" type="checkbox"/> Common	R i v e r F a l l s

Relier Information	
3	Municipality <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City
	County
	HINDI #

Provider Information	
4	County
	S t . C r o i x
	HINDI #
	Municipality <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City
	HINDI #

Election Information

5	Date of Election (MM/DD/YYYY)	0 4 / 0 7 / 2 0 2 6
	Type of Election	S p r i n g E l e c t i o n
	Office	S c h o o l B o a r d M e m b e r
	<input type="checkbox"/> Vote for 1 <input checked="" type="checkbox"/> Vote for not more than:	0 0 2 (Please Specify)

Candidate Information

6	Ballot Position	Lindsey Curtis	<input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City <input checked="" type="checkbox"/> Sch. Dist.	River Falls
	I, _____, Clerk for the _____, certify that the names of the candidates in Section 6 are for the office at the election on the date listed in Section 5, as determined by law, and that such names must be placed on the official ballot in the order listed.			
	0 1	S t a c y J o h n s o n M y e r s		
	0 2	A l i s o n H . P a g e		

7	Comments	
---	----------	--

Signature

School Clerk Signature	X <i>Lindsey Curtis</i>	Date (MM/DD/YYYY)	0 1 / 0 8 / 2 0 2 6
Relier Signature	X	Date (MM/DD/YYYY)	/ /
Provider Signature	X	Date (MM/DD/YYYY)	/ /

Declaration of Candidacy

School Board Candidates

(See instructions for preparation on back)

Is this an amendment?

Yes (if you have already filed a DOC for this election)

No (if this is the first DOC you have filed for this election)

I, Stacy K. Johnson, being duly sworn, state that
Candidate's name

I am a candidate for the office of School Board Member School District of River Falls
Include seat number or name of apportioned area, if applicable

and, at the time of filing this document, I will meet the applicable age, citizenship, residency and voting qualification requirements, if any, prescribed by the constitutions and laws of the United States and the State of Wisconsin, and that I will otherwise qualify for office, if nominated and elected.

I have not been convicted of a felony in any court within the United States for which I have not been pardoned.¹

My present address, including my municipality of residence for voting purposes is:

430	Jefferson St	River Falls	54022	Town of <input type="checkbox"/>
House or fire no.	Street Name	Mailing Municipality and State	Zip code	Village of <input type="checkbox"/>
				City of <input checked="" type="checkbox"/>
				Municipality of Residence for Voting

My name as I wish it to appear on the official ballot is as follows:

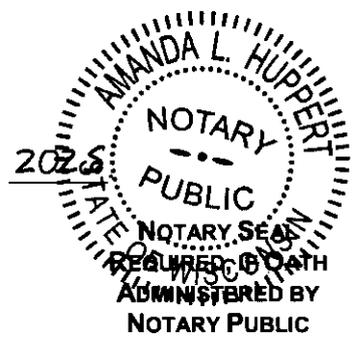
Stacy Johnson Myers
(Any combination of first name, middle name or initials with surname. A nickname may replace a legal name.)

Stacy K. Johnson
(Signature of candidate)

STATE OF WISCONSIN } ss.
County of Pierce
(County where oath administered)

Subscribed and sworn to before me this 15th day of December, 2020

Amanda L. Huppert
(Signature of person authorized to administer oaths)



Notary Public or other official _____
(Official title, if not a notary)

If Notary Public: My commission expires 08/06/2029 or is permanent.
(date commission expires)

1 A 1996 constitutional amendment bars any candidate convicted of a misdemeanor which violates the public trust from running for or holding a public office. However, the legislature has not defined which misdemeanors violate the public trust. A candidate convicted of any misdemeanor is not barred from running for or holding a public office until the legislature defines which misdemeanors apply. 239

Declaration of Candidacy

School Board Candidates

(See instructions for preparation on back)

Is this an amendment?

Yes (if you have already filed a DOC for this election)

No (if this is the first DOC you have filed for this election)

I, Alison H. Page, being duly sworn, state that
Candidate's name

I am a candidate for the office of School Board Member School District of River Falls
Include seat number or name of apportioned area, if applicable

and, at the time of filing this document, I will meet the applicable age, citizenship, residency and voting qualification requirements, if any, prescribed by the constitutions and laws of the United States and the State of Wisconsin, and that I will otherwise qualify for office, if nominated and elected.

I have not been convicted of a felony in any court within the United States for which I have not been pardoned.¹

My present address, including my municipality of residence for voting purposes is:

<u>430</u>	<u>Crescent St.</u>	<u>River Falls, WI</u>	<u>54022</u>	Town of <input type="checkbox"/>	<u>River Falls</u>
				Village of <input type="checkbox"/>	
				City of <input checked="" type="checkbox"/>	
<small>House or fire no.</small>	<small>Street Name</small>	<small>Mailing Municipality and State</small>	<small>Zip code</small>	<small>Municipality of Residence for Voting</small>	

My name as I wish it to appear on the official ballot is as follows:

Alison H. Page

(Any combination of first name, middle name or initials with surname. A nickname may replace a legal name.)

Alison H. Page
(Signature of candidate)

STATE OF WISCONSIN } ss.

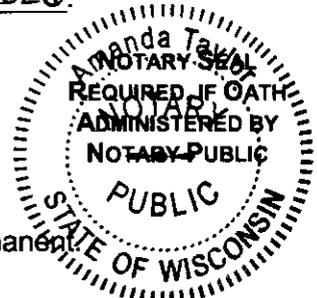
County of Perce
(County where oath administered)

Subscribed and sworn to before me this 6th day of January, 2026.

[Signature]
(Signature of person authorized to administer oaths)

Notary Public or other official _____
(Official title, if not a notary)

If Notary Public: My commission expires 12/15/2029 or is permanent
(date commission expires)



¹ A 1996 constitutional amendment bars any candidate convicted of a misdemeanor which violates the public trust from running for or holding a public office. However, the legislature has not defined which misdemeanors violate the public trust. A candidate convicted of any misdemeanor is not barred from running for or holding a public office until the legislature defines which misdemeanors apply.

2025-26 School Board Assessment Tool

Please complete the following assessment. All responses will remain anonymous.

Date Issued: 1/9/26

Due Date: 1/31/26

Options:

- Fully Achieved (FA)
- Mostly Achieved (MA)
- Partially Achieved (PA)
- Not Achieved (NA)
- Not Sure (NS)

* Indicates required question

1. **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.

1. We manage by facts and our decisions are data-driven.
2. We benchmark test results against districts with similar demographics and prior performance over previous years.
3. We have a schedule and protocol to review data and program performance.

Mark only one oval.

- Fully Achieved (FA)
- Mostly Achieved (MA)
- Partially Achieved (PA)
- Not Achieved (NA)
- Not Sure (NS)

2. **Comments Regarding Data Driven Decision Making: ***

3. **Board Operations→ Effective boards complete required activities in alignment *
to state statutes and school district policy.**

1. We conduct an annual school board self-evaluation.
2. We have an effective orientation process for new board members.
3. We honor our decisions outside of the board meetings (e.g., not undermining majority decisions with which some disagreed).
4. Board members speak on behalf of the board/district only when authorized and clearly identify when they are commenting strictly as an individual.
5. Our board meetings are effective and efficient.
6. Our board committees are used effectively.
7. We have a good understanding of the Open Meetings Law and know how to navigate open sessions, closed sessions and special situations such as hearings.
8. The members of the board come to meetings prepared to address the noticed agenda.
9. We evaluate the superintendent at least annually, against clear goals and with performance criteria that include measures of student achievement.

Mark only one oval.

- Fully Achieved (FA)
- Mostly Achieved (MA)
- Partially Achieved (PA)
- Not Achieved (NA)
- Not Sure (NS)

4. **Comments Regarding Board Operations:** *

5. **Culture**→ **Effective school boards lead as a united team with the superintendent, each from their respective roles, with strong collaboration and mutual trust.** *

1. Our board models mutual respect, professional behavior, and civil discourse.
2. We work with the superintendent in a spirit of mutual respect, open communication, trust and confidence.
3. We focus on strategic decisions and policy issues rather than on the administrative implementation of policy and other day-to-day management/operational issues.
4. Our culture promotes high expectations across the district.
5. We recognize students, teachers and schools for outstanding performance.

Mark only one oval.

- Fully Achieved (FA)
- Mostly Achieved (MA)
- Partially Achieved (PA)
- Not Achieved (NA)
- Not Sure (NS)

6. **Comments Regarding Culture:** *

7. **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.** *

1. We have a process to annually review the district's facility/maintenance needs.
2. We have a process to annually review the district's non-instructional support services and operations (e.g., transportation, food service, maintenance, business services, etc.).
3. We make staffing and budget decisions based on student achievement and strategic priorities.
4. We evaluate the district's financial statements on a monthly basis.
5. Our budget process includes determining if and when referendums are needed.

Mark only one oval.

- Fully Achieved (FA)
- Mostly Achieved (MA)
- Partially Achieved (PA)
- Not Achieved (NA)
- Not Sure (NS)

8. **Comments Regarding Strategic Planning and Fiscal Management:** *

9. **District Operations**→Effective school boards engage in planning that includes **proactive communications and feedback from stakeholders.** *

1. We regularly communicate our academic priorities and achievement results to the parents and the public.
2. Staff authority and responsibility is well defined and granted at the appropriate level.
3. We have a process to gather feedback from teachers and other staff to update our employee handbook and personnel policies.

Mark only one oval.

- Fully Achieved (FA)
- Mostly Achieved (MA)
- Partially Achieved (PA)
- Not Achieved (NA)
- Not Sure (NS)

10. **Comments Regarding District Operations:** *

11. **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. *

1. We seek to align our standards to parent and community expectations.
2. We stay informed of legislative issues during board meetings.
3. We invite legislators to our schools for tours and discussions of important education issues.
4. Our board is represented at district and community events when possible.
5. We have partnerships with businesses, service and community organizations, and local government officials.

Mark only one oval.

- Fully Achieved (FA)
- Mostly Achieved (MA)
- Partially Achieved (PA)
- Not Achieved (NA)
- Not Sure (NS)

12. **Comments Regarding Community Engagement:** *

13. **Policy→Effective school boards are accountability driven, spending less time on operational issues and more time focused on policies to improve student achievement.** *

1. We have clear policies that promote safe schools and positive learning environments.
2. We have an ongoing process to review and update board policies.
3. We regularly receive updates on the district's targeted programming (e.g., curriculum, at-risk and alternative education, special education, gifted and talented education, etc.)
4. We are successful at attracting and retaining high-quality employees.
5. We have effective public input and complaint resolution processes.
6. We have a well-defined and well-communicated school safety and crisis response plan.

Mark only one oval.

- Fully Achieved (FA)
- Mostly Achieved (MA)
- Partially Achieved (PA)
- Not Achieved (NA)
- Not Sure (NS)

14. **Comments Regarding Policy:** *

15. **Vision→ Effective school boards commit to a vision of high expectations for student achievement and quality instruction and define clear goals toward that vision.** *

1. Our vision and top priority is student achievement.
2. We clearly communicate our vision to our staff, parents and community.
3. We have established clear strategies to accomplish our vision.
4. We have a process that allows key stakeholders (administrators, staff, parents and the community) to help create/refine our vision and strategic priorities.

Mark only one oval.

- Fully Achieved (FA)
- Mostly Achieved (MA)
- Partially Achieved (PA)
- Not Achieved (NA)
- Not Sure (NS)

16. **Comments Regarding Vision:** *

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